



June 6, 2023

Honorable Mayor Robert Williams

Board of Commissioners:
Commissioner David Pride
Commissioner Wilbur Etheridge
Commissioner Beverly Davis
Commissioner Michael Hughes
Commissioner Linda Virgil

Dear Mayor and Board of Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Fiscal Year 2024 (FY 2024) Proposed Budget for your consideration. The budget is balanced, meets the requirements of the North Carolina Local Government Budget and Fiscal Control Act, and adheres to the Town's financial management guidelines. This budget will cover from July 1, 2023 through June 30, 2024.

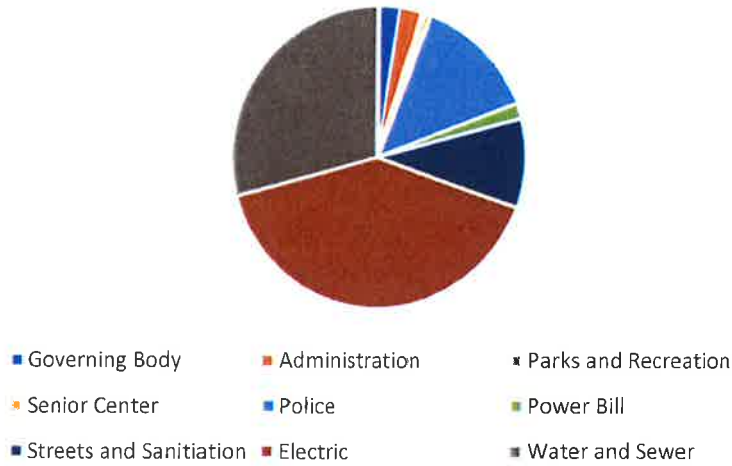
This budget reflects some key elements of the Town of Sharpsburg

- *Sustainability*
- *Accountability*
- *Quality of Life*
- *Innovation*
- *Partnership*

Like most municipalities, the Town of Sharpsburg was not spared from dealing with post pandemic issues and inflation. While spared from dramatic impacts, there continues to be uncertainty regarding the sustainability of growth in revenues driven by economic conditions and consumer spending. In addition, high inflation impacts the cost to provide service and presents some unknowns. With conservative budgeting and careful financial planning, the General Fund Balance at the end of this fiscal year is expected to remain at our threshold of 25% of expenditures. While fiscal uncertainty is one of those challenges, we are proud that the Town of Sharpsburg remains in a strong financial position.

Your financial stewardship and commitment to maintaining a strong financial position results in favorable independent fiscal ratings. Financial planning and management are essential for providing quality services to our community. It supports and enhances our economic development activities focused on growth and opportunities for Sharpsburg. Rate adjustments are necessary to cover inflationary and market cost increases. Cost is contained to the extent possible; however, rising cost of essential goods and services are unavoidable. The FY 2024 budget proposed is \$8,106,065 for the upcoming FY.

Departmental Budget



There is no change to the electric rates currently. As we purchase power, cost of power with any type of global and or regionalized crisis can quickly exasperate those cost. This FY24 we will begin working with Utility Tech firm that will provide the Town with the necessary expertise to ensure the best rates that are equitable for our consumers.

Budget Summary

Department	Budget
Governing Body	\$ 182,392.00
Administration	\$ 211,300.00
Parks and Recreation	\$ 26,000.00
Senior Center	\$ 48,100.00
Police	\$ 1,088,912.00
Power Bill	\$ 133,373.00
Streets and Sanitation	\$ 774,425.00
Electric	\$ 3,274,150.00
Water and Sewer	\$ 2,367,413.00
Total Proposed Budget	\$8,106,065.00

Increased partnership is critical in the next fiscal year. With rising inflation and with available federal assistance we will continue to partner with our local partners to seek out funding that will provide supplemental resources for needed areas. Furthermore, we will continue to partner with agencies to bring resources to our citizens through education and other services.

This FY we had a study completed and presented to the Board of Commissioners and the public about our water and sewer fund viability. In order to remain viable, it was recommended that we increase both our

water and sewer fees for economic viability of this fund. The budget also includes water and sewer base rate increases.

Water – 11.50%

In Town base rate 16.80 to 18.73

Per gallon .0709 to .0791

Out Town base rate 31.00 to 34.57

Per gallon .1250 to .1394

Sewer – 3.50%

In town base rate 26.81 to 27.75

Per gallon .0999 to .1034

Out Town base rate 50.50 to 52.27

Per gallon .1800 to .1863

The water and sewer base rate changes are proportionate adjustments will be made to other rate classes. The budget continues to meet and exceed our service benchmarks in a fiscally responsible manner. Technology, resourceful employees, proper equipment, adequate staffing levels and a commitment to excellent customer service will allow us to serve our citizens well while efficiencies, conservative budgeting and maintaining our comparatively low tax rate ensures value.

BUDGET PRIORITIES

Growth has been challenging for the Town of Sharpsburg. Balance the need of new affordable housing opportunities, new business and available space has been a challenge. FY24, the Board of Commissioners are committed to ensuring the revitalization and focus creation on a main street area that will not only enhance our community but also draw new businesses. In FY23, the Town of Sharpsburg became a partner with the Rural Partners Network, that is collectively working with the Town on locating federal funding opportunities. We will seek out assistance through the state and federal agencies, private investment and funding sources for this development as we want our transformation to be apparent and transformative. This includes seeking funding for new projects around economic development, a future town managed community center and other viable projects. Making real investments into our community and other projects recently discussed at the annual Board Retreat with the Board of Commissioners.

On March 11, 2021, the American Rescue Plan was signed into law. Included in the bill is direct financial assistance to local governments. Based on allowable use and needs covering all of our personnel cost, enhanced projects were approved within our FY23 budget that would have not been able to happen without that funding. Progress on the approved projects will continue in FY 2024 with no additional funding required within the FY 2023 budget.

Senior Center

Our senior center will continue to provide a much-needed resource for seniors in Wilson, Edgecombe and Nash counties. Providing continued support for healthy meals, exercise opportunities and special senior programming on an on-going basis. This is a valued service that provides not only a needed resource but an essential service. We will continue to look for ways through grants and other opportunities to further enhance our operations and our programming for seniors. In FY23, the Senior Center spearheaded the Senior Community Garden that will continue to serve our community for the next fiscal year. In FY 2024, \$48,100.00 will be allocated for programming and operations for the senior center, this includes a pay increase for the senior center director pay to \$20.00 per hour.

Planning and Code Enforcement

FY 2024 will continue to provide on-going support of our planning needs and code enforcement activities through the Town of Sharpsburg. Planning staff will continue to support review of our zoning applications, mapping/GIS needs, complex planning questions, supporting our Planning Board and providing code enforcement activities.

Parks and Recreation

As parks and recreation are a quality of life component to our community, we will continue to seek ways to bring our community together through park and recreation programming. In FY23, the Town of Sharpsburg received a recreational planning grant from the NC Department of Commerce and in FY24, that grant will be kicked off, offering real planning for future parks and recreational needs for the community. Our FY24 budget allots \$26,000.00 in funding for continued support of events and beautification and enhancement of our existing parks.

Investment into Workforce

The proposed budget recognizes the challenges our workforce is facing and continues the pursuit of investing in our greatest asset, our employees. The need for increase in wages is a pressing issue. Employees need and deserve pay that is competitive with the market. Inflation has outpaced the traditional merit increase. This year has been the greatest challenge with the retention of our police personnel, with less people overall entering into this profession and all agencies making base salary adjustments, its imperative that recruitment and retention remain a top priority. In this FY24 budget no new positions have been requested and or existing positions removed. Our priority will be to continue to work with the level of staff that we have throughout the next FY, fill current vacant roles, while continuing accessing any future needs for future human resources.

The Board of Commissioners have made a commitment through increasing base pay for entering police officers to remain competitive while ensuring our existing personnel remain compensated. As a measure to attract new employees and maintain competitiveness, in this upcoming FY we will offer sign on bonuses for incoming police officers an offer take home car incentives for our police officers.

In FY 2024, funding is included for a 5% cost of living adjustment (COLA). As we have done for many years, funding is also included for an up to 5% average merit increase, reviewed annually, subject to an acceptable performance by the employee. The merit increase will continue to provide pay increases for employees based on their performance. The COLA and merit should help to retain our valued employees.

The proposed budget also maintains our highly competitive employee benefits package. Employee insurance are estimated to increase by 2.5%, the Town will continue to absorb the expected cost. The

Town of Sharpsburg participates in the NC League of Municipalities Insurance Pool, that offers the Town the most competitive package for price for insurance needs. All regular full-time employees are covered under the North Carolina Local Governmental Employees' Retirement System (NCLGERS). Employees may contribute 6% of their annual salary on a tax-deferred basis. The LGRS Board of Trustees sets the rate for contributions.

This FY we have a renewed focus on focuses on the retention of our employees. To continue to improve employee moral, we will also implement in the upcoming FY an employee of the month program, that will highlight and offer incentive for the selected employee. The employee will be selected from among their peers, highlighting teamwork and exceptional work ethic.

Solid Waste

The FY 2024 budget includes a garbage and recycling rate increase. Garbage rates will go up by \$1.38 and recycling by \$0.69. Prior years, the Town has continued to absorb increases, due to rising cost from the contracted service, cost are required to be increase and the cost will be absorbed by the end consumer as the town will continue to absorb additional operational cost. Board of Commissioners have been very clear on ensuring that citizens have and are receiving appropriate services that reflect our payments to vendors and we will continue to seek about service providers that meet our expectations for service.

Revenue and Expenditure Outlook

Our last adopted budget proved effective in operating during the continuation of the pandemic influenced uncertainty. While revenue performance can never be fully estimated with complete accuracy, it remains uncertain if current levels are sustainable with the added impact of inflation. Careful consideration has been given to grow revenues conservatively in areas that have demonstrated solid growth trends and other areas where programs are resuming.

General Fund

The FY 2024 budget recommends a change to the Town's tax rate of 0.90 cents per \$100 of taxable valuation. Municipal budgets include a great deal of estimates on an annual basis. These estimates are based on the best knowledge we have at the time. Sharpsburg's record of accomplishment for budget estimates, as proven by audit reports, has been impressive. The primary revenue source for the General Fund is property tax. The Town of Sharpsburg has a property tax. With a tax rate at 0.90 per 100 property tax revenue is projected at \$552,787.54 and motor tax revenue is projected at \$100,746.96. Our current tax collection rate is 96.58%.

Enterprise Fund

Capital purchases for future needs for our electric department are being including in the budget as we anticipate future needs for capital improvements for our substation. Included in our budget is the customary equipment and electric system components typically funded each year. Capital outlay payments for our pole truck and on-going required substation maintenance are appropriated in the FY24 budget with no increase from the prior years. Inflationary cost of supplies overall impact all departments especially water and sewer.

Capital items include customary equipment to maintain the water and sewer systems. The replacement manholes, sewer caps and replacement of on-going maintenance of lines have all been considered in this FY budget through grant funding and on-going maintenance will be completed throughout years to come.

Digitizing our infrastructure is critically important. In FY23 we sought out grant funding for advance metering; should we receive that money; we can re-allocate that fund to other needed items within our electric and water/sewer departments. In FY23 we received a sewer grant that would provide key replacement of needed pump station repairs that would allow for remote access to alarms and more digital management of our pump stations.

We currently have an AIA Sewer grant which is further accessing our public infrastructure. To comply with notices from the U.S Department of Environmental Protection, in our next FY we will be seeking out grant funding to access lead lines throughout the town as mandated by the EPA.

We are working to look for more innovative ways to further enhance our electric system through offering more data analytics for our emergency management for emergency and after hours call management that will be implemented in FY24. These services will allow for us to appropriately respond and plan for current and future upgrades to our electric system.

As we continue to grow as an organization, our digital infrastructure needs to grow with us. The proposed budget includes continuing funding to modernize our operations. We're also updating and adding systems to get rid of paper, create electronic document management and respond to state reporting requirements – all to work more efficiently across our organization, through website upgrades, mapping and other measure to enhance our customer service. In this budget, we're also investing in tools to expand and improve the ways we use data. By making raw data easier to find, trust and export, it becomes easier to make data-driven decisions across the organization.

The Board of Commissioner elected not to implement in FY24 a new stormwater fee that would be added to customers in order to fiscally manage stormwater needs, recognizing the existing strain on our resources. We will first seek out grant funding to help support some of our storm water needs and have additional assessment throughout out the year on how best to move forward with fiscal management of stormwater issues. The FY24 budget has increased cost from the previous year to provide stormwater management. We understand and have accessed that storm water infiltration is an ongoing issue and although the proposed budget will not fully mitigate issues around infiltration, it does speak to the Town's commitment to begin strategically addressing the issues.

As we address issues, the need for replacing standard equipment is an on-going need. The FY24 budget allows for the replacement the knuckle boom truck that will not incur debt under our debt services.

To continue to reduce crime and provide a safer community, our Public Safety Department in FY23 implemented the installation of cameras and license plate readers that have been installed throughout town. These cameras allow for on-going assessment of the safety of our citizens and have helped solve key crimes. The FY24 budget includes on-going capital outlay funding for street cameras and also funding for the continued payment for required police vehicles.

Revenues

As with all budget planning we anticipate a certain amount of revenues to support operations.

Tax Distribution

Overview of NC Sales Tax Distribution Sales and use taxes make up the largest amount of tax revenue that the state distributes to local governments in North Carolina and make up approximately a quarter of a median NC municipality's revenues, excluding utilities. Local sales taxes are authorized as different "Articles" in statute. Not all Articles are levied by every county. For an overview of every sales tax article

and how it is distributed, see our Basis of Distribution Memo. In addition to the state's distribution calculations, distribution methods can vary by county as well. Every April, counties can change the method of distributing local option sales tax revenues to their municipalities, either from per capita to proportion of ad valorem tax levies, or vice versa. The method chosen by the county board of commissioners determines the division of funding among county and municipal governments. Population or tax levy changes might cause some counties to take a close look at the current distribution method to determine if it is still advantageous to them. Changes in distribution method do not take effect until the start of the subsequent fiscal year; for example, a county submitting a change to their distribution method in April 2023 would see it take effect in July 2024.

Power Bill Funding

Our Power Bill fund is estimated at \$133,373.00 in which the key priority for the use of the funds will be to provide needed resurfacing for streets throughout town. As paving cost have increased significantly, we will be strategic in utilizing funds to ensure that we are addressing as much as we can with the funding, as it will not provide and or cover cost for all streets in town. Capital outlay cost are included in this fund which include lease payments for our street sweeper as well as our existing dump truck utilized by our Public Works Department.

Conclusion

At this time, I'd like to thank the departmental leads and specifically our finance department for their hard work and dedication over many months to help develop this budget. They have reviewed, questioned and evaluated every single request, and their diligence has made sure this process is data driven and fair.

*Pauline Armstrong, Town Administrator
Town of Sharpsburg, NC*

TOWN OF SHARPSBURG
BUDGET ORDINANCE O-2023-01
FISCAL YEAR 2023-2024

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Sharpsburg, North Carolina, meeting in regular session this, the 6th day of June 2023 that the following Fund revenues and Department expenditures and expenses, together with certain restrictions and authorizations, are adopted:

SECTION 1: FY 2023 - 2024 BUDGET SUMMARY

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:

GENERAL FUND

REVENUES BY SOURCE	AMOUNT
Ad Valorem Taxes	\$540,704
Other Taxes	107,047
Unrestricted Intergovernmental Revenues	434,000
Restricted Intergovernmental Revenues	0
Permits & Fees	11,270
Service Charges - Sanitation	307,776
Investment Earnings	2,000
Miscellaneous Revenues	8,000
Appropriated Fund Balance	520,332
Transfer from Electric Fund	400,000
Transfer from Water & Sewer Fund	0
TOTAL GENERAL FUND REVENUES	\$2,331,129

EXPENDITURES BY DEPARTMENT

Governing Board	\$182,392
Administration	211,300
Police Department	1,088,912
Parks & Recreation	26,000
Public Works	774,425
Senior Center	48,100
TOTAL GENERAL FUND EXPENDITURES	\$2,331,129

The following amounts are hereby appropriated in the Powell Bill Fund for the operation of Powell Bill activities for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

POWELL BILL FUND

REVENUES BY SOURCE	AMOUNT
Restricted Intergovernmental Revenues	\$54,500
Transfer from Powell Bill Fund Balance	78,873
TOTAL POWELL BILL FUND REVENUES	\$133,373

DEPARTMENT EXPENDITURES

Resurfacing Program	\$90,000
Other Street Repairs	5,000
Moore Street Railroad Crossing	2,300
Street Sweeping Contract	
Capital Leases	35,073
TOTAL POWELL BILL FUND EXPENDITURES	\$133,373

The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

ELECTRIC FUND

REVENUES BY SOURCE	AMOUNT
Investment Earnings	\$2,000
Miscellaneous Revenue	500
Electric Charges	2,720,000
Electric Sales Tax	190,400
Connection Fees	2,500
Penalty Fees	35,000
Appropriated Fund Balance	723,750
TOTAL ELECTRIC FUND REVENUES	\$3,674,150

DEPARTMENT EXPENSES

Electric Operations	\$3,274,150
Budgeted Transfer to the General Fund	400,000
Debt Service	
TOTAL ELECTRIC FUND EXPENSES	\$3,674,150

WATER & SEWER FUND

The following amounts are hereby appropriated in the Water & Sewer Fund for the operation of the water and sewer utility for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

REVENUES BY SOURCE	AMOUNT
Water/Sewer Charges	\$1,720,900
Investment Earnings	2,500
Miscellaneous Revenue	4,000
Taps & Hook Up Fees	2,000
Penalty Fees	30,000
Appropriation from Fund Balance	383,013
TOTAL WATER/SEWER FUND REVENUES	\$2,142,413

DEPARTMENT EXPENSES

Water & Sewer Operations	\$1,965,420
Debt Service	176,993
Contingency	0
TOTAL WATER/SEWER FUND EXPENSES	\$2,142,413

TOTAL BUDGETED REVENUES **\$8,281,065**

TOTAL BUDGETED EXPENDITURES & EXPENSES **\$8,281,065**

SECTION 2: MUNICIPAL TAX RATE ESTABLISHED

An Ad Valorem Tax Rate of \$0.90 per \$100.00 full valuation is hereby established as the Official Tax Rate for the Town of Sharpsburg for the Fiscal Year 2023 - 2024.

SECTION 3: SPECIAL AUTHORIZATION – BUDGET OFFICER

1. The Budget Officer shall be authorized to transfer line-item expenditures within a department without limitation and without a report being required. These changes should not result in increasing recurring obligations such as salaries. The Budget Officer shall make budget amendments as deemed appropriate no less than once per fiscal year.
2. The Budget Officer shall be authorized to execute inter-departmental transfers in the General Fund, not to exceed ten percent (10%) of the appropriated moneys of the department whose budgeted allocation is reduced. An official report on such transfers shall be given at the next regular meeting of the Board of Commissioners.

3. The Budget Officer may make inter-fund loans for a period of not more than sixty (60) days. The Board of Commissioners shall be informed of such inter-fund loans at their next regularly scheduled meeting. The Board of Commissioners shall also be informed when such loan is repaid.
4. Inter-fund Transfers established in the budget document may be accomplished without recourse to the Board of Commissioners.

SECTION 4: RESTRICTIONS – BUDGET OFFICER

1. The inter-fund transfer of monies, except as noted in paragraph 3 above, shall be accomplished only by authorization of the Board of Commissioners.
2. No salary increase or bonus may be paid without prior authorization of the Board of Commissioners.
3. No contributions to any agencies shall be made without approval of the Board of Commissioners.

SECTION 5: UTILIZATION OF THE BUDGET ORDINANCE

This ordinance and the budget information herein contained shall be the basis of the Fiscal Year 2023-2024 budget. The Budget Officer shall administer this budget and shall ensure that department heads are provided guidance in sufficient detail to implement their appropriate portion of the budget. The Finance Department shall establish records which are in agreement with this budget and this ordinance, and with the appropriate statutes of the State of North Carolina.

This Budget Ordinance and accompanying schedules are hereby adopted by the Town of Sharpsburg Board of Commissioners this, the 6th day of June 2023.

TOWN OF SHARPSBURG

By: _____
Robert Williams, Mayor

ATTEST:

Tracy Sullivan, Town Clerk

				Difference
GF Revenue			2,331,129.00	
Governing Body	\$182,392.00			
Admin	\$211,300.00			
P&R	\$26,000.00			
Senior Center	\$48,100.00			
Police	\$1,088,912.00			
Streets	\$774,425.00			
GF Expenditures			\$2,331,129.00	\$0.00
Powell Bill Rev.	\$133,373.00			
Powell Bill Exp.	\$133,373.00		\$133,373.00	\$0.00
Electric Rev	\$3,674,150.00			
Electric Exp	\$3,674,150.00		\$3,674,150.00	\$0.00
Wa-Sw Rev	\$2,142,413.00			\$0.00
Wa-Sw Exp	\$2,142,413.00		\$2,142,413.00	
Total Rev	\$8,281,065.00			
Total Exp	\$8,281,065.00		\$8,281,065.00	\$0.00

Account Number	Account Description	Requested	2023 Approp	2023 Actual	2022 Approp	2022 Actual	2021 Approp	2021 Actual	2020 Approp	2020 Actual	2019 Approp	2019 Actual
10-410-0000	GOVERNING BODY:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-0100	BD FEES/TRV STIPEND	13,600.00	17,450.00	12,917.07	12,230.00	12,320.00	12,055.00	11,197.12	11,250.00	10,422.90	10,425.00	10,422.90
10-410-0101	CLASSIFICATION & PAY STUDY	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	6,030.00	0.00	0.00
10-410-0200	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
10-410-0201	INTERIM DIRECTOR - SENIOR CENTER	0.00	26,442.00	8,456.70	20,050.00	18,425.33	0.00	0.00	0.00	0.00	0.00	0.00
10-410-0209	LONGEVITY PAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-0300	TAX COLLECTION FEES	8,300.00	8,300.00	7,876.17	9,200.00	9,249.68	8,000.00	8,477.93	8,000.00	7,973.69	8,000.00	7,823.40
10-410-0400	LEGAL AND ACCOUNTING	20,600.00	20,600.00	14,582.65	22,825.00	22,160.93	16,675.00	6,912.43	45,000.00	34,233.87	42,500.00	40,620.34
10-410-0401	CODIFICATION OF THE TOWN CODE	3,000.00	3,000.00	495.00	3,000.00	990.00	1,000.00	0.00	2,500.00	495.00	2,895.00	2,894.00
10-410-0500	FICA TAX EXPENSE	1,050.00	3,358.00	1,635.17	2,650.00	2,351.93	923.00	856.47	900.00	796.99	800.00	796.99
10-410-1200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-1201	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-410-1250	WEBSITE	21,000.00	6,000.00	743.78	6,000.00	6,000.00	5,900.00	0.00	8,000.00	5,991.52	0.00	0.00
10-410-4500	OUTSIDE ADMIN SERV	18,500.00	18,500.00	16,157.98	17,000.00	15,637.17	15,500.00	18,884.41	5,900.00	5,731.46	5,750.00	0.00
10-410-5100	ENGINEERING FEES	10,000.00	10,000.00	0.00	8,500.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
10-410-5400	GENERAL INSURANCE	25,400.00	25,400.00	25,362.98	21,500.00	20,957.87	25,000.00	23,308.31	25,000.00	16,509.35	35,620.00	28,108.24
10-410-5700	MISCELLANEOUS	5,000.00	5,000.00	1,887.59	5,500.00	5,220.04	3,000.00	1,821.75	3,100.00	3,046.98	2,400.00	2,476.65
10-410-5900	Non Profit Funding	500.00	500.00	0.00	0.00	0.00	1,500.00	0.00	1,000.00	0.00	1,000.00	0.00
10-410-6200	TOWN SIGNAGE	3,500.00	17,000.00	0.00	0.00	-2,165.32	15,000.00	22,075.73	4,000.00	0.00	4,000.00	0.00
10-410-6210	SENIOR CENTER IMPROVEMENTS	3,500.00	22,000.00	7,465.03	28,600.00	28,545.99	0.00	183.39	0.00	0.00	0.00	0.00
10-410-7500	TRAVEL & TRAINING	3,000.00	3,000.00	1,811.25	3,000.00	2,111.60	3,000.00	1,091.80	1,500.00	1,500.00	1,500.00	350.00
10-410-7550	BOARD RETREAT	9,500.00	2,500.00	0.00	2,500.00	2,168.86	2,500.00	0.00	2,500.00	2,498.81	1,000.00	0.00
10-410-8500	CAPITAL OUTLAY-TOWN HALL	31,442.00	5,000.00	0.00	11,000.00	10,309.35	12,000.00	0.00	0.00	0.00	1,000.00	0.00
Totals		182,392.00	194,050.00	99,391.37	173,555.00	154,283.43	132,053.00	94,809.34	145,650.00	111,603.83	135,875.00	109,308.64

Account Number	Account Description	Requested	Admin Recmd	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
10-420-0000	ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0200	ADMINISTRATOR WAGES	16,900.00	16,900.00	0.00	14,783.00	8,624.97	15,444.25	13,099.95	6,789.88	3,945.72
10-420-0201	CLERK WAGES	26,000.00	26,000.00	0.00	22,000.00	13,706.42	21,785.91	18,750.80	17,346.34	16,285.07
10-420-0202	FINANCE OFFICER WAGES	11,500.00	11,500.00	0.00	9,800.00	5,629.31	8,593.31	7,678.63	6,531.86	6,915.60
10-420-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0206	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0208	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-0209	LONGEVITY PAY	1,200.00	1,200.00	0.00	820.00	669.03	589.99	620.22	429.09	627.21
10-420-0500	FICA TAX EXPENSE	4,700.00	4,700.00	0.00	3,800.00	2,058.47	3,413.70	3,300.42	2,396.63	2,241.75
10-420-0600	EMPLOYEE INSURANCE	6,400.00	6,400.00	0.00	5,700.00	3,477.15	5,397.51	6,220.33	4,686.70	4,168.67
10-420-0601	UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	0.00	2,000.00	0.00	289.68	0.00	0.00	671.35
10-420-1100	POSTAGE	3,500.00	3,500.00	0.00	3,000.00	1,267.08	2,604.84	1,882.45	2,172.04	2,277.48
10-420-1200	TELEPHONE	1,500.00	1,500.00	0.00	1,500.00	457.91	1,199.04	625.28	708.18	667.84
10-420-3200	OFFICE SUPPLIES	6,000.00	6,000.00	0.00	6,000.00	4,330.24	4,505.79	4,001.71	4,502.86	3,638.56
10-420-3400	FUEL OIL	1,500.00	1,500.00	0.00	1,500.00	506.40	1,151.25	1,184.57	551.98	976.87
10-420-3550	BANK SERVICE CHARGES/FEES	3,000.00	3,000.00	0.00	2,800.00	1,812.99	2,276.22	2,538.89	2,332.16	2,707.94
10-420-4498	CASH SHORT/OVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-5300	DUES & SUBSCRIPTIONS	3,000.00	3,000.00	0.00	3,000.00	2,418.33	2,142.20	4,035.77	2,277.90	4,550.50
10-420-5700	MISCELLANEOUS	1,800.00	1,800.00	0.00	1,800.00	542.53	789.87	930.18	1,371.80	1,007.03
10-420-6000	RETIREMENT	5,800.00	5,800.00	0.00	5,800.00	3,319.46	3,884.72	4,350.30	2,828.06	2,288.61
10-420-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-6800	PLANNING	42,000.00	42,000.00	0.00	36,500.00	23,687.75	31,210.86	36,389.83	29,665.50	29,025.26
10-420-6900	BUILDING MAINTENANCE	25,000.00	25,000.00	0.00	12,000.00	2,227.64	6,274.25	5,845.78	5,416.15	5,840.19
10-420-7000	ECONOMIC & COMMUNITY DEVELOPMENT	20,000.00	20,000.00	0.00	4,000.00	3,734.50	1,613.17	2,188.32	1,989.89	408.00
10-420-7001	AR/AP SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7150	MANAGER CAR ALLOWANCE	0.00	0.00	0.00	2,200.00	0.00	1,750.00	3,885.00	1,050.00	1,400.00
10-420-7200	COMPUTER EQUIPMENT	10,000.00	10,000.00	0.00	4,000.00	1,055.33	0.00	650.00	745.86	512.50
10-420-7300	OFFICE EQUIPMENT	8,000.00	8,000.00	0.00	5,300.00	616.95	1,674.85	3,425.17	4,968.28	5,217.07
10-420-7500	TRAVEL & TRAINING	6,500.00	6,500.00	0.00	5,500.00	1,186.01	2,483.10	4,963.40	3,041.00	6,191.50
10-420-7600	REIMBURSEMENT FOR ADMIN COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-7700	COVID-19 RELIEF FUND (GRF) GRANT	0.00	0.00	0.00	0.00	0.00	2,109.90	23,504.92	0.00	0.00
10-420-7900	CAPITAL OUTLAY - ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-8600	CAPITAL OUTLAY - PHONE SYSTEM	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-9500	DEBT SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-420-9800	CAPITAL OUTLAY - COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals		211,300.00	211,300.00	0.00	153,803.00	81,338.47	121,184.41	158,071.92	101,802.16	101,564.72

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
10-540-0000	PARKS & RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-0207	PART TIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-0500	FICA TAX EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-1400	CHRISTMAS COMMITTEE	12,000.00	12,000.00	0.00	20,000.00	9,481.69	13,644.87	8,179.17	9,234.98	5,045.43
10-540-1500	MATERIALS & REPAIRS	5,500.00	5,500.00	0.00	44,000.00	704.16	1,533.15	3,289.47	1,191.17	0.00
10-540-1800	BEAUTIFICATION COMM	0.00	0.00	0.00	0.00	0.00	1,498.00	1,849.00	2,895.00	5,525.95
10-540-2000	IMPROVEMENTS BEASLEY PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,627.12
10-540-2200	COMMUNITY ACTIVITIES	8,500.00	8,500.00	0.00	17,000.00	5,097.92	7,903.59	1,586.00	1,466.17	2,459.49
10-540-2300	LEASE/RENT SIGN SPACE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-3000	SHARPSBURG COMMUNITY PARK	0.00	0.00	0.00	0.00	0.00	601.37	2,186.10	38.24	1,152.52
	Totals	25,000.00	25,000.00	0.00	81,000.00	15,283.77	25,180.98	17,089.74	14,825.56	19,810.51

Account Number	Account Description	Requested	Admin Record	Ytd 2023 Actual	2023 Actual	2022 Actual	2022 Actual	2021 Actual	2021 Actual	2019 Actual	2020 Actual
10-510-0000	POLICE:	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-0202	PART TIME POLICE WAGES	\$10,000.00	10,000.00	6,500.00	547.50	3,500.00	540.00	10,000.00	2,171.25	10,000.00	1,095.00
10-510-0203	POLICE WAGES	\$531,500.00	531,500.00	516,199.00	184,486.45	465,900.00	225,519.65	378,227.95	324,596.53	364,600.00	250,033.91
10-510-0204	SECRETARY WAGES	\$38,882.00	38,882.00	32,450.00	0.00	12,520.00	3,388.03	27,520.00	24,133.30	26,500.00	25,485.70
10-510-0205	AUXILIARY WAGES	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-0206	401K	\$24,700.00	24,700.00	21,000.00	8,959.09	22,000.00	11,806.55	20,100.00	16,543.01	20,100.00	13,267.50
10-510-0208	OVERTIME	\$15,000.00	15,000.00	15,000.00	10,497.29	25,000.00	11,794.20	10,000.00	10,103.59	40,000.00	22,300.95
10-510-0209	LONGEVITY PAY	\$6,900.00	6,900.00	1,200.00	1,058.88	0.00	0.00	0.00	0.00	0.00	0.00
10-510-0500	HQA TAX EXPENSE	\$50,300.00	50,300.00	42,900.00	14,899.50	35,700.00	18,215.25	31,200.00	27,285.11	31,200.00	22,583.10
10-510-0600	EMPLOYEE INSURANCE	\$88,400.00	88,400.00	85,100.00	27,658.16	94,000.00	52,363.49	84,960.00	72,335.71	78,000.00	55,097.52
10-510-0601	UNEMPLOYMENT INSURANCE	\$5,000.00	5,000.00	2,000.00	0.00	5,000.00	0.00	10,000.00	0.00	10,000.00	1,850.00
10-510-1200	TELEPHONE	\$7,000.00	7,000.00	6,500.00	3,459.75	5,500.00	4,453.32	8,500.00	7,055.42	6,500.00	5,726.51
10-510-1600	VEHICLE MAINTENANCE	\$12,000.00	12,000.00	12,000.00	4,844.96	12,000.00	6,030.94	20,000.00	15,563.23	20,000.00	18,666.65
10-510-1801	PROF SERV CONSULTANT	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-1900	RADIO MAINTENANCE	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-3100	GAS AND OIL	\$24,000.00	24,000.00	22,000.00	9,916.63	22,000.00	10,993.05	22,000.00	12,542.13	21,000.00	17,354.80
10-510-3300	SUPPLIES AND MATERIALS	\$5,000.00	5,000.00	5,000.00	5,097.65	5,000.00	2,489.13	5,000.00	5,193.11	5,000.00	4,928.92
10-510-3400	FUEL OIL	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-5201	UNIFORMS	\$5,000.00	5,000.00	5,000.00	2,548.60	5,000.00	2,549.27	6,000.00	5,608.80	6,500.00	5,460.97
10-510-5400	CLOTHING ALLOWANCE	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-5400	FIREARMS	\$2,000.00	2,000.00	1,500.00	730.32	1,500.00	0.00	1,500.00	1,385.66	1,500.00	1,020.80
10-510-5700	MISCELLANEOUS	\$5,000.00	5,000.00	5,000.00	2,259.11	5,000.00	2,204.17	5,000.00	4,687.50	5,000.00	4,084.54
10-510-5800	RECRUITMENT	\$5,000.00	5,000.00	5,000.00	1,319.02	5,000.00	0.00	8,000.00	4,930.08	8,000.00	2,214.71
10-510-6000	RETIREMENT	\$78,100.00	78,100.00	62,000.00	23,365.31	51,400.00	28,814.56	40,500.00	38,314.49	38,200.00	28,020.32
10-510-6300	FUND BALANCE	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-6400	EQUIPMENT	\$12,000.00	12,000.00	12,000.00	5,249.74	12,000.00	5,819.35	75,000.00	71,637.43	10,500.00	9,412.81
10-510-6600	COMPUTER	\$10,000.00	10,000.00	10,000.00	7,692.52	10,000.00	7,200.18	10,000.00	12,583.48	10,000.00	8,587.72
10-510-6700	CONTINGENCY	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-6900	BUILDING MAINTENANCE	\$12,000.00	12,000.00	9,000.00	1,932.64	12,000.00	3,795.87	9,000.00	8,137.16	12,000.00	11,425.10
10-510-7100	VEHICLE ALLOWANCE	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-7200	CAP OUTLAY-COMPUTER	\$2,500.00	2,500.00	4,000.00	3,395.10	4,000.00	0.00	4,000.00	0.00	2,200.00	1,894.28
10-510-7300	LEASE PURCHASE - BODY CAMS	\$7,130.00	7,130.00	6,906.00	0.00	7,130.00	6,906.00	7,130.00	6,906.00	7,130.00	6,906.00
10-510-7400	DEBT SERVICE - RADIO	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-7500	TRAVEL & TRAINING	\$10,000.00	10,000.00	3,500.00	198.00	4,000.00	1,240.00	4,000.00	3,301.40	4,000.00	3,70.53
10-510-7600	SPECIAL WORKS PROJ	\$3,000.00	3,000.00	2,000.00	464.99	3,000.00	1,666.12	2,000.00	0.00	3,000.00	728.84
10-510-7700	CAP OUTLAY-VEHICLES	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-7800	CAP OUTLAY-RADAR/VIDEO	\$4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	3,347.77
10-510-7900	CAPITAL OUTLAY-GRANT	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8000	GHSF - OTHER DIRECT COSTS	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8001	CAPITAL OUTLAY- POLICE CAD	\$1,000.00	1,000.00	1,000.00	669.77	1,000.00	0.00	1,000.00	0.00	7,500.00	7,367.00
10-510-8002	CAPITAL OUTLAY 2017 USDA VEHICLES	\$6,500.00	6,500.00	6,482.00	6,482.00	6,500.00	6,482.00	6,500.00	6,482.00	6,500.00	6,482.00
10-510-8010	LAWSUIT SETTLEMENT LEO	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8050	ASSET FORTFEITURE EXPENSES	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8100	GENERATOR	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-8125	CAPITAL OUTLAY - POLICE VEHICLE	\$54,000.00	54,000.00	51,305.00	0.00	0.00	0.00	0.00	0.00	0.00	25,480.00
10-510-8150	CAPITAL OUTLAY - PAY OFF 2019 USDA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.82
10-510-8200	CAPITAL OUTLAY - RADIO	\$14,000.00	14,000.00	13,400.00	0.00	14,000.00	0.00	14,000.00	13,348.88	14,000.00	13,348.88
10-510-8300	CAPITAL OUTLAY COPIER	\$2,500.00	2,500.00	2,500.00	0.00	2,500.00	1,374.36	2,500.00	2,059.24	2,500.00	2,190.83
10-510-8600	CAPITAL OUTLAY - PHONE SYSTEM	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-9500	PRINCIPAL & INTEREST	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-510-9600	CAPITAL OUTLAY - LEASE PROGRAM	\$16,500.00	16,500.00	32,500.00	16,034.64	137,000.00	16,029.64	19,500.00	16,486.65	0.00	0.00
10-510-9650	CAPITAL OUTLAY - STREET CAMERAS	\$20,000.00	20,000.00	42,695.00	44,515.38	15,000.00	0.00	0.00	0.00	0.00	0.00
Totals		\$ 1,008,912.00	1,008,912.00	1,043,651.00	395,189.00	1,004,150.00	431,675.13	643,137.95	712,851.16	790,116.99	589,895.92

Account Number	Account Description	Requested	Admin Retaind	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
10-560-0000	DEPARTMENT OF PUBLIC WORKS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0205	OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-0207	LABOR WAGES	148,500.00	148,500.00	0.00	120,569.00	72,169.50	76,570.82	51,612.61	64,742.85	60,712.23
10-560-0208	OVERTIME	5,000.00	5,000.00	0.00	5,000.00	354.26	1,080.98	1,206.24	784.54	359.69
10-560-0209	LONGEVITY PAY	525.00	525.00	0.00	750.00	519.78	377.22	383.04	229.47	627.30
10-560-0500	FICA TAX EXPENSE	9,800.00	9,800.00	0.00	7,800.00	5,504.49	5,501.09	3,935.87	4,885.11	4,190.13
10-560-0600	EMPLOYEE INSURANCE	22,000.00	22,000.00	0.00	24,000.00	15,635.87	17,829.28	11,730.51	17,442.05	6,593.41
10-560-0601	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-1200	TELEPHONE	2,500.00	2,500.00	0.00	2,500.00	758.16	2,745.57	2,357.06	2,071.96	2,620.60
10-560-1600	VEHICLE MAINTENANCE	15,000.00	15,000.00	0.00	15,000.00	6,038.56	7,404.18	15,125.86	12,277.27	23,178.63
10-560-2070	LABOR WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3100	GAS AND OIL	10,000.00	10,000.00	0.00	10,000.00	5,903.06	11,310.14	6,285.10	5,294.15	9,218.32
10-560-3300	SUPPLIES,CLOTHS,MAT	16,000.00	16,000.00	0.00	16,000.00	2,639.35	7,379.44	13,431.84	15,296.85	17,674.40
10-560-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3500	STREET REPAIR-POWELL BILL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3501	MOORE ST RR PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-3600	UNIFORMS	4,500.00	4,500.00	0.00	4,500.00	2,333.96	4,352.70	4,279.56	4,005.13	3,963.97
10-560-4900	GARBAGE DISP/RECY	159,500.00	159,500.00	0.00	148,500.00	84,272.68	162,830.04	150,616.64	140,375.91	127,684.55
10-560-5000	RECYCLING	69,500.00	69,500.00	0.00	65,000.00	28,750.77	50,115.99	52,808.60	50,948.95	46,367.47
10-560-5600	STORM RELATED EXPENSES	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00	351.71
10-560-5700	MISCELLANEOUS	3,000.00	3,000.00	0.00	3,000.00	791.54	647.45	1,349.77	3,041.61	2,446.34
10-560-6000	RETIREMENT	16,500.00	16,500.00	0.00	14,500.00	8,057.94	8,370.92	5,380.87	5,854.74	4,301.36
10-560-6300	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-6800	MOSQUITO CONTROL	9,000.00	9,000.00	0.00	9,000.00	0.00	0.00	8,072.77	12,833.95	11,527.29
10-560-7000	CP&L STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-7500	TRAVEL & TRAINING	2,500.00	2,500.00	0.00	1,000.00	198.00	805.60	870.38	60.00	535.47
10-560-7600	LAND FILL FEES	500.00	500.00	0.00	500.00	199.55	318.86	391.23	333.55	396.36
10-560-7700	YARD WASTE DISPOSAL	3,600.00	3,600.00	0.00	3,600.00	2,400.00	3,600.00	3,600.00	3,300.00	3,300.00
10-560-7800	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8200	OUTSIDE CONTRACTOR SERVICES	8,500.00	8,500.00	0.00	8,500.00	5,198.94	6,800.00	1,550.00	3,000.00	0.00
10-560-8230	STREET SWEEPING CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8500	CAP OUTLAY-STREET SWEEPER	0.00	0.00	0.00	0.00	0.00	798.55	0.00	0.00	0.00
10-560-8600	CAPITAL OUTLAY-MOWER/TRAILER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8700	CAP OUTLAY - DUMP TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8701	CAPITAL LEASE FORD F150 (16-20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8800	CAPITAL OUTLAY-TRANSFR STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8801	DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8810	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-8900	CAP OUTLY-STORM WATER/DRAINAGE	25,000.00	25,000.00	0.00	15,000.00	7,650.00	22,619.47	0.00	0.00	0.00
10-560-9000	CAP OUTLAY - SIGN GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-9100	ENTERPRISE PROGRAM - DEBT SERVICE	13,600.00	13,600.00	0.00	17,500.00	6,775.67	13,520.82	10,977.44	0.00	0.00
10-560-9200	CAPITAL OUTLAY - KNUCKLE BOOM	228,400.00	228,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals		774,425.00	774,425.00	0.00	493,319.00	256,152.08	404,979.12	346,965.38	346,778.69	326,049.23

Account Number	Account Description	Admin Received	Autodebit	2013 Ytd	2013 Actual	2012 Ytd	2012 Actual	2011 Actual	2010 Actual	2009 Actual
20-335-0000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-343-0000	ANNUAL POWELL BILL ALLOCATION	54,500.00	0.00	55,000.00	54,306.69	52,000.00	55,122.98	51,682.75	54,369.47	54,985.55
20-344-0000	CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-386-0000	TRANSFER FROM FUND BALANCE	78,873.00	0.00	46,873.00	0.00	25,000.00	0.00	0.00	0.00	0.00
	Total	133,373.00	0.00	101,873.00	54,306.69	77,000.00	55,122.98	51,682.75	54,369.47	54,985.55

Account Number	Account Description	Requested	Admin Recmnd	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
20-560-0000	POWELL BILL FUND:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-560-3500	RESURFACING PROGRAM	91,000.00	91,000.00	0.00	60,000.00	0.00	0.00	0.00	55,000.00	62,000.00
20-560-3501	MOORE ST RR CROSSING	2,300.00	2,300.00	0.00	2,300.00	2,298.00	2,298.00	2,298.00	2,298.00	2,298.00
20-560-3502	OTHER STREET REPAIRS	5,000.00	5,000.00	0.00	4,500.00	1,000.00	0.00	2,400.00	12,000.00	9,500.00
20-560-8250	CAPITAL OUTLAY - STREET SWEEPER	20,900.00	20,900.00	0.00	20,900.00	20,867.00	0.00	13,950.00	18,550.00	18,600.00
20-560-8701	CAPITAL LEASE FORD F150 (16-20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,422.43	10,422.43
20-560-8702	CAPITAL LEASE FORD TRUCK (18-24)	14,173.00	14,173.00	0.00	14,173.00	14,172.02	14,172.02	14,172.02	14,172.02	14,172.02
20-560-8703	CAPITAL LEASE XXXX (-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Totals	133,373.00	133,373.00	0.00	101,673.00	38,337.02	16,470.02	32,820.02	112,442.45	116,992.45

Account Number	Account Description	Admin Record	Anticipated	2023 Antic	2023 Actual	2022 Antic	2022 Actual	2021 Actual	2020 Actual	2019 Actual
30-328-0000	INTEREST ON CD'S/CHECKING	2,000.00		2,000.00	951.28	3,500.00	590.24	2,332.46	6,160.03	6,549.66
30-335-0000	MISCELLANEOUS REVENUE	500.00		500.00	67.50	500.00	450.00	1,499.85	56.88	870.73
30-335-0001	INTEREST REVENUE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-335-0100	ELECTRIC SALES TAX REFUND	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-340-0000	ELECT SALES TAX	190,400.00		151,234.00	128,456.67	164,250.00	153,040.01	143,251.66	141,507.38	149,506.01
30-340-0100	DUKE COAL ASH COST RECOVERY	0.00		0.00	0.00	31,702.56	31,702.56	0.00	0.00	0.00
30-345-0000	BUILDING AND ZONING PERMITS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-350-0000	INSPECTION FEES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-355-0000	APPROP UNDESIGNATED FUND BAL	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-360-0000	APPROP UNDESIG FUND BALANCE	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-360-0900	SALE OF SURPLUS PROPERTY	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-371-0000	ELECTRICAL CHARGES INCOME	2,720,000.00		2,550,500.00	1,872,070.50	2,466,562.00	2,310,069.59	2,111,477.65	2,027,837.89	2,169,449.43
30-372-0000	TEMPORARY SERVICE FEES	0.00		0.00	0.00	0.00	70.00	0.00	0.00	0.00
30-373-0000	CONNECTION FEES	2,500.00		2,500.00	1,200.00	2,500.00	1,850.00	2,030.00	1,840.00	1,682.00
30-374-0000	transfer from rate stab. fund	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-374-0100	REIMBURSEMENT FOR DAMAGES	0.00		0.00	750.00	0.00	0.00	0.00	0.00	0.00
30-375-0000	FUND BALANCE APPROP	723,750.00		191,903.00	0.00	0.00	0.00	0.00	0.00	0.00
30-376-0000	PENALTY FEES	35,000.00		35,000.00	24,065.27	255,000.00	33,128.82	29,047.39	22,972.24	33,284.71
30-377-0000	USDA GRANT/FINANCING 2017 POLE TRUCK	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-380-0000	FEMA	0.00		0.00	0.00	0.00	0.00	0.00	0.00	5,083.00
30-381-0100	USDA GRANT	0.00		0.00	0.00	0.00	0.00	0.00	33,920.00	0.00
30-399-0000	FUND BALANCE APPROPRIATED	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		3,674,150.00		2,933,637.00	2,027,561.22	2,932,014.56	2,310,901.13	2,129,639.03	2,176,105.93	2,166,475.34

Account Numbr	Account Description	Requested	Admin Retaind	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
30-832-0000	UTILITY: ELECTRIC	0.00								
30-832-0100	BD FEES/TRV STIPEND	13,500.00	13,500.00	0.00	17,446.00	12,917.07	12,320.00	11,197.12	10,422.90	10,422.90
30-832-0110	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0200	ADMINISTRATOR WAGES	50,200.00	50,200.00	0.00	43,225.00	25,798.15	40,894.24	30,437.99	11,044.15	3,945.72
30-832-0201	CLERK WAGES	100,700.00	100,700.00	0.00	90,270.00	54,590.93	86,217.23	56,866.90	38,364.57	39,592.18
30-832-0202	FINANCE OFFICER WAGES	41,200.00	41,200.00	0.00	36,800.00	20,640.66	31,508.40	17,553.25	6,543.40	6,744.93
30-832-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0205	OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-0207	LABOR WAGES	281,000.00	281,000.00	0.00	263,616.00	138,269.50	178,568.14	146,797.07	118,482.09	164,368.42
30-832-0208	OVERTIME	20,000.00	20,000.00	0.00	20,000.00	5,494.98	12,570.00	13,316.56	9,298.93	19,552.81
30-832-0209	LONGEVITY PAY	5,000.00	5,000.00	0.00	4,605.00	3,724.90	3,379.02	2,238.60	658.56	1,273.33
30-832-0400	LEGAL AND ACCOUNTING	32,000.00	32,000.00	0.00	24,800.00	19,078.24	24,785.85	14,808.93	25,558.20	20,282.78
30-832-0500	FICA TAX EXPENSE	44,000.00	44,000.00	0.00	49,000.00	19,069.15	25,463.89	20,061.40	14,381.51	17,962.98
30-832-0600	EMPLOYEE INSURANCE	64,000.00	64,000.00	0.00	60,750.00	30,192.02	44,537.51	40,805.41	34,502.70	42,367.54
30-832-0601	UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	0.00	2,000.00	0.00	220.69	0.00	0.00	0.00
30-832-0800	APPROP TO WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-1000	APPROP TO GEN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-1010	APPROP TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-1100	POSTAGE	7,000.00	7,000.00	0.00	7,000.00	2,177.41	4,500.69	3,750.30	3,744.83	3,462.96
30-832-1200	TELEPHONE	4,000.00	4,000.00	0.00	4,000.00	1,733.84	4,071.05	3,592.93	3,532.06	3,076.86
30-832-1600	VEHICLE MAINTENANCE	35,000.00	35,000.00	0.00	15,000.00	1,353.99	6,042.82	11,685.64	9,657.19	7,380.72
30-832-3100	GAS AND OIL	15,000.00	15,000.00	0.00	15,000.00	5,925.07	13,304.97	6,285.10	5,294.15	13,894.06
30-832-3200	OFFICE SUPPLIES	5,200.00	5,200.00	0.00	5,200.00	2,137.64	3,254.48	2,657.85	3,306.99	2,402.37
30-832-3300	SUPPLIES AND MATERIALS	65,000.00	65,000.00	0.00	65,000.00	11,642.66	51,593.60	53,315.24	56,666.17	50,187.04
30-832-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-3550	BANK SERVICE CHARGES/FEES	6,500.00	6,500.00	0.00	6,500.00	3,626.01	4,552.47	5,230.37	4,664.26	5,075.52
30-832-3600	UNIFORMS	5,000.00	5,000.00	0.00	5,000.00	2,348.99	4,279.87	4,505.78	4,314.78	5,036.25
30-832-4500	OUTSIDE ADMIN SERV	45,000.00	45,000.00	0.00	29,000.00	30,338.10	31,924.49	24,716.68	32,126.05	23,884.67
30-832-4800	PURCHASE OF POWER	1,825,000.00	1,825,000.00	0.00	1,346,500.00	1,205,322.51	1,497,424.88	960,001.45	866,193.72	995,272.70
30-832-5300	DUES & SUBSCRIPTIONS	4,000.00	4,000.00	0.00	4,000.00	1,339.34	3,442.85	2,370.00	3,637.15	2,698.21
30-832-5400	GENERAL INSURANCE	46,500.00	46,500.00	0.00	41,200.00	42,364.19	34,673.84	32,856.76	31,634.64	32,426.11
30-832-5600	STORM RELATED EXPENSES	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
30-832-5700	MISCELLANEOUS	3,000.00	3,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
30-832-6000	RETIREMENT	62,100.00	62,100.00	0.00	3,000.00	1,512.88	686.45	949.41	968.76	1,712.45
30-832-6900	CONTINGENCY	0.00	0.00	0.00	54,800.00	27,410.76	33,634.93	24,607.56	14,890.50	20,148.90
30-832-7000	BUILDING MAINTENANCE	55,000.00	55,000.00	0.00	10,000.00	4,075.52	7,846.63	5,632.56	9,711.31	10,554.13
30-832-7100	PAYMENT IN LIEU GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7200	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7300	METER CHANGEOUT PROGRAM	100,000.00	100,000.00	0.00	100,000.00	0.00	34,066.40	31,571.38	29,680.00	22,117.15
30-832-7400	OFFICE EQUIPMENT	7,000.00	7,000.00	0.00	3,500.00	1,063.77	1,679.16	2,089.39	1,642.65	1,129.54
30-832-7500	UNKNOWN ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7500	TRAVEL & TRAINING	5,000.00	5,000.00	0.00	2,000.00	312.50	1,791.62	1,258.38	306.84	2,151.56
30-832-7600	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-7695	REIMBURSEMENT GF ADMIN COST	400,000.00	400,000.00	0.00	254,000.00	0.00	0.00	348,222.00	300,000.00	195,000.00
30-832-7700	DUKE COAL ASH COST RECOVERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00
30-832-7750	METERING TO NTE	5,000.00	5,000.00	0.00	5,000.00	750.00	0.00	1,650.00	2,250.00	0.00
30-832-7800	ELECTRIC FUND BAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8000	ELECT SALES TAX	143,200.00	143,200.00	0.00	151,875.00	108,274.74	156,275.47	145,093.22	143,263.84	151,161.88

Account Number	Account Description	Requested	Admin Recmd	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
30-832-8100	RATE STABILIZATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8200	OUTSIDE CONTRACTOR SERVICE	50,000.00	50,000.00	0.00	30,000.00	29,799.88	16,322.20	10,021.60	0.00	7,275.48
30-832-8300	CAPITAL OUTLAY-LAWN MOWER	0.00	0.00	0.00	0.00	0.00	9,495.00	0.00	5,372.50	0.00
30-832-8500	CAPITAL OUTLAY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8600	CAPITAL OUTLAY - PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8700	CAPITAL OUTLAY-USDA BUCKET&PICK UP TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-8800	CAPITAL OUTLAY USDA POLE TRUCK	10,050.00	10,050.00	0.00	10,050.00	0.00	9,114.00	9,114.00	4,110.37	4,263.00
30-832-8900	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,405.62	111,217.58
30-832-9300	BLDG FEE TO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9400	CAPITAL OUTLAY-VEHICLE	10,000.00	10,000.00	0.00	42,500.00	0.00	0.00	0.00	0.00	0.00
30-832-9500	BOND/PRINCIPAL/INTRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9600	SUBSTATION MAINTENANCE	25,000.00	25,000.00	0.00	20,000.00	4,050.00	40,948.49	9,623.37	24,030.59	28,280.99
30-832-9700	CAP OUTLAY-SUBSTATION TRANSFORMER REPL	75,000.00	75,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00
30-832-9800	CAP OUTLAY-COMPUTER	3,000.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-832-9900	CAP OUTLAY-PAYOFF NEW USDA LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,795.48	0.00
30-832-9901	ENTERPRISE PROGRAM - DEBT SERVICE	0.00	0.00	0.00	37,000.00	6,775.63	13,640.83	15,211.39	0.00	0.00
	Totals	3,674,150.00	3,674,150.00	0.00	2,933,637.00	1,824,111.03	2,446,382.16	2,070,095.59	1,948,955.30	2,027,321.72

Account Number	Account Description	Admin Retaind	Anticipated	2023 Antic	2023 Actual	2023 Antic	2022 Actual	2021 Actual	2020 Actual	2019 Actual
31-320-0000	SALES TAX REFUND	0.00		0.00	0.00					
31-328-0000	INTEREST EARNED ON CDS/CHECKING	2,000.00		2,000.00	471.02	4,000.00	492.80	2,359.34	0.00	0.00
31-335-0000	MISCELLANEOUS REVENUE	4,000.00		4,000.00	3,017.50	4,000.00	5,376.00	6,197.73	5,704.88	5,913.65
31-336-0000	GRANTS	0.00		0.00	0.00	0.00	0.00	0.00	4,660.00	20,566.11
31-340-0000	INTEREST ON INVESTMENTS	500.00		500.00	731.08	1,000.00	163.75	17.71	0.00	0.00
31-345-0000	APPROP UNDESIGNATED FUND BAL	0.00		0.00	0.00	10,000.00	0.00	0.00	1,199.91	1,773.00
31-350-0000	INSPECTION FEES	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-355-0000	BUILDING & ZONING PERMITS	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-360-0000	APPROP FROM UTILITY	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-365-0000	FUND BALANCE APPROPRIATED	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-367-0000	TRANSFER FROM ARPA FUND	383,013.00		290,687.95	0.00	338,410.00	0.00	0.00	0.00	0.00
31-370-0000	FEMA	0.00		0.00	0.00	0.00	0.00	0.00	0.00	5,910.11
31-371-0000	CHARGES FOR WATER & SEWER	1,720,900.00		1,560,750.00	1,069,772.01	1,640,500.00	1,571,242.04	1,504,412.95	1,484,998.85	1,468,878.00
31-373-0000	TAPS & HOOK UP FEES	2,000.00		2,000.00	0.00	2,000.00	0.00	3,385.00	0.00	2,300.00
31-374-0100	REIMBURSEMENT FOR DAMAGES	0.00		0.00	0.00	0.00	176.18	0.00	0.00	0.00
31-375-0000	CONNECTION FEES	0.00		0.00	0.00	0.00	0.00	10.00	20.00	30.00
31-376-0000	PENALTY FEES	30,000.00		30,000.00	25,497.01	28,000.00	35,926.81	31,330.90	24,550.14	35,064.67
31-380-0000	APPROP FROM CD	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		2,242,413.00		1,946,028.35	1,099,488.02	2,027,910.00	1,613,372.58	1,347,713.63	1,521,133.76	1,540,433.54

Account Numbr	Account Description	Requested	Admin Recmnd	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
31-832-0000	UTILITY: WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0100	BD FEES/TRV STIPEND	13,550.00	13,550.00	0.00	17,500.00	12,955.86	12,357.24	11,230.97	10,454.20	10,454.20
31-832-0200	ADMINISTRATOR WAGES	44,820.00	44,820.00	0.00	39,420.00	23,076.85	46,622.77	40,407.04	18,444.52	17,455.60
31-832-0201	CLERK WAGES	73,500.00	73,500.00	0.00	65,650.00	40,415.31	62,578.47	72,262.15	80,511.37	79,817.99
31-832-0202	FINANCE OFFICER WAGES	21,900.00	21,900.00	0.00	19,465.00	11,258.53	17,186.26	26,428.79	31,181.60	31,476.35
31-832-0203	POLICE WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0205	OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0206	FOREMAN WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-0207	LABOR WAGES	165,100.00	165,100.00	0.00	119,500.00	57,394.50	146,314.05	157,411.92	153,893.47	132,121.94
31-832-0208	OVERTIME	10,000.00	10,000.00	0.00	10,000.00	1,863.17	14,429.40	12,816.45	11,481.36	10,166.24
31-832-0209	LONGEVITY PAY	2,000.00	2,000.00	0.00	3,500.00	2,681.17	2,275.86	3,428.83	2,690.86	2,562.73
31-832-0400	LEGAL AND ACCOUNTING	0.00	0.00	0.00	23,000.00	22,019.08	17,824.83	14,808.91	19,429.68	17,077.45
31-832-0500	FICA TAX EXPENSE	25,500.00	25,500.00	0.00	20,000.00	10,986.11	21,758.18	24,511.44	22,130.10	20,709.51
31-832-0600	EMPLOYEE INSURANCE	44,500.00	44,500.00	0.00	37,500.00	19,464.24	49,958.79	60,568.10	54,400.48	50,290.04
31-832-0601	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	1,000.00	0.00	220.67	0.00	0.00	0.00
31-832-1000	APPROP TO GEN FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-1100	POSTAGE	5,000.00	5,000.00	0.00	5,000.00	2,177.42	3,854.31	3,110.30	3,744.82	3,288.46
31-832-1200	TELEPHONE	10,000.00	10,000.00	0.00	3,500.00	1,624.56	3,975.66	2,963.43	2,802.20	2,750.42
31-832-1600	VEHICLE MAINTENANCE	10,000.00	10,000.00	0.00	10,000.00	4,214.26	2,816.12	4,634.33	3,236.25	4,862.07
31-832-3100	GAS AND OIL	10,000.00	10,000.00	0.00	15,000.00	5,903.13	9,315.36	6,285.10	5,294.12	9,495.07
31-832-3200	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	5,000.00	1,655.32	3,210.75	2,434.52	3,434.95	2,403.58
31-832-3300	SUPPLIES AND MATERIALS	41,250.00	41,250.00	0.00	41,250.00	10,848.30	36,512.84	48,873.35	34,653.19	58,092.83
31-832-3400	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-3550	BANK SERVICE CHARGES/FEES	6,500.00	6,500.00	0.00	6,500.00	3,626.01	4,552.39	4,925.16	4,664.32	5,590.45
31-832-3600	UNIFORMS	5,000.00	5,000.00	0.00	5,000.00	2,139.11	4,224.19	4,125.56	3,898.53	3,987.05
31-832-3800	METER CHANGE OUT PROGRAM	50,000.00	50,000.00	0.00	100,000.00	0.00	39,732.00	30,312.19	29,499.78	17,304.00
31-832-4500	OUTSIDE ADMIN SERVICE	45,000.00	45,000.00	0.00	25,000.00	24,907.93	20,971.06	17,354.01	19,422.55	13,626.46
31-832-4600	PURCH POWER-BOOSTER	7,000.00	7,000.00	0.00	7,000.00	2,179.24	3,794.20	4,268.03	4,354.60	8,941.90
31-832-4700	PUMP STATIONS MISC	6,500.00	6,500.00	0.00	6,500.00	1,283.89	6,069.36	6,371.00	7,691.92	1,240.08
31-832-4701	PUMP STATION TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-4702	PUMP STATION POWER	9,000.00	9,000.00	0.00	8,200.00	6,364.10	6,153.10	6,265.74	7,263.88	7,142.94
31-832-4704	PUMP STATION REPAIRS	8,000.00	8,000.00	0.00	6,000.00	7,704.94	7,017.67	5,319.69	6,000.00	4,750.33
31-832-4810	PURCHASE WATER	300,000.00	300,000.00	0.00	248,500.00	152,279.76	218,390.80	229,189.08	247,301.62	217,851.00
31-832-4811	PURCHASE SEWER	555,000.00	555,000.00	0.00	600,000.00	196,314.10	508,203.40	729,284.70	602,158.92	690,769.45
31-832-5100	ENGINEERING FEES	30,000.00	30,000.00	0.00	2,500.00	4,900.00	607.50	2,475.00	10,237.50	8,355.00
31-832-5200	ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00	11,220.00	0.00	0.00	56.14
31-832-5300	DUES & SUBSCRIPTIONS	4,300.00	4,300.00	0.00	4,300.00	2,411.33	4,285.85	2,150.00	4,652.00	3,695.00
31-832-5400	GENERAL INSURANCE	42,000.00	42,000.00	0.00	35,000.00	35,772.20	33,004.85	32,010.76	30,684.64	32,026.11
31-832-5700	MISCELLANEOUS	2,000.00	2,000.00	0.00	2,000.00	964.32	1,484.95	874.29	1,904.00	1,713.08
31-832-5701	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-5900	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-6000	RETIREMENT	44,500.00	44,500.00	0.00	31,700.00	14,844.69	25,670.64	30,474.94	41,135.81	36,341.99
31-832-6100	AMORTIZATION OF CONT CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-6700	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-6900	BUILDING MAINTENANCE	55,000.00	55,000.00	0.00	12,000.00	4,050.51	5,257.33	6,729.85	9,912.93	10,624.56
31-832-7100	FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7300	OFFICE EQUIPMENT	2,500.00	2,500.00	0.00	2,000.00	1,108.85	1,616.71	1,919.37	1,540.53	805.53
31-832-7400	WATER TOWER MAINTENANCE	17,000.00	17,000.00	0.00	16,800.00	16,752.13	15,468.26	15,722.21	14,501.19	14,258.79
31-832-7450	GENERATOR MAINTENANCE	6,000.00	6,000.00	0.00	6,000.00	559.76	0.00	0.00	4,672.00	1,148.94

Account Numbr	Account Description	Requested	Admin Recmnd	Adopted Budget	2023 Approp	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
31-832-7500	TRAVEL & TRAINING	5,000.00	5,000.00	0.00	2,000.00	677.50	789.67	1,493.38	941.55	2,443.26
31-832-7600	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7695	REIMBURSE GF ADMIN COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7696	TRANSFER TO GRANT PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,906.65	0.00
31-832-7697	SEWER I&I PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	25,590.20	0.00	0.00
31-832-7698	CIP PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7701	PAYMENT TO ELECTRIC FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-7800	ELECTRIC FUND BAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-8000	CAPITAL OUTLAY - BOOSTER PUMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-8100	CAPITAL OUTLAY - FIRE HYDRANTS	7,000.00	7,000.00	0.00	2,750.00	2,750.00	14,500.00	0.00	0.00	0.00
31-832-8200	OUTSIDE CONTRACTOR SERVICES	110,000.00	110,000.00	0.00	5,000.00	24,840.00	3,245.18	3,081.63	0.00	3,856.80
31-832-8300	CAPITAL OUTLAY - VEHICLE	10,000.00	10,000.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00
31-832-8600	CAPITAL OUTLAY - BOOM CUTTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31-832-9000	WATER SAMPLING FEES	6,000.00	6,000.00	0.00	6,000.00	3,052.00	4,848.00	4,727.00	4,372.00	4,222.00
31-832-9100	CAPITAL OUTLAY - BACKHOE LEASE	16,009.00	16,009.00	0.00	16,009.00	16,008.15	16,008.15	16,008.15	3,781.72	1,763.90
31-832-9500	BOND/PRINCIPAL/INTRT	111,000.00	111,000.00	0.00	110,701.25	0.00	111,716.25	110,448.75	67,096.25	68,701.25
31-832-9600	DEPRECIATION	150,000.00	150,000.00	0.00	93,357.50	0.00	0.00	0.00	267,070.11	262,950.85
31-832-9700	PHASE 1 WATER DEBT SERVICE	25,000.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00
31-832-9725	PHASE 2 WATER DEBT SERVICE	24,984.00	24,984.00	0.00	24,983.60	0.00	24,983.60	24,983.60	0.00	0.00
31-832-9800	CAPITAL OUTLAY - BYPASS PUMP	0.00	0.00	0.00	85,000.00	0.00	0.00	0.00	0.00	0.00
	Totals	2,142,413.00	2,142,413.00	0.00	1,948,086.35	754,028.33	1,570,026.67	1,833,279.92	1,871,448.17	1,877,191.29

Year Ended	General Fund - Capital Lease Canon copiers 08/2015					
30-Jun	Total	Principal	Interest	G/L Acct	Interest Rate	Years
2017	\$ 3,741.72	\$ 2,594.58	\$ 1,147.14	10-420-7300		5
2018	\$ 3,741.72	\$ 2,801.61	\$ 940.11	10-510-8300		
2019	\$ 3,741.72	\$ 3,025.53	\$ 716.19			
2020	\$ 3,741.72	\$ 3,267.72	\$ 474.00			
2021	\$ 4,593.00	\$ 4,370.61	\$ 221.39	1.00 Purchase at end of term		
2022	\$ 2,588.68	\$ 2,020.00	\$ 568.68	1.00 Purchase at end of term		
Totals	\$ 22,148.56	\$ 16,060.05	\$ 3,498.83			

Year Ended	Electric Fund - Pole Truck USDA 05/2017						
30-Jun	Total	Principal	Interest	Reserve	G/L Acct	Interest Rate	Years
2018	\$ 9,114.00	\$ 4,692.75	\$ 4,421.25		30-832-8800	3.375%	20
2019	\$ 9,114.00	\$ 4,851.13	\$ 4,262.87	\$ 911.40			
2020	\$ 9,114.00	\$ 5,003.63	\$ 4,110.37	\$ 1,822.80			
2021	\$ 9,114.00	\$ 5,183.73	\$ 3,930.27	\$ 2,734.20			
2022	\$ 9,114.00	\$ 5,358.68	\$ 3,755.32	\$ 3,645.60			
2023	\$ 9,114.00	\$ 5,539.53	\$ 3,574.47	\$ 4,557.00			
2024	\$ 9,114.00	\$ 5,717.21	\$ 3,396.79	\$ 5,468.40			
2025	\$ 9,114.00	\$ 5,919.45	\$ 3,194.55	\$ 6,379.80			
2026	\$ 9,114.00	\$ 6,119.23	\$ 2,994.77	\$ 7,291.20			
2027	\$ 9,114.00	\$ 6,325.76	\$ 2,788.24	\$ 8,202.60			
2028	\$ 9,114.00	\$ 6,532.20	\$ 2,581.80	\$ 9,114.00			
2029	\$ 9,114.00	\$ 6,759.71	\$ 2,354.29	\$ 10,025.40			
2030	\$ 9,114.00	\$ 6,987.85	\$ 2,126.15	\$ 10,936.80			
2031	\$ 9,114.00	\$ 7,223.69	\$ 1,890.31	\$ 11,848.20			
2032	\$ 9,114.00	\$ 7,462.98	\$ 1,651.02	\$ 12,759.60			
2033	\$ 9,114.00	\$ 7,719.37	\$ 1,394.63	\$ 13,671.00			
2034	\$ 9,114.00	\$ 7,979.90	\$ 1,134.10	\$ 14,582.40			
2035	\$ 9,114.00	\$ 8,249.22	\$ 864.78	\$ 15,493.80			
2036	\$ 9,114.00	\$ 8,526.02	\$ 587.98	\$ 16,405.20			
2037	\$ 9,114.00	\$ 8,815.38	\$ 298.62	\$ 17,316.60			
Totals	\$ 182,280.00	\$ 130,967.42	\$ 51,312.58	\$ 18,228.00			

Year Ended	Powell Bill - Dump Truck 02/14/18					G/L Acct	Interest Rate	Years
30-Jun	Total	Principal	Interest	Reserve				
2019	\$ 14,172.02	\$ 10,718.96	\$ 3,453.06		20-580-8702	4.0700%	7	
2020	\$ 14,172.02	\$ 11,155.22	\$ 3,016.80					
2021	\$ 14,172.02	\$ 11,609.24	\$ 2,562.78					
2022	\$ 14,172.02	\$ 12,081.74	\$ 2,090.28					
2023	\$ 14,172.02	\$ 12,573.47	\$ 1,598.55					
2024	\$ 14,172.02	\$ 13,085.21	\$ 1,086.81					
2025	\$ 14,172.02	\$ 13,617.78	\$ 554.24					
	<u>\$ 99,204.14</u>	<u>\$ 84,841.62</u>	<u>\$ 14,362.52</u>					

Year Ended	Axon Body Camera				G/L Acct	Years
10-Aug	Total	Principal	Estimated tax			
2019	\$ 15,074.97	\$ 14,349.00	\$ 725.97		10-510-7300	5
2020	\$ 7,129.56	\$ 6,906.00	\$ 223.56			
2021	\$ 7,129.56	\$ 6,906.00	\$ 223.56			
2022	\$ 7,129.56	\$ 6,906.00	\$ 223.56			
2023	\$ 7,129.56	\$ 6,906.00	\$ 223.56			
	<u>\$ 43,593.21</u>	<u>\$ 41,973.00</u>	<u>\$ 1,620.21</u>			

Year Ended	Phase I -State Drinking Water Revolving Loan H-LRX-F-17-1902 11/18				G/L Acct	Interest Rate	Years
10-Nov	Total	Principal	Interest				
05/01/2020	\$ 24,670.45	\$ 24,670.45	\$ -		31-832-9700	0%	20
05/01/2021	\$ 25,000.00	\$ 25,000.00	\$ -				
05/01/2022	\$ 25,000.00	\$ 25,000.00	\$ -				
05/01/2023	\$ 25,000.00	\$ 25,000.00	\$ -				
05/01/2024	\$ 25,000.00	\$ 25,000.00	\$ -				
05/01/2025	\$ 25,000.00	\$ 25,000.00	\$ -				
2026-2030	\$ 125,000.00	\$ 125,000.00	\$ -				
2031-2035	\$ 125,000.00	\$ 125,000.00	\$ -				
2036-2039	\$ 100,329.55	\$ 100,329.55	\$ -				
	<u>\$ 500,000.00</u>	<u>\$ 500,000.00</u>	<u>\$ -</u>				

17-Dec	Total	Principal	Interest
05/01/2021	\$ 24,983.60	\$ 24,983.60	\$ -
05/01/2022	\$ 24,983.60	\$ 24,983.60	\$ -
05/01/2023	\$ 24,983.60	\$ 24,983.60	\$ -
05/01/2024	\$ 24,983.60	\$ 24,983.60	\$ -
05/01/2025	\$ 24,983.60	\$ 24,983.60	\$ -
2026-2030	\$ 124,918.00	\$ 124,918.00	\$ -
2031-2035	\$ 124,918.00	\$ 124,918.00	\$ -
2036-2040	\$ 124,918.00	\$ 124,918.00	\$ -
	<u>\$ 499,672.00</u>	<u>\$ 499,672.00</u>	<u>\$ -</u>

G/L Acct
31-832-9725

Interest Rate
0%

Years
20

Year Ended	astewater Project	USDA	5/2012	Interest	Reserve	G/L Acct	Interest Rate	Years
30-Jun	Total	Principal						
2013	\$ 8,240.00	\$ -	\$ 8,240.00	\$ 824.00	31-832-9500	2.00%	40	
2014	\$ 15,240.00	\$ 7,000.00	\$ 8,240.00	\$ 2,348.00				
2015	\$ 15,100.00	\$ 7,000.00	\$ 8,100.00	\$ 3,858.00				
2016	\$ 15,960.00	\$ 8,000.00	\$ 7,960.00	\$ 5,454.00				
2017	\$ 15,800.00	\$ 8,000.00	\$ 7,800.00	\$ 7,034.00				
2018-2022	\$ 77,600.00	\$ 41,000.00	\$ 36,600.00	\$ 14,794.00				
2023-2027	\$ 77,300.00	\$ 45,000.00	\$ 32,300.00	\$ 22,524.00				
2028-2032	\$ 77,600.00	\$ 50,000.00	\$ 27,600.00	\$ 30,284.00				
2033-2037	\$ 78,400.00	\$ 56,000.00	\$ 22,400.00	\$ 38,124.00				
2038-2042	\$ 78,580.00	\$ 62,000.00	\$ 16,580.00	\$ 45,982.00				
2043-2047	\$ 78,140.00	\$ 68,000.00	\$ 10,140.00	\$ 53,796.00				
2048-2051	\$ 63,060.00	\$ 60,000.00	\$ 3,060.00	\$ 60,102.00				
	<u>\$ 601,020.00</u>	<u>\$ 412,000.00</u>	<u>\$ 189,020.00</u>					

Year Ended	astewater Project	USDA	8/2003	Interest	No Reserve	G/L Acct	Interest Rate	Years
30-Jun	Total	Principal						
2004-2009	\$ 514,787.36	\$ 85,000.00	\$ 429,787.36					
2010-2015	\$ 570,852.50	\$ 155,500.00	\$ 415,352.50		31-832-9500	4.25%	40	
2016	\$ 95,216.25	\$ 30,000.00	\$ 65,216.25					
2017	\$ 94,941.25	\$ 31,000.00	\$ 63,941.25					
2018	\$ 95,623.75	\$ 33,000.00	\$ 62,623.75					
2019	\$ 95,221.25	\$ 34,000.00	\$ 61,221.25					
2020	\$ 94,776.25	\$ 35,000.00	\$ 59,776.25					
2021-2026	\$ 572,700.00	\$ 248,000.00	\$ 324,700.00					
2027-2032	\$ 572,692.50	\$ 318,500.00	\$ 254,192.50					
2033-2038	\$ 571,092.50	\$ 407,000.00	\$ 164,092.50					
2039-2043	\$ 448,915.00	\$ 398,000.00	\$ 50,915.00					
	<u>\$ 3,726,818.61</u>	<u>\$ 1,775,000.00</u>	<u>\$ 1,951,818.61</u>					

Year Ended Fund - Backhoe Lease 10/2018

30-Jun	Total	Principal	Interest
2018	\$ 17,088.69	\$ 11,689.42	\$ 4,318.73
2019	\$ 16,008.15	\$ 12,226.43	\$ 3,781.72
2020	\$ 16,008.15	\$ 12,788.12	\$ 3,220.03
2021	\$ 16,008.15	\$ 13,375.60	\$ 2,632.55
2022	\$ 16,008.15	\$ 13,990.07	\$ 2,018.08
2023	\$ 16,008.15	\$ 14,632.78	\$ 1,375.37
2024	\$ 16,008.15	\$ 15,305.00	\$ 703.15
	<u>\$ 113,137.59</u>	<u>\$ 94,007.42</u>	<u>\$ 18,049.63</u>

G/L Acct Interest Rate Years
 31-832-9100 4.50% 7
 Received refund check of \$3,635.80
 to fix the error on original amortization
 schedule. Still need to pay full amount
 because of receiving refund. Copies
 are in the Backhoe file.

Year Ended Vehicles Crusier & SUV USDA 08/11/18

30-Jun	Total	Principal	Interest	Reserve
2018	\$ 6,482.00	\$ 5,182.00	\$ 1,300.00	\$ 649.00
2019	\$ 6,482.00	\$ 5,350.42	\$ 1,131.59	\$ 1,298.00
2020	\$ 6,482.00	\$ 5,521.68	\$ 960.32	\$ 1,947.00
2021	\$ 6,482.00	\$ 5,703.76	\$ 778.24	\$ 2,596.00
2022	\$ 6,482.00	\$ 5,889.13	\$ 592.87	\$ 3,245.00
2023	\$ 6,482.00	\$ 6,080.53	\$ 401.47	\$ 3,894.00
2024	\$ 6,482.00	\$ 6,277.59	\$ 204.41	\$ 4,543.00
	<u>\$ 45,374.00</u>	<u>\$ 40,005.11</u>	<u>\$ 5,368.90</u>	

Year Ended Street Sweeper USDA 9//7/2021

07-Sep	Total	Principal	Interest	Reserve
2022-2023	\$ 20,867.00	\$ 16,704.50	\$ 4,162.50	\$ 2,087.00
2023-2024	\$ 20,867.00	\$ 17,080.35	\$ 3,786.65	\$ 4,174.00
2024-2025	\$ 20,867.00	\$ 17,455.34	\$ 3,411.66	\$ 6,261.00
2025-2026	\$ 20,867.00	\$ 17,857.40	\$ 3,009.60	\$ 8,348.00
2026-2027	\$ 20,867.00	\$ 18,259.20	\$ 2,607.80	\$ 10,435.00
2027-2028	\$ 20,867.00	\$ 18,670.03	\$ 2,196.97	\$ 12,522.00
2028-2029	\$ 20,867.00	\$ 19,085.24	\$ 1,781.76	\$ 14,609.00
2029-2030	\$ 20,867.00	\$ 19,519.52	\$ 1,347.48	\$ 16,696.00
2030-2031	\$ 20,867.00	\$ 19,958.71	\$ 908.29	\$ 18,783.00
2031-2032	\$ 20,868.93	\$ 20,409.71	\$ 459.22	\$ 20,870.00
	<u>\$ 208,671.93</u>	<u>\$ 185,000.00</u>	<u>\$ 23,671.93</u>	

G/L Acct Interest Rate Years
 10-560-9200 2.25% \$ 10.00