

TOWN OF SYLVA

NORTH CAROLINA



ANNUAL BUDGET FISCAL YEARS 2022-2023

May 12, 2022

Paige R. Dowling

Town Manager/Budget Officer

Lynn A. Bryant

Finance Officer

Town of Sylva
North Carolina

Fiscal Year 2022-2023
Annual Budget

Lynda Sossamon, Mayor

David Nestler, Mayor Pro Tem

Mary Gelbaugh

Ben Guiney

Greg McPherson

Natalie Newman

Paige Roberson Dowling

Town Manager/Budget Officer

Lynn Allen Bryant

Finance Officer



Budget Message

May 12, 2022

Honorable Mayor Sossamon and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023. The budget has been prepared in accordance with the North Carolina Fiscal Control Act as required by NC General Statute 159-11.

The proposed Fiscal Year 2022-2023 budget is prepared without a tax increase. This proposed budget is balanced with a tax rate of \$0.44 cents per \$100 of property valuation. One penny on Sylva's tax rate currently generates \$49,200. This budget includes fee increases in the General Fund for the wage rate of off duty employment. This budget was built to address current needs along with strategic planning, which will put Sylva in a position for future growth and improvements.

The Town's proposed General Fund budget totals \$5,847,875 This is an increase of \$1,326,303 or 29.33 percent from the original 2021-2022 Budget which totaled \$4,521,572. (This figure includes grants and other proceeds.) This increase is primarily attributed to the proposed transition from a volunteer fire department to a combination paid staff and volunteer department. Other increases include funding for an additional maintenance position, not appropriating from fund balance to balance the budget, implementing the salary study and pay plan, ordinance recodification, prefunding post-employment benefits, fire department contribution due to the property tax revaluation, appropriating for NC highway 107 sidewalks, and general operating cost increases. The proposed budget includes two patrol vehicles and a maintenance vehicle for public works. Not including grants and other proceeds, the General Government budget totals \$4,151,036 which is an increase of \$390,250 or 10.38 percent from the FY 2021-2022 General Government budget.

Similar to last year, the economic outlook is favorable but is largely focused on the recovery from Covid and transitioning to a post-Covid era. The long-term economic impacts are still unknown. The anticipated revenue shortfall associated with Covid-19 was far less severe than expected. This was attributable to the widely available federal stimulus packages and higher sales tax revenue than predicted. Consumer spending is volatile. Russia's invasion of Ukraine causes other uncertainty with rising fuel prices and potential implications on other materials. The current housing market is defined by a low inventory of existing homes, causing inflated home prices. New construction is delayed by high costs of construction materials. Top concerns of employers are inflation, labor availability, and supply chain concerns.

During the recession, the Town reduced post-employment benefit contributions. In this proposed budget, the Town maintains contributions to help meet financial obligations that were previously reduced. This proposed draft budget maintains the Town's capital replacement schedule.

The Town Board recognizes that employees are the organization's strongest asset and are essential to providing high-quality services to citizens. The 2017 pay and classification plan recommended conducting a pay study every 5-7 years. A pay study was conducted in March 2022. Routine salary studies are necessary for the Town to remain competitive, retain employees, and reduce turnover. The proposed budget includes \$56,378 to implement the salary study and pay classification plan. The proposed plan adjusts the Town's salaries 4.3 percent to remain competitive in the surrounding market. The proposed budget includes a 4 percent cost of living adjustment for all employees and a merit increase of 2.5 percent. Competitive pay makes the Town of Sylva a more attractive employer. Funding the cost-of-living adjustment and merit increase annually will reduce the funding the Town must allocate at a future date to succeed in a competitive market. With the approval of this budget, the Town employees will be able to continue the Town's tradition of providing high quality, efficient services, while maintaining a small-town atmosphere. Specific highlights of the proposed budget are discussed in detail on the following pages.

Major Budget Issues

This Budget was developed with the vision as established by the Sylva Town Board of Commissioners to:

Provide efficient, effective, high quality services, encourage partnerships and proactively plan for the future to meet the changing needs.

Town Board Priorities

The Sylva Town Board conducted a budget workshop on January 27, 2022, and departmental requests were due March 5, 2021. During the budget planning workshop, the Town Board and staff listed key budget needs and wants that would achieve the Town's vision. There were multiple imperative needs and quite a few items on the Board's wish list to improve the Town. The Board's top priorities included repairing the Allen Street slope failures, improvements to Bryson Park, constructing a public restroom downtown, funding an additional public works employee, building a skatepark or pump track, and repairs to the Community Table building. Capital needs, equipment, and trails were additional areas highlighted by the Board.

Due to the size of the Town of Sylva's budget and limited resources, we are unable to fund many of these priorities in the upcoming budget. Many requests were cut to keep increases to a minimum. The proposed budget will meet current operating needs.

Unlike in prior budgets, many long-term needs and priorities of the Board are now possible with the infusion of federal funds and state grants. The Board is currently prioritizing projects to utilize funding from the American Rescue Plan. The Town of Sylva received state and federal funds to help with the Allen Street slope failures, capital improvements and playground equipment for Bryson

Park, and constructing a public restroom downtown. These grant projects are underway and therefore are not included in the proposed budget.

Solutions

This Budget provides funding for Sylva's imperative budget needs. Other needs and wish list items will be funded in the future as funds are available.

The following priorities funded in this version of the proposed Fiscal Year 2022-2023 Budget include:

1. Post-Employment:

The Town of Sylva's top financial need the past couple of years has been to fund post-retirement benefits at the recommended level. Contributions to OPEB and separation allowance remain at \$125,000. As of June 30, 2021, the Town's unfunded separation allowance obligation was \$305,258 and the unfunded OPEB obligation was \$129,991. These costs must be funded at a level that will allow the Town to meet the financial obligations of the aging workforce. Currently 5 retirees receive OPEB benefits and 4 retirees receive separation allowance. In fiscal year 2023-2024, two additional employees will be eligible for retirement.

2. Capital & Equipment:

- The Public Works Department's capital needs include a F-250 pickup truck (\$39,864) (10-560-7400).
- The Police Department will replace two vehicles in the upcoming budget to keep up with their replacement schedule. The patrol SUVs including equipment will cost \$50,593 and \$52,793 (10-510-7400). These vehicles totaling \$103,386 will be paid out of the police department budget with no transfer from the capital reserve fund. The Police Department's other capital needs include 2 rifles for vehicles (\$1,450), 2 Tasers (\$4,000), and 4 ballistic vests (\$3,000). (10-510-7300).

3. Additional Personnel:

- An additional employee for public works was among the Board's top budget priorities this year during the budget planning work session. Public Works has requested an additional maintenance employee (\$57,000 including benefits).
- In January, The Town of Sylva requested the Jackson County Board of Commissioners fund paid personnel to transition the Sylva Fire Department from a volunteer department to a combination department with paid staff and volunteers. Increased call volume, decreased volunteers, and the trend to move toward paid fire departments initiated this request. Jackson County Commissioners are considering staffing options with either eight (8) or eleven (11) paid personnel and volunteers to transition to a twenty-four-hour operation. The paid personnel would become Town of Sylva employees. The Town of Sylva engaged Bucket Brigade Consulting, LLC to recommend a staffing model for the Sylva Fire Department. Bucket Brigade provided multiple options but recommended a 24/72 shift with eleven (11) full-time employees. This proposed budget includes revenue from Jackson County for eleven (11) full-time employees (\$850,161). Sylva's total request from Jackson County for fire services is \$1,191,613. This transition to a combination department with eleven (11) employees increases the Fire Department budget to \$1,438,839 compared to the prior year

budget of \$494,378. Personnel costs for eight (8) full-time employees would total \$732,838 with a total fire department budget of \$1,321,515.

4. Funding for NC Highway 107 Sidewalks:

The State of North Carolina is widening NC 107. Right-of-way acquisition began in July 2021 and construction is expected to begin in July 2024. The Town will contribute a 20 percent local match for missing sidewalk sections along the project corridor that will be completed with the NC 107 project. The proposed budget includes \$30,000 for sidewalks. The 2011 pedestrian plan estimates 20% to cost \$250,000. The Town has already put back \$170,000 in prior budgets for this project. Town staff recommend setting aside portions over several years, so the fund balance does not decrease drastically when it is time for construction.

This budget has been reduced to meet imperative needs and utilize our revenue in the most fiscally responsible manner. Reductions have been made in capital, equipment, and other expenditures wherever possible. Long-term priorities for the Town that must be delayed until funds are available include sidewalks, expanding housing, trails at Blackrock Creek, landscaping and beautification, Bridge Park improvements, branding and signage, Town Hall improvements, and repairing the caving rock wall in Scotts Creek behind Town Hall. The Town Board could consider these priorities when determining how to spend funding intended for community projects from the American Rescue Plan supplanting. This proposed budget includes \$10,000 for a skateboard ramp. General fund money freed up by the supplanted ARPA funds will be used to pay for the ramp.

Future Concerns

Allen Street Landslide:

In April 2020, due to excessive rainfall, a landslide occurred on the slope between Allen Street and Chipper Curve Road. A second, larger, slope failure developed in September 2020. The roadbed has settled more than thirty inches from its original grade. The road is impassible and remains closed to through traffic. The bottom end of the landslide settled in the Bryson Park parking area closing the park. Currently, residents can still access their homes; however, without repair, an additional failure on the slope or roadbed will lead to residents being unable to access their homes and property. Full costs of repairs are unknown at this time but are estimated at \$2,355,430. The Town has saved and appropriated matching funds to combine with NCDOT contingency funds (\$750,000), federal funds (\$200,000), and State Capital Infrastructure Funds for the Bryson Park stabilization (\$729,000). With this combination of federal and state aid, we hope to begin slope stabilization in late summer.

NC 107/R-5600 Construction Project:

Sylva will face budget shortfalls during the NC 107/R-5600 construction project. The project is scheduled to begin in early 2024, which is three years after revenue from the 2021 revaluation was realized. The tax base will decrease with construction and right of way acquisition. Sales tax revenue will be negatively impacted during the two or three-year construction period since most commercial businesses in city limits are located along the project corridor. The degree of the impact is unknown,

so we will approach the project estimating a decrease in property tax value based on right-of-way acquisition and budget conservatively for sales tax revenue.

Paving:

Sylva’s Powell Bill funds total \$75,000 annually. Considering current costs and conditions, an estimated \$39,000 is needed each year above current funding levels to maintain town streets. Most town streets are in relatively good shape, but under the existing funding we will only be able to resurface one street every two years. Over time, streets will deteriorate, costing more to repair and maintain.

Capital Improvements:

The Town of Sylva does not have a sustainable method to fund capital improvement needs (CIP). The Town has capital equipment replacement needs that are arising along with capital projects and goals the Board hopes to accomplish. A financially feasible plan with a mechanism to fund these needs does not currently exist. The proposed budget does not allow for expenditures above current operations.

Healthcare:

An important concern Town administration expressed is the uncertainty of health care costs. Town employees’ medical insurance will not increase this year, but renewal rates are anticipated to increase in the future. Healthcare costs are increasing nationwide, and we realize healthcare will continue to impact upcoming budgets. Town staff are committed to take all steps we can to keep rates low.

Capital and Grant Project Ordinances:

Allen Street Slide Capital Project (Fund 22)	\$2,314,147
Bryson Park Improvements SCIF Grant Project Fund (Fund 31)	\$3,000,000
Public Restrooms SCIF Grant Project Fund (Fund 30)	\$290,000

Governmental Funds

The budget is an integral part of the Town of Sylva’s accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations. In accordance with North Carolina State Law, the Town’s budget is prepared on the modified accrual basis, and its accounting records are also maintained on the same basis. Under modified accrual accounting, revenues are recorded when they are measurable and available. Expenditures are recorded when the liability is incurred, except for interest on long-term debt and accrued vacation benefits. The Town of Sylva has the following Governmental Fund:

General Fund

The proposed General Fund Budget for FY 2022-2023 is \$5,847,875 with the addition of anticipated grants and other proceeds.

Reserves

Capital Reserve Fund

The proposed draft budget does not appropriate from the capital reserve fund. Instead of appropriating additional revenue or cost savings into the capital reserve fund the last two fiscal years, the Town has budgeted for the Allen Street repair. Since we have not added into capital reserves, and we have appropriated from that fund, the capital reserve fund has \$218,345 available. This is low when looking at upcoming capital needs. The Public Works Department needs to replace large equipment in the near future, and we need to plan for this in the capital reserve fund. Considering upcoming equipment needs, the Town needs to rebuild the capital reserve fund when possible.

Fund Balance

As of June 30, 2021, Sylva's unassigned fund balance including subsequent year appropriations totaled \$4,016,233. Currently, Sylva's estimated unassigned Fund Balance totals \$3,220,492 or 71.23 percent. The proposed budget does not appropriate from unassigned fund balance, but \$10,000 will be appropriated from assigned ARPA fund balance for a skateboard ramp.

With the adoption of the proposed budget, the estimated available fund balance will fall to 54.9 percent. This reduction in available fund balance is caused by the significant increase in Fire Department personnel costs as included in the total General Fund Budget. This proposed budget adheres to the Town of Sylva's financial policy that the fund balance will not fall below 40 percent. This will not meet our target fund balance goal to maintain an unassigned fund balance of 75 percent of the general operating budget.

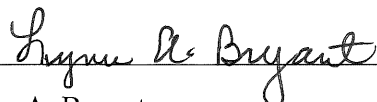
Conclusion

The Town staff have presented you with a balanced budget that maintains our existing level of high-quality services necessary to meet the Board's vision and the Town of Sylva's mission.

The preparation of this budget report would not have been possible without the dedicated efforts of the Town of Sylva employees and the support of the members of the Sylva Town Board of Commissioners.



Paige R. Dowling
Town Manager/Budget Director



Lynn A. Bryant
Finance Officer

THE TOWN OF SYLVA
 FY 2022-2023
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Sylva, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Operating Budget 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.

Mayor/Board	38,677
Administration	468,859
Highway Patrol Electric	1,000
Main Street	82,927
Tax Collection Fees	6,500
Professional Services	68,160
Police Department	1,695,541
Street Department	585,523
Powell Bill Department	75,000
Street Lights	100,000
Planning/Land use Department	26,300
Sanitation Department	177,915
Facilities Maintenance	56,460
Cemetery Department	23,400
Non-Departmental	166,755
Grants	29,500
<u>Miscellaneous Appropriations</u>	<u>578,019</u>
Total Expenses	\$4,180,536

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2022** and ending **June 30, 2023**.

Current Year's Property Tax	2,139,982
Prior Year's Property Tax	18,000
Interest on Taxes	6,300
Tax Advertising Penalties	800
Scrap Metal	500
Business Registration Permit	5,000
ABC License	1,000
Vehicle Taxes	92,000
Interest on Investments	22,892
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	18,150
K-9 Donations	0
Sales of Telecommunication	24,000
Excise Tax on Natural Gas	5,000
Local Video Programming	12,000
Franchise Tax on Power	282,000

Sales Tax Art 40	206,000
Sales Tax Article 42	219,000
Sales Tax Article 39	448,000
Solid Waste Disposal	2,000
Hold Harmless	175,000
Wine and Beer	11,500
Powell Bill	75,000
ABC Revenue	345,500
Occupancy Use Tax	3,000
Police Department Fines and Fees	8,000
Conditional Use/Appeals	1,000
Sales Tax Refund	14,212
Grants	29,500
Sale of Fixed Assets	0
Vending Machine Revenue	1,500
Miscellaneous Revenue	0
Fund Balance Rollover	0
Fund Balance (ARPA)	10,000
Transfer in from Capital Reserves	0
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
Total Revenues	\$4,180,536

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Personnel Expense	31,400
Operating Expenses	40,500
<u>Pool Expense</u>	<u>31,600</u>
Total Expenses	\$103,500

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Interest	200
Park Rental	4,000
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>99,300</u>
Total Revenues	\$103,500

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Payroll – Separation Allowance	58,400
<u>Fund Balance Contribution</u>	<u>66,600</u>
Total Expenses	\$125,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

<u>Transfer from General Fund</u>	<u>125,000</u>
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Total Revenues	\$125,000
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Section 7. The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

<u>RLF Expenses</u>	<u>6,000</u>
Total Expenses	\$6,000

Section 8. It is estimated that the following revenues will be available in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

<u>Fund Balance Appropriation</u>	<u>6,000</u>
Total Revenues	\$6,000

Section 9. The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Operating Expense	406,427
Personnel Expense	850,161
Building Debt	150,775
<u>Debt – Other</u>	<u>31,476</u>
Total Expenses	\$1,438,839

Section 10. It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Sylva Contribution	198,719
Dillsboro Contribution	21,278
Webster Contribution	19,128
Jackson County Contribution	123,837
Jackson County Pay Per Call	25,000
Jackson County Full-Time Costs	895,548
Building Loan	147,229
<u>Miscellaneous Revenue</u>	<u>8,100</u>
Total Revenues	\$1,438,839

Section 11. The following amounts are hereby appropriated in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

<u>Public Art Fund Expenditures</u>	<u>2,000</u>
Total Expenses	\$2,000

Section 12. It is estimated that the following revenues will be available in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

<u>Public Art Fund Balance Appropriation</u>	<u>2,000</u>
Total Revenues	\$2,000

Section 13. The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Capital	0
Professional Services	45,000
<u>Maintenance</u>	<u>35,000</u>
Total Expenses	\$80,000

Section 14. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Interest	9,000
FC Fund Balance Rollover	45,000
<u>FC Fund Balance Appropriation</u>	<u>26,000</u>
Total Revenues	\$80,000

Section 15. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Retiree Insurance	32,900
<u>Fund Balance Contribution</u>	<u>92,100</u>
Total Expenses	\$125,000

Section 16. It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

<u>Revenue from General Fund</u>	<u>125,000</u>
Total Revenues	\$125,000

Section 17. The following amounts are hereby appropriated in the Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Fund Balance Contribution	30,000
<u>Sidewalk Expense</u>	<u>194,800</u>
Total Expenses	\$224,800

Section 18. It is estimated that the following revenues will be available in Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2022** and ending **June 30, 2023**.

Transfer in General Fund	30,000
<u>Fund Balance Appropriation</u>	<u>194,800</u>
Total Revenues	\$224,800

Section 19. There is hereby levied a tax at the **rate of forty-four cents (.44)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2022** for the purpose of raising the revenue listed as “Current Year’s Property Taxes” in the General Fund in Section 2 of this Ordinance. This is based on a total estimated valuation of property for the purposes of taxation of **497,401,784** with an estimated rate of collection of **97.78%**. The revenue listed as “Vehicle Taxes” in the General Fund in Section 2 of this Ordinance is based on a total estimated valuation of property of **19,545,454** with an estimated rate of collection of **100%**.

Section 20. The capitalization threshold for 2022-2023 is **\$5,000** for all capital asset classes.

Section 21. The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts between objects of expenditures within a department may be transferred without limitations and without report being given.
- b. Amounts up to **\$2,000** dollars may be transferred between departments with an official report on such transfers on the next consent agenda.

Section 22. The Finance Officer is hereby directed to invest all idle funds only in the North Carolina Capital Management Trust and fully insured FDIC demand deposit accounts in the bank of record for the Town of Sylva. Obligations of the U.S. Government, such as Treasury Bill, Bonds, and Notes, time deposits with any financially sound bank or savings institution whose principal office is in North Carolina; A-1, P-1, domestic commercial paper may be utilized only with approval of the Town Board.

ADOPTED THIS THE 9th DAY OF JUNE 2022.

Lynda Sossamon, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva

Proposed Fee Schedule FY 2022-2023

Planning and Code Enforcement Permits and Fees:

RESIDENTIAL

Type	Fee	
Single Family	0-1,500 sq. ft.	\$50.00
	1,501-3,000 sq. ft.	\$75.00
	More than 3,000 sq. ft.	\$100.00
Multi-Family Units	\$40.00 per unit	
Manufactured Homes	Singlewide	\$50.00
	Doublewide	\$75.00
(Fees for replacement only)		
Accessory Buildings	\$50.00	
Additions/Renovations	(Rooms, Decks, Garage, etc.)	
	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

NON-RESIDENTIAL USES: COMMERCIAL, BUSINESS, MIXED USE, INDUSTRIAL (Collected at Town Hall)

Occupancy Use Inspection (Commercial business opening or change of ownership)	\$100.00 (Paid to Town of Sylva prior to issuance of Business Registration Permit)
Business Registration Permit (Applicable to all businesses not licensed by the State of NC)	\$20.00
Itinerant Merchant License (less than 6 months)	\$100.00
Food Truck (6 months)	\$100.00
Peddler's License (less than 30 minutes in a 24-hour period)	\$25.00

NON-RESIDENTIAL USES: (Collected by Jackson County)

Large Structure (≥ 20,000 sq. ft.)	\$500.00	
Medium Structure (5,001-19,999 sq. ft.)	\$350.00	
Small Structure (≤ 5,000 sq. ft.)	\$250.00	
Additions/Renovations	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

OVERLAY DISTRICTS

Planned Unit Development (PUD) & Mobile Home Parks	In Addition to CUP fee
Class 1 (2-11 Units)	\$150.00
Class 2 (12-24 Units)	\$250.00

Class 3 (25+ Units)	\$400.00	+\$25.00 per home above 2
SUBDIVISION PLAT		
Minor Subdivision	\$50.00	+\$20.00 per lot
Major Subdivision	\$250.00	+\$50.00 per lot
DEMOLITION PERMIT		
Residential	\$80.00	
Non-Residential	\$150.00	
SIGN PERMIT		
Single-Face	\$150.00	
Double-Face	\$200.00	
Illuminated	\$250.00	
Temporary	\$20.00	(Per event; fee covers two signs)
Sandwich Board	\$40.00	(Annual renewal required)
Off-Premise Sign	\$500.00	
ABC PERMIT INSPECTIONS		
On-Premise	\$100.00	
Off-Premise	\$100.00	
SEXUALLY ORIENTED BUSINESS PERMIT		
Establishment Permit	\$2,000.00	Annually
Entertainer Permit	\$250.00	Annually
FLOOD PLAIN PERMIT		
Residential	\$50.00	
Non-Residential	\$100.00	
ZONING APPROVAL		
Zoning Approval	\$45.00	
FLOOD DAMAGE PREVENTION VARIANCE		
Residential	\$200.00	
Non-Residential	\$350.00	
ZONING ORDINANCE VARIANCE		
Residential	\$250.00	
Non-Residential	\$350.00	
SPECIAL USE PERMIT		
Residential	\$250.00	
Non-Residential	\$350.00	
ZONING ORDINANCE AMENDMENT		
Amendment to Text	\$500.00	
Map Amendment	\$500.00	
PUBLIC HEARINGS AND APPEAL HEARINGS		
All	\$300.00	

Recreation Fees:

POTEET PARK AND BRYSON PARK RENTAL		
Town Residents	\$25.00	Per two hours
Non-Town Residents	\$50.00	Per two hours
BRIDGE PARK PAVILION RENTAL		
Town Residents	Two Hours	\$30.00

	Four Hours	\$50.00
	Eight Hours	\$100.00
	Alcohol (+ Cost of Officers)	\$50.00
Non-Town Residents	Two Hours	\$50.00
	Four Hours	\$75.00
	Eight Hours	\$125.00
	Alcohol (+ Cost of Officers)	\$50.00

PUBLIC WORKS MISCELLANEOUS:

STREET/SIDEWALK CUT PERMIT

Streets	\$75.00
Sidewalks	\$50.00

DRIVEWAY ACCESS PERMIT

Residential	\$25.00
Non-Residential	\$100.00

HAZARD ABATEMENT

All	\$200.00
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RECYCLING BINS

Residential (both bins and lids)	\$30.00
Lid (individual replacement)	\$7.00
Bin (individual replacement)	\$10.00

PUBLIC WORKS COST BASIS FOR EQUIPMENT AND MANPOWER:

LABOR CHARGE (PER HOUR):

Labor Charge	\$45.00
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EQUIPMENT CHARGE (PER HOUR):

Backhoe	\$50.00
Bucket Truck	\$65.00
Dump Truck	\$40.00
Knuckleboom Truck	\$75.00
Trackhoe	\$65.00
Water Truck	\$60.00 + Water Charge
Ton Truck	\$40.00
Weed Eater OR Leaf Blower	\$20.00
Mower	\$40.00
Sweeper	\$65.00

POLICE DEPARTMENT COST BASIS FOR MANPOWER

LABOR CHARGE PER HOUR:

Labor Charge	\$50.00
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PARKING FINES AND FEES:

Parking in Handicapped Space	\$150.00
Parking in Fire Lane	\$50.00

Downtown Employee (B-1)	\$50.00
Handicapped Plaque Not Displayed	\$25.00
Parking in Loading Zone	\$25.00
Parking Across Line	\$25.00
Parking in Roadway (Posted)	\$25.00
Parking in Restricted Area	\$15.00
Double Parking	\$15.00
Parking in Prohibited Area	\$15.00
Parking too Close to Intersection	\$15.00
Parking in Wrong Direction	\$15.00
Parking in Alley Way	\$15.00
Improper Parking	\$15.00
Parking in No Parking Zone	\$15.00
Parking Too Close to Fire Hydrant	\$15.00
Monthly Reserved Parking	\$10.00

ADMINISTRATIVE MISCELLANEOUS:

ZONING ORDINANCE COPIES

Hard Copy	\$15.00
Internet Copy	Free

CODE OF ORDINANCES (Municipal Code Corporation)

Internet Copy	Free
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GENERAL

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Adopted this the 9th day of June 2022.

Lynda Sossamon, Mayor

Amanda Murajda, Clerk

5/11/2022

Revenue Comparisons:	Estimated 2022-2023	Original 2021-2022	Est/Original Difference	Amended as of 5/9/2022	Amended Original Difference
Taxes	2,139,982	2,090,960	49,022	2,090,960	0
Prior Year Taxes	18,000	18,000	0	18,000	0
Vehicle Taxes	86,000	74,000	12,000	74,000	0
Rental Vehicle	6,000	6,000	0	6,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	6,300	6,300	0	6,300	0
Business Registration Permit	5,000	5,000	0	5,000	0
Vending Machine Revenue	1,500	1,500	0	1,500	0
Miscellaneous Revenue	0	0	0	1,500	1,500
ABC License	1,000	1,000	0	1,000	0
Interest on Investments	22,892	22,000	892	22,000	0
Sale of Recycling Bins	500	500	0	500	0
Scrap Metal	500	500	0	500	0
Intra-governmental	1,200	1,200	0	1,200	0
Main Street Program	18,150	43,600	-25,450	43,600	0
Sale of Telecommunication	24,000	30,000	-6,000	30,000	0
Sale of Fixed Assets	0	0	0	0	0
Natural Gas Excise	5,000	5,000	0	5,000	0
Local Video Programming	12,000	12,000	0	12,000	0
Franchise Tax on Power	282,000	282,000	0	282,000	0
Sales Tax Article 40	206,000	175,000	31,000	175,000	0
Sales Tax Article 42	219,000	180,000	39,000	180,000	0
Sales Tax Article 39	448,000	362,483	85,517	362,483	0
Hold Harmless	175,000	152,000	23,000	152,000	0
Solid Waste	2,000	2,000	0	2,000	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	75,000	62,000	13,000	62,000	0
ABC General Fund	320,000	160,000	160,000	160,000	0
ABC Rehab/Education	15,000	15,000	0	15,000	0
ABC Law Enforcement	10,500	10,500	0	10,500	0
Occupancy Use Inspection	3,000	3,000	0	3,000	0
PD Fines and Fees	8,000	9,000	-1,000	9,000	0
Conditional Use Appeals	1,000	1,000	\$0	1,000	0
Substance Tax/Equitable Sharing	2,000	2,000	\$0	2,000	0

5/11/2022

K-9 Donations	0	0	\$0	6,000	6,000
PD Security				3,549	3,549
Sales Tax Refund	14,212	14,943	-\$731	14,943	0
Fund Balance Approp. (ARPA)	10,000	0	\$10,000	835,447	835,447
Fund Balance Rollover	0	0	\$0	17,726	17,726
General Government(minus grants/ proceeds)	4,151,036	3,760,786	\$390,250	4,625,008	864,222
Recreation Department(minus grants/proceeds)	103,500	85,408	\$18,092	83,408	-2,000
Separation Allowance(minus grants/ proceeds)	125,000	125,000	\$0	125,000	0
Fire Department(minus grants/ proceeds)	1,438,839	494,378	\$944,461	494,378	0
Total Revenue	\$5,818,375	\$4,465,572	\$1,352,803	\$5,327,794	\$862,222
Grants and Proceeds:					
Transfer In (ARPA 436,383) (Rec 2,000)	0		\$0	438,383	438,383
State Grant (Governor's Crime Comm)	24,500	24,500	\$0	25,287	787
Misc Grant (Walmart)(AKC)(JC Grant)	5,000	2,500	\$2,500	22,500	20,000
Transfer from Capital Reserves	0	29,000	-\$29,000	29,000	0
	\$29,500	\$56,000	-\$26,500	\$515,170	\$20,787
Total General Fund Budget	\$5,847,875	\$4,521,572	\$1,326,303	\$5,842,964	\$883,009
Total Appropriated Fund Balance (With Rollover)	\$10,000	\$0	\$10,000	\$853,173	\$853,173

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
Type: R									
Fund: 10									
10-301-1000	TAXES: AD VALOREM 10	10	\$0.00	\$0.00					R
10-301-1100	TAXES: AD VALOREM 11	10	\$233.32	\$0.00					R
10-301-1200	TAXES: AD VALOREM 12	10	\$311.14	\$0.00					R
10-301-1300	TAXES: AD VALOREM 13	10	\$311.14	\$0.00					R
10-301-1400	TAXES: AD VALOREM 14	10	\$262.20	\$0.00					R
10-301-1500	TAXES: AD VALOREM 15	10	\$262.20	\$0.00					R
10-301-1600	TAXES: AD VALOREM 16	10	\$2,185.37	\$0.00					R
10-301-1700	TAXES: AD VALOREM 17	10	\$3,227.50	\$0.00					R
10-301-1800	TAXES: AD VALOREM 18	10	\$2,960.90	\$0.00					R
10-301-1900	TAXES: AD VALOREM 19	10	\$3,456.61	\$0.00					R
10-301-2020	TAXES: AD VALOREM 20	10	\$14,441.10	\$18,000.00					R
10-301-2021	TAXES: AD VALOREM 21	10	\$2,127,997.06	\$2,090,960.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	R
10-301-2022	TAXES: AD VALOREM 22	10	\$0.00	\$0.00	\$2,139,982.00	\$2,139,982.00	\$2,139,982.00	\$2,139,982.00	R
10-302-0600	06 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-302-0700	07 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-302-0800	08 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-302-0900	09 VEHICLE TAXES	10	\$264.30	\$0.00					R
10-302-1000	RENTAL VEHICLE TAX	10	\$3,949.61	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	R
10-302-1010	10 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-302-1100	11 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-302-1200	12 VEHICLE TAXES	10	(\$49.15)	\$0.00					R
10-302-1300	13 VEHICLE TAXES	10	\$137.35	\$0.00					R
10-303-1000	10 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-304-0000	STNC VEHICLE TAXES	10	\$64,287.08	\$74,000.00	\$86,000.00	\$86,000.00	\$86,000.00	\$86,000.00	R
10-312-0200	REFUND PRIVILEGE LIC.	10	\$0.00	\$0.00					R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-315-0000	TAX ADVERTISING PENALTY	10	\$466.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	R
10-316-0000	TAX PENALTIES	10	\$145.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	R
10-317-0000	TAX INTEREST	10	\$11,262.59	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	R
10-317-0100	VEHICLE INTEREST	10	\$348.60	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	R
10-317-0200	JC VEHICLE TAX INTEREST	10	(\$48.12)	\$0.00					R
10-317-0300	TAX LIEN REIMBURSEMENT	10	\$0.00	\$0.00					R
10-317-0400	FORECLOSURE/TAX REIMB	10	\$0.00	\$0.00					R
10-317-0500	TAX OVERTAGE	10	\$86.16	\$0.00					R
10-318-0000	PRIV LIC. INTEREST	10	\$0.00	\$0.00					R
10-319-0000	VENDING MACHINE	10	\$808.50	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	R
10-325-0000	PRIVILEGE LICENSE	10	\$15.00	\$0.00					R
10-326-0000	ABC LICENSE	10	\$1,265.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-327-0000	BUSINESS REG PERMIT	10	\$5,200.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	R
10-329-0000	INTEREST ON INVESTMENTS	10	\$1,227.27	\$22,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$22,892.00	R
10-330-0000	SALE OF RECYCLING BINS	10	\$780.50	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	R
10-330-0100	SCRAP METAL	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	R
10-331-0000	SERVICES TO OTHER GOV.	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	R
10-332-0000	LOCAL GOVERN REIMB	10	\$0.00	\$0.00					R
10-333-0000	WC REIMBURSEMENT	10	\$0.00	\$0.00					R
10-333-0200	INSURANCE REIMB.	10	\$1,376.47	\$0.00					R
10-335-0000	MISCELLANEOUS REVENUE	10	\$2,197.40	\$1,500.00					R
10-335-0200	SALE OF FA (CAPITAL)	10	\$0.00	\$0.00					R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$0.00	\$0.00					R
10-335-0500	HAZARD ABATEMENT	10	\$0.00	\$0.00					R
10-336-0000	MAIN STREET PROGRAM	10	(\$145.01)	\$500.00					R
10-336-0100	MAIN STREET PARADE	10	\$1,085.00	\$2,500.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	R
10-336-0200	GUTM ARTS/CRAFT	10	\$14,860.00	\$19,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-336-0300	GUTM SPONSORSHIP	10	\$12,500.00	\$14,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	R
10-336-0400	MAIN STREET ENDOWMENT	10	\$0.00	\$0.00					R
10-336-0500	GUTM NON PROFIT	10	\$1,350.00	\$2,600.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-336-0600	GUTM FOOD VENDOR	10	\$3,180.00	\$4,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-336-0700	GUTM MERCHANT BEVERAGE	10	\$375.00	\$1,000.00	\$50.00	\$50.00	\$50.00	\$50.00	R
10-337-0100	SALES OF TELECOMM SERV	10	\$21,301.51	\$30,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	R
10-337-0200	NATURAL GAS EXCISE	10	\$5,040.30	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	R
10-338-0000	LOCAL VIDEO	10	\$9,210.09	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	R
10-339-0000	FRANCHISE TAX ON POWER	10	\$214,541.54	\$282,000.00	\$282,000.00	\$282,000.00	\$282,000.00	\$282,000.00	R
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$172,399.90	\$175,000.00	\$200,000.00	\$200,000.00	\$206,000.00	\$206,000.00	R
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$135,308.73	\$180,000.00	\$210,000.00	\$210,000.00	\$219,000.00	\$219,000.00	R
10-340-0200	SALES TAX/ART 39(1%)	10	\$310,215.03	\$362,483.00	\$440,000.00	\$440,000.00	\$448,000.00	\$448,000.00	R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	(\$0.44)	\$0.00					R
10-340-0400	HOLD HARMLESS	10	\$130,435.87	\$152,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$1,513.24	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-341-0000	WINE AND BEER TAX	10	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	R
10-343-0000	POWELL BILL	10	\$75,357.49	\$62,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	R
10-347-0000	A.B.C. GENERAL FUND	10	\$280,000.00	\$160,000.00	\$320,000.00	\$320,000.00	\$320,000.00	\$320,000.00	R
10-347-0100	ABC REHAB/EDUCATION 7%	10	\$21,696.10	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$15,497.22	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	R
10-348-0000	OCCUPANCY INSPECTION	10	\$2,200.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	R
10-350-0000	PD TRAINING REIMB	10	\$0.00	\$0.00					R
10-351-0000	PD SUBSTANCE TAX	10	\$2,059.34	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-351-0200	PD EQUITABLE SHARING	10	\$20,324.27	\$0.00					R
10-352-0000	PD FINES/ FEES/CALENDAR	10	\$4,197.47	\$9,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	R
10-353-0000	K-9 DONATIONS	10	\$6,000.00	\$6,000.00					R
10-354-0000	PD SECURITY	10	\$3,712.50	\$3,549.02					R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-355-0000	CONDITIONAL USE/APPEALS	10	\$900.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-356-0000	PARKING LOT RENTAL	10	\$0.00	\$0.00					R
10-367-0000	SALES TAX REFUND	10	\$14,226.28	\$14,943.00	\$14,504.00	\$14,504.00	\$14,212.00	\$14,212.00	R
10-367-0200	FEDERAL GRANT/REVENUE	10	\$0.00	\$0.00					R
10-367-0300	STATE GRANT/REVENUE	10	\$0.00	\$25,287.04	\$24,500.00	\$24,500.00	\$24,500.00	\$24,500.00	R
10-367-0400	MISC. GRANTS	10	\$17,500.00	\$22,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	R
10-391-0000	LEASE PROCEEDS	10	\$0.00	\$0.00					R
10-392-0000	TRANSFER IN	10	\$438,382.56	\$438,382.56					R
10-392-0100	TRANS IN CAPITAL RESERVE	10	\$29,000.00	\$29,000.00	\$80,000.00	\$80,000.00			R
10-393-0000	DUE FROM	10	\$0.00	\$0.00					R
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$835,447.00					R
10-399-0100	PB FUND BALANCE APPROP.	10	\$0.00	\$0.00					R
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$17,726.00					R
10-399-0300	ARPA FUND BALANCE APPROP	10	\$0.00	\$0.00				\$10,000.00	R
			\$4,213,592.09	\$5,140,177.62	\$4,219,936.00	\$4,219,936.00	\$4,162,644.00	\$4,180,536.00	
Fund: 13									
13-329-0000	REC INTEREST	13	\$118.03	\$500.00	\$200.00	\$200.00	\$200.00	\$200.00	R
13-332-0000	REC LOCAL GOV REIMB	13	\$0.00	\$5,000.00					R
13-335-0000	REC MISC. REVENUE	13	\$0.00	\$0.00					R
13-336-0000	REC PARK RENTAL	13	\$4,379.05	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	R
13-347-0000	REC ABC REVENUE	13	\$0.00	\$0.00					R
13-347-0100	REC POOL REVENUE	13	\$0.00	\$0.00					R
13-367-0000	REC SALES TAX REFUND	13	\$0.00	\$0.00					R
13-367-0100	REC GRANTS	13	\$0.00	\$0.00					R
13-397-0000	REC TRANS FROM GF	13	\$75,908.00	\$75,908.00	\$99,300.00	\$99,300.00	\$99,300.00	\$99,300.00	R
13-397-0100	CONTRIBUTED CAPITAL	13	\$0.00	\$0.00					R
13-398-0000	TRANSFER IN RLF	13	\$0.00	\$0.00					R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
13-399-0100	REC FUND BAL APPROP	13	\$0.00	\$0.00					R
13-399-0200	POOL FUND BAL APPROP	13	\$0.00	\$0.00					R
13-399-0300	REC DESIGNATED FUND BAL	13	\$0.00	\$0.00					R
			\$80,405.08	\$85,408.00	\$103,500.00	\$103,500.00	\$103,500.00	\$103,500.00	
Fund: 14									
14-301-0100	SEP ALLOW GF REVENUE	14	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	R
14-329-0000	SEP ALLOW INTEREST	14	\$101.28	\$0.00					R
			\$125,101.28	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	
Fund: 15									
15-329-0000	RLF INTEREST	15	\$11.11	\$0.00					R
15-367-0000	RLF SALES TAX REFUND	15	\$0.00	\$0.00					R
15-399-0000	RLF FUND BAL. APPROP.	15	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	R
			\$11.11	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Fund: 17									
17-329-0000	BRIDGE PARK INTEREST	17	\$8.18	\$0.00					R
17-392-0000	BRIDGE PARK TRANSFER IN	17	\$0.00	\$0.00					R
17-399-0000	FUND BALANCE APPROP.	17	\$0.00	\$0.00					R
			\$8.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 19									
19-329-0000	FD INTEREST	19	\$23.15	\$500.00	\$100.00	\$100.00	\$100.00	\$100.00	R
19-335-0000	FD MISC. REVENUE	19	\$0.00	\$0.00					R
19-335-0300	SALE OF FA (NON CAPITAL)	19	\$0.00	\$0.00					R
19-335-0400	SALES OF CAPITAL (FIXED)	19	\$0.00	\$0.00					R
19-336-0000	FD VEND MACHINE	19	\$135.30	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	R
19-336-0100	FD DONATIONS	19	\$3,305.50	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	R
19-336-0200	FD PROT OF ST PROP.	19	\$0.00	\$0.00					R
19-351-0000	JC FD PAY PER CALL	19	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	R
19-351-0100	JC FD FULL -TIME COSTS	19	\$0.00	\$0.00				\$895,548.00	R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
19-352-0000	FD JC LOAN REIMB	19	\$75,825.39	\$150,775.00	\$147,229.00	\$147,229.00	\$147,229.00	\$147,229.00	R
19-353-0000	FD JC	19	\$126,237.00	\$121,398.00	\$123,809.00	\$123,809.00	\$123,809.00	\$123,837.00	R
19-353-0100	FD DILLSBORO	19	\$19,407.00	\$19,407.00	\$21,278.00	\$21,278.00	\$21,278.00	\$21,278.00	R
19-353-0200	FD WEBSTER	19	\$21,307.00	\$21,307.00	\$19,128.00	\$19,128.00	\$19,128.00	\$19,128.00	R
19-353-0300	FD SYLVA	19	\$173,491.00	\$173,491.00	\$198,719.00	\$198,719.00	\$198,719.00	\$198,719.00	R
19-366-0000	FD INSURANCE REIMBURSEM	19	\$0.00	\$0.00					R
19-367-0000	FD SALES TAX	19	\$16,085.49	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	R
			\$435,816.83	\$494,378.00	\$543,263.00	\$543,263.00	\$543,263.00	\$1,438,839.00	
Fund: 20									
20-329-0000	FD CRF INTEREST	20	\$71.87	\$0.00					R
20-335-0000	FD CRF MISC REVENUE	20	\$0.00	\$0.00					R
20-392-0000	FD CRF TRAN IN	20	\$0.00	\$0.00					R
20-399-0200	FD CRF FUND BAL APPROP	20	\$0.00	\$0.00					R
			\$71.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 21									
21-329-0000	GF CRF INTEREST	21	\$87.57	\$0.00					R
21-392-0000	GF CRF TRAN GF FUND	21	\$0.00	\$0.00					R
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$29,000.00	\$80,000.00	\$80,000.00			R
			\$87.57	\$29,000.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	
Fund: 23									
23-329-0000	PAF INTEREST	23	\$0.36	\$0.00					R
23-367-0000	PAF DONATIONS	23	\$748.00	\$0.00					R
23-367-0100	PAF SALES TAX REFUND	23	\$0.00	\$0.00					R
23-367-0400	PAF GRANT	23	\$0.00	\$0.00					R
23-392-0000	PAF TRANSFER IN	23	\$0.00	\$0.00					R
23-399-0200	PAF FUND BAL APPROP	23	\$0.00	\$3,000.00				\$2,000.00	R
			\$748.36	\$3,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
Fund: 24									

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
24-329-0000	FC INT	24	\$6,459.71	\$11,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	R
24-329-0100	FC DONATIONS	24	\$318.00	\$0.00					R
24-329-0200	FC WATER QUALITY INTERES	24	\$321.04	\$0.00					R
24-330-0000	FC REWARD DONATIONS	24	\$0.00	\$0.00					R
24-332-0000	FC LOCAL GOV REIMB	24	\$0.00	\$0.00					R
24-367-0000	FC SALES TAX REF	24	\$0.95	\$0.00					R
24-368-0000	FC GRANT (CWMTF)	24	\$0.00	\$0.00					R
24-392-0000	FC TRAN IN	24	\$0.00	\$0.00					R
24-392-0100	FC DUE FROM	24	\$0.00	\$0.00					R
24-399-0000	FC FUND BAL APPROP	24	\$0.00	\$82,400.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	R
24-399-0200	FC FB ROLLOVER	24	\$0.00	\$0.00				\$45,000.00	R
			\$7,099.70	\$93,400.00	\$35,000.00	\$35,000.00	\$35,000.00	\$80,000.00	
Fund: 25									
25-301-0000	OPEB REVENUE	25	\$0.00	\$0.00					R
25-301-0100	OPEB GF REVENUE	25	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	R
25-329-0000	OPEB INT	25	\$315.26	\$0.00					R
			\$125,315.26	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	
Fund: 27									
27-329-0000	SPRF INTEREST	27	\$131.78	\$0.00					R
27-331-0000	SSRF TRANSFER IN	27	\$22,800.00	\$22,800.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	R
27-399-0000	SSRF FUND BALANCE APPROP	27	\$0.00	\$192,000.00	\$194,800.00	\$194,800.00	\$194,800.00	\$194,800.00	R
			\$22,931.78	\$214,800.00	\$224,800.00	\$224,800.00	\$224,800.00	\$224,800.00	
Fund: 28									
28-329-0000	ARP INTEREST	28	\$85.76	\$85.80					R
28-331-0000	ARP TRANSFER IN	28	\$0.00	\$0.00					R
28-367-0000	ARP GRANT REVENUE	28	\$436,296.80	\$436,296.76					R
28-399-0000	ARP FUND BALANCE APPROP	28	\$0.00	\$0.00					R
			\$436,382.56	\$436,382.56	\$0.00	\$0.00	\$0.00	\$0.00	

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
			\$5,447,571.67	\$6,752,546.18	\$5,462,499.00	\$5,462,499.00	\$5,325,207.00	\$6,285,675.00	
[Type] = 'R'									

5/11/2022

Expenditure Comparisons:	Estimated 2022-2023	Original 2021-2022	Est/Original Difference	Amended 5/9/2022	Amended Original Difference
Mayor and Board	38,677	38,477	200	38,477	0
Community Contributions	0	19,275	-19,275	19,275	0
Administration Department	468,859	397,638	71,221	399,138	1,500
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	6,500	6,000	500	6,000	0
Main Street Program	82,927	78,362	4,565	78,362	0
Professional	68,160	65,880	2,280	65,880	0
Police Department	1,695,541	1,592,756	102,785	1,569,272	-23,484
Street Department	585,523	494,620	90,903	491,390	-3,230
Powell Bill	75,000	62,000	13,000	62,000	0
Street Lights	100,000	100,000	0	100,000	0
Planning	26,300	25,800	500	39,426	13,626
Sanitation Department	177,915	156,020	21,895	155,537	-483
Facility Maintenance Department	56,460	61,424	-4,964	86,424	25,000
Cemetery Maintenance	23,400	8,100	15,300	8,100	0
Non-Departmental	166,755	116,035	50,720	100,749	-15,286
Misc Appropriations	578,019	537,399	40,620	1,408,978	871,579
General Government (minus grants/proceeds)	4,151,036	3,760,786	390,250	4,630,008	869,222
Recreation Department (minus grants proceeds)	103,500	85,408	18,092	83,408	-2,000
Separation Allowance (minus grants/proceeds)	125,000	125,000	0	125,000	0
Fire Department (minus grants/proceeds)	1,438,839	494,378	944,461	494,378	0
Total Expenditures	\$5,818,375	\$4,465,572	\$1,352,803	\$5,332,794	\$867,222
Grants and Proceeds:					
Transfer In (ARPA 436,383) (Recreation 2,000)	0	0	0	438,383	438,383
State Grant (Governor's Crime Commission)	24,500	24,500	0	25,287	787
Misc Grant (Walmart \$5,000) AKC Grant \$7,500	5,000	2,500	2,500	17,500	15,000
Transfer from Capital Fund Reserves	0	29,000	-29,000	29,000	0
	\$29,500	\$56,000	-\$26,500	\$510,170	\$15,787
Total General Fund Budget	\$5,847,875	\$4,521,572	\$1,326,303	\$5,842,964	\$883,009

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
Type: E										
Fund: 10										
Basic Acct: 410										
10-410-0200	BOARD WAGES/SALARI	10	\$19,000.00	\$22,800.00	\$22,800.00	\$22,800.00	\$22,800.00	\$22,800.00	E	410
10-410-0500	BOARD-FICA	10	\$1,453.50	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	E	410
10-410-0900	LIABILITY INSURANCE	10	\$2,500.00	\$2,500.00	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	E	410
10-410-1000	MAYOR/BOARD W/C	10	\$100.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	E	410
10-410-1200	TRAVEL	10	\$0.00	\$2,452.00	\$2,452.00	\$2,452.00	\$2,452.00	\$2,452.00	E	410
10-410-1300	TRAINING	10	\$1,750.00	\$5,655.00	\$5,655.00	\$5,655.00	\$5,655.00	\$5,655.00	E	410
10-410-1400	EXP. OF MAYOR & BOA	10	\$738.46	\$2,350.00	\$2,350.00	\$2,350.00	\$2,350.00	\$2,350.00	E	410
10-410-3500	MAYOR/BOARD IT	10	\$360.00	\$670.00	\$670.00	\$670.00	\$670.00	\$670.00	E	410
			\$25,901.96	\$38,477.00	\$38,677.00	\$38,677.00	\$38,677.00	\$38,677.00		
Basic Acct: 415										
10-415-9000	CHAMBER CONTRIBUTI	10	\$2,500.00	\$2,500.00					E	415
10-415-9100	LIBRARY CONTRIBUTI	10	\$5,000.00	\$5,000.00					E	415
10-415-9200	AWAKE	10	\$0.00	\$500.00					E	415
10-415-9300	GARDEN CLUB	10	\$500.00	\$500.00					E	415
10-415-9400	MOUNTAIN MEDIATIO	10	\$0.00	\$500.00					E	415
10-415-9500	MISC. CONTRIBUTION	10	\$0.00	\$500.00					E	415
10-415-9600	RESCUE SQUAD	10	\$2,000.00	\$2,000.00					E	415
10-415-9700	CONCERT ON THE CRE	10	\$1,993.83	\$5,450.00					E	415
10-415-9800	NEIGHBORS IN NEED	10	\$1,000.00	\$1,000.00					E	415
10-415-9900	4TH OF JULY	10	\$1,000.00	\$1,325.00					E	415
10-415-9901	NON-PROFIT GRANT	10	\$0.00	\$0.00					E	415
			\$13,993.83	\$19,275.00	\$0.00	\$0.00	\$0.00	\$0.00		
Basic Acct: 420										
10-420-0200	ADM. WAGES/SALARY	10	\$200,577.22	\$237,130.00	\$266,400.00	\$266,400.00	\$289,300.00	\$289,300.00	E	420
10-420-0500	ADM. FICA	10	\$15,018.21	\$18,140.00	\$20,500.00	\$20,500.00	\$22,200.00	\$22,200.00	E	420

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-420-0600	ADM. GROUP INS.	10	\$24,103.13	\$37,000.00	\$37,000.00	\$37,000.00	\$37,100.00	\$37,100.00	E	420
10-420-0610	ADM HSA	10	\$4,266.64	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	E	420
10-420-0700	ADM. RETIREMENT	10	\$22,865.67	\$27,650.00	\$32,500.00	\$32,500.00	\$35,200.00	\$35,200.00	E	420
10-420-0800	ADM. 401K	10	\$10,028.90	\$11,875.00	\$13,500.00	\$13,500.00	\$14,500.00	\$14,500.00	E	420
10-420-0900	ADM LIABILITY INSUR	10	\$867.00	\$900.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	E	420
10-420-1000	ADM. W/C	10	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E	420
10-420-1100	ADM. TELEPHONE	10	\$5,107.01	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00	E	420
10-420-1200	POSTAGE	10	\$3,000.00	\$3,000.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	E	420
10-420-1300	ADM ADVERTISING	10	\$1,846.60	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	E	420
10-420-1400	TRAINING	10	\$2,821.89	\$6,794.00	\$7,294.00	\$7,294.00	\$7,294.00	\$7,294.00	E	420
10-420-1600	ADM DUES/MEMBERSH	10	\$1,199.52	\$1,728.00	\$1,728.00	\$1,728.00	\$1,728.00	\$1,728.00	E	420
10-420-1700	AUTO MAINTENANCE	10	\$0.00	\$650.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	420
10-420-1800	BONDS	10	\$580.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	E	420
10-420-1900	MILEAGE REIMBURSEM	10	\$96.11	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	420
10-420-3100	FUEL	10	\$1,196.72	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	E	420
10-420-3300	ADM. SUPPLIES/EXPEN	10	\$7,279.66	\$8,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	E	420
10-420-3500	ADMINISTRATION- IT	10	\$8,380.78	\$14,631.00	\$14,631.00	\$14,631.00	\$14,631.00	\$14,631.00	E	420
10-420-4000	ADM SUNSHINE FUND	10	\$209.95	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E	420
10-420-5700	ADM SPECIFIED EXPEN	10	\$8,182.41	\$12,340.00	\$12,306.00	\$12,306.00	\$16,706.00	\$16,706.00	E	420
			\$318,127.42	\$399,138.00	\$436,059.00	\$436,059.00	\$468,859.00	\$468,859.00		
Basic Acct: 421										
10-421-1300	HIGHWAY PATROL ELE	10	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	421
			\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		
Basic Acct: 425										
10-425-0100	TAX COLLECTION FEES	10	\$2,220.06	\$6,000.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	E	425
			\$2,220.06	\$6,000.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00		
Basic Acct: 450										
10-450-0200	MS WAGES/SALARY	10	\$20,192.34	\$25,000.00	\$28,100.00	\$28,100.00	\$26,000.00	\$26,000.00	E	450

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-450-0500	MS FICA	10	\$1,544.76	\$1,925.00	\$2,150.00	\$2,150.00	\$2,000.00	\$2,000.00	E	450
10-450-0900	LIABILITY INSURANCE	10	\$634.00	\$500.00	\$650.00	\$650.00	\$650.00	\$650.00	E	450
10-450-1000	MS W/C	10	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00	E	450
10-450-1300	MS CONCERTS ON THE	10	\$0.00	\$0.00	\$5,850.00	\$5,850.00	\$5,850.00	\$5,850.00	E	450
10-450-1400	MS TRAINING	10	\$993.94	\$1,808.00	\$1,808.00	\$1,808.00	\$1,808.00	\$1,808.00	E	450
10-450-1500	MS SUPPLIES AND EXP	10	\$2,053.30	\$3,300.00	\$3,800.00	\$3,800.00	\$1,300.00	\$1,300.00	E	450
10-450-1600	DUES	10	\$620.00	\$700.00	\$735.00	\$735.00	\$735.00	\$735.00	E	450
10-450-1700	MS GUTM	10	\$17,722.91	\$31,000.00	\$15,500.00	\$15,500.00	\$15,500.00	\$16,500.00	E	450
10-450-1800	MS COMM. PROMOTIO	10	\$3,708.00	\$6,850.00	\$9,150.00	\$9,150.00	\$11,650.00	\$11,650.00	E	450
10-450-1900	MS TRAVEL REIMB	10	\$0.00	\$5.00	\$3,155.00	\$3,155.00	\$3,155.00	\$3,155.00	E	450
10-450-2100	MS DECORATIONS & LI	10	\$761.62	\$4,139.00	\$6,139.00	\$6,139.00	\$6,139.00	\$6,139.00	E	450
10-450-2200	MS CONTRACTED SERV	10	\$0.00	\$1,050.00	\$750.00	\$750.00	\$750.00	\$750.00	E	450
10-450-2300	MS PARADES	10	\$838.75	\$2,085.00	\$2,265.00	\$2,265.00	\$2,265.00	\$2,265.00	E	450
10-450-2400	MS CHAMBER VISTOR	10	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E	450
10-450-2500	MS 4TH OF JULY	10	\$0.00	\$0.00	\$1,325.00	\$1,325.00	\$1,325.00	\$1,325.00	E	450
			\$49,069.62	\$78,362.00	\$84,177.00	\$84,177.00	\$81,927.00	\$82,927.00		
Basic Acct: 470										
10-470-0000	LEGAL RETAINER	10	\$1,600.00	\$2,400.00	\$2,880.00	\$2,880.00	\$2,880.00	\$2,880.00	E	470
10-470-1400	LEGAL GENERAL GOV,	10	\$20,378.00	\$29,000.00	\$32,400.00	\$32,400.00	\$32,400.00	\$32,400.00	E	470
10-470-1500	LEGAL TAXES	10	\$0.00	\$8,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	E	470
10-470-1700	LEGAL HAZARD ABATE	10	\$910.38	\$1,700.00	\$1,680.00	\$1,680.00	\$1,680.00	\$1,680.00	E	470
10-470-1800	AUDIT	10	\$18,280.00	\$18,280.00	\$20,200.00	\$20,200.00	\$20,200.00	\$20,200.00	E	470
10-470-2000	ACTUARIAL	10	\$3,944.75	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E	470
10-470-2200	CONSULTING PROFESS	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	470
			\$45,113.13	\$65,880.00	\$68,160.00	\$68,160.00	\$68,160.00	\$68,160.00		
Basic Acct: 510										
10-510-0000	COMP/VAC PAYOUT	10	\$18,580.78	\$9,335.00	\$10,500.00	\$10,500.00	\$10,000.00	\$10,000.00	E	510
10-510-0100	WAGES/SALARIES AUX.	10	\$1,178.19	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	E	510

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-510-0200	PD WAGES/SALARIES	10	\$569,192.96	\$798,922.00	\$886,500.00	\$886,500.00	\$844,600.00	\$844,600.00	E	510
10-510-0300	PD OT WAGES	10	\$35,951.29	\$43,996.25	\$41,500.00	\$41,500.00	\$41,250.00	\$41,250.00	E	510
10-510-0400	PD SEP ALLOW	10	\$0.00	\$0.00					E	510
10-510-0500	PD FICA	10	\$46,957.22	\$65,437.76	\$71,500.00	\$71,500.00	\$69,000.00	\$69,000.00	E	510
10-510-0600	PD GROUP INS.	10	\$92,770.35	\$183,075.00	\$183,300.00	\$183,300.00	\$183,300.00	\$183,300.00	E	510
10-510-0610	PD HSA	10	\$18,266.19	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	E	510
10-510-0700	PD RETIREMENT	10	\$72,986.40	\$100,292.70	\$117,900.00	\$117,900.00	\$113,900.00	\$113,900.00	E	510
10-510-0800	PD 401K	10	\$28,815.49	\$41,792.31	\$45,500.00	\$45,500.00	\$44,000.00	\$44,000.00	E	510
10-510-0900	PD LIABILITY INS.	10	\$45,974.53	\$47,700.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	E	510
10-510-1000	PD W/C	10	\$16,179.58	\$21,800.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	E	510
10-510-1100	PD TELEPHONE	10	\$8,306.01	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	E	510
10-510-1200	PD BONDS	10	\$112.00	\$126.00	\$126.00	\$126.00	\$126.00	\$126.00	E	510
10-510-1600	PD EVID. POSTAGE	10	\$434.55	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	E	510
10-510-1700	PD AUTO MAINT.	10	\$19,740.36	\$15,000.00	\$17,250.00	\$17,250.00	\$17,250.00	\$17,250.00	E	510
10-510-1800	PD COMMUNICATION	10	\$1,627.33	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	510
10-510-2900	PD SUNSHINE	10	\$625.35	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	510
10-510-3000	PD IT	10	\$26,765.06	\$31,129.00	\$31,150.00	\$31,150.00	\$31,150.00	\$31,150.00	E	510
10-510-3100	PD FUEL	10	\$28,949.37	\$33,000.00	\$49,500.00	\$49,500.00	\$49,500.00	\$49,500.00	E	510
10-510-3200	PD TRAINING	10	\$1,481.06	\$10,000.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	E	510
10-510-3300	PD SUPPLIES/EXP.	10	\$7,952.74	\$8,200.00	\$9,430.00	\$9,430.00	\$9,430.00	\$9,430.00	E	510
10-510-3400	PD SPECIFIED EXP	10	\$12,359.22	\$16,900.00	\$17,114.00	\$17,114.00	\$17,114.00	\$17,114.00	E	510
10-510-3500	PD SPECIAL FUNDS	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	510
10-510-3700	PD COMM. POLICING	10	\$1,894.91	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	510
10-510-3800	PD LAW ENFOR SUPPLI	10	\$1,630.05	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E	510
10-510-3900	PD PSYCH SERVICE	10	\$1,333.51	\$1,200.00	\$1,335.00	\$1,335.00	\$1,335.00	\$1,335.00	E	510
10-510-4000	PD SPECIAL EVENTS	10	\$735.54	\$1,100.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	510
10-510-4100	PD ABC FUNDS	10	\$5,355.45	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	E	510

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-510-4300	ABC REHAB/EDU	10	\$0.00	\$12,099.42					E	510
10-510-4400	K-9 EXPENSE	10	\$2,314.81	\$10,500.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E	510
10-510-4500	PD AWAKE COUNSELIN	10	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	E	510
10-510-7100	PD GRANT EXP.	10	\$7,492.20	\$44,450.00	\$31,950.00	\$31,950.00	\$31,950.00	\$31,950.00	E	510
10-510-7300	PD CAPITAL (NF)	10	\$2,999.06	\$9,157.00	\$11,450.00	\$11,450.00	\$11,450.00	\$11,450.00	E	510
10-510-7400	PD CAPITAL	10	\$8,738.34	\$38,760.00	\$103,386.00	\$103,386.00	\$103,386.00	\$103,386.00	E	510
			\$1,087,699.90	\$1,606,272.44	\$1,775,691.00	\$1,775,691.00	\$1,725,041.00	\$1,725,041.00		
Basic Acct: 560										
10-560-0000	SD VAC/COMP PAYOUT	10	\$5,964.00	\$7,400.00	\$8,300.00	\$8,300.00	\$7,900.00	\$7,900.00	E	560
10-560-0200	SD WAGES/SALARIES	10	\$207,342.50	\$255,805.00	\$306,050.00	\$306,050.00	\$288,400.00	\$288,400.00	E	560
10-560-0300	SD OVERTIME	10	\$11,363.06	\$14,375.00	\$17,000.00	\$17,000.00	\$16,400.00	\$16,400.00	E	560
10-560-0500	SD FICA	10	\$16,838.76	\$21,250.00	\$25,350.00	\$25,350.00	\$23,950.00	\$23,950.00	E	560
10-560-0600	SD GROUP INS.	10	\$39,827.74	\$66,100.00	\$73,550.00	\$73,550.00	\$73,450.00	\$73,450.00	E	560
10-560-0610	SD HSA	10	\$7,306.63	\$8,640.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	E	560
10-560-0700	SD RETIREMENT	10	\$25,612.18	\$32,350.00	\$40,250.00	\$40,250.00	\$38,000.00	\$38,000.00	E	560
10-560-0800	SD 401K	10	\$10,960.03	\$14,000.00	\$16,600.00	\$16,600.00	\$15,650.00	\$15,650.00	E	560
10-560-0900	SD LIABILITY INS.	10	\$9,129.47	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	E	560
10-560-1000	SD W/C	10	\$9,500.00	\$11,500.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	E	560
10-560-1100	SD TELEPHONE	10	\$252.64	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	E	560
10-560-1700	SD AUTO MAINT.	10	\$10,346.96	\$10,730.50	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	E	560
10-560-3000	SD IT	10	\$436.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	E	560
10-560-3100	SD FUEL	10	\$8,185.60	\$10,000.00	\$16,250.00	\$16,250.00	\$16,250.00	\$16,250.00	E	560
10-560-3200	SD TRAINING	10	\$473.50	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	560
10-560-3300	SD SUPPLIES/EXPENSE	10	\$7,162.84	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	E	560
10-560-3600	SD UNIFORMS/SAFETY	10	\$2,260.31	\$3,800.00	\$3,800.00	\$3,800.00	\$3,800.00	\$3,800.00	E	560
10-560-3800	SD SHOP	10	\$3,249.10	\$3,300.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	E	560
10-560-3900	SD LANDSCAPE	10	\$1,223.59	\$1,800.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E	560

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-560-4000	SD GARDEN CLUB	10	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	E	560
10-560-4100	SD SERVICE PROJECT	10	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	560
10-560-7000	JC MUNICIPAL GRANT	10	\$5,000.00	\$5,400.00					E	560
10-560-7400	SD CAPITAL	10	\$7,116.72	\$38,664.00	\$39,864.00	\$39,864.00	\$39,864.00	\$39,864.00	E	560
10-560-7500	SD CAPITAL (NF)	10	\$0.00	\$1,525.00	\$2,009.00	\$2,009.00	\$2,009.00	\$2,009.00	E	560
			\$389,551.63	\$527,389.50	\$608,873.00	\$608,873.00	\$585,523.00	\$585,523.00		
Basic Acct: 561										
10-561-0900	PB ENGINEER.	10	\$1,000.00	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	E	561
10-561-1000	PB PAVING (CA)	10	\$0.00	\$34,000.00	\$45,850.00	\$45,850.00	\$45,850.00	\$45,850.00	E	561
10-561-1100	PB MAINT.	10	\$3,764.32	\$23,820.00	\$25,000.00	\$25,000.00	\$25,000.00	\$24,750.00	E	561
10-561-1200	PB SNOW/ICE REM.	10	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	E	561
10-561-1700	PB BRIDGE INSPEC.	10	\$1,032.51	\$1,080.00	\$1,050.00	\$1,050.00	\$1,050.00	\$1,300.00	E	561
			\$5,796.83	\$62,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00		
Basic Acct: 562										
10-562-0000	STREET LIGHTS DUKE	10	\$66,420.09	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	E	562
			\$66,420.09	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00		
Basic Acct: 570										
10-570-1300	PLANNING/LANDUSE A	10	\$2,849.60	\$2,900.00	\$600.00	\$600.00	\$600.00	\$600.00	E	570
10-570-3200	JC INSPECTION FEES	10	\$8,606.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	E	570
10-570-3300	PLANNING/LANDUSE E	10	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	E	570
10-570-3400	HAZARD ABATEMENT	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	E	570
10-570-3500	PLAN/LANDUSE PROF S	10	\$11,226.00	\$11,326.00	\$500.00	\$500.00	\$500.00	\$500.00	E	570
			\$22,681.60	\$39,426.00	\$26,300.00	\$26,300.00	\$26,300.00	\$26,300.00		
Basic Acct: 580										
10-580-0200	SANT WAGES/SALARIE	10	\$50,245.97	\$73,500.00	\$97,200.00	\$97,200.00	\$81,500.00	\$81,500.00	E	580
10-580-0500	SANT FICA	10	\$3,844.54	\$5,650.00	\$7,500.00	\$7,500.00	\$6,250.00	\$6,250.00	E	580
10-580-0600	SANT GROUP INS.	10	\$12,686.71	\$20,000.00	\$25,000.00	\$25,000.00	\$24,900.00	\$24,900.00	E	580
10-580-0610	SANT HSA	10	\$2,293.31	\$2,560.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	E	580

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-580-0700	SANT RETIREMENT	10	\$5,728.92	\$7,150.00	\$10,300.00	\$10,300.00	\$8,300.00	\$8,300.00	E	580
10-580-0800	SANT 401K	10	\$2,514.14	\$3,050.00	\$4,250.00	\$4,250.00	\$3,450.00	\$3,450.00	E	580
10-580-0900	SANT LIABILITY INS.	10	\$7,414.00	\$7,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	E	580
10-580-1000	SANT W/C	10	\$4,400.00	\$4,500.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	E	580
10-580-1700	SANT AUTO MAINT	10	\$11,020.98	\$10,230.50	\$9,200.00	\$9,200.00	\$9,200.00	\$9,200.00	E	580
10-580-3100	SANT FUEL	10	\$6,966.59	\$7,000.00	\$10,465.00	\$10,465.00	\$10,465.00	\$10,465.00	E	580
10-580-3300	SANT SUPPLIES/EXP.	10	\$619.30	\$1,260.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	E	580
10-580-3600	SANT UNIFORMS	10	\$1,258.27	\$1,350.00	\$2,650.00	\$2,650.00	\$2,650.00	\$2,650.00	E	580
10-580-4400	SANT C&D/BRUSH	10	\$6,485.91	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	E	580
10-580-7300	SANT CAPITAL (NF)	10	\$0.00	\$1,574.10					E	580
			\$115,478.64	\$156,324.60	\$197,765.00	\$197,765.00	\$177,915.00	\$177,915.00		
Basic Acct: 590										
10-590-0300	FM OT WAGES	10	\$3,520.00	\$4,160.00	\$4,160.00	\$4,160.00	\$4,160.00	\$4,160.00	E	590
10-590-0500	FM FICA	10	\$269.28	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	E	590
10-590-0800	FM LIABILITY INS.	10	\$6,909.00	\$7,650.00	\$8,600.00	\$8,600.00	\$8,600.00	\$8,600.00	E	590
10-590-1000	FM W/C	10	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	E	590
10-590-3100	FM NATURAL GAS	10	\$3,147.91	\$3,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E	590
10-590-3200	FM ELECTRIC	10	\$13,056.73	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	E	590
10-590-3300	FM WATER/SEWER	10	\$2,026.46	\$2,800.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	E	590
10-590-3400	FM BUILDING MAINT.	10	\$6,272.35	\$11,110.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	E	590
10-590-3500	FM CONTRACTED SERV	10	\$0.00	\$7,852.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,250.00	E	590
10-590-3600	FM TERMINIX CONTRA	10	\$1,523.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E	590
10-590-7400	FM CAPITAL	10	\$16,302.00	\$29,302.00					E	590
			\$53,626.73	\$86,424.00	\$56,460.00	\$56,460.00	\$56,460.00	\$56,460.00		
Basic Acct: 640										
10-640-4500	CEME. DEPT CONTRAC	10	\$4,500.00	\$8,100.00	\$13,000.00	\$13,000.00	\$19,008.00	\$23,400.00	E	640
			\$4,500.00	\$8,100.00	\$13,000.00	\$13,000.00	\$19,008.00	\$23,400.00		
Basic Acct: 660										

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-660-0300	RR CROSSING MAINT.	10	\$1,432.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	E	660
10-660-0400	MUNICODE	10	\$1,175.00	\$4,000.00	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00	E	660
10-660-0500	TUITION ASSISTANCE	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	660
10-660-0600	CONTINGENCY	10	\$0.00	\$12,850.94	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	E	660
10-660-0700	ESC EXPENSE	10	\$235.65	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	660
10-660-0800	PARKING LOT RENTAL	10	\$6,729.80	\$11,900.00	\$13,100.00	\$13,100.00	\$13,100.00	\$13,100.00	E	660
10-660-0900	WELLNESS/DRUG AWA	10	\$375.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E	660
10-660-0910	COBRA ADMINISTRATI	10	\$400.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	E	660
10-660-1000	ABC REHAB/SCHOLARS	10	\$4,498.00	\$4,497.58	\$33,955.00	\$33,955.00	\$33,955.00	\$33,955.00	E	660
10-660-1100	EMPLOYEE RECOGNITI	10	\$423.75	\$950.00	\$950.00	\$950.00	\$950.00	\$950.00	E	660
10-660-1200	REFUND ON TAXES	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E	660
10-660-1600	ARPA RELATED NF	10	\$0.00	\$0.00					E	660
10-660-1601	ARPA RELATED CAPITA	10	\$0.00	\$0.00				\$10,000.00	E	660
10-660-1800	WEBSITE MAINTENANC	10	\$780.00	\$850.00	\$850.00	\$850.00	\$850.00	\$2,850.00	E	660
10-660-2001	COVID 19 EXPENSE	10	\$200.00	\$0.00					E	660
10-660-2300	PAY STUDY	10	\$2,577.00	\$9,000.00					E	660
10-660-2400	LIBRARY SERVICES	10	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,500.00	E	660
10-660-2500	MOUNTAIN MEDIATIO	10	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	E	660
10-660-2600	RESCUE SQUAD SERVI	10	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	660
10-660-3400	MECK CO TAX .50	10	\$0.00	\$0.00					E	660
10-660-3500	STATE USE TAX	10	\$527.37	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	660
10-660-3600	COUNTY USE TAX	10	\$249.79	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	660
10-660-3700	NON DEPT STATE SALE	10	\$5,683.33	\$10,000.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	E	660
10-660-3800	JC FOOD TAX (2%)	10	\$0.00	\$0.00					E	660
10-660-3900	NON DEPT JACK CO	10	\$2,475.79	\$4,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	E	660
10-660-4000	NON DEPT BUNC CO	10	\$161.52	\$0.00					E	660
10-660-4100	NON DEPT HAY CO	10	\$19.41	\$0.00					E	660

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-660-4200	NON DEPT MACON CO	10	\$74.58	\$0.00					E	660
10-660-4400	NON DEPT HENDERSO	10	\$0.00	\$0.00					E	660
10-660-4600	NON DEPT MECK CO -	10	\$0.00	\$0.00					E	660
10-660-4900	NON DEPT GASTON CO	10	\$0.00	\$0.00					E	660
10-660-5300	NON DEPT DUES/SUBS	10	\$7,114.00	\$7,500.00	\$7,700.00	\$7,700.00	\$7,700.00	\$7,700.00	E	660
10-660-5400	NON DEPT LIABILITY I	10	\$11,194.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	E	660
10-660-5600	ELECTIONS	10	\$3,371.50	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	E	660
10-660-5900	NON DEPT WAKE CO	10	\$0.00	\$0.00					E	660
10-660-6900	NON DEPT	10	\$0.00	\$0.00					E	660
10-660-7000	NON DEPT SWAIN CO	10	\$83.12	\$0.00					E	660
10-660-7400	NON DEPT CATAWBA C	10	\$0.00	\$0.00					E	660
10-660-7600	NON DEPT DURHAM C	10	\$0.00	\$0.00					E	660
10-660-7700	NON DEPT WATAUGA	10	\$0.00	\$0.00					E	660
10-660-7800	NON DEPT CRAVEN CO	10	\$0.00	\$0.00					E	660
10-660-8000	NON DEPT CABARRUS	10	\$0.00	\$0.00					E	660
10-660-8100	ALEXANDER CO TAX	10	\$0.00	\$0.00					E	660
10-660-8500	CONTRIBUTED CAPITA	10	\$0.00	\$0.00					E	660
10-660-8600	PURCHASE OF LAND	10	\$0.00	\$0.00					E	660
			\$49,780.61	\$100,748.52	\$154,255.00	\$154,255.00	\$154,255.00	\$166,755.00		
Basic Acct: 690										
10-690-0000	CONTRIBUTION TO FD	10	\$173,491.00	\$173,491.00	\$198,719.00	\$198,719.00	\$198,719.00	\$198,719.00	E	690
10-690-0700	CONTRIBUTION TO GF	10	\$0.00	\$0.00					E	690
10-690-0800	TRANSFER OUT OF GF	10	\$814,147.00	\$490,500.00					E	690
10-690-0900	DUE TO	10	\$0.00	\$323,647.00					E	690
10-690-9300	CONT TO RECREATION	10	\$75,908.00	\$75,908.00	\$99,300.00	\$99,300.00	\$99,300.00	\$99,300.00	E	690
10-690-9400	CONT TO FUNB BALAN	10	\$0.00	\$509,014.56					E	690
10-690-9700	CONT TO SIDEWALK P	10	\$22,800.00	\$22,800.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	E	690

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
10-690-9800	OPEB SEPARATION ALL	10	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	E	690
10-690-9900	OPEB RETIREE INSURA	10	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	E	690
			\$1,336,346.00	\$1,845,360.56	\$578,019.00	\$578,019.00	\$578,019.00	\$578,019.00		
			\$3,587,308.05	\$5,140,177.62	\$4,219,936.00	\$4,219,936.00	\$4,162,644.00	\$4,180,536.00		
Fund: 13										
Basic Acct: 620										
13-620-0200	REC SALARIES/WAGES	13	\$16,606.98	\$23,000.00	\$29,150.00	\$29,150.00	\$29,150.00	\$29,150.00	E	620
13-620-0500	REC FICA	13	\$1,266.33	\$1,800.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	E	620
13-620-0900	REC LIAB. INS.	13	\$1,907.00	\$2,500.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	E	620
13-620-1000	REC W/C	13	\$200.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	E	620
13-620-1300	REC UTILITIES	13	\$9,530.54	\$9,950.00	\$13,550.00	\$13,550.00	\$13,550.00	\$13,550.00	E	620
13-620-1500	REC MAINT AND REPAI	13	\$2,679.84	\$4,100.00	\$6,800.00	\$6,800.00	\$6,800.00	\$6,800.00	E	620
13-620-1600	REC PARK REFUND	13	\$0.00	\$200.00					E	620
13-620-1700	REC MILE REIMB	13	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	E	620
13-620-3300	REC SUPPLIES/EXPENS	13	\$3,528.13	\$3,500.00	\$10,100.00	\$10,100.00	\$10,100.00	\$10,100.00	E	620
13-620-3500	RECREATION IT	13	\$2,683.63	\$2,708.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	E	620
13-620-3600	REC UNIFORMS	13	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	E	620
13-620-3700	REC STATE SALES TAX	13	\$236.65	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	620
13-620-3900	REC JC SALES TAX	13	\$112.30	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E	620
13-620-4000	REC BUNC. CO SALES T	13	\$0.00	\$0.00					E	620
13-620-4100	REC HAYW. CO SALES	13	\$0.00	\$0.00					E	620
13-620-4200	REC MACON CO SALES	13	\$0.00	\$0.00					E	620
13-620-4300	REC TRANSFER OUT	13	\$2,000.00	\$2,000.00					E	620
			\$40,751.40	\$53,808.00	\$71,900.00	\$71,900.00	\$71,900.00	\$71,900.00		
Basic Acct: 720										
13-720-0900	REC LIAB. INS	13	\$1,310.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E	720
13-720-5700	REC MISC POOL EXP	13	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	E	720
13-720-7400	REC POOL CA	13	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	E	720

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Acct
			\$1,310.00	\$31,600.00	\$31,600.00	\$31,600.00	\$31,600.00	\$31,600.00		
			\$42,061.40	\$85,408.00	\$103,500.00	\$103,500.00	\$103,500.00	\$103,500.00		
Fund: 14										
Basic Acct: 510										
14-510-0400	SEP ALLOW PAYROLL	14	\$45,336.50	\$54,250.00	\$54,250.00	\$54,250.00	\$54,250.00	\$54,250.00	E	510
14-510-0500	SEP ALLOW FICA	14	\$3,468.30	\$4,150.00	\$4,150.00	\$4,150.00	\$4,150.00	\$4,150.00	E	510
14-510-0600	SEP ALLOW FUND BAL.	14	\$0.00	\$66,600.00	\$66,600.00	\$66,600.00	\$66,600.00	\$66,600.00	E	510
14-510-0700	SEP ALLOW RETIREE I	14	\$0.00	\$0.00					E	510
			\$48,804.80	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00		
			\$48,804.80	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00		
Fund: 15										
Basic Acct: 410										
15-410-0000	RLF EXPENSE	15	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	E	410
15-410-3700	RLF STATE SALES TAX	15	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	E	410
15-410-3900	RLF JC SALES TAX	15	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	E	410
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00		
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00		
Fund: 17										
Basic Acct: 410										
17-410-0000	BRIDGE PARK EXPENSE	17	\$0.00	\$0.00					E	410
17-410-3700	BP STATE SALES TAX	17	\$0.00	\$0.00					E	410
17-410-3900	BP JC SALES TAX	17	\$0.00	\$0.00					E	410
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Fund: 19										
Basic Acct: 530										
19-530-0000	FD CONTINGENCY	19	\$0.00	\$3,328.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,828.00	E	530
19-530-0500	FD RETIRE FIREMEN	19	\$5,935.68	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	E	530
19-530-0600	FD IRA CONTRIBUTIO	19	\$6,415.00	\$6,420.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	E	530
19-530-0700	FD PENSION FUND	19	(\$760.00)	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00	E	530

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
19-530-0800	FD INSURANCE	19	\$32,411.00	\$33,050.00	\$35,000.00	\$35,000.00	\$35,000.00	\$40,000.00	E	530
19-530-1000	FD W/C	19	\$3,450.00	\$3,450.00	\$3,450.00	\$3,450.00	\$3,450.00	\$15,000.00	E	530
19-530-1100	FD TELEPHONE	19	\$4,739.75	\$8,100.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	E	530
19-530-1300	FD UTILITIES	19	\$11,712.47	\$12,900.00	\$12,900.00	\$12,900.00	\$12,900.00	\$18,000.00	E	530
19-530-1400	FD IT	19	\$621.40	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00	E	530
19-530-1600	FD COMMUNICATION	19	\$63.75	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	E	530
19-530-1700	FD TRUCK MAINTENAN	19	\$23,063.85	\$32,500.00	\$32,500.00	\$32,500.00	\$32,500.00	\$32,500.00	E	530
19-530-1800	FD VEND MACHINE EX	19	\$25.52	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	530
19-530-3100	FD FUEL	19	\$9,694.59	\$10,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$16,000.00	E	530
19-530-3200	FD SUNSHINE	19	\$142.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E	530
19-530-3300	FD SUPPLIES	19	\$2,567.91	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$8,000.00	E	530
19-530-3400	FD SPECIFIED EXPENS	19	\$6,213.23	\$6,500.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E	530
19-530-3500	FD TRAINING	19	\$1,034.50	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	E	530
19-530-3600	FD FIRE PREVENTION	19	\$1,357.02	\$4,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	530
19-530-3700	FD BLDG MAINT	19	\$21,471.38	\$51,780.00	\$9,000.00	\$9,000.00	\$9,000.00	\$15,000.00	E	530
19-530-3800	FD EQUIP MAINT	19	\$5,692.31	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	E	530
19-530-3900	FD EQUIP	19	\$1,973.62	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	E	530
19-530-4000	FD P.P.E.	19	\$12,451.21	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$30,000.00	E	530
19-530-4100	FD HAYWOOD CO TAX	19	\$0.00	\$0.00					E	530
19-530-4200	FD MACON CO TAX	19	\$0.00	\$0.00					E	530
19-530-4300	FD SWAIN CO	19	\$0.00	\$0.00					E	530
19-530-6800	FD BUILD INTER	19	\$4,788.29	\$8,700.00	\$5,155.00	\$5,155.00	\$5,155.00	\$8,700.00	E	530
19-530-6900	FD BUILD PRINCIPAL	19	\$71,037.10	\$142,075.00	\$142,075.00	\$142,075.00	\$142,075.00	\$142,075.00	E	530
19-530-7000	FD INT EXP	19	\$1,788.57	\$2,755.00	\$1,365.00	\$1,365.00	\$1,365.00	\$2,755.00	E	530
19-530-7100	FD PRINC EXP	19	\$51,884.05	\$66,620.00	\$28,721.00	\$28,721.00	\$28,721.00	\$28,721.00	E	530
19-530-7200	FD FISHER CREEK	19	\$4,000.00	\$4,000.00	\$5,400.00	\$5,400.00	\$5,400.00	\$4,000.00	E	530
19-530-7300	FD GRANT EXPENSE	19	\$0.00	\$0.00					E	530

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
19-530-7400	FD CAPITAL	19	\$0.00	\$0.00				\$87,899.00	E	530
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00				\$2,000.00	E	530
19-530-7900	FD HENDERSON TAX	19	\$105.57	\$0.00					E	530
19-530-8000	NC USE TAX	19	\$49.84	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	E	530
19-530-8100	COUNTY USE TAX	19	\$23.61	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E	530
19-530-8400	STATE SALES TAX	19	\$2,656.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	E	530
19-530-8500	FD JC TAX	19	\$1,119.94	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E	530
19-530-8600	FD BUNC CO TAX	19	\$0.00	\$0.00					E	530
19-530-9200	FD CONT TO FUND BAL	19	\$0.00	\$0.00	\$93,497.00	\$93,497.00	\$93,497.00		E	530
			\$287,729.16	\$494,378.00	\$543,263.00	\$543,263.00	\$543,263.00	\$588,678.00		
Basic Acct: 531										
19-531-0200	FD SALARIES AND WA	19	\$0.00	\$0.00				\$539,845.00	E	531
19-531-0300	FD OT	19	\$0.00	\$0.00				\$19,800.00	E	531
19-531-0500	FD FICA	19	\$0.00	\$0.00				\$42,815.00	E	531
19-531-0600	FD GROUP INSURANCE	19	\$0.00	\$0.00				\$134,101.00	E	531
19-531-0610	FD HSA	19	\$0.00	\$0.00				\$17,600.00	E	531
19-531-0700	FD RETIREMENT	19	\$0.00	\$0.00				\$68,000.00	E	531
19-531-0800	FD 401K	19	\$0.00	\$0.00				\$28,000.00	E	531
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,161.00		
			\$287,729.16	\$494,378.00	\$543,263.00	\$543,263.00	\$543,263.00	\$1,438,839.00		
Fund: 21										
Basic Acct: 415										
21-415-0000	GF CRF TRAN TO GF	21	\$29,000.00	\$29,000.00	\$80,000.00	\$80,000.00			E	415
			\$29,000.00	\$29,000.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00		
			\$29,000.00	\$29,000.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00		
Fund: 23										
Basic Acct: 415										
23-415-0200	PAF TRANSFER OUT	23	\$0.00	\$0.00					E	415
23-415-3300	PAF EXPENSE	23	\$309.23	\$3,000.00				\$2,000.00	E	415

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
23-415-3500	PAF NC USE TAX	23	\$0.00	\$0.00					E	415
23-415-3600	PAF JC USE TAX	23	\$0.00	\$0.00					E	415
23-415-3700	PAF STATE TAX	23	\$0.00	\$0.00					E	415
23-415-3800	PAF JC SALES TAX	23	\$0.00	\$0.00					E	415
			\$309.23	\$3,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00		
			\$309.23	\$3,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00		
Fund: 24										
Basic Acct: 420										
24-420-0100	FC PROF SERV	24	\$0.00	\$20,000.00				\$20,000.00	E	420
24-420-0200	FC TRANSFER OUT	24	\$0.00	\$0.00					E	420
24-420-3100	FC CAMERA EXPENSE	24	\$598.36	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	E	420
24-420-3200	FC ROAD MAINTENANC	24	\$553.96	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	E	420
24-420-3300	FC SUPPLIES & EXPENS	24	\$1,006.88	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	E	420
24-420-3400	FC BRIDGES	24	\$0.00	\$0.00					E	420
24-420-3600	FC MAINT.	24	\$0.00	\$18,564.29	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	E	420
24-420-3700	FC STATE TAX	24	\$868.56	\$1,400.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E	420
24-420-3800	FC JC SALE TAX	24	\$6.58	\$300.00	\$600.00	\$600.00	\$600.00	\$600.00	E	420
24-420-4100	FC HAYWOOD CO TAX	24	\$0.00	\$0.00					E	420
24-420-4200	FC MACON CO TAX	24	\$359.88	\$500.00					E	420
24-420-6000	FC FUND BAL CONT	24	\$0.00	\$0.00					E	420
24-420-7000	FC BOTANICAL SURVEY	24	\$0.00	\$25,000.00				\$25,000.00	E	420
24-420-7400	FC CAPITAL	24	\$19,235.71	\$19,235.71					E	420
24-420-9100	FC DUE TO	24	\$0.00	\$0.00					E	420
			\$22,629.93	\$93,400.00	\$35,000.00	\$35,000.00	\$35,000.00	\$80,000.00		
			\$22,629.93	\$93,400.00	\$35,000.00	\$35,000.00	\$35,000.00	\$80,000.00		
Fund: 25										
Basic Acct: 510										
25-510-0400	OPEB RETIREE INS. SD	25	\$13,396.00	\$0.00					E	510

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type	Basic Ac
25-510-0600	OPEB FUND BAL CONT	25	\$6,400.00	\$44,950.00	\$24,900.00	\$24,900.00	\$24,900.00	\$24,900.00	E	510
25-510-0610	OPEB HSA SD	25	\$266.66	\$6,400.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	E	510
25-510-0700	OPEB RETIREE INS. PD	25	\$40,060.00	\$73,650.00	\$92,100.00	\$92,100.00	\$92,100.00	\$92,100.00	E	510
			\$60,122.66	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00		
			\$60,122.66	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00		
Fund: 27										
Basic Acct: 413										
27-413-0000	SSRF EXPENSE	27	\$0.00	\$194,800.00	\$194,800.00	\$194,800.00	\$194,800.00	\$194,800.00	E	413
27-413-3700	SSRF STATE SALES TA	27	\$0.00	\$0.00					E	413
27-413-3900	SSRF JC SALES TAX	27	\$0.00	\$0.00					E	413
27-413-6000	SSRF FUND BALANCE C	27	\$0.00	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	E	413
			\$0.00	\$214,800.00	\$224,800.00	\$224,800.00	\$224,800.00	\$224,800.00		
			\$0.00	\$214,800.00	\$224,800.00	\$224,800.00	\$224,800.00	\$224,800.00		
Fund: 28										
Basic Acct: 413										
28-413-0000	ARP EXPENSE	28	\$0.00	\$0.00					E	413
28-413-0100	ARP TRANSFER TO GF	28	\$436,382.56	\$436,382.56					E	413
28-413-3700	ARP STATE SALES TAX	28	\$0.00	\$0.00					E	413
28-413-3800	ARP JC SALES TAX	28	\$0.00	\$0.00					E	413
			\$436,382.56	\$436,382.56	\$0.00	\$0.00	\$0.00	\$0.00		
			\$436,382.56	\$436,382.56	\$0.00	\$0.00	\$0.00	\$0.00		
			\$4,514,347.79	\$6,752,546.18	\$5,462,499.00	\$5,462,499.00	\$5,325,207.00	\$6,285,675.00		
[Type] = 'E'										