

TOWN OF SYLVA

NORTH CAROLINA



ANNUAL BUDGET FISCAL YEARS 2024-2025

May 9, 2024

Paige R. Dowling
Town Manager/Budget Officer

Lynn A. Bryant
Finance Officer

Town of Sylva

North Carolina

Fiscal Year 2024-2025

Annual Budget

Johnny Phillips, Mayor

Mary Gelbaugh, Mayor Pro Tem

Blitz Estridge

Mark Jones

Brad Waldrop

Paige Roberson Dowling

Town Manager/Budget Officer

Lynn Allen Bryant

Finance Officer



Budget Message

May 6, 2024

Honorable Mayor Phillips and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025. 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 2024-2025 budget is prepared without a tax increase. This proposed budget is balanced with a tax rate of \$0.45 cents per \$100 of property valuation. Including ad valorem and motor vehicle values, in the proposed upcoming budget, one cent on Sylva's tax rate will generate \$50,500.63. This budget does include fee increases in the General Fund. 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 \$5,969,219. This is an increase of \$1,730 or 0.03 percent from the original 2023-2024 Budget which totaled \$5,967,489. (This figure includes grants and other proceeds.) While general operating expenses have increased in all departments, this budget is relatively flat because we are purchasing less capital equipment in the upcoming year. The proposed budget includes two patrol vehicles, an equipment trailer and tire machine for public works. Not including grants and other proceeds, the General Government budget totals \$4,388,855, which is an increase of \$45,716 or 1.04 percent from the FY 2023-2024 General Government budget.

The economic outlook is stable and earlier concerns of a recession have dissipated. Employment numbers locally, statewide, and nationally have been strong. Economists predict steady growth throughout the calendar year. Inflation is a prevalent issue. Inflation appeared to be slowing in late 2023 but remains elevated above the Federal Reserve's target. High levels of inflation in recent years yielded increased local sales tax revenues, but sales tax collections statewide are leveling off. The post-pandemic boom in sales tax revenues appears to have come to an end. Continued pricing pressures and lagging retail sales will have a subsequent impact on local government sales tax revenue.

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.

This proposed budget maintains the Town’s capital replacement schedule. Post-employment benefit contributions are funded at the recommended level. The Town Board recognizes that employees are the organization’s strongest asset and are essential to providing high-quality services to citizens. A pay and classification plan was adopted in 2022. The proposed budget includes a 3 percent cost of living adjustment for all employees and a merit increase of up to 2 percent for full-time employees based on performance. 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, high-quality services, while fostering diversity, communication, and partnerships by proactively planning for the future.

Town Board Priorities

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 leveraged funding from the American Rescue Plan with other grant and funding sources to complete the Bridge Park stormwater project. 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 upcoming budget.

The Sylva Town Board conducted a budget workshop on January 25, 2024, and departmental requests were due February 15, 2024. 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 improving Mill Street, remodeling the restroom at Poteet Park, and replacing streetlights downtown. Revenue replacement for the N.C. Highway 107 project, a housing master plan, and a skatepark 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.

Solutions

This budget provides funding for Sylva’s imperative 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 budget include:

1. Post-Employment:

Aside from repairing the slope failures on Allen Street, 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 remain at \$125,000 and separation allowance will be \$50,000. As of June 30, 2023, after subtracting reserves, the Town's unfunded separation allowance obligation was \$143,480 and the unfunded OPEB obligation was \$276,454. These costs must be funded at a level that will allow the Town to meet the financial obligations of the aging workforce. Currently 4 retirees receive OPEB benefits and 2 retirees receive separation allowance. In fiscal year 2024-2025, two additional employees will be eligible for retirement.

2. Street Lights:

Replacing retired downtown street lights on Main Street and Mill Street became a necessity because we could no longer find replacements for damaged poles. New poles on an updated rate structure will increase the street light budget by \$13,000.

3. Capital & Equipment:

- The Public Works Department's capital needs include an equipment trailer (\$7,000), tire machine (\$8,500) and a welder (\$5,000) (10-560-7400).
- Town staff recommended extending the Police Department's replacement schedule to eight years during the March 23, 2023 budget work session. 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 \$125,987 (10-510-7400). These vehicles will be paid out of the police department budget along with transferring \$44,750 from the capital reserve fund. The Police Department's other capital needs include 2 rifles for vehicles (\$1,450), 3 Tasers (\$6,600), and 4 ballistic vests (\$3,400) (10-510-7300) and replacing a computer server (\$16,690) (10-510-7400).

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 crosswalks, hazard abatement, paving the lot at the pool, expanding housing, trails at Blackrock Creek, landscaping and beautification, signage, Town Hall improvements, and repairing the caving rock wall in Scotts Creek behind Town Hall.

Future Concerns

NC 107/R-5600 Construction Project:

The NCDOT Highway 107 road construction project is expected to begin in July 2025. Right-of-way acquisition and property transfers are currently underway. These acquisitions will affect tax revenue for the Town of Sylva for several budget cycles. Budget shortfalls will be realized as the tax base is reduced leading to the start of construction. The Town should expect revenue losses over the next two to four years as the changes in tax values and revenue fluctuate as acquisition dates vary. The next property tax revaluation will be in 2025, which is during construction. The Town will not realize the complete loss in property value until after the 2025 revaluation. Sales tax revenue will also be negatively affected during the construction project, as a majority of the project area

covers the primary commercial corridor. The degree of impact on sales tax is unknown, therefore, it is imperative for the Town to budget conservatively for future budget cycles.

Paving:

Sylva's Powell Bill funds total \$72,000 annually. Considering current costs and conditions, an estimated \$42,000 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. 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 taking all steps we can to keep rates low.

Capital and Grant Project Ordinances:

**Indicates project should be complete by June 30, 2024*

Allen Street Slide Capital Project Fund (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)*	\$636,649
Bridge Park Stormwater Project Fund (Fund 32)*	\$893,704

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 2024-2025 is \$5,969,219 with the addition of anticipated grants and other proceeds.

Reserves

Capital Reserve Fund

The proposed budget appropriates \$44,750 from the capital reserve fund. The capital reserve fund has \$1,067,015 available. This is necessary for 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 a healthy capital reserve fund to cover the next few budget cycles as we anticipate less revenue.

Fund Balance

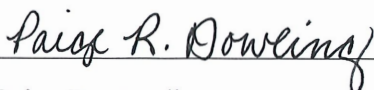
As of June 30, 2023, Sylva's unassigned fund balance including subsequent year appropriations totaled \$5,423,523. Currently, Sylva's estimated unassigned Fund Balance, excluding ARPA funds, is 68 percent.

The proposed budget does not appropriate from fund balance. With the adoption of the proposed budget, the estimated available fund balance will be 66.48 percent. This 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 73 percent of the general operating budget.

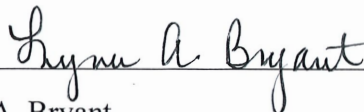
Conclusion

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 2024-2025
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, 2024** and ending **June 30, 2025** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	40,000
Administration	503,955
Highway Patrol Electric	1,000
Tax Collection Fees	8,000
Main Street Program	160,525
Professional Services	76,485
Police Department	1,801,037
Street Department	612,225
Powell Bill Department	107,000
Street Lights	135,000
Planning/Land use Department	22,300
Sanitation Department	198,130
Facilities Maintenance	56,500
Cemetery Department	26,000
Non-Departmental	139,187
Grants	71,500
Transfer In Capital Reserve Fund	44,750
<u>Miscellaneous Appropriations</u>	<u>501,511</u>
Total Expenses	\$4,505,105

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2024** and ending **June 30, 2025**.

Current Year's Property Tax	2,167,530
Prior Year's Property Tax	20,000
Interest on Taxes	10,600
Tax Advertising Penalties	800
Scrap Metal	500
Business Registration Permit	5,000
ABC License / Privilege License	1,200
Vehicle Taxes	111,000
Interest on Investments	60,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	40,975
K-9 Donations	0
Sales of Telecommunication	21,600
Excise Tax on Natural Gas	8,000
Local Video Programming	9,000
Franchise Tax on Power	295,000

Sales Tax Art 40	210,000
Sales Tax Article 42	222,000
Sales Tax Article 39	425,000
Solid Waste Disposal	2,000
Hold Harmless	190,000
Wine and Beer	11,500
Powell Bill	75,000
ABC Revenue	435,000
Occupancy Use Inspections	3,000
Police Department Fines and Fees	10,000
Conditional Use/Appeals	1,000
Sales Tax Refund	16,450
Grants	71,500
Sale of Assets	0
Vending Machine Revenue	1,000
Miscellaneous Revenue	0
Fund Balance Rollover	0
Fund Balance (Powell Bill)	32,000
Fund Balance Appropriation	0
Transfer In Capital Reserve Fund	44,750
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
Total Revenues	\$4,505,105

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

Personnel Expense	33,650
Operating Expenses	51,700
<u>Pool Expense</u>	<u>36,800</u>
Total Expenses	\$122,150

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

Interest	3,000
Park Rental	4,000
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>115,150</u>
Total Revenues	\$122,150

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

Payroll – Separation Allowance	38,595
<u>Fund Balance Contribution</u>	<u>11,405</u>
Total Expenses	\$50,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

<u>Transfer from General Fund</u>	<u>50,000</u>
Total Revenues	\$50,000

Section 7. The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

<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, 2024** and ending **June 30, 2025**.

<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, 2024** and ending **June 30, 2025**.

Operating Expense	363,505
Personnel Expense	828,459
Debt	0
<u>Capital</u>	<u>100,000</u>
Total Expense	\$1,291,964

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, 2024** and ending **June 30, 2025**.

Transfer in FD Capital Reserve Fund	40,706
Sylva Contribution	204,361
Dillsboro Contribution	21,518
Webster Contribution	20,277
Jackson County Contribution	987,602
Sales Tax Refund	10,000
<u>Miscellaneous Revenue</u>	<u>7,500</u>
Total Revenues	\$1,291,964

Section 11. The following amounts are hereby appropriated in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

<u>Transfer to Fire Department GF</u>	<u>40,706</u>
Total Expenses	\$40,706

Section 12. It is estimated that the following revenues will be available in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

FD Capital Reserve Fund – Fund Balance Approp.	<u>40,706</u>
Total Revenues	\$40,706

Section 13. The following amounts are hereby appropriated in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

<u>Transfer to General Fund</u>	44,750
Total Expenses	\$44,750

Section 14. It is estimated that the following revenues will be available in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

<u>Fund Balance Appropriation</u>	44,750
Total Revenues	\$44,750

Section 15. The following amounts are hereby appropriated in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

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

Section 16. It is estimated that the following revenues will be available in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

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

Section 17. The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

Capital	0
Professional Services	78,560
<u>Maintenance</u>	60,000
Total Expenses	\$138,560

Section 18. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

Interest	35,000
FC Fund Balance Rollover	40,000
<u>FC Fund Balance Appropriation</u>	63,560
Total Revenues	\$138,560

Section 19. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

Retiree Insurance	92,135
<u>Fund Balance Contribution</u>	32,865
Total Expenses	\$125,000

Section 20. It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2024 and ending June 30, 2025.**

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

Section 21. The following amounts are hereby appropriated in the Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

Interest	5,979
<u>Sidewalk Expense</u>	<u>294,021</u>
Total Expenses	\$300,000

Section 22. It is estimated that the following revenues will be available in Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

<u>Fund Balance Appropriation</u>	<u>300,000</u>
Total Revenues	\$300,000

Section 23. There is hereby levied a tax at the **rate of forty-five cents (.45)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2024** 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 **498,819,812** with an estimated rate of collection of **97.54%**. 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 **23,333,333** with an estimated rate of collection of **100%**.

Section 24. The capitalization threshold for 2024-2025 is **\$5,000** for all capital asset classes.

Section 25. 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 24. 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 13th DAY OF JUNE 2024.

Johnny Phillips, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva

Proposed Fee Schedule FY 2024-2025

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

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

DRIVEWAY ACCESS PERMIT

Residential	\$25.00
Non-Residential	\$100.00

HAZARD ABATEMENT

All	\$200.00
-----	----------

RECYCLING BINS

Residential (both bins and lids)	\$40.00
Lid (individual replacement)	\$10.00
Bin (individual replacement)	\$15.00

PUBLIC WORKS COST BASIS FOR EQUIPMENT AND MANPOWER:

LABOR CHARGE (PER HOUR):

During Normal Work Hours	\$35.00 per person
After Normal Work Hours	\$53.00 per person

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:

During Normal Work Hours	\$42.00
After Normal Work Hours	\$63.00

PARKING FINES AND FEES:

Parking in Handicapped Space	\$150.00
Parking in Fire Lane	\$50.00
Downtown Employee (B-1/DTB)	\$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
Dumpster in Parking Area	\$50.00

FIRE DEPARTMENT COST BASIS FOR MANPOWER

LABOR CHARGE PER HOUR:

During Normal Work Hours	\$26.00
After Normal Work Hours	\$38.00

ADMINISTRATIVE MISCELLANEOUS:

ZONING ORDINANCE COPIES

Hard Copy	\$20.00
Internet Copy	Free

CODE OF ORDINANCES (Municipal Code Corporation)

Internet Copy	Free
---------------	------

GENERAL

Copies	\$0.10 Per Sheet
--------	------------------

Adopted this the 13th day of June 2024.

Johnny Phillips, Mayor

Amanda Murajda, Town Clerk

5/6/2024

Revenue Comparisons:	Estimated	Original	Est/Original	Amended	Amended
	2024-2025	2023-2024	Difference	4/11/2024	Original Difference
Taxes	2,167,530	2,181,525	-13,995	2,181,525	0
Prior Year Taxes	20,000	20,000	0	20,000	0
Vehicle Taxes	105,000	100,000	5,000	100,000	0
Rental Vehicle	6,000	6,000	0	6,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	10,600	10,600	0	10,600	0
Business Registration Permit	5,000	5,000	0	5,000	0
Vending Machine Revenue	1,000	1,000	0	1,000	0
Miscellaneous Revenue	0	0	0	0	0
ABC License	1,000	1,000	0	1,000	0
Privilege License	200	200	0	200	0
Interest on Investments	60,000	60,000	0	60,000	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/GUTM	40,975	30,300	10,675	37,650	7,350
Sale of Telecommunication	21,600	21,600	0	21,600	0
Sale of Fixed Assets		20,000	-20,000	20,000	0
Natural Gas Excise	8,000	8,000	0	8,000	0
Local Video Programming	9,000	10,000	-1,000	10,000	0
Franchise Tax on Power	295,000	285,000	10,000	285,000	0
Sales Tax Article 40	210,000	206,000	4,000	206,000	0
Sales Tax Article 42	222,000	219,000	3,000	219,000	0
Sales Tax Article 39	425,000	440,000	-15,000	440,000	0
Hold Harmless	190,000	185,000	5,000	185,000	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	72,000	3,000	72,000	0
ABC General Fund	400,000	320,000	80,000	320,000	0
ABC Rehab/Education	20,000	6,500	13,500	6,500	0
ABC Law Enforcement	15,000	4,500	10,500	4,500	0
Occupancy Use Inspection	3,000	3,000	0	3,000	0
PD Fines and Fees	10,000	9,000	1,000	10,250	1,250
Conditional Use Appeals	1,000	1,000	\$0	1,000	0

5/6/2024

Substance Tax/Equitable Sharing	2,000	2,000	\$0	2,000	0
K-9 Donations	0	0	\$0	0	0
PD Donations	0	0	\$0	1,300	1,300
PD Security	0	0		5,200	5,200
Sales Tax Refund	16,450	15,264	\$1,186	15,264	0
Contributed Capital	0	0	\$0	0	0
GF Fund Balance Approp.	0	23,500	-\$23,500	845,000	821,500
Powell Bill Fund Balance Approp.	32,000	35,000	-\$3,000	35,000	0
ARPA Fund Balance Approp.	0	0	\$0	336,196	336,196
Fund Balance Rollover	0	24,650	-\$24,650	42,561	17,911
General Government(minus grants/ proceeds)	4,388,855	4,343,139	\$45,716	\$5,533,846	\$1,190,707
Recreation Department(minus grants/proceeds)	122,150	105,590	\$16,560	105,590	0
Separation Allowance(minus grants/ proceeds)	50,000	125,000	-\$75,000	125,000	0
Fire Department(minus grants/ proceeds)	1,251,258	1,329,275	-\$78,017	1,329,275	0
Total Revenue	\$5,812,263	\$5,903,004	-\$90,741	\$7,093,711	\$1,190,707
Grants and Proceeds:					
Transfer from FD Capital Reserves	40,706	0	\$40,706	0	0
Federal Grants (GCC and Highway Safety)	62,500	59,485	\$3,015	59,989	504
State Grants	0	0	\$0	0	0
Misc Grant (Walmart/GSM Health Foundation	9,000	5,000	\$4,000	9,000	4,000
Transfer from Capital Reserves	44,750	0	\$44,750	0	0
	\$156,956	\$64,485	\$92,471	\$68,989	\$4,504
Total General Fund Budget	\$5,969,219	\$5,967,489	\$1,730	\$7,162,700	\$1,195,211
Total Appropriated Fund Balance (With Rollover)	\$32,000	\$83,150	-\$51,150	\$1,258,757	\$1,175,607

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
Type: R							
Fund: 10							
10-301-1100	TAXES: AD VALOREM 11	10	\$0.00	\$0.00			R
10-301-1200	TAXES: AD VALOREM 12	10	\$101.74	\$0.00			R
10-301-1300	TAXES: AD VALOREM 13	10	\$177.18	\$0.00			R
10-301-1400	TAXES: AD VALOREM 14	10	\$177.18	\$0.00			R
10-301-1500	TAXES: AD VALOREM 15	10	\$177.18	\$0.00			R
10-301-1600	TAXES: AD VALOREM 16	10	\$179.76	\$0.00			R
10-301-1700	TAXES: AD VALOREM 17	10	\$313.02	\$0.00			R
10-301-1800	TAXES: AD VALOREM 18	10	\$422.32	\$0.00			R
10-301-1900	TAXES: AD VALOREM 19	10	\$676.55	\$0.00			R
10-301-2020	TAXES: AD VALOREM 20	10	\$1,737.79	\$0.00			R
10-301-2021	TAXES: AD VALOREM 21	10	\$2,935.84	\$0.00			R
10-301-2022	TAXES: AD VALOREM 22	10	\$23,709.77	\$20,000.00			R
10-301-2023	TAXES: AD VALOREM 23	10	\$2,233,189.70	\$2,181,525.00	\$20,000.00	\$20,000.00	R
10-301-2024	TAXES: AD VALOREM 24	10	\$0.00	\$0.00	\$2,167,530.00	\$2,167,530.00	R
10-302-0900	09 VEHICLE TAXES	10	\$0.00	\$0.00			R
10-302-1000	RENTAL VEHICLE TAX	10	\$4,096.81	\$6,000.00	\$6,000.00	\$6,000.00	R
10-302-1300	13 VEHICLE TAXES	10	\$0.00	\$0.00			R
10-304-0000	STNC VEHICLE TAXES	10	\$78,208.82	\$100,000.00	\$105,000.00	\$105,000.00	R
10-315-0000	TAX ADVERTISING PENALTY	10	\$506.41	\$400.00	\$400.00	\$400.00	R
10-316-0000	TAX PENALTIES	10	\$25.00	\$400.00	\$400.00	\$400.00	R
10-317-0000	TAX INTEREST	10	\$9,213.16	\$10,000.00	\$10,000.00	\$10,000.00	R
10-317-0100	VEHICLE INTEREST	10	\$515.30	\$600.00	\$600.00	\$600.00	R
10-317-0200	JC VEHICLE TAX INTEREST	10	\$0.00	\$0.00			R
10-317-0400	FORECLOSURE/TAX REIMB	10	\$0.00	\$0.00			R
10-317-0500	TAX OVERAGE	10	\$154.19	\$0.00			R

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
10-318-0000	PRIV LIC. INTEREST	10	\$0.00	\$0.00			R
10-319-0000	VENDING MACHINE	10	\$293.26	\$1,000.00	\$1,000.00	\$1,000.00	R
10-325-0000	PRIVILEGE LICENSE	10	\$910.00	\$200.00	\$200.00	\$200.00	R
10-326-0000	ABC LICENSE	10	\$1,015.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-327-0000	BUSINESS REG PERMIT	10	\$4,800.00	\$5,000.00	\$5,000.00	\$5,000.00	R
10-329-0000	INTEREST ON INVESTMENTS	10	\$171,788.01	\$60,000.00	\$60,000.00	\$60,000.00	R
10-329-0100	ARPA INTEREST	10	\$5,257.87	\$0.00			R
10-330-0000	SALE OF RECYCLING BINS	10	\$384.00	\$500.00	\$500.00	\$500.00	R
10-330-0100	SCRAP METAL	10	\$637.75	\$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	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	\$4,071.40	\$0.00			R
10-335-0000	MISCELLANEOUS REVENUE	10	\$5,542.50	\$0.00			R
10-335-0200	SALE OF FA (CAPITAL)	10	\$8,878.00	\$20,000.00			R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$525.00	\$0.00			R
10-335-0500	HAZARD ABATEMENT	10	\$0.00	\$0.00			R
10-336-0000	MAIN STREET PROGRAM	10	(\$55.00)	\$2,000.00	\$2,000.00	\$2,000.00	R
10-336-0100	MAIN STREET PARADE	10	\$1,660.00	\$1,650.00	\$1,650.00	\$1,650.00	R
10-336-0110	MAIN STREET DONATIONS	10	\$25,132.80	\$4,500.00			R
10-336-0200	GUTM ARTS/CRAFT	10	\$9,890.00	\$9,000.00	\$18,750.00	\$18,750.00	R
10-336-0300	GUTM SPONSORSHIP	10	\$19,400.00	\$16,500.00	\$15,000.00	\$15,000.00	R
10-336-0400	MAIN STREET ENDOWMENT	10	\$0.00	\$0.00			R
10-336-0500	GUTM NON PROFIT	10	\$1,620.00	\$1,900.00	\$1,750.00	\$1,750.00	R
10-336-0600	GUTM FOOD VENDOR	10	\$2,380.00	\$2,000.00	\$1,600.00	\$1,600.00	R
10-336-0700	GUTM MERCHANT BEVERAGE	10	\$250.00	\$100.00	\$225.00	\$225.00	R
10-336-0800	GUTM MERCHANDISE	10	\$950.00	\$0.00			R

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
10-337-0100	SALES OF TELECOMM SERV	10	\$18,797.95	\$21,600.00	\$21,600.00	\$21,600.00	R
10-337-0200	NATURAL GAS EXCISE	10	\$5,182.63	\$8,000.00	\$8,000.00	\$8,000.00	R
10-338-0000	LOCAL VIDEO	10	\$7,624.99	\$10,000.00	\$9,000.00	\$9,000.00	R
10-339-0000	FRANCHISE TAX ON POWER	10	\$234,399.10	\$285,000.00	\$295,000.00	\$295,000.00	R
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$162,506.53	\$206,000.00	\$210,000.00	\$210,000.00	R
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$169,873.63	\$219,000.00	\$222,000.00	\$222,000.00	R
10-340-0200	SALES TAX/ART 39(1%)	10	\$342,732.82	\$440,000.00	\$425,000.00	\$425,000.00	R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	\$0.00	\$0.00			R
10-340-0400	HOLD HARMLESS	10	\$144,775.81	\$185,000.00	\$190,000.00	\$190,000.00	R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$1,487.17	\$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	R
10-343-0000	POWELL BILL	10	\$79,359.05	\$72,000.00	\$75,000.00	\$75,000.00	R
10-347-0000	A.B.C. GENERAL FUND	10	\$240,000.00	\$320,000.00	\$400,000.00	\$400,000.00	R
10-347-0100	ABC REHAB/EDUCATION 7%	10	\$12,103.30	\$6,500.00	\$20,000.00	\$20,000.00	R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$8,645.20	\$4,500.00	\$15,000.00	\$15,000.00	R
10-348-0000	OCCUPANCY INSPECTION	10	\$2,100.00	\$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	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-351-0200	PD EQUITABLE SHARING	10	\$14,915.45	\$0.00			R
10-352-0000	PD FINES/ FEES/CALENDAR	10	\$4,421.39	\$10,250.00	\$10,000.00	\$10,000.00	R
10-353-0000	K-9 DONATIONS	10	\$0.00	\$0.00			R
10-353-0100	PD DONATIONS	10	\$500.00	\$1,300.00			R
10-354-0000	PD SECURITY	10	\$5,200.00	\$5,200.00			R
10-355-0000	CONDITIONAL USE/APPEALS	10	\$825.00	\$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	\$21,727.49	\$15,264.00	\$16,450.00	\$16,450.00	R
10-367-0200	FEDERAL GRANT/REVENUE	10	\$17,066.50	\$59,989.00	\$62,500.00	\$62,500.00	R

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
10-367-0300	STATE GRANT/REVENUE	10	\$0.00	\$0.00			R
10-367-0400	MISC. GRANTS	10	\$18,389.95	\$14,000.00	\$9,000.00	\$9,000.00	R
10-391-0000	LEASE PROCEEDS	10	\$0.00	\$0.00			R
10-392-0000	TRANSFER IN	10	\$0.00	\$0.00			R
10-392-0100	TRANS IN CAPITAL RESERVE FU	10	\$0.00	\$0.00	\$35,000.00	\$44,750.00	R
10-394-0000	CONTRIBUTED CAPITAL	10	\$0.00	\$0.00			R
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$851,700.00			R
10-399-0100	PB FUND BALANCE APPROP.	10	\$0.00	\$35,000.00	\$32,000.00	\$32,000.00	R
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$42,561.00			R
10-399-0300	ARPA FUND BALANCE APPROP	10	\$0.00	\$336,196.00			R
			\$4,134,482.27	\$5,614,535.00	\$4,495,355.00	\$4,505,105.00	
Fund: 13							
13-329-0000	REC INTEREST	13	\$8,479.66	\$4,590.00	\$3,000.00	\$3,000.00	R
13-332-0000	REC LOCAL GOV REIMB	13	\$0.00	\$0.00			R
13-335-0000	REC MISC. REVENUE	13	\$0.00	\$0.00			R
13-336-0000	REC PARK RENTAL	13	\$3,440.00	\$4,000.00	\$4,000.00	\$4,000.00	R
13-337-0000	BRIDGE PARK FOOD VENDORS	13	\$2,005.00	\$0.00			R
13-338-0000	REC SKATE PARK DONATIONS	13	\$0.00	\$0.00			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	\$97,000.00	\$97,000.00	\$115,150.00	\$115,150.00	R
13-397-0100	CONTRIBUTED CAPITAL	13	\$0.00	\$0.00			R
13-398-0000	TRANSFER IN RLF	13	\$0.00	\$0.00			R
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

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
13-399-0300	REC DESIGNATED FUND BAL	13	\$0.00	\$0.00			R
			\$110,924.66	\$105,590.00	\$122,150.00	\$122,150.00	
Fund: 14							
14-301-0000	SEP ALLOW REVENUE	14	\$0.00	\$0.00			R
14-301-0100	SEP ALLOW GF REVENUE	14	\$125,000.00	\$125,000.00	\$50,000.00	\$50,000.00	R
14-329-0000	SEP ALLOW INTEREST	14	\$19,538.85	\$0.00			R
14-399-0100	SEP ALL FUND BAL APPROP	14	\$0.00	\$0.00			R
			\$144,538.85	\$125,000.00	\$50,000.00	\$50,000.00	
Fund: 15							
15-302-0100	RLF MISC. REVENUE	15	\$0.00	\$0.00			R
15-329-0000	RLF INTEREST	15	\$1,032.94	\$0.00			R
15-350-0000	BALSAM WEST CREDIT	15	\$0.00	\$0.00			R
15-352-0300	METROSTAT/PRINCIPAL	15	\$0.00	\$0.00			R
15-352-0400	METROSTAT/INTEREST	15	\$0.00	\$0.00			R
15-367-0000	RLF SALES TAX REFUND	15	\$0.00	\$0.00			R
15-368-0000	USDA RURAL BUS. GRANT REV	15	\$0.00	\$0.00			R
15-392-0000	RLF TRANSFER IN	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	R
			\$1,032.94	\$6,000.00	\$6,000.00	\$6,000.00	
Fund: 17							
17-329-0000	BRIDGE PARK INTEREST	17	\$645.57	\$0.00			R
17-330-0000	BRIDGE PARK DONATIONS	17	\$0.00	\$0.00			R
17-335-0000	BRIDGE PARK REVENUE	17	\$0.00	\$0.00			R
17-367-0000	BRIDGE PARK TAX REFUND	17	\$0.00	\$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
			\$645.57	\$0.00	\$0.00	\$0.00	
Fund: 19							

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
19-329-0000	FD INTEREST	19	\$5,477.15	\$5,503.00	\$5,000.00	\$5,000.00	R
19-335-0000	FD MISC. REVENUE	19	\$5,573.96	\$0.00			R
19-335-0100	FD INSURANCE REIMB	19	\$0.00	\$0.00			R
19-335-0300	SALE OF FA (NON CAPITAL)	19	\$52.00	\$0.00			R
19-335-0400	SALES OF CAPITAL (FIXED)	19	\$13,405.00	\$0.00			R
19-336-0000	FD VEND MACHINE	19	\$74.05	\$3,800.00	\$500.00	\$500.00	R
19-336-0100	FD DONATIONS	19	\$4,578.32	\$2,982.00	\$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			R
19-351-0100	JC FD FULL -TIME COSTS	19	\$0.00	\$0.00			R
19-352-0000	FD JC LOAN REIMB	19	\$0.00	\$0.00			R
19-353-0000	FD JC	19	\$891,923.30	\$1,070,308.00	\$1,172,334.00	\$987,602.00	R
19-353-0100	FD DILLSBORO	19	\$20,829.00	\$20,829.00	\$21,518.00	\$21,518.00	R
19-353-0200	FD WEBSTER	19	\$19,571.00	\$19,571.00	\$20,277.00	\$20,277.00	R
19-353-0300	FD SYLVA	19	\$201,085.00	\$201,085.00	\$204,361.00	\$204,361.00	R
19-366-0000	FD INSURANCE REIMBURSEMEN	19	(\$2,773.68)	\$0.00			R
19-367-0000	FD SALES TAX	19	\$11,620.18	\$10,600.00	\$10,000.00	\$10,000.00	R
19-367-0200	FD FED GRANT	19	\$0.00	\$0.00			R
19-367-0300	FD ST GRANT	19	\$0.00	\$0.00			R
19-380-0000	FD LOAN PROCEEDS ESCROW	19	\$0.00	\$0.00			R
19-390-0000	FD INSTALL PURCH	19	\$0.00	\$0.00			R
19-391-0000	FD TRANS IN	19	\$0.00	\$0.00		\$40,706.00	R
19-399-0000	FD FUND BAL APPROP.	19	\$0.00	\$0.00			R
19-399-0100	FD STATE PROP DFB	19	\$0.00	\$0.00			R
			\$1,171,415.28	\$1,334,678.00	\$1,435,990.00	\$1,291,964.00	
Fund: 20							
20-329-0000	FD CRF INTEREST	20	\$10,404.07	\$0.00			R

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
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		\$40,706.00	R
			\$10,404.07	\$0.00	\$0.00	\$40,706.00	
Fund: 21							
21-329-0000	GF CRF INTEREST	21	\$20,310.04	\$0.00			R
21-392-0000	GF CRF TRAN GF FUND	21	\$823,731.00	\$788,000.00			R
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$0.00	\$35,000.00	\$44,750.00	R
			\$844,041.04	\$788,000.00	\$35,000.00	\$44,750.00	
Fund: 23							
23-329-0000	PAF INTEREST	23	\$80.58	\$0.00			R
23-367-0000	PAF DONATIONS	23	\$0.00	\$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	\$2,000.00	\$2,000.00	\$2,000.00	R
			\$80.58	\$2,000.00	\$2,000.00	\$2,000.00	
Fund: 24							
24-329-0000	FC INT	24	\$57,169.07	\$35,000.00	\$35,000.00	\$35,000.00	R
24-329-0100	FC DONATIONS	24	\$169.00	\$0.00			R
24-329-0200	FC WQ INTEREST	24	\$34,666.33	\$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	\$0.00	\$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	\$34,500.00	\$63,560.00	\$63,560.00	R

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type
24-399-0200	FC FB ROLLOVER	24	\$0.00	\$150,000.00	\$20,000.00	\$40,000.00	R
			\$92,004.40	\$219,500.00	\$118,560.00	\$138,560.00	
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	R
25-329-0000	OPEB INT	25	\$39,958.71	\$0.00			R
			\$164,958.71	\$125,000.00	\$125,000.00	\$125,000.00	
Fund: 27							
27-329-0000	SPRF INTEREST	27	\$10,576.61	\$0.00		\$5,979.00	R
27-331-0000	SSRF TRANSFER IN	27	\$0.00	\$0.00			R
27-332-0000	SSRF FEE IN LIEU - TOWN	27	\$0.00	\$0.00			R
27-333-0000	SSRF FEE IN LIEU - 107	27	\$0.00	\$0.00			R
27-399-0000	SSRF FUND BALANCE APPROP	27	\$0.00	\$347,308.00		\$294,021.00	R
			\$10,576.61	\$347,308.00	\$0.00	\$300,000.00	
			\$6,685,104.98	\$8,667,611.00	\$6,390,055.00	\$6,626,235.00	
[Type] = 'R'							

5/6/2024

	Estimated	Original	Est/Original	Amended	Amended
Expenditure Comparisons:	2024-2025	2023-2024	Difference	4/11/2024	Original Difference
Mayor and Board	40,000	38,977	1,023	38,477	-500
Administration Department	503,955	486,176	17,779	515,676	29,500
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	8,000	7,500	500	7,500	0
Main Street Program	160,525	136,618	23,907	142,968	6,350
Professional	76,485	76,661	-176	76,661	0
Police Department	1,801,037	1,710,225	90,812	1,744,982	34,757
Street Department	612,225	622,751	-10,526	634,005	11,254
Powell Bill	107,000	107,000	0	107,000	0
Street Lights	135,000	100,000	35,000	100,000	0
Planning	22,300	22,300	0	22,300	0
Sanitation Department	198,130	186,181	11,949	184,181	-2,000
Facility Maintenance Department	56,500	79,810	-23,310	81,810	2,000
Cemetery Maintenance	26,000	23,400	2,600	23,400	0
Non-Departmental	139,187	160,724	-21,537	145,874	-14,850
Misc Appropriations	501,511	583,816	-82,305	1,708,012	1,124,196
General Government (minus grants/proceeds)	4,388,855	4,343,139	45,716	5,533,846	1,190,707
Recreation Department (minus grants proceeds)	122,150	105,590	16,560	105,590	0
Separation Allowance (minus grants/proceeds)	50,000	125,000	-75,000	125,000	0
Fire Department (minus grants/proceeds)	1,251,258	1,329,275	-78,017	1,329,275	0
Total Expenditures	\$5,812,263	\$5,903,004	-\$90,741	\$7,093,711	\$1,190,707
Grants and Proceeds:					
Transfer from FD Capital Reserves	40,706	0	40,706	0	0
Federal Grant (GCC and Highway Safety)	62,500	59,485	3,015	59,989	504
State Grant		0	0	0	0
Misc Grant (Walmart/GSM Health Foundation	9,000	5,000	4,000	9,000	4,000
Transfer from Capital Fund Reserves	44,750		44,750	0	0
	\$156,956	\$64,485	\$92,471	\$68,989	\$4,504
Total General Fund Budget	\$5,969,219	\$5,967,489	\$1,730	\$7,162,700	\$1,195,211

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
Type: E								
Fund: 10								
Basic Acct: 410								
10-410-0200	BOARD WAGES/SALARIES	10	\$18,850.00	\$22,800.00	\$22,800.00	\$22,800.00	E	410
10-410-0500	BOARD-FICA	10	\$1,442.03	\$1,750.00	\$1,750.00	\$1,750.00	E	410
10-410-0900	LIABILITY INSURANCE	10	\$3,462.00	\$3,462.00	\$3,800.00	\$3,800.00	E	410
10-410-1000	MAYOR/BOARD W/C	10	\$100.00	\$200.00	\$200.00	\$200.00	E	410
10-410-1200	TRAVEL	10	\$1,003.09	\$2,252.00	\$2,450.00	\$2,450.00	E	410
10-410-1300	TRAINING	10	\$2,350.00	\$5,155.00	\$5,650.00	\$5,650.00	E	410
10-410-1400	EXP. OF MAYOR & BOARD	10	\$2,556.41	\$2,188.00	\$2,550.00	\$2,550.00	E	410
10-410-3500	MAYOR/BOARD IT	10	\$95.00	\$238.00	\$350.00	\$350.00	E	410
10-410-3600	BOARD IT (SBITA)	10	\$432.00	\$432.00	\$450.00	\$450.00	E	410
			\$30,290.53	\$38,477.00	\$40,000.00	\$40,000.00		
Basic Acct: 420								
10-420-0200	ADM. WAGES/SALARY	10	\$268,884.81	\$319,454.00	\$314,250.00	\$314,250.00	E	420
10-420-0500	ADM. FICA	10	\$20,076.96	\$24,439.00	\$24,050.00	\$24,050.00	E	420
10-420-0600	ADM. GROUP INS.	10	\$18,793.59	\$34,925.00	\$28,800.00	\$28,800.00	E	420
10-420-0610	ADM HSA	10	\$4,533.30	\$4,800.00	\$4,800.00	\$4,800.00	E	420
10-420-0620	ADM HRA	10	\$750.00	\$2,250.00	\$2,250.00	\$2,250.00	E	420
10-420-0700	ADM. RETIREMENT	10	\$32,498.58	\$38,400.00	\$43,250.00	\$43,250.00	E	420
10-420-0800	ADM. 401K	10	\$12,606.26	\$14,893.00	\$15,800.00	\$15,800.00	E	420
10-420-0900	ADM LIABILITY INSURANCE	10	\$952.40	\$1,400.00	\$1,450.00	\$1,350.00	E	420
10-420-1000	ADM. W/C	10	\$450.00	\$500.00	\$550.00	\$650.00	E	420
10-420-1100	ADM. TELEPHONE	10	\$7,240.06	\$9,400.00	\$8,000.00	\$8,000.00	E	420
10-420-1200	POSTAGE	10	\$4,550.00	\$4,550.00	\$5,000.00	\$5,000.00	E	420
10-420-1300	ADM ADVERTISING	10	\$3,689.70	\$3,250.00	\$2,250.00	\$2,250.00	E	420
10-420-1400	TRAINING	10	\$1,344.50	\$5,794.00	\$7,300.00	\$7,300.00	E	420
10-420-1600	ADM DUES/MEMBERSHIP	10	\$1,643.70	\$1,938.00	\$2,000.00	\$2,000.00	E	420

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-420-1700	AUTO MAINTENANCE	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	E	420
10-420-1800	BONDS	10	\$1,449.00	\$3,500.00	\$3,315.00	\$3,315.00	E	420
10-420-1900	MILEAGE REIMBURSEMENT	10	\$2,805.09	\$4,847.00	\$1,000.00	\$1,000.00	E	420
10-420-3100	FUEL	10	\$86.48	\$600.00	\$600.00	\$600.00	E	420
10-420-3300	ADM. SUPPLIES/EXPENSE	10	\$14,387.99	\$9,610.00	\$6,650.00	\$6,650.00	E	420
10-420-3500	ADMINISTRATION- IT	10	\$9,908.44	\$13,641.00	\$13,440.00	\$10,940.00	E	420
10-420-3600	ADM IT (SBITA)	10	\$0.00	\$1,250.00	\$5,800.00	\$5,800.00	E	420
10-420-4000	ADM SUNSHINE FUND	10	\$351.96	\$500.00	\$500.00	\$500.00	E	420
10-420-5700	ADM SPECIFIED EXPENSE	10	\$8,230.10	\$11,835.00	\$11,900.00	\$11,900.00	E	420
10-420-7300	ADM. CAPITAL OUTLAY (NF)	10	\$2,900.00	\$2,900.00		\$2,500.00	E	420
10-420-7400	ADM. CAPITAL OUTLAY	10	\$0.00	\$0.00			E	420
			\$418,132.92	\$515,676.00	\$503,955.00	\$503,955.00		
Basic Acct: 421								
10-421-1300	HIGHWAY PATROL ELECTRI	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	E	421
			\$0.00	\$1,000.00	\$1,000.00	\$1,000.00		
Basic Acct: 425								
10-425-0100	TAX COLLECTION FEES	10	\$4,104.78	\$7,500.00	\$8,000.00	\$8,000.00	E	425
			\$4,104.78	\$7,500.00	\$8,000.00	\$8,000.00		
Basic Acct: 450								
10-450-0200	MS WAGES/SALARY	10	\$39,573.52	\$50,000.00	\$53,000.00	\$53,000.00	E	450
10-450-0500	MS FICA	10	\$2,989.84	\$3,825.00	\$4,100.00	\$4,100.00	E	450
10-450-0600	MS GROUP INSURANCE	10	\$5,496.66	\$11,478.00	\$9,500.00	\$9,500.00	E	450
10-450-0610	MS HSA	10	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E	450
10-450-0620	MS HRA	10	\$750.00	\$750.00	\$750.00	\$750.00	E	450
10-450-0700	MS RETIREMENT	10	\$4,714.43	\$6,445.00	\$7,450.00	\$7,450.00	E	450
10-450-0800	MS 401K	10	\$1,828.63	\$2,500.00	\$2,650.00	\$2,650.00	E	450
10-450-0900	LIABILITY INSURANCE	10	\$818.00	\$818.00	\$850.00	\$850.00	E	450
10-450-1000	MS W/C	10	\$684.00	\$700.00	\$100.00	\$150.00	E	450

Budget Preparation Transactions

GL Account		GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
	10-450-1300	MS CONCERTS ON THE CRE	10	\$2,784.00	\$5,550.00	\$6,750.00	\$6,750.00	E	450
	10-450-1400	MS TRAINING	10	\$403.21	\$2,187.00	\$2,050.00	\$2,050.00	E	450
	10-450-1500	MS SUPPLIES AND EXPENSE	10	\$1,385.82	\$2,100.00	\$2,300.00	\$2,300.00	E	450
	10-450-1600	DUES	10	\$840.00	\$840.00	\$1,150.00	\$1,150.00	E	450
	10-450-1700	MS GUTM	10	\$17,527.61	\$23,380.00	\$25,050.00	\$25,050.00	E	450
	10-450-1800	MS COMM. PROMOTIONS	10	\$6,760.60	\$10,485.00	\$16,600.00	\$16,600.00	E	450
	10-450-1900	MS TRAVEL REIMB	10	\$796.44	\$1,781.00	\$2,700.00	\$2,700.00	E	450
	10-450-2100	MS DECORATIONS & LIGHT	10	\$6,579.09	\$6,139.00	\$12,050.00	\$12,050.00	E	450
	10-450-2200	MS CONTRACTED SERVICES	10	\$452.92	\$800.00	\$2,200.00	\$2,200.00	E	450
	10-450-2300	MS PARADES	10	\$1,189.23	\$1,515.00	\$3,900.00	\$3,900.00	E	450
	10-450-2400	MS CHAMBER VISTOR SERV	10	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E	450
	10-450-2500	MS 4TH OF JULY	10	\$1,245.00	\$1,325.00	\$1,325.00	\$1,325.00	E	450
	10-450-3300	MS IT (SBITA)	10	\$1,199.88	\$1,750.00	\$1,900.00	\$1,900.00	E	450
	10-450-7500	MS NF CAPITAL	10	\$0.00	\$16,200.00			E	450
				\$102,118.88	\$154,668.00	\$160,475.00	\$160,525.00		
Basic Acct: 470									
	10-470-0000	LEGAL RETAINER	10	\$2,160.00	\$2,880.00	\$2,880.00	\$2,880.00	E	470
	10-470-1300	LEGAL INSURANCE	10	\$3,128.00	\$5,000.00	\$5,000.00	\$5,000.00	E	470
	10-470-1400	LEGAL GENERAL GOV,	10	\$15,820.00	\$34,325.00	\$34,325.00	\$34,325.00	E	470
	10-470-1500	LEGAL TAXES	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	E	470
	10-470-1700	LEGAL HAZARD ABATE	10	\$0.00	\$1,680.00	\$1,680.00	\$1,680.00	E	470
	10-470-1800	AUDIT	10	\$20,200.00	\$20,776.00	\$20,600.00	\$20,600.00	E	470
	10-470-2000	ACTUARIAL	10	\$380.70	\$5,000.00	\$5,000.00	\$5,000.00	E	470
	10-470-2200	CONSULTING PROFESSIONA	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	E	470
				\$41,688.70	\$76,661.00	\$76,485.00	\$76,485.00		
Basic Acct: 510									
	10-510-0000	COMP/VAC PAYOUT	10	\$7,381.78	\$10,240.00	\$10,755.00	\$10,755.00	E	510
	10-510-0100	WAGES/SALARIES AUX.	10	\$2,239.26	\$6,000.00	\$6,000.00	\$6,000.00	E	510

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-510-0200	PD WAGES/SALARIES	10	\$658,236.46	\$866,705.00	\$900,750.00	\$900,750.00	E	510
10-510-0300	PD OT WAGES	10	\$42,607.32	\$45,467.00	\$41,700.00	\$41,700.00	E	510
10-510-0400	PD SEP ALLOW	10	\$0.00	\$0.00			E	510
10-510-0500	PD FICA	10	\$53,432.43	\$71,025.00	\$73,400.00	\$73,400.00	E	510
10-510-0600	PD GROUP INS.	10	\$78,622.00	\$172,352.00	\$141,500.00	\$141,500.00	E	510
10-510-0610	PD HSA	10	\$17,866.36	\$24,000.00	\$24,000.00	\$24,000.00	E	510
10-510-0620	PD HRA	10	\$0.00	\$11,250.00	\$11,250.00	\$11,250.00	E	510
10-510-0700	PD RETIREMENT	10	\$96,725.84	\$126,825.00	\$140,400.00	\$140,400.00	E	510
10-510-0800	PD 401K	10	\$36,871.85	\$45,277.00	\$46,800.00	\$46,800.00	E	510
10-510-0900	PD LIABILITY INS.	10	\$50,880.83	\$52,875.00	\$58,900.00	\$58,900.00	E	510
10-510-1000	PD W/C	10	\$15,860.15	\$17,800.00	\$20,100.00	\$28,500.00	E	510
10-510-1100	PD TELEPHONE	10	\$13,757.96	\$11,000.00	\$5,000.00	\$5,000.00	E	510
10-510-1200	PD BONDS	10	\$112.00	\$250.00	\$250.00	\$250.00	E	510
10-510-1300	PD CONTRACTED SERVICES	10	\$0.00	\$0.00	\$1,900.00	\$1,900.00	E	510
10-510-1600	PD EVID. POSTAGE	10	\$210.26	\$300.00	\$1,800.00	\$1,800.00	E	510
10-510-1700	PD AUTO MAINT.	10	\$14,220.13	\$29,614.00	\$30,000.00	\$30,000.00	E	510
10-510-1800	PD COMMUNICATION	10	\$1,187.53	\$2,000.00	\$2,400.00	\$2,400.00	E	510
10-510-2900	PD SUNSHINE	10	\$1,787.53	\$2,550.00	\$2,000.00	\$2,000.00	E	510
10-510-3000	PD IT	10	\$22,779.53	\$22,650.00	\$25,530.00	\$25,530.00	E	510
10-510-3010	PD IT (SBITA)	10	\$18,656.08	\$18,750.00	\$19,873.00	\$19,873.00	E	510
10-510-3100	PD FUEL	10	\$35,401.58	\$52,470.00	\$52,470.00	\$52,470.00	E	510
10-510-3200	PD TRAINING	10	\$7,327.14	\$10,000.00	\$10,000.00	\$10,000.00	E	510
10-510-3300	PD SUPPLIES/EXP.	10	\$9,013.80	\$11,307.00	\$9,450.00	\$9,450.00	E	510
10-510-3400	PD SPECIFIED EXP	10	\$2,557.99	\$10,335.00	\$10,345.00	\$10,345.00	E	510
10-510-3500	PD SUBSTANCE TAX	10	\$1,574.25	\$2,000.00	\$2,000.00	\$2,000.00	E	510
10-510-3700	PD COMM. POLICING	10	\$1,386.72	\$3,300.00	\$2,000.00	\$2,000.00	E	510
10-510-3800	PD LAW ENFOR SUPPLIES	10	\$1,527.87	\$2,400.00	\$3,000.00	\$3,000.00	E	510

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-510-3900	PD PSYCH SERVICE	10	\$510.00	\$1,800.00	\$1,800.00	\$1,800.00	E	510
10-510-4000	PD SPECIAL EVENTS	10	\$445.34	\$450.00	\$1,000.00	\$1,000.00	E	510
10-510-4100	PD UNIFORMS	10	\$7,480.40	\$10,000.00	\$11,500.00	\$11,500.00	E	510
10-510-4200	PD EQUIT. SHARING	10	\$0.00	\$3,500.00			E	510
10-510-4400	K-9 EXPENSE	10	\$3,854.13	\$4,000.00	\$4,000.00	\$4,000.00	E	510
10-510-4500	PD AWAKE COUNSELING SE	10	\$500.00	\$500.00	\$500.00	\$500.00	E	510
10-510-4800	PD PRINCIPAL LEASES	10	\$2,052.43	\$2,467.00	\$2,561.00	\$2,561.00	E	510
10-510-4900	PD INTEREST LEASES	10	\$81.27	\$94.00	\$51.00	\$51.00	E	510
10-510-7100	PD GRANT EXP.	10	\$0.00	\$27,439.00	\$27,500.00	\$27,500.00	E	510
10-510-7101	PD HIGHWAY SAFETY GRAN	10	\$20,666.37	\$35,000.00	\$35,000.00	\$35,000.00	E	510
10-510-7102	PD GRANT - WALMART	10	\$57.08	\$8,850.00	\$5,000.00	\$5,000.00	E	510
10-510-7103	PD GREAT SMOKIES HEALT	10	\$3,730.82	\$4,000.00	\$4,000.00	\$4,000.00	E	510
10-510-7300	PD CAPITAL (NF)	10	\$3,711.27	\$14,500.00	\$19,725.00	\$19,725.00	E	510
10-510-7400	PD CAPITAL	10	\$72,628.28	\$72,629.00	\$142,677.00	\$142,677.00	E	510
			\$1,307,942.04	\$1,813,971.00	\$1,908,887.00	\$1,917,287.00		
Basic Acct: 560								
10-560-0000	SD VAC/COMP PAYOUT	10	\$0.00	\$8,104.00	\$8,510.00	\$8,510.00	E	560
10-560-0200	SD WAGES/SALARIES	10	\$248,413.61	\$299,463.00	\$315,150.00	\$315,150.00	E	560
10-560-0300	SD OVERTIME	10	\$10,513.16	\$17,789.00	\$18,100.00	\$18,100.00	E	560
10-560-0500	SD FICA	10	\$19,441.86	\$24,890.00	\$26,150.00	\$26,150.00	E	560
10-560-0600	SD GROUP INS.	10	\$35,900.95	\$71,368.00	\$58,700.00	\$58,700.00	E	560
10-560-0610	SD HSA	10	\$7,973.21	\$9,920.00	\$9,920.00	\$9,920.00	E	560
10-560-0620	SD HRA	10	\$267.67	\$4,650.00	\$4,650.00	\$4,650.00	E	560
10-560-0700	SD RETIREMENT	10	\$33,375.71	\$41,940.00	\$47,000.00	\$47,000.00	E	560
10-560-0800	SD 401K	10	\$12,334.12	\$16,268.00	\$17,100.00	\$17,100.00	E	560
10-560-0900	SD LIABILITY INS.	10	\$13,579.28	\$14,580.00	\$15,400.00	\$15,400.00	E	560
10-560-1000	SD W/C	10	\$8,917.19	\$8,170.00	\$10,500.00	\$10,900.00	E	560

Budget Preparation Transactions

GL Account		GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
	10-560-1100	SD TELEPHONE	10	\$11.50	\$450.00	\$450.00	\$450.00	E	560
	10-560-1700	SD AUTO MAINT.	10	\$15,128.13	\$15,400.00	\$12,600.00	\$12,600.00	E	560
	10-560-3000	SD IT	10	\$612.40	\$646.00	\$500.00	\$500.00	E	560
	10-560-3010	SD IT (SBITA)	10	\$804.00	\$804.00	\$1,770.00	\$1,770.00	E	560
	10-560-3100	SD FUEL	10	\$9,059.63	\$17,250.00	\$17,250.00	\$17,250.00	E	560
	10-560-3200	SD TRAINING	10	\$154.00	\$1,000.00	\$1,000.00	\$1,000.00	E	560
	10-560-3300	SD SUPPLIES/EXPENSE	10	\$6,183.46	\$8,500.00	\$8,500.00	\$8,500.00	E	560
	10-560-3600	SD UNIFORMS/SAFETY	10	\$4,328.72	\$4,375.00	\$4,275.00	\$4,275.00	E	560
	10-560-3800	SD SHOP	10	\$3,354.61	\$3,600.00	\$3,300.00	\$3,300.00	E	560
	10-560-3900	SD LANDSCAPE	10	\$533.46	\$1,100.00	\$1,500.00	\$1,500.00	E	560
	10-560-4000	SD GARDEN CLUB	10	\$500.00	\$1,000.00	\$500.00	\$500.00	E	560
	10-560-4100	SD SERVICE PROJECT	10	\$1,000.00	\$200.00	\$1,000.00	\$1,000.00	E	560
	10-560-7300	SD DEBT PRINCIPAL	10	\$0.00	\$0.00			E	560
	10-560-7400	SD CAPITAL	10	\$47,805.54	\$58,538.00	\$20,500.00	\$20,500.00	E	560
	10-560-7500	SD CAPITAL (NF)	10	\$1,906.88	\$4,000.00	\$7,500.00	\$7,500.00	E	560
					\$482,099.09	\$634,005.00	\$611,825.00	\$612,225.00	
Basic Acct: 561									
	10-561-0900	PB ENGINEER.	10	\$0.00	\$1,300.00	\$1,300.00	\$1,300.00	E	561
	10-561-1000	PB PAVING (CA)	10	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	E	561
	10-561-1100	PB MAINT.	10	\$4,548.62	\$31,900.00	\$31,900.00	\$31,900.00	E	561
	10-561-1200	PB SNOW/ICE REM.	10	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	E	561
	10-561-1300	PB CURB/GUTTER (CA)	10	\$0.00	\$0.00			E	561
	10-561-1400	PB NEW EQIP. (CA)	10	\$0.00	\$0.00			E	561
	10-561-1500	PB NEW CONST. (CA)	10	\$0.00	\$0.00			E	561
	10-561-1600	PB SIDEWALK (CA)	10	\$0.00	\$0.00			E	561
	10-561-1700	PB BRIDGE INSPEC.	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	E	561
	10-561-1800	PB SIDEWALK	10	\$0.00	\$0.00			E	561

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-561-1900	PB NEW EQUIPMENT (NF)	10	\$0.00	\$0.00			E	561
10-561-2000	PB BRIDGE REPAIR (CA)	10	\$0.00	\$0.00			E	561
10-561-3700	PB NC TAX	10	\$0.00	\$0.00			E	561
10-561-3900	PB JC TAX	10	\$0.00	\$0.00			E	561
10-561-7200	PB DEBT INT.	10	\$0.00	\$0.00			E	561
10-561-7300	PB DEBT PRINCIPAL	10	\$0.00	\$0.00			E	561
10-561-7600	PB OPER. TRANSFER	10	\$0.00	\$0.00			E	561
			\$4,548.62	\$107,000.00	\$107,000.00	\$107,000.00		
Basic Acct: 562								
10-562-0000	STREET LIGHTS DUKE	10	\$89,686.18	\$100,000.00	\$135,000.00	\$135,000.00	E	562
			\$89,686.18	\$100,000.00	\$135,000.00	\$135,000.00		
Basic Acct: 570								
10-570-1300	PLANNING/LANDUSE ADV	10	\$0.00	\$600.00	\$600.00	\$600.00	E	570
10-570-3200	JC INSPECTION FEES	10	\$9,645.00	\$16,000.00	\$16,000.00	\$16,000.00	E	570
10-570-3300	PLANNING/LANDUSE EXP	10	\$0.00	\$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	E	570
10-570-3500	PLAN/LANDUSE PROF SER	10	\$0.00	\$500.00	\$500.00	\$500.00	E	570
			\$9,645.00	\$22,300.00	\$22,300.00	\$22,300.00		
Basic Acct: 580								
10-580-0200	SANT WAGES/SALARIES	10	\$68,609.52	\$85,605.00	\$89,300.00	\$89,300.00	E	580
10-580-0300	SANT OT WAGES	10	\$0.00	\$0.00			E	580
10-580-0500	SANT FICA	10	\$5,248.77	\$6,549.00	\$6,850.00	\$6,850.00	E	580
10-580-0600	SANT GROUP INS.	10	\$9,594.98	\$21,190.00	\$17,550.00	\$17,550.00	E	580
10-580-0610	SANT HSA	10	\$2,026.62	\$2,880.00	\$2,880.00	\$2,880.00	E	580
10-580-0620	SANT HRA	10	\$66.92	\$1,350.00	\$1,350.00	\$1,350.00	E	580
10-580-0700	SANT RETIREMENT	10	\$7,440.62	\$9,320.00	\$10,400.00	\$10,400.00	E	580
10-580-0800	SANT 401K	10	\$2,885.87	\$3,612.00	\$3,800.00	\$3,800.00	E	580
10-580-0900	SANT LIABILITY INS.	10	\$7,742.42	\$9,450.00	\$9,500.00	\$9,500.00	E	580

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-580-1000	SANT W/C	10	\$4,303.67	\$5,000.00	\$6,000.00	\$7,000.00	E	580
10-580-1700	SANT AUTO MAINT	10	\$4,753.01	\$13,610.00	\$13,650.00	\$13,650.00	E	580
10-580-3100	SANT FUEL	10	\$6,771.01	\$10,465.00	\$10,500.00	\$10,500.00	E	580
10-580-3300	SANT SUPPLIES/EXP.	10	\$168.56	\$1,500.00	\$1,500.00	\$1,500.00	E	580
10-580-3600	SANT UNIFORMS	10	\$2,303.37	\$2,650.00	\$2,650.00	\$2,650.00	E	580
10-580-3700	SANT SPRING CLEANUP	10	\$0.00	\$0.00			E	580
10-580-4400	SANT C&D/BRUSH	10	\$6,072.33	\$11,000.00	\$11,000.00	\$11,000.00	E	580
10-580-4700	SANT PRINCIPAL	10	\$0.00	\$0.00			E	580
10-580-4800	SANT INTEREST	10	\$0.00	\$0.00			E	580
10-580-5200	SANT RECYC. BINS	10	\$0.00	\$0.00	\$10,200.00	\$10,200.00	E	580
10-580-7200	LEASE PROCEEDS	10	\$0.00	\$0.00			E	580
10-580-7300	SANT CAPITAL (NF)	10	\$0.00	\$0.00			E	580
10-580-7400	SANT CAPITAL	10	\$0.00	\$0.00			E	580
			\$127,987.67	\$184,181.00	\$197,130.00	\$198,130.00		
Basic Acct: 590								
10-590-0300	FM OT WAGES	10	\$3,520.00	\$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	E	590
10-590-0600	FM 401K	10	\$0.00	\$0.00			E	590
10-590-0700	FM RETIREMENT	10	\$0.00	\$0.00			E	590
10-590-0800	FM LIABILITY INS.	10	\$7,410.00	\$7,410.00	\$9,300.00	\$9,100.00	E	590
10-590-1000	FM W/C	10	\$706.31	\$707.00	\$100.00	\$200.00	E	590
10-590-3100	FM NATURAL GAS	10	\$3,490.76	\$3,050.00	\$2,500.00	\$2,500.00	E	590
10-590-3200	FM ELECTRIC	10	\$16,080.73	\$18,000.00	\$18,000.00	\$18,000.00	E	590
10-590-3300	FM WATER/SEWER	10	\$2,963.57	\$3,400.00	\$3,840.00	\$3,840.00	E	590
10-590-3400	FM BUILDING MAINT.	10	\$11,547.16	\$12,433.00	\$12,000.00	\$12,000.00	E	590
10-590-3500	FM CONTRACTED SERVICES	10	\$451.25	\$4,650.00	\$4,050.00	\$4,050.00	E	590
10-590-3600	FM TERMINIX CONTRACT	10	\$1,618.00	\$1,650.00	\$2,300.00	\$2,300.00	E	590

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-590-3700	FRONTIER MAINTENANCE C	10	\$0.00	\$0.00			E	590
10-590-7300	FM CAPITAL (NF)	10	\$0.00	\$0.00			E	590
10-590-7400	FM CAPITAL	10	\$26,000.00	\$26,000.00			E	590
			\$74,057.06	\$81,810.00	\$56,600.00	\$56,500.00		
Basic Acct: 640								
10-640-3300	CEME. DEPT SUPPLIES/EXP	10	\$0.00	\$0.00			E	640
10-640-4500	CEME. DEPT CONTRACT	10	\$19,500.00	\$23,400.00	\$26,000.00	\$26,000.00	E	640
			\$19,500.00	\$23,400.00	\$26,000.00	\$26,000.00		
Basic Acct: 660								
10-660-0300	RR CROSSING MAINT.	10	\$1,432.00	\$3,000.00	\$3,000.00	\$3,000.00	E	660
10-660-0400	MUNICODE	10	\$11,260.00	\$28,050.00	\$4,700.00	\$4,700.00	E	660
10-660-0500	TUITION ASSISTANCE	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	E	660
10-660-0600	CONTINGENCY	10	\$0.00	\$2,426.00	\$20,000.00	\$20,000.00	E	660
10-660-0700	ESC EXPENSE	10	\$4,310.58	\$4,500.00	\$2,000.00	\$2,000.00	E	660
10-660-0800	PARKING LOT RENTAL	10	\$12,669.76	\$13,100.00	\$14,300.00	\$14,300.00	E	660
10-660-0900	WELLNESS/DRUG AWARE	10	\$1,375.00	\$2,500.00	\$2,575.00	\$2,575.00	E	660
10-660-0910	COBRA ADMINISTRATION	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	E	660
10-660-1000	ABC REHAB/SCHOLARSHIP	10	\$25,988.00	\$25,988.00	\$24,682.00	\$24,682.00	E	660
10-660-1100	EMPLOYEE RECOGNITION	10	\$682.50	\$1,032.00	\$1,350.00	\$1,350.00	E	660
10-660-1200	REFUND ON TAXES	10	\$0.00	\$500.00	\$500.00	\$500.00	E	660
10-660-1300	CWMTF GRANT	10	\$0.00	\$0.00			E	660
10-660-1500	ARC GRANT COMP PLAN	10	\$0.00	\$0.00			E	660
10-660-1600	ARPA RELATED NF	10	\$0.00	\$0.00			E	660
10-660-1601	ARPA RELATED CAPITAL	10	\$0.00	\$0.00			E	660
10-660-1700	REBRANDING/LOGO	10	\$0.00	\$0.00			E	660
10-660-1800	WEBSITE MAINTENANCE	10	\$780.00	\$2,400.00	\$400.00	\$400.00	E	660
10-660-1900	MILL STREET IMPROVEMEN	10	\$0.00	\$0.00			E	660
10-660-2001	COVID 19 EXPENSE	10	\$0.00	\$0.00			E	660

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
10-660-2100	CONTRACTED SERVICES	10	\$0.00	\$0.00			E	660
10-660-2200	RESTROOM FEASIBILITY	10	\$0.00	\$0.00			E	660
10-660-2300	PAY STUDY	10	\$0.00	\$0.00			E	660
10-660-2400	LIBRARY SERVICES	10	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	E	660
10-660-2500	MOUNTAIN MEDIATION SER	10	\$0.00	\$500.00	\$500.00	\$500.00	E	660
10-660-2600	RESCUE SQUAD SERVICES	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	E	660
10-660-3400	MECK CO TAX .50	10	\$2,000.00	\$0.00			E	660
10-660-3500	STATE USE TAX	10	\$1,214.40	\$3,000.00	\$3,000.00	\$3,000.00	E	660
10-660-3600	COUNTY USE TAX	10	\$552.61	\$1,200.00	\$1,200.00	\$1,200.00	E	660
10-660-3700	NON DEPT STATE SALES TA	10	\$9,782.27	\$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	\$4,627.57	\$5,000.00	\$5,000.00	\$5,000.00	E	660
10-660-4000	NON DEPT BUNC CO	10	\$45.26	\$0.00			E	660
10-660-4100	NON DEPT HAY CO	10	\$36.54	\$0.00			E	660
10-660-4200	NON DEPT MACON CO	10	\$2.10	\$0.00			E	660
10-660-4400	NON DEPT HENDERSON CO	10	\$0.00	\$0.00			E	660
10-660-4600	NON DEPT MECK CO - 2%	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/SUBSCR.	10	\$7,503.00	\$8,228.00	\$9,030.00	\$9,030.00	E	660
10-660-5400	NON DEPT LIABILITY INS.	10	\$13,263.63	\$19,500.00	\$22,000.00	\$22,000.00	E	660
10-660-5600	ELECTIONS	10	\$0.00	\$3,750.00	\$3,750.00	\$3,750.00	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	\$42.45	\$0.00			E	660
10-660-7400	NON DEPT CATAWBA CO	10	\$0.00	\$0.00			E	660
10-660-7600	NON DEPT DURHAM CO	10	\$0.00	\$0.00			E	660
10-660-7700	NON DEPT WATAUGA CO	10	\$0.00	\$0.00			E	660

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct	
	10-660-7800	NON DEPT CRAVEN CO	10	\$0.00	\$0.00			E	660
	10-660-8000	NON DEPT CABARRUS CO	10	\$0.00	\$0.00			E	660
	10-660-8100	ALEXANDER CO TAX	10	\$0.00	\$0.00			E	660
	10-660-8600	PURCHASE OF LAND	10	\$0.00	\$0.00			E	660
				\$103,067.67	\$145,874.00	\$139,187.00	\$139,187.00		
Basic Acct: 690									
	10-690-0000	CONTRIBUTION TO FD	10	\$201,085.00	\$201,085.00	\$204,361.00	\$204,361.00	E	690
	10-690-0700	CONTRIBUTION TO GF CRF	10	\$823,731.00	\$823,731.00			E	690
	10-690-0800	TRANSFER OUT OF GF	10	\$336,196.00	\$336,196.00			E	690
	10-690-0900	DUE TO	10	\$0.00	\$0.00			E	690
	10-690-5700	MISC APPROP.	10	\$0.00	\$0.00			E	690
	10-690-9300	CONT TO RECREATION	10	\$97,000.00	\$97,000.00	\$122,150.00	\$122,150.00	E	690
	10-690-9400	CONT TO FUNB BALANCE	10	\$0.00	\$0.00			E	690
	10-690-9500	CONT TO FC	10	\$0.00	\$0.00			E	690
	10-690-9700	CONT TO SIDEWALK PROJE	10	\$0.00	\$0.00			E	690
	10-690-9800	OPEB SEPARATION ALLOW.	10	\$125,000.00	\$125,000.00	\$50,000.00	\$50,000.00	E	690
	10-690-9900	OPEB RETIREE INSURANCE	10	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	E	690
				\$1,708,012.00	\$1,708,012.00	\$501,511.00	\$501,511.00		
			\$4,522,881.14	\$5,614,535.00	\$4,495,355.00	\$4,505,105.00			
Fund: 13									
Basic Acct: 620									
	13-620-0200	REC SALARIES/WAGES	13	\$16,883.18	\$29,716.00	\$31,250.00	\$31,250.00	E	620
	13-620-0300	REC OT	13	\$0.00	\$0.00			E	620
	13-620-0500	REC FICA	13	\$1,291.56	\$2,274.00	\$2,400.00	\$2,400.00	E	620
	13-620-0600	REC GROUP INS	13	\$0.00	\$0.00			E	620
	13-620-0700	REC RETIREMENT	13	\$0.00	\$0.00			E	620
	13-620-0800	REC 401K	13	\$0.00	\$0.00			E	620
	13-620-0900	REC LIAB. INS.	13	\$1,891.00	\$2,400.00	\$3,200.00	\$3,000.00	E	620

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
13-620-1000	REC W/C	13	\$100.00	\$750.00	\$800.00	\$1,000.00	E	620
13-620-1300	REC UTILITIES	13	\$11,543.60	\$13,550.00	\$13,550.00	\$13,550.00	E	620
13-620-1500	REC MAINT AND REPAIR	13	\$1,084.17	\$5,800.00	\$11,650.00	\$11,650.00	E	620
13-620-1600	REC PARK REFUND	13	\$0.00	\$0.00			E	620
13-620-1700	REC MILE REIMB	13	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	E	620
13-620-3300	REC SUPPLIES/EXPENSE	13	\$2,263.56	\$9,100.00	\$9,100.00	\$9,100.00	E	620
13-620-3500	RECREATION IT	13	\$1,686.44	\$7,100.00	\$3,600.00	\$3,600.00	E	620
13-620-3600	REC UNIFORMS	13	\$0.00	\$600.00	\$600.00	\$600.00	E	620
13-620-3700	REC STATE SALES TAX	13	\$166.66	\$1,000.00	\$1,000.00	\$1,000.00	E	620
13-620-3900	REC JC SALES TAX	13	\$79.98	\$500.00	\$500.00	\$500.00	E	620
13-620-4000	REC BUNC. CO SALES TAX	13	\$0.00	\$0.00			E	620
13-620-4100	REC HAYW. CO SALES TAX	13	\$0.00	\$0.00			E	620
13-620-4200	REC MACON CO SALES TAX	13	\$0.00	\$0.00			E	620
13-620-4300	REC TRANSFER OUT	13	\$0.00	\$0.00			E	620
13-620-4400	REC TRANS. TO C. RESER.	13	\$0.00	\$0.00			E	620
13-620-5700	REC MISC EXPENSE	13	\$0.00	\$0.00			E	620
13-620-7200	REC SKATE PARK	13	\$0.00	\$0.00			E	620
13-620-7300	RECREATION CAPITAL (NF)	13	\$0.00	\$0.00	\$6,500.00	\$6,500.00	E	620
13-620-7400	RECREATION CAPITAL	13	\$0.00	\$0.00			E	620
			\$36,990.15	\$73,990.00	\$85,350.00	\$85,350.00		
Basic Acct: 720								
13-720-0900	REC LIAB. INS	13	\$1,668.00	\$1,800.00	\$1,800.00	\$1,800.00	E	720
13-720-5700	REC MISC POOL EXP	13	\$28,027.09	\$29,800.00	\$35,000.00	\$35,000.00	E	720
13-720-7400	REC POOL CA	13	\$0.00	\$0.00			E	720
13-720-9300	REC ABC CONT. TO JC	13	\$0.00	\$0.00			E	720
			\$29,695.09	\$31,600.00	\$36,800.00	\$36,800.00		
			\$66,685.24	\$105,590.00	\$122,150.00	\$122,150.00		
Fund: 14								

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
Basic Acct: 510								
14-510-0400	SEP ALLOW PAYROLL	14	\$32,761.65	\$47,755.00	\$35,845.00	\$35,845.00	E	510
14-510-0500	SEP ALLOW FICA	14	\$2,506.20	\$3,654.00	\$2,750.00	\$2,750.00	E	510
14-510-0600	SEP ALLOW FUND BAL. CON	14	\$0.00	\$73,591.00	\$11,405.00	\$11,405.00	E	510
14-510-0700	SEP ALLOW RETIREE INS	14	\$0.00	\$0.00			E	510
			\$35,267.85	\$125,000.00	\$50,000.00	\$50,000.00		
			\$35,267.85	\$125,000.00	\$50,000.00	\$50,000.00		
Fund: 15								
Basic Acct: 410								
15-410-0000	RLF EXPENSE	15	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	E	410
15-410-0100	RLF LOAN	15	\$0.00	\$0.00			E	410
15-410-0200	METROSTAT RLF EXPENSE	15	\$0.00	\$0.00			E	410
15-410-3700	RLF STATE SALES TAX	15	\$0.00	\$400.00	\$400.00	\$400.00	E	410
15-410-3900	RLF JC SALES TAX	15	\$0.00	\$100.00	\$100.00	\$100.00	E	410
15-410-4000	RLF TRAN OUT	15	\$0.00	\$0.00			E	410
15-410-5000	USDA RURAL BUS. GRANT E	15	\$0.00	\$0.00			E	410
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00		
			\$0.00	\$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		
Fund: 19								
Basic Acct: 530								
19-530-0000	FD CONTINGENCY	19	\$0.00	\$2,513.00	\$17,021.00	\$17,802.00	E	530
19-530-0400	FD - STATE EQUIPMENT	19	\$0.00	\$0.00			E	530

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
19-530-0500	FD RETIRE FIREMEN	19	\$5,604.48	\$5,605.00	\$6,000.00	\$6,000.00	E	530
19-530-0600	FD VOLUNTEER CALL PAY	19	\$21,288.00	\$41,500.00	\$40,000.00	\$37,000.00	E	530
19-530-0700	FD PENSION FUND	19	\$4,430.00	\$4,430.00	\$4,200.00	\$4,200.00	E	530
19-530-0800	FD INSURANCE	19	\$38,392.00	\$38,392.00	\$42,000.00	\$42,000.00	E	530
19-530-0900	FD WELLNESS AND DRUG	19	\$575.00	\$1,200.00	\$1,200.00	\$1,200.00	E	530
19-530-1000	FD W/C	19	\$11,755.34	\$12,086.53	\$15,000.00	\$25,000.00	E	530
19-530-1100	FD TELEPHONE	19	\$4,682.11	\$7,000.00	\$8,000.00	\$8,000.00	E	530
19-530-1300	FD UTILITIES	19	\$16,212.06	\$18,000.00	\$18,000.00	\$18,000.00	E	530
19-530-1400	FD IT	19	\$2,707.25	\$5,265.00	\$5,270.00	\$5,270.00	E	530
19-530-1500	FD IT (SBITA)	19	\$2,868.00	\$2,950.00	\$4,000.00	\$4,000.00	E	530
19-530-1600	FD COMMUNICATION	19	\$7,125.53	\$7,126.00	\$8,000.00	\$8,000.00	E	530
19-530-1700	FD TRUCK MAINTENANCE	19	\$29,898.96	\$30,339.00	\$32,000.00	\$32,000.00	E	530
19-530-1701	FD AUTO MAINTENANCE	19	\$1,123.95	\$1,714.00	\$3,000.00	\$3,000.00	E	530
19-530-1800	FD VEND MACHINE EXP	19	\$198.13	\$1,000.00	\$1,000.00	\$1,000.00	E	530
19-530-3100	FD FUEL	19	\$13,585.57	\$18,000.00	\$18,000.00	\$18,000.00	E	530
19-530-3200	FD SUNSHINE	19	\$90.00	\$500.00	\$500.00	\$500.00	E	530
19-530-3300	FD SUPPLIES	19	\$9,797.95	\$10,000.00	\$11,350.00	\$11,350.00	E	530
19-530-3400	FD SPECIFIED EXPENSE	19	\$4,343.48	\$4,345.00	\$4,400.00	\$4,400.00	E	530
19-530-3500	FD TRAINING	19	\$3,331.04	\$3,478.00	\$2,000.00	\$2,000.00	E	530
19-530-3600	FD FIRE PREVENTION	19	\$1,368.76	\$1,400.00	\$2,000.00	\$2,000.00	E	530
19-530-3700	FD BLDG MAINT	19	\$23,743.57	\$23,652.00	\$18,283.00	\$18,283.00	E	530
19-530-3800	FD EQUIP MAINT	19	\$10,883.99	\$10,764.00	\$9,000.00	\$9,000.00	E	530
19-530-3900	FD EQUIP	19	\$9,902.43	\$17,403.00	\$18,500.00	\$18,500.00	E	530
19-530-4000	FD P.P.E.	19	\$26,875.79	\$42,773.00	\$35,000.00	\$35,000.00	E	530
19-530-4010	FD UNIFORMS	19	\$7,767.33	\$8,042.00	\$10,000.00	\$10,000.00	E	530
19-530-4100	FD HAYWOOD CO TAX	19	\$0.00	\$600.00			E	530
19-530-4200	FD MACON CO TAX	19	\$1.92	\$0.00			E	530

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
19-530-4300	FD SWAIN CO	19	\$0.00	\$0.00			E	530
19-530-4400	FD HENDERSON CO	19	\$437.82	\$300.00			E	530
19-530-4600	FD POLK COUNTY	19	\$0.00	\$0.00			E	530
19-530-4900	FD GASTON CO	19	\$0.00	\$0.00			E	530
19-530-5000	FD CATAWBA CO	19	\$0.00	\$0.00			E	530
19-530-6800	FD BUILD INTER	19	\$1,250.64	\$1,617.00			E	530
19-530-6900	FD BUILD PRINCIPAL	19	\$71,037.10	\$100,454.00			E	530
19-530-7000	FD INT EXP	19	\$564.83	\$565.77			E	530
19-530-7100	FD PRINC EXP	19	\$30,462.45	\$30,396.70			E	530
19-530-7200	FD FISHER CREEK	19	\$3,431.64	\$4,500.00	\$5,500.00	\$5,500.00	E	530
19-530-7300	FD GRANT EXPENSE	19	\$0.00	\$0.00			E	530
19-530-7400	FD CAPITAL	19	\$7,730.00	\$94,120.00	\$100,000.00	\$100,000.00	E	530
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00			E	530
19-530-7600	FD CONTRIBUTED CAPITAL	19	\$0.00	\$0.00			E	530
19-530-7900	FD HENDERSON TAX	19	\$39.37	\$0.00			E	530
19-530-8000	NC USE TAX	19	\$377.13	\$1,500.00	\$1,500.00	\$1,500.00	E	530
19-530-8100	COUNTY USE TAX	19	\$178.64	\$500.00	\$500.00	\$500.00	E	530
19-530-8400	STATE SALES TAX	19	\$5,626.94	\$9,500.00	\$9,500.00	\$9,500.00	E	530
19-530-8500	FD JC TAX	19	\$1,831.53	\$3,997.00	\$5,000.00	\$5,000.00	E	530
19-530-8600	FD BUNC CO TAX	19	\$0.00	\$0.00			E	530
19-530-8700	FD ALEXANDER TAX	19	\$0.00	\$0.00			E	530
19-530-8800	FD BURKE CO	19	\$0.00	\$0.00			E	530
19-530-8900	JC PREPARED FOOD TAX	19	\$0.00	\$0.00			E	530
19-530-9000	JACKSON CO FOOD TAX	19	\$0.00	\$0.00			E	530
19-530-9100	FD TRANS TO CAP RES	19	\$0.00	\$0.00			E	530
19-530-9200	FD CONT TO FUND BAL	19	\$0.00	\$0.00			E	530
19-530-9300	FB EARMARK PUMPER TRUC	19	\$0.00	\$0.00			E	530

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
			\$381,520.73	\$567,528.00	\$455,724.00	\$463,505.00		
Basic Acct: 531								
19-531-0100	FD WAGES AND SALARIES A	19	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	E	531
19-531-0200	FD SALARIES AND WAGES	19	\$365,995.80	\$427,015.00	\$584,870.00	\$501,341.00	E	531
19-531-0300	FD OT	19	\$48,638.98	\$90,922.00	\$84,000.00	\$66,000.00	E	531
19-531-0500	FD FICA	19	\$31,374.18	\$40,005.00	\$51,511.00	\$43,785.00	E	531
19-531-0600	FD GROUP INSURANCE	19	\$47,949.98	\$91,854.00	\$103,565.00	\$84,805.00	E	531
19-531-0610	FD HSA	19	\$9,599.80	\$12,800.00	\$17,600.00	\$14,400.00	E	531
19-531-0620	FD HRA	19	\$2,124.17	\$6,000.00	\$8,250.00	\$6,750.00	E	531
19-531-0700	FD RETIREMENT	19	\$52,814.78	\$67,407.00	\$91,970.00	\$78,010.00	E	531
19-531-0800	FD 401K	19	\$20,486.33	\$26,147.00	\$33,500.00	\$28,368.00	E	531
			\$578,984.02	\$767,150.00	\$980,266.00	\$828,459.00		
			\$960,504.75	\$1,334,678.00	\$1,435,990.00	\$1,291,964.00		
Fund: 20								
Basic Acct: 410								
20-410-0600	FD CRF CONTR.	20	\$0.00	\$0.00			E	410
			\$0.00	\$0.00	\$0.00	\$0.00		
Basic Acct: 411								
20-411-0000	FDCRF GRANT MATCH	20	\$0.00	\$0.00			E	411
			\$0.00	\$0.00	\$0.00	\$0.00		
Basic Acct: 415								
20-415-0000	FD CRF TRANS TO	20	\$0.00	\$0.00		\$40,706.00	E	415
			\$0.00	\$0.00	\$0.00	\$40,706.00		
			\$0.00	\$0.00	\$0.00	\$40,706.00		
Fund: 21								
Basic Acct: 410								
21-410-0600	GF CRF CONTRIB	21	\$0.00	\$788,000.00			E	410
			\$0.00	\$788,000.00	\$0.00	\$0.00		
Basic Acct: 415								
21-415-0000	GF CRF TRAN TO GF	21	\$0.00	\$0.00	\$35,000.00	\$44,750.00	E	415

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
			\$0.00	\$0.00	\$35,000.00	\$44,750.00		
			\$0.00	\$788,000.00	\$35,000.00	\$44,750.00		
Fund: 23								
Basic Acct: 415								
23-415-0200	PAF TRANSFER OUT	23	\$0.00	\$0.00			E	415
23-415-3300	PAF EXPENSE	23	\$60.72	\$1,850.00	\$1,850.00	\$1,850.00	E	415
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	\$2.88	\$100.00	\$100.00	\$100.00	E	415
23-415-3800	PAF JC SALES TAX	23	\$1.37	\$50.00	\$50.00	\$50.00	E	415
			\$64.97	\$2,000.00	\$2,000.00	\$2,000.00		
			\$64.97	\$2,000.00	\$2,000.00	\$2,000.00		
Fund: 24								
Basic Acct: 420								
24-420-0100	BLACKROCK MASTER PLAN/	24	\$0.00	\$20,000.00	\$20,000.00	\$40,000.00	E	420
24-420-0200	FC TRANSFER OUT	24	\$0.00	\$0.00			E	420
24-420-0300	BRIDGE PARK DAM SAFETY	24	\$0.00	\$0.00	\$38,560.00	\$38,560.00	E	420
24-420-3100	FC CAMERA EXPENSE	24	\$1,386.81	\$4,200.00	\$2,200.00	\$2,200.00	E	420
24-420-3200	FC ROAD MAINTENANCE	24	\$1,157.61	\$2,200.00	\$2,200.00	\$2,200.00	E	420
24-420-3300	FC SUPPLIES & EXPENSE	24	\$1,760.93	\$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	\$5,388.20	\$26,050.00	\$49,000.00	\$49,000.00	E	420
24-420-3700	FC STATE TAX	24	\$21.86	\$1,000.00	\$1,000.00	\$1,000.00	E	420
24-420-3800	FC JC SALE TAX	24	\$9.94	\$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	\$0.00	\$0.00			E	420
24-420-6000	FC FUND BAL CONT	24	\$0.00	\$0.00			E	420
24-420-7000	FC BOTANICAL SURVEY	24	\$10,450.00	\$10,450.00			E	420

Budget Preparation Transactions

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Type	Basic Acct
24-420-7100	PINNACLE PARK MASTER PL	24	\$102,543.88	\$150,000.00			E	420
24-420-7400	FC CAPITAL	24	\$0.00	\$0.00			E	420
24-420-9100	FC DUE TO	24	\$0.00	\$0.00			E	420
			\$122,719.23	\$219,500.00	\$118,560.00	\$138,560.00		
			\$122,719.23	\$219,500.00	\$118,560.00	\$138,560.00		
Fund: 25								
Basic Acct: 510								
25-510-0400	OPEB RETIREE INS. SD	25	\$23,794.35	\$33,616.00	\$35,871.00	\$35,871.00	E	510
25-510-0500	OPEB H-S-A SS EXP	25	\$0.00	\$0.00			E	510
25-510-0600	OPEB FUND BAL CONT	25	\$0.00	\$24,960.00	\$32,865.00	\$32,865.00	E	510
25-510-0610	OPEB HSA SD	25	\$6,400.00	\$6,400.00	\$3,200.00	\$3,200.00	E	510
25-510-0700	OPEB RETIREE INS. PD	25	\$21,355.39	\$24,524.00	\$27,864.00	\$27,864.00	E	510
25-510-0710	OPEB HSA PD	25	\$8,000.00	\$8,000.00	\$3,200.00	\$3,200.00	E	510
25-510-0800	OPEB RETIREE PAYABLE	25	\$0.00	\$0.00			E	510
25-510-0900	OPEB HRA -PD	25	\$5,500.00	\$16,500.00	\$11,000.00	\$11,000.00	E	510
25-510-0910	OPRB HRA- SD	25	\$0.00	\$11,000.00	\$11,000.00	\$11,000.00	E	510
			\$65,049.74	\$125,000.00	\$125,000.00	\$125,000.00		
			\$65,049.74	\$125,000.00	\$125,000.00	\$125,000.00		
Fund: 27								
Basic Acct: 413								
27-413-0000	SSRF EXPENSE	27	\$10,281.70	\$320,308.00		\$300,000.00	E	413
27-413-3700	SSRF STATE SALES TAX	27	\$0.00	\$0.00			E	413
27-413-3900	SSRF JC SALES TAX	27	\$0.00	\$0.00			E	413
27-413-5000	SIDEWALK CONTINGENCY	27	\$0.00	\$27,000.00			E	413
27-413-6000	SSRF FUND BALANCE CONT	27	\$0.00	\$0.00			E	413
			\$10,281.70	\$347,308.00	\$0.00	\$300,000.00		
			\$10,281.70	\$347,308.00	\$0.00	\$300,000.00		
			\$5,783,454.62	\$8,667,611.00	\$6,390,055.00	\$6,626,235.00		