

**TOWN OF FOUR OAKS
SPECIAL MEETING
June 22nd, 2023
AGENDA**

- 1) Call to Order**
- 2) Invocation and Pledge of Allegiance**
- 3) Public Comments**
- 4) Public Hearing**
 - a) 2023-2024 Budget Message & Ordinance and Adoption of the 2023-2024 Fiscal Year**
- 5) 2022 – 2023 Budget Amendments**
 - a) General Fund – BA 2022-23 3rd**
 - b) PT George Fund – BA 2022-23 1st**
 - c) Water & Sewer Fund – BA 2022-23 3rd**
- 6) Adjournment**

TOWN OF FOUR OAKS

SPECIAL MEETING

June 22nd, 2023

MINUTES

Call to Order

Mayor Pro Tem Andy Hardy called the June 22, 2023, special called Town Council meeting to order at 5:10 p.m. Those present included Commissioners Mike Hines, Kim Robertson, and Carles Surles. Also present was Public Works Director Barry Stanley and Town Clerk Martha Garris recording minutes. Not present and excused Mayor Vic Medlin and Commissioner Michael Bradley.

Invocation and Pledge of Allegiance

Commissioner Surles gave the opening Invocation with Commissioner Robertson leading the Pledge of Allegiance.

Public Comments

None

Public Hearing 2023-2024 Budget Message & Ordinance and Adoption of the 2022-2023 Fiscal Year

Mayor Pro Tem Hardy called meeting into a public hearing.

Mayor Pro Tem Hardy presented the FY 2023-2024 Budget that was approved on May 31, 2023. There were no changes made since the May 31st meeting except adjustments to salaries offset by contributions to fund balance in the total amounts of: (1) \$7,190 in the general fund & (2) \$4000 in the water & sewer fund. As a recap from the May 31, 2023, budget meeting that Mayor Pro Tem Hardy pointed out as significant changes in the budget compared to the FY 2022-2023:

- Current Taxes line – increased approximately \$103K primarily due to the growth in the town of \$33K and increase in the fire department tax rate of \$70K. Overall tax rate increased to 47.5 cents per \$100 tax value due to the fire department tax rate increase of 2.5 cents in July 2022 to 10.5 cents per \$100 tax value. The Town's tax rate portion remains at 37 cents per \$100 tax value.
- SRO Reimbursements line – increased \$96K due to there was none budgeted for 2022-2023 at the time of budget season. This is officer salary and benefits reimbursement from Johnston County Schools for providing SRO in schools. The Town proudly provides an SRO in both Four Oaks schools.
- CARES ACT Grant – decreased \$359K to zero because there is no more ARP money to receive.
- Garbage Fees – increased \$35K due to estimated growth of \$20K and \$12K for increasing garbage bill rates by \$1 due to increasing landfill fees, county rates, GFL service fees increasing 2%, and debt service needs replacing equipment. This could still be difficult to cover these operating costs.

- Fire department increased due to full-time & part-time salaries and alignment with the fire department budget from taxes. The fire department's total budget amount will be approximately \$283K. Fire department receives a portion of the ad valorem taxes from the county equivalent to 10.5 cents of the towns 47.5 cents.
- Salary – employee salary increases will be in line with market rates and evaluated to get salaries comparable to other towns up to 6.25%.
- General Gov't capital outlay – fixed asset – increase due to vehicle for building inspector.
- Parks & Rec department capital layout – fixed assets – \$15,000 includes lawn mower replacement.
- Streets department capital outlay – fixed assets – includes a used bucket truck.
- Water & Sewer rates – increasing based on the NCRWA rate study recommendation.
- Streets department capital outlay – fixed assets – includes a used bucket truck.
- Water & Sewer rates – increasing based on the NCRWA rate study recommendation.
- Water department capital outlay – fixed asset – includes backhoe payments and town shop repairs.
- Water department maintenance & repairs line – decreased \$90K due to FY 2022-23 included the Boyette Rd waterline extension.
- Water department meters line – increased \$25K to purchase more meters.
- Water Purchases line – increased as a result of Johnston County increasing their costs to the town by 7%.
- Sewer department capital outlay – fixed asset – includes repairs needed as a result of running the camera in the system.
- Sewer transmission/treatment line - increased as a result of Johnston County increasing their costs to the town by 6%.

The budget totals were: (a) General Fund \$2,825,520; (b) PT George Fund \$1,426; and (c) Water & Sewer Fund \$1,994,698.

Commissioner Robertson inquired about the recreation fee of \$800 compared to the county fee of \$1,000. Mayor Pro Tem Hardy responded that will be addressed when the fee schedule is updated.

There were no public comments at the meeting. Mayor Pro Tem Hardy closed the public hearing.

The board discussed having a work session in the fall to determine where the town is at and where the board would like to see it go. This will be an opportunity to discuss staffing needs, administration, overtime, personnel policies, etc.

There had been no public comments received since May 31st.

Motion to approve the FY 2023-2024 Budget Ordinance and Budget as presented was made by Commissioner Robertson, seconded by Commissioner Surles, voting unanimous.

2022-2023 Budget Amendments

BA 2022-23 -04 – General Fund - \$56,301.98

BA 2022-23 -01 – PT George Fund - \$0.04

BA 2022-23 -04 – Water/Sewer Fund - \$819,488.93

Mayor Pro Tem Hardy presented budget amendments as of June 22, 2023, for the General Fund, PT George Fund, and Water/Sewer Fund. Motion to approve the budget amendments as presented was made by Commissioner Hines, seconded by Commissioner Surles, voting unanimous. Mayor Pro Tem Hardy informed the board the current contingency fund & fund balances were: General Fund of \$450,000 and Water & Sewer Fund of \$137,000

Motion to give Clerk Garriss and Mayor Pro Tem Hardy authority to make final budget amendments as needed as of June 30, 2023, was made by Commissioner Robertson, seconded by Commissioner Surles, voting unanimous.


Adjournment

With no further business brought before the Town Council, motion to adjourn at 5:33 p.m. was made by Commissioner Hines, seconded by Commissioner Surles, voting unanimous.



Andy Hardy, Mayor Pro Tem

ATTEST:



Martha L. Garriss, NCCMC
Town Clerk



June 22, 2023

**Honorable Mayor, Vic Medlin, and Town Council
Town of Four Oaks, N.C.**

Re: Fiscal Year (FY) 2023-2024 Budget

Dear Mayor Medlin and Members of the Board,

In accordance with Section 159-11 of the NC General Statutes, I am pleased to present the FY 2023-2024 budget for the Town of Four Oaks for your review and consideration. The budget is a financial plan and has been prepared with the Board's goals and objectives carried forth from the budget session. All sections of the budget are in conformance with the Local Government Budget and Fiscal Control Act as amended.

Submitted herewith is the Town of Four Oaks budget showing revenues and appropriations for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

This budget represents an increase from \$4,393,140 to \$4,821,644 which is a \$428,504 increase from last year's budget. The budget includes the General Fund, P.T George Fund, Water and Sewer Funds. This budget provides for a tax rate of \$0.475 per \$100.00 of tax valuation.

The total General Fund is \$2,825,520, which is an increase of \$110,805 from last year's total General Fund of \$2,714,715.

Monies appropriated for the General Fund are as follows:

\$288,868	Administrative Board
\$445,185	General Government
\$ 8,074	Council
\$283,500	Four Oaks Fire Department
\$797,100	Police Department
\$405,420	Sanitation Department
\$223,730	Parks & Recreation
\$302,000	Street Department
<u>\$ 71,643</u>	Capital Projects Loans, Interest & Reserve
\$2,825,520	TOTAL

The total PT George Funds are \$1,426, which is basically unchanged from last year's total of \$1,425.

The total Water and Sewer Funds are \$1,994,698, which is an increase of \$317,698 over last year's Water and Sewer Funds of \$1,677,000.

Monies appropriated for the Water and Sewer Funds are as follows:

\$535,075	Water Administration
\$593,165	Water Operations
\$355,275	Sewer Administration
<u>\$511,183</u>	Sewer Operations
\$1,994,698	TOTAL

In summary, I believe the FY 2023-2024 Four Oaks budget reflects the Board's service priorities while reflecting a conservative approach to municipal revenues and expenditures. With no further ado, I present to you the budget for the next fiscal year. I would greatly appreciate the Board's consideration, review and adoption by ordinance.

I look forward to working with the Board in the delivery of Town services to our citizens in the most professional, businesslike, economical and environmentally sensible manner possible.

Respectfully submitted,



Martha L. Garriss, NCCMC
Town Clerk



**AN ORDINANCE MAKING APPROPRIATIONS
FOR THE FY 2023-2024 ANNUAL BUDGET**

BE IT ORDAINED by the Town Council, the governing authority of the Town of Four Oaks, North Carolina, that:

SECTION I: The following amounts are hereby appropriated for the **expenses** of operation for the Town Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, according to the following schedules:

Schedule A – General Fund

<u>Code</u>	<u>Object</u>	<u>Amount</u>
10-4100-00	Administrative Board	\$ 288,868
10-4200-00	General Government	\$ 445,185
10-4300-00	Council	\$ 8,074
10-4400-00	Fire Department	\$ 283,500
10-5100-00	Police Department	\$ 797,100
10-5800-00	Sanitation Department	\$ 405,420
10-6800-00	Parks & Recreation Department	\$ 223,730
10-6900-00	Street Department	\$ 302,000
10-6901-00	USDA Loans & Reserves	\$ 71,643
	Total	\$ 2,825,520

Schedule B – PT George Endowment Fund

<u>Code</u>	<u>Object</u>	<u>Amount</u>
20-4100-00	Administration	\$ 1,426

Schedule C – Water and Sewer Fund

<u>Code</u>	<u>Object</u>	<u>Amount</u>
30-7200-00	Water Administration	\$ 535,075
30-8100-00	Water Operations	\$ 593,165
30-8300-00	Sewer Administration	\$ 355,275
30-8500-00	Sewer Operations	\$ 511,183
	Total	\$ 1,994,698

Total Expenditures for the General Fund, PT George Endowment and Water & Sewer Funds are \$4,821,644.

SECTION II: It is estimated that the following **revenues** will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024, to meet the foregoing appropriations, according to the following schedules:

Schedule A – General Fund

10-3010-01	Prior Year Taxes	\$ 500
10-3010-99	Taxes Current	\$ 1,191,000
10-3040-00	Motor Vehicle Tax	\$ 90,000
10-3170-00	Penalties & Interest	\$ 1,000
10-3190-00	Golf Permit Fees	\$ 420
10-3250-00	Business Reg. Fee/Beer & Wine License	\$ 2,000
10-3290-00	Interest Earned	\$ 5,000
10-3291-00	Administration Fee	\$ 100
10-3350-00	Miscellaneous	\$ 5,000
10-3352-00	SRO Reimbursements	\$ 96,000
10-3370-00	Utility Franchise Tax	\$ 95,000
10-3375-00	Telecommunications Tax	\$ 10,000
10-3380-00	Video Programming Tax	\$ 6,500
10-3430-00	Powell Bill	\$ 65,000
10-3450-00	Sales & Use Tax	\$ 540,000
10-3460-00	STATE Alcohol/Bev. Tax	\$ 9,000
10-3470-00	Jo. Co. ABC Funds	\$ 13,000
10-3480-00	Solid Waste Disposal tax	\$ 1,500
10-3510-00	Food Truck Permit	\$ 300
10-3550-00	Building Permits	\$ 60,000
10-3551-00	Planning Fees	\$ 15,000
10-3552-00	Open Space Fees	\$ 40,000
10-3671-00	Parks & Rec Registration	\$ 7,500
10-3672-00	Parks & Rec Gate Fees	\$ 6,000
10-3950-00	Cemetery Plots	\$ 6,000
10-3999-00	KS Bank Installment Purchase	\$ 175,000
10-4000-00	Garbage Fee	\$ 384,700
Total		\$ 2,825,520

Schedule B – PT George Endowment Fund

10-3200-00	PT George Endowment	\$ 1,426
Total		\$ 1,426

Schedule C – Water and Sewer Fund

30-3290-00	Interest Earned	\$ 2,000
30-3350-00	Miscellaneous	\$ 500
30-3351-00	NSF ck Fee	\$ 1,000
30-3710-00	Water Charges	\$ 873,665
30-3710-02	Sewer Charges	\$ 823,033
30-3711-00	Water Sys Replacement	\$ 60,000
30-3712-00	Sewer Sys Replacement	\$ 62,000

30-3730-01	Water Taps	\$ 20,000
30-3730-02	Sewer Taps	\$ 20,000
30-3740-00	Penalties	\$ 30,000
30-3750-00	Reconnection Fees	\$ 22,500
30-3760-00	Water Capacity Fees	\$ 30,000
30-3770-00	Sewer Capacity Fees	\$ 50,000
Total		\$ 1,994,698

Total revenues for the General Fund, PT George Endowment Fund and Water & Sewer Funds are \$4,821,644.

SECTION III: There is hereby levied for the General Fund a tax rate of forty-seven one-half cents (\$0.475) per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2023, for the purpose of raising the revenue from current year's property tax as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriation. The tax rate is based on the estimated total assessed value of property for the purposes of taxation of \$252,761,252 and an estimated rate of collection of ninety-eight percent (98%).

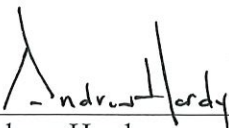
SECTION IV: Copies of this Budget Ordinance shall be furnished to the Town Clerk and Finance Officer to be kept on file by them for direction in the disbursement of the Town Funds.

SECTION V: All ordinances in conflict herewith are hereby repealed.

Motion Made by: Commissioner Hines Seconded by: Commissioner Surles
Voting Unanimous

Adopted this 22nd day of June 2023 by the TOWN OF FOUR OAKS Town Council
Effective: July 1, 2023.

ATTEST:



Andrew Hardy
Mayor Pro Tem



Martha L. Garris, NCCMC
Town Clerk

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Fund: 10				
Acct Type: Revenues				
Dept Desc:				
10-3010-01	TAXES PRIOR YEARS	\$582.75	\$1,000.00	\$500.00
10-3010-99	CURRENT TAXES	\$1,116,985.22	\$1,088,000.00	\$1,191,000.00
10-3040-00	MOTOR VEHICLE TAX	\$95,434.57	\$85,000.00	\$90,000.00
10-3170-00	PENALTY & INTEREST-TAXES	\$2,561.93	\$1,000.00	\$1,000.00
10-3190-00	Golf Cart Permit Fees	\$525.00	\$200.00	\$420.00
10-3250-00	Business Reg. Beer & Wine Lic	\$2,202.50	\$2,000.00	\$2,000.00
10-3290-00	INTEREST EARNED	\$8,806.88	\$5,000.00	\$5,000.00
10-3291-00	Admin Fee/Garnishments	\$102.00	\$100.00	\$100.00
10-3350-00	MISCELLANEOUS	\$5,857.75	\$5,000.00	\$5,000.00
10-3351-00	NSF Fee	\$0.00	\$0.00	\$0.00
10-3352-00	SRO REIMBURSEMENTS	\$75,750.00	\$73,225.00	\$96,000.00
10-3353-00	FIRE DEPARTMENT REIMBURSEMENT	\$45,501.00	\$85,616.00	\$0.00
10-3360-00	VEHICLES Sold/Salvaged	\$0.00	\$0.00	\$0.00
10-3370-00	FRANCHISE & UTILITY TAX	\$108,382.00	\$95,000.00	\$95,000.00
10-3375-00	Telecommunications Tax	\$6,611.43	\$10,000.00	\$10,000.00
10-3376-00	Video Programming Tax	\$6,264.14	\$6,500.00	\$6,500.00
10-3377-00	Natural Gas Tax	\$0.00	\$0.00	\$0.00
10-3430-00	POWELL BILL	\$71,727.40	\$71,727.00	\$65,000.00
10-3440-00	USDA GRANT	\$0.00	\$0.00	\$0.00
10-3441-00	CARES ACT GRANT	\$0.00	\$359,000.00	\$0.00
10-3450-00	SALES & USE TAX Dist.	\$548,617.23	\$450,000.00	\$540,000.00
10-3460-00	STATE Alcohol/Bev. TAX	\$10,347.31	\$9,000.00	\$9,000.00
10-3470-00	JO. CO. ABC Funds	\$5,734.47	\$13,000.00	\$13,000.00
10-3480-00	Solid Waste Disposal Tax	\$1,764.77	\$1,500.00	\$1,500.00
10-3510-00	FOOD TRUCK PERMITS	\$175.00	\$300.00	\$300.00

Batch: 205887 Operator: 1 Current Date: 6/22/2023 P/Y Dates: 7/1/2021 - 6/30/2022 11:59:59 PM N/Y Dates: 7/1/2023 - 6/30/2024 11:59:59 PM

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
10-3550-00	BUILDING PERMITS	\$76,499.83	\$60,000.00	\$60,000.00
10-3551-00	PLANNING FEES	\$20,196.75	\$11,000.00	\$15,000.00
10-3552-00	OPEN SPACE FEES	\$3,200.00	\$40,000.00	\$40,000.00
10-3553-00	HOMEOWNERS RECOVERY FUND FEES	\$70.00	\$0.00	\$0.00
10-3670-01	SALES TAX REFUND	\$0.00	\$0.00	\$0.00
10-3671-00	Parks & Rec. Registration	\$9,159.46	\$6,999.00	\$7,500.00
10-3672-00	Parks & Rec Gate Fees	\$5,891.25	\$5,891.00	\$6,000.00
10-3673-00	Parks & Rec ENDOWMENT	\$2,150.00	\$2,150.00	\$0.00
10-3674-00	P & R Consession \$\$\$	\$0.00	\$0.00	\$0.00
10-3675-00	Unauthorized Sub. \$\$	\$324.92	\$164.00	\$0.00
10-3700-00	Street Assessment	\$0.00	\$0.00	\$0.00
10-3775-00	NCLM Rembrsmnt	\$0.00	\$0.00	\$0.00
10-3779-02	PARTF Grant	\$0.00	\$0.00	\$0.00
10-3800-01	DOWNTOWN REVITALIZATION GRANT	\$0.00	\$0.00	\$0.00
10-3800-02	FEMA GRANT	\$0.00	\$0.00	\$0.00
10-3800-03	LAND PURCHASE GRANT	\$0.00	\$0.00	\$0.00
10-3800-14	HOLT LAKE HYDRILLA MANAGEMENT PROJECT	\$15,105.98	\$15,105.98	\$0.00
10-3800-15	BODY ARMOR GRANT	\$0.00	\$0.00	\$0.00
10-3800-16	Safety Grant	\$0.00	\$0.00	\$0.00
10-3850-00	INSURANCE PROCEEDS	\$7,637.27	\$0.00	\$0.00
10-3900-00	Farmers Market	\$0.00	\$0.00	\$0.00
10-3950-00	Cemetery Plots	\$12,630.00	\$5,000.00	\$6,000.00
10-3980-00	TRANSFER IN - FROM ARP SPECIAL REVENUE FUND	\$266,344.04	\$0.00	\$0.00
10-3990-00	FUND BALANCE	\$0.00	\$0.00	\$0.00
10-3995-00	Unrealized Gain/Loss On Invest	\$0.00	\$0.00	\$0.00
10-3999-00	KS Bnk Installment Purchase	\$110,657.68	\$110,657.00	\$175,000.00
10-4000-00	GARBAGE FEE	\$367,606.59	\$352,500.00	\$384,700.00

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Account	Acct Name	Cur Act	Cur Bgt	NY Rec
		\$3,011,407.12	\$2,971,634.98	\$2,825,520.00
		\$3,011,407.12	\$2,971,634.98	\$2,825,520.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Acct Type: Expenses				
Dept Desc: 4100 ADMIN. BOARD				
10-4100-02	Salary - Inspections	\$27,498.36	\$36,000.00	\$0.00
10-4100-05	FICA	\$0.00	\$0.00	\$0.00
10-4100-11	Community Involvement	\$15,947.26	\$17,500.00	\$19,000.00
10-4100-15	MAINT. & REPAIR OF BLDG	\$33,835.31	\$45,000.00	\$50,000.00
10-4100-33	Farmers Market	\$371.19	\$500.00	\$500.00
10-4100-52	Taxes/Land Payments	\$154.23	\$0.00	\$200.00
10-4100-58	ELECTIONS	\$0.00	\$0.00	\$3,000.00
10-4100-80	DNU!	\$0.00	\$0.00	\$0.00
10-4100-91	DONATIONS	\$1,603.96	\$3,000.00	\$3,000.00
10-4100-92	I-95/I-40 CoA ECON DEV ALLIANCE CONTRIBUTION	\$55,000.00	\$55,000.00	\$55,000.00
10-4100-95	CONTRIBUTIONS TO FUND BALANCE	\$0.00	\$192,399.00	\$16,892.00
10-4100-96	CONTINGENCY FUND	\$0.00	\$135,735.00	\$141,276.00
		(\$134,410.31)	(\$485,134.00)	(\$288,868.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 4200 GENERAL GOVT.				
10-4200-01	ToFO Dev Corp-Upchurch Int Exp	\$0.00	\$0.00	\$0.00
10-4200-02	SALARIES-GENERAL GOVT.	\$115,900.24	\$137,550.00	\$87,610.00
10-4200-03	SALARIES - INSPECTOR / PLANNING & ZONING ADMIN	\$16,442.37	\$0.00	\$102,000.00
10-4200-04	PROFESSIONAL SERVICE	\$44,559.56	\$50,000.00	\$54,400.00
10-4200-05	FICA EXPENSE	\$10,375.91	\$10,525.00	\$15,000.00
10-4200-06	GROUP INSURANCE	\$1,680.40	\$300.00	\$7,000.00
10-4200-07	RETIREMENT	\$16,082.56	\$15,620.00	\$25,000.00
10-4200-08	GEN GOV 401K	\$5,976.82	\$6,500.00	\$9,750.00
10-4200-10	TRAINING	\$1,842.75	\$2,500.00	\$3,000.00
10-4200-11	POSTAGE	\$808.52	\$900.00	\$1,000.00
10-4200-12	TELEPHONE	\$1,037.45	\$1,200.00	\$1,800.00
10-4200-13	UTILITIES	\$3,278.97	\$3,500.00	\$4,200.00
10-4200-16	MAINTENANCE & REPAIR	\$1,746.57	\$5,000.00	\$5,000.00
10-4200-26	ADVERTISING	\$5,434.84	\$5,000.00	\$5,000.00
10-4200-30	Vehicle	\$0.00	\$0.00	\$0.00
10-4200-31	Vehicle Gas	\$700.85	\$0.00	\$0.00
10-4200-32	Vehicle M & R	\$0.00	\$0.00	\$0.00
10-4200-33	DEPARTMENT SUPPLIES	\$5,723.10	\$6,000.00	\$6,000.00
10-4200-47	SALES TAX STATE & CO.	\$0.00	\$0.00	\$0.00
10-4200-53	Dues/Subscripts/Fees	\$4,618.67	\$8,000.00	\$8,000.00
10-4200-54	INSURANCE	\$27,709.32	\$27,700.00	\$27,000.00
10-4200-72	LOAN PRINCIPAL - KS BANK FOR 305 N BAKER ST	\$2,041.32	\$2,041.00	\$5,670.00
10-4200-73	LOAN INTEREST - KS BANK FOR 305 N BAKER ST	\$2,463.03	\$2,463.00	\$4,755.00
10-4200-76	TAX COLLECTION	\$22,402.56	\$22,000.00	\$22,000.00
10-4200-78	Grant Expenses	\$0.00	\$0.00	\$0.00
10-4200-79	HOLT LAKE HYDRILLA MANAGEMENT PROJECT	\$15,105.98	\$15,105.98	\$0.00

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Account	Acct Name	Cur Act	Cur Bgt	NY Rec
10-4200-84	CAPITAL OUTLAY - FIXED ASSET	\$157,648.70	\$157,649.00	\$50,000.00
10-4200-99	Esc-Unemploymnt Tax	\$176.60	\$1,000.00	\$1,000.00
		(\$463,757.09)	(\$480,553.98)	(\$445,185.00)

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Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 4300 COUNCIL				
10-4300-02	Salary-Commissioners	\$3,900.00	\$7,500.00	\$7,500.00
10-4300-05	FICA EXPENSE	\$298.36	\$574.00	\$574.00
10-4300-33	DEPARTMENT EXPENSES	\$0.00	\$0.00	\$0.00
		(\$4,198.36)	(\$8,074.00)	(\$8,074.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 4400 FIRE DEPARTMENT				
10-4400-02	Salaries-Fire Dept	\$213,536.59	\$210,500.00	\$237,475.00
10-4400-05	FICA Expense	\$16,430.99	\$16,550.00	\$18,300.00
10-4400-06	Group Insurance	\$5,906.99	\$6,520.00	\$6,850.00
10-4400-07	Retirement	\$9,220.45	\$8,650.00	\$10,700.00
10-4400-08	Fire Dept 401k	\$3,801.09	\$3,570.00	\$4,150.00
10-4400-33	Dept Supplies	\$13.78	\$0.00	\$0.00
10-4400-54	Insurance	\$6,339.95	\$3,300.00	\$6,000.00
10-4400-60	FOVFD	\$45,501.00	\$45,501.00	\$0.00
10-4400-99	ESC Unemplymnt Tax	\$8.41	\$25.00	\$25.00
		(\$300,759.25)	(\$294,616.00)	(\$283,500.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 5100 POLICE DEPT.				
10-5100-02	Salaries- POLICE Dept	\$391,729.64	\$440,500.00	\$498,000.00
10-5100-05	FICA EXPENSE	\$30,323.62	\$33,750.00	\$38,500.00
10-5100-06	GROUP INSURANCE	\$44,376.65	\$59,500.00	\$62,600.00
10-5100-07	RETIREMENT	\$47,822.41	\$57,700.00	\$67,900.00
10-5100-08	LEO 401k - Prudential	\$17,312.13	\$22,020.00	\$24,100.00
10-5100-10	TRAINING	\$7,195.04	\$9,000.00	\$10,000.00
10-5100-12	TELEPHONE	\$7,428.51	\$7,550.00	\$9,000.00
10-5100-13	UTILITIES	\$2,509.48	\$3,000.00	\$3,500.00
10-5100-16	MAINTENANCE & REPAIR	\$5,044.14	\$5,500.00	\$5,500.00
10-5100-30	Vehicles	\$152,831.60	\$152,832.00	\$0.00
10-5100-31	Vehicle Gas	\$21,291.41	\$20,000.00	\$30,000.00
10-5100-32	Vehicle M & R	\$12,652.42	\$8,000.00	\$8,000.00
10-5100-33	DEPARTMENT SUPPLIES	\$21,945.62	\$20,000.00	\$20,000.00
10-5100-35	UNIFORM MAINTENANCE	\$0.00	\$0.00	\$0.00
10-5100-36	UNIFORMS	\$5,836.48	\$4,500.00	\$6,000.00
10-5100-53	Dues/Subscripts/Fees	\$185.00	\$500.00	\$500.00
10-5100-74	EQUIPMENT	\$0.00	\$0.00	\$13,500.00
10-5100-78	Grant Expenses	\$0.00	\$0.00	\$0.00
10-5100-84	CAPITAL OUTLAY - FIXED ASSET	\$0.00	\$0.00	\$0.00
		(\$768,484.15)	(\$844,352.00)	(\$797,100.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 5800 SANITATION DEPT.				
10-5800-02	SALARIES--SANITATION	\$27,419.32	\$39,170.00	\$35,500.00
10-5800-05	FICA EXPENSE	\$2,148.79	\$3,000.00	\$2,700.00
10-5800-06	GROUP INSURANCE	\$3,926.99	\$6,615.00	\$6,850.00
10-5800-07	RETIREMENT	\$3,374.40	\$4,737.00	\$4,550.00
10-5800-08	SANITA 401K	\$1,247.46	\$1,959.00	\$1,770.00
10-5800-12	Telephone	\$1,037.35	\$1,200.00	\$1,200.00
10-5800-13	UTILITIES	\$643.27	\$600.00	\$600.00
10-5800-16	MAINTENANCE & REPAIR	\$1,844.53	\$5,000.00	\$5,000.00
10-5800-30	Vehicles	\$0.00	\$65,000.00	\$0.00
10-5800-31	Vehicle Gas	\$3,019.45	\$4,500.00	\$4,500.00
10-5800-32	Vehicle M & R	\$1,536.60	\$6,000.00	\$6,000.00
10-5800-33	DEPARTMENT SUPPLIES	\$4,403.12	\$5,500.00	\$6,000.00
10-5800-35	UNIFORM MAINTENANCE	\$768.84	\$1,050.00	\$750.00
10-5800-45	TOWN Landfill Fee	\$11,520.58	\$18,000.00	\$18,000.00
10-5800-46	CONTRACT Landfill Fee	\$143,204.64	\$164,000.00	\$162,000.00
10-5800-50	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00
10-5800-74	EQUIPMENT	\$0.00	\$0.00	\$0.00
10-5800-84	CAPITAL OUTLAY - FIXED ASSET	\$0.00	\$0.00	\$150,000.00
		(\$206,095.34)	(\$326,331.00)	(\$405,420.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 6800 PARKS & REC				
10-6800-02	Salaries - Parks & Rec	\$50,629.58	\$53,700.00	\$56,200.00
10-6800-04	PROFESSIONAL SERVICES	\$11,437.00	\$50,000.00	\$25,000.00
10-6800-05	FICA	\$3,951.77	\$4,110.00	\$4,300.00
10-6800-06	Group Ins.	\$5,906.99	\$6,615.00	\$6,850.00
10-6800-07	Retirement	\$5,695.71	\$5,891.00	\$6,570.00
10-6800-08	P & R 401K	\$2,353.53	\$2,440.00	\$2,560.00
10-6800-10	Training	\$177.87	\$500.00	\$500.00
10-6800-12	Telephone	\$1,037.35	\$1,200.00	\$1,200.00
10-6800-13	Utilities	\$1,538.52	\$1,500.00	\$2,000.00
10-6800-16	Maintenance & Repair	\$49,093.00	\$61,106.00	\$60,000.00
10-6800-30	Vehicles	\$0.00	\$0.00	\$0.00
10-6800-31	Vehicle Gas	\$5,456.32	\$5,000.00	\$6,500.00
10-6800-32	Vehicle M & R	\$4,262.81	\$4,000.00	\$4,000.00
10-6800-33	Department Supplies	\$27,059.13	\$25,000.00	\$30,000.00
10-6800-35	P & R Dir. Uniforms	\$834.53	\$722.00	\$750.00
10-6800-53	Dues/Subscripts/Fees	\$200.00	\$300.00	\$300.00
10-6800-74	Equipment	\$0.00	\$0.00	\$0.00
10-6800-84	CAPITAL OUTLAY - FIXED ASSET	\$0.00	\$0.00	\$15,000.00
10-6800-97	Referee/ Gate Keeper Cost	\$2,220.00	\$2,000.00	\$2,000.00
		(\$171,854.11)	(\$224,084.00)	(\$223,730.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 6900 STREET DEPT.				
10-6900-02	SALARIES--STREETS	\$59,652.72	\$51,950.00	\$65,350.00
10-6900-05	FICA EXPENSE	\$4,706.36	\$3,975.00	\$5,000.00
10-6900-06	GROUP INSURANCE	\$2,969.98	\$6,615.00	\$6,850.00
10-6900-07	RETIREMENT	\$2,150.83	\$4,470.00	\$4,550.00
10-6900-08	STS 401K	\$266.76	\$2,435.00	\$1,800.00
10-6900-12	Telephone	\$1,037.36	\$1,200.00	\$1,200.00
10-6900-13	UTILITIES	\$64,876.67	\$75,000.00	\$84,000.00
10-6900-16	MAINTENANCE & REPAIR	\$63,137.88	\$50,000.00	\$60,000.00
10-6900-30	Vehicles	\$0.00	\$0.00	\$0.00
10-6900-31	Vehicle Gas	\$13,625.46	\$14,000.00	\$15,000.00
10-6900-32	Vehicle M & R	\$14,974.75	\$10,000.00	\$10,000.00
10-6900-33	DEPARTMENT SUPPLIES	\$11,424.37	\$14,000.00	\$14,000.00
10-6900-35	UNIFORM MAINTENANCE	\$3,686.83	\$4,000.00	\$3,750.00
10-6900-50	Street Right-a-way	\$0.00	\$0.00	\$0.00
10-6900-74	Equipment	\$0.00	\$0.00	\$0.00
10-6900-84	CAPITAL OUTLAY - FIXED ASSET	\$19,745.00	\$0.00	\$30,000.00
10-6900-95	CHRISTMAS LIGHTS	\$0.00	\$1,000.00	\$500.00
10-6900-98	BANNERS	\$0.00	\$0.00	\$0.00
		(\$262,254.97)	(\$238,645.00)	(\$302,000.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 6901				
10-6901-00	USDA FOBP St. Loan	\$27,191.03	\$27,191.00	\$28,211.00
10-6901-01	USDA FOBP St. Interest	\$20,031.97	\$20,032.00	\$19,012.00
10-6901-02	USDA FOBP St. Reserve	\$0.00	\$0.00	\$0.00
10-6901-03	USDA St ReSurf Loan \$221k	\$11,032.52	\$11,033.00	\$11,405.00
10-6901-04	USDA St Resurf Interest	\$4,342.48	\$4,343.00	\$3,970.00
10-6901-05	USDA St. Resurf Reserve	\$0.00	\$0.00	\$0.00
10-6901-06	USDA St Resurf Loan 130K	\$6,490.95	\$4,691.00	\$6,710.00
10-6901-07	USDA St Resurf Interest	\$2,554.05	\$2,555.00	\$2,335.00
		(\$71,643.00)	(\$69,845.00)	(\$71,643.00)
		(\$2,383,456.58)	(\$2,971,634.98)	(\$2,825,520.00)
		\$627,950.54	\$0.00	\$0.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Fund: 20				
Acct Type: Revenues				
Dept Desc:				
20-3200-00	PT George Revenue	\$1,425.04	\$1,425.00	\$1,426.00
20-3290-00	Interest Earned	\$0.00	\$0.00	\$0.00
20-3995-00	Unrealized Gain/Loss On Invest	\$0.00	\$0.00	\$0.00
		\$1,425.04	\$1,425.00	\$1,426.00
		\$1,425.04	\$1,425.00	\$1,426.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Acct Type: Expenses				
Dept Desc: 4100 ADMIN. BOARD				
20-4100-33	Department Supplies	\$1,425.04	\$1,425.00	\$1,426.00
		(\$1,425.04)	(\$1,425.00)	(\$1,426.00)
		(\$1,425.04)	(\$1,425.00)	(\$1,426.00)
		\$0.00	\$0.00	\$0.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Fund: 30				
Acct Type: Revenues				
Dept Desc:				
30-3290-00	INTEREST EARNED	\$8,342.58	\$500.00	\$2,000.00
30-3291-00	Admin Fee/Garnishments	\$0.00	\$0.00	\$0.00
30-3350-00	MISCELLANEOUS	\$501,270.31	\$1,000.00	\$500.00
30-3351-00	NSF Ck Fee	\$1,004.00	\$500.00	\$1,000.00
30-3352-00	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$0.00
30-3360-00	VEHICLES Sold/Salvaged	\$0.00	\$0.00	\$0.00
30-3670-01	SALES TAX REFUND	\$0.00	\$0.00	\$0.00
30-3710-00	WATER CHARGES	\$686,883.12	\$633,000.00	\$873,665.00
30-3710-02	SEWER CHARGES	\$715,888.31	\$780,000.00	\$823,033.00
30-3711-00	Water Sys. Replacement	\$55,102.56	\$50,000.00	\$60,000.00
30-3712-00	Sewer Sys Replacement	\$55,792.96	\$55,000.00	\$62,000.00
30-3730-01	WATER TAPS	\$17,051.30	\$20,000.00	\$20,000.00
30-3730-02	SEWER TAPS	\$8,000.00	\$20,000.00	\$20,000.00
30-3740-00	PENALTIES	\$30,241.27	\$25,000.00	\$30,000.00
30-3750-00	RECONNECT FEES	\$21,130.76	\$12,500.00	\$22,500.00
30-3760-00	WATER CAPACITY FEE	\$33,215.00	\$30,000.00	\$30,000.00
30-3770-00	SEWER CAPACITY FEE	\$77,195.00	\$50,000.00	\$50,000.00
30-3800-16	SAFETY GRANT	\$0.00	\$0.00	\$0.00
30-3810-16	GRANT PROCEEDS - WATER &SEWER EXT HWY 96 & K	\$0.00	\$0.00	\$0.00
30-3810-17	REIMBURSEMENT - WATER & SEWER EXT HWY 96 & K	\$0.00	\$0.00	\$0.00
30-3820-00	LOAN PROCEEDS	\$116,538.00	\$0.00	\$0.00
30-3850-00	INSURANCE PROCEEDS	\$435.86	\$0.00	\$0.00
30-3910-50	FUND BALANCE	\$0.00	\$0.00	\$0.00
30-3980-00	TRANSFER IN - FROM ARP SPECIAL REVENUE FUND	\$93,500.00	\$0.00	\$0.00
30-3999-00	DUE TO RESERVE ACCT	\$0.00	\$0.00	\$0.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
		\$2,421,591.03	\$1,677,500.00	\$1,994,698.00
		\$2,421,591.03	\$1,677,500.00	\$1,994,698.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Acct Type: Expenses				
Dept Desc: 7200 WATER ADMIN.				
30-7200-02	SALARIES--WATER	\$68,097.98	\$81,880.00	\$93,100.00
30-7200-04	PROFESSIONAL SERVICE	\$76,073.33	\$75,000.00	\$25,000.00
30-7200-05	FICA EXPENSE	\$5,313.48	\$6,270.00	\$7,150.00
30-7200-06	GROUP INSURANCE	\$9,813.10	\$13,230.00	\$13,700.00
30-7200-07	RETIREMENT	\$8,354.61	\$9,910.00	\$12,000.00
30-7200-08	WATER 401K	\$3,310.24	\$4,095.00	\$4,700.00
30-7200-10	TRAINING	\$0.00	\$1,500.00	\$1,500.00
30-7200-11	POSTAGE	\$8,072.12	\$7,000.00	\$7,000.00
30-7200-12	TELEPHONE	\$790.00	\$1,200.00	\$1,200.00
30-7200-13	UTILITIES	\$587.56	\$1,000.00	\$1,000.00
30-7200-15	MAINTENANCE & REPAIR BLDG	\$0.00	\$0.00	\$0.00
30-7200-16	MAINTENANCE & REPAIR	\$1,322.85	\$20,000.00	\$10,000.00
30-7200-26	Advertising	\$0.00	\$500.00	\$500.00
30-7200-30	Vehicles	\$0.00	\$0.00	\$0.00
30-7200-31	Vehicle Gas	\$2,520.80	\$3,000.00	\$3,000.00
30-7200-32	Vehicle M & R	\$496.13	\$4,000.00	\$4,000.00
30-7200-33	DEPARTMENT SUPPLIES	\$2,211.38	\$5,000.00	\$5,000.00
30-7200-35	UNIFORM MAINTENANCE	\$380.31	\$500.00	\$750.00
30-7200-47	Sales Tax (state & County)	\$0.00	\$0.00	\$0.00
30-7200-53	Dues/Subscripts/Fees	\$6,616.46	\$8,000.00	\$8,000.00
30-7200-54	INSURANCE	\$17,926.02	\$18,000.00	\$17,500.00
30-7200-75	Water Cap. Purchase Loan	\$0.00	\$0.00	\$0.00
30-7200-76	Water Purchase Interest	\$0.00	\$0.00	\$0.00
30-7200-77	H2O Tower Repair Prin	\$0.00	\$0.00	\$0.00
30-7200-78	H2O Tower Repair Int.	\$0.00	\$0.00	\$0.00

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
30-7200-79	Grant - Water & Sewer Extention Hwy 96 & Keen Rd	\$0.00	\$0.00	\$0.00
30-7200-81	Bank Fees	\$21,501.67	\$22,000.00	\$22,800.00
30-7200-82	CONTRIBUTIONS TO FUND BALANCE	\$0.00	\$5,004.00	\$167,340.00
30-7200-83	CONTINGENCY FUND	\$0.00	\$83,850.00	\$99,735.00
30-7200-84	CAPITAL OUTLAY - FIXED ASSET	\$116,538.00	\$0.00	\$30,000.00
30-7200-85	DEPRECIATION EXPENSE	\$0.00	\$0.00	\$0.00
30-7200-99	ESC Unemploymnt Tax	\$33.68	\$100.00	\$100.00
		(\$349,959.72)	(\$371,039.00)	(\$535,075.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 8100 WATER OPERATIONS				
30-8100-12	Telephone-Water Operations	\$583.24	\$675.00	\$675.00
30-8100-13	UTILITIES	\$2,685.16	\$3,450.00	\$3,400.00
30-8100-15	TESTING	\$3,916.00	\$3,800.00	\$4,500.00
30-8100-16	MAINTENANCE & REPAIR	\$163,309.99	\$170,000.00	\$80,000.00
30-8100-17	EQUIPMENT MAINT. & REPAIR	\$0.00	\$0.00	\$0.00
30-8100-33	DEPARTMENT SUPPLIES	\$4,654.45	\$8,000.00	\$10,000.00
30-8100-35	METERS	\$19,812.04	\$50,000.00	\$75,000.00
30-8100-48	WATER PURCHASES	\$339,974.58	\$340,500.00	\$406,600.00
30-8100-50	CAPACITY FEE INT.	\$0.00	\$0.00	\$0.00
30-8100-72	LOAN PRINCIPAL - 1ST CITIZENS EXCAVATOR	\$6,610.44	\$6,611.00	\$6,975.00
30-8100-73	LOAN INTEREST - 1ST CITIZENS EXCAVATOR	\$586.57	\$586.00	\$233.00
30-8100-74	EQUIPMENT	\$0.00	\$0.00	\$0.00
30-8100-75	H2O EXT - THUNDER RD	\$4,501.08	\$4,501.00	\$4,726.00
30-8100-76	H2O EXT INTEREST	\$1,280.52	\$1,281.00	\$1,056.00
30-8100-77	H2o Tower Repr Prin.	\$0.00	\$0.00	\$0.00
30-8100-78	H2o Tower Repr Int.	\$0.00	\$0.00	\$0.00
30-8100-84	CAPITAL OUTLAY - FIXED ASSET	\$0.00	\$0.00	\$0.00
		(\$547,914.07)	(\$589,404.00)	(\$593,165.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 8300 SEWER ADMIN.				
30-8300-02	SALARIES--SEWER	\$104,554.29	\$104,970.00	\$120,500.00
30-8300-03	Pump Sta Maint SALARY	\$8,659.56	\$8,855.00	\$0.00
30-8300-04	PROFESSIONAL SERVICE	\$1,690.84	\$5,000.00	\$20,000.00
30-8300-05	FICA EXPENSE	\$8,826.52	\$8,705.00	\$9,600.00
30-8300-06	GROUP INSURANCE	\$11,813.98	\$13,230.00	\$13,700.00
30-8300-07	RETIREMENT	\$12,160.89	\$12,700.00	\$16,200.00
30-8300-08	SEWER 401K	\$5,024.22	\$5,250.00	\$6,325.00
30-8300-10	TRAINING	\$348.49	\$500.00	\$500.00
30-8300-12	TELEPHONE	\$1,037.36	\$1,200.00	\$1,200.00
30-8300-13	UTILITIES	\$155.73	\$500.00	\$500.00
30-8300-16	Maintenance & Repair	\$866.35	\$6,000.00	\$6,000.00
30-8300-30	Vehicles	\$0.00	\$0.00	\$0.00
30-8300-31	Vehicle Gas	\$10,570.54	\$9,000.00	\$12,000.00
30-8300-32	Vehicle M & R	\$2,381.49	\$5,000.00	\$5,000.00
30-8300-33	DEPARTMENT SUPPLIES	\$2,389.54	\$5,000.00	\$5,000.00
30-8300-35	UNIFORM MAINTENANCE	\$1,393.23	\$1,000.00	\$1,500.00
30-8300-74	EQUIPMENT	\$26,752.00	\$15,000.00	\$25,000.00
30-8300-75	Loan Pymt - 301 Sewer	\$12,000.00	\$12,000.00	\$13,000.00
30-8300-76	Loan Int. - 301 Sewer	\$19,775.00	\$19,775.00	\$19,250.00
30-8300-79	Grant - Sewer - Pump Station Upgrades	\$15,285.38	\$0.00	\$0.00
30-8300-84	CAPITAL OUTLAY - FIXED ASSET	\$43,030.48	\$0.00	\$80,000.00
		(\$288,715.89)	(\$233,685.00)	(\$355,275.00)

Account	Acct Name	Cur Act	Cur Bgt	NY Rec
Dept Desc: 8500 SEWER OPERATIONS				
30-8500-12	Telephone-Sewer Operations	\$583.24	\$675.00	\$675.00
30-8500-13	UTILITIES	\$17,173.08	\$15,000.00	\$20,000.00
30-8500-16	MAINTENANCE & REPAIR	\$89,452.51	\$100,000.00	\$100,000.00
30-8500-33	Department Supplies	\$9,795.26	\$13,000.00	\$7,000.00
30-8500-48	Transmission/treatment	\$339,554.21	\$347,500.00	\$376,300.00
30-8500-49	SEWER CAPACITY PURCHASE	\$500,000.00	\$0.00	\$0.00
30-8500-72	LOAN PRINCIPAL - 1ST CITIZENS EXCAVATOR	\$6,610.43	\$6,611.00	\$6,975.00
30-8500-73	LOAN INTEREST - 1ST CITIZENS EXCAVATOR	\$586.56	\$586.00	\$233.00
30-8500-74	EQUIPMENT	\$0.00	\$0.00	\$0.00
30-8500-84	CAPITAL OUTLAY - FIXED ASSET	\$3,150.00	\$0.00	\$0.00
		(\$966,905.29)	(\$483,372.00)	(\$511,183.00)
		(\$2,153,494.97)	(\$1,677,500.00)	(\$1,994,698.00)
		\$268,096.06	\$0.00	\$0.00