



BUDGET ORDINANCE FISCAL YEAR 2018-2019

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE TOWN OF ROBBINS FOR FISCAL YEAR 2018-2019.

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS) requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Robbins Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for the Town of Robbins for the 2018-2019 Fiscal year,

NOW, THEREFORE BE IT ORDAINED AND ESTABLISHED by the Commissioners of the Town of Robbins, in its Regular Business Meeting assembled this 14th day of June, 2018 as follows:

Section 1. General Fund Revenues: It is estimated that the following revenues will be available in the General Fund for this fiscal year beginning July 1, 2018 and ending June 30, 2019:

Fund	Amount
Ad Valorem Tax Revenue	\$371,460.00
Ad Valorem Fire District Tax Revenue	\$286,579.00
Motor Vehicle Fee Revenue	\$16,000.00
Local Option Sales Tax Revenue	\$283,000.00
Unrestricted Intergovernmental Revenue	\$115,100.00
Restricted Intergovernmental Revenue	\$35,400.00
Trash Collection Revenue	\$74,000.00
Other Revenue	\$0.00
Investment Earnings	\$5,000.00
NC DMV Revenue	\$46,000.00
Fund Balance Appropriated	\$3,929.00
Economic Development Reserve Appropriated	\$6,000.00
Total Revenue	\$1,242,468.00

Section 2. General Fund Expenditures: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town.

Department	Amount
Governing Body	\$18,854.00
Administration	\$184,884.00
Election	\$0.00
DMV	\$53,014.00

Library	\$18,400.00
Moore County Collections	\$12,000.00
Legal Services	\$31,000.00
Public Building	\$0.00
Police	\$353,245.00
Fire	\$246,200.00
Recreation	\$3,050.00
Street	\$139,066.00
Powell	\$35,400.00
Sanitation	\$55,000.00
Cemetery	\$500.00
Memberships	\$2,500.00
Debt Service	\$89,355.00
Total Expenditures	\$1,242,468.00

Section 3. Enterprise Fund Revenues: It is estimated that the following revenues will be available in the Enterprise Fund Account:

Fund	Amount
Water Charges	\$438,000.00
Sewer Charges	\$307,000.00
Other Revenue	\$26,450
Retained Earnings Appropriated	\$0
Total Revenue	\$771,450

Section 4. Enterprise Fund Expenditures: The following amounts are hereby appropriated in the Town of Robbins Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

Fund	Amount
Debt Service	\$98,438.00
Water	\$364,166.00
Wastewater	\$308,846.00
Total Expenditures	\$771,450

Section 5. Ad Valorem Tax Levy: There is hereby levied a tax rate at the rate of sixty-four cents (\$0.62) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2018, for the purpose of raising the revenue listed as "ad Valorem Tax Revenue" in Section 1 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$59,560,000.00 and an estimated rate of collection of 98.0% for real and personal property and motor vehicles.

Section 6. Motor Vehicle Fee: There is hereby levied a fee of ten dollars (\$10.00) for each vehicle in within the Town of Robbins, as authorized by North Carolina General Statute 20-97, for the purpose of raising the revenue listed as "Motor Vehicle Fee Revenue" in Section 1 of this ordinance. Under North Carolina General Statute 20-97, five dollars (\$5.00) is available for any lawful purpose and the remainder is to be spent on street and transportation improvements, as defined by state statute.

Section 7. Enterprise Fund Expenditures: The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

- May transfer amounts between line item expenditures within a department without limitation and without a report being required.

- May transfer amounts up to \$10,000.00 between departments, including contingency appropriations, within the same fund. Must make an official report on such transfers at the next regular meeting of the Town Commissioners.
- May not transfer any amounts between funds, except as approved by the Board of Commissioners, in the Budget Ordinance as amended.

Section 8. Contracting Limitations: The Town Manger or designee is hereby authorized to execute the necessary agreements with funds included in the Budget Ordinance for the following purposes:

- Purchase of apparatus, supplies, and materials where formal bids are not required by law;
- Leases of normal and routine business equipment;
- Construction or repair work where formal bids are not required by law;
- Consultant, professional, or maintenance service agreements up to an anticipated contract amount of \$25,000.00
- Agreements for acceptance of Local, State, and Federal grant funds; and
- Grant agreements with public and non-public agencies.

Section 9. Other Matters: Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Finance Director to be kept on file by them for direction in the disbursement of funds.

Section 10. Fee Schedule: The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the Town of Robbins goods, services or other functions provided by town personnel, equipment, including consultation and such actives; and, is hereby approved.

Section 11. Invalid or Unconstitutional Portions of This Ordinance: Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

Section 12. Effective Date: This Ordinance shall be and the same hereby is effective for the period beginning July 1, 2018 and ending June 30, 2019.

Adopted this Fourteenth Day of June, 2018.

Lonnie B. English, Mayor

ATTEST:

Debbie Daggett, Town Clerk



To: Robbins Board of Commissioners

From: David Lambert, Town Manger

RE: 2018-19 Budget

DATE: 6/1 /2018

I am pleased to present to you Town of Robbins 2018-19 Budget. The budget for both the General Fund and Enterprise totals \$2,013,608.00. It is a reasonable and balanced budget that reflects the council's commitment to community development, employee retention, and efficient operations while also meeting legal mandates that ensure financial stability and integrity

Revenues

General Fund:

The General Fund is used to account for resources which are not required legally or by sound financial management to be accounted for in another fund. The FY 18-19 General Fund Budget is balanced with a property tax rate of \$0.64 per \$100 valuation. The rate will provide approximately in real, personal, and motor vehicle property tax revenues based on an anticipated collection rate of 98.6%. This is a two-cent increase over last year and corrects the overestimation in vehicle tax revenue that prompted the tax decrease in 2015-16. A tax increase of two cents would mean the average homeowner would pay \$11.68 more annually than they did last year. This budget includes a vehicle fee under G.S. 20-97. Under this statute \$5 of this fund may be used for any lawful purpose, but the remainder may be spent toward the repair, improvement, and maintenance of municipal roads.

In addition to the above tax revenues, the Town of Robbins receives a Fire District tax revenues, State shared revenues, State road maintenance funds, sales tax revenues, permit fee revenues, investment returns and grant funding which compiles the balance of our revenues. We have seen a decrease in DMV Revenues this year as it underwent significant transition. We anticipate similar projections for the upcoming year. However, we are now capturing DMV Notary that we were not in previous years. This amounts to an increase of around \$14,000.

This budget uses \$3,929.00 of the general fund balance to pay for reoccurring expenses.

Information about tax rates and trends are provided in Appendix A.

Enterprise Fund:

Rates:

Utility rates see little change this year. Base rates remain the same, but annual upward adjustments were made to the consumption rates for water and sewer. Last year the Town of Robbins increased revenues for the sewer system by increasing user fees to 20%. At that time the fees collected for water and sewer services did not cover the combined operational expenses. Water studies from the NC Rural Water Association was that we needed a 60% increase to meet the needs. Our plan is to adjust the rates incrementally each year to account for any overages or shortages that we may encounter. This year there is a total increase of 5% (1% in water and 4% in sewer), but the base

rates remained the same. We did see an extra cost increase in trash collection. We will probably bid out this contract next year.

These rate increases are essential for not only maintaining a quality and up-to-date water and sewer program, but also for preserving General Fund dollars. Last year was the first year that general fund dollars were not used to supplement operational costs in the enterprise budget. To ensure equity and promote accountability the town is working to make sure that the Enterprise system more self-sustaining. To reach this goal we must better identify expenses.

The Enterprise systems should operate like a business and should not operate at a loss. In 2016-17 and in 2015-16 year expenditures exceeded revenues. We believe in 2017-18 we will have avoided this issue as a result of the rate increases. Including depreciation, the reduction was over \$172,000. Unlike in previous years, critical expenses were included in the cost of operating in the enterprise fund (these included critical staff positions and software costs.)

Please see Appendix C for our the 2018 Fee Schedule.

Fund Balance Information

At the conclusion of every budget year any unused funds are put into the fund balance (either General or Enterprise). Only 5 of the last 10 years has there been any funds left to put in the fund balance and we have had to use them for operational costs.

The Town uses fund balance for emergencies and other unplanned expense—like economic incentive packages. We also used enterprise fund balance for some public works improvements in 2017. These are one-time use funds and once they are spent, it is gone. We cannot rely on fund balance fund to pay reoccurring expenses.

We are required to keep 8% of our operational budget in fund balance according to state law. However, this is a broad rule and in a small town like Robbins we need a greater percentage to be safe. For example, a blower at the waste water treatment plant costs the same for every municipality, but the percentage of the fund balance it requires to purchase would be greater for Robbins. *The Town of Robbins currently has about 40% in their fund balance.*

The Fund Balance is also limited by restricted funds. For example, unused Powell Bill Funds, Grant Funds that stretch over multiple years, Fire Department Reserve Fund (and even a portion of this is further restricted for loan payments) and Economic Development Reserve Fund are all restricted funds.

Fund Balance Status				
	Audited FYE 2015	Audited FYE 2016	Audited FYE 2017	Estimated FYE 2018
Total Fund Balance - General Fund	\$ 849,275.00	\$ 823,704.00	\$ 679,843.00	\$ 638,848.00
Restricted:				
Streets- Powell Bill	\$ 52,281.00	\$ 31,003.00	\$ 49,893.00	\$ 81,253.00
Committed & Assigned:				
Fire Dept. Capital Reserve	\$ 115,720.00	\$ 155,720.00	\$ 90,633.00	\$ 90,633.00
Economic Development Reserve Fund			\$ 3,870.00	\$ 21,519.00
DEPOT				\$ 2,643.00
Appropriated Fund Balance for Next Year	\$ 13,254.00	\$ 2,100.00	\$ 11,740.00	\$ -

Unassigned:

\$ 625,020.00

\$ 634,881.00

\$ 523,707.00

\$ 442,800.00

Expenditures:

The General Fund expenditures include all costs other than salaries, benefits, and capital costs. Debt service costs on long-term financial obligations are included in operating costs. We have attached a long term schedule of debt as appendix B.

Highlighted Explanations

General Changes:

The budget does reflect some general increases in costs. A number of line items (and service costs) increased this year—Specifically, insurance premiums and contracted trash pick-up costs. Cost of maintenance and repair of items have increased substantially. For Enterprise expenses, the Wooten Company provided data that maintenance and repair costs increased by 30% in 2016 alone. This appears to be consistent with our cost estimates in Robbins. We also are capturing the cost of accepting credit cards and distributing that cost across departments, as appropriate.

To balance these costs we made a few adjustments. We decreased the amount of General Fund dollars allocated to the Economic Development Line Item, eliminated a line item for updating the Unified Development Ordinance, and expenditures for Harvest Fest.

Departmental Funding Changes over FY 17-18	
Decreases	Increases
You will see overall decreases in departmental spending over FY 17-18 in the following Departments:	Very moderate Increases were found over FY 17-18 in the following Departments:
<ul style="list-style-type: none"> - Administration - Election - DMV - Police - Streets - Cemetery 	<ul style="list-style-type: none"> - Governing Body - Library - Legal Professional Services - Recreation - Sanitation - Memberships - Fire (Robbins to maintain dollar amount from last year—Moore County increased contribution) <p>** These increases were modest and generally related to increased contract and personnel costs.</p>

Given these cost increases and the decreases in revenue (from the vehicle taxes) and other sources, we will not be able to address some of the recent goals of the Board. We have not allocated any funds for expansion of service on the Spies Road Line, Replacement of dated meters, numerous capital and building needs.

Personnel Changes:

The FY 18-19 General Fund Budget recommends funding 16 full-time employees, and 9-part time employees (with varying hours ranging from 8 to 19 hours/week), and continuation of the fire-rescue pay-per-call program through FEMA grant money for two months. The Fire Department has standards they are asked to meet in order to keep in line with county funding standards. This includes an

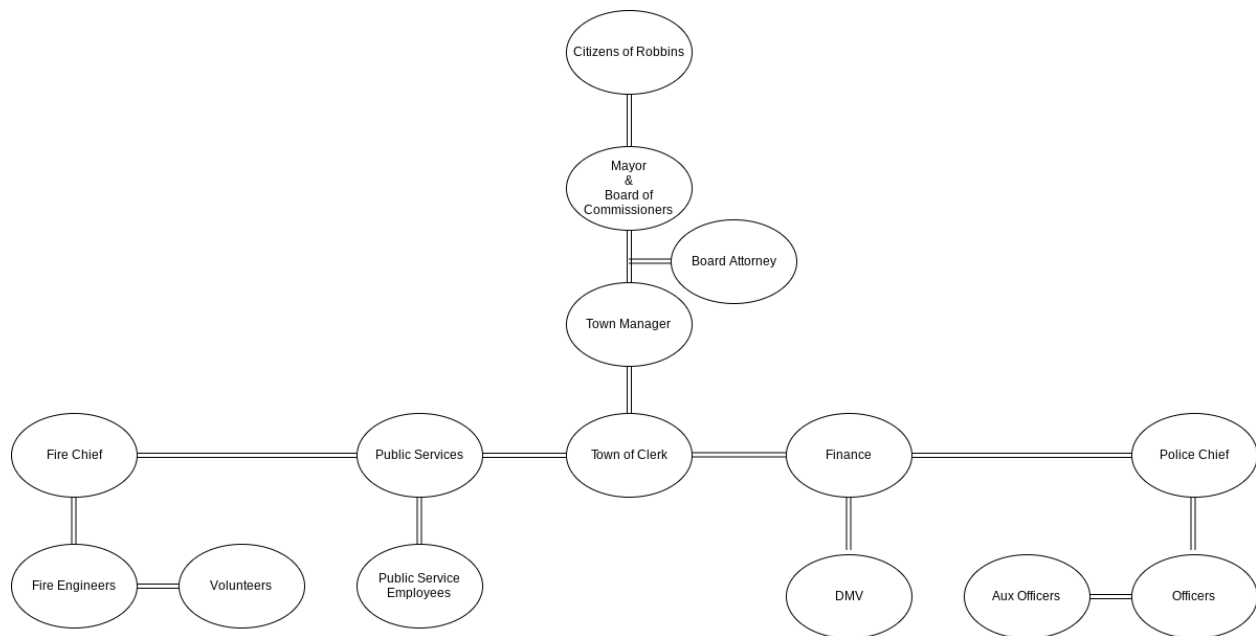
additional amount for personnel. They had difficulty attracting people for this position and we have altered pay scales to make the position more attractive.

In July 2017 the Town changed insurance companies to FirstCarolina Care Insurance. This year they changed the plans significantly and decreased coverage. We have made some adjustments to keep health coverage comparable to other municipalities in the area. Dental, Vision, life, insurance rates from the NC League of Municipalities reflect no increase for FY 2018-19. The Workman's compensation rates did increase, but the cost distribution across departments was updated to effect current needs.

Robbins remains the only municipality to not contribute to a 401K for employees other than law enforcement officers where the town must match 5% as required by state statute.

Personnel changes in the budget include a few notable changes:

- Eliminated a FTE position in DMV creating a savings in salary, FICA, Retirement, and Insurance. We will instead reduce the position to a part-time position. We had a few minor upward adjustments for other employees to take on additional responsibilities.
- Eliminated a FTE position in the Public Services Division. This division is currently allocated 6 positions to cover all water, sewer, grounds, meter reading, and maintenance needs. To become more efficient and responsive to services we would actually need to increase the number of employees in this department. However, given the Budget constraints this year we have elected not to fill a vacant FTE position. Instead we will fill the position with a part-time employee to create the same savings as above. We will want to reinstate this position next year.



Fire Department

The Fire Commission funds both county and municipal fire departments. Allotments for municipalities like Robbins are funded based on a formula that includes call volume. Non-municipal fire departments (like HighFalls and Westmoore) get 100% of their funding from the county while Robbins is funded based on a proportion of in-town and out-of-town calls/population.

The county is not, however, currently funding the distribution formula at 100%. This year they are funding the formula at 88.84%

County Distribution:

FY 2016-17	FY 2017-18	Apparatus Allowance	Building Allowance	Operating Budget	Total Budget	Difference from PY
\$242,361	\$275,435	\$61,692	\$9,747	\$237,592	\$309,031	\$33,596

**Based on tax rate of .095 and an 88.84% funding rate.

County increased its FY 18-19 disbursement to Robbins this year by \$33,596 over the prior year. Similar increases occurred from FY 17-18.. This also means that the proposed municipal match for Robbins is supposed to also increase.

Robbins will receive a total of \$286,579 for FY 18-19. This will include \$237,952 in operational funding, \$9,747 in building allowance, and \$39,240 from our Apparatus allowance.

County and Town Reserve Balance:

There are different reserve accounts for the fire department. One reserve is kept in Robbins and the other two reserve accounts are kept with the County. The fire reserve in Robbins has very little limitation on what these funds can be used for. Much of this reserve comes from unused fire department operational expenses. The County, however, keeps two reserve accounts for Robbins. One is for Apparatus' and the other is for Building needs. These funds must be used for specific purposes and Robbins must seek approval from the commission to use these funds.

- Robbins Reserve Balance (as of 6/1/17) \$90,633.22.
 - \$33,633.22 of this amount is reserved to cover Fire Station Building Loan.
- County Apparatus Reserve Balance \$88,606
 - This includes \$22,812.00 that is paid into the reserve account this year. This represents the balance from the allowance and loan payment for Fire Engine #113.
- County Building Reserve Balance: \$0

The Town's match to the county's fire funds is approximately \$27,961 or 9.76%.

<p>Explanation of Contribution:</p> <p>Total Operational Cost (238,300.00)- FEMA grant (\$8,000.00) not subject to split= Adjusted Operational (\$230,300.00)</p> <p>Total County Operational Allowance (\$237,592)- Adjusted Operational (\$230,300.00) = County Overages (\$7,292.00)</p> <p>Building Loan Payment (\$45,000.00)- County allocation for Buildings (\$9,747.00) - County Overages (\$7292.00) = Town Contribution. (\$27,961.00)</p>
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Police Department and Code Enforcement

We did see some general decreases in the police department budget. This was largely due to two former police officers aging out of the police officer separation allowance. It is important to note, that we do not currently pay into a LEO separation allowance revocable Trust. This would allow the Town to set aside money every year to cover police separation expenses. Our practice has been to work them in the budget every year, but this can fluctuate significantly depending on the number of retirements. The cost of retirements will increase in the coming years and it is advisable to start preparing now for these expenses.

Public Services

We are working to strategically address capital and large repair and maintenance needs. We have reduced the staff this year by removing a FTE position to part-time. We are doing this to address this years budget needs. We plan to reinstate this position to Full time next year, if possible.

Other Departments

- DMV expenditures are currently being better captured. In previous years only one DMV salary was captured.
- Library R/M line item was increased due to more repairs being needed due to the age of the building. The building is in great shape, but it is showing some signs of wear and tear that will slightly increase the maintenance costs.
- Legal services are increased by \$6,000.00 for a total of \$31,000.00 in FY 2018-19. The law firm is getting Robbins rates in line with the firm's fee schedule. They are increased slightly this year and once again next year. The Board wants to undertake a comprehensive review of the Unified Development Ordinance. We did not set aside specific funds for this purpose, but we may be able to accomplish some of this work.
- Cemetery expenses are increased slightly for a few cosmetic upgrades.

Capital Improvements:

Robbins also has a number of upcoming capital improvement needs. The Council has previously operated under a "pay-as-you-go" practice for capital improvements.

We have developed an in-house preliminary capital improvement plan that forecasts costs of needs for the town. Immediate capital improvements include replacement of street equipment, replacement of town vehicles and police cars, numerous improvements to the WWTP operations, improvements and property security at Water Treatment Plant facility, Reservoir spillway improvements, Town Hall Roof, Renovation of police department, and downtown revitalization projects. Cost assessments for all of these improvements have begun, but are not yet complete.

Given the extent of our capital needs and the economic condition of our region, I recommend that we pursue installment financing to pay for essential capital improvement where a security interest can be taken in the item being purchased. Robbins can enter into an agreement with a lending institution and use the property involved or the equipment provided as collateral for repayment. Since some of our capital projects include the construction or repair of fixtures on real property Local Government Council approval would be required.

Please see Appendix D for a list of capital needs funded and possible future needs in FY 18-19 and thereafter.

Conclusion:

As required by North Carolina General Statutes, the proposed Budget is balanced, with total revenues equal to total expenditures. I have presented a budget that recommends an ad valorem rate of \$0.64 per \$100 valuation for the General Fund, representing a two cent change in the Town tax rate.

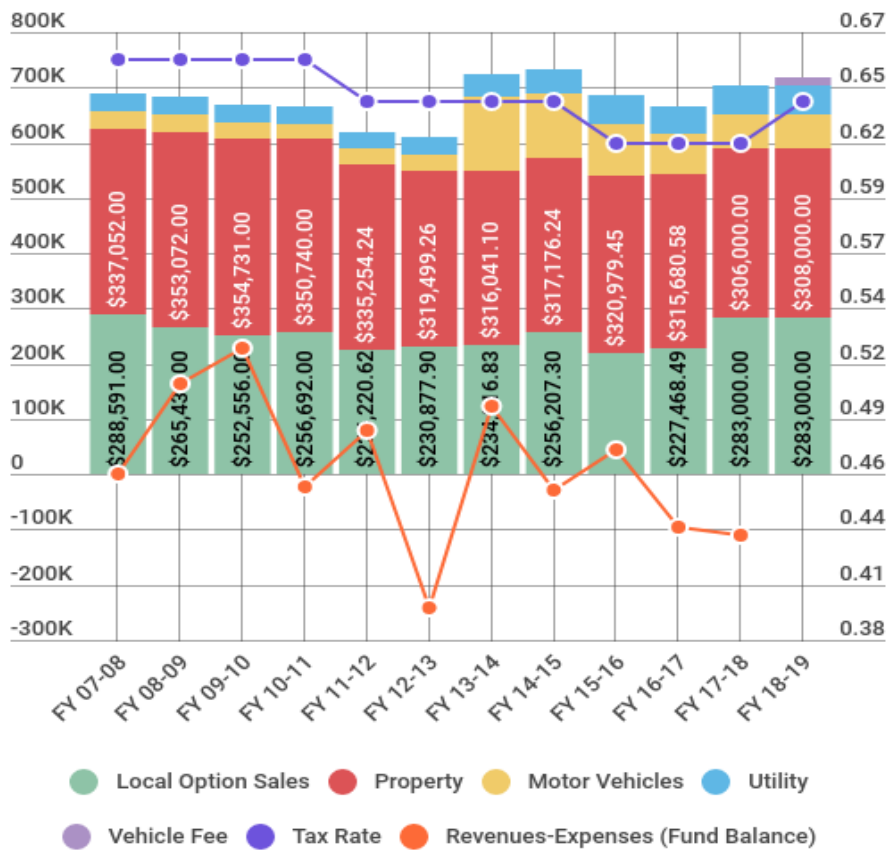
The North Carolina General Statutes specify that the budget ordinance and tax rate be adopted by July 1, 2017. Also, General Statute 159-12 (B) requires the Town's governing body to hold a public hearing on the budget prior to adoption, which is scheduled for June 14, 2018 at 6:00 PM

I would like to thank Kim Williams, our finance director, and our Department Heads for their efforts in the development of this 2018-19 budget. We look forward to continuing to provide thoughtful services to the citizens of Robbins while also investing in our infrastructure.

Appendix A: Tax Rate Discussions

The following chart breaks down the largest revenues sources for the last 10 years by category and displays the amount of fund balance spending each year. The purple line at the top represents the tax rate. The Orange line represents the amount of Revenues – Expenditures.

When looking at this chart we see several patterns. First, we see that the only time revenue consistently exceeded expenditures was when the tax rate was at 64 cents per \$100 valuation. We also notice a significant fund balance depletion each year after we reduced taxes. One of the most important distinctions is found in the vehicle tax revenue. When the DMV offices began collecting taxes Moore County “placed” vehicles in Robbins if they did not know the exact location of the vehicle (Yellow Bar Graph). This resulted in Robbins collecting taxes on a few vehicles that did not actually belong in Robbins. Moore County told us that they had notified Town Staff at the time that these increases were temporary, and that Robbins should not rely on this as a trend. We can see these funds have steadily decreased as people have appealed these decisions.



Tax Rate Background:

The Town of Robbins has decreased the town’s tax rate twice within the last 10 years. In 2010 the rate was 66 cents per \$100 valuation. In 2012 it dropped two cents and it was reduced once again by two cents in 2016 resulting in our 2018 tax rate of 62 cents per \$100 valuation. The Board has had a long-standing goal of reducing the tax burden for property owners. The goal is a very good one and the point is to make Robbins more attractive for investment. Robbins has the highest tax rate in Moore County and the commissioners were concerned that we stood out in that regard compared to

our Moore County neighbors. Robbins does have the highest tax rate in Moore County. However, Moore County is a very diverse and significant differences exist between southern and northern Moore County.

Tax Rate Comparison:

Tax Rate Comparison Based on Similarly Situated Communities in Neighboring Counties (Full Chart in Attachments)						
Rank	County/Municipality	County.	Tier	Municipal Rate	Combined Rate	Difference
6	Pinebluff	Moore	Tier 3	0.39	0.885	-.23
15	Vass	Moore	Tier 3	0.5	0.995	-.12
16	Seagrove	Randolph	Tier 2	0.4	1.0525	-.0625
17	Pittsboro	Chatham	Tier 2	0.4333	1.0614	-.00536
21	Robbins	Moore	Tier 3	0.62	1.115	0
22	Siler City	Chatham	Tier 3	0.51	1.1381	.0231
24	Mt. Gilead	Montgomery	Tier 1	0.57	1.19	.075
25	Star	Montgomery	Tier 1	0.61	1.23	.115
27	Candor	Montgomery	Tier 1	0.65	1.27	.155
31	Liberty	Randolph	Tier 2	0.64	1.2925	.1775

**Includes Moore County ALS Tax.

When Robbins compares itself to more similarly situated communities we find that the overall tax burden for Robbins citizens is less than what might be expected. While Robbins does have the highest tax rate in Moore County it has some of the cheapest land values. Those other Moore County towns that have land value more than Robbins have smaller geographic area and assets.

We routinely discuss the differences in the Tier System. Tier three communities generally have lower tax rate because they can offset tax expense with the economic value possess.

Robbins will receive \$5,956.00 for every one cent. Pinehurst will receive \$343,441.50. **The entire Robbins' \$1.2M budget (including all revenue sources (State, permitting, fees, etc.) could be funded from just 3.5 cents of property taxes based on Pinehurst's valuation.** Put another way, ONE cent of Pinehurst produces the same amount of money as Robbins' ENTIRE .64 cent tax rate. Instead, based on Robbins' valuations it takes (as proposed) .64 cents to make up 30% of our total revenues. One cent of the tax rate pays for the equivalent of one month's power bill for the waste water treatment plant. It accounts for half of the entire economic development budget.

Estimated Valuations for Fiscal Year 2018-2019

ONE CENT EQUALS		
Town of Aberdeen	851,083,000	\$ 85,108.30
Town of Cameron	18,060,500	\$ 1,806.05
Town of Carthage	238,540,000	\$ 23,854.00
Village of Foxfire	164,255,000	\$ 16,425.50
Town of Pinebluff	109,608,000	\$ 10,960.80
Village of Pinehurst	3,434,415,000	\$ 343,441.50
Town of Robbins	59,560,000	\$ 5,956.00
Town of Southern Pines	2,435,289,000	\$ 243,528.90
Town of Taylortown	113,350,000	\$ 11,335.00
Town of Vass	78,310,000	\$ 7,831.00
Village of Whispering Pines	531,987,000	\$ 53,198.70

Effects on Citizens:

There are 681 properties listed within the city limits of Robbins. The average property value in Robbins is \$64,852, but the average residential home value in Robbins is \$58,304. The average residential property pays approximately \$650.00 of property taxes annually, based on the overall \$1.115 tax rate. A tax increase of two cents to an overall rate of 1.135 (County, Robbins, ALS) would mean the average citizen would pay \$11.68 more annually.

Appendix B: Debt Schedule

Loan Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
ENTERPRISE OWED												
Sewer:												
NC DEQ- DWI	\$65,701.83	\$64,413.57	\$64,413.57	\$61,837.03	\$60,548.75	\$59,260.47	\$57,972.21	\$56,683.54	\$55,395.67	\$54,107.39	\$52,819.13	\$ -
Subtotal	\$65,701.83	\$64,413.57	\$64,413.57	\$61,837.03	\$60,548.75	\$59,260.47	\$57,972.21	\$56,683.54	\$55,395.67	\$54,107.39	\$52,819.13	\$ -
Water:												
NC DEQ- DWT	\$ 8,496.00	\$ 8,493.00										
CDBG-Urgent Need	\$24,338.00	\$ 24,338.00	\$ 24,338.00	\$ 24,338.00	\$24,268.00	\$10,000.00	\$ 5,000.00	** Need to Update	48,678.00			
Subtotal	\$32,834.00	\$32,831.00	\$24,338.00	\$24,338.00	\$24,268.00	\$10,000.00	\$ 5,000.00					
Combined Total	\$98,535.83	\$97,244.57	\$88,751.57	\$86,175.03	\$84,816.75	\$69,260.47	\$62,972.21	\$56,683.54	\$55,395.67	\$54,107.39	\$52,819.13	\$ -
GENERAL FUND OWED												
Fire Station:												
USDA Loan 97-02	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00	\$33,364.00
USDA Loan 97-04	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00	\$11,813.00
Engine 113	\$38,880.00	\$38,520.00	\$38,160.00	\$37,800.00	\$37,440.00	\$37,080.00	\$36,720.00	\$36,360.00	\$36,000.00			
** County will cover cost of this payment according to formula- but funding percentage still increases each year												
County Match	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00	\$48,987.00
Sub Total:	\$35,070.00	\$34,710.00	\$34,350.00	\$33,990.00	\$33,630.00	\$33,270.00	\$32,910.00	\$32,550.00	\$32,190.00	\$ (3,810.00)	\$ (3,810.00)	\$ (3,810.00)
Police Department:												
Dodge Charger	\$ 5,176.38	\$ 5,176.38	\$ 5,176.38	\$ 5,176.38								
Subtotal	\$ 5,176.38	\$ 5,176.38	\$ 5,176.38	\$ 5,176.38	\$ -	\$ -	\$ -					
Combined Total	\$40,246.38	\$39,886.38	\$39,526.38	\$39,166.38	\$33,630.00	\$33,270.00	\$32,910.00	\$32,550.00	\$32,190.00	\$ (3,810.00)	\$ (3,810.00)	\$ (3,810.00)

Appendix C: Fee Schedule



Fee Schedule

Revised July 2018

Utility Rates

IN-TOWN RATES

Gallons	Water	Gallons	Sewer
Availability Charge	\$20.40	Availability Charge	\$21.60
0 - 3000	\$ 4.50 /1,000 gallons	0 - 3000	\$ 6.40 /1,000 gallons
3001 - 6000	\$ 5.15 /1,000 gallons	3001 - 6000	\$ 7.00 /1,000 gallons
6001 - Over	\$ 6.40 /1,000 gallons	6001 - Over	\$ 8.20 /1,000 gallons

OUT-OF-TOWN RATES

Gallons	Water	Gallons	Sewer
		0 Gallons	\$ 40.80 Lift-Station Base
Availability Charge	\$40.80	Availability Charge	\$ 21.60
0 - 3000	\$ 9.10 /1,000 gallons	0 - 3000	\$ 9.10 /1,000 gallons
3001 - 6000	\$ 10.50 /1,000 gallons	3001 - 6000	\$ 10.50 /1,000 gallons
6001 - Over	\$ 12.80 /1,000 gallons	6001 - Over	\$ 12.80 /1,000 gallons

BULK WATER RATE

Gallons	Water
Availability Charge	\$31.00
0 - 3000	\$ 10.40 /1,000 gallons
3001 - 6000	\$ 8.50 /1,000 gallons
6001 - Over	\$ 7.40 /1,000 gallons

BULK SEWER RATE

Gallons	Sewer
Availability Charge	\$40.80
0 - 3000	\$ 9.00 /1,000 gallons
3001 - 6000	\$ 10.50 /1,000 gallons
6001 - Over	\$ 12.80 /1,000 gallons

A \$12.00/ 1,000 gallon surcharge is calculated if concentration exceeds the following:

BOD	>300 mg/l
TSS	>240 mg/l
TKN	>40 mg.l

All Bulk Sales Gallons determined by size of the tanker

Zoning Compliance Permit	
• Single/Two Family residential (additions/accessory)	\$35.00
• Single/2 family residential (New)	\$75.00
• A.G. Use/Gov. Use/Church	\$35.00
• Commercial, Office, Multifamily & Industrial	\$100.00
Application Filing Fees	
Minor Site Plan-Staff Review	\$75.00
Major Site Plan-Engineer Review	\$300.00
Minor Subdivision-Final Plat Review	\$75.00
Major Subdivision Construction Plan Review	\$350.00
Final Plat Review	\$100.00 + \$10/lot
Exempt Subdivision	\$50.00
Game Room License (Annual Fee)	\$50.00
Special Use/Special Exception/Appeal Interpretation/Variance Application	\$250.00
Conditional Use Permit, Rezoning, Text Amendment, Conditional Use Rezoning	\$400.00
Performance Bond or Security Proposal	\$400.00
Unified Development Plan (UDO)	\$15.00
Flood Certification Letter	Free
Sign Permit-Permanent Sign	\$35.00
Sign Permit-Temporary Sign	\$15.00
Copy/Fax Fees	
• B&W copies	\$1.00/FB+ .20/pg.
• Color Print Fee (when available)	\$1.00/FB + .30/pg.
• Bulk Color Print	Manager Approval

Pine Rest Cemetery Lots	
Application Fee: (Purchase, Burial, & Monument Installation)	\$25.00
• Regular Lots	
• In-Town	\$500.00 Each
• Out-Of-Town	\$1000.00 Each
• Cremation Plots	
• In -Town	\$300.00
• Out-Of-Town	\$600.00
Burial Fees-Regular	\$725.00 (+\$400 Rock Fee, if applicable.)
Burial Fees-Cremation	\$325.00
Rentals	
Park Rental (Millikan, Tracy Brown, Greenspace)	\$25.00/day Shelter (\$100 deposit) \$125.00/day Ballfield
General Information	
Property Tax	.64/\$100
Vehicle Fee	\$10.00

Garbage Rate			
In-Town Only		\$12.50/month	
Transaction Convenience Charge		\$2.00/transaction	
Utility Billing Fees			
Deposit Fee with Social Security Number		\$100.00	
Deposit Fee W/O Social Security Number		\$200.00	
Property/Equipment Damage		At cost	
Late Payment Fee		\$20.00	
Non-Payment Fee		\$25.00	
Meter Re-Read Fee		\$10.00	
Return Check Fee		\$25.00	
Broken Seal Tampering Fee		1 st Offence: \$100 2 nd Offence: \$200 Subsequent: \$500	
Meter Verification Request		\$35.00	
Other Fees			
<i>If a contractor is used to make repairs, part or all of any invoice may be subject to reimbursement to town.</i>			
Street Cut Repair Fee		\$350.00	
Vac Truck- Hourly Rate		\$300.00	
Backhoe- Hourly Rate		\$100.00	
Sewer Camera- Hourly Rate		\$100.00	
Line Stop Equipment- Hourly Rate		\$100.00	
Rodder/Jetter- Hourly Rate		\$50.00	
Tapping Machine- Hourly Rate		\$100.00	
Valve Exercise Machine- Hourly Rate		\$50.00	
Pneumatic Boring Tool-Hourly Rate		\$50.00	
Trailer Mounted Air Compressor-Hourly Rate		\$50.00	
Crane Truck- Hourly Rate		\$125.00	
Dump Truck-Hourly Rate		\$75.00	
Hydrant Flow Test		\$150.00	
Employee Labor- Hourly		\$30.00	
Employee Labor-Overtime Rate		\$45.00	
Tap Fees			
Water		Sewer	
3/4" Tap	\$1,950.00	3/4" Tap	\$2,300.00
1" Tap	\$2,075.00	1" Tap	\$2,300.00
All meters 2" and more will be billed at cost of materials and labor +25%. Prices below are typical prices.			
2" Tap	\$4,060.00	2" Tap	\$4,800.00
4" Tap	\$7,335.00	3" Tap	\$8,600.00

Appendix D: Capital Needs.

Town of Robbins
Capital Improvement Plan

DRAFT
2018-2019-2022-2023
(Fill in green sections. Other sections will be automatically calculated.)

Fund	Project Name - Will fill in automatically with projects from Needs Assessment that meet the qualifying project score. Non-qualifying project rows will be blank and should be deleted.	Total Remaining Cost	Costs Incurred in Each Year					Balance	Notes
			Current Year	Future Plan Years					
			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023		
30	NAOH Tank		\$34,000					WWTP Capital	
30	Grit Removal System Repair		\$20,000					R/M WWTP	
30&10	Used Dump Truck		\$50,000					Partial Enterprise/General- Purchase then Finance. (Collect 25K in both fundbalances)	
10	Police Vehicle		\$35,000					Purchase Vehicle and then Finance	
10	Police Bay Door		\$1,000					FB?	
10	Admin Utility Computer		\$1,500					Budgeted	
10	Police Server Computer		\$2,000					Budgeted	
10	Police Vehicle Computer		\$1,500					Budgeted	
10	Fire Brush Truck		\$75,000					Could come from county or town reserves	
30	Large Digester Rehab		\$85,000					Enterprise Fund Balance (\$10K from P/G \$75K from Enterprise Fund)	
30	Storage Facility		\$20,000					Budgeted	
TOTAL PROJECT COSTS		\$0	\$325,000	\$0	\$0	\$0	\$0	\$0	
FUNDING FOR ALL PROJECTS - Hover over each item for descriptive notes.									
Borrowing									
Additional Debt Service									
GENERAL FUND-Cash Capital (Pay-As-You-Go)			\$5,000						
ENTERPRISE FUND-Cash Capital (Pay-As-You-Go)			\$64,000						
GENERAL FUND- R/M			\$25,000						
ENTERPRISE FUND- R/M			\$20,000						
Use of GENERAL FUND Balance			\$36,000	** \$25,000 to be returned to fund balance after financing					
Use of ENTERPRISE Fund Balance			\$100,000	** \$25,000 to be returned to fund balance after financing					
Use of Fire Reserve Funds (Robbins)									
Use of Fire Reserve Funds (County)			\$75,000						
Use of Economic Development Fund Reserve									
Federal/ State Grants									
Other									
TOTAL FUNDING			\$325,000	#VALUE!	\$0	\$0	\$0	\$0	
Difference			\$0	#VALUE!	\$0	\$0	\$0	\$0	
Operating Budget									
Costs									
Savings			\$9,000						

These are draft projections and only represent one scenario for the fiscal impact of this year's budget. We are not voting on this plan, instead we are looking at this draft for context. We will have a separate amendment for any additional fund balance spending.

Tasers (3)	Currently only have 2 (Not enough for officers-Aux)																			
Firearms (2014)	2014		\$ 6,000.00		\$ 4,500.00					\$ 7,000.00										
Fire	Vehicle Year - Milage																			
Engine 111 (Engine)	1993 - 15,575				\$ 450,000.00															
Engine 112 (Engine)	1999 - 33,517									\$ 400,000.00										
Engine 113 (Engine)	2017 - 3,709																			
Brush 117 (Brush)	1989 - 27,352	\$ 75,000.00																		
Squad 11 (QRV)	2004 - 62,457						\$ 60,000.00													
HR-119 (Heavy Rescue)	2005 - 10,672												\$ 150,000.00							
BLS-11 (Ambulance)	1997 - 37,673								\$ 150,000.00											
Utility 11 (Utility)	2010 - 32,565																			
Engine 114 (Engine)	2011 - 8,996																			
Boat 11 (Boat)	1984 - N/A						\$ 12,000.00													
Recreation																				
Field Maintenance and Building Repair					\$ 10,000.00															
Library																				
Painting																				
Yearly Total		\$ 257,000.00	\$ 142,000.00	\$ 590,500.00	\$ 500,000.00	\$ 43,500.00	\$ 48,500.00	\$ 96,000.00	\$ 160,000.00	\$ 400,000.00	\$ 1,500.00	\$ 37,000.00	\$ 36,500.00	\$ 485,500.00						

Line Item Budget Information

General Fund Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	Recommen
10-301-00 TAXES AD VALOREM CURRENT	\$315,165.53	\$315,680.58	\$306,000.00	\$316,000.00
10-301-01 TAXES AD VALOREM PRIOR YR	\$3,002.58	\$738.43	\$0.00	\$2,000.00
10-301-02 TAXES AD VALOREM VEH CURR	\$58,104.89	\$72,206.62	\$61,000.00	\$56,960.00
10-301-03 TAXES AD VALOREM VEH PRIO	\$123.28	\$0.00	\$0.00	\$500.00
10-310-00 TAX REL/REF/ADJ	\$0.00	\$0.00	\$0.00	(\$2,000.00)
10-311-00 TAX DISCOUNTS	(\$3,273.01)	(\$2,648.21)	(\$2,581.00)	(\$3,000.00)
10-312-00 VEHICLE FEE	\$0.00	\$0.00	\$0.00	\$16,000.00
10-317-00 TAX PENALTIES & INTEREST	\$1,315.25	\$1,211.46	\$1,000.00	\$1,000.00
10-320-00 FRIENDLY MART SERVICE CHARGE	\$0.00	\$1,180.29	\$1,500.00	\$0.00
10-324-00 DEPOT REPAIR REVENUE	\$3,104.00	\$1,459.94	\$0.00	\$500.00
10-326-00 ZONING PERMITS	\$2,168.87	\$935.00	\$1,000.00	\$2,000.00
10-329-00 INTEREST EARNED	\$5,293.29	\$483.26	\$500.00	\$5,000.00
10-331-00 FEMA FIREFIGHTER REIMB	\$28,600.00	\$46,780.00	\$45,000.00	\$8,000.00
10-335-00 MISCELLANEOUS	\$6,624.20	\$3,841.04	\$9,283.50	\$5,000.00
10-336-00 RENT REVENUE	\$1,025.00	\$1,325.00	\$1,500.00	\$1,500.00
10-337-00 UTILITY FRANCHISE	\$42,709.53	\$51,114.02	\$53,000.00	\$53,000.00
10-338-00 TELECOMMUNICATIONS TAX	\$0.00	\$9,355.08	\$9,500.00	\$9,500.00
10-339-00 SOLID WASTE DISPOSAL TAX	\$590.28	\$746.79	\$800.00	\$800.00
10-340-00 N.MOORE FAMILY RES.	\$1,338.27	\$0.00	\$0.00	\$5,000.00
10-341-00 BEER AND WINE	\$75.38	\$5,145.95	\$5,300.00	\$5,300.00
10-342-00 LOCAL VIDEO PROG TAX	\$0.00	\$1,082.76	\$1,000.00	\$1,100.00
10-343-00 POWELL BILL	\$35,288.54	\$35,389.74	\$35,500.00	\$35,400.00
10-345-00 LOCAL OPTION SALES TAX	\$239,861.63	\$227,468.49	\$283,000.00	\$283,000.00
10-351-00 OFFICER FEES/COURT	\$1,058.49	\$698.28	\$700.00	\$1,000.00
10-353-00 FIRE DISTRICT R/P	\$259,054.96	\$192,997.00	\$259,015.00	\$286,579.00
10-357-00 ECONOMIC DEVELOPMENT REVENUE	\$10,242.00	\$0.00	\$10,000.00	\$0.00
10-360-00 WATER/SEWER CASH DRAWER OVER/((\$214.12)	\$489.40	\$0.00	\$0.00
10-361-00 CEMETERY REVENUE	\$500.00	\$7,895.00	\$7,500.00	\$4,500.00
10-375-00 LAND SALE PROCEEDS	\$0.00	\$0.00	\$0.00	\$2,500.00
10-377-00 INSURANCE CLM PROCEEDS	\$7,776.00	\$275.50	\$7,976.00	\$200.00
10-380-01 SURPLUS ITEM SALES	\$1,733.30	\$0.00	\$0.00	\$700.00
10-383-00 SCRAP METAL SALES	\$0.00	\$273.60	\$500.00	\$500.00
10-385-00 TRASH COLLECT/USER FEE	\$61,574.15	\$72,545.54	\$74,000.00	\$74,000.00
10-397-00 LOAN PROCEEDS	\$0.00	\$360,000.00	\$0.00	\$0.00
10-398-01 TFER FROM FIRE CAP RES	\$0.00	\$68,636.56	\$0.00	\$0.00
10-398-02 NC DMV REVENUES	\$50,068.00	\$53,956.85	\$56,000.00	\$46,000.00

10-398-03 TFER FROM FIRE ST IMP/TO FRES	\$0.00	\$0.00	\$0.00	\$0.00
10-398-05 DMV NOTARY REVENUE	\$0.00	\$0.00	\$0.00	\$14,000.00
10-398-44 TFER FROM STEP (68) FUND	\$0.00	\$0.00	\$0.00	\$0.00
10-398-45 WATER STUDY BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
10-398-55 TFER FROM ECONOMIC DEV.	\$0.00	\$0.00	\$0.00	\$6,000.00
10-398-60 CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00
10-399-00 APPRO GF FUND BALANCE	\$0.00	\$0.00	\$131,823.22	\$3,929.00
Revenues	\$1,134,396.54	\$1,588,725.26	\$1,359,816.72	\$1,242,468.00

410 GOVERNING BODY

10-410-02 GOV. BODY-SALARIES	\$14,563.56	\$15,691.06	\$15,888.00	\$15,888.00
10-410-05 GOV. BODY-FICA TAXES	\$1,114.08	\$1,200.33	\$1,215.00	\$1,216.00
10-410-08 GOV. BODY-TRAINING	\$100.00	\$0.00	\$300.00	\$0.00
10-410-11 GOV. BODY-PHONE	\$0.00	\$0.00	\$0.00	\$0.00
10-410-14 GOV. BODY-TRAVEL,MEETIN	\$0.00	\$0.00	\$0.00	\$0.00
10-410-26 GOV. BODY-ADVERTISING	\$0.00	(\$284.20)	\$0.00	\$0.00
10-410-32 GOV. BODY-PUB. RELATIONS	\$9.61	\$0.00	\$0.00	\$0.00
10-410-33 GOV. BODY-SUPPLIES	\$26.96	\$271.78	\$100.00	\$100.00
10-410-60 GOV. BODY-PROF. LIABILITY	\$610.00	\$700.00	\$700.00	\$700.00
10-410-61 GOV. BODY-WORKERS COMP	\$135.38	\$125.00	\$125.00	\$950.00
410 GOVERNING BODY	\$16,559.59	\$17,703.97	\$18,328.00	\$18,854.00

420 ADMINISTRATION

10-420-02 ADMIN-SALARIES/WAGES	\$64,473.42	\$96,376.09	\$75,126.00	\$79,000.00
10-420-03 ADMIN - NC UNEMPLOYMENT	\$877.19	\$5.32	\$0.00	\$0.00
10-420-04 ADMIN-AUDIT	\$5,517.64	\$5,000.00	\$5,517.64	\$6,400.00
10-420-05 ADMIN-FICA TAXES	\$4,701.93	\$7,369.01	\$6,591.03	\$6,000.00
10-420-06 ADMIN-INSURANCE	\$12,515.40	\$13,648.44	\$14,100.00	\$15,100.00
10-420-07 ADMIN-RETIREMENT	\$4,655.13	\$6,627.72	\$5,280.00	\$5,930.00
10-420-08 ADMIN-TRAINING	\$1,316.80	\$990.29	\$2,000.00	\$2,500.00
10-420-10 ADMIN- BKCARD SERV FEE	\$0.00	\$0.00	\$0.00	\$600.00
10-420-11 ADMIN-PHONE	\$5,503.66	\$6,351.82	\$3,000.00	\$2,200.00
10-420-12 ADMIN-POSTAGE	\$819.53	\$825.81	\$750.00	\$800.00
10-420-13 ADMIN-UTILITIES	\$9,590.90	\$8,426.32	\$6,500.00	\$9,000.00
10-420-14 ADMIN-TRAV,MEET,ACCOM	\$2,196.32	\$2,993.31	\$2,000.00	\$2,400.00
10-420-15 ADMIN-R/M BUILDING	\$636.95	\$468.71	\$2,500.00	\$1,500.00
10-420-16 ADMIN-R/M EQUIPMENT	\$925.28	\$3,471.20	\$3,000.00	\$3,000.00
10-420-25 ADMIN- FAX, INTERNET, TV	\$0.00	\$0.00	\$0.00	\$2,700.00
10-420-26 ADMIN-ADVERTISING	\$921.35	\$2,410.72	\$1,500.00	\$1,500.00
10-420-28 ADMIN- COPIER CONTRACT	\$0.00	\$0.00	\$0.00	\$1,000.00
10-420-33 ADMIN-SUPPLIES	\$5,479.69	\$7,269.88	\$3,300.00	\$4,533.00
10-420-45 ADMIN-CONTRACT SERVICE	\$5,405.32	\$7,076.50	\$5,000.00	\$5,000.00
10-420-53 ADMIN-DUES&SUBSCRIPTIONS	\$2,276.00	\$5,199.00	\$2,256.00	\$2,500.00

10-420-57 ADMIN-MISC.	\$6,873.70	\$8,338.07	\$4,383.50	\$1,500.00
10-420-60 ADMIN-PROF. LIABILITY	\$870.00	\$1,000.00	\$1,000.00	\$1,000.00
10-420-61 ADMIN-WORKERS COMP	\$1,110.00	\$1,342.52	\$1,000.00	\$3,221.00
10-420-63 ADMIN-GENERAL LIABILITY	\$3,480.00	\$4,000.00	\$4,000.00	\$4,000.00
10-420-64 ADMIN-REAL&PERSON. PROP.	\$3,480.87	\$4,000.00	\$4,000.00	\$4,000.00
10-420-74 ADMIN--CAP OUTLAY<5000	\$838.96	\$0.00	\$4,000.00	\$5,000.00
10-420-78 ADMIN-ECONOMIC DEV	\$35,002.56	\$17,338.14	\$46,160.00	\$14,000.00
10-420-79 ADMIN- PLANNING & ZONING	\$0.00	\$0.00	\$0.00	\$500.00
420 ADMINISTRATION	\$179,468.60	\$217,920.60	\$202,964.17	\$184,884.00

430 ELECTION

10-430-00 ELECTION EXPENSE	\$0.00	\$0.00	\$3,800.00	\$0.00
430 ELECTION	\$0.00	\$0.00	\$3,800.00	\$0.00

440 DMV

10-440-02 DMV-SALARIES/WAGES	\$39,848.16	\$27,995.70	\$46,068.00	\$36,304.00
10-440-03 DMV- NC UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$0.00
10-440-05 DMV-FICA	\$3,019.06	\$2,083.37	\$2,687.61	\$2,650.00
10-440-06 DMV-INSURANCE	\$6,390.89	\$4,736.65	\$9,500.00	\$6,530.00
10-440-07 DMV-RETIREMENT	\$2,726.18	\$2,029.69	\$3,050.00	\$1,800.00
10-440-08 DMV- TRAINING	\$0.00	\$0.00	\$0.00	\$1,000.00
10-440-10 DMV- BANKCARD SERVICE FEE	\$0.00	\$0.00	\$0.00	\$400.00
10-440-11 DMV-PHONE	\$850.81	\$173.47	\$700.00	\$300.00
10-440-14 DMV- TRAVEL	\$0.00	\$0.00	\$0.00	\$100.00
10-440-25 DMV- FAX, INTERNET, TV	\$0.00	\$0.00	\$0.00	\$1,200.00
10-440-28 DMV- COPIER CONTRACT	\$0.00	\$0.00	\$0.00	\$850.00
10-440-33 DMV-SUPPLIES	\$467.15	\$114.73	\$400.00	\$500.00
10-440-57 DMV-MISC	\$3,049.70	\$2,998.27	\$0.00	\$500.00
10-440-61 DMV WORKER COMP	\$0.00	\$0.00	\$0.00	\$880.00
440 DMV	\$56,351.95	\$40,131.88	\$62,405.61	\$53,014.00

450 LIBRARY

10-450-13 LIBRARY-UTILITIES	\$6,115.71	\$6,282.07	\$7,500.00	\$7,500.00
10-450-15 LIBRARY-R/M BUILDING	\$1,458.67	\$3,087.50	\$1,000.00	\$2,500.00
10-450-33 LIBRARY-SUPPLIES	\$46.76	\$0.00	\$0.00	\$2,000.00
10-450-34 LIBRARY-MO CO SYSTEM	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
10-450-57 LIBRARY- MISC.	\$86.29	\$0.00	\$0.00	\$0.00
10-450-64 LIBRARY-R & P PROP INS	\$1,670.75	\$1,900.00	\$1,900.00	\$1,900.00
450 LIBRARY	\$13,878.18	\$15,769.57	\$14,900.00	\$18,400.00

**460 MOORE CO TAX
COLLECTION FEE**

10-460-12 MC TAX COLLECTION FEE	\$7,987.08	\$11,443.94	\$12,000.00	\$12,000.00
460 MOORE CO TAX COLLECTION FEE	\$7,987.08	\$11,443.94	\$12,000.00	\$12,000.00

470 PROFESSIONAL

10-470-04 LEGAL PROFESSIONAL SERV	\$23,999.07	\$35,771.40	\$25,000.00	\$31,000.00
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470 PROFESSIONAL SERVICE		\$23,999.07	\$35,771.40	\$25,000.00	\$31,000.00
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500 PUBLIC BUILDINGS

10-500-15 PUBLIC BLDG,MAINTENANCE		\$0.00	\$0.00	\$0.00	\$0.00
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500 PUBLIC BUILDINGS		\$0.00	\$0.00	\$0.00	\$0.00
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510 POLICE

10-510-02 POLICE-SALARIES & WAGES		\$147,260.29	\$159,228.91	\$176,890.00	\$174,000.00
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10-510-03 POLICE- NC UNEMPLOYMENT		\$0.00	\$0.00	\$0.00	\$0.00
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10-510-05 POLICE- FICA TAX		\$13,538.43	\$14,556.50	\$13,179.18	\$14,801.00
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10-510-06 POLICE-INSURANCE		\$33,398.00	\$21,465.94	\$35,400.00	\$39,974.00
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10-510-07 POLICE RETIREMENT		\$12,149.01	\$12,712.63	\$14,400.00	\$14,333.00
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10-510-08 POLICE-EMPLOYEE TRAINING		\$0.00	\$0.00	\$1,000.00	\$1,000.00
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10-510-10 POLICE 401 K PLAN RETIREM		\$9,993.68	\$7,473.32	\$10,342.00	\$8,681.00
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10-510-11 POLICE - PHONE		\$4,359.56	\$4,939.37	\$2,500.00	\$2,600.00
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10-510-12 POLICE-POSTAGE		\$72.00	\$72.59	\$100.00	\$100.00
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10-510-13 POLICE-UTILITIES		\$2,819.49	\$3,455.82	\$2,500.00	\$2,500.00
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10-510-14 POLICE-TRAVEL,MEETINGS,ET		\$0.00	\$0.00	\$100.00	\$100.00
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10-510-15 POLICE-BLDG. MAINT.		\$537.10	\$3,814.49	\$1,000.00	\$900.00
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10-510-16 POLICE MAINT.REP.EQUIPMEN		\$1,039.50	\$388.00	\$1,000.00	\$500.00
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10-510-17 POLICE MAINT.REPAIR AUTOS		\$6,826.44	\$5,741.38	\$4,500.00	\$5,500.00
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10-510-25 POLICE-FAX, INTERNET, TV		\$0.00	\$0.00	\$0.00	\$2,100.00
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10-510-26 POLICE-ADVERTISING		\$0.00	\$73.90	\$100.00	\$50.00
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10-510-27 POLICE- CRIME PREVENTION		\$0.00	\$228.24	\$500.00	\$250.00
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10-510-28 POLICE- COPIER CONTRACT		\$0.00	\$0.00	\$0.00	\$1,200.00
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10-510-31 POLICE-FUEL		\$7,305.29	\$3,582.48	\$6,500.00	\$6,500.00
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10-510-32 POLICE DRUG RELATED SUPPL		\$0.00	\$500.00	\$0.00	\$300.00
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10-510-33 POLICE-DEPT.SUPPLIES		\$1,157.53	\$7,812.80	\$2,000.00	\$2,500.00
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10-510-36 POLICE-UNIFORMS		\$1,006.93	\$1,935.44	\$1,500.00	\$1,500.00
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10-510-45 POLICE-CONTRACT SERVICES		\$5,174.46	\$4,836.00	\$5,000.00	\$5,500.00
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10-510-46 POLICE-MEDICAL EXPENSE		\$0.00	\$49.00	\$250.00	\$237.00
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10-510-57 POLICE-MISCELLANEOUS		\$1,086.25	\$3,939.86	\$700.00	\$700.00
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10-510-60 POLICE-PROFESSIONAL LIAB		\$1,740.00	\$2,000.00	\$2,000.00	\$1,900.00
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10-510-61 POLICE-WORKMENS COMP.		\$4,470.00	\$4,000.00	\$4,000.00	\$6,300.00
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10-510-62 POLICE-AUTO. LIABILITY		\$2,170.00	\$2,122.83	\$2,500.00	\$2,375.00
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10-510-74 POLICE--CAP OUTLAY<5000		\$2,277.99	\$0.00	\$3,500.00	\$2,000.00
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10-510-75 POLICE--CAP. OUTLAY>5000		\$0.00	\$23,677.00	\$0.00	\$0.00
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10-510-76 POLICE SEPERATION		\$31,339.88	\$33,789.34	\$32,105.00	\$19,844.00
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10-510-77 CODE ENFORCEMENT		\$26,626.89	\$34,941.77	\$35,000.00	\$35,000.00
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510 POLICE		\$316,348.72	\$357,337.61	\$358,566.18	\$353,245.00
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520 FIRE

10-520-01 FIRE--		\$314.24	\$9.09	\$0.00	\$0.00
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10-520-02 FIRE--FEMA-SALARY		\$55,196.82	\$57,722.00	\$66,389.00	\$95,000.00
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10-520-03 FIRE- NC UNEMPLOYMENT		\$0.00	\$0.00	\$0.00	\$0.00
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10-520-05 FIRE--FEMA-FICA	\$4,371.41	\$4,614.04	\$5,256.80	\$7,300.00
10-520-06 FIRE--INSURANCE	\$12,924.53	\$13,104.86	\$14,400.00	\$16,000.00
10-520-07 FIRE--RETIREMENT	\$3,562.70	\$3,905.72	\$4,570.00	\$4,800.00
10-520-08 FIRE--TRAINING	\$150.00	\$350.00	\$500.00	\$500.00
10-520-09 FIRE--PENSION CONTRIBUTION	\$5,483.00	\$5,780.00	\$6,000.00	\$6,000.00
10-520-11 FIRE--PHONE	\$7,873.89	\$8,431.23	\$6,000.00	\$2,600.00
10-520-12 FIRE--POSTAGE	\$147.87	(\$12.80)	\$100.00	\$100.00
10-520-13 FIRE--UTILITIES	\$9,580.21	\$23,396.53	\$17,500.00	\$15,500.00
10-520-14 FIRE--TRAVEL	\$0.00	\$0.00	\$500.00	\$500.00
10-520-15 FIRE--R/M BUILDING	\$2,134.04	\$4,106.67	\$3,000.00	\$4,500.00
10-520-16 FIRE--R/M EQUIPMENT	\$4,174.29	\$5,677.58	\$4,000.00	\$4,000.00
10-520-17 FIRE--R/M TRUCK	\$10,625.13	\$14,093.75	\$9,000.00	\$9,000.00
10-520-25 FIRE- FAX, INTERNET, TV	\$0.00	\$0.00	\$0.00	\$4,500.00
10-520-26 FIRE- ADVERTISE/AWARENESS	\$1,667.80	\$1,379.00	\$2,000.00	\$2,000.00
10-520-28 FIRE- COPIER CONTRACT	\$0.00	\$0.00	\$0.00	\$3,000.00
10-520-31 FIRE--FUEL	\$8,940.95	\$4,383.40	\$8,000.00	\$9,000.00
10-520-33 FIRE--SUPPLIES	\$8,102.41	\$12,513.74	\$6,000.00	\$6,000.00
10-520-36 FIRE--UNIFORMS	\$2,841.00	\$1,787.38	\$10,000.00	\$11,000.00
10-520-45 FIRE--CONTRACT	\$49.84	\$65.59	\$0.00	\$0.00
10-520-46 FIRE--MEDICAL EXPENSE	\$146.45	\$755.00	\$600.00	\$600.00
10-520-53 FIRE--DUES/SUBSCRIPTIONS	\$2,050.00	\$3,570.00	\$3,000.00	\$2,500.00
10-520-57 FIRE-MISC	\$3,672.23	\$28.83	\$0.00	\$2,000.00
10-520-60 FIRE--R & P PROP INS	\$870.00	\$1,000.00	\$1,000.00	\$1,000.00
10-520-61 FIRE--WORKER'S COMP	\$3,910.00	\$3,500.00	\$3,500.00	\$4,500.00
10-520-62 FIRE--AUTO LIABILITY	\$2,870.00	\$3,128.18	\$3,300.00	\$3,300.00
10-520-70 FIRE- TRANSFER TO 440 FIRE DEPT	\$0.00	\$0.00	\$0.00	\$0.00
10-520-72 FIRE--CAP OUTLAY<5000	\$12,654.20	\$0.00	\$7,019.83	\$10,000.00
10-520-74 FIRE--CAPITAL RESERVE	\$0.00	\$0.00	\$0.00	\$0.00
10-520-75 FIRE--CAP OUTLAY>5000	\$0.00	\$428,636.56	\$11,200.00	\$13,000.00
10-520-76 FIRE--FEMA GRANT PAYMENT	\$29,000.00	\$46,780.00	\$45,000.00	\$8,000.00
520 FIRE	\$193,313.01	\$648,706.35	\$237,835.63	\$246,200.00

550 RECREATION

10-550-13 RECREATION-UTILITIES	\$1,108.61	\$1,099.79	\$1,200.00	\$1,300.00
10-550-26 FARM DAY-ADVERTISE	\$280.00	\$0.00	\$250.00	\$250.00
10-550-67 BEAUTIFICATION	\$0.00	\$0.00	\$0.00	\$1,000.00
10-550-68 RECREATION	\$1,225.65	\$1,285.31	\$1,300.00	\$500.00
10-550-76 CAP OUTLAY>5000	\$0.00	\$0.00	\$0.00	\$0.00
550 RECREATION	\$2,890.16	\$2,385.10	\$2,750.00	\$3,050.00

560 STREET

10-560-02 STREETS-SALARIES/WAGES	\$48,003.77	\$80,877.40	\$60,338.10	\$51,756.00
10-560-03 STREET- NC UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$0.00

10-560-05 STREET-FICA TAX	\$3,612.14	\$6,128.38	\$4,615.86	\$4,000.00
10-560-06 STREET-INSURANCE	\$11,694.21	\$26,612.59	\$15,480.00	\$13,300.00
10-560-07 STREET-RETIREMENT	\$3,539.46	\$5,863.50	\$4,175.00	\$3,600.00
10-560-08 STREET-TRAINING	\$0.00	\$0.00	\$250.00	\$260.00
10-560-11 STREET-PHONE	\$377.97	\$561.74	\$700.00	\$400.00
10-560-13 STREET-UTILITIES	\$25,534.18	\$29,813.06	\$27,000.00	\$25,000.00
10-560-14 STREET--TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00
10-560-15 STREET-R/M BUILDING	\$631.33	\$32.23	\$500.00	\$1,000.00
10-560-16 STREET-R/M EQUIPMENT	\$4,430.60	\$9,678.74	\$10,000.00	\$9,000.00
10-560-17 STREET-R/M AUTO	\$1,836.89	\$7,719.73	\$9,000.00	\$6,000.00
10-560-31 STREET-FUEL	\$3,954.87	\$3,400.23	\$3,500.00	\$3,500.00
10-560-33 STREET-SUPPLIES	\$3,611.71	\$8,241.51	\$8,000.00	\$6,500.00
10-560-36 STREET-UNIFORMS	\$2,824.07	\$5,870.27	\$5,000.00	\$600.00
10-560-45 STREET-CONTRACT SERVICE	\$6,959.28	\$1,940.00	\$2,000.00	\$2,500.00
10-560-46 STREET-MEDICAL EXPENSE	\$0.00	\$86.03	\$150.00	\$300.00
10-560-57 STREET-MISC.	\$189.45	\$7,084.93	\$150.00	\$150.00
10-560-60 STREET-PROFESSIONAL LIAB	\$430.00	\$500.00	\$500.00	\$600.00
10-560-61 STREET-WORKMENS COMP.	\$4,475.00	\$4,000.00	\$4,000.00	\$1,600.00
10-560-62 STREET-AUTO LIABILITY	\$1,300.00	\$1,487.03	\$1,500.00	\$1,500.00
10-560-74 STREET- CAP OUTLAY<5000	\$514.11	\$0.00	\$3,000.00	\$7,000.00
10-560-75 STREET--CAP OUTLAY>5000	\$0.00	\$7,499.95	\$12,776.00	\$0.00
10-560-76 STREET-DEPOT REPAIR	\$3,795.88	\$1,925.84	\$0.00	\$500.00
560 STREET	\$127,714.92	\$209,323.16	\$172,634.96	\$139,066.00

570 POWELL BILL

10-570-00 POWELL BILL-RESURF/MTNCE	\$0.00	\$16,500.00	\$67,393.00	\$35,400.00
10-570-01 POWELL BILL-SIDEWALKS	\$3,130.00	\$0.00	\$18,000.00	\$0.00
10-570-02 POWELL BILL-SALARIES/WAGES	\$0.00	\$0.00	\$0.00	\$0.00
10-570-04 POWELL BILL-ENGINEERING	\$350.00	\$0.00	\$0.00	\$0.00
10-570-05 POWELL BILL-FICA TAX	\$0.00	\$0.00	\$0.00	\$0.00
10-570-06 POWELL BILL-INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
10-570-07 POWELL BILL-RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00
10-570-16 POWELL BILL-EQUIP. MAINT.	\$0.00	\$0.00	\$0.00	\$0.00
10-570-17 POWELL BILL-AUTO MAINT.	\$0.00	\$0.00	\$0.00	\$0.00
10-570-31 POWELL BILL-FUEL	\$0.00	\$0.00	\$0.00	\$0.00
10-570-33 POWELL BILL-SUPPLIES	\$660.00	\$0.00	\$0.00	\$0.00
10-570-36 POWELL BILL - UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
570 POWELL BILL	\$4,140.00	\$16,500.00	\$85,393.00	\$35,400.00

580 SANITATION

10-580-45 SANITATION-CONTRACT.GARBA	\$44,917.65	\$56,350.01	\$55,000.00	\$55,000.00
580	\$44,917.65	\$56,350.01	\$55,000.00	\$55,000.00

590 CEMETERY

10-590-91 CEMETERY	\$450.00	\$25.00	\$700.00	\$500.00
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590 CEMETERY		\$450.00	\$25.00	\$700.00	\$500.00
650 MEMBERSHIPS					
10-650-93 ECONOMIC MEMBERSHIPS		\$850.00	\$561.00	\$1,000.00	\$1,500.00
10-650-94 ROBBINS VILLAGE THEATER FOUNDAT		\$0.00	\$0.00	\$0.00	\$0.00
10-650-95 TRIANGLE J COUNCIL		\$443.00	\$441.00	\$500.00	\$500.00
10-650-96 ROTARY/ROBBINS CIVIC ETC.		\$0.00	\$0.00	\$0.00	\$500.00
650		\$1,293.00	\$1,002.00	\$1,500.00	\$2,500.00
660 DEBT SERVICE					
10-660-95 DEBT-POLICE VEHICLE		\$5,176.38	\$5,640.50	\$5,640.00	\$5,176.00
10-660-96 DEBT-USDA FIRE STATION LOAN		\$45,179.00	\$45,179.00	\$45,179.00	\$45,179.00
10-660-97 USDA - RAND. ELEC. FIRE TK LOAN		\$39,240.00	\$2,632.00	\$39,240.00	\$39,000.00
660 DEBT SERVICE		\$89,595.38	\$53,779.50	\$90,059.00	\$89,355.00
Expenses		(\$1,078,907.31)	(\$1,684,150.09)	(\$1,343,836.55)	(\$1,242,468.00)
Revenues Over/Under Expenses	10	\$55,489.23	(\$95,424.83)	\$15,980.17	\$0.00

Enterprise Budget

GL Account/Description	Current Act	P/Y Actual	Current Bgt	Recommended
30-329-00 W/S--INTEREST EARNED	\$606.46	\$617.30	\$500.00	\$600.00
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30-340-00 W/S N. MOORE FAMILY RES. UTL	\$0.00	\$0.00	\$0.00	\$2,500.00
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30-371-00 W/S--WATER CHARGES	\$360,633.16	\$357,412.13	\$434,414.13	\$438,000.00
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30-371-01 W/S--SEWER CHARGES	\$248,581.57	\$230,024.71	\$327,991.16	\$307,000.00
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30-371-02 W/S--BULK WATER SALES	\$2,786.24	\$1,303.72	\$1,500.00	\$1,750.00
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30-373-00 W/S--TAP & CONNECTION	\$1,560.00	\$3,872.00	\$3,500.00	\$3,500.00
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30-375-00 W/S--LATE FEE	\$12,672.77	\$11,064.75	\$14,000.00	\$14,000.00
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30-375-01 W/S--RECONNECTION FEE	\$2,810.00	\$4,105.00	\$3,200.00	\$3,000.00
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30-377-00 W/S INSUR CLAIM PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00
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30-380-01 W/S SURPLUS ITEM SALES	\$1,900.00	\$0.00	\$0.00	\$1,000.00
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30-383-02 W/S--SCRAP METAL SALES	\$0.00	\$0.00	\$0.00	\$0.00
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30-397-02 TFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00
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30-399-00 APPROP W/S FUND BALANCE	\$0.00	\$0.00	\$30,000.00	\$0.00
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Revenues	\$631,710.20	\$608,359.61	\$815,105.29	\$771,450.00
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660 DEBT				
30-660-91 DEBT-SRF PRINCIPAL-WWTP	\$51,530.85	\$0.00	\$60,260.85	\$51,530.00
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30-660-92 DEBT-SRF INT-WWTP	\$15,459.26	\$16,747.52	\$19,324.00	\$14,170.00
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30-660-93 DEBT; TEST WELLS	\$8,496.00	\$0.00	\$8,400.00	\$8,400.00
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30-660-96 DEBT-URGENT NEED--SPIES LINE	\$24,338.00	\$0.00	\$24,338.00	\$24,338.00
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660 DEBT SERVICE	\$99,824.11	\$16,747.52	\$112,322.85	\$98,438.00
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810 WATER				
30-810-02 WATER--SALARIES/WAGES	\$69,285.85	\$64,229.69	\$80,305.05	\$75,000.00
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30-810-03 WATER NC UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$0.00

30-810-04 WATER--AUDIT	\$5,000.00	\$0.00	\$5,000.00	\$6,333.00
30-810-05 WATER--FICA	\$5,276.85	\$4,770.71	\$6,064.84	\$5,930.00
30-810-06 WATER--INSURANCE	\$14,331.94	\$1,330.74	\$17,780.00	\$18,465.00
30-810-07 WATER--RETIREMENT	\$4,652.46	\$4,171.04	\$5,319.95	\$5,400.00
30-810-08 WATER--TRAINING	\$345.00	\$150.00	\$500.00	\$500.00
30-810-09 WATER--PERMIT	\$1,650.00	\$2,150.00	\$2,100.00	\$2,100.00
30-810-10 WATER- BKCARD SERV FEE	\$0.00	\$0.00	\$0.00	\$1,600.00
30-810-11 WATER--PHONE	\$621.05	\$99.06	\$80.00	\$600.00
30-810-12 WATER--POSTAGE	\$1,057.60	\$2,166.70	\$1,200.00	\$1,500.00
30-810-13 WATER--UTILITIES	\$3,146.77	\$1,596.73	\$1,500.00	\$2,500.00
30-810-14 WATER--TRAVEL	\$343.53	\$0.00	\$500.00	\$475.00
30-810-15 WATER--R/M BUILDINGS	\$0.00	\$125.00	\$2,500.00	\$2,375.00
30-810-16 WATER--R/M EQUIPMENT	\$8,476.99	\$38,313.85	\$5,000.00	\$4,750.00
30-810-17 WATER--R/M AUTO	\$138.32	\$31.63	\$500.00	\$475.00
30-810-18 WATER--TANK MAINTENANCE	\$25,964.61	\$22,014.61	\$22,000.00	\$5,000.00
30-810-25 WATER- FAX, INTERNET, TV	\$0.00	\$0.00	\$0.00	\$700.00
30-810-26 WATER--ADVERTISING	\$0.00	\$521.48	\$300.00	\$150.00
30-810-28 WATER- COPIER CONTRACT	\$0.00	\$0.00	\$0.00	\$1,000.00
30-810-31 WATER--FUEL	\$1,774.04	\$0.00	\$500.00	\$1,000.00
30-810-33 WATER--SUPPLIES	\$4,885.39	\$6,765.93	\$6,000.00	\$5,500.00
30-810-34 WATER--CHEMICALS	\$139.13	\$605.00	\$500.00	\$500.00
30-810-36 WATER--UNIFORMS	\$215.67	\$0.00	\$200.00	\$237.00
30-810-40 WATER--PROFESSIONAL SERV	\$0.00	\$0.00	\$0.00	\$0.00
30-810-44 WATER--PURCHASE CONTRACT	\$174,002.49	\$216,277.60	\$180,000.00	\$180,000.00
30-810-45 WATER--CONTRACT SERVICE	\$11,699.58	\$7,777.92	\$10,000.00	\$12,000.00
30-810-53 WATER--DUES & SUBSC.	\$150.00	\$320.00	\$2,511.00	\$2,500.00
30-810-57 WATER--MISCELLANEOUS	\$295.58	\$1,511.96	\$500.00	\$500.00
30-810-60 WATER--PROF. LIAB. INS.	\$870.00	\$1,000.00	\$1,000.00	\$1,000.00

30-810-61 WATER--WORKERS COMP.	\$1,113.00	\$1,000.00	\$1,000.00	\$1,600.00
30-810-62 WATER--AUTO LIAB. INS.	\$430.00	\$376.62	\$500.00	\$475.00
30-810-64 WATER-R & P PROPERTY	\$2,080.00	\$2,000.00	\$32,000.00	\$2,500.00
30-810-70 WATER- 811 SRVICE CONTRACT	\$0.00	\$0.00	\$500.00	\$500.00
30-810-71 WATER--TAP SUPPLIES	\$0.00	\$0.00	\$2,000.00	\$2,000.00
30-810-72 WATER-LINE CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
30-810-73 WATER-LINE MAIN. & REPAIR	\$5,869.70	\$10,640.50	\$8,000.00	\$8,000.00
30-810-74 WATER--CAP OUTLAY<5000	\$7,953.29	\$0.00	\$6,000.00	\$6,000.00
30-810-75 WATER--CAP OUTLAY>5000	\$0.00	\$0.00	\$10,000.00	\$5,001.00
810 WATER	\$351,768.84	\$389,946.77	\$411,860.84	\$364,166.00

811 WWTP

30-811-02 WWTP--SALARIES/WAGES	\$56,346.10	\$22,450.87	\$79,891.05	\$7,500.00
30-811-03 WWTP- NC UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$0.00
30-811-04 WWTP--AUDIT	\$5,482.36	\$8,000.00	\$5,000.00	\$6,400.00
30-811-05 WWTP--FICA	\$4,240.14	\$1,694.44	\$5,952.55	\$5,750.00
30-811-06 WWTP--INSURANCE	\$15,447.43	\$6,782.88	\$16,380.00	\$18,464.00
30-811-07 WWTP--RETIREMENT	\$3,945.40	\$1,380.85	\$5,390.00	\$5,400.00
30-811-08 WWTP--TRAINING	\$715.00	\$790.00	\$1,000.00	\$1,000.00
30-811-09 WWTP--WW PERMIT	\$5,065.00	\$7,557.21	\$8,000.00	\$8,000.00
30-811-10 WWTP- BKCARD SERV FEE	\$0.00	\$0.00	\$0.00	\$1,600.00
30-811-11 WWTP--PHONE	\$2,224.35	\$2,986.79	\$2,500.00	\$900.00
30-811-12 WWTP--POSTAGE	\$891.15	\$1,055.47	\$1,200.00	\$1,200.00
30-811-13 WWTP--UTILITIES	\$49,166.46	\$57,427.18	\$53,000.00	\$53,000.00
30-811-14 WWTP--TRAVEL	\$123.57	\$0.00	\$500.00	\$500.00
30-811-15 WWTP--R/M BUILDINGS	\$0.00	\$184.00	\$2,000.00	\$2,000.00
30-811-16 WWTP--R/M EQUIPMENT	\$19,383.28	\$52,685.52	\$28,000.00	\$60,000.00
30-811-17 WWTP--R/M AUTO	\$370.16	\$1,785.33	\$1,500.00	\$2,500.00

30-811-25 WWTP- FAX, INTERNET, TV	\$0.00	\$0.00	\$0.00	\$700.00
30-811-26 WWTP--ADVERTISING	\$0.00	\$0.00	\$200.00	\$190.00
30-811-28 WWTP- COPIER CONTRACT	\$0.00	\$0.00	\$0.00	\$1,000.00
30-811-31 WWTP--FUEL	\$4,105.85	\$6,010.74	\$5,000.00	\$3,500.00
30-811-33 WWTP--SUPPLIES	\$5,531.64	\$6,335.30	\$5,500.00	\$3,000.00
30-811-34 WWTP--CHEMICALS	\$20,479.18	\$31,547.49	\$25,000.00	\$29,244.00
30-811-36 WWTP--UNIFORMS	\$215.66	\$0.00	\$0.00	\$500.00
30-811-40 WWTP--PROF SERV	\$0.00	\$0.00	\$500.00	\$475.00
30-811-45 WWTP--CONTRACT SERVICES	\$12,372.81	\$11,311.09	\$5,000.00	\$12,000.00
30-811-46 WWTP--MEDICAL EXPENSE	\$0.00	\$329.00	\$500.00	\$475.00
30-811-47 WWTP--LAND APPLICATIONS	\$5,925.45	\$0.00	\$1,000.00	\$14,000.00
30-811-48 WWTP- INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
30-811-49 WWTP--REFUND SEWER	\$0.00	\$0.00	\$0.00	\$0.00
30-811-53 WWTP--DUES& SUBSCRIPTIONS	\$563.00	\$0.00	\$500.00	\$665.00
30-811-56 WWTP--UNEMPLOYMENT	\$0.00	\$0.00	\$0.00	\$0.00
30-811-57 WWTP--MISCELLANEOUS	\$4,216.53	\$0.00	\$0.00	\$1,000.00
30-811-60 WWTP--PROF LIAB INS	\$430.00	\$500.00	\$500.00	\$500.00
30-811-61 WWTP--WORKER COMP	\$2,240.00	\$2,000.00	\$2,000.00	\$2,500.00
30-811-62 WWTP--AUTO LIAB INS	\$650.00	\$500.00	\$750.00	\$750.00
30-811-64 WWTP--R & P PROP INS	\$1,740.00	\$2,000.00	\$2,000.00	\$2,000.00
30-811-73 WWTP--R/M LINES	\$3,540.05	\$6,800.00	\$2,000.00	\$1,000.00
30-811-74 WWTP--CAP OUTLAY<5000	\$739.05	\$0.00	\$6,600.00	\$5,000.00
30-811-75 WWTP--CAP OUTLAY>5000	\$0.00	\$0.00	\$23,558.00	\$56,133.00
30-811-76 WWTP--PER/ER Study	\$0.00	\$0.00	\$0.00	\$0.00
811 WWTP	\$226,149.62	\$232,114.16	\$290,921.60	\$318,846.00
Expenses	(\$677,742.57)	(\$845,754.45)	(\$815,105.29)	(\$781,450.00)

Revenues Over/Under Expenses	30	(\$46,032.37)	(\$237,394.84)	\$0.00	\$0.00
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