

March 28, 2023

To the Members of the Town Council and the Citizens of Snow Hill,

In accordance with Chapter 44 of the Charter of the Town of Snow Hill, I am pleased to submit a balanced Mayor's Proposed General Operating and Water & Sewer Budget for Fiscal Year (FY) 2024 that includes all projected revenues and expenditures for the period July 1, 2023 through June 30, 2024. As always, the budget process and result represent the hard work and diligence of the Town staff making use of financial information supplied by the State of Maryland and the priorities and direction of the Mayor. I also want to acknowledge our council members for positively responding to our outreach early in the process to establish a spirit of collaboration as we struggle to overcome historic decisions that have not provided the strongest foundation for budgetary sustainability.

This budget message will provide information on the major programs in the budget, the significant changes from the current year, and a discussion of the trends and outlook that affect the proposed budget and future financial conditions.

Budget Highlights and Financial Condition

Revenues from property taxes are projected to increase in FY24 by approximately 5.4%, a modest increase that results from new construction and a small increase in existing home values yet which provides little room for maintaining the current level of government services while meeting serious challenges related to adequate funding for public safety.

In her budget message to the community last year, Mayor Jennifer Jewell noted that it had been more than 20 years since Snow Hill last adjusted its property tax rate. The Mayor & Council felt then that revenue from property taxes was not sufficient to secure the level of support for public safety that many feel is necessary. The Police Department found itself at a huge disadvantage in the recruitment and retention of qualified officers because Snow Hill is one of the few remaining municipalities that do not offer the Law Enforcement Officers Pension System (LEOPS). Additionally, we were unable to fully meet the budget request of the Snow Hill Volunteer Fire Company and ambulance service due to inadequate revenue.

However, still recovering from the effects of the Covid-19 virus and rising inflation, the Mayor and Council did not feel that they could support an increase in the property tax rate then, yet Mayor Jewell made it clear in her budget message that a hard choice must soon be made after sharing the need with the community. In her words, "I feel compelled to make the following comments as a way of initiating an important community conversation for new budget discussions after this year. Local government is expected to provide a great deal of quality public services covering everything

from public health and safety to economic development to maintaining and improving public infrastructure and providing for a host of other community needs. Property taxes are the principal source of revenue for paying for these services and while everyone wants and demands these services, the issue of how we pay for them is often controversial. Prudent fiscal planning dictates that a jurisdiction's property tax rate should be adjusted periodically to reflect the increased costs associated with meeting the public's expectations. History has shown us that failure to do so can lead to catastrophic financial upheaval and instability in the conduct of local government."

When I ran to serve as your Mayor, I pledged that my priorities would always center around public safety and public infrastructure. Our community must be safe and secure in their homes and businesses and we must have a water & sewer system that is environmentally sound and efficient in its performance. While I believe our Town is a safe and healthy place in which to live, recent violations of our State permit for the wastewater treatment plant indicates that we need to bring immediate and drastic measures to bear in how we fund and how we maintain our water and wastewater systems. More on that a bit later.

In order to responsibly support our police and fire and ambulance services, I am proposing an increase of seven and three-quarter cents (7.75) in the property tax rate for every \$100 of assessable base. One penny on the tax rate yields about \$13,000 and every cent of this rate increase will be devoted to public safety providers. My budget will allow the police department to join the LEOPS pension system, making us competitive with our sister agencies throughout the Lower Shore in the recruitment and retention of police officers. What was once the "Cadillac" of pension systems has now become the norm and Snow Hill is among the very last in our region to offer LEOPS to its police officers.

Our fire and ambulance services are in a similar predicament. The cost of training and equipment, whether in breathing apparatus, medical supplies and/or fleet operations, presents a significant challenge that we cannot adequately address with current revenues. Last year Mayor Jewell provided a \$5,000 cash increase for fire and ambulance as well as a one-time contribution of some \$75,000 in special federal funds to help defray the cost of replacing expensive breathing equipment. The fire company has requested a \$65,000 increase in funding this year to a flat \$200,000. My budget proposes to meet this request paid with a portion of the tax rate increase and a smaller influx of the federal funds.

Listed below are the comparative tax rates for Worcester County and its four municipalities. Currently, we are firmly in between Pocomoke (higher) and Berlin (lower). Our new tax rate would place us on a par with Pocomoke.

FY23	Real	Personal	Utility
Worcester	0.8450	2.1125	2.1125
Pocomoke City N	1.311	2.0000	2.4000
Pocomoke City H	.09375		
Snow Hill	0.8600	1.8200	1.8200
Berlin	0.8150	1.700	
Ocean City	0.4526	1.1300	

Snow Hill continues to face significant financial challenges from conditions common to many small, rural towns, including:

- Aged and deteriorating public infrastructure that has not been adequately maintained due to lack of adequate funding
- Loss of residents because of a lack of commercial amenities and job opportunities
- A tax base comprised of older homes, many of which are not adequately maintained because they are rental properties where the priority is generating income rather than pride of ownership

Without my proposed public safety tax increase, the anticipated 5.4% increase in property tax revenue for FY24, which comprises about 40% of General Fund revenues, is still not enough to keep pace with an official inflation rate of 6.4% as reported by the State of Maryland. We have seen other governmental calculations that put the inflation rate even higher. Despite these trends in the operating environment, I am pleased to present a balanced budget that maintains the quality services Snow Hill residents expect and demand and an unrestricted General Fund balance that exceeds 10% of revenues, which is the minimum level recommended by the Government Finance Officers of America (GFOA).

This proposed budget continues with the new Capital Improvement Plan and Budget with updates that focus on long-term investments that will improve the quality of life for residents by upgrading Town sewer and water systems, streets, parks and buildings as well as generating operational efficiencies for Town staff with new equipment and machinery.

Highlighted Changes in FY24 Budget from Current Year

The changes highlighted below are comparisons with the originally adopted FY23 budget. Significant changes proposed include:

- Inclusion of a dedicate line item for in-house legal services. I believe that legal representation at formal meetings of the Mayor & Council and a limited number of our boards and commissions is essential to assuring our operations comply in every respect to the appropriate laws as well as having an attorney near at hand for daily consultation, if needed.
- A reserve fund of \$100,000 in the Capital Improvements Budget to be used as local match for grants that may be awarded in the year ahead.
- Planned employee raises earned by merit as part of the Town's grade and step salary plan.
- 6% Cost of Living Adjustment (COLA) for all Town employees at July 1, 2023. We have been informed that a true COLA, based on today's economy, would total nearly 9%. I do not propose to provide that level of salary adjustment and have settled on 6% as roughly the percentage increase which was provided in the current budget.

For FY24, the Town relies on estimates of new, higher levels of revenue when creating the annual budget as these estimates are provided by the State of Maryland or Worcester County at the beginning of the year. However, the actual collections, and therefore the Town's share, may fluctuate from year to year.

Department Heads submit annual requests for funds to properly provide services and those amounts will vary depending on the cost of goods and services and new needs that may arise. Notable at this time are fuel costs for the Police and Public Works Departments as well as chemical costs and other expenses related to water and sewer processing.

Highlighted Changes in Revenue

- **PUBLIC SAFETY**

For the first time in more than 20 years, the budget is balanced with a modest increase in the property tax rate. It has become apparent that the challenge of recruiting and maintaining qualified individuals in public safety positions has reached a critical state that threatens our community's ability to adequately provide for police, fire and ambulance services. By raising the property tax rate seven and three-quarter cents we can fully fund the LEOPS pension plan for our police officers and fully meet the budget request of the volunteer fire company. No one enjoys asking for more money from our taxpayers but 20 years with no tax rate adjustment is not fiscally prudent and does not provide for new budget demands and when public safety is at stake, this mayor believes it is necessary.

As a way of placing all of this into proper context, understand that if a property in Snow Hill is assessed at \$100,000, the proposed new tax rate would require just \$77.50 more on next year's tax bill. Yet for that, we expect to make our police department infinitely more competitive in the attraction and recruitment of quality men and women to keep us safe and to better provide for the needs of our volunteer firefighters and emergency medical personnel. Therefore, a relatively small tax rate increase is an investment in the future health and safety of our entire community.

- **PUBLIC WATER & SEWER**

In 2021, a rate increase for water/sewer was recommended by our consulting engineer and enacted by the Town Council to ensure the Water and Sewer Funds have sufficient revenue to operate and maintain their systems without requiring support from property taxes. Ordinance #2021-05 instituted a 15% rate increase at 5% per year for three years (FY22-24). Yet, the Waste Water Treatment Plant (WWTP) continues to operate at a serious deficit as audited figures indicate the estimated prior year water revenues were budgeted too high and therefore FY23 budget estimates remained the same as FY22 even with the scheduled 5% increase in rates.

Given the ongoing deficit in the WWTP, the Town contracted with Jean Scott Holloway, of the Southeast Rural Community Assistance Projects, (SERCAP, Inc) for a no-cost audit of our water and sewer accounting with the objective of assessing our current rate structure and identifying what the true water and sewer user rates must be in order to cover the expense of the service. Ms. Holloway is a Snow Hill native and has a long and distinguished career providing consultant services to local government in the area of water and sewer financing. She is highly regarded in her field and we believed those qualifications along with her intimate knowledge of Snow Hill would serve us well. We recently received the results of that study and shared them with the public in a work session of the Mayor & Council. Ms. Holloway's report confirmed our greatest fears as

we learned that lack of accurate budgeting, balancing revenues to expenses over the years, have caused a serious deficit in both the water and sewer accounts.

Frankly, the current water and sewer rate structure is unsustainable, violates every standard of responsible fiscal management and puts the Town at risk of losing control of our water & wastewater infrastructure. In fact, one of Ms. Holloway's first recommendations is to cancel the planned 5% increase in rates this year in favor of a true and honest structure that matches income to expenses. A copy of Ms. Holloway's report is attached hereto and made a part of my budget presentation. In that report, Ms. Holloway states the following:

The average cost of producing 1,000 gallons of water is \$8.16 and the average revenue collected per 1,000 gallons produced is \$7.30. While some of the costs of the water system are recovered through the base charge, this still represents a gap in the average unit cost vs. revenue.

Average cost of collecting and treating wastewater is \$20.30, while the average revenue collected is \$10.51 per 1,000 gallons collected, a much wider gap of almost \$10.00. The gap is even wider when compared to the present rate of \$5.69 per 1,000 gallons indicating that the sewer rate is much too low to recover the costs of operation. Moreover, the wastewater utility costs about twice as much to operate as the water utility so the current lower rate per 1,000 gallons is not based on costs or realistic financial projection. Failing to address this will put the utility farther in the red and seriously jeopardize any attempt at securing funding for future upgrades or expansion. It is most unusual for a wastewater utility to charge less than a water utility, and in light of the significantly higher costs, it would appear that this rate has been "upside down" for some time, regardless of how and when it was derived.

While the new rates I propose are painful, if the State Department of the Environment were to cancel our license to operate the WWTP, another party would be assigned to manage the plant with an accompanying fee structure that would greatly exceed my proposal as their own profit margin would be included. Government is supposed to be a non-profit agency but we are obligated to match revenue to expenses. We simply cannot continue to operate at a deficit and still maintain solvency.

With that in mind, my budget proposal provides the needed increases in water and sewer rates within the same basic rate structure currently in place. Ms. Holloway's report suggested three different structures based on quantities of water used, each with varying degrees of impact on our customers. It is my opinion that for the first year's adjustment, we should minimize those impacts and adopt the option that carries the least financial burden. In subsequent years, the Mayor & Council may want to re-visit the options and develop a plan that better places the larger burden on those who use the most water. For now, I propose the following which compares new rates to current rates:

Proposed 2023-2024

In-Town Rates (Quarterly)

0-6000 gallons - \$50.00 Base Water
0-6000 gallons - \$135.00 Base Sewer

Minimum (Base) Bill 0-6000 Gallons - \$185.00

6000+ \$7.70 per 1000 gallons (Water)
6000+ \$12.35 per 1000 gallons (Sewer)

Current 2022/2023

In Town Rates (Quarterly)

0-6000 gallons - \$39.89 Base Water
0-6000 gallons - \$73.47 Base Sewer

Minimum (Base) Bill 0-6000 Gallons - \$113.36

6000+ \$5.90 per 1000 gallons (Water)
6000+ \$5.69 per 1000 gallons (Sewer)

- **OTHER**

While grant revenues fluctuate from year to year, we hope to continue receiving grant funds from Worcester County supporting the General Fund and the Fire and Ambulance Company. We have also requested the county continue sharing proceeds from table games at Ocean Downs which are dedicated to public infrastructure projects. Additionally, this year we also asked the county commissioners to consider contributing approximately \$161,500 to begin addressing long-standing problems with flooding at Byrd Park and to help replace the basketball courts located there. As I mentioned to the commissioners, Byrd Park is truly a county and regional asset as it plays host to the annual county fair and provides boat launching, picnicking and other recreational diversions for a multitude of visitors. The total requested budget contribution from the county is just under \$1 million.

State Income Taxes (4100) currently appear to have increased to \$185,000. This number may be revised when more accurate estimates are available from the State of Maryland.

General Fund Interest Income (5803) has been estimated to grow due to a national trend upward in interest and investment income.

Highlighted Changes in Expenses

- Participation in the Law Enforcement Officers Pension System (LEOPS)
- Honoring the budget request of the Snow Hill Volunteer Fire & Ambulance Company with a cash increase of \$65,000, \$40,000 provided from property tax revenue and \$25,000 with funds available through the American Rescue Plan Act (ARPA). The Town also renews its offer to provide grant-writing assistance to the fire company as needed.
- Providing for local legal services and representation.
- Implementing a 6% Cost Of Living Adjustment (COLA) for all Town employees based on State of Maryland inflation data.

Budget Format and Fund Balances

The FY24 budget continues to allocate expenses from the General Fund to the Water and Sewer Funds through Interdepartmental Transfers, as recommended by the auditors. The total costs for administrative support to the Water and Sewer Funds are calculated on spreadsheets separate from the budget and then recognized as transfers in the Miscellaneous Revenues section of the General Fund (5931) (5944) and in the Operating Expenses sections (Water 7299) (Sewer 7299) of the Water and Sewer Funds. Similarly, employee salaries and benefits that were previously allocated between the Water and Sewer Funds only have been consolidated into the Water Fund and an additional revenue transfer is recognized in the Water Fund (5944) and an expense transfer in the Sewer Fund (7291). These interdepartmental transfers increase the notional amount of the budget but do not affect the underlying cash revenues and expenses.

Capital Improvement Plan

The establishment of a 5-year Capital Improvement Plan and an associated Capital Budget is beginning to bring to fruition many large projects. The purpose of a separate Capital Improvement Budget and Plan is to separately plan and budget for large, non-recurring expenses so that these large projects or purchases do not result in significant variations in the operating budget.

Starting in FY21, the purchase of vehicles and large machinery, water and sewer equipment, parks improvements, and infrastructure projects were moved to the new Capital Improvement Budget. While projects and purchases may be included in the 5-year CIP plan, actual expenditures may be dependent on grant and bond funds and therefore be delayed beyond the scope of a one-year operating budget.

Conclusion

The proposed FY24 Budget is a product of true collaboration with input provided from the Mayor and Council members alike at work sessions held by the town manager. It is a serious and well-considered effort to meet the needs and expectations of our community at a reasonable and affordable cost. This budget is the first in many years to tackle responsibly the necessity of bringing fiscal integrity to the table as we make the necessary adjustments to revenues to meet the expense of essential public services.

As always, the staff has done an exceptional job in adopting new technologies, working smarter and cross-training to preserve the quality services that make Snow Hill a great place to live, work and play. Residents are well-served by our excellent Town employees who go out of their way to provide prompt and efficient support for our citizens. I commend them and the Finance staff especially for compiling and producing the final version of the budget for your review and consideration. I'll look forward to working with you in the weeks ahead with the intent to adopt the FY24 budget before the end of May.

Respectfully,

Michael Pruitt

Michael Pruitt
Mayor

3/24/2023

BUDGET SUMMARY-ALL FUNDS

OPERATING BUDGETS

Revenues - General Fund

	2021	2022	2023	2024
	Actual	Actual	Amended	Budget
Total Property Taxes	\$ 1,034,072	\$ 1,059,783	\$ 1,228,000	\$ 1,351,184
Total Local Taxes	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Licenses Permits	\$ 117,295	\$ 121,673	\$ 82,700	\$ 82,700
Total Intergovernmental	\$ 1,153,071	\$ 936,441	\$ 1,145,750	\$ 1,113,515
Total Charges for Services	\$ 135,105	\$ 149,032	\$ 146,974	\$ 145,500
Total Fines/Forfeitures	\$ 35,958	\$ 24,180	\$ 39,095	\$ 35,200
Total Investment Earnings	\$ 3,678	\$ 2,290	\$ 2,000	\$ 60,000
Total Miscellaneous	\$ 63,202	\$ 30,293	\$ 34,423	\$ 7,000
Total General Revenues	\$ 2,742,381	\$ 2,523,692	\$ 2,878,942	\$ 2,995,099

Reimbursement From Water	\$114,322	\$126,042	\$165,292	\$180,437
Reimbursement From Sewer	\$156,166	\$171,935	\$230,967	\$245,376
Total GF Budget	\$3,012,869	\$2,821,669	\$3,275,201	\$3,420,912

Expenditures - General Fund

Total Mayor & Council	\$ 33,130	\$ 34,292	\$ 57,540	\$ 37,540
Total Finance / Admin	\$ 655,345	\$ 697,485	\$ 809,380	\$ 866,358
Total Planning & Zoning				
Total Grant Expense	\$ 55,616	\$ 43,827	\$ 93,000	\$ 60,000
Total Police	\$ 633,142	\$ 747,324	\$ 871,337	\$ 984,034
Total Fire	\$ 224,205	\$ 210,454	\$ 222,260	\$ 263,260
Total Streets	\$ 1,241,796	\$ 890,803	\$ 1,041,348	\$ 1,030,678
Total BES	\$ 415,205	\$ 86,841	\$ 45,000	\$ 35,000
Total Parks	\$ 33,084	\$ 28,207	\$ 35,092	\$ 32,350
Total Museum	\$ 93,482	\$ 93,052	\$ 100,244	\$ 111,692
Total General Expenditures	\$ 3,385,005	\$ 2,832,285	\$ 3,275,201	\$ 3,420,912

GENERAL FUND NET GAIN (LOSS)

	\$ (372,136)	\$ (10,616)	\$ -	\$ -
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2021	2022	2023	2024
Actual	Actual	Amended	Budget

Revenues - Water Fund

Total Water Revenues	\$ 476,095	\$ 551,503	\$ 486,298	\$ 681,582
Reimbursement From Sewer	\$ 97,402	\$ 99,217	\$ 104,447	\$ 141,407
Total Water Budget	\$ 573,497	\$ 650,720	\$ 590,745	\$ 822,989

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Expenses - Water Fund

Total Employee Expenses	\$ 181,609	\$ 220,152	\$ 213,871	\$ 286,814
Total Operations Expense	\$ 153,913	\$ 193,701	\$ 211,582	\$ 293,394
Total Capital Expense				\$ 62,344
Reimbursement to General Fund	\$ 114,322	\$ 126,042	\$ 165,292	\$ 180,437
Total Water Expenditures	\$ 449,844	\$ 539,895	\$ 590,745	\$ 822,989
CIP Budget Funding		\$ -		
Depreciation	\$ 86,877	\$ 92,553		
Total Water Budget	\$ 536,721	\$ 632,448	\$ 590,745	\$ 822,989

WATER FUND NET GAIN (LOSS)

\$ 36,776	\$ 18,272	\$ -	\$ -
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2021 Actual	2022 Actual	2023 Amended	2024 Budget
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Revenues - Sewer Fund

Total Sewer Revenues	\$ 909,001	\$ 845,900	\$ 943,964	\$ 1,676,110
Reserves			\$ 223,966	
Total Sewer Budget	\$ 909,001	\$ 845,900	\$ 1,167,930	\$ 1,676,110

Expenses - Sewer Fund

Total Employee Expenses				
Total Operations Expense	\$ 446,912	\$ 657,536	\$ 743,589	\$ 1,023,074
Total Capital Expense	\$ 37,822	\$ 42,843	\$ 88,927	\$ 88,927
Reimbursement for Operating	\$ 156,166	\$ 171,935	\$ 230,967	\$ 245,376
Reimbursement for Water	\$ 97,402	\$ 99,217	\$ 104,447	\$ 141,407
Total Sewer	\$ 738,302	\$ 971,531	\$ 1,167,930	\$ 1,498,784
CIP Budget Funding	\$ -	\$ -		\$ 177,326
Depreciation	\$ 548,062	\$ 555,112		
Total Sewer Budget	\$ 1,286,364	\$ 1,526,643	\$ 1,167,930	\$ 1,676,110

SEWER FUND NET GAIN (LOSS)

\$ (377,363)	\$ (680,743)	\$ -	\$ -
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3/24/2023

	2019	2020	2021	2022	2023	2023	2023	2024
	Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget	
Revenues - General Fund								
Property Taxes								
4000	\$ 923,309	\$ 943,211	\$ 944,968	\$ 973,412	\$ 1,000,000	\$ 1,100,000	\$ 1,262,184	
4004		1,239	1,504	(484)	2,000	2,000	2,000	
4006	71,126	85,211	85,549	70,111	85,000	124,000	85,000	
4007		(7,600)	(6,750)					
4008	2,142	8,365	11,079	10,705	2,000	2,000	2,000	
4009		(2,145)	(2,278)	(2,361)				
4012				8,400				
	\$ 996,577	\$ 1,028,281	\$ 1,034,072	\$ 1,059,783	\$ 1,089,000	\$ 1,228,000	\$ 1,351,184	
Local Taxes								
4010	150,000	175,000	200,000	200,000	200,000	200,000	200,000	
	\$ 150,000	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
Licenses and Permits								
4020	2,440	2,303	4,645	3,637	3,000	3,000	3,000	
4021	12,458	8,560	12,784	11,083	11,000	11,000	11,000	
4030	4,197	1,908	4,882	3,800	3,000	3,000	3,000	
4031	29,646	30,763	32,011	31,417	32,000	32,000	32,000	
4040	5,417	5,451	28,838	35,233	6,000	6,000	6,000	
4041		450	100	300	200	200	200	
4091				7,495				
4044	90	42	488	1,014	200	200	200	
4045								
4047	15,697	14,559	33,547	27,694	27,300	27,300	27,300	
	\$ 69,945	\$ 64,036	\$ 117,295	\$ 121,673	\$ 82,700	\$ 82,700	\$ 82,700	
Intergovernmental								
4073	97,347	2,000	62,182	3,340	20,000	40,000	20,000	
4070	-	19,425	-	-	21,000	-	-	
4071	-	-	-	-	-	4,392	-	
4074	-	9,264	-	-	-	-	-	
4078	-	-	-	-	-	-	-	
4202		23,490						
4082	5,531		13,406	7,875	7,000	7,000	7,000	
4084	16,630	50,008	61,390	43,827	55,000	55,000	60,000	
4092	41,829							
4100	138,441	135,580	194,909	132,440	130,000	130,000	185,000	
4103				16,571	15,000	17,089	17,089	
4083	190,465	79,044	89,234	75,288	75,000	82,260	82,260	
4180	1,892	18,641	20,793	21,197	45,000	127,970	22,500	
4181	99,861	121,852	96,157	138,414	137,195	135,232	169,707	

4202	County Commission Grant	528,425	465,000	465,000	497,490	511,807	546,807	549,959
4205	County Cares Act			150,000				
	Total Intergovernmental	\$ 1,120,421	\$ 924,304	\$ 1,153,071	\$ 936,441	\$ 1,017,002	\$ 1,145,750	\$ 1,113,515
	Charges for Services							
4002	Public Utilities	55,681	59,838	63,118	66,840	63,000	63,000	63,000
4092	Miscellaneous Charges	4,491	450	450		7,500		
4195	Solid Waste Collection	56,507	65,362	65,970	68,524	70,000	70,000	70,000
4204	Rental Income	8,325	4,975	1,325	8,630	7,500	7,500	8,500
4208	BES Lessee					100,000	2,474	
5996	Bulk Trash Fees / Recycle/Fines	5,893	4,025	4,242	5,038	4,000	4,000	4,000
	Total Charges for Services	\$ 130,897	\$ 134,200	\$ 135,105	\$ 149,032	\$ 252,000	\$ 146,974	\$ 145,500
	Fines and Forfeitures							
4051	Parking Fines	170	320	135	100	200	200	200
4081	Police Reimbursement	1,325					3,895	
4201	Speed Camera Fees	64,124	53,957	35,823	24,080	35,000	35,000	35,000
	Total Fines / Forfeitures	\$ 65,619	\$ 54,277	\$ 35,958	\$ 24,180	\$ 35,200	\$ 39,095	\$ 35,200
	Investment Earnings							
5803	Interest Income	50,957	45,306	3,678	2,290	2,000	2,000	60,000
	Total Investment Earnings	\$ 50,957	\$ 45,306	\$ 3,678	\$ 2,290	\$ 2,000	\$ 2,000	\$ 60,000
	Miscellaneous							
5997	Insurance Reimbursement	39,220	42,377	4,161	4,289		1,052	
5998	Miscellaneous	17,816	24,202	59,041	26,004	7,000	33,372	7,000
	Total Miscellaneous	\$ 57,036	\$ 66,579	\$ 63,202	\$ 30,293	\$ 7,000	\$ 34,424	\$ 7,000
	Total General Revenues	\$ 2,641,452	\$ 2,491,983	\$ 2,742,381	\$ 2,523,692	\$ 2,684,902	\$ 2,878,942	\$ 2,995,099
5931	Reimbursement From Water Fund			\$ 114,322	\$ 126,042	\$ 165,292	\$ 165,292	\$ 180,437
5944	Reimbursement From Sewer Fund			\$ 156,166	\$ 171,935	\$ 230,967	\$ 230,967	\$ 245,376
4099	Reserve Funds				(25,007)			
1500	Allowance For Bad Debt			\$ 27,230	\$ (25,007)			
4900	Loan Proceeds			\$ 365,166	\$ 96,111			
4900	Loan Proceeds			\$ 205,500				
	Total Budget General Fund			\$ 3,610,765	\$ 2,892,773	\$ 3,081,161	\$ 3,275,201	\$ 3,420,912
	Expenditures - General Fund							
1011	Mayor and Council							
6002	Part Time Salary	7,600	5,400	8,957	23,521	25,000	25,000	25,000
6102	FICA	582	413	607	1,802	1,890	1,890	1,890
6103	Workers Comp							
	Employee Expenses	\$ 8,182	\$ 5,813	\$ 9,564	\$ 25,323	\$ 26,890	\$ 26,890	\$ 26,890
6150	Phone Allowance			\$ 2,400	\$ 2,335	\$ 2,350	\$ 2,350	\$ 2,400
7001	Travel	2,698	786	177	282	1,000	1,000	1,000
7007	LESMA	2,235	279	55	55	800	800	800
7010	Discretionary Fund	2,627	4,584	20,989	1,961	1,750	2,500	2,450

	2019	2020	2021	2022	2023	2023	2023	2024
	Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget	
7031 Training		3,299		4,337	2,500		4,000	4,000
Operations Expense	\$ 7,560	\$ 8,948	\$ 23,566	\$ 8,969	\$ 8,400	\$ 10,650	\$ 10,650	10,650
7291 CIP Budget Funding							20,000	
Total Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Total Mayor & Council	\$ 15,742	\$ 14,761	\$ 33,130	\$ 34,292	\$ 35,290	\$ 57,540	\$ 57,540	\$ 37,540
Finance & Administration								
6001 Full Time Salary	161,549	96,334	228,567	322,573	347,788	357,148	370,298	
6002 Part Time Salary	10,312	12,537	25,942	25,825	47,637	48,250	66,272	
6015 Overtime	3,389	8,777	15,462	12,996	10,000	10,000	8,500	
6101 Retirement	13,737	15,329	24,666	24,686	25,470	30,090	37,123	
6102 FICA	4,136	11,934	23,406	26,030	27,370	32,000	34,047	
6103 Workers Comp	793	939	1,442	1,496	1,500	1,500	2,500	
6104 Employee Group Insurance	25,539	24,189	38,353	59,444	75,000	71,767	79,201	
Total Employee Expenses	\$ 219,455	\$ 170,039	\$ 357,838	\$ 473,051	\$ 534,765	\$ 550,755	\$ 597,941	
7002 Insurance	4,754	5,095	5,977	6,912	7,000	7,000	7,000	
7003 Advertising	2,943	727	3,236	2,806	2,000	3,200	3,000	
7004 Election Expense	3,808	3,085	3,592	3,346	5,000	5,000	5,000	
7005 Office Supplies & Equip	7,623	7,253	19,636	8,175	8,000	9,000	8,500	
7008 Employee Recognition	3,228	3,996	4,173	4,000	4,000	4,000	4,000	
7010 Discretionary Fund	2,996	2,064	1,449	2,427	2,500	2,500	2,500	
7012 Dues & Subscriptions	1,855	2,121	2,392	2,105	2,500	3,000	2,500	
7013 Postage	2,741	1,791	3,269	2,738	2,500	3,000	3,000	
7014 Contract Computer Svcs	25,658	28,882	29,420	31,540	35,000	50,000	40,000	
7016 Contract Legal Services	15,240	13,745	23,731	24,953	30,000	30,000	40,000	
7017 Contract Professional Services	-	-	-	-	-	-	10,000	
7018 Supplies	903	1,105	921	1,315	1,200	2,000	2,000	
7021 Contract Audit Services	16,655	7,387	22,950	19,100	22,500	22,500	22,500	
7025 Media,Marketing&Promotions	46,906	37,342	39,719	34,230	37,000	37,000	39,815	
7026 Arts & Entertainment				15,222	15,000	17,089	17,089	
7031 Training/Travel	2,833	696	1,477	3,376	2,000	4,000	4,000	
5084 Legacy/Demolition Grants	40,307							
7036 Admin Consultant	7,035	19,185	62,500	-	5,000	-		
7978 Morgans Run HOA Concession	-		900					
7082 Farmers Market	531	976		250	250	250	250	
7100 Utilities / Phone / WiFi	21,253	20,041	19,429	23,264	16,000	21,000	21,000	
7200 Maintenance	17,193	1,621		1,793	2,000	2,000	2,000	
7210 Beautification	632	836	709	105	1,000	1,000	480	
7300 Equipment Rental	5,210	4,904	4,634	5,649	5,000	5,000	5,000	
7401 Codification	2,330	1,195	1,195	4,184	4,000	4,000	4,000	

6001	Full Time Salary	(1,597)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6101	Retirement	37,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6102	FICA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6103	Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6104	Employee Group Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Employee Expenses	\$ 35,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000	Operating Expenses	110,000	110,000	130,000	130,000	130,000	130,000	135,000	135,000	135,000	135,000	135,000	135,000	175,000						
7002	Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7017	Fire Dept Savings	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100	Utilities / Phone / WiFi	2,887	3,959	4,971	4,971	5,166	5,166	5,000	5,000	5,000	5,000	5,000	5,000	6,000						
7200	Equip/Bldg Maintenance	1,961	-	2,234	2,234	2,288	2,288	-	-	-	-	-	-	-						
7104	Fire Dept AMOSS	37	-	87,000	87,000	73,000	73,000	75,000	75,000	75,000	75,000	75,000	82,260							
7105	Fire Dept Expense Grant	-	-	-	-	-	-	-	-	-	-	-	-	-						
7998	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-						
7801	County Pass Thru	68,000	79,044	-	-	-	-	-	-	-	-	-	-	-						
	Total Operations Expense	\$ 188,885	\$ 193,003	\$ 224,205	\$ 224,205	\$ 210,454	\$ 210,454	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 222,260	\$ 263,260						
7908	Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-						
	Total Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	Total Fire	\$ 224,425	\$ 193,003	\$ 224,205	\$ 224,205	\$ 210,454	\$ 210,454	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 222,260	\$ 263,260						
1252	Streets																			
6001	Full Time Salary	168,782	168,203	313,100	313,100	277,157	277,157	343,002	343,002	343,002	343,002	343,002	322,474							
6002	Part Time Salary	-	-	-	-	14,908	14,908	31,429	31,429	31,429	31,429	21,037	30,618							
6015	Overtime	7,211	10,023	6,085	6,085	14,590	14,590	18,000	18,000	18,000	18,000	18,000	18,000							
6101	Retirement	15,005	15,141	30,876	30,876	25,014	25,014	36,295	36,295	36,295	36,295	36,295	37,450							
6102	FICA	17,175	16,769	23,383	23,383	21,811	21,811	30,022	30,022	30,022	30,022	30,022	28,388							
6103	Workers Comp	16,683	15,018	13,052	13,052	13,549	13,549	15,000	15,000	15,000	15,000	15,000	16,000							
6104	Employee Group Insurance	38,744	44,530	84,200	84,200	60,641	60,641	64,780	64,780	64,780	64,780	85,739	92,198							
	Total Employee Expenses	\$ 263,600	\$ 269,684	\$ 470,696	\$ 470,696	\$ 427,671	\$ 427,671	\$ 538,528	\$ 538,528	\$ 538,528	\$ 538,528	\$ 549,095	\$ 545,128							
7002	Insurance	7,228	9,754	9,625	9,625	12,809	12,809	13,000	13,000	13,000	13,000	14,000	16,000							
7005	Office Supplies & Equip	679	453	920	920	904	904	1,000	1,000	1,000	1,000	1,000	1,000							
6098	Contract Labor	2,555	1,869	2,987	2,987	17,784	17,784	13,000	13,000	13,000	13,000	13,000	-							
7014	Contract Computer Svcs	467	450	-	-	877	877	750	750	750	750	750	750							
7016	Contract Legal/Professional Services	-	-	-	-	-	-	-	-	-	-	-	-							
7018	Supplies	598	1,085	380	380	793	793	800	800	800	800	800	800							
7023	Mosquito Control	4,984	4,776	2,804	2,804	4,992	4,992	5,000	5,000	5,000	5,000	5,000	5,000							
7024	Festival Expense	8,860	2,931	-	-	1,375	1,375	6,000	6,000	6,000	6,000	6,000	6,000							
7030	Uniforms	2,606	2,689	4,148	4,148	2,490	2,490	2,700	2,700	2,700	2,700	2,700	2,700							

7031	Training	645	1,494	1,308	1,383	2,500	2,500	2,500	2,500	2,500	2,500
7050	Operating Supplies	8,061	25,008	34,086	35,066	30,000	30,000	30,000	30,000	30,000	30,000
7100	Utilities / Phone / WiFi	118,075	119,000	124,544	122,891	123,000	123,000	123,000	123,000	123,000	123,000
7200	Equip/Bldg Maintenance	24,554	39,000	44,832	29,907	30,000	30,000	30,000	30,000	30,000	30,000
7204	Vehicle Maintenance	7,858	15,744	12,509	10,784	15,000	15,000	15,000	15,000	15,000	15,000
7212	Street Maintenance	19,375	127,529	169,843	124,395	127,000	127,000	127,000	127,000	127,000	127,000
7249	Propane	4,101	2,110	2,533	2,999	3,000	3,000	3,000	3,000	3,000	5,000
7250	Gasoline	13,918	13,386	15,544	19,061	19,056	19,056	24,304	24,304	26,000	26,000
7251	Tipping Fees	68,667	66,709	75,755	71,438	75,000	75,000	75,000	75,000	80,000	80,000
7300	Equipment Rental	-	-	-	-	800	800	800	800	800	800
7998	Miscellaneous	(6,193)	8,453	58	3,185	1,000	1,000	1,000	1,000	1,000	1,000
Total Operations Expense		\$ 287,038	\$ 442,440	\$ 501,886	\$ 463,131	\$ 468,606	\$ 474,854	\$ 474,854	\$ 474,854	\$ 472,550	\$ 472,550
7908	Capital Improvements		166,740	269,214	-	-	-	17,399	-	-	-
	CIP Budget Funding										
Total Capital Expense		\$ 230,737	\$ 166,740	\$ 269,214	\$ -	\$ -	\$ -	\$ 17,399	\$ -	\$ 13,000	\$ 13,000
Total Streets		\$ 781,375	\$ 878,864	\$ 1,241,796	\$ 890,803	\$ 1,007,134	\$ 1,041,348	\$ 1,041,348	\$ 1,041,348	\$ 1,030,678	\$ 1,030,678
2020											
		Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget			
1812	BES										
7002	Insurance/Fees			2,100	25,842	35,000	35,000	35,000	35,000	35,000	35,000
7100	Utilities / Phone / WiFi			1,746							
7200	Maintenance			2,385	48,774	10,000	10,000	10,000	10,000	10,000	10,000
7203	Operator/ Equipment for Operator				9,795	45,000	45,000	45,000	45,000	45,000	45,000
7998	Miscellaneous			11,271	2,430	10,000	10,000	10,000	10,000	10,000	10,000
7927	County Loan Repayment										
Total Operations Expense		\$ -	\$ -	\$ 17,502	\$ 86,841	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
7927	County Loan Repayment										
7900	Capital Outlay			397,703	-	-	-	-	-	-	-
Total Capital Expense		\$ -	\$ -	\$ 397,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total BES				\$ 415,205	\$ 86,841	\$ 100,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
2021											
		Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget			
1814	Parks										
6001	Full Time Salary	14,876	28,268								
6015	Overtime	-									
6101	Retirement	2,697	3,175								
6102	FICA	504	689								
6103	Workers Comp	-									
6104	Employee Group Insurance	9,959	10,268								
Total Employee Expenses		\$ 28,036	\$ 42,400	\$ -	\$ -	\$ 203,000	\$ 203,000	\$ 203,000	\$ 203,000	\$ 203,000	\$ 203,000
2022											
		Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget			
2023											
		Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget			
2024											
		Actual	Actual	Actual	Actual	Budget	Amended	Proposed Budget			

		\$	84,633	\$	90,148	\$	93,482	\$	93,052	\$	100,468	\$	100,244	\$	111,692
		\$	2,217,804	\$	2,253,925	\$	3,385,005	\$	2,832,285	\$	3,081,161	\$	3,275,201	\$	3,420,912
		\$	423,648	\$	238,058	\$	(372,136)	\$	(10,616)	\$		\$		\$	(0)
		2019	2020	2021	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2024
		Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Proposed Budget
Revenues - Water Fund															
Water Revenues															
5000	Metered Water Sales	\$	399,317	\$	389,727	\$	403,497	\$	437,711	\$	466,250	\$	466,250	\$	657,582
5004	Late Charges		2,124		1,771		(19)		4,359		3,000		3,000		3,000
5007	Installation Fees/Permits		2,449		4,177		57,676		59,383		10,000		2,000		3,500
5009	Water Meters		200		3,821										
5010	Capital Improvement Fees		8,951		8,990		9,011		9,184		9,500		9,500		9,500
5803	Interest Income		410		247		880		464		500		4,000		8,000
5999	Water Grants						39,377								
7998	Miscellaneous		442		420		5,050		1,025				1,548		
	Total Water Revenues	\$	413,893	\$	409,153	\$	476,095	\$	551,503	\$	489,250	\$	486,298	\$	681,582
5944	Reimbursement from Sewer												104,447		141,407
	Total Budget Water Fund	\$	413,893	\$	409,153	\$	573,497	\$	650,720	\$	593,697	\$	590,745	\$	822,989
Expenses - Water Fund															
Water Department															
1231	Full Time Salary		153,417		151,627		144,454		142,722		145,212		145,212		192,312
6002	Part Time Salary		5,237												
6015	Overtime		3,218		2,053		5,353		7,133		6,000		6,000		9,000
6101	Retirement		17,860		61,514		(25,363)		14,169		14,522		16,000		21,155
6102	FICA		10,927		10,285		10,821		10,753		11,567		11,567		15,400
6103	Workers Comp		3,520		2,269		2,910		3,020		3,500		3,500		4,000
6104	Employee Group Insurance		21,286		21,948		43,434		42,355		31,592		31,592		44,947
	Total Employee Expenses	\$	215,465	\$	249,696	\$	181,609	\$	220,152	\$	212,393	\$	213,871	\$	286,814
7001	Travel														
7002	Insurance		8,160		8,996		8,745		8,781		8,900		19,000		19,000
7003	Advertising		739				291		190		500		500		500
7005	Office Supplies & Equip		2,143		1,659		1,707		1,857		2,000		2,000		2,000
7012	Dues & Subscriptions														
7013	Postage		1,254		1,262		1,500		2,268		1,500		1,500		1,500

6098	Contract Labor	3,688	637	1,988	743	2,000	1,000	2,000	2,000
7014	Contract Computer Svcs	890	878	1,938	1,006	2,000	1,100	2,000	2,000
7017	Contract Professional Services	-					1,000	1,000	1,000
7018	Supplies	215	380	12	159	200	200	200	200
7021	Audit	9,000	8,700						
7030	Uniforms	397	463	450	485	500	500	500	500
7031	Training	1,351	450	267	953	1,000	1,000	1,000	1,000
7050	Operating Supplies	10,685	17,221	15,788	14,427	18,000	18,000	10,050	10,050
7051	Chemicals	18,283	14,640	14,965	11,922	25,000	20,170	39,811	39,811
7052	Laboratory Analysis	11,447	7,684	9,512	6,985	7,750	7,750	22,823	22,823
7100	Utilities / Phone / WiFi	18,142	16,736	16,425	19,296	17,000	17,000	20,000	20,000
7200	Equip/Bldg Maintenance	26,065	21,900	33,591	53,719	37,000	37,000	70,510	70,510
7204	Vehicle Maintenance	151	2,370	1,295	1,253	1,000	1,000	1,000	1,000
7205	Water Maintenance	17,560	23,159	39,166	47,824	55,662	55,662	85,000	85,000
7208	Well Maintenance	24,096	11,958	1,945	8,117	34,000	25,000	12,000	12,000
7250	Gasoline	2,037	1,217	1,438	2,566	2,000	2,000	2,500	2,500
7251	Tipping Fees	-							
7300	Equipment Rental	-							
7020	Bad Debt Expense	-							
7998	Miscellaneous	494	5,904	2,890	9,624		200		
	Total Operations Expense	\$ 156,797	\$ 146,214	\$ 153,913	\$ 193,701	\$ 216,012	\$ 211,582	\$ 293,394	
7901	Loan Repayment	4,569	1,865	-					
7908	Capital Improvements	9,895							
7291	CIP Budget Funding								62,344
	Total Capital Expense	\$ 14,464	\$ 1,865	\$ -	\$ -	\$ -	\$ -	\$ 62,344	
	Total Water	\$ 386,726	\$ 397,775	\$ 335,522	\$ 413,853	\$ 428,405	\$ 425,453	\$ 642,552	
7299	Reimbursement to General Fund			\$ 114,322	\$ 126,042	\$ 165,292	\$ 165,292	\$ 180,437	
7099	Depreciation			\$ 86,877	\$ 92,553	\$ -	\$ -	\$ -	
	Total Budget Water Fund			\$ 536,721	\$ 632,448	\$ 593,697	\$ 590,745	\$ 822,989	
	WATER FUND NET GAIN (LOSS)	\$ 27,167	\$ -	\$ 36,776	\$ 18,272	\$ -	\$ -	\$ (0)	
	Revenues - Sewer Fund								
	Sewer Revenues								
5002	Metered Sewer Sales	\$ 448,754	\$ 429,675	\$ 440,412	\$ 464,414	\$ 564,409	\$ 541,000	\$ 1,280,436	
5004	Late Charges	2,975	3,190	(37)	6,043	4,000	6,000	6,000	
5007	Installation Fees/Permits	3,500	17,500	112,000	107,000	35,000	20,000	21,000	
5200	Leachate Revenue	95,680	94,146	118,594	69,134	115,000	100,000	100,000	
5201	Septage Revenue	140,784	92,614	134,130	111,657	130,000	140,000	140,000	
5803	Interest Income	-	-	4,484	2,320	2,000	20,000	40,000	
5902	BRFF Deferred Revenue	53,555	53,998	53,385	55,332	30,779	58,674	58,674	

7998	Miscellaneous	800	16,033			27,000						
4099	Reserve Funds					223,966						
	Total Sewer Revenues	\$ 746,048	\$ 691,123	\$ 879,001	\$ 815,900	\$ 881,188	\$ 1,136,640	\$ 1,646,110				
	Intergovernmental											
5999	MDE Operating Grant	-	30,000	30,000	30,000	30,000	30,000	30,000				
5999	Flouride Grant	-	52,932									
	Total Intergovernmental	\$ -	\$ 82,932	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				
	Total Sewer Revenues	\$ 746,048	\$ 774,055	\$ 909,001	\$ 845,900	\$ 911,188	\$ 1,167,930	\$ 1,676,110				
	Expenses - Sewer Fund											
	Sewer Department											
1244		168,413	176,654	4,576	(59)							
6001	Full Time Salary	5,237										
6002	Part Time Salary	3,201	2,096									
6015	Overtime	28,427	25,752	(29,849)	(5,428)							
6101	Retirement	16,257	11,324									
6102	FICA	3,520	1,669									
6103	Workers Comp	34,637	33,466									
6104	Employee Group Insurance											
	Total Employee Expenses	\$ 259,692	\$ 250,961	\$ (25,273)	\$ (5,487)	\$ -						
7001	Travel	-	-	-	-	-	-	-				
7002	Insurance	8,160	8,996	8,744	8,781	8,900	19,000	19,000				
7003	Advertising	787		-		500	500	500				
7005	Office Supplies & Equip	1,768	1,445	1,513	1,011	1,500	1,500	1,500				
7012	Dues & Subscriptions											
7013	Postage	1,300	1,331	1,690	1,588	1,500	1,500	1,500				
6098	Contract Labor	3,688	637	1,425		1,500	1,500	1,500				
7014	Contract Computer Svcs	4,544	2,037	2,493	2,137	2,500	2,500	2,500				
7017	Contract Professional Services											
7018	Supplies	219	372	358	398	400	400	400				
7021	Audit	9,000	8,700									
7030	Uniforms	507	605	450	485	700	700	700				
7031	Training	1,169	170	267	1,008	1,000	1,000	1,000				
7050	Operating Supplies	12,436	14,155	17,961	19,355	20,815	20,815	20,815				
7051	Chemicals	78,192	77,578	93,615	140,652	81,000	200,500	283,610				
7052	Laboratory Analysis	18,355	21,626	25,861	29,555	30,000	30,000	30,000				
7100	Utilities / Phone / WiFi	113,332	99,604	110,918	121,049	95,000	125,000	130,000				
7200	Equip/Bldg Maintenance	48,469	25,654	38,921	85,216	60,000	85,000	156,000				
7204	Vehicle Maintenance	553	2,220	1,998	1,695	2,000	2,000	2,000				
7205	Sewer Maintenance	11,828	24,518	27,698	52,412	50,453	64,000	100,000				

7206	Plant Maintenance	48,798	22,370	25,190	38,202	25,300	38,000	67,500
7207	Lift Station Maintenance	11,343	20,095	7,155	40,134	25,000	20,000	67,500
7250	Gasoline	5,648	4,236	4,689	6,160	5,000	6,000	6,000
7251	Tipping Fees Sludge	48,745	53,932	45,982	56,006	43,000	60,000	60,000
7248	Generator	4,914						
7952	Hach Probe Service		15,916					
7998	Miscellaneous	53,321	5,485	2,868	1,509			
9000	BRFF Funds Released	-	52,277	52,389	55,670	30,779	58,674	58,674
	Total Operations Expense	\$ 487,076	\$ 463,959	\$ 472,185	\$ 663,022	\$ 486,847	\$ 743,589	\$ 1,023,074
7901	Loan Repayment	40,168	35,381	37,822	42,843	88,927	88,927	88,927
7908	Capital Improvements	12,538						
7291	CIP Budget Funding							177,326
	Total Capital Expense	\$ 52,706	\$ 35,381	\$ 37,822	\$ 42,843	\$ 88,927	\$ 88,927	\$ 266,253
	Total Sewer	\$ 799,474	\$ 750,301	\$ 484,734	\$ 700,378	\$ 575,774	\$ 832,516	\$ 1,289,327
7299	Reimbursement to General Fund			\$ 156,166	\$ 171,935	\$ 230,967	\$ 230,967	\$ 245,376
7291	Reimbursement to Water Fund			\$ 97,402	\$ 99,217	\$ 104,447	\$ 104,447	\$ 141,407
7099	Depreciation			\$ 548,062	\$ 555,112			
	Total Budget Sewer Fund			\$ 1,286,364	\$ 1,526,643	\$ 911,188	\$ 1,167,930	\$ 1,676,110
	SEWER FUND NET GAIN (LOSS)	\$ (53,426)	\$ 23,754	\$ (377,363)	\$ (680,743)	\$ -	\$ -	\$ -

TOWN OF SNOW HILL BUDGETED EMPLOYEE POSITIONS FY'2024

Division	Position	Last Name	First Name	Full/Part
Council 1011	Mayor	Pruitt	Michael	Part Time
Council 1011	Councilmember	Hall	Jenny	Part Time
Council 1011	Councilmember	Blake	Regina	Part Time
Council 1011	Councilmember	Simpson	Janet	Part Time
Fin/Admin 1039	Town Manager	Pollitt	Rick	Full Time
Fin/Admin 1039	Econ Dev Director	McAllister	Lori	Full Time
Fin/Admin 1039	Code Official	Sullivan	Martin	Full Time
Fin/Admin 1039	Account Clerk	Watson	Connie	Full Time
Fin/Admin 1039	Finance Manager	Hamstead	Lounell	Full Time
Fin/Admin 1039	Executive Administrator	Sullivan	Carol	Full Time
Fin/Admin 1039	Grant Administrator	Rankin	John	Part Time
Fin/Admin 1039	Communications Ofcr*	Jeffra	Jerry	Full Time
Police 1112	Police Chief	McGee	Andrew	Full Time
Police 1112	First Class Patrolman	Collins	Ryan	Full Time
Police 1112	First Class Patrolman	open	open	Full Time
Police 1112	Lieutenant	Burnett	Bob	Full Time
Police 1112	Corporal	Barnes	Kenneth	Full Time
Police 1112	Sergeant	Townsend	Mark	Full Time
Police 1112	Corporal	Brown	Rudell	Full Time
Police 1112	Patrolman	Baylous	Tyler	Full Time
Police 1112	Police Officer	Mauk	Hunter	Part Time
Streets 1252	Public Works Director	Barfield	Randy	Full Time
Streets 1252	Crew Leader	Maldonado Ortiz	Dylan	Full Time
Streets 1252	Maintenance Tech I	Purnell	Korry	Full Time
Streets 1252	Maintenance Tech II	Johnson	Clement	Full Time
Streets 1252	Maintenance Tech II	Bratten	Derrick	Full Time
Streets 1252	Maintenance Tech II	open	open	Full Time
Streets 1252	Maintenance Tech IV	Ayres	Mark	Full Time
Streets 1252	Maintenance Tech I	Showell	Jerry	Part Time
Streets 1252	General Laborer*	Baine	Leontaye	Part Time
Museum 1815	Museum Director	Byrd	Cynthia	Full Time
Museum 1815	Museum assistant	Sadakbaeva	Svetlana	Part Time
Museum 1815	Museum assistant	Hudson	Sandra	Part Time
Water 1231	Water/WW Superintendent	Harrison	Russ	Full Time
Water 1231	Water/WW Operator	open	open	Full Time
Water 1231	Water/WW Operator			Full Time
Water 1231	W/WW Operator Trainee	Ward	Joshua	Full Time
	SUMMARY	Full Time	Part Time	Total
	Council 1011	-	4	4
	Finance/Admin1039	6	2	8
	Police 1112	8	1	9
	Streets 1252	7	2	9
	Museum 1815	1	2	3
	Water 1231	4	0	4
	Total All Positions	26	11	37

Proposed*

Proposed*

Proposed*

Capital Improvement Budget

3/23/2023

Revenues - GF

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Proposed Budget	2025 Plans	2026 Plans	2027 Plans	2028 Plans
4000 Transfer From GF (Prior Years Savings)			800,000	164,466		\$ 300,000				
County Grant						TBD				
Grants-Other (Open Space Grant)										
County Grant Transfer - BES				100,000						
MIHAA Grant- BES Hull				29,715						
Riverwalk Grant				10,000						
Bikeways Grant-County & TCC				47,915	150,000	50,000				
Byrd Park Flood Study Grant				40,163	7,088					
ARPA Funding -BES				295,768	14,482					
ARPA Funding-Sturgis				130,644	6,579					
ARPA-Business Grants				100,000						
ARPA-Fire Dept Apparatus				75,000		25,000				
ARPA-Police Doors						3,500				
ARPA-PW Trailer					7,895					
GF Current Budget Appropriation				20,000		13,000				
	\$	\$	\$ 800,000	\$ 818,671	\$ 381,044	\$ 552,995	\$	\$	\$	\$

Expenditures - General Fund

Admin-Public Buildings/Proje

1801 Bank \$1 Project			6,180	2,960	65,000					
1806 PNC			4,935	215	65,000					
1821 Software Update & Equipment					100,000					
ARPA Funded Business Grants						100,000				
Watching Funds for Grants										

Police

1811 Police Building Rehab			6,276							
1812 Police Car Leases				14,525	35,040	45,000	45,000	45,000	33,750	33,570
Police Doors						3,500				

Fire Dept

Breathing Apparatus					75,000	25,000				
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Public Works-Streets

1832 Truck #1			37,000							
1834 Boom Lift			27,870							
1835 Skid Steer			50,112							
1836 Chipper					52,426					
1837 Catherine Lane			2,690							
1838 Street Sweeper Lease				38,295	38,295	38,295	38,295	38,295		
1839 Truck #2				7,189	7,189	7,189	7,189	7,189	7,189	
1840 Truck #3				8,436	8,436	8,436	8,436	8,436	8,436	
1841 Dump Truck				41,700	41,700	41,700	41,700	41,700	41,700	
1842 Utility Trailer and Power Washer			46,150	10,573	7,895					
1845 Street Paving				59,894	150,000	50,000				
1846 Bikeways				16,949						
1847 Equipment										

Parks & Recreation

1805 Gateway-Sturgis Walkway			25,000							
1808 Sturgis Park			13,332	266,286						
Byrd Park Basket Ball Courts						TBD				
Land Acquisition by HF										

Public Drainage

Byrd Park Flooding Study				42,525	7,088					
Byrd Park Flooding Remediation						98,742				

BES		376,955	100,000	6668	26,667	26,667	26,667
1803	CP Equipment/ Work						
1804	County Loan						
		\$ -	\$ 219,545	\$ 919,178	\$ 653,068	\$ 480,615	\$ 117,742
		\$ -	\$ 580,455	\$ 469,948	\$ 197,925	\$ 270,305	\$ (162,011)
	TOTAL GENERAL FUND			123,017	(44,269)	119,987	(222,248)
Revenues - Water							
Public Water							
4073	County Aerator Grant	35,000					
4075	Purnell St Water Grant		396,465				
	Purnell St Water Loan		193,233				
	Purnell St Water Loan Forgiveness		193,233				
4102	Arpa Funding-Purnell		102,181				
	WA Current Budget Appropriation			62,344			
		\$ -	\$ -	\$ 35,000	\$ 885,072	\$ 62,344	\$ -
Expenditures - Water							
Public Water							
Purnell St Reconstruct-WA		839,569					
Water		12,180	10,680				
		\$ -	\$ -	\$ 851,749	\$ 10,680	\$ -	\$ -
	TOTAL Water Fund	\$ -	\$ 35,000	\$ 60,323	\$ 119,987	\$ 119,987	\$ 119,987
Revenues - Sewer							
Public Sewer							
	Transfer From Operating Sewer	1,000,000					
	County I & I Study		50,000				
	Equipment		75,248	4,752			
	Arpa Funding Probes		665,550				
	ARPA Funding-Purnell SE		503,700				
	Market St Sleeve Grant						
	SE Current Budget Appropriation			177,326			
		\$ -	\$ 1,000,000	\$ 125,248	\$ 1,174,002	\$ 177,326	\$ -
Expenditures - Sewer							
Public Sewer							
1854	Update Wells	794					
1856	Truck		10,500				
1861	Market St Sleeve		503,700				
1862	I & I Study	2,260	22,579	50,000			
1860	Coulbourne Well Generator		1,034				
1863	Duke's Root Control		10,452				
1864	Probes & Equipment		75,248	153,744	250,000		
1865	Purnell St-Sewer		665,550				
1866	Pipe Hunter Lease		34,022				
	WA System Replacement			34,022			
		\$ -	\$ 80,529	\$ 109,313	\$ 1,417,516	\$ 784,022	\$ 34,022
	TOTAL Sewer Fund	\$ -	\$ 919,471	\$ 935,405	\$ 691,891	\$ 85,195	\$ (16,871)

ARPA 2-22-23
Funds into CIP

GF

Sturgis Riverwalk	\$ 137,223
Business Grants	\$ 100,000
Fire Dept	\$ 100,000
BES	\$ 310,250
Public Works Equip	\$ 7,895
Police Doors	\$ 3,500
Purnell Water	\$ 102,141
Purnell Sewer	\$ 665,550
Probes	\$ 80,000

Water

Sewer

ARPA

Funds into Operating GF

PW Mower	\$ 12,149
PW Plow	\$ 4,800

allocated and spent

\$ 1,523,508

ARPA Funds Received available

\$ 2,020,251

Purnell as Needed

\$ 496,743

Bikeways originally \$199,570

\$

Sturgis originally \$50,000

\$