

**City of Morganton
Annual Budget
Fiscal Year 2020/2021**

City of Morganton

Annual Budget

Fiscal Year July 01, 2020 – June 30, 2021

City Council

Ronnie Thompson, Mayor
Wendy Cato
Christopher Hawkins
Chris Jernigan
Butch McSwain

City Manager

Sally W. Sandy, CPA

Finance Director

Jessie S. Parris, CPA



June 1, 2020



Honorable Mayor and Members of the City Council
Morganton, North Carolina

In accordance with the North Carolina Local Government Fiscal Control Act, the recommended budget for fiscal year 2020/2021 is presented for your consideration. The budget document represents balanced revenues and expenditures. Continuing to reinvest in our City in ways that support our vision and implement our Masterplans for the betterment of Morganton requires leadership. Each City department contributes to the whole and is vital to the team. The capital budgets include equipment replacements, facility and infrastructure investments, park improvements. The budget summary by fund is included below.

Statistical Summary

Fund Description	Revised Budget FY 19-20	Requested FY 20-21	Increase/ (Decrease)	
			Dollars	Percent
General Fund				
- Operations	20,936,803	19,530,529	(1,406,274)	(6.72%)
- C.I.P.	6,669,321	4,115,475	(2,553,846)	(38.29%)
- Powell Bill (less capital)	356,027	551,988	195,961	55.04%
Total General Fund	27,962,151	24,197,992	(3,764,159)	(13.46)
Water Fund	6,606,939	5,975,468	(631,471)	(9.56%)
Electric Fund	33,644,279	32,137,718	(1,506,561)	(4.48%)
Wastewater Fund	6,338,975	6,097,974	(241,000)	(3.80%)
CoMPAS CATV Fund	5,445,845	5,501,540	55,695	1.02%
Cemetery Trust Fund	10,500	33,200	22,700	216.19%
Subtotal:	80,008,689	73,943,892	(6,064,797)	(7.58%)
Less Interfund Transfers	(743,202)	(764,199)	(20,997)	2.83%
Total Budget:	79,265,487	73,179,693	(6,085,794)	(7.68%)

Not included in the summary above, but presented within this document, is the budget for the Intergovernmental Service Fund. This fund is an internal service fund and represents costs already accounted for within the General and Enterprise Funds. Inclusion of this fund in the statistical summary above would include these expenditures twice.

To say that preparing this year's budget proposal was a challenge is quite an understatement. The COVID-19 Pandemic has affected every aspect of our lives. Declines in revenue, cancellation of programs, closure of parks and facilities, an empty stage at CoMMA and limited public access to City Hall are now "normal" for us.

As we have watched perhaps the most robust economy ever dwindle away, projecting revenues such as sales tax, occupancy tax, and utility revenues is very difficult. Predicting when and how life may return to something we recognize is practically impossible. The approach used for compiling the 2020/2021 budget was to strike a balance between fiscal responsibility and continued investment in our community so we are positioned to take full advantage of the economic comeback when it happens.

The 2020/2021 General Fund budget includes funding for operations and the capital improvement program (CIP). The budget includes separate Capital Project funds for large, multi-year projects. Equipment replacements, park improvements, vehicle purchases, infrastructure improvements, and funds to continue masterplan implementations are included. The City staff continues to pursue grant and public/private partnership opportunities to finance and pursue capital projects. General Fund CIP totals \$4,115,475.

The utilities and the internal service funds budgets include capital improvement programs that appropriate funding for equipment purchases, plant improvements, distribution and collection system improvements, and infrastructure improvements. The total CIP in all utility and internal service funds is \$8,648,678. As our infrastructure ages, staff continues to plan for systematic improvements and replacements. Masterplanning, rate studies and business model evaluations continue in all business enterprise funds.

The 2020/2021 total budget is \$73,179,693 and is \$6,085,794 or 7.68% less than the revised budget for fiscal year 2019/2020. Large capital projects whose duration spans more than one fiscal year, or that get moved to the next fiscal year, are being accounted for in project funds to prevent skewing budget to budget comparisons in the future.

Our long standing partnership between the City of Morganton and other governmental partners in the areas of economic development, airport service, public library services and now public transportation continue. In the 2020/2021 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 110,146
Burke County Library	225,000
Foothills Regional Airport Authority	47,137
DIG Incentive	32,843
Greenway Transportation	<u>14,000</u>
Total	<u>\$ 429,896</u>

The BDI contributions fund operations and local incentives to industry. Debt service on the business park was paid off in May 2020 so our required contribution is reduced by \$126,364. Local incentives to industry are included at \$154,399 which is a decrease due to final payments for several recent industrial expansions that earned performance based incentives. The Foothills Airport request includes funding for operations and \$36,917 for capital. The capital request is to accumulate local matching funds for federal grants for airport improvements in the future.

The library request is the same as last year and includes no capital improvement request. The budget proposal includes \$14,000 to continue funding the public transit route in Morganton. Finally, the City continues to budget \$5,000 a year to do routine maintenance on the library grounds which is in addition to the requested amount in this schedule. The DIG amount of \$32,843 is for Alpine Mill a recently completed mixed-use project and the Downtown Fairfield hotel. These projects represent large investments in our community.

The funding associated with these partnerships equates to the value of 2.61 cents on our tax rate.

In the next few pages, I want to give a summary of each fund including assumptions regarding revenues for next budget year. Each proposed budget includes a Capital Improvement Program (CIP) with several funds requiring an appropriation of fund balance or retained earnings to balance.

General Fund

The General Fund is home of traditional government services – public safety, sanitation, street maintenance, inspections and zoning, recreation, and administrative functions is where community development meets economic development. There are only two significant revenues over which the City has control – local property taxes and Solid Waste fees. Decisions made by the NC General Assembly and economic crisis have tremendous effect of General Fund revenues.

The 2020/2021 proposed General Fund budget is \$24,197,792. This is \$3.7 million less than the revised budget for 2019/2020. The goal of providing quality service at the most affordable price possible, continuing to invest in quality of life activities and pursuing initiatives that will attract new development and new people to our City is still critical to the budgeting process. Providing services with significantly reduced revenues is challenging. The most difficult aspect of this budget proposal is having confidence in the

projections as there are so many unknowns regarding return to “normal” business and life in the months ahead. We have made our best guesses recognizing that more than ever, 2020/2021 will require close monitoring of revenues and expenses, more budget amendments and the ability to react quickly to changing circumstances.

The COVID-19 crisis, stay-at-home orders, Executive orders shutting down traditional governmental services like recreation, entertainment, and public events have taken a toll on the City’s General Fund.

The requested General Fund CIP for 2020/2021 is \$4,115,475. This includes equipment replacements of \$801,875 in several departments. Also the Historic Burke County Courthouse Square renovation is included at \$2,395,700 and is planned to be financed. Financing rates should be very attractive right now. This project will be our front door. It is an opportunity to create an inviting event space while respecting the history of this iconic green space.

Local Controlled Revenues

•Ad valorem Tax – The 2020/2021 proposed budget includes a recommendation to hold the current tax rate of \$0.57/\$100 value in place which staff believes will generate \$9,400,000 or 39% of the general fund. One cent on the tax rate generates approximately \$164,800. Collection rate assumed is 97% for 2020/2021

•Downtown Special Tax (MSD tax) – The 2020/2021 proposed budget includes a recommendation to hold the current downtown special tax rate at \$0.14/\$100 value which staff believes will generate \$130,000 or 27% of the 2020/2021 Main Street expenditures excluding CIP for next year. Assumed collection percentage is 98.5%. One cent on the downtown tax rate generates about \$9,300.

•Solid Waste User Fees – The budget includes \$1,360,000 in solid waste user fees based on no increase in the \$12/month fee for residential service and no change in commercial service fees. The Shuey Park recycling collection center is recommended to close in July 2020. This will save \$60,000 in next year’s budget.

The reality is that this unmanned recycling center has not operated effectively for years. The center requires daily clean-up by City staff. More times than not, the private contractor is refusing to pick-up product due to contamination. This requires City crews to dispose of the product at the landfill thus not achieving the benefit of recycling and paying for a service not provided.

Simply Green continues to provide recycling services in the City and we encourage citizens to contract with them. Morganton residents have full access to Burke County’s four manned convenience centers that we are already paying for in our County taxes.

•Motor Vehicles Tax – The 2020/2021 budget includes \$241,000 from the motor vehicle tax of \$20.00 per vehicle per year. This revenue is being used to pay back \$255,300 of

advanced funding from the capital reserve fund in 2018/2019 for significant storm water repairs on South Sterling Street. No payback will occur in next fiscal year due to revenue challenges. Payback will resume the following year. Additionally, the dollars are helping to fund a \$385,000 resurfacing budget next year which cannot be totally funded by the reduced Powell Bill funding from the state. Powell Bill funding is projected at \$30,000 less due to reduced gas taxes and use of the Highway Trust Fund by the North Carolina General Assembly.

Revenues not Locally Controlled

•Sales Tax – This revenue is one of the most affected by the drastic economic changes caused by COVID-19. Sales tax is budgeted at \$3,483,883 which is a reduction of over \$936,000 from 2019/2020. This 21% reduction in expected sales tax hits especially hard since prior to COVID-19 and the economic shutdown that began March 2020, we were on track to beat budget by 3-5% and previous year's receipts by 12%. In actuality the 21% reduction is closer to 25%-30% taking our pre-COVID growth into account.

The importance of sales tax dollars to fund necessary purchases, to fund basic services, and to allow continued investment in all that makes Morganton special cannot be overstated. This engine drives many of our enhancement projects as sales tax represents 14% of the General Fund budget even at the reduced projection. Sales tax distributions have been the engine funding County investments in our schools as well as investments in our neighboring communities. Maintaining a retail mix that attracts shoppers from the entire region is vital to our County's economic future and our ability to gain back our economic stability.

I would like to remind everyone that shopping local is very important. Local shopping supports bricks and mortar which supports our tax base. Amazon is convenient and as of February 2020, we are supposed to get sales tax for these purchases. As of the writing of this message I can't speak to the result of that tax change because those revenues are not in yet.

•Utility Franchise Tax – Budget includes \$1,764,169 which is a decrease of just over \$20,000 from current year.

•Powell Bill – This is the state collected revenue distributed to municipalities annually to be used exclusively for public street maintenance purposes. The projected distribution for 2020/2021 is \$425,775 or \$41,000 less than current year. Needless to say this will not go far. However, we have budgeted \$385,000 in much needed resurfacing. It is our hope that bids received will stretch those dollars as lower gas pricing should help with petroleum costs and NCDOT has pulled all contracts.

The 2020/2021 General Fund budget requires using \$150,000 of fund balance committed for capital expenditures and \$464,509 of general fund balance. Using these funds to balance the budget does not violate the Council's policy of maintaining a 15% fund balance. We have always been fiscally conservative. While using fund balance is

not a sustainable annual option, these are extraordinary times. We have saved it and now seems like an appropriate time to use it.

Water Fund

Currently, our water usage is down around 16%. We are hopeful that as restrictions due to COVID-19 relax and businesses get back on their feet this will improve. To be conservative we have proposed a budget of \$5,975,468 which is 10% less than current year. There are no proposed increases in water rates for 2020/2021 and an appropriated retained earnings of \$53,468 is required to balance the budget.

Our 10-year rate plan called for an increase in water rates in 2020/2021, but given circumstances we have not considered this.

The proposed CIP is \$1,239,000 and includes routine maintenance items in the distribution system and at the water plant. The \$3.3 million coagulation and sedimentation upgrade has been postponed a year in hopes we can secure federal grant funds or at the very least some 0% interest funding for the project. Our plans are complete and ready to go out to bid as soon as funds are secured.

Electric Fund

Perhaps the best news of budget season 2020 is the opportunity in the Electric Fund. The 2020/2021 proposed budget of \$32,137,718 is a decrease over current year. The \$1,300,000 decrease in electric sales revenue is indicative of a 2% wholesale power cost reduction and an assumed 10% reduction in electric usage.

Effective July 1, 2020, the NCMPA1 is passing on a wholesale rate decrease of 2%. Additionally, the City will receive a one-time credit of almost \$6.2 million. In an effort to support our customers during the tough economic time caused by COVID-19, it is recommended that we pass along rate decreases to our customers.

Effective with the billing date of August 1, 2020, customers will receive rate reductions ranging between 2% and 7.5% depending on the type of customer. A typical household will receive a 3% reduction or about \$4.25 per month. Commercial and industrial customers will see monthly reductions between \$20 and \$2,000. These rate adjustments bring us a step closer to rate parity with Duke. We have several rate classes that closely match or beat Duke's rates.

The proposed CIP of \$5,362,678 includes equipment purchases, distribution system upgrades and other routine maintenance items. In early Spring 2020, all discretionary projects and purchases were halted until the economic effects of COVID-19 could be assessed. The replacement of the Rand Street substation which was to be financed was shifted to 2020/2021. The project which is estimated at \$2,858,000 will be completed next year and paid for with funds received through the NCMPA1 credit.

No appropriated retained earnings is budgeted for 2020/2021. Additionally, \$750,000 is being set aside in rate stabilization to be used to offset future rate increase.

Wastewater Fund

Just like in water, the wastewater usage is down about 16%. The 2020/2021 proposed budget includes no increase in sewer rates and totals \$6,097,974 which is 4% less than current year. An appropriation of retained earnings of \$262,974 is required to balance the budget. While this number is significant, we project to end 2019/2020 with a surplus of \$196,000. This will carry forward and be used to help balance next year's budget without implementing the 2.5% rate increase that was planned.

The completed upgrade at the treatment plant is paying dividends as we are experiencing over \$200,000 in annual savings in chemicals and electrical usage. Our reinvestment in the system continues in 2020/2021 with a proposed CIP of \$1,387,000. The engineering, planning, and design of the Silver Creek pump station rehab is included at \$266,000. Other maintenance on lines and at the collection facility is programmed and funded.

CoMPAS Fund

The proposed budget for CoMPAS for fiscal year 2020/2021 is \$5,501,540 which is slightly higher than current year. An appropriation of retained earnings is required to balance the budget. There are no proposed rate increases for internet or phone in this budget. Rates for TV service will increase in January 2021. A \$10.00 per month Broadcast Surcharge will be added to pay for increases in the costs for the local channels. The required 3-year contract for these channels will be negotiated in fall. Our national consultant expects these prices to increase significantly.

Commercial/business internet customers and phone customers continue to choose CoMPAS. The projection to add 25 new business customers and 35 residential customers is very achievable.

Internet revenues are projected to grow by \$50,000 in 2020/2021 over current collections. Residential internet service growth has increased again, possibly due to students learning from home and more people working from home.

The video or TV business continues to slip but only at about half of our projected rate and less than national averages. We conservatively are planning to lose 210 video customers next year. Programming costs remain significant and at \$2,250,590 represent 41% of the budget. In January 2021, costs will increase and our business commitment to keep CoMPAS cash flow positive requires us to charge rates required to keep TV offerings at no less than breakeven.

Finally, the proposed CIP is \$557,000 and includes routine expansion funds for the delivery system. The digital conversion continues systematically and cautiously and is

included at \$250,000 next year. We continue to phase in the conversion so that our financial position is not compromised. Expansion funding for several residential projects is included.

Cemetery Trust Fund

The Cemetery Trust Fund is a fund designed to accumulate funds for maintaining the City owned cemetery and providing perpetual care for that property. The budget for 2020/2021 is \$33,200. Lot and niche sales and marker sales are budgeted at \$12,000 next year. This is fairly consistent revenue.

The proposed budget does include using one-time funding from the original fund of \$20,000. This will be used for a mower replacement and to supplement maintenance funding.

Intergovernmental Service Fund

The Intergovernmental Service Fund includes the Warehouse and Garage and Information Resources Management Services (IRMS). The total budget for these services for 2020/2021 is \$2,383,079 which is \$253,693 less than last year. These departments provide services to the other funds.

The IRMS budget is up slightly at \$1,255,679. IRMS projects continue to span multi-budget years. Contracted services which include support costs for hardware and software are \$481,565 or 38% of the IRMS budget. Technology is intertwined and critical in most aspects of our operations. Adequate service to our customers depends on technology. CIP is budgeted at \$93,000 and includes routine purchases and connectivity costs.

The Warehouse and Equipment Services budgets are \$477,500 and \$649,200, respectively. The garage budget is less due to a reduction of \$50,000 for fuel purchases.

Personnel Issues

There are no recommended salary increases in the 2020/2021 budget proposal. If the economic challenge turns around, a mid-year review of this is recommended.

The proposed budget includes funding for 290.5 positions. The only new position funded is for a full-time fire inspector. For several years we have used a part-time person to fulfill this duty. The opportunity to continue this is coming to an end.

We are in the third year of mini-review of market requirements for 1/3 of our positions. This three-year process would ensure all positions are better matched to the market so we are competitive for retention and recruitment. The review included Public Works, Executive, CoMMA, Human Resources, CoMPAS, Main Street, and Community House.

The proposed budget includes no adjustments to keep us in line with market. If the new year brings a better economic situation than expected, staff recommends Council consider these adjustments mid-year. The cost to implement recommended adjustments mid-year would total \$42,143 spread across all funds.

Employees continue to contribute monthly at \$50.00 per month toward health insurance and at 6% of salary for retirement benefits. The total cost budgeted for insurance benefits next year for active employees is \$2,066,866. Law enforcement separation allowance has increased by \$39,823 due to several retirements and is funded at \$240,774 next year.

Employees remain our most valuable asset. During this COVID-19 crisis while schedules have shifted, PPE has changed, and daily operations have been shifted to accommodate distancing and safe work environments, our employees have not missed a beat. Our citizens have enjoyed continuity of critical services.

Summary

I started this message stating how difficult it has been to compile a budget amidst so many unknowns. Our world looks and acts very differently today than we did even just a few short months ago. We have no real answer for how long this will go on. We do however know that life goes on and so shall the City of Morganton.

The 2020/2021 proposed budget is \$73,179,693. It funds basic services in a fiscally responsible manner while not giving up on totally advancing our vision and preparing for the future post COVID-19.

This budget season I have thought a lot about the journey our community has walked to get to 2020. We have climbed mountains, sacrificed, taken chances, invested political capital, and reinvested in ourselves to create the Morganton of 2020. As I have said in the past, this is our chance. Our chance to move forward, seize once-in-a-lifetime opportunities to achieve a community that attracts business, new residents, and visitors. Although the 2020/2021 leg of our journey may move at a slower pace and at a more reduced capacity than we expected, it will move us closer to our vision.

As I contemplate this idea, I am reminded of the movie CARS. As Radiator Springs struggles to survive after the interstate bypasses the center of town and reroutes traffic, a chance newcomer brings fresh ideas and inspiration for a future. Lightning McQueen, a stock-car with a Corvette lineage, says, "They're driving right by, they don't even know what they're missing!" Lightning's new and unencumbered perspective convinces the "cars" of Radiator Springs to reinvent themselves and recapture their future. Sally, the Porsche reminds everyone that "we are a town worth fixing".

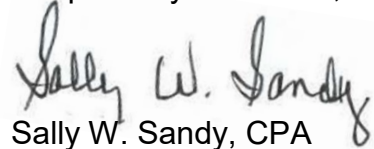
I offer this movie memory to remind us all where we've been and to encourage us not to give up on where we're going. We can overcome this economic dip. This budget can

keep us on track to work with our partners, our business community, and our citizens to continue to give people a reason to stop, stay, and invest.

Thank you to the City Council and the City Staff for your cooperation and support to get this budget together. Thank you to our employees who have never quit during these challenging times. To Jessie Parris, Finance Director, thank you for your perseverance and your positive attitude in your first budget experience with the City. It has been a real pleasure to work with Jessie, Michael Chapman, the department directors, and the finance staff to develop this budget.

To our community, stay positive and get involved. Don't give up. We remain on a path toward a bright future. Morganton is our home. Let's work together to make sure people know what they're missing. Let's position ourselves to be where entrepreneurs, small businesses, and people who didn't enjoy quarantine in small apartments in big cities choose to make their future investments.

Respectfully submitted,

A handwritten signature in black ink that reads "Sally W. Sandy". The signature is written in a cursive, flowing style.

Sally W. Sandy, CPA
City Manager

**CITY OF MORGANTON
ANNUAL BUDGET
FISCAL YEAR 2020 – 2021**

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Budget Process

BUDGET ADOPTION

The City of Morganton's budget is adopted by ordinance in accordance with the General Statutes of North Carolina, which requires estimated revenues and expenditures be balanced. The budget includes only expenditures and revenues expected during the fiscal year. The budget is adopted on a modified accrual basis with specifically identified outstanding encumbrances re-appropriated as part of the new budget year.

All expected operating funds are included in the Budget Ordinance and are expended in accordance with the adopted ordinance. The fiscal year budget, by State statute, begins July 1 and ends June 30. The City Council must adopt a budget before July 1 each year.

The budget shows all services provided by the City and the resources allocated for their provision.

BUDGET AMENDMENTS

North Carolina State statutes permit City Council to amend the Budget Ordinance at any time during the fiscal year. The amendments must adhere to the balanced budget requirements and cannot change the property tax levy or in any manner alter a taxpayer liability.

Morganton's budget is a line item budget adopted at the fund/function level. Ordinances approved by City Council are required to increase or decrease appropriations within any fund. Budget transfers within the same fund/function may be approved by the Finance Director.

BASIS OF ACCOUNTING

The basis of accounting determines when the revenues and expenditures or expenses are recognized and reported. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. The governmental fund types are presented in the financial statements on the same basis. Proprietary funds and nonexpendable trust funds are presented in the financial statements on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred.

BUDGET BASIS

All funds budgeted for the City of Morganton are prepared on a modified accrual accounting basis, in accordance with the General Statutes of North Carolina (G.S. 159-26 (c)). This means that revenues are recognized when they are susceptible to accrual (when they are measurable and available) to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for un-matured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The City's budget consists of accounts that reflect the City's financial accounting system in accordance with generally accepted accounting principles (GAAP). Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The accounts are organized on the basis of funds and account groups. The operations of each fund are accounted for through line items that reflect revenues and expenditures. This type of budget is a control tool. Reviewing requested and recommended line item expenditures precludes and prevents the misapplication of public monies, or wasteful expenditures. Expenditures are also controlled by the purchase order/encumbrance system. Purchase orders are required for all operating or capital expenditures over \$1,000. When a purchase order is issued, the amount of the purchase order is encumbered and becomes unavailable for any other expenditure. Once the purchase order is filled, the encumbrance is removed, and replaced by an expenditure in the same line item.

FUND ACCOUNTING

GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, other taxes and licenses, unrestricted and restricted intergovernmental revenues and sales and services. The primary expenditures are in the functional areas of general government, public safety, transportation, environmental protection and culture and recreation.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to a private business enterprises – where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing board has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has four Enterprise Funds, those being the Water Fund, Wastewater Fund, Electric Fund, and Cable Fund.

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to another governmental unit, on a cost-reimbursement basis. The City maintains one Internal Service Fund comprised of the Warehouse, Garage, and Information Resource Management Systems functions.

BUDGET REVENUE PROJECTIONS

All revenues, for all funds, are projected based on trend analysis, estimates provided by the North Carolina League of Municipalities and assumed increases or decreases in usage. The City of Morganton responsibly, conservatively budgets its revenues. Assumptions used in budgeting major revenues are as follows:

Ad Valorem taxes are based on current valuations, as provided by the Burke County tax office, adjusted for anticipated annexations, discoveries and releases.

Other taxes and licenses are forecasted based on past trends and future predictions.

Unrestricted Intergovernmental Revenues, such as Sales Tax reimbursements are budgeted based on past amounts received, adjusted for growth and local economic influences.

Restricted Intergovernmental Revenues are primarily grant-related. Budgets are based on anticipated grant awards.

Sales and Service revenues vary in nature. The largest of these revenues, in the General Fund, are commercial solid waste user fees, City of Morganton Municipal Auditorium ticket sales and recreation program fees. The basis for budgeting these revenues is a factor the number of participants (or users) multiplied by the appropriate rate or fee.

Enterprise fund sales and services revenues are also based on estimated usage or consumption multiplied by the applicable rates.

BUDGET CALENDAR

The Local Government Budget and Fiscal Control Act establishes the dates by which each stage of the annual budget process is to be completed. Departmental requests are to be submitted to the Finance Officer before April 30. The recommended budget must be given to the City Council by its regularly scheduled June meeting, and the Council must enact the budget ordinance by July 1.

The City of Morganton's capital budget process usually begins in late fall. The CIP is a six-year forecasting tool that shows capital costs divided among the years of the forecast period. The CIP consists of all expenditures for equipment/vehicles, and major repair or construction for all funds. The expenditures are \$5,000 or higher before they are included in the CIP. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

The City of Morganton's operating budget process begins in January with the dissemination of the budget packets to all City departments. The operating budget packet is sent to Department Directors in early January. The final date for submission of all requests is mid-February. The first review of the budget requests is by the City Manager and Finance Director with input from the Department Directors. The proposed budget is then reviewed with the City Council. The budget is presented at the City Council's June meeting. A public hearing is called for at that that time. The Council then adopts the budget ordinance for the proposed budget at a specially called meeting late in June.

Financial Policies

City Management is responsible for establishing and maintaining an internal control structure designed to ensure that City assets are protected from loss, theft or misuse. Adequate accounting data must be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs, and benefits, requires estimates and judgments by management.

City policies are based on the Local Government Budget and Fiscal Control Act. Other policies are made to address specific financial issues in Morganton. These policies are reviewed and updated as needed.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the General Fund, certain Special Revenue Funds, Enterprise Funds and the Internal Service Fund are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established, by department, by fund. The City's encumbrance accounting system facilitates budgetary control. Encumbrances normally lapse at year-end. However, outstanding encumbrances can be re-appropriated as part of the following year's budget. The following are policies that relate to the adoption and execution of the annual operating budget:

1. The City of Morganton prepares a balanced annual budget that contains all annually budgeted funds. This budget contains revenues and expenditures, by line items, by fund.
2. The CIP expenditures are developed as a six-year plan for capital expenditures over \$5,000. These expenditures will include vehicle/equipment purchases and major repair and construction projects.

The City's annual budget shall be adopted by July 1 and shall cover the fiscal year beginning July 1 and ending June 30. The accounts of City are independently audited at the close of each fiscal year by a Certified Public Accountant firm.

CASH MANAGEMENT

Cash temporarily idle during the year is invested in maturities ranging from thirty days to three years.

DEBT ADMINISTRATION

North Carolina General Statutes are very specific about the amount of general long-term debt that can be issued by local governments. The statutes state that long-term debt, net of debt issued for enterprise activities, cannot exceed 8% of the assessed valuation of the governmental units. The City's bonds ratings were reviewed by Standard and Poor's four years ago. The result of that review was a two-step increase in rating from A+ to AA. Moody's Investment Service has assigned an A2 rating to Morganton.

FUND BALANCE

North Carolina state law (G.S. 159-13 (b) (16)) restricts appropriation of fund balance or fund equity for the subsequent year's budget to an amount not to exceed the sum of cash and investments minus that sum of liabilities, encumbrances, and deferred revenue arising from cash receipts as those amounts stand at the close of the fiscal year preceding the budget year. A calculation of fund balance available at June 30 should be made as soon as possible after the close of the fiscal year to determine the actual legal amount of fund balance available for appropriation. This figure is the maximum amount that can be appropriated during the coming year. If a greater amount has been appropriated, the budget ordinance should be amended immediately. In order to maintain an adequate cash flow in the General Fund, the Local Government Commission recommends that fund balance for appropriation should not drop below 8% of the total expenditures. It should be noted that the 8% is a minimum requirement, which is needed to meet a tax-levying unit's short-term cash flow needs. Most units need to maintain a higher percentage of fund balance on hand to cover emergencies and any other unforeseen expenditures. The Morganton City Council has taken a more conservative approach with an internal policy stating that fund balance for appropriation should not drop below 15% of total expenditures.

Budget Glossary

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Ad-Valorem Tax – Property Tax

Appropriation – Legal authorization to incur obligations and expend funds for specific purposes.

Appropriatable Fund Balance – The amount of fund balance that is available for appropriation within a fund. The North Carolina Local Government Commission recommends fund balance for appropriations not drop below 8% of total expenditures. Morganton's internal policy is a minimum 15% threshold.

Assessed Valuation – A percent of appraised value assigned to real estate and certain personal property for use as a basis for levying taxes.

Audit – A systematic examination that tests the internal accounting controls and ascertains as to whether financial statements fairly present the City's financial position. It also evaluates as to whether transactions have been legally performed and recorded accurately and consistently. General Statute 159-34 requires that all local governments have an audit performed by a Certified Public Accountant. The audit is performed annually.

Balanced Budget – A financial plan where projected revenues equal projected expenditures. North Carolina law mandates that local government operate under an annual balanced budget ordinance.

Budget – The plan of financial operations that provides a basis for all fiscal policy decisions during the period covered.

Budget Year – The fiscal year for which the budget is being considered.

Capital Improvements Program – Six-year planning projection of capital improvements, including items such as construction projects and equipment purchases.

Capital Outlay – Expenditures made that acquire or add to capital assets. Any item with an expected life of more than one year and a value of more than \$5,000 such as vehicles, heavy equipment, and furniture.

CoMMA – City of Morganton Municipal Auditorium.

CoMPAS – City of Morganton Public Antenna System (cable tv/internet/phone).

Debt Service – Payment of interest and repayment of principal of a debt.

Encumbrances – Financial liability created when a contract or purchase order is issued.

Enterprise Fund – Proprietary fund, which accounts for operations that are financed and operated similar to a business.

Fund – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out specific activities.

Fund Balance – The cumulative difference between revenues and expenditures over the life of a fund.

GAAP – Generally accepted accounting principles.

Grant – Federal or state government appropriation. Payment is usually in cash, designated for a specific program or purpose.

Internal Service Fund – Fund which includes the Warehouse, Garage and Information Resource Management System functions. Used to account for the financing of goods/services provided by one department to another on a cost reimbursement basis.

Modified Accrual Basis of Accounting – Requires revenues to be recognized and recorded when earned and expenditures be recognized and recorded when the goods or services are received. Provides a conservative statement of a fund's financial position as it recognizes, when earned, only those revenues, for which the amount can be determined in advance, the collection is legally enforceable and will occur during the fiscal year or shortly thereafter.

Policy – A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Operating Budget – See Budget.

Operating Expenditures – Routine expenses that are necessary in order to conduct business. Examples include departmental supplies, telephone, postage, travel, and utility expenses.

Ordinance – Formal enactment of law by the City Council.

Per Capita – Per unit of population.

Policy – Plan or course of action designed to guide decisions and/or actions.

Powell Bill – State-shared revenue from gasoline tax receipts that are used to finance streets and sidewalk improvements.

Pro-Rata – Reimbursements from other funds for services provided.

Projections – Estimates of revenues and expenditures for planning purposes.

Property Tax – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property tax is granted to the City Council by State statute.

Purchase Orders – A legally binding document, which authorizes the purchase of specified commodities or services.

Re-appropriation – Action taken to continue the availability of funds from one fiscal year to another. This occurs after fiscal year-end enabling budget to be carried forward to the next fiscal year for encumbrances, which were not liquidated prior to fiscal year-end.

Revenues – Money received or collected by the City as income. This can include tax payments, fees for services, fines, shared revenue, and interest income.

Tax Rate – The amount levied per \$100 of assessed property value, as determined by the Machinery Act in North Carolina Statutes. The tax rate for the City of Morganton is 57 cents per \$100 of assessed value.

Zoning – The partitioning of the City by ordinance into sections reserved for different purposes, such as residential, offices, manufacturing. Zoning ensures land uses are properly situated in relation to each other so that one use does not become a nuisance for its neighbors.

Budget Summary

GENERAL FUND

Revenues anticipated: \$24,197,992

Expenditures authorized:

Legislative	\$ 331,536
Executive	739,093
Auditorium	671,226
Finance	127,005
Development and Design	1,142,363
Public Safety	9,514,124
Public Works	4,669,262
Recreation	3,831,118
Community House/Main Street	<u>3,172,265</u>
TOTAL	\$24,197,992

WATER FUND

Revenues anticipated: \$5,975,468

Expenditures authorized: \$5,975,468

ELECTRIC FUND

Revenues anticipated: \$32,137,718

Expenditures authorized: \$32,137,718

WASTEWATER FUND

Revenues anticipated: \$6,097,974

Expenditures authorized: \$6,097,974

CoMPAS FUND

Revenues anticipated: \$5,501,540

Expenditures authorized: \$5,501,540

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated: \$2,383,079

Expenditures authorized: \$2,383,079

CEMETERY TRUST FUND

Revenues anticipated: \$33,200

Expenditures authorized: \$33,200

TAXES LEVIED

There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2020 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriation:

GENERAL TAX

Rate per \$100 Valuation of Taxable Property \$.57

SPECIAL DOWNTOWN TAX DISTRICT

Rate per \$100 Valuation of Taxable Property \$.14

Taxes paid during the month of July will be discounted 2% and taxes paid during the month of August will be discounted 1% in accordance with North Carolina General Statute 105-360.

There is hereby levied a Municipal Vehicle Tax of \$20.00 on each residential vehicle as authorized by General Statute 20-97.

REAPPROPRIATION OF FUNDS ENCUMBERED IN FY 2020

Funds encumbered on the financial records as of June 30, 20120, are hereby reappropriated to this budget.

			2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021
			Actual	Actual	Revised	Current	Projected	Budget
100003	GENERAL							
100003	301000	CURRENT YR AD VALOREM TAXES	-8,198,318.27	-8,902,653.54	-9,378,070.00	-9,612,091.39	-9,590,000.00	-9,400,000.00
100003	301100	SPECIAL TAX - MAIN STREET	-116,378.22	-113,992.56	-129,328.00	-127,239.76	-127,240.00	-130,177.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-80,676.69	-63,024.00	-60,000.00	-45,559.85	-45,000.00	-25,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-7,522.28	-6,876.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-613,615.29	-680,413.93	-645,000.00	-538,625.01	-685,000.00	-650,000.00
100003	305000	CARBON CITY FIRE TAX	-9,361.59	-10,706.19	-8,900.00	-7,715.90	-8,900.00	-8,900.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-34,486.00	-34,554.00	-34,554.00	-37,085.00	-37,085.00	-37,085.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,225.00	-2,264.00	-2,264.00	-2,806.00	-2,806.00	-2,806.00
100003	311000	TAX DISCOUNTS	99,206.72	117,683.50	110,000.00	133,671.29	133,672.00	110,000.00
100003	312000	TAX RELEASES	0.00	0.00	0.00	0.00	0.00	0.00
100003	316000	REIMBURSEMENT FOR SERVICES	-3,896.59	-7,166.67	-5,000.00	-1,375.57	-5,000.00	-5,000.00
100003	316000	REIMBURSEMENT FOR SERVICE	0.00	0.00	-42,891.00	-42,891.00	-42,891.00	0.00
100003	317000	TAX PENALTIES - COST	-25,925.08	-28,289.81	-25,000.00	-20,599.74	-25,000.00	-25,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	-3,699.42	-5,723.25	-4,900.00	-3,744.03	-3,800.00	-4,000.00
100003	318500	MOTOR VEHICLE TAG \$20	-255,833.80	-257,582.20	-255,000.00	-195,477.60	-245,000.00	-241,000.00
100003	321000	PARKING PERMITS	-936.00	-10,069.00	-8,000.00	-8,359.00	-8,284.00	-6,500.00
100003	323000	CURB CUTS	-5,980.00	-4,690.00	-4,000.00	-3,935.00	-4,000.00	-4,000.00
100003	329000	INTEREST EARNED	-207,035.01	-344,529.64	-225,000.00	-197,336.91	-200,000.00	-100,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	0.00	-918,947.51	-798,000.00	-791,850.00	-791,850.00	-2,727,575.00
100003	331000	RENTS	-54,600.00	-54,600.00	-54,600.00	-45,950.00	-54,600.00	-54,600.00
100003	331100	CITY HALL CANTEEN	-237.76	-316.95	-300.00	-218.57	-300.00	-300.00
100003	331200	PUBLIC SAFETY CANTEEN	-242.56	-328.63	-250.00	-249.69	-300.00	-300.00
100003	331300	FIRE DEPT CANTEEN	-21.84	-3.29	-100.00	0.00	0.00	0.00
100003	331400	WAREHOUSE CANTEEN	-300.12	-482.62	-325.00	-403.12	-425.00	-400.00
100003	331500	WASTEWATER CANTEEN	-113.07	-220.66	-250.00	-103.94	-250.00	-250.00
100003	331600	CH FOOD SALES	-209,386.25	-254,617.14	-260,000.00	-213,110.17	-220,000.00	-260,000.00
100003	331605	CH ROOM RENTALS	-37,486.78	-47,300.87	-50,000.00	-34,330.08	-34,230.00	-40,000.00
100003	331610	CH LINENS/OTHER	-7,382.24	-8,413.35	-10,000.00	-8,960.35	-8,876.00	-10,000.00
100003	331615	CH ABC PERMITS	-1,065.00	-2,335.09	-2,000.00	-1,645.82	-1,521.00	-5,000.00
100003	331700	WATER CANTEEN	-187.15	-227.03	-200.00	-237.33	-300.00	-300.00
100003	331800	AUDITORIUM CANTEEN	0.00	-399.26	-600.00	0.00	0.00	0.00
100003	335000	MISCELLANEOUS	-29,569.55	-47,244.58	-30,000.00	-127,292.94	-127,142.00	-63,293.00
100003	335100	ELECTION FEES	-140.00	0.00	-140.00	-180.00	-180.00	0.00
100003	335200	BAD CHECK CHARGES	-5,070.00	-5,559.39	-5,100.00	-4,020.00	-5,100.00	-5,100.00
100003	335300	VERIFICATION FEE	-450.00	-420.00	-400.00	-210.00	-400.00	-400.00
100003	335800	INSURANCE REIMBURSEMENTS	-87,952.26	-37,935.61	-65,650.00	-154,027.09	-89,525.00	-20,000.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	0.00	-364.00	-1,500.00	-7,249.00	-1,500.00	-1,500.00
100003	336200	CONTRIBUTION COBB ESTATE	-16,198.00	-18,890.00	-19,000.00	-20,554.00	-20,554.00	-18,000.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	0.00	-12,000.00	0.00	0.00	0.00	0.00
100003	336275	RESTRICTED CONTRIBUTION SOCCER	0.00	0.00	0.00	-5,000.00	-5,000.00	0.00
100003	336500	RESTRICTED CONTRIBUTIONS	-217,361.56	-12,000.00	-49,646.66	-49,646.66	-49,647.00	-50,000.00
100003	337000	UTILITY SALES TAX	-1,782,048.83	-1,790,340.97	-1,835,265.00	-1,340,061.88	-1,784,169.00	-1,764,169.00
100003	338000	OCCUPANCY TAX	-110,493.55	-131,279.01	-125,000.00	-84,847.77	-100,000.00	-67,500.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-11,476.64	-11,860.31	-11,983.00	-9,643.94	-12,800.00	-12,800.00

			2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021
			Actual	Actual	Revised	Current	Projected	Budget
100003	341000	ALCOHOLIC BEVERAGES TAX	-72,934.26	-73,320.08	-75,211.00	0.00	-75,211.00	-76,000.00
100003	343000	POWELL BILL ALLOCATION	-474,921.50	-470,529.60	-465,455.00	-466,937.20	-466,937.00	-425,775.00
100003	344100	COMMA GRANTS	-2,500.00	-3,850.00	-7,500.00	-4,000.00	-5,500.00	-2,500.00
100003	345000	ONE HALF CENT SALES TAX	-2,819,300.15	-3,008,668.36	-3,089,880.00	-2,344,733.11	-2,755,369.00	-2,316,655.00
100003	345200	ONE CENT SALES TAX	-1,250,476.72	-1,360,236.89	-1,330,027.00	-1,045,798.75	-1,273,669.00	-1,167,228.00
100003	347000	ABC REVENUE (GC)	-289,761.62	-298,175.64	-290,000.00	-231,062.27	-280,000.00	-280,000.00
100003	348499	STATE APPROPRIATION	0.00	0.00	0.00	-350,000.00	-350,000.00	0.00
100003	348500	NC STATE/FEDERAL GRANT	-17,325.84	-83,930.01	-3,098,469.00	-13,078.84	-230,600.00	0.00
100003	349250	ARC GRANT	0.00	0.00	-62,154.18	-46,900.00	-46,900.00	0.00
100003	350200	NARCOTICS UNIT	-2,467.73	-9,833.37	-7,600.00	-2,587.41	-7,600.00	-7,600.00
100003	350400	BURKE CO CONTRIBUTIONS	-11,342.92	-1,040.00	0.00	-12,466.95	-12,466.95	0.00
100003	351000	COURT COST & FEES	-12,245.18	-12,671.72	-10,000.00	-12,105.49	-11,655.00	-10,000.00
100003	352000	PARKING PENALTIES	-10.00	-5,465.00	-5,000.00	-3,686.00	-3,676.00	-5,000.00
100003	352100	CIVIL CITATIONS	0.00	-50.00	-500.00	0.00	-500.00	500.00
100003	353000	FIRE PROTECTION - STATE	-62,824.00	-62,481.00	-62,824.00	0.00	-62,824.00	-62,824.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-625.00	-525.00	-500.00	-100.00	-500.00	-500.00
100003	353150	FIRE INSPECTIONS	0.00	0.00	-45,000.00	0.00	0.00	-30,000.00
100003	353200	ALARM VIOLATIONS	-20,400.00	-10,125.00	-6,675.00	-30,975.00	-30,775.00	-15,000.00
100003	355000	BUILDING PERMITS	-88,727.93	-82,205.82	-90,000.00	-61,314.10	-70,000.00	-80,000.00
100003	357000	PLUMBING PERMITS	-45,828.73	-35,531.35	-50,000.00	-33,491.94	-30,000.00	-35,000.00
100003	357100	ELECTRIC PERMITS	-56,698.74	-56,348.92	-65,000.00	-38,357.18	-42,000.00	-50,000.00
100003	357200	HVAC PERMITS	-34,587.36	-43,716.41	-50,000.00	-42,629.17	-46,000.00	-50,000.00
100003	357250	ENGINEERING INSPECTION FEES	-16,055.00	-11,682.50	-3,500.00	-1,757.75	-2,000.00	-3,500.00
100003	357300	VARIANCE REQUESTS	-800.00	-300.00	-1,050.00	0.00	0.00	-350.00
100003	357350	D&D NON CONFORMITY ADJUSTMENT	0.00	0.00	-350.00	0.00	0.00	-350.00
100003	357355	D&D ALTERNATE DESIGN	-1,500.00	0.00	-1,500.00	0.00	0.00	-750.00
100003	357400	PLANNING, ZONING REQUEST	-8,550.00	-13,108.00	-10,000.00	-9,730.00	-10,000.00	-10,000.00
100003	359000	SOLID WASTE USERS FEE	-1,322,351.27	-1,339,379.55	-1,330,000.00	-1,127,927.63	-1,369,000.00	-1,360,000.00
100003	359050	ROUGH TRASH FEES	-22,021.49	-24,979.00	-20,000.00	-21,094.65	-21,000.00	-20,000.00
100003	359100	SIMPLY GREEN REVENUE	-907.50	-841.50	0.00	0.00	0.00	0.00
100003	363000	MAIN STREET	-20,150.00	-27,975.00	-20,700.00	-21,465.21	-30,638.00	-31,000.00
100003	363500	FACADE LOAN	-3,786.40	-10,667.98	-3,100.00	-4,054.30	-4,054.00	-814.00
100003	364000	AUDITORIUM	-402,271.21	-354,576.12	-390,000.00	-286,468.60	-295,000.00	-200,000.00
100003	364500	DARE PROGRAM	0.00	-4,641.00	-4,600.00	0.00	0.00	-4,600.00
100003	365000	RECREATION	-493,498.83	-500,949.87	-485,000.00	-303,453.40	-305,000.00	-350,000.00
100003	365005	REC SKATE PARK	-15,000.00	0.00	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-44,714.52	0.00	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-6,917.92	-37,573.63	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	-3,787.00	-15,000.00	-10,016.84	-10,016.84	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	-10,000.00	-100.00	-100.00	0.00
100003	365500	SENIOR TRIPS	-20,792.27	-26,046.00	-25,000.00	-23,364.97	-23,365.00	-20,000.00
100003	378100	TAX - OVER (SHORT)	800.65	0.00	0.00	0.00	0.00	0.00
100003	379000	GARBAGE PENALTIES	-12,742.07	-12,988.65	-12,850.00	-8,849.99	-9,000.00	-12,850.00
100003	381000	SALE OF MATERIALS	-210.00	0.00	-1,000.00	-198.45	-1,000.00	0.00
100003	383100	SALE OF PROPERTY	-20,000.00	0.00	0.00	0.00	0.00	0.00

		2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021	
		Actual	Actual	Revised	Current	Projected	Budget	
100003	383200	SALE OF SURPLUS	-71,323.78	-29,370.04	-75,000.00	-118,017.61	-135,000.00	-70,000.00
100003	393500	SHARED COST OF CURB AND GUTTER	0.00	0.00	-5,000.00	0.00	-1,000.00	-1,000.00
100003	393600	REVOLVING LOAN PRINCIPAL	-4,496.76	-4,348.06	-3,497.00	-2,394.23	-2,394.23	0.00
100003	393700	REVOLVING LOAN INTEREST	-2,728.84	-2,511.34	-1,864.00	-1,296.15	-1,296.15	0.00
100003	397000	PMT IN LIEU OF TAXES - ELECTRC	-124,470.00	-129,591.00	-141,208.00	-141,208.00	-141,208.00	-145,198.00
100003	397025	PAYMENT IN LIEU - ECO DEVELOP	-4,293.88	-4,617.95	-4,618.00	-6,788.10	-6,789.00	0.00
100003	397050	PAYMENT IN LIEU - COMPAS	-77,145.00	-77,845.00	-85,051.00	-85,051.00	-85,051.00	-87,412.00
100003	397060	PAYMENT IN LIEU-WATER	-195,866.00	-205,086.00	-221,734.00	-221,734.00	-221,734.00	-226,923.00
100003	397100	TRANSFER T/F ELECTRIC FUND	-704,552.00	-733,535.00	-743,202.00	-743,202.00	-743,202.00	-764,199.00
100003	397200	TRANSFER T/F CAPITAL PROJECTS	-85,473.36	0.00	0.00	0.00	0.00	0.00
100003	397400	REIMBURSEMENT FROM WATER FUND	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
100003	397750	REIMBURSEMENT FROM CEMETARY	0.00	0.00	0.00	0.00	0.00	-20,000.00
100003	397900	TRANSFER T/F CAPITAL RESERVE	0.00	-225,000.00	-50,000.00	0.00	0.00	0.00
100003	399000	APPROPRIATED FUND BALANCE	0.00	0.00	-1,005,314.68	0.00	0.00	-464,509.00
100003	399200	APPROPRIATED FD BAL - GEN CAP	0.00	0.00	-150,000.00	0.00	0.00	-150,000.00
100003	399400	APPROPRIATED FB INSURANCE RESE	0.00	0.00	-32,000.00	0.00	-32,000.00	0.00
100003	399450	APPROPRIATED FUND BAL OPEB	0.00	0.00	-250,000.00	0.00	-250,000.00	0.00
100003	GENERAL		-20,985,738.53	-23,114,165.92	-27,962,150.52	-21,518,453.14	-23,723,910.17	-24,197,992.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104100 LEGISLATIVE						
104100 402000 SALARIES & WAGES	26,779.09	29,378.16	29,701.00	24,751.20	29,701.00	29,701.00
104100 402500 LONGEVITY	480.00	600.00	600.00	600.00	600.00	600.00
104100 404000 PROFESSIONAL SERVICES	1,922.77	1,145.45	1,500.00	1,758.25	1,500.00	1,500.00
104100 405000 FICA TAXES	2,003.94	2,245.74	2,318.00	1,837.56	2,318.00	2,318.00
104100 406000 GROUP INSURANCE	9,245.09	6,998.97	11,466.00	8,562.44	11,466.00	11,664.00
104100 411000 TELEPHONE & POSTAGE	1,233.21	1,097.51	1,500.00	533.07	1,100.00	1,200.00
104100 414000 TRAVEL/MEETINGS/SCHOOLS	3,291.87	2,008.95	5,000.00	3,432.81	5,000.00	5,500.00
104100 433001 OFFICE SUPPLIES	909.33	261.53	600.00	306.46	600.00	500.00
104100 434030 CITY STREET LIGHTING	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00
104100 453000 DUES & SUBSCRIPTIONS	34,079.57	36,978.29	40,751.00	39,347.30	40,751.00	42,250.00
104100 455750 OPEB TRUST FUNDING	0.00	0.00	170,000.00	0.00	170,000.00	0.00
104100 457020 CODIFICATION OF CHARTER	3,196.17	2,548.70	4,000.00	4,000.00	4,000.00	4,000.00
104100 461000 PRO RATA ADMIN REIMBURSEMENT	-398,375.00	-385,654.00	-394,410.00	-394,410.00	-394,410.00	-270,594.00
104100 464001 REIMBURSEMENT TO FUNDS	0.00	0.00	80,000.00	80,000.00	80,000.00	0.00
104100 491000 MORGANTON BURKE CO LIBRARY	238,000.00	231,250.00	225,000.00	225,000.00	225,000.00	225,000.00
104100 491100 SPECIAL APPROPRIATIONS	25,500.00	103,000.00	64,500.00	29,500.00	30,000.00	13,000.00
104100 491400 AIRPORT	47,137.00	47,137.00	47,137.00	47,137.00	47,137.00	47,137.00
104100 491500 ECONOMIC DEVELOPMENT RESERVE	126,383.18	126,383.18	126,384.00	126,383.18	126,384.00	0.00
104100 493000 ECONOMIC DEVELOPMENT	142,789.84	98,265.12	174,682.00	135,703.98	155,000.00	143,760.00
104100 493200 GRANT ADMIN	0.00	0.00	12,500.00	12,500.20	12,500.00	0.00
104100 497090 TRANSFER TO SPECIAL REVENUE	40,750.00	0.00	12,500.00	12,500.00	12,500.00	0.00
104100 LEGISLATIVE	379,326.06	377,644.60	689,729.00	433,443.45	635,147.00	331,536.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104110 LEGAL						
104110 402000 SALARIES & WAGES	151,649.33	154,346.02	159,806.00	137,822.66	159,806.00	162,380.00
104110 402500 LONGEVITY	4,241.09	4,283.50	4,428.00	4,428.03	4,428.00	4,539.00
104110 404000 PROFESSIONAL SERVICES	48,010.85	49,625.01	59,000.00	45,627.45	14,000.00	51,000.00
104110 405000 FICA TAXES	11,389.10	11,556.50	12,564.00	10,396.45	12,564.00	12,769.00
104110 406000 GROUP INSURANCE	12,984.17	13,224.92	14,161.00	11,443.62	14,161.00	14,358.00
104110 407000 RETIREMENT	14,924.39	15,563.31	17,699.00	15,560.13	17,699.00	19,942.00
104110 411000 TELEPHONE & POSTAGE	631.92	414.45	650.00	238.55	450.00	650.00
104110 414000 TRAVEL/MEETINGS/SCHOOLS	1,177.65	995.82	2,700.00	1,317.06	300.00	2,100.00
104110 433000 DEPARTMENTAL SUPPLIES	246.76	386.06	500.00	329.33	400.00	500.00
104110 453000 DUES & SUBSCRIPTIONS	15,920.18	17,542.51	18,000.00	20,666.60	9,500.00	19,000.00
104110 461000 PRO RATA ADMIN REIMBURSEMENT	-198,517.00	-210,268.00	-222,487.00	-222,487.00	-222,487.00	-220,453.00
104110 465000 IRMS FEE	5,333.00	6,404.00	7,142.00	7,142.00	7,142.00	6,700.00
104110 LEGAL	67,991.44	64,074.10	74,163.00	32,484.88	17,963.00	73,485.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104200 EXECUTIVE - CITY MANAGER						
104200 402000 SALARIES & WAGES	343,877.68	361,681.24	374,736.00	322,985.18	374,736.00	380,883.00
104200 402500 LONGEVITY	6,085.67	6,146.52	6,357.00	6,356.99	6,357.00	8,990.00
104200 404000 PROFESSIONAL SERVICES	0.00	0.00	500.00	0.00	500.00	45,450.00
104200 405000 FICA TAXES	25,492.47	26,738.42	29,154.00	23,901.27	29,154.00	29,825.00
104200 406000 GROUP INSURANCE	39,435.11	42,623.57	44,183.00	37,621.91	44,183.00	44,682.00
104200 407000 RETIREMENT	34,707.33	38,242.12	42,782.00	37,784.04	42,782.00	48,560.00
104200 411000 TELEPHONE & POSTAGE	2,405.45	2,082.80	3,120.00	1,106.93	2,500.00	2,800.00
104200 412000 PRINTING	0.00	390.00	2,000.00	168.00	2,000.00	500.00
104200 414000 TRAVEL/MEETINGS/SCHOOLS	11,492.51	9,828.75	7,150.00	3,740.86	7,150.00	9,200.00
104200 417000 MAINTENANCE & REPAIR VEHICLES	7,800.00	7,800.00	7,800.00	6,750.00	7,800.00	7,800.00
104200 433001 OFFICE SUPPLIES	2,555.01	3,025.35	2,500.00	1,685.30	2,500.00	2,500.00
104200 433100 PIO SUPPLIES	2,573.94	1,873.94	4,700.00	1,240.81	4,700.00	5,300.00
104200 453000 DUES & SUBSCRIPTIONS	2,361.01	2,539.89	3,065.00	2,885.15	3,065.00	3,360.00
104200 457150 MARKETING	3,395.00	0.00	4,000.00	0.00	4,000.00	4,000.00
104200 461000 PRO RATA ADMIN REIMBURSEMENT	-450,819.00	-428,604.00	-446,550.00	-446,550.00	-446,550.00	-495,857.00
104200 465000 IRMS FEE	20,139.00	21,541.00	26,140.00	26,140.00	26,140.00	25,971.00
104200 EXECUTIVE - CITY MANAGER	51,501.18	95,909.60	111,637.00	25,816.44	111,017.00	123,964.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104210 HUMAN RESOURCES						
104210 402000 SALARIES & WAGES	206,116.50	210,077.13	217,980.00	187,990.71	217,980.00	221,706.00
104210 402500 LONGEVITY	3,199.79	3,231.78	3,341.00	3,341.06	3,341.00	6,025.00
104210 404000 PROFESSIONAL SERVICES	5,315.50	10,834.50	12,591.00	12,262.46	12,262.00	13,700.00
104210 405000 FICA TAXES	15,438.00	15,566.16	16,931.00	13,941.95	16,931.00	17,421.00
104210 406000 GROUP INSURANCE	25,784.32	26,506.74	28,057.00	23,219.58	28,057.00	28,454.00
104210 407000 RETIREMENT	15,749.88	16,580.63	19,808.00	17,124.31	19,808.00	23,115.00
104210 408000 WORKMANS COMPENSATION	471,139.60	431,360.61	423,000.00	436,272.02	433,743.00	400,197.00
104210 408010 SAFETY	16,987.52	14,238.34	15,500.00	10,966.73	10,463.00	16,350.00
104210 409000 UNEMPLOYMENT	12,919.52	4,359.57	0.00	5,719.08	5,719.00	6,925.00
104210 409010 EMPLOYEE PROGAMS	8,142.90	7,118.01	9,400.00	6,241.42	7,300.00	9,400.00
104210 409100 WELLNESS PROGRAM	8,491.34	9,951.24	11,500.00	9,007.23	9,007.00	11,500.00
104210 410000 TRAINING EMPLOYEE	0.00	0.00	8,500.00	418.00	418.00	8,500.00
104210 411000 TELEPHONE & POSTAGE	1,508.99	666.29	1,420.00	332.85	472.00	1,200.00
104210 412000 PRINTING	160.00	0.00	500.00	394.70	395.00	250.00
104210 414000 TRAVEL/MEETINGS/SCHOOLS	2,637.77	1,132.82	4,100.00	1,305.01	1,805.00	4,100.00
104210 433001 OFFICE SUPPLIES	6,237.30	4,949.52	6,000.00	786.02	1,555.00	3,700.00
104210 433700 SPECIAL PROJECTS	478.95	926.37	4,150.00	257.17	257.00	3,200.00
104210 453000 DUES & SUBSCRIPTIONS	728.59	1,083.00	1,445.00	1,301.43	1,522.00	1,465.00
104210 454000 INSURANCE AND BONDS	328,468.95	372,081.63	390,820.00	380,191.16	380,389.00	389,000.00
104210 454010 RISK RETENTION	384.98	1,594.85	6,000.00	2,345.84	4,346.00	3,500.00
104210 457010 RECRUITMENT SELECTION	20,744.82	15,930.43	28,300.00	14,970.49	16,845.00	16,300.00
104210 461000 PRO RATA ADMIN REIMBURSEMENT	-661,161.00	-675,854.00	-669,057.00	-669,057.00	-669,057.00	-662,009.00
104210 465000 IRMS FEE	12,489.00	13,142.00	14,624.00	14,624.00	14,624.00	17,645.00
104210 HUMAN RESOURCES	501,963.22	485,477.62	554,910.00	473,956.22	518,182.00	541,644.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104220 CANTEEN						
104220 447010 CITY HALL CANTEEN	697.18	548.70	700.00	886.03	700.00	0.00
104220 447020 POLICE DEPT CANTEEN	39.71	0.00	100.00	0.00	100.00	0.00
104220 447040 WAREHOUSE CANTEEN	55.62	687.50	700.00	0.00	700.00	0.00
104220 447050 WASTEWATER CANTEEN	7.95	0.00	100.00	0.00	100.00	0.00
104220 447060 WATER CANTEEN	7.95	0.00	100.00	0.00	100.00	0.00
104220 CANTEEN	808.41	1,236.20	1,700.00	886.03	1,700.00	0.00
104230 ELECTION						
104230 457040 ELECTIONS	1,155.38	0.00	1,350.00	1,177.20	1,350.00	0.00
104230 ELECTION	1,155.38	0.00	1,350.00	1,177.20	1,350.00	0.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104250 AUDITORIUM						
104250 402000 SALARIES & WAGES	234,835.16	231,733.05	252,086.00	206,003.17	236,692.00	264,920.00
104250 402500 LONGEVITY	3,511.99	3,547.15	3,676.00	3,676.46	3,676.00	3,788.00
104250 404000 PROFESSIONAL SERVICES	18,495.48	14,884.36	14,000.00	6,352.57	7,000.00	14,000.00
104250 405000 FICA TAXES	17,738.16	17,295.98	19,948.00	15,162.01	18,770.00	20,556.00
104250 406000 GROUP INSURANCE	30,213.90	35,780.93	36,572.00	32,787.70	36,572.00	37,091.00
104250 407000 RETIREMENT	17,843.41	18,100.42	23,338.00	18,746.13	21,960.00	27,274.00
104250 411000 TELEPHONE & POSTAGE	7,353.42	6,193.41	7,500.00	2,688.12	5,000.00	5,000.00
104250 413000 UTILITIES	92,227.32	97,695.25	105,000.00	77,639.27	90,000.00	95,000.00
104250 414000 TRAVEL/MEETINGS/SCHOOLS	10,876.08	6,920.98	10,750.00	7,261.13	7,261.00	0.00
104250 415000 MAINTENANCE & REPAIR BUILDINGS	13,913.50	7,798.81	17,500.00	5,581.76	8,000.00	15,000.00
104250 416000 MAINTENANCE & REPAIR EQUIPMENT	5,650.33	4,466.55	6,000.00	5,179.40	6,000.00	6,000.00
104250 417000 MAINTENANCE & REPAIR VEHICLES	269.15	211.38	1,000.00	1,104.55	1,105.00	1,000.00
104250 426000 ADVERTISING	51,778.65	45,676.11	48,500.00	32,955.63	38,000.00	10,000.00
104250 431000 VEHICLE SUPPLIES	472.91	434.66	750.00	364.49	345.00	750.00
104250 433000 DEPARTMENTAL SUPPLIES	13,278.49	11,749.71	13,500.00	5,950.78	8,000.00	13,500.00
104250 433003 PRODUCTION SUPPLIES	2,987.24	2,635.51	3,000.00	1,155.73	2,000.00	3,000.00
104250 436000 UNIFORMS	1,999.72	896.62	2,200.00	949.10	1,000.00	2,000.00
104250 442000 CONTRACTED LABOR	62,196.96	69,772.68	78,000.00	52,340.84	53,000.00	15,000.00
104250 442500 SPECIAL CONTRACTED SERVICES	0.00	0.00	0.00	61,975.26	62,000.00	0.00
104250 442700 COMMA GRANT RELATED EXP	7,433.15	2,371.07	2,500.00	0.00	0.00	0.00
104250 443000 CONTRACTED PERFORMANCE	280,477.63	273,472.62	353,000.00	252,855.90	274,000.00	50,000.00
104250 447000 FOOD SUPPLIES	20,547.24	20,893.20	22,000.00	15,278.48	16,000.00	5,000.00
104250 453000 DUES & SUBSCRIPTIONS	3,212.48	4,033.41	4,875.00	4,155.20	4,055.20	5,000.00
104250 465000 IRMS FEE	42,275.00	44,592.00	50,384.00	50,384.00	50,384.00	53,347.00
104250 474000 C/O EQUIPMENT	16,048.72	14,998.12	42,000.00	259.97	400.00	10,000.00
104250 475000 CAPITAL IMPROVEMENT PROGRAM	40,911.69	108,339.18	80,400.00	48,275.00	49,000.00	14,000.00
104250 481000 DEBT PRINCIPAL	88,246.92	36,093.34	36,676.00	36,675.09	36,676.00	0.00
104250 482000 INTEREST	2,092.86	1,023.90	443.00	442.16	443.00	0.00
104250 AUDITORIUM	1,086,887.56	1,081,610.40	1,235,598.00	946,199.90	1,037,339.20	671,226.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104400 ACCOUNTING						
104400 402000 SALARIES & WAGES	199,282.41	213,141.66	222,763.00	191,144.07	222,763.00	212,638.00
104400 402500 LONGEVITY	4,497.60	4,542.56	5,247.00	6,152.51	5,247.00	2,872.00
104400 404000 PROFESSIONAL SERVICES	38,000.00	39,500.00	45,500.00	29,500.00	45,500.00	45,500.00
104400 405000 FICA TAXES	15,062.39	15,931.34	17,443.00	14,431.91	17,443.00	16,487.00
104400 406000 GROUP INSURANCE	23,108.12	20,161.92	27,120.00	16,824.14	27,120.00	27,120.00
104400 406001 RETIREE INSURANCE	19,683.34	13,460.48	0.00	10,456.86	10,437.25	18,579.00
104400 407000 RETIREMENT	15,166.12	16,712.94	20,407.00	17,619.25	20,407.00	21,874.00
104400 411000 TELEPHONE & POSTAGE	5,439.28	5,182.64	6,500.00	4,379.57	5,720.00	6,000.00
104400 414000 TRAVEL/MEETINGS/SCHOOLS	3,403.84	3,452.15	4,500.00	1,920.39	3,000.00	4,500.00
104400 433001 OFFICE SUPPLIES	4,756.01	4,821.46	5,750.00	4,834.13	5,750.00	5,750.00
104400 433005 BANK FEES	1,568.03	1,835.11	5,000.00	1,071.44	5,000.00	5,000.00
104400 453000 DUES & SUBSCRIPTIONS	1,045.00	1,100.00	1,200.00	639.88	1,200.00	1,200.00
104400 461000 PRO RATA ADMIN REIMBURSEMENT	-562,478.00	-580,287.00	-676,443.00	-676,443.00	-676,443.00	-572,825.00
104400 462000 WAREHOUSE GARAGE FEE	265,966.00	289,243.00	410,955.00	410,955.00	410,955.00	280,981.00
104400 465000 IRMS FEE	18,947.00	18,741.00	21,430.00	21,430.00	21,430.00	23,411.00
104400 474000 C/O EQUIPMENT	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
104400 ACCOUNTING	53,447.14	67,539.26	119,372.00	54,916.15	127,529.25	101,087.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104450 UTILITY - COLLECTIONS						
104450 402000 SALARIES & WAGES	200,197.76	184,688.10	200,511.00	146,229.42	168,551.00	223,081.00
104450 402500 LONGEVITY	3,881.22	3,062.56	3,228.00	2,340.73	3,228.00	2,394.00
104450 404000 PROFESSIONAL SERVICES	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
104450 405000 FICA TAXES	15,201.83	13,788.14	15,586.00	10,903.14	13,141.00	17,249.00
104450 406000 GROUP INSURANCE	31,793.73	32,130.95	34,600.00	24,596.72	34,600.00	35,143.00
104450 406001 RETIREE INSURANCE	23,193.68	32,715.24	28,429.00	25,024.17	25,024.33	13,345.00
104450 407000 RETIREMENT	13,911.98	13,213.66	15,997.00	11,883.36	13,422.00	20,348.00
104450 411000 TELEPHONE & POSTAGE	86,158.86	79,897.77	100,000.00	94,355.62	94,000.00	100,000.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	549.14	2,800.29	3,000.00	1,738.76	3,000.00	3,000.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	728.00	2,500.00	728.00	2,500.00	2,500.00
104450 433001 OFFICE SUPPLIES	7,022.39	5,025.39	6,500.00	4,147.50	6,500.00	6,500.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-445,935.00	-445,582.00	-462,160.00	-462,160.00	-462,160.00	-477,839.00
104450 465000 IRMS FEE	40,389.00	42,357.00	50,809.00	50,809.00	50,809.00	53,279.00
104450 UTILITY - COLLECTIONS	-23,635.41	-35,174.90	0.00	-89,403.58	-46,384.67	0.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104452 TAX COLLECTION						
104452 402000 SALARIES & WAGES	36,712.04	38,646.46	40,949.00	35,808.23	40,949.00	42,544.00
104452 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00
104452 405000 FICA TAXES	2,785.39	2,910.54	3,133.00	2,699.63	3,133.00	3,255.00
104452 406000 GROUP INSURANCE	6,118.48	6,458.98	6,919.00	5,596.08	6,919.00	7,018.00
104452 406001 RETIREE INSURANCE	19,683.34	20,559.36	7,099.00	5,324.16	5,324.16	0.00
104452 407000 RETIREMENT	2,755.18	3,004.30	3,665.00	3,204.84	3,665.00	4,318.00
104452 411000 TELEPHONE & POSTAGE	4,936.65	5,223.50	7,000.00	4,614.83	5,500.00	6,500.00
104452 414000 TRAVEL/MEETINGS/SCHOOLS	1,148.36	880.08	3,000.00	117.78	3,000.00	3,000.00
104452 433001 OFFICE SUPPLIES	2,000.13	1,856.34	2,000.00	1,841.64	2,000.00	2,000.00
104452 451000 BAD ACCOUNTS	6.04	0.00	0.00	60.33	0.00	0.00
104452 461000 PRO RATA ADMIN REIMBURSEMENT	-68,071.00	-69,378.00	-61,741.00	-61,741.00	-61,741.00	-60,476.00
104452 465000 IRMS FEE	13,463.00	14,285.00	14,436.00	14,436.00	14,436.00	17,759.00
104452 TAX COLLECTION	21,537.61	24,446.56	26,460.00	11,962.52	23,185.16	25,918.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104900 DEVELOPMENT AND DESIGN SERVICE						
104900 402000 SALARIES & WAGES	169,986.54	173,268.05	180,538.00	156,642.09	180,538.00	183,326.00
104900 402500 LONGEVITY	2,171.78	2,193.54	2,283.00	2,282.79	2,283.00	2,660.00
104900 404000 PROFESSIONAL SERVICES	19,287.49	10,703.34	22,324.00	0.00	20,000.00	20,000.00
104900 404100 PROFESSIONAL SERVICES STORMWTR	6,049.00	6,304.00	10,000.00	6,064.00	6,500.00	10,000.00
104900 405000 FICA TAXES	12,566.72	13,142.83	13,986.00	11,918.33	13,986.00	14,228.00
104900 406000 GROUP INSURANCE	19,304.97	20,478.08	21,052.00	17,310.17	21,052.00	21,344.00
104900 406001 RETIREE INSURANCE	12,897.70	13,774.74	15,351.00	14,165.74	14,165.74	14,602.00
104900 407000 RETIREMENT	12,920.13	13,638.78	16,362.00	14,057.35	16,362.00	18,878.00
104900 411000 TELEPHONE & POSTAGE	1,809.20	1,183.16	1,900.00	580.09	1,300.00	1,900.00
104900 412000 PRINTING	0.00	248.13	1,250.00	487.12	800.00	1,250.00
104900 414000 TRAVEL/MEETINGS/SCHOOLS	1,159.95	2,622.70	5,050.00	1,569.53	1,500.00	5,050.00
104900 416000 MAINTENANCE & REPAIR EQUIPMENT	1,488.00	0.00	400.00	0.00	400.00	400.00
104900 417000 MAINTENANCE & REPAIR VEHICLES	3,900.00	3,900.00	3,900.00	3,375.00	3,900.00	3,900.00
104900 426000 ADVERTISING	0.00	1,428.62	1,500.00	649.12	1,000.00	1,500.00
104900 433001 OFFICE SUPPLIES	1,769.98	1,857.54	2,250.00	1,224.33	1,500.00	2,250.00
104900 453000 DUES & SUBSCRIPTIONS	1,076.00	1,150.95	1,260.00	1,748.33	1,550.00	1,600.00
104900 465000 IRMS FEE	49,317.00	58,408.00	57,947.00	57,947.00	57,947.00	64,033.00
104900 474000 C/O EQUIPMENT	0.00	0.00	250.00	0.00	250.00	250.00
104900 475000 CAPITAL IMPROVEMENT PROGRAM	62,566.22	0.00	3,490,600.00	36,148.70	50,000.00	30,000.00
104900 497050 TRANSFER T/F CAPITAL PROJECTS	333,750.00	0.00	0.00	0.00	662,301.00	0.00
104900 DEVELOPMENT AND DESIGN SERVICE	712,020.68	324,302.46	3,848,203.00	326,169.69	1,057,334.74	397,171.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104910 PLANNING						
104910 402000 SALARIES & WAGES	46,075.18	71,473.82	76,320.00	64,175.31	76,320.00	98,572.00
104910 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00
104910 405000 FICA TAXES	3,499.16	5,416.87	5,839.00	4,799.79	5,839.00	7,541.00
104910 406000 GROUP INSURANCE	3,134.25	6,529.08	7,011.00	7,245.30	7,011.00	14,176.00
104910 406001 RETIREE INSURANCE	17,406.04	18,366.06	20,449.00	18,764.87	18,764.87	19,239.00
104910 407000 RETIREMENT	2,090.60	3,926.30	4,862.00	5,004.41	4,862.00	10,005.00
104910 411000 TELEPHONE & POSTAGE	1,312.37	1,600.66	1,460.00	641.42	1,000.00	1,460.00
104910 412000 PRINTING	11.70	285.00	450.00	0.00	0.00	600.00
104910 414000 TRAVEL/MEETINGS/SCHOOLS	2,203.48	625.13	2,850.00	433.56	1,000.00	4,050.00
104910 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	450.00	0.00	0.00	450.00
104910 417000 MAINTENANCE & REPAIR VEHICLES	244.83	146.94	250.00	154.58	150.00	250.00
104910 426000 ADVERTISING	1,821.36	3,791.22	3,000.00	1,248.38	1,500.00	3,000.00
104910 431000 VEHICLE SUPPLIES	243.59	281.50	500.00	331.68	350.00	650.00
104910 433000 DEPARTMENTAL SUPPLIES	729.31	454.59	1,600.00	1,026.43	1,200.00	1,500.00
104910 453000 DUES & SUBSCRIPTIONS	170.00	155.00	500.00	287.00	400.00	800.00
104910 464015 NUISANCE ABATEMENT	15,096.88	28,550.00	97,055.80	714.08	10,000.00	30,000.00
104910 474000 C/O EQUIPMENT	0.00	0.00	225.00	0.00	225.00	225.00
104910 PLANNING	94,038.75	141,602.17	222,821.80	104,826.81	128,621.87	192,518.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
104920 D & D INSPECTION & ZONING						
104920 402000 SALARIES & WAGES	144,531.57	173,361.12	205,831.00	172,406.09	200,130.00	249,403.00
104920 402500 LONGEVITY	3,887.85	3,926.72	4,130.00	4,129.54	4,130.00	4,547.00
104920 404000 PROFESSIONAL SERVICES	13,275.00	750.00	3,500.00	0.00	0.00	2,000.00
104920 405000 FICA TAXES	10,951.74	12,966.38	16,062.00	12,787.25	15,626.00	19,427.00
104920 406000 GROUP INSURANCE	9,123.63	13,995.05	17,561.00	17,259.61	17,561.00	24,884.00
104920 407000 RETIREMENT	8,512.14	16,318.04	17,001.00	14,354.18	16,490.00	25,776.00
104920 411000 TELEPHONE & POSTAGE	2,349.43	1,826.56	3,600.00	2,041.12	2,850.00	3,200.00
104920 412000 PRINTING	346.01	350.00	350.00	0.00	0.00	350.00
104920 414000 TRAVEL/MEETINGS/SCHOOLS	1,745.50	6,600.37	6,375.00	3,228.39	3,500.00	7,925.00
104920 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	500.00	500.00
104920 417000 MAINTENANCE & REPAIR VEHICLES	686.33	465.09	1,400.00	4,907.30	5,000.00	2,000.00
104920 426000 ADVERTISING	0.00	0.00	500.00	0.00	0.00	500.00
104920 431000 VEHICLE SUPPLIES	2,421.49	1,724.70	3,300.00	2,022.36	2,500.00	3,300.00
104920 433001 OFFICE SUPPLIES	1,107.11	1,421.99	3,000.00	1,454.62	2,000.00	2,500.00
104920 453000 DUES & SUBSCRIPTIONS	170.00	4,467.07	4,900.00	520.00	1,500.00	1,500.00
104920 474000 C/O EQUIPMENT	0.00	284.92	300.00	0.00	0.00	300.00
104920 D & D INSPECTION & ZONING	199,108.80	238,458.01	288,310.00	235,110.46	271,787.00	348,112.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105000 MUNICIPAL BUILDING						
105000 411000 TELEPHONE & POSTAGE	3,709.23	1,792.82	4,221.00	1,424.57	1,517.00	2,420.00
105000 413000 UTILITIES	64,114.29	68,657.00	67,250.00	49,364.90	63,345.00	64,000.00
105000 415000 MAINTENANCE & REPAIR BUILDINGS	9,095.75	17,087.60	25,000.00	12,339.58	15,800.00	25,000.00
105000 415500 M & R CITY HALL	18,750.79	12,150.43	29,663.00	7,832.00	12,500.00	20,000.00
105000 416000 MAINTENANCE & REPAIR EQUIPMENT	5,165.25	2,378.53	9,650.00	7,436.15	9,409.00	11,650.00
105000 417000 MAINTENANCE & REPAIR VEHICLES	359.05	210.31	650.00	358.81	409.00	650.00
105000 431000 VEHICLE SUPPLIES	1,000.84	428.32	1,225.00	476.56	612.00	800.00
105000 433000 DEPARTMENTAL SUPPLIES	0.00	-2,037.89	2,500.00	4,210.76	5,000.00	2,500.00
105000 445000 CONTRACTED SERVICES	33,982.60	34,200.00	57,700.00	44,430.48	44,780.00	40,000.00
105000 461000 PRO RATA ADMIN REIMBURSEMENT	-128,703.00	-124,529.00	-101,819.00	-101,819.00	-101,819.00	-131,145.00
105000 464000 IGS REIMBURSEMENT	-125,000.00	0.00	0.00	0.00	0.00	-150,000.00
105000 475000 CAPITAL IMPROVEMENT PROGRAM	14,376.28	23,994.11	30,000.00	29,694.00	29,694.00	30,000.00
105000 481000 DEBT PRINCIPAL	222,646.66	222,646.66	222,647.00	222,646.66	222,647.00	222,647.00
105000 482000 INTEREST	40,794.43	33,024.07	25,254.00	25,253.70	25,254.00	17,483.00
105000 MUNICIPAL BUILDING	160,292.17	290,002.96	373,941.00	303,649.17	329,148.00	156,005.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105100 PUBLIC SAFETY OPERATIONS						
105100 402000 SALARIES & WAGES	3,764,343.39	4,132,879.54	4,496,469.00	3,818,046.53	4,412,304.00	4,524,816.00
105100 402100 SPECIAL SEPARATION ALLOWANCE	206,364.37	212,474.09	200,951.00	174,678.41	200,951.00	240,774.00
105100 402500 LONGEVITY	71,213.85	72,443.97	81,547.00	80,320.51	81,547.00	85,197.00
105100 403010 SPECIAL COMPENSATION OVERTIME	3,720.00	3,410.00	5,500.00	0.00	5,500.00	0.00
105100 404000 PROFESSIONAL SERVICES	12,662.38	13,724.86	16,200.00	10,059.18	12,000.00	18,000.00
105100 405000 FICA TAXES	299,780.25	327,180.21	350,218.00	301,499.94	343,779.00	352,666.00
105100 406000 GROUP INSURANCE	539,198.81	596,309.18	653,726.00	531,979.49	653,726.00	662,612.00
105100 406001 RETIREE INSURANCE	394,615.52	384,434.09	429,015.00	412,028.59	412,028.72	461,297.00
105100 406900 GAP INSURANCE	3,860.00	1,421.00	6,000.00	6,199.00	6,199.00	6,000.00
105100 407000 RETIREMENT	440,239.26	490,311.22	589,876.00	497,654.47	577,840.00	646,432.00
105100 411000 TELEPHONE & POSTAGE	59,781.57	66,745.28	62,000.00	49,923.06	62,000.00	62,000.00
105100 413000 UTILITIES	92,896.64	83,097.95	85,000.00	66,653.67	85,000.00	85,000.00
105100 414000 TRAVEL/MEETINGS/SCHOOLS	8,984.41	7,412.94	10,000.00	3,062.48	5,000.00	9,000.00
105100 414010 TRAINING	47,860.24	45,557.09	60,000.00	36,394.00	40,000.00	50,000.00
105100 414020 HEALTH SCREENING	26,167.00	26,312.86	30,100.00	25,766.13	25,766.00	30,100.00
105100 415000 MAINTENANCE & REPAIR BUILDINGS	59,745.74	50,139.66	59,029.00	35,809.87	50,000.00	50,000.00
105100 416000 MAINTENANCE & REPAIR EQUIPMENT	107,482.50	94,807.71	107,000.00	77,654.44	85,000.00	95,000.00
105100 417000 MAINTENANCE & REPAIR VEHICLES	198,903.43	140,251.09	145,000.00	138,382.04	145,000.00	145,000.00
105100 421000 RENTAL	8,088.00	8,088.00	9,000.00	8,363.00	8,363.00	9,000.00
105100 431000 VEHICLE SUPPLIES	127,347.02	104,604.98	130,000.00	113,636.72	130,000.00	130,000.00
105100 433000 DEPARTMENTAL SUPPLIES	43,335.67	42,513.79	45,000.00	36,904.16	40,000.00	40,000.00
105100 433010 STORE/TRAINING SUPPLIES	50,263.10	20,869.51	42,000.00	8,524.19	20,000.00	35,000.00
105100 433020 SUPPLIES PUB SAFETY COMPUTER	6,058.29	6,175.88	6,000.00	4,270.08	6,000.00	6,000.00
105100 433050 DARE PROGRAM	11,900.15	12,264.96	12,000.00	6,386.34	6,500.00	10,000.00
105100 436000 UNIFORMS	55,738.47	53,296.53	72,428.50	64,181.05	66,000.00	60,000.00
105100 436010 SAFETY EQUIPMENT	48,613.50	38,576.02	58,795.50	30,517.98	35,000.00	48,000.00
105100 443500 BURKE CO 911 REIMBURSEMENT	226,772.67	0.00	0.00	0.00	0.00	0.00
105100 443550 911 5YR LAND REIMBURSEMENT	-6,714.40	-6,714.00	0.00	0.00	0.00	0.00
105100 453000 DUES & SUBSCRIPTIONS	20,744.40	20,527.21	21,000.00	20,507.53	21,000.00	21,000.00
105100 457000 BUY MONEY	6,000.00	6,000.00	10,000.00	6,000.00	10,000.00	10,000.00
105100 458500 ANIMAL CONTROL	0.00	17,829.47	10,000.00	18,454.25	18,454.00	20,000.00
105100 461000 PRO RATA ADMIN REIMBURSEMENT	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100 465000 IRMS FEE	249,235.00	244,662.00	283,395.00	283,395.00	283,395.00	219,926.00
105100 474000 C/O EQUIPMENT	115,200.38	22,914.99	31,532.25	16,836.07	22,600.00	22,900.00
105100 474040 K 9 ACCOUNT	9,238.00	4,440.59	10,500.00	2,133.88	3,000.00	5,000.00
105100 475000 CAPITAL IMPROVEMENT PROGRAM	907,526.71	929,336.13	1,506,679.91	863,816.07	1,343,400.00	706,275.00
105100 481000 DEBT PRINCIPAL	612,241.81	339,448.39	468,135.66	468,136.92	463,644.00	636,650.00
105100 482000 INTEREST	31,149.29	19,513.34	28,504.00	28,392.47	28,504.00	29,679.00
105100 PUBLIC SAFETY OPERATIONS	8,841,357.42	8,614,060.53	10,113,401.82	8,227,499.14	9,690,300.72	9,514,124.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105550 PUBLIC WORKS						
105550 402000 SALARIES & WAGES	130,240.52	131,458.98	125,261.00	111,484.41	128,792.00	128,770.00
105550 402500 LONGEVITY	4,563.41	4,609.02	3,264.00	3,263.86	3,264.00	3,345.00
105550 405000 FICA TAXES	10,217.56	10,267.82	9,832.00	8,681.14	10,022.00	10,107.00
105550 406000 GROUP INSURANCE	12,874.59	13,125.80	13,994.00	11,884.54	14,302.00	14,194.00
105550 406001 RETIREE INSURANCE	0.00	6,608.34	14,028.00	12,967.99	12,967.99	32,584.00
105550 407000 RETIREMENT	10,116.47	10,539.79	11,503.00	10,026.19	12,021.00	13,410.00
105550 411000 TELEPHONE & POSTAGE	1,497.76	1,324.11	1,505.00	866.05	1,387.00	1,505.00
105550 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	500.00	600.00	0.00	0.00	600.00
105550 416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	24.75	158.00	25.88	34.00	0.00
105550 417000 MAINTENANCE & REPAIR VEHICLES	113.11	83.42	100.00	347.19	348.00	200.00
105550 431000 VEHICLE SUPPLIES	776.70	506.57	1,350.00	1,086.06	1,198.00	1,350.00
105550 433001 OFFICE SUPPLIES	516.03	120.89	500.00	180.62	428.00	500.00
105550 465000 IRMS FEE	17,921.00	19,681.00	19,097.00	19,097.00	19,097.00	23,043.00
105550 PUBLIC WORKS	188,870.15	198,850.49	201,192.00	179,910.93	203,860.99	229,608.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105600 STREETS ADMINISTRATION						
105600 402000 SALARIES & WAGES	86,910.24	90,089.19	96,744.00	79,378.99	91,999.00	98,516.00
105600 402500 LONGEVITY	2,596.37	2,622.34	3,191.00	3,191.24	3,191.00	3,281.00
105600 404000 PROFESSIONAL SERVICES	5,744.25	1,280.99	12,250.00	400.00	4,650.00	5,000.00
105600 405000 FICA TAXES	6,454.31	6,753.29	7,645.00	6,022.58	7,040.00	7,788.00
105600 406000 GROUP INSURANCE	12,728.43	13,242.52	13,898.00	11,784.86	14,195.00	14,092.00
105600 407000 RETIREMENT	6,717.19	7,206.02	8,944.00	7,390.18	8,836.00	10,332.00
105600 411000 TELEPHONE & POSTAGE	1,315.83	3,475.89	4,066.00	2,541.77	3,704.00	4,066.00
105600 413000 UTILITIES	4,108.72	4,179.46	4,740.00	3,104.52	3,766.00	4,740.00
105600 414000 TRAVEL/MEETINGS/SCHOOLS	460.00	575.38	1,000.00	529.69	750.00	1,000.00
105600 416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	24.75	155.00	214.88	223.00	155.00
105600 417000 MAINTENANCE & REPAIR VEHICLES	583.56	1,234.09	1,000.00	1,540.13	1,297.00	1,000.00
105600 431000 VEHICLE SUPPLIES	3,111.86	3,040.63	6,210.00	4,158.74	5,571.00	6,210.00
105600 433000 DEPARTMENTAL SUPPLIES	308.10	209.26	800.00	78.10	273.00	800.00
105600 433001 OFFICE SUPPLIES	276.01	170.00	350.00	42.68	104.00	350.00
105600 436000 UNIFORMS	1,002.37	1,082.03	1,536.00	1,063.33	1,213.00	1,200.00
105600 474000 C/O EQUIPMENT	0.00	3,790.86	4,100.00	3,490.96	3,491.00	3,000.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	25,602.00	458,351.26	312,957.09	183,880.93	307,366.00	143,000.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	45,819.85	45,355.31	45,626.00	0.00
105600 481000 DEBT PRINCIPAL	75,570.34	19,041.63	0.00	0.00	0.00	0.00
105600 482000 INTEREST	835.98	59.95	0.00	0.00	0.00	0.00
105600 STREETS ADMINISTRATION	234,358.56	616,429.54	525,405.94	354,168.89	503,295.00	304,530.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105610 STREETS MAINTENANCE						
105610 402000 SALARIES & WAGES	286,523.25	292,954.04	317,873.00	255,660.11	298,896.00	323,297.00
105610 402500 LONGEVITY	6,205.16	5,536.08	6,421.00	6,420.94	6,421.00	6,947.00
105610 405000 FICA TAXES	21,741.97	22,206.93	24,809.00	19,496.02	22,031.00	25,264.00
105610 406000 GROUP INSURANCE	56,062.02	58,523.40	62,115.00	51,261.04	61,569.00	62,980.00
105610 407000 RETIREMENT	21,432.84	22,797.61	27,682.00	23,456.27	27,853.00	31,997.00
105610 416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	24.75	1,730.00	25.88	1,034.00	1,730.00
105610 417000 MAINTENANCE & REPAIR VEHICLES	37,913.32	48,493.86	42,000.00	36,714.56	41,120.00	42,000.00
105610 431000 VEHICLE SUPPLIES	32,914.83	23,103.71	40,000.00	27,436.01	32,800.00	36,000.00
105610 433000 DEPARTMENTAL SUPPLIES	3,690.67	4,720.20	4,250.00	5,067.41	4,884.00	5,250.00
105610 436000 UNIFORMS	5,161.06	4,668.02	6,033.00	4,156.72	5,729.00	6,033.00
105610 STREETS MAINTENANCE	471,678.12	483,028.60	532,913.00	429,694.96	502,337.00	541,498.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105620 STREETS CONCRETE						
105620 402000 SALARIES & WAGES	61,030.44	62,698.57	65,650.00	55,325.09	64,105.00	66,552.00
105620 402500 LONGEVITY	1,081.19	1,092.00	1,120.00	1,119.76	1,120.00	1,956.00
105620 405000 FICA TAXES	4,670.64	4,770.23	5,108.00	4,211.72	4,718.00	5,241.00
105620 406000 GROUP INSURANCE	12,604.23	12,867.84	13,786.00	11,151.42	13,370.00	13,980.00
105620 406001 RETIREE INSURANCE	2,433.08	0.00	0.00	0.00	0.00	0.00
105620 407000 RETIREMENT	4,661.31	4,958.32	5,976.00	5,051.87	5,924.00	6,954.00
105620 416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	24.75	175.00	25.88	34.00	0.00
105620 417000 MAINTENANCE & REPAIR VEHICLES	4,304.44	1,560.72	5,000.00	1,197.65	1,198.00	3,000.00
105620 431000 VEHICLE SUPPLIES	5,238.20	3,910.25	7,500.00	2,566.39	6,117.00	5,500.00
105620 433000 DEPARTMENTAL SUPPLIES	1,660.02	1,580.98	2,300.00	1,943.21	2,407.00	2,500.00
105620 436000 UNIFORMS	936.87	1,054.32	1,871.00	925.16	1,242.00	1,504.00
105620 474000 MISC C/O EQUIPMENT	0.00	896.56	4,000.00	0.00	0.00	4,000.00
105620 STREETS CONCRETE	98,653.42	95,414.54	112,486.00	83,518.15	100,235.00	111,187.00

	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021
	Actual	Actual	Revised	Current	Projected	Budget
105640 STREETS - SWEEPING						
105640 402000 SALARIES & WAGES	100,115.67	100,532.48	105,810.00	89,394.95	103,574.00	107,480.00
105640 402500 LONGEVITY	2,803.04	2,831.08	3,596.00	3,596.43	3,596.00	3,686.00
105640 405000 FICA TAXES	7,760.43	7,766.70	8,370.00	6,915.35	7,793.00	8,504.00
105640 406000 GROUP INSURANCE	18,578.73	19,464.67	20,710.00	17,006.47	20,437.00	20,998.00
105640 407000 RETIREMENT	7,723.60	8,034.11	9,792.00	8,322.76	9,883.00	11,283.00
105640 416000 MAINTENANCE & REPAIR EQUIPMENT	4,305.03	7,117.95	7,670.00	6,587.53	7,216.00	7,670.00
105640 431000 VEHICLE SUPPLIES	10,286.41	6,449.84	15,000.00	5,489.54	11,272.00	15,000.00
105640 433000 DEPARTMENTAL SUPPLIES	1,767.66	4,332.10	5,250.00	3,572.31	5,549.00	5,250.00
105640 436000 UNIFORMS	1,475.59	1,380.92	2,159.00	1,440.96	1,649.00	2,159.00
105640 STREETS - SWEEPING	154,816.16	157,909.85	178,357.00	142,326.30	170,969.00	182,030.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105650 STREETS - SIGN PAINTING						
105650 402000 SALARIES & WAGES	35,236.89	36,448.24	38,263.00	32,321.57	37,450.00	38,889.00
105650 402500 LONGEVITY	1,234.63	1,246.98	1,300.00	1,300.15	1,300.00	1,333.00
105650 405000 FICA TAXES	2,757.21	2,837.78	3,027.00	2,532.30	2,821.00	3,077.00
105650 406000 GROUP INSURANCE	6,268.53	6,367.00	6,914.00	5,508.44	6,626.00	7,010.00
105650 407000 RETIREMENT	2,737.17	2,929.86	3,541.00	3,009.09	3,588.00	4,083.00
105650 416000 MAINTENANCE & REPAIR EQUIPMENT	16.50	12.39	138.00	57.95	62.00	0.00
105650 417000 MAINTENANCE & REPAIR VEHICLES	235.31	208.85	500.00	643.43	426.00	500.00
105650 431000 VEHICLE SUPPLIES	1,134.41	803.58	3,196.00	895.91	1,279.00	2,000.00
105650 433000 DEPARTMENTAL SUPPLIES	7,876.22	5,207.94	8,000.00	7,140.43	8,583.00	8,000.00
105650 436000 UNIFORMS	448.23	597.60	720.00	522.62	624.00	779.00
105650 STREETS - SIGN PAINTING	57,945.10	56,660.22	65,599.00	53,931.89	62,759.00	65,671.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105660 STREETS - CARPENTRY & MASONRY						
105660 402000 SALARIES & WAGES	62,303.73	66,774.88	69,842.00	59,122.01	68,554.00	71,129.00
105660 402500 LONGEVITY	871.03	879.75	912.00	911.75	912.00	1,316.00
105660 405000 FICA TAXES	4,112.85	4,830.63	5,413.00	4,454.93	5,021.00	5,542.00
105660 406000 GROUP INSURANCE	11,701.24	13,531.22	13,800.00	11,166.12	13,424.00	13,993.00
105660 407000 RETIREMENT	4,741.12	5,258.78	6,332.00	5,373.09	6,420.00	7,353.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	16.50	17.37	150.00	176.33	165.00	75.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	213.53	71.23	800.00	80.41	147.00	800.00
105660 431000 VEHICLE SUPPLIES	828.71	657.13	1,875.00	737.92	1,013.00	1,500.00
105660 433000 DEPARTMENTAL SUPPLIES	1,059.72	541.50	500.00	874.33	900.00	800.00
105660 436000 UNIFORMS	1,219.44	856.47	1,302.00	1,085.33	1,105.00	1,394.00
105660 474000 C/O EQUIPMENT	0.00	1,141.62	1,500.00	0.00	1,000.00	1,500.00
105660 STREETS - CARPENTRY & MASONRY	87,067.87	94,560.58	102,426.00	83,982.22	98,661.00	105,402.00

	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021
	Actual	Actual	Revised	Current	Projected	Budget
105700 POWELL BILL						
105700 433000 DEPARTMENTAL SUPPLIES	26,196.68	14,463.38	24,000.00	6,077.01	13,796.00	24,000.00
105700 473020 RESURFACING	179,290.77	43,220.44	200,000.00	0.00	0.00	385,000.00
105700 473090 SIDEWALK	6,480.85	9,491.01	10,000.00	9,230.34	9,882.00	10,000.00
105700 473140 BRIDGE INSPECTIONS	0.00	0.00	2,575.00	1,831.15	1,831.00	2,575.00
105700 473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,500.00	2,117.00	2,117.00	2,500.00
105700 473160 STORM DRAINAGE REPAIR	2,000.00	9,510.27	10,000.00	0.00	0.00	10,000.00
105700 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	171,982.00	235,000.00	225,189.66	226,181.00	230,000.00
105700 481000 DEBT PRINCIPAL	71,473.52	74,221.85	102,892.00	102,891.75	102,892.00	112,044.00
105700 482000 INTEREST	4,907.41	2,159.08	4,060.00	4,059.43	4,060.00	5,869.00
105700 POWELL BILL	292,466.23	327,165.03	591,027.00	351,396.34	360,759.00	781,988.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105800 SANITATION - RESIDENTIAL						
105800 402000 SALARIES & WAGES	316,511.18	321,085.01	335,741.00	286,031.26	331,118.00	340,452.00
105800 402500 LONGEVITY	4,337.87	4,381.23	4,867.00	4,867.49	4,867.00	6,483.00
105800 405000 FICA TAXES	23,271.04	23,735.86	26,057.00	21,158.24	24,813.00	26,541.00
105800 406000 GROUP INSURANCE	62,877.12	59,352.12	68,954.00	54,839.71	66,421.00	69,914.00
105800 406001 RETIREE INSURANCE	37,515.47	40,025.04	43,711.00	41,185.10	41,188.00	43,370.00
105800 407000 RETIREMENT	23,933.37	25,012.43	30,484.00	25,981.99	31,181.00	35,214.00
105800 411000 TELEPHONE & POSTAGE	455.45	420.00	423.00	210.00	420.00	423.00
105800 414000 TRAVEL/MEETINGS/SCHOOLS	240.00	122.59	700.00	351.93	640.00	700.00
105800 416000 MAINTENANCE & REPAIR EQUIPMENT	82.52	61.89	203.00	64.70	85.00	203.00
105800 417000 MAINTENANCE & REPAIR VEHICLES	39,304.41	38,818.33	41,430.00	39,070.02	39,988.00	41,430.00
105800 431000 VEHICLE SUPPLIES	45,215.32	39,499.06	50,000.00	39,999.03	49,314.00	54,000.00
105800 433000 DEPARTMENTAL SUPPLIES	502.99	570.07	750.00	667.82	734.00	750.00
105800 433001 OFFICE SUPPLIES	56.46	74.90	150.00	63.15	113.00	150.00
105800 436000 UNIFORMS	5,769.00	5,332.39	7,500.00	4,852.75	7,334.00	7,240.00
105800 451000 BAD ACCOUNTS	6,272.12	5,387.87	0.00	5,466.31	0.00	0.00
105800 475000 CAPITAL IMPROVEMENT PROGRAM	90,962.00	279,466.90	43,000.00	29,621.93	29,622.00	300,000.00
105800 481000 DEBT PRINCIPAL	97,034.37	99,873.99	155,233.00	155,232.45	155,233.00	131,195.00
105800 482000 INTEREST	6,878.35	4,038.71	8,055.00	8,022.55	8,055.00	5,848.00
105800 SANITATION - RESIDENTIAL	761,219.04	947,258.39	817,258.00	717,686.43	791,126.00	1,063,913.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105810 SANITATION - COMMERCIAL						
105810 402000 SALARIES & WAGES	32,089.41	33,060.97	35,790.00	29,548.05	34,096.00	36,280.00
105810 402500 LONGEVITY	792.50	1,120.60	1,155.00	1,155.11	1,155.00	1,182.00
105810 405000 FICA TAXES	2,467.61	2,546.01	2,826.00	2,276.98	2,632.00	2,866.00
105810 406000 GROUP INSURANCE	6,323.01	6,507.47	6,905.00	5,856.31	7,044.00	7,001.00
105810 407000 RETIREMENT	2,467.60	2,656.61	3,307.00	2,748.00	3,332.00	3,802.00
105810 416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	24.75	153.00	25.88	34.00	153.00
105810 417000 MAINTENANCE & REPAIR VEHICLES	7,872.02	11,502.32	11,700.00	9,742.81	8,627.00	11,700.00
105810 431000 VEHICLE SUPPLIES	19,362.30	18,345.96	22,000.00	22,747.15	26,560.00	28,000.00
105810 433000 DEPARTMENTAL SUPPLIES	8.14	81.15	100.00	54.13	79.00	100.00
105810 436000 UNIFORMS	666.77	529.14	808.00	278.85	583.00	939.00
105810 445020 RECYCLING CONTAINER PROJECT	49,683.80	47,608.38	61,480.00	60,085.00	62,500.00	5,000.00
105810 457030 TIPPING FEE	162,387.29	174,389.27	185,000.00	149,740.33	184,951.00	185,000.00
105810 481000 DEBT PRINCIPAL	43,652.37	44,635.66	0.00	0.00	0.00	0.00
105810 482000 INTEREST	1,734.56	751.25	0.00	0.00	0.00	0.00
105810 SANITATION - COMMERCIAL	329,540.38	343,759.54	331,224.00	284,258.60	331,593.00	282,023.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
105820 ROUGH TRASH						
105820 402000 SALARIES & WAGES	62,484.93	65,502.82	68,162.00	58,495.36	67,660.00	69,656.00
105820 402500 LONGEVITY	1,905.68	1,924.73	2,020.00	2,020.23	2,020.00	2,085.00
105820 405000 FICA TAXES	4,834.76	5,038.15	5,369.00	4,489.03	5,221.00	5,488.00
105820 406000 GROUP INSURANCE	12,378.20	13,018.01	13,798.00	11,538.61	13,913.00	13,991.00
105820 406001 RETIREE INSURANCE	13,489.06	14,409.24	16,070.00	14,813.59	14,974.00	15,255.00
105820 407000 RETIREMENT	4,832.33	5,240.85	6,281.00	5,416.05	6,482.00	7,282.00
105820 416000 MAINTENANCE & REPAIR EQUIPMENT	66.00	49.50	186.00	51.75	68.00	186.00
105820 417000 MAINTENANCE & REPAIR VEHICLES	26,253.60	4,349.79	10,000.00	5,323.46	6,908.00	10,000.00
105820 431000 VEHICLE SUPPLIES	17,506.02	9,873.70	21,000.00	6,113.30	10,011.00	12,000.00
105820 433000 DEPARTMENTAL SUPPLIES	125.88	36.95	200.00	16.97	167.00	200.00
105820 436000 UNIFORMS	936.78	1,083.42	1,566.00	423.09	1,073.00	1,930.00
105820 ROUGH TRASH	144,813.24	120,527.16	144,652.00	108,701.44	128,497.00	138,073.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
106000 MAIN STREET						
106000 402000 SALARIES & WAGES	130,420.91	133,293.02	141,129.00	119,405.93	141,129.00	144,026.00
106000 402500 LONGEVITY	2,867.97	2,896.64	4,264.00	4,263.94	4,264.00	4,392.00
106000 404000 PROFESSIONAL SERVICES	0.00	6,500.00	40,500.00	35,000.00	35,000.00	0.00
106000 405000 FICA TAXES	9,415.45	9,645.46	11,123.00	8,817.02	11,123.00	11,354.00
106000 406000 GROUP INSURANCE	12,950.83	13,339.33	14,145.00	11,713.11	14,145.00	14,343.00
106000 407000 RETIREMENT	10,002.98	10,586.63	13,013.00	11,068.48	13,013.00	15,064.00
106000 411000 TELEPHONE & POSTAGE	2,882.02	2,488.23	2,500.00	2,198.36	2,800.00	2,800.00
106000 412000 PRINTING	6,637.45	4,081.20	5,500.00	5,194.94	5,000.00	5,500.00
106000 413000 UTILITIES	12,974.72	9,791.71	9,500.00	7,839.23	9,500.00	10,000.00
106000 414000 TRAVEL/MEETINGS/SCHOOLS	4,608.98	12,563.24	6,080.00	7,524.87	6,500.00	10,000.00
106000 415000 MAINTENANCE & REPAIR BUILDINGS	0.00	164.47	3,000.00	2,931.71	3,500.00	3,500.00
106000 417000 MAINTENANCE & REPAIR VEHICLES	1,950.00	1,950.00	2,210.00	1,895.40	2,210.00	2,210.00
106000 421000 RENTAL	38,090.20	38,575.20	46,243.00	42,389.16	46,243.00	47,023.00
106000 433001 OFFICE SUPPLIES	15,472.46	18,243.37	16,000.00	18,636.09	19,000.00	18,500.00
106000 442500 SPECIAL CONTRACTED SERVICES	17,378.42	17,963.87	22,250.00	24,352.71	22,000.00	22,250.00
106000 445000 CONTRACTED SERVICES	56.98	0.00	0.00	0.00	0.00	0.00
106000 451000 BAD ACCOUNTS	16,213.36	0.00	0.00	0.00	0.00	0.00
106000 453000 DUES & SUBSCRIPTIONS	1,870.38	1,161.55	1,128.00	1,293.45	1,188.00	1,188.00
106000 457150 MARKETING	81,995.62	75,187.53	90,125.00	68,885.61	80,000.00	80,000.00
106000 457200 MAIN STREET GRANT	5,000.00	9,000.00	200,000.00	210,000.00	200,000.00	0.00
106000 465000 IRMS FEE	28,137.00	30,153.00	30,098.00	30,098.00	30,098.00	34,662.00
106000 474000 C/O EQUIPMENT	14,745.21	16,708.24	41,950.00	17,225.35	33,500.00	33,500.00
106000 475000 CAPITAL IMPROVEMENT PROGRAM	108,200.38	11,593.71	394,197.42	184,541.23	223,000.00	2,025,700.00
106000 475270 FACADE GRANT PROGRAM	13,794.84	29,000.05	34,000.00	9,832.60	15,000.00	20,000.00
106000 MAIN STREET	535,666.16	454,886.45	1,128,955.42	825,107.19	918,213.00	2,506,012.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
106200 RECREATION - ADMINISTRATION						
106200 402000 SALARIES & WAGES	133,893.00	170,040.20	124,527.00	158,017.02	177,715.00	129,074.00
106200 402500 LONGEVITY	1,055.45	0.00	0.00	0.00	0.00	0.00
106200 405000 FICA TAXES	10,202.17	12,713.97	9,526.00	11,547.09	13,595.00	9,874.00
106200 406000 GROUP INSURANCE	13,494.78	18,353.24	14,028.00	16,998.26	14,028.00	14,231.00
106200 406001 RETIREE INSURANCE	17,406.04	18,366.06	20,449.00	16,497.53	16,497.53	14,478.00
106200 407000 RETIREMENT	10,130.35	13,220.28	11,145.00	14,142.55	11,145.00	13,101.00
106200 411000 TELEPHONE & POSTAGE	1,892.91	2,523.03	3,000.00	2,236.56	2,800.00	3,000.00
106200 414000 TRAVEL/MEETINGS/SCHOOLS	1,055.56	1,911.93	2,300.00	1,587.21	1,300.00	2,300.00
106200 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	125.00	184.96	125.00	125.00
106200 417000 MAINTENANCE & REPAIR VEHICLES	3,940.00	3,900.00	4,600.00	3,375.00	3,600.00	4,600.00
106200 433000 DEPARTMENTAL SUPPLIES	2,287.03	710.21	2,700.00	589.64	1,700.00	2,700.00
106200 453000 DUES & SUBSCRIPTIONS	170.00	0.00	275.00	0.00	275.00	275.00
106200 465000 IRMS FEE	50,067.00	54,888.00	55,004.00	55,004.00	55,004.00	62,571.00
106200 474000 C/O EQUIPMENT	2,889.51	5,187.01	2,500.00	2,472.74	2,500.00	2,500.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	575,728.69	618,079.66	406,567.81	353,013.62	481,217.00	620,000.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	64,098.51	62,611.09	73,205.00	0.00
106200 481000 DEBT PRINCIPAL	376,884.60	380,856.55	223,416.00	223,415.68	223,416.00	0.00
106200 482000 INTEREST	20,451.91	11,543.74	2,694.00	2,693.52	2,694.00	0.00
106200 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	385,000.00	0.00	0.00	0.00	0.00
106200 RECREATION - ADMINISTRATION	1,221,549.00	1,697,293.88	946,955.32	924,386.47	1,080,816.53	878,829.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
106210 RECREATION - SPECIAL PROGRAMS						
106210 402000 SALARIES & WAGES	451,732.40	499,061.50	537,530.00	360,448.96	391,918.00	541,649.00
106210 402500 LONGEVITY	1,797.95	2,720.91	2,820.00	2,819.65	2,820.00	2,893.00
106210 405000 FICA TAXES	34,565.71	37,742.13	41,337.00	27,439.13	30,198.00	41,657.00
106210 406000 GROUP INSURANCE	10,962.82	20,016.68	34,716.00	17,462.67	34,716.00	35,200.00
106210 407000 RETIREMENT	9,111.67	13,132.51	20,357.00	13,423.05	20,357.00	23,512.00
106210 411000 TELEPHONE & POSTAGE	6,923.24	7,433.90	8,000.00	5,765.51	8,000.00	8,100.00
106210 412000 PRINTING	8,690.54	7,493.54	12,500.00	6,191.75	7,500.00	12,500.00
106210 413000 UTILITIES	308,498.54	318,650.34	360,000.00	265,416.25	335,000.00	360,000.00
106210 414000 TRAVEL/MEETINGS/SCHOOLS	4,609.70	4,354.47	7,000.00	4,197.62	5,000.00	7,000.00
106210 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	1,136.00	2,600.00	0.00	1,200.00	2,600.00
106210 417000 MAINTENANCE & REPAIR VEHICLES	1,390.43	1,926.54	2,000.00	1,679.20	2,000.00	2,000.00
106210 421000 RENTAL	87,300.00	87,300.00	90,000.00	82,500.00	90,000.00	90,000.00
106210 426000 ADVERTISING	9,569.74	14,742.50	15,000.00	8,895.60	12,000.00	15,000.00
106210 431000 VEHICLE SUPPLIES	2,751.78	2,150.30	4,000.00	2,112.58	3,000.00	4,000.00
106210 433001 OFFICE SUPPLIES	5,450.14	6,426.11	6,500.00	3,127.17	4,000.00	6,500.00
106210 434020 SPECIAL SUPPLIES PROGRAMS	136,535.31	132,441.64	154,366.00	85,324.46	94,000.00	150,000.00
106210 434025 SENIOR PROGRAMS/TRIPS	26,815.57	30,633.13	35,000.00	28,540.44	33,500.00	30,000.00
106210 434026 RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	2,324.78	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS	11,127.26	5,341.45	0.00	0.00	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS	92,819.32	68,732.58	5,000.00	0.00	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS	7.30	0.00	70,000.00	1,505.20	5,000.00	15,000.00
106210 434027 SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	15,000.00
106210 453000 DUES & SUBSCRIPTIONS	0.00	1,000.00	1,500.00	550.00	1,500.00	1,500.00
106210 457100 CANTEEN & DANCE	95,115.24	93,242.54	135,000.00	95,276.77	85,000.00	120,000.00
106210 461000 PRO RATA ADMIN REIMBURSEMENT	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210 474000 C/O EQUIPMENT	4,465.00	0.00	7,500.00	0.00	3,500.00	5,000.00
106210 RECREATION - SPECIAL PROGRAMS	1,288,159.66	1,333,598.77	1,530,646.00	992,920.79	1,148,129.00	1,467,031.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
106220 RECREATION - MAINTENANCE						
106220 402000 SALARIES & WAGES	475,566.22	486,759.79	591,996.00	417,110.10	493,367.00	594,250.00
106220 402500 LONGEVITY	7,087.78	8,602.26	7,532.00	6,381.91	7,532.00	7,588.00
106220 405000 FICA TAXES	36,383.08	37,198.12	45,864.00	31,652.38	38,319.00	46,041.00
106220 406000 GROUP INSURANCE	59,198.43	59,226.78	82,817.00	58,703.89	82,817.00	83,951.00
106220 406001 RETIREE INSURANCE	14,749.48	25,950.12	39,220.00	45,843.61	45,843.63	50,236.00
106220 407000 RETIREMENT	25,192.32	26,670.91	37,235.00	30,505.18	37,235.00	42,461.00
106220 414000 TRAVEL/MEETINGS/SCHOOLS	1,461.51	298.91	2,000.00	1,104.23	1,500.00	1,500.00
106220 415000 MAINTENANCE & REPAIR BUILDINGS	57,828.08	41,631.07	75,000.00	54,296.25	67,000.00	65,000.00
106220 416000 MAINTENANCE & REPAIR EQUIPMENT	8,004.45	13,636.93	14,000.00	4,587.61	10,000.00	14,000.00
106220 417000 MAINTENANCE & REPAIR VEHICLES	28,791.52	34,630.23	25,000.00	24,928.01	25,000.00	25,000.00
106220 431000 VEHICLE SUPPLIES	24,686.63	16,239.12	20,000.00	16,784.18	20,000.00	20,000.00
106220 433000 DEPARTMENTAL SUPPLIES	131,232.20	112,954.92	121,125.00	79,478.92	100,000.00	116,000.00
106220 433400 TURF GRASS SUPPLIES	31,835.43	39,875.56	43,973.00	35,068.89	43,973.00	50,000.00
106220 436000 UNIFORMS	4,862.94	6,744.22	8,000.00	5,324.21	8,000.00	9,000.00
106220 442100 CONTRACT MOWING	10,994.00	18,778.37	33,212.79	26,648.79	30,000.00	30,000.00
106220 474000 C/O EQUIPMENT	2,122.00	919.65	3,000.00	0.00	3,000.00	3,000.00
106220 RECREATION - MAINTENANCE	919,996.07	930,116.96	1,149,974.79	838,418.16	1,013,586.63	1,158,027.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
106230 RECREATION AQUATICS						
106230 402000 SALARIES & WAGES	193,120.28	194,012.26	208,326.00	154,823.72	169,704.00	209,947.00
106230 402500 LONGEVITY	1,880.13	2,745.61	2,838.00	2,838.28	2,838.00	2,914.00
106230 405000 FICA TAXES	14,570.48	14,693.01	16,154.00	11,751.16	13,199.00	16,284.00
106230 406000 GROUP INSURANCE	12,964.07	12,955.90	13,885.00	11,220.02	13,885.00	14,078.00
106230 407000 RETIREMENT	6,927.70	7,302.24	8,607.00	7,582.98	8,607.00	9,933.00
106230 411000 TELEPHONE & POSTAGE	572.68	470.74	800.00	435.89	700.00	800.00
106230 414000 TRAVEL/MEETINGS/SCHOOLS	3,081.68	2,102.74	2,900.00	2,103.31	2,500.00	2,900.00
106230 416000 MAINTENANCE & REPAIR EQUIPMENT	10,464.38	15,313.63	30,000.00	11,703.40	15,000.00	20,000.00
106230 433000 DEPARTMENTAL SUPPLIES	2,997.83	3,864.80	5,000.00	2,172.97	5,000.00	5,000.00
106230 434000 CHEMICALS	32,926.83	26,297.34	35,000.00	25,147.82	25,000.00	30,000.00
106230 434020 SPECIAL SUPPLIES PROGRAMS	4,852.27	2,787.19	6,500.00	1,365.01	3,000.00	6,000.00
106230 453000 DUES & SUBSCRIPTIONS	0.00	0.00	375.00	0.00	375.00	375.00
106230 474000 C/O EQUIPMENT	7,822.02	8,729.40	9,000.00	5,975.00	9,000.00	9,000.00
106230 RECREATION AQUATICS	292,180.35	291,274.86	339,385.00	237,119.56	268,808.00	327,231.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
106400 CEMETERY - PARKS & GROUNDS						
106400 402000 SALARIES & WAGES	348,481.22	356,797.37	385,771.00	315,355.66	370,335.00	391,666.00
106400 402500 LONGEVITY	3,574.94	4,095.55	7,287.00	7,286.93	7,287.00	8,217.00
106400 405000 FICA TAXES	25,399.64	26,116.86	30,069.00	23,498.62	27,913.00	30,591.00
106400 406000 GROUP INSURANCE	63,008.46	65,475.98	69,026.00	57,448.70	66,509.00	69,988.00
106400 406001 RETIREE INSURANCE	40,626.77	42,973.14	47,733.00	43,748.73	43,748.75	44,782.00
106400 407000 RETIREMENT	24,316.26	25,858.70	31,151.00	27,007.91	30,962.00	36,021.00
106400 411000 TELEPHONE & POSTAGE	1,113.14	1,010.97	1,095.00	580.99	1,023.00	1,095.00
106400 413000 UTILITIES	9,309.44	9,721.21	11,000.00	8,867.31	10,049.00	11,000.00
106400 414000 TRAVEL/MEETINGS/SCHOOLS	150.00	250.00	250.00	300.00	300.00	300.00
106400 416000 MAINTENANCE & REPAIR EQUIPMENT	1,750.78	1,503.74	3,500.00	746.23	2,767.00	3,500.00
106400 417000 MAINTENANCE & REPAIR VEHICLES	6,008.07	5,569.61	6,000.00	11,487.23	8,474.00	7,000.00
106400 431000 VEHICLE SUPPLIES	12,833.79	12,883.07	16,000.00	12,139.97	14,559.00	16,000.00
106400 433000 DEPARTMENTAL SUPPLIES	13,153.90	15,000.17	19,950.00	14,878.49	18,500.00	20,000.00
106400 433001 OFFICE SUPPLIES	92.98	67.83	300.00	53.77	204.00	300.00
106400 434010 COMMUNITY APPEARANCE PROJECT	7,093.86	10,096.83	11,000.00	5,373.08	8,500.00	11,000.00
106400 436000 UNIFORMS	5,551.86	5,696.06	7,206.00	3,941.61	5,574.00	7,050.00
106400 465000 IRMS FEE	5,866.00	6,457.00	6,264.00	6,264.00	6,264.00	7,642.00
106400 474000 C/O EQUIPMENT	7,507.18	7,685.00	9,550.00	9,336.18	9,336.18	10,000.00
106400 475000 CAPITAL IMPROVEMENT PROGRAM	55,350.52	14,703.27	60,000.00	57,601.92	57,602.00	16,500.00
106400 481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	13,771.00
106400 482000 INTEREST	0.00	0.00	0.00	0.00	0.00	911.00
106400 CEMETERY - PARKS & GROUNDS	631,188.81	611,962.36	723,152.00	605,917.33	689,906.93	707,334.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
108000 D & D ENGINEERING - ADMIN						
108000 402000 SALARIES & WAGES	284,709.02	242,766.34	308,306.00	254,364.82	295,002.00	313,797.00
108000 402500 LONGEVITY	8,256.97	6,265.82	6,632.00	6,604.73	6,605.00	6,777.00
108000 404000 PROFESSIONAL SERVICES	3,325.16	25,605.57	60,251.43	10,001.42	22,851.00	30,000.00
108000 404000 PROFESSIONAL SERVICES	0.00	0.00	1,890.00	1,170.00	0.00	0.00
108000 405000 FICA TAXES	21,617.37	18,310.49	24,093.00	18,941.71	23,075.00	24,524.00
108000 406000 GROUP INSURANCE	32,326.67	28,848.07	35,072.00	28,615.35	35,072.00	35,560.00
108000 407000 RETIREMENT	21,986.30	19,365.20	27,292.00	23,356.80	27,292.00	31,523.00
108000 411000 TELEPHONE & POSTAGE	2,949.52	1,700.94	3,150.00	1,012.74	1,500.00	3,000.00
108000 414000 TRAVEL/MEETINGS/SCHOOLS	4,782.99	2,214.57	5,500.00	1,334.73	2,000.00	6,200.00
108000 416000 MAINTENANCE & REPAIR EQUIPMENT	1,519.10	419.22	1,600.00	400.00	1,000.00	1,600.00
108000 417000 MAINTENANCE & REPAIR VEHICLES	790.31	417.58	2,200.00	862.03	1,500.00	1,000.00
108000 426000 ADVERTISING	1,361.00	1,224.94	1,000.00	0.00	0.00	1,000.00
108000 431000 VEHICLE SUPPLIES	893.59	1,062.14	2,250.00	751.71	1,000.00	1,800.00
108000 433001 OFFICE SUPPLIES	5,070.10	3,917.35	6,500.00	3,153.30	3,500.00	5,500.00
108000 436000 UNIFORMS	462.72	505.77	500.00	410.56	600.00	600.00
108000 453000 DUES & SUBSCRIPTIONS	1,447.00	1,355.00	3,040.00	855.00	1,500.00	2,000.00
108000 461000 PRO RATA ADMIN REIMBURSEMENT	-265,255.00	-271,618.00	-295,686.00	-295,686.00	-295,686.00	-300,334.00
108000 465000 IRMS FEE	29,759.00	31,680.00	34,925.00	34,925.00	34,925.00	39,265.00
108000 474000 C/O EQUIPMENT	0.00	755.63	750.00	343.99	750.00	750.00
108000 D & D ENGINEERING - ADMIN	156,001.82	114,796.63	229,265.43	91,417.89	162,486.00	204,562.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
108150 COMMUNITY HOUSE						
108150 402000 SALARIES & WAGES	229,397.37	220,484.05	229,469.00	197,284.84	229,469.00	232,332.00
108150 402500 LONGEVITY	984.68	994.53	3,510.00	3,510.25	3,510.00	4,030.00
108150 405000 FICA TAXES	16,951.22	16,101.17	17,823.00	14,555.47	17,823.00	18,082.00
108150 406000 GROUP INSURANCE	21,294.93	24,538.74	26,169.00	22,651.21	26,169.00	26,532.00
108150 407000 RETIREMENT	11,891.11	12,325.31	15,929.00	14,142.66	15,929.00	18,408.00
108150 411000 TELEPHONE & POSTAGE	1,525.61	1,015.51	2,285.00	729.70	1,200.00	1,350.00
108150 413000 UTILITIES	26,992.78	31,074.58	33,062.00	25,293.95	30,000.00	33,000.00
108150 414000 TRAVEL/MEETINGS/SCHOOLS	1,917.13	1,995.78	2,500.00	560.29	600.00	1,500.00
108150 415000 MAINTENANCE & REPAIR BUILDINGS	13,230.66	11,429.66	6,000.00	2,168.28	3,000.00	5,000.00
108150 416000 MAINTENANCE & REPAIR EQUIPMENT	3,660.40	4,668.57	6,300.00	2,312.25	3,000.00	7,000.00
108150 421000 RENTAL	8,280.80	445.40	1,000.00	0.00	0.00	5,000.00
108150 433000 DEPARTMENTAL SUPPLIES	23,858.41	25,793.92	20,000.00	26,388.03	26,000.00	26,200.00
108150 435000 LAUNDRY DRY CLEANING	9,840.83	8,805.33	8,000.00	5,913.21	6,500.00	8,800.00
108150 436000 UNIFORMS	2,396.93	1,880.74	2,600.00	1,454.30	2,000.00	2,200.00
108150 442500 SPECIAL CONTRACTED SERVICES	17,295.42	20,452.58	24,760.00	24,890.35	24,939.00	27,551.00
108150 447000 FOOD SUPPLIES	78,574.27	89,400.26	100,000.00	102,808.43	85,000.00	100,000.00
108150 453000 DUES & SUBSCRIPTIONS	195.00	379.00	522.00	85.00	250.00	522.00
108150 457150 MARKETING	12,173.30	13,638.50	15,000.00	12,653.86	14,000.00	17,000.00
108150 465000 IRMS FEE	3,418.00	5,369.00	3,639.00	3,639.00	3,639.00	4,412.00
108150 474000 C/O EQUIPMENT	5,827.30	5,556.01	9,000.00	2,807.69	6,000.00	8,000.00
108150 475000 CAPITAL IMPROVEMENT PROGRAM	213,128.68	26,721.35	0.00	0.00	0.00	0.00
108150 481000 DEBT PRINCIPAL	86,000.00	86,000.00	86,000.00	86,000.00	86,000.00	86,000.00
108150 482000 INTEREST	41,088.30	38,889.22	36,112.00	36,111.38	36,112.00	33,334.00
108150 497500 TRANSFER TO CAPITAL RESERVE FD	0.00	10,000.00	0.00	0.00	0.00	0.00
108150 COMMUNITY HOUSE	829,923.13	657,959.21	649,680.00	585,960.15	621,140.00	666,253.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
300003 WATER						
300003 316000 REIMBURSEMENT FOR SERVICE	-63,530.03	-20,832.52	-241,200.00	-15,499.51	-241,200.00	-15,000.00
300003 329000 INTEREST EARNED	-67,994.63	-218,288.72	-130,000.00	-80,833.42	-80,000.00	-40,000.00
300003 329500 INSTALLMENT PURCHASE/SRF	0.00	0.00	0.00	0.00	0.00	-100,000.00
300003 331000 RENTS	-322,158.90	-311,541.47	-342,000.00	-297,093.44	-358,000.00	-372,000.00
300003 335000 MISCELLANEOUS	-660.14	-250.30	-2,000.00	-328.89	-600.00	-1,000.00
300003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	-20,000.00	-20,000.00	-20,000.00	0.00
300003 349250 ARC GRANT	0.00	-45,276.33	-62,921.69	-34,611.67	-62,922.00	0.00
300003 371000 UTILITY RENTS	-5,125,421.01	-5,513,227.11	-5,600,000.00	-4,286,608.04	-5,250,000.00	-5,250,000.00
300003 373000 UTILITY TAPS	-53,855.28	-81,890.50	-55,000.00	-90,062.52	-85,000.00	-75,000.00
300003 373500 BURKE CO. WATER SURCHARGES	15,410.86	19,161.34	22,104.00	15,123.34	20,000.00	20,000.00
300003 373501 BURKE COUNTY AVAILABILITY FEE	-28,500.00	0.00	0.00	0.00	0.00	0.00
300003 374150 BURKE COUNTY WATER CHARGE	-20,759.53	-19,054.67	-20,800.00	-14,983.34	-20,000.00	-20,000.00
300003 375000 RECONNECT FEES	-18,675.00	-18,275.00	-18,500.00	-16,675.00	-18,500.00	-10,000.00
300003 379000 UTILITY PENALTIES	-59,603.81	-69,916.23	-61,200.00	-33,782.45	-35,000.00	-55,000.00
300003 381000 SALE OF MATERIALS	-2,724.50	-2,700.00	-1,500.00	0.00	0.00	-1,500.00
300003 383200 SALE OF SURPLUS	-1,156.25	-31,163.25	-1,000.00	-12,071.25	-13,050.00	-2,500.00
300003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-72,921.69	0.00	0.00	-53,468.00
300003 WATER	-5,749,628.22	-6,313,254.76	-6,606,939.38	-4,887,426.19	-6,164,272.00	-5,975,468.00

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307025 WATER OPERATIONS						
307025 402000 SALARIES & WAGES	1,067,485.73	1,160,582.46	1,230,632.00	974,831.36	1,230,632.00	1,232,164.00
307025 402050 ACCRUED VACATION	-11,998.63	423.98	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	12,922.27	9,257.70	21,584.00	11,874.13	11,874.00	21,531.00
307025 404000 PROFESSIONAL SERVICES	57,142.00	67,862.02	80,000.00	54,758.92	70,000.00	80,000.00
307025 405000 FICA TAXES	79,389.60	85,770.55	95,795.00	72,770.50	95,795.00	95,908.00
307025 406000 GROUP INSURANCE	158,804.32	185,113.12	202,196.00	154,201.34	202,196.00	204,943.00
307025 406001 RETIREE INSURANCE	92,139.75	79,938.96	75,400.00	68,992.07	75,400.00	49,530.00
307025 407000 RETIREMENT	80,902.34	90,720.30	110,410.00	87,707.05	110,410.00	125,364.00
307025 407050 LGERS PENSION	53.00	15,344.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,233.89	5,142.19	6,000.00	4,705.62	5,500.00	6,000.00
307025 413000 UTILITIES	450,812.45	501,995.30	535,000.00	418,259.74	500,000.00	500,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	4,159.41	4,396.07	5,500.00	3,873.58	4,000.00	5,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	11,208.11	5,914.97	13,000.00	4,166.89	3,000.00	13,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	28,569.84	37,680.93	45,000.00	38,903.55	40,000.00	45,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	20,879.49	24,816.94	28,000.00	25,179.14	31,000.00	31,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	27,269.08	25,834.19	23,000.00	19,727.92	20,000.00	23,000.00
307025 426000 ADVERTISING	90.00	0.00	300.00	0.00	0.00	300.00
307025 431000 VEHICLE SUPPLIES	23,084.56	25,138.65	30,000.00	16,054.68	22,000.00	25,000.00
307025 433000 DEPARTMENTAL SUPPLIES	99,925.50	48,669.03	105,000.00	112,299.79	115,000.00	120,000.00
307025 434000 CHEMICALS	273,430.03	306,361.15	260,000.00	362,053.98	270,000.00	280,000.00
307025 436000 UNIFORMS	12,222.21	11,434.98	15,000.00	10,499.06	13,000.00	15,000.00
307025 445000 CONTRACTED SERVICES	19,620.00	19,943.85	22,000.00	21,729.40	22,000.00	22,000.00
307025 451000 BAD ACCOUNTS	21,979.99	12,517.39	0.00	806.43	0.00	0.00
307025 453000 DUES & SUBSCRIPTIONS	1,325.00	1,333.00	1,900.00	1,374.42	1,500.00	1,900.00
307025 455700 OPEB EXPENSE	-2,198.75	29,596.75	0.00	0.00	0.00	0.00
307025 455750 OPEB TRUST FUNDING	0.00	0.00	20,000.00	0.00	20,000.00	0.00
307025 459000 DEPRECIATION EXPENSE	1,193,592.44	1,173,835.39	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	1,138,514.00	1,164,892.00	1,202,958.00	1,202,958.00	1,202,958.00	1,177,979.00
307025 462000 WAREHOUSE GARAGE FEE	60,161.00	62,434.00	67,842.00	67,842.00	67,842.00	62,854.00
307025 465000 IRMS FEE	46,052.00	63,981.00	71,123.00	71,123.00	71,123.00	82,112.00
307025 473250 SLUDGE REMOVAL	31,744.27	22,792.59	42,000.00	42,000.00	20,000.00	30,000.00
307025 474000 C/O EQUIPMENT	1,393.38	16,189.95	10,000.00	9,415.98	9,416.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	904,113.15	878,484.77	1,250,200.00	825,713.58	750,000.00	1,239,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	90,552.67	125,843.38	109,455.52	109,108.00	0.00
307025 481000 DEBT PRINCIPAL	330,777.01	232,305.75	232,306.00	232,305.75	232,306.00	232,306.00
307025 482000 INTEREST	14,647.39	10,836.78	10,690.00	445.39	10,690.00	7,154.00
307025 489010 CAPITAL RESERVE	0.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00
307025 490000 CONTINGENCY	0.00	0.00	136,526.00	0.00	0.00	0.00
307025 493300 WATER AGREEMENT PAYOUT	28,500.00	0.00	0.00	0.00	0.00	0.00
307025 496990 PAYMENT IN LIEU OF TAXES	195,866.00	205,086.00	221,734.00	221,734.00	221,734.00	226,923.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
307025 WATER OPERATIONS	6,489,811.83	6,987,179.38	6,606,939.38	5,557,762.79	5,868,484.00	5,975,468.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
310003 ELECTRIC						
310003 316000 REIMBURSEMENT FOR SERVICE	0.00	-32,620.48	-42,750.00	-8,303.70	-12,500.00	-297,218.00
310003 316000 REIMBURSEMENT FOR SERVICE	-58,283.04	0.00	0.00	0.00	0.00	0.00
310003 317500 NCMPA1 REIMBURSEMENT	0.00	0.00	-2,200,000.00	-2,494,848.36	-2,494,848.36	-2,300,000.00
310003 329000 INTEREST EARNED	-34,672.00	-203,331.62	-100,000.00	-100,495.93	-95,000.00	-47,000.00
310003 329500 INSTALLMENT PURCHASE PROCEEDS	-280,400.00	0.00	0.00	0.00	0.00	-370,000.00
310003 335000 MISCELLANEOUS	-174.11	-5,400.00	-400.00	-5,330.00	-5,400.00	-5,000.00
310003 335800 INSURANCE REIMBURSEMENTS	-58,751.37	0.00	0.00	0.00	0.00	0.00
310003 345400 SALES TAX REIMBURSEMENT	0.00	0.00	0.00	-62,597.22	0.00	0.00
310003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	-22,500.00	-22,500.00	-22,500.00	0.00
310003 349250 ARC GRANT	0.00	0.00	0.00	0.00	-22,276.00	0.00
310003 349250 ARC GRANT	0.00	-22,275.68	-36,329.76	-49,826.32	0.00	0.00
310003 371100 SALE OF POWER	-30,966,082.39	-30,978,775.50	-29,935,000.00	-23,713,807.62	-29,500,000.00	-28,200,000.00
310003 375000 RECONNECT FEES	-34,425.00	-27,975.00	-31,500.00	-23,800.00	-25,000.00	-25,000.00
310003 376000 SECURITY LIGHT RENTALS	-510,402.75	-548,993.23	-580,000.00	-445,260.89	-550,000.00	-550,000.00
310003 376500 STREET LIGHTING	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00
310003 377000 ELECTRIC POLE RENTALS	-6,261.00	-6,842.00	-6,200.00	-5,680.00	-5,680.00	-6,000.00
310003 379000 UTILITY PENALTIES	-274,191.04	-241,625.01	-250,000.00	-176,591.31	-180,000.00	-230,000.00
310003 381000 SALE OF MATERIALS	-2,251.65	-5,164.75	-4,500.00	-1,050.69	-2,000.00	-3,500.00
310003 383200 SALE OF SURPLUS	-4,256.39	-27,799.06	-5,000.00	-1,760.50	-18,000.00	-30,000.00
310003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-356,098.78	0.00	0.00	0.00
310003 ELECTRIC	-32,304,150.74	-32,174,802.33	-33,644,278.54	-27,185,852.54	-33,007,204.36	-32,137,718.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
317200 ELECTRIC OPERATIONS						
317200 402000 SALARIES & WAGES	1,000,324.20	1,003,081.75	1,084,789.00	874,318.45	1,084,789.00	1,175,005.00
317200 402050 ACCRUED VACATION	-20,441.83	30,372.45	0.00	0.00	0.00	0.00
317200 402500 LONGEVITY	22,024.19	15,488.35	17,310.00	15,920.68	17,310.00	18,861.00
317200 404000 PROFESSIONAL SERVICES	40,201.39	41,285.74	45,550.00	37,499.91	45,000.00	180,000.00
317200 405000 FICA TAXES	75,148.55	73,779.90	84,311.00	64,881.25	84,311.00	91,331.00
317200 406000 GROUP INSURANCE	128,798.42	134,893.88	146,625.00	110,469.77	146,625.00	148,952.00
317200 406001 RETIREE INSURANCE	53,508.41	86,276.14	107,282.00	97,410.35	107,282.00	89,233.00
317200 407000 RETIREMENT	74,928.33	78,683.68	98,638.00	79,050.61	98,638.00	121,177.00
317200 407050 LGERS PENSION	58.00	17,263.00	0.00	0.00	0.00	0.00
317200 411000 TELEPHONE & POSTAGE	9,685.32	9,725.99	10,900.00	7,898.98	7,800.00	9,000.00
317200 413000 UTILITIES	10,027.95	7,065.78	7,500.00	6,142.99	7,000.00	7,500.00
317200 414000 TRAVEL/MEETINGS/SCHOOLS	10,294.68	8,623.44	15,000.00	18,828.33	20,000.00	20,700.00
317200 416000 MAINTENANCE & REPAIR EQUIPMENT	8,788.82	13,988.93	14,010.00	10,811.87	12,000.00	14,000.00
317200 416010 MAINTENANCE & REP TRANSFORMERS	45,678.99	34,181.22	45,000.00	25,911.77	15,000.00	35,000.00
317200 417000 MAINTENANCE & REPAIR VEHICLES	35,409.73	19,797.78	32,500.00	33,497.16	32,500.00	32,500.00
317200 431000 VEHICLE SUPPLIES	47,860.44	46,549.26	52,000.00	38,116.73	42,000.00	48,000.00
317200 433000 DEPARTMENTAL SUPPLIES	-25,164.20	-9,210.74	304,483.45	218,690.94	220,000.00	250,000.00
317200 434000 STREET AND AREA LIGHTS	95,617.28	80,153.85	108,312.00	136,433.29	108,312.00	270,000.00
317200 434030 CITY STREET LIGHTING - DUKE	35,762.76	33,854.73	33,000.00	22,086.33	35,000.00	35,000.00
317200 436000 UNIFORMS	23,906.93	22,458.22	23,200.00	21,410.94	26,600.00	23,200.00
317200 445000 CONTRACTED SERVICES	121,863.97	52,444.72	413,000.00	164,166.99	165,000.00	290,000.00
317200 448000 NCMPA #1	26,198,137.27	23,656,486.58	23,418,000.00	18,673,477.44	22,700,000.00	22,750,000.00
317200 448500 SEPA	1,029,011.72	930,856.70	885,000.00	743,068.78	900,000.00	900,000.00
317200 449000 NCMPA1 CREDIT	0.00	0.00	-2,600,000.00	-2,339,249.64	-2,339,249.64	-3,734,000.00
317200 451000 BAD ACCOUNTS	31,539.75	48,769.21	0.00	24,456.07	25,000.00	75,000.00
317200 453000 DUES & SUBSCRIPTIONS	26,056.00	25,534.00	25,534.00	25,248.00	26,513.00	26,513.00
317200 455700 OPEB EXPENSE	47,676.59	-16,853.59	0.00	0.00	0.00	0.00
317200 455750 OPEB TRUST FUNDING	0.00	0.00	22,500.00	0.00	22,500.00	0.00
317200 457150 MARKETING	3,963.89	1,722.38	3,400.00	2,194.86	2,500.00	5,000.00
317200 457152 ENERGY REBATES	0.00	4,014.60	5,000.00	2,100.00	2,500.00	5,000.00
317200 459000 DEPRECIATION EXPENSE	833,334.78	882,857.39	0.00	0.00	0.00	0.00
317200 461000 PRO RATA ADMIN REIMBURSEMENT	1,105,998.00	1,124,485.00	1,179,770.00	1,179,770.00	1,179,770.00	1,189,938.00
317200 462000 WAREHOUSE GARAGE FEE	146,925.00	167,219.00	148,377.00	148,377.00	148,377.00	171,866.00
317200 465000 IRMS FEE	85,575.00	102,128.00	111,524.00	111,524.00	111,524.00	131,398.00
317200 474000 C/O EQUIPMENT	12,043.38	19,943.21	27,400.00	22,037.01	23,000.00	21,000.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	707,033.74	703,231.76	3,883,491.58	673,484.36	850,000.00	5,362,678.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	44,551.37	72,659.51	41,944.06	42,000.00	0.00
317200 481000 DEBT PRINCIPAL	107,180.99	166,010.68	159,128.00	159,151.29	159,128.00	110,583.00
317200 482000 INTEREST	7,896.35	9,353.07	6,987.00	5,378.16	6,987.00	4,136.00
317200 489010 RATE STABILIZATION	0.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
317200 489011 CAPITAL RESERVE	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	599,750.00
317200 490000 CONTINGENCY	0.00	0.00	17,687.00	0.00	0.00	0.00
317200 496990 PAYMENT IN LIEU OF TAXES	124,470.00	129,591.00	141,208.00	141,208.00	141,208.00	145,198.00
317200 497000 TRANSFER TO GENERAL FUND	704,552.00	733,535.00	743,202.00	743,202.00	743,202.00	764,199.00
317200 ELECTRIC OPERATIONS	32,965,676.79	31,284,193.43	33,644,278.54	25,090,918.73	29,770,126.36	32,137,718.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
320003 WASTEWATER						
320003 316000 REIMBURSEMENT FOR SERVICE	0.00	-776.80	-1,000.00	-108.51	-500.00	-172,000.00
320003 316000 REIMBURSEMENT FOR SERVICE	0.00	-41,632.19	-42,109.00	-476.81	-477.00	0.00
320003 329000 INTEREST EARNED	-33,067.98	-150,092.07	-75,000.00	-55,578.37	-55,000.00	-25,000.00
320003 329500 INSTALLMENT PURCHASE PROCEEDS	-150,000.00	-398,000.00	0.00	0.00	0.00	0.00
320003 335000 MISCELLANEOUS	0.00	-1,250.27	-1,000.00	-80.81	-200.00	-1,000.00
320003 335800 INSURANCE REIMBURSEMENTS	-3,073.09	0.00	0.00	0.00	0.00	0.00
320003 348320 SAFETY GRANT	0.00	-5,000.00	0.00	0.00	0.00	0.00
320003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	-20,000.00	-20,000.00	-20,000.00	0.00
320003 349250 ARC GRANT	0.00	-35,871.25	-105,024.50	-42,778.75	-42,779.00	0.00
320003 371000 UTILITY RENTS	-5,497,751.26	-5,864,653.33	-5,900,000.00	-4,618,726.63	-5,518,193.00	-5,520,000.00
320003 371500 SEPTAGE REVENUE	-52,850.00	-56,150.00	-50,000.00	-45,225.00	-50,000.00	-50,000.00
320003 373000 UTILITY TAPS	-12,000.00	-13,825.00	-10,000.00	-10,000.00	-12,000.00	-20,000.00
320003 373100 UTILITY LINE EXTENSIONS	0.00	-30,000.00	0.00	0.00	0.00	0.00
320003 373600 BURKE CO. SEWER SURCHARGES	420.64	9.50	-2,500.00	7.80	10.00	-2,500.00
320003 374000 GLEN ALPINE SEWER CHARGE	-4,184.83	-2,081.81	0.00	2,104.48	-5,000.00	0.00
320003 374100 BURKE COUNTY SEWER CHARGE	-422.34	-9.40	-2,700.00	-10.00	-10.00	2,500.00
320003 379000 UTILITY PENALTIES	-31,174.43	-35,439.84	-31,000.00	-26,755.84	-28,000.00	-31,000.00
320003 381000 SALE OF MATERIALS	0.00	-2,500.00	-1,000.00	-113.95	-500.00	-1,000.00
320003 381100 SALE OF SLUDGE	-935.00	-515.00	-1,500.00	0.00	0.00	0.00
320003 383200 SALE OF SURPLUS	-8,163.13	0.00	-7,500.00	-21,398.35	-21,923.27	-15,000.00
320003 397200 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	-16,228.23	-16,228.23	-16,228.23	0.00
320003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-72,412.99	0.00	0.00	-262,974.00
320003 WASTEWATER	-5,793,201.42	-6,637,787.46	-6,338,974.72	-4,855,368.97	-5,770,800.50	-6,097,974.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
327110 WASTEWATER OPERATIONS						
327110 402000 SALARIES & WAGES	658,959.07	616,123.70	658,199.00	573,923.38	658,199.00	676,782.00
327110 402050 ACCRUED VACATION	2,993.04	-10,782.99	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	16,587.99	12,489.90	8,203.00	8,036.98	8,203.00	8,419.00
327110 404000 PROFESSIONAL SERVICES	31,918.61	35,930.65	37,000.00	36,615.85	37,000.00	37,000.00
327110 405000 FICA TAXES	49,961.55	46,016.21	50,980.00	42,221.60	50,980.00	52,418.00
327110 406000 GROUP INSURANCE	106,306.20	97,550.05	102,768.00	95,566.02	102,768.00	111,095.00
327110 406001 RETIREE INSURANCE	58,733.78	114,145.29	192,119.00	177,107.21	192,119.00	163,905.00
327110 407000 RETIREMENT	50,783.25	48,659.49	59,643.00	52,057.74	59,643.00	69,548.00
327110 407050 LGERS PENSION	53.00	15,344.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	8,039.61	8,104.09	9,000.00	7,793.33	8,100.00	9,000.00
327110 413000 UTILITIES	481,070.99	407,877.19	460,000.00	242,740.96	310,000.00	310,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	2,800.50	4,326.89	5,000.00	3,505.54	4,500.00	5,000.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	6,021.95	8,087.46	10,000.00	6,435.22	8,000.00	10,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	103,924.73	88,970.81	100,000.00	74,382.71	90,000.00	100,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	25,007.99	29,249.64	30,000.00	20,754.18	30,000.00	30,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	9,054.76	32,817.31	16,000.00	18,494.52	18,471.72	16,000.00
327110 426000 ADVERTISING	0.00	0.00	300.00	129.96	150.00	300.00
327110 431000 VEHICLE SUPPLIES	14,278.44	18,232.96	19,000.00	16,870.96	19,000.00	27,000.00
327110 433000 DEPARTMENTAL SUPPLIES	43,815.65	69,810.48	85,000.00	57,392.05	80,000.00	85,000.00
327110 433001 OFFICE SUPPLIES	114.51	0.00	0.00	0.00	0.00	0.00
327110 434000 CHEMICALS	349,643.30	219,909.32	250,000.00	168,059.01	170,000.00	200,000.00
327110 434040 BARK	30,400.00	32,820.00	38,000.00	34,135.00	38,000.00	43,000.00
327110 436000 UNIFORMS	12,588.96	13,036.82	16,000.00	10,105.67	14,000.00	16,000.00
327110 445000 CONTRACTED SERVICES	62,439.48	57,017.03	60,000.00	51,168.91	60,000.00	60,000.00
327110 451000 BAD ACCOUNTS	1,468.01	8,840.07	0.00	3,275.09	0.00	0.00
327110 453000 DUES & SUBSCRIPTIONS	1,540.00	1,340.00	1,800.00	1,290.00	1,300.00	1,800.00
327110 455700 OPEB EXPENSE	31,207.22	-3,809.22	0.00	0.00	0.00	0.00
327110 455750 OPEB TRUST FUNDING	0.00	0.00	20,000.00	0.00	20,000.00	0.00
327110 459000 DEPRECIATION EXPENSE	1,271,482.71	1,407,024.89	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	659,731.00	627,431.00	656,022.00	656,055.41	656,022.00	599,232.00
327110 462000 WAREHOUSE GARAGE FEE	14,991.00	16,547.00	22,646.00	22,646.00	22,646.00	16,165.00
327110 464000 IGS REIMBURSEMENT	0.00	0.00	-150,000.00	-150,000.00	-150,000.00	0.00
327110 465000 IRMS FEE	41,277.00	49,942.00	53,956.00	53,956.00	53,956.00	67,392.00
327110 473260 LANDFILL FEES	12,867.63	25,996.14	25,000.00	25,546.97	23,000.00	50,000.00
327110 474000 C/O EQUIPMENT	9,982.07	9,227.03	10,000.00	0.00	3,000.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	467,926.18	948,859.03	1,044,587.50	593,924.16	600,000.00	1,387,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	71,742.51	210,048.99	160,619.29	160,777.00	0.00
327110 481000 DEBT PRINCIPAL	1,444,199.74	1,530,083.96	1,644,105.23	731,726.42	1,632,967.00	1,603,214.00
327110 482000 INTEREST	422,016.62	394,963.91	366,543.00	129,856.94	366,543.00	332,704.00
327110 489010 CAPITAL RESERVE	0.00	0.00	225,000.00	225,000.00	225,000.00	0.00
327110 490000 CONTINGENCY	0.00	0.00	2,054.00	0.00	0.00	0.00
327110 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	375,000.00	0.00	0.00	0.00	0.00
327110 WASTEWATER OPERATIONS	6,504,186.54	7,428,924.62	6,338,974.72	4,151,393.08	5,574,344.72	6,097,974.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
340003 CABLE						
340003 316000 REIMBURSEMENT FOR SERVICE	-46,499.90	-14,648.99	-14,500.00	-500.00	-14,500.00	-1,500.00
340003 329000 INTEREST EARNED	-30.68	-1.42	0.00	-2.90	-2.70	0.00
340003 329500 INSTALLMENT PURCHASE PROCEEDS	-165,000.00	0.00	-120,000.00	-106,544.00	-106,544.00	-66,000.00
340003 335000 MISCELLANEOUS	-7,331.53	-4,386.16	-3,700.00	3,721.85	-4,600.00	-4,600.00
340003 335200 BAD CHECK CHARGES	-2,274.48	-1,560.00	-1,700.00	-2,260.00	-2,500.00	-2,000.00
340003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	-14,363.00	-14,363.00	0.00
340003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	-7,500.00	-7,500.00	-7,500.00	0.00
340003 371000 UTILITY RENTS	-2,461,542.33	-2,411,288.18	-2,279,000.00	-2,226,850.45	-2,425,000.00	-2,320,000.00
340003 371300 INTERNET REVENUE	-1,908,408.00	-2,247,824.20	-2,506,000.00	-2,331,558.95	-2,550,000.00	-2,600,000.00
340003 371600 AD SALES	-35,624.48	-33,448.87	-10,000.00	-8,543.33	-9,000.00	-7,500.00
340003 371700 TELEPHONE SALES	-366,281.43	-378,091.27	-380,000.00	-368,090.74	-400,000.00	-400,000.00
340003 371701 NC E911	-7,658.70	-7,690.90	-7,650.00	-7,308.70	-7,940.00	-7,940.00
340003 375000 RECONNECT FEES	-28,200.00	-28,885.00	-25,000.00	-25,170.00	-25,170.00	-25,000.00
340003 379000 UTILITY PENALTIES	-64,490.02	-76,136.13	-62,000.00	-43,145.31	-43,145.00	-62,000.00
340003 383200 SALE OF SURPLUS	0.00	0.00	-10,000.00	0.00	-7,500.00	-5,000.00
340003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-18,795.34	0.00	0.00	0.00
340003 CABLE	-5,093,341.55	-5,203,961.12	-5,445,845.34	-5,138,115.53	-5,617,764.70	-5,501,540.00

		2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021
		Actual	Actual	Revised	Current	Projected	Budget
347400 CABLE							
347400 402000 SALARIES & WAGES		391,264.79	414,912.11	460,261.00	379,858.49	460,261.00	472,394.00
347400 402050 ACCRUED VACATION		-2,319.45	11,824.09	0.00	0.00	0.00	0.00
347400 402500 LONGEVITY		9,587.75	10,037.80	11,600.00	10,409.72	10,410.00	12,385.00
347400 404000 PROFESSIONAL SERVICES		244,250.00	221,940.08	300,000.00	340,267.43	340,000.00	340,000.00
347400 405000 FICA TAXES		29,754.94	31,921.58	36,097.00	29,279.73	36,097.00	37,086.00
347400 406000 GROUP INSURANCE		45,951.03	49,246.91	66,194.00	46,580.44	66,194.00	67,129.00
347400 407000 RETIREMENT		29,716.21	33,030.29	42,232.00	34,928.77	42,232.00	49,205.00
347400 407050 LGERS PENSION		19.00	5,754.00	0.00	0.00	0.00	0.00
347400 411000 TELEPHONE & POSTAGE		30,738.59	30,187.55	30,500.00	34,935.10	34,094.00	33,500.00
347400 413000 UTILITIES		100,955.61	101,690.03	107,500.00	80,566.99	103,000.00	107,000.00
347400 414000 TRAVEL/MEETINGS/SCHOOLS		1,362.90	2,937.32	11,000.00	410.01	2,000.00	11,000.00
347400 415000 MAINTENANCE & REPAIR BUILDINGS		2,281.75	7,038.72	6,350.00	2,049.29	3,500.00	6,350.00
347400 416000 MAINTENANCE & REPAIR EQUIPMENT		33,669.31	41,954.79	77,000.00	49,918.66	77,000.00	55,000.00
347400 417000 MAINTENANCE & REPAIR VEHICLES		11,640.05	14,434.18	29,000.00	11,017.26	15,000.00	18,000.00
347400 431000 VEHICLE SUPPLIES		16,376.42	9,713.84	15,000.00	11,485.55	13,000.00	15,000.00
347400 433000 DEPARTMENTAL SUPPLIES		2,126.09	78,534.38	85,000.00	59,286.79	70,000.00	75,000.00
347400 433001 OFFICE SUPPLIES		0.00	2,401.89	2,500.00	1,729.04	2,000.00	2,500.00
347400 433500 INTERNET CONNECTIVITY		405,610.33	433,811.68	460,000.00	476,046.66	472,500.00	525,000.00
347400 433600 TELEPHONE CONNECTIVITY		201,873.04	215,484.04	205,000.00	221,554.09	205,000.00	211,000.00
347400 436000 UNIFORMS		686.15	1,284.77	2,250.00	2,647.06	2,647.00	2,250.00
347400 445000 CONTRACTED SERVICES		2,126,779.06	2,142,498.01	2,269,182.00	2,256,894.29	2,275,000.00	2,250,591.00
347400 451000 BAD ACCOUNTS		-5,341.14	89,591.13	0.00	12,296.11	0.00	0.00
347400 453000 DUES & SUBSCRIPTIONS		606.56	757.20	2,000.00	477.51	500.00	2,000.00
347400 455700 OPEB EXPENSE		33,728.00	-23,455.00	0.00	0.00	0.00	0.00
347400 455750 OPEB TRUST FUNDING		0.00	0.00	7,500.00	0.00	7,500.00	0.00
347400 457150 MARKETING		62,155.49	45,261.37	64,000.00	57,292.03	55,000.00	60,000.00
347400 459000 DEPRECIATION EXPENSE		329,485.76	336,813.68	0.00	0.00	0.00	0.00
347400 460500 COPY RIGHT FEE		6,753.05	6,994.66	7,200.00	3,476.44	7,200.00	7,200.00
347400 461000 PRO RATA ADMIN REIMBURSEMENT		316,351.00	316,246.00	332,883.00	332,883.00	332,883.00	265,663.00
347400 462000 WAREHOUSE GARAGE FEE		28,194.00	35,408.00	37,143.00	37,143.00	37,143.00	35,788.00
347400 464000 IGS REIMBURSEMENT		-60,000.00	-100,000.00	0.00	0.00	0.00	0.00
347400 465000 IRMS FEE		107,487.00	116,645.00	124,418.00	124,418.00	124,418.00	134,323.00
347400 474000 C/O EQUIPMENT		1,542.90	344.63	0.00	0.00	0.00	0.00
347400 475000 CAPITAL IMPROVEMENT PROGRAM		434,537.18	414,260.16	513,295.34	629,272.04	620,000.00	557,000.00
347400 481000 DEBT PRINCIPAL		159,483.08	103,185.55	36,270.00	36,269.31	36,270.00	57,951.00
347400 482000 INTEREST		4,916.30	3,132.81	2,949.00	1,564.37	2,949.00	3,813.00
347400 490000 CONTINGENCY		0.00	0.00	16,470.00	0.00	0.00	0.00
347400 496990 PAYMENT IN LIEU OF TAXES		77,145.00	77,845.00	85,051.00	85,051.00	85,051.00	87,412.00
347400 CABLE		5,179,367.75	5,283,668.25	5,445,845.34	5,370,008.18	5,538,849.00	5,501,540.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
350003 INTERGOVERNMENTAL SERVICES						
350003 335800 INSURANCE REIMBURSEMENTS	0.00	-10,549.00	0.00	0.00	0.00	0.00
350003 348500 ARC GRANT	-30,783.00	0.00	0.00	0.00	0.00	0.00
350003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	-10,000.00	-10,000.00	-10,000.00	0.00
350003 381000 SALE OF MATERIALS	-1,868.53	0.00	0.00	0.00	0.00	0.00
350003 381200 SALE OF FUEL	-341,956.01	-257,392.10	-400,000.00	-280,708.57	-300,000.00	-350,000.00
350003 383200 SALE OF SURPLUS	-1,777.63	-1,814.49	0.00	-182.85	-2,000.00	0.00
350003 390000 IRMS LEGAL	-5,333.00	-6,404.00	-7,142.00	-7,142.00	-7,142.00	-6,700.00
350003 390010 IRMS EXECUTIVE	-20,139.00	-21,541.00	-26,140.00	-26,140.00	-26,140.00	-25,971.00
350003 390020 IRMS HR	-12,489.00	-13,142.00	-14,624.00	-14,624.00	-14,624.00	-17,645.00
350003 390030 IRMS COMMA	-42,275.00	-44,592.00	-50,384.00	-50,384.00	-50,384.00	-53,347.00
350003 390040 IRMS ACCOUNTING	-18,947.00	-18,741.00	-21,430.00	-21,430.00	-21,430.00	-23,411.00
350003 390060 IRMS BUSINESS OFFICE	-40,389.00	-42,357.00	-50,809.00	-50,809.00	-50,809.00	-53,279.00
350003 390070 IRMS TAX	-13,463.00	-14,285.00	-14,436.00	-14,436.00	-14,436.00	-17,759.00
350003 390090 IRMS DEVELOPMENT	-49,317.00	-58,408.00	-57,947.00	-57,947.00	-57,947.00	-64,033.00
350003 390092 IRMS PUBLIC SAFETY	-249,235.00	-244,662.00	-283,395.00	-283,395.00	-283,395.00	-219,926.00
350003 390094 IRMS PUBLIC WORKS	-17,921.00	-19,681.00	-19,097.00	-19,097.00	-19,097.00	-23,043.00
350003 390095 IRMS CEMETARY	-5,866.00	-6,457.00	-6,264.00	-6,264.00	-6,264.00	-7,642.00
350003 390096 IRMS MAIN STREET	-28,137.00	-30,153.00	-30,098.00	-30,098.00	-30,098.00	-34,662.00
350003 390097 IRMS RECREATION	-50,067.00	-54,888.00	-55,004.00	-55,004.00	-55,004.00	-62,571.00
350003 390098 IRMS DESIGN	-29,759.00	-31,680.00	-34,925.00	-34,925.00	-34,925.00	-39,265.00
350003 390100 IRMS WATER	-46,052.00	-63,981.00	-71,123.00	-71,123.00	-71,123.00	-82,112.00
350003 390200 IRMS ELECTRIC	-85,575.00	-102,128.00	-111,524.00	-111,524.00	-111,524.00	-131,398.00
350003 390300 IRMS WASTEWATER	-41,277.00	-49,942.00	-53,956.00	-53,956.00	-53,956.00	-67,392.00
350003 390400 IRMS COMPAS	-107,487.00	-116,645.00	-124,418.00	-124,418.00	-124,418.00	-134,323.00
350003 390450 IRMS COMMUNITY HOUSE	-3,418.00	-5,369.00	-3,639.00	-3,639.00	-3,639.00	-4,412.00
350003 390475 IRMS WAREHOUSE	-7,323.00	-8,135.00	-9,310.00	-9,310.00	-9,310.00	-11,001.00
350003 390500 IRMS GARAGE	-19,730.00	-20,474.00	-21,188.00	-21,188.00	-21,188.00	-25,787.00
350003 391100 GENERAL WAREHOUSE	-23,468.16	-26,383.08	-30,000.00	-22,349.83	-30,000.00	-30,000.00
350003 391200 ELECTRIC WAREHOUSE	-285,195.12	-390,352.26	-420,000.00	-210,430.82	-215,000.00	-315,000.00
350003 391300 WATER WAREHOUSE	-73,459.47	-68,995.78	-65,000.00	-66,658.26	-65,000.00	-70,000.00
350003 391400 WASTEWATER WAREHOUSE	-3,520.14	-1,042.56	-5,000.00	-1,430.55	-5,000.00	-7,500.00
350003 391600 CABLE WAREHOUSE	-43,459.12	-58,372.34	-55,000.00	-37,925.32	-55,000.00	-55,000.00
350003 392100 GENERAL GARAGE	-213,288.70	-197,160.69	-200,000.00	-218,246.16	-280,243.00	-250,000.00
350003 392200 ELECTRIC GARAGE	-24,815.36	-15,774.18	-20,000.00	-16,598.79	-19,643.00	-20,000.00
350003 392300 WATER GARAGE	-23,799.96	-58,406.02	-25,000.00	-15,581.71	-17,809.00	-15,000.00
350003 392400 WASTEWATER GARAGE	-2,701.48	-5,755.02	-7,500.00	-12,115.38	-7,778.00	-7,500.00
350003 392600 CABLE GARAGE	-10,653.15	-32,739.86	-10,000.00	-8,484.26	9,433.00	-7,400.00
350003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-322,419.23	0.00	-150,000.00	-150,000.00
350003 INTERGOVERNMENTAL SERVICES	-1,974,944.83	-2,098,402.38	-2,636,772.23	-1,967,565.50	-2,214,893.00	-2,383,079.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
354300 INFORMATION RESOURCE MGMT SERV						
354300 402000 SALARIES & WAGES	268,191.06	267,105.80	289,025.00	240,664.32	289,025.00	289,386.00
354300 402050 ACCRUED VACATION	1,877.14	3,995.07	0.00	0.00	0.00	0.00
354300 402500 LONGEVITY	5,776.78	4,756.12	6,243.00	5,093.20	6,243.00	6,470.00
354300 404000 PROFESSIONAL SERVICES	29,197.49	22,397.20	28,927.00	25,423.02	27,000.00	30,108.00
354300 405000 FICA TAXES	20,015.55	19,917.09	22,588.00	18,045.61	22,588.00	22,633.00
354300 406000 GROUP INSURANCE	35,740.48	35,154.00	38,429.00	31,473.67	38,429.00	38,948.00
354300 406001 RETIREE INSURANCE	17,675.95	14,409.24	16,070.00	14,813.59	16,070.00	15,255.00
354300 407000 RETIREMENT	20,560.35	21,096.73	26,427.00	21,783.11	26,427.00	30,029.00
354300 407050 LGERS PENSION	26.00	7,672.00	0.00	0.00	0.00	0.00
354300 411000 TELEPHONE & POSTAGE	3,557.05	3,115.89	3,000.00	842.71	2,800.00	3,000.00
354300 414000 TRAVEL/MEETINGS/SCHOOLS	1,824.05	4,670.54	5,300.00	3,826.22	4,000.00	7,800.00
354300 416000 MAINTENANCE & REPAIR EQUIPMENT	8,674.17	13,177.41	10,000.00	9,431.51	10,000.00	10,000.00
354300 417000 MAINTENANCE & REPAIR VEHICLES	0.00	84.95	285.00	13.45	150.00	285.00
354300 431000 VEHICLE SUPPLIES	279.23	269.39	350.00	367.33	350.00	350.00
354300 433000 DEPARTMENTAL SUPPLIES	1,888.26	2,279.11	1,760.00	1,882.97	1,900.00	1,900.00
354300 445000 CONTRACTED SERVICES IRMS	81,343.21	101,432.39	122,635.00	95,796.26	113,000.00	125,727.00
354300 445001 CONTRACTED SERVICES-OTHER DEPT	187,146.79	234,566.99	293,541.00	266,320.81	277,209.00	355,838.00
354300 455700 OPEB EXPENSE	-19,315.62	33,014.62	0.00	0.00	0.00	0.00
354300 455750 OPEB TRUST FUNDING	0.00	0.00	10,000.00	0.00	10,000.00	0.00
354300 459000 DEPRECIATION EXPENSE	68,530.33	71,742.85	0.00	0.00	0.00	0.00
354300 464001 REIMBURSEMENT TO FUNDS	185,000.00	100,000.00	150,000.00	150,000.00	150,000.00	150,000.00
354300 474000 C/O EQUIPMENT	64,777.51	75,664.23	108,966.68	60,724.01	100,500.00	74,950.00
354300 474001 DOWNTOWN WIFI	32,577.63	0.00	0.00	0.00	0.00	0.00
354300 475000 CAPITAL IMPROVEMENT PROGRAM	88,417.15	157,110.52	160,776.95	129,067.50	121,000.00	93,000.00
354300 INFORMATION RESOURCE MGMT SERV	1,103,760.56	1,193,632.14	1,294,323.63	1,075,569.29	1,216,691.00	1,255,679.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
357000 WAREHOUSE						
357000 402000 SALARIES & WAGES	86,416.15	101,141.10	105,429.00	90,760.31	105,429.00	107,384.00
357000 402050 ACCRUED VACATION	970.82	-7,707.86	0.00	0.00	0.00	0.00
357000 402500 LONGEVITY	2,525.33	2,889.27	2,995.00	2,994.88	2,995.00	3,077.00
357000 405000 FICA TAXES	6,453.17	7,598.62	8,294.00	6,833.20	8,294.00	8,450.00
357000 406000 GROUP INSURANCE	12,554.62	12,855.04	13,926.00	11,374.48	13,926.00	14,121.00
357000 406001 RETIREE INSURANCE	15,462.13	17,785.74	19,610.00	18,056.39	18,056.39	18,579.00
357000 407000 RETIREMENT	6,674.82	8,086.09	9,704.00	8,391.09	9,704.00	11,212.00
357000 411000 TELEPHONE & POSTAGE	1,731.65	1,376.74	1,800.00	1,206.44	1,400.00	1,600.00
357000 413000 UTILITIES	21,296.18	18,581.41	22,000.00	13,826.60	19,500.00	21,000.00
357000 414000 TRAVEL/MEETINGS/SCHOOLS	1,387.12	1,477.92	3,000.00	50.00	50.00	1,500.00
357000 415000 MAINTENANCE & REPAIR BUILDINGS	2,262.42	2,330.38	3,500.00	3,383.10	3,750.00	3,500.00
357000 416000 MAINTENANCE & REPAIR EQUIPMENT	456.50	2,737.96	1,500.00	2,128.57	2,000.00	2,000.00
357000 417000 MAINTENANCE & REPAIR VEHICLES	123.59	213.80	1,000.00	237.12	350.00	1,000.00
357000 431000 VEHICLE SUPPLIES	539.22	897.66	1,000.00	564.27	1,000.00	1,000.00
357000 433000 DEPARTMENTAL SUPPLIES	3,648.53	2,513.15	5,000.00	1,505.28	2,000.00	5,000.00
357000 433001 OFFICE SUPPLIES	481.50	393.96	500.00	5.86	200.00	500.00
357000 436000 UNIFORMS	1,243.44	1,162.29	1,500.00	837.93	950.00	1,100.00
357000 455000 PURCHASES FOR INVENTORY	382,290.43	463,070.70	624,948.60	609,496.20	605,000.00	477,500.00
357000 455100 PURCH FOR INVENTORY CITY HALL	283.10	613.54	5,000.00	2,987.85	4,000.00	5,000.00
357000 455500 CHANGE IN INVENTORY	67,302.15	59,402.23	0.00	0.00	0.00	1,000.00
357000 459000 DEPRECIATION EXPENSE	16,443.29	17,176.42	0.00	0.00	0.00	0.00
357000 461000 PRO RATA ADMIN REIMBURSEMENT	-188,618.00	-209,570.00	-161,068.00	-161,068.00	-161,068.00	-218,024.00
357000 465000 IRMS FEE	7,323.00	8,135.00	9,310.00	9,310.00	9,310.00	11,001.00
357000 474000 C/O EQUIPMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
357000 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	14,662.41	0.00	0.00	0.00	0.00
357000 WAREHOUSE	449,251.16	527,823.57	679,948.60	622,881.57	646,846.39	477,500.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
357500 EQUIPMENT SERVICES						
357500 402000 SALARIES & WAGES	149,894.70	153,880.88	159,690.00	139,852.00	157,774.00	169,114.00
357500 402050 ACCRUED VACATION	-978.99	3,849.76	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	4,150.56	4,192.02	4,334.00	4,333.55	4,334.00	3,563.00
357500 405000 FICA TAXES	11,406.60	11,616.57	12,548.00	10,597.49	12,071.00	13,209.00
357500 406000 GROUP INSURANCE	19,513.63	19,939.48	27,722.00	17,182.18	19,938.00	28,127.00
357500 406001 RETIREE INSURANCE	31,148.54	35,876.28	39,817.00	36,423.34	36,932.00	16,677.00
357500 407000 RETIREMENT	11,560.69	12,286.38	14,680.00	12,865.79	14,477.00	17,526.00
357500 411000 TELEPHONE & POSTAGE	623.67	757.89	700.00	305.24	365.00	434.00
357500 413000 UTILITIES	19,786.35	16,508.35	21,820.00	12,237.66	17,000.00	21,438.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	416.94	378.59	3,125.00	75.00	300.00	2,000.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	4,860.05	2,716.82	7,210.00	5,313.41	7,041.00	7,000.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	7,618.88	19,072.88	6,285.00	5,858.87	5,605.00	5,735.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	1,359.07	399.49	850.00	446.46	627.00	850.00
357500 431000 VEHICLE SUPPLIES	1,029.94	912.56	2,350.00	1,692.76	2,105.00	2,250.00
357500 433000 DEPARTMENTAL SUPPLIES	11,844.75	12,422.85	12,450.00	7,678.96	11,319.00	12,450.00
357500 436000 UNIFORMS	4,707.92	4,743.07	5,626.00	3,816.40	4,169.00	4,470.00
357500 455000 PURCHASES FOR INVENTORY	318,783.63	256,647.15	300,000.00	241,423.87	298,655.00	299,900.00
357500 455010 PURCHASES FOR FUEL	340,848.15	353,913.54	400,000.00	267,240.74	300,000.00	350,000.00
357500 459000 DEPRECIATION EXPENSE	21,484.95	23,778.80	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-327,619.00	-361,281.00	-525,895.00	-525,895.00	-525,895.00	-349,630.00
357500 465000 IRMS FEE	19,730.00	20,474.00	21,188.00	21,188.00	21,188.00	25,787.00
357500 474000 C/O EQUIPMENT	8,584.73	10,993.03	11,500.00	8,633.00	10,633.00	9,000.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	22,938.33	136,500.00	92,409.22	102,000.00	10,000.00
357500 EQUIPMENT SERVICES	660,755.76	627,017.72	662,500.00	363,678.94	500,638.00	649,900.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
400003 CEMETERY TRUST						
400003 329000 INTEREST EARNED	-1,117.73	-5,086.41	-2,500.00	-31.16	-250.00	-200.00
400003 361000 CEMETERY LOT SALES	-6,475.00	-15,250.00	-7,000.00	-13,750.00	-14,000.00	-12,000.00
400003 361100 CEMETERY LOT SERVICES MARKERS	-1,795.00	-1,860.00	-1,000.00	-1,235.00	-1,200.00	-1,000.00
400003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	-20,000.00
400003 CEMETERY TRUST	-9,387.73	-22,196.41	-10,500.00	-15,016.16	-15,450.00	-33,200.00
406950 CEMETERY TRUST						
406950 497000 REIMBURSE GENERAL FUND	0.00	0.00	0.00	0.00	0.00	20,000.00
406950 498000 RESERVE FOR TRUSTS	0.00	0.00	10,500.00	0.00	0.00	13,200.00
406950 CEMETERY TRUST	0.00	0.00	10,500.00	0.00	0.00	33,200.00

	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020	2020/2021
	Actual	Actual	Revised	Current	Projected	Budget
560003 CAPITAL RESERVE						
560003 329000 INTEREST EARNED	-11,150.34	-19,137.29	-17,000.00	-11,589.86	-12,000.00	-6,000.00
560003 397300 TRANSFER T/F GENERAL	0.00	-10,000.00	-50,000.00	0.00	0.00	0.00
560003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	67,000.00	0.00	0.00	6,000.00
560003 CAPITAL RESERVE	-11,150.34	-29,137.29	0.00	-11,589.86	-12,000.00	0.00
565656 CAPITAL RESERVE						
565656 497000 TRANSFER TO GENERAL FUND	0.00	225,000.00	0.00	0.00	0.00	0.00
565656 CAPITAL RESERVE	0.00	225,000.00	0.00	0.00	0.00	0.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
150003 EXIT 105 ROAD CONNECTOR						
150003 316000 REIMBURSEMENT FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
150003 349250 ARC GRANT	0.00	-42,048.00	-1,375,000.00	42,048.00	-1,314,660.07	-1,375,000.00
150003 397300 TRANSFER T/F GENERAL	0.00	-173,195.00	0.00	0.00	0.00	0.00
150003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-173,195.00	0.00	0.00	-173,195.00
150003 EXIT 105 ROAD CONNECTOR	0.00	-215,243.00	-1,548,195.00	42,048.00	-1,314,660.07	-1,548,195.00
151515 EXIT 105 ROAD CONNECTOR						
151515 472060 SITE WORK	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00
151515 472070 CONSTRUCTION	0.00	0.00	1,067,070.00	1,126,955.86	977,070.00	1,067,070.00
151515 472080 DEMOLITION AND REMOVAL	0.00	0.00	65,000.00	65,000.00	65,000.00	65,000.00
151515 472090 TRAFFIC SIGNALS/LIGHTING/MISC	0.00	13,500.00	59,286.00	23,239.39	18,240.00	59,286.00
151515 472100 ARCHITECTURAL/ENGINEERING	0.00	28,548.00	52,738.00	3,172.00	3,172.00	52,738.00
151515 472110 PROJECT INSPECTION	0.00	0.00	158,214.00	131,885.20	104,839.00	158,214.00
151515 490000 CONTINGENCY	0.00	0.00	95,887.00	0.00	0.00	95,887.00
151515 EXIT 105 ROAD CONNECTOR	0.00	42,048.00	1,548,195.00	1,400,252.45	1,218,321.00	1,548,195.00
160003 GREENWAY CONNECTOR						
160003 348500 NC STATE GRANT	0.00	-37,149.56	-1,335,000.00	635.92	0.00	-1,335,000.00
160003 397300 TRANSFER T/F GENERAL	-333,750.00	0.00	-333,750.00	0.00	0.00	-333,750.00
160003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
160003 GREENWAY CONNECTOR	-333,750.00	-37,149.56	-1,668,750.00	635.92	0.00	-1,668,750.00
161616 GREENWAY CONNECTOR						
161616 472070 CONSTRUCTION	0.00	46,436.95	1,668,750.00	495.32	495.32	1,668,750.00
161616 472100 PROJECT REVIEW/OVERSIGHT	0.00	0.00	0.00	19,000.00	19,000.00	0.00
161616 472110 CONSTRUCTION ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
161616 GREENWAY CONNECTOR	0.00	46,436.95	1,668,750.00	19,495.32	19,495.32	1,668,750.00
170003 SOCCER COMPLEX						
170003 336500 RESTRICTED CONTRIBUTIONS	0.00	-90,000.00	-575,000.00	-25,000.00	0.00	-575,000.00
170003 348500 NC STATE GRANT	0.00	0.00	-385,000.00	0.00	0.00	-385,000.00
170003 349600 OTHER GRANTS	0.00	0.00	-64,210.00	0.00	0.00	-64,210.00
170003 397300 TRANSFER T/F GENERAL	0.00	-385,000.00	-385,000.00	0.00	-97,296.00	-482,296.00
170003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
170003 SOCCER COMPLEX	0.00	-475,000.00	-1,409,210.00	-25,000.00	-97,296.00	-1,506,506.00
171717 SOCCER COMPLEX						
171717 472100 ENGINEERING	0.00	0.00	0.00	13,217.23	0.00	15,000.00
171717 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	1,409,210.00	1,490,168.38	1,409,210.00	1,491,506.00
171717 SOCCER COMPLEX	0.00	0.00	1,409,210.00	1,503,385.61	1,409,210.00	1,506,506.00

	2017/2018 Actual	2018/2019 Actual	2019/2020 Revised	2019/2020 Current	2019/2020 Projected	2020/2021 Budget
290003 BUILDING REUSE						
290003 309800 BURKE COUNTY	0.00	-10,000.01	-10,000.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	0.00	-5,750.00	-5,750.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	0.00	-12,211.09	0.00	-288.92	-288.92	0.00
290003 309800 BURKE COUNTY	0.00	-3,162.60	0.00	-1,162.55	-1,162.55	0.00
290003 348500 NC STATE GRANT	0.00	0.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	-212,500.00	0.00	-400,000.00	-187,500.00	-187,500.00	0.00
290003 348500 NC STATE GRANT	-24,968.53	-17,588.78	-230,000.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	0.00	-1,000,000.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	0.00	-500,000.00	0.00	0.00	0.00	0.00
290003 397300 TRANSFER T/F GENERAL	-10,000.00	0.00	-10,000.00	0.00	0.00	0.00
290003 397300 TRANSFER T/F GENERAL	-5,750.00	0.00	-5,750.00	0.00	0.00	0.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
290003 397300 TRANSFER T/F GENERAL	-12,500.00	0.00	0.00	0.00	0.00	0.00
290003 397300 TRANSFER T/F GENERAL	-12,500.00	0.00	-12,500.00	-12,500.00	-12,500.00	0.00
290003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
290003 BUILDING REUSE	-278,218.53	-1,548,712.48	-674,000.00	-201,451.47	-201,451.47	0.00
292929 BUILDING REUSE						
292929 493100 ECONOMIC DEVELOPMENT GRANTS	24,968.53	0.00	400,000.00	187,500.00	187,500.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	212,500.00	17,588.78	230,000.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	1,000,000.00	0.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	500,000.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	10,633.50	9,366.50	20,000.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	11,500.00	11,500.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	24,422.17	0.00	577.83	577.83	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	6,325.20	0.00	2,325.10	2,325.10	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	12,500.00	12,500.00	12,500.00	0.00
292929 BUILDING REUSE	248,102.03	1,569,202.65	674,000.00	202,902.93	202,902.93	0.00

The Capital Improvement Program

The Capital Improvement Program (“CIP”) is a six-year project-planning tool. As a long-range plan, it reflects the City's policy regarding long-range physical and economic development. The plan provides valuable information to the City Council and the City Manager, which facilitates the capital investment decision-making process.

As with any long range planning efforts, changes will be required as departmental goals and objectives are refined. Unanticipated needs arise, priorities change, revenue expectations may fall short, projections may prove incorrect or emergencies could develop which require further refinement. For this reason, the CIP is subject to reassessment on an ongoing basis.

It should be emphasized that the CIP is formulated based on the best data available at that time. Proposed expenditures must meet the criteria of making services provided by the City more efficient and effective, while being financially feasible.

DEFINITION OF A CAPITAL IMPROVEMENT PROJECT

Generally, a typical item in the CIP would be equipment or vehicle purchases, construction or renovation of facilities, or purchases of land. Expenditures are normally \$5,000 or higher. These projects represent significant contributions to the City's overall inventory of physical assets.

PREPARATION OF CIP

The City Manager, Finance Director and Department Directors review the proposed projects. The recommended projects are then presented at an annual meeting of the City Council. Council reviews the presented CIP and gives informal approval. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

REVENUES FOR CAPITAL IMPROVEMENT PROJECTS

Projects are funded through the General Fund, Capital Project Funds and four Enterprise Funds: Water, Wastewater, Cable and Electric. The City Council has identified specific revenue sources that are to be used to fund General Fund Capital Improvements for the City of Morganton. One-cent sales tax, ABC Revenue, and grant revenues for specific projects. These revenue projections are based on historical trend, North Carolina Department of Revenue collection and distribution reports for sales and use tax, as well as research from the North Carolina League of Municipalities, and expected grant and miscellaneous revenues.

**City of Morganton
General Fund
Capital Revenues**

Department	Projected 20-21	Projected 21-22	Projected 22-23	Projected 23-24	Projected 24-25	Projected 25-26
1 Cent Sales Tax (75%)	875,421	875,421	875,421	875,421	875,421	875,421
1/2 Cent Sales Tax	19,655	19,655	19,655	19,655	19,655	19,655
ABC Revenue	280,000	280,000	280,000	280,000	280,000	280,000
State Shared Fire Protection	62,824	62,824	62,824	62,824	62,824	62,824
Installment Purchase - Courthouse Square	1,925,700					
Installment Purchase - Public Safety Cars	271,875					
Installment Purchase- Powell Bill Dump Plow	150,000					
Installment Purchase- Powell Bill Dump Truck	80,000					
Installment Purchase- Sanitation Front Loader	300,000					
Appropriated CIP Fund Balance	150,000					
Totals	\$4,115,475	\$1,237,900	\$1,237,900	\$1,237,900	\$1,237,900	\$1,237,900

City of Morganton
Total General Fund Capital 2020-2021

Department	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
CoMMA	14,000	96,000		70,000			180,000
Development and Design	30,000	30,000	205,000	3,230,000	250,000		3,745,000
Municipal Buildings	30,000	60,000	30,000	30,000	70,000	30,000	250,000
Public Safety	706,275	1,616,200	3,986,000	1,247,000	504,000	510,000	8,569,475
Street	143,000	248,000	244,000	450,000			1,085,000
Powell Bill	230,000	484,000	515,000	445,000	207,000	470,000	2,351,000
Sanitation	300,000	237,000	222,000	220,000	305,500	320,500	1,605,000
Main Street	2,025,700	390,000		500,000	15,000		2,930,700
Recreation	620,000	2,414,000	3,519,000	1,720,000	246,000	517,000	9,036,000
Cemetery and Grounds	16,500	160,500	71,000	18,000	38,500	58,500	363,000
Community House			30,000	30,000			60,000
Totals	\$4,115,475	\$5,735,700	\$8,822,000	\$7,960,000	\$1,636,000	\$1,906,000	\$30,175,175

**City of Morganton
Total Capital 2020-2021**

Department	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
CoMMA	14,000	96,000		70,000			180,000
Development and Design	30,000	30,000	205,000	3,230,000	250,000		3,745,000
Municipal Buildings	30,000	60,000	30,000	30,000	70,000	30,000	250,000
Public Safety	706,275	1,616,200	3,986,000	1,247,000	504,000	510,000	8,569,475
Street	143,000	248,000	244,000	450,000			1,085,000
Powell Bill	230,000	484,000	515,000	445,000	207,000	470,000	2,351,000
Sanitation	300,000	237,000	222,000	220,000	305,500	320,500	1,605,000
Main Street	2,025,700	390,000		500,000	15,000		2,930,700
Recreation	620,000	2,414,000	3,519,000	1,720,000	246,000	517,000	9,036,000
Cemetery and Grounds	16,500	160,500	71,000	18,000	38,500	58,500	363,000
Community House			30,000	30,000			60,000
Water	1,239,000	4,896,000	1,661,000	2,241,000	1,741,000	1,411,000	13,189,000
Electric	5,362,678	1,026,872	1,116,160	320,000	350,000	345,000	8,520,710
Wastewater	1,387,000					100,000	1,487,000
CoMPAS	557,000	1,073,000	150,000	185,000	150,000	270,000	2,385,000
IRMS	93,000	193,000	143,000	153,000	110,000		692,000
Warehouse		50,000		150,000	30,000		230,000
Garage	10,000	60,000					70,000
Totals	\$12,764,153	\$13,034,572	\$11,892,160	\$11,009,000	\$4,017,000	\$4,032,000	\$56,748,885

**City of Morganton
General Fund
CoMMA**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
New College Street Sign	1							
Brick and Mortar Repair	2		10,000		10,000			20,000
Rock Wall (Street Side)	3							
Amphitheatre Redo Including Electrical	4							
Aisle Lights Balcony	5	14,000						14,000
Replace CoMMA Van	6		30,000					30,000
Women's Bathroom Stalls	7		20,000					20,000
Grand Stairs Step Lighting	8		8,000					8,000
Painting of Sound Clouds					60,000			60,000
Disconnects in Electrical Room	9		10,000					10,000
House lights to LED			18,000					18,000
Totals		\$14,000	\$96,000		\$70,000			\$180,000
Current Year Budget		<u>\$15,000</u>						
(Decrease)/Increase		<u><u>(\$1,000)</u></u>						

Notes:

- 1 Old sign has rust and water damage. Electrical needs to be replaced. Will be considered with College Street resizing project.
- 2 Continuation of mortar repair from water and rust damage.
- 3 Rock wall needs to be redone. Original from the early 1950's. Coordinate with College Street project.
- 4 Install a distribution electrical box. Will protect electrical connections when not in use by CoMMA.
- 5 Redo Balcony Aisle Lights to match aisle lights in main auditorium.
- 6 Replace 10 year old van.
- 7 Replace rusting and broken stalls in women's bathroom.
- 8 Replace broken lighting in grand staircase from lobby to 2nd and 3rd floors.
- 9 Install Company box in basement that will allow more efficient and safer connect and disconnect of road companies.

**City of Morganton
General Fund
DEVELOPMENT AND DESIGN**

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Vehicles								
Replace #650 (Fire Inspector)					30,000			30,000
Replace #610 (Design Field Inspector)				30,000				30,000
Replace #630 (Bldg Inspector)	1		30,000					30,000
Facilities								
State Properties Greenway Development	2			50,000	3,200,000			3,250,000
Permitting Software-Planning, Zoning & Building Insp	3			125,000				
Equipment								
Survey Receivers (2)	4	30,000						
Community Appearance								
Exit 103 Enhancements	5					250,000		250,000
Exit 100 Enhancements	6					200,000		
		\$30,000	\$30,000	\$205,000	\$3,230,000	\$250,000		\$3,590,000

Totals

3,351,000

Current Year Budget

(\$3,321,000)

(Decrease)/Increase

PROJECT

Note

20-21	21-22	22-23	23-24	24-25	25-26	Total
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Plan**Plan****Plan****Plan****Plan****Plan****Total****Notes:**

- 1 Retain #610 (Design Field Inspector) putting vehicle back into replacement rotation.
- 2 Preliminary planning, surveying and design \$50,000, Grant Funds \$2,700,000, City/Local Match \$500,000.
- 3 Permitting software replacing existing
- 4 Surveying equipment now enables fewer personnel to obtain survey information in the field. These receivers will tie to the NC grid system.
- 5 City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5009).
- 6 City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5874).

**City of Morganton
General Fund
PUBLIC WORKS/MUNICIPAL BUILDINGS**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Maintenance/Repair Buildings	1	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Replace 09 Toyota Prius Administrative Vehicle #9	2		30,000					30,000
Replace 15 Dodge Administrative Van #10	3					40,000		40,000
Totals		\$30,000	\$60,000	\$30,000	\$30,000	\$70,000	\$30,000	\$250,000

Current Year Budget 30,000
(Decrease)/Increase

- Notes:**
1. Capital expenditures for unexpected structural and/or building equipment purchases. Possible examples include roof repairs, HVAC replacement/repair, larger repairs to City owned or City maintained facilities.
 2. Replace 09 Toyota Prius administrative vehicle with another administrative van.
 3. Replace 15 Dodge Caravan administrative vehicle.

**City of Morganton
General Fund
PUBLIC SAFETY**

PROJECT		20-21	21-22	22-23	23-24	24-25	25-26	
	Note	Plan	Plan	Plan	Plan	Plan	Plan	Total
Buildings & Grounds								
Purchase Land for PS Station #4				600,000				600,000
Construct PS Station #4				2,750,000				2,750,000
Purchase Evidence Incinerator	1		32,500					32,500
Replace Exterior Sign Station #1	2		6,700					6,700
Remodel HQ Locker Rooms	3		125,000					125,000
Fire Truck Exhaust System	4	58,000						58,000
Re-pave Station #2 Parking Lot	5	165,000						
Replace SWAT Lockers			17,000					17,000
Firearms Range - Retaining Wall	6		15,000					15,000
Firearms Range - Repaving	7		55,000					55,000
Fire Apparatus								
Replace Fire Apparatus Engine #4			650,000					650,000
Replace Fire Apparatus Engine #5					650,000			650,000
Vehicles								
Replace 3 Patrol Cars	8	151,875	410,000	415,000	420,000	425,000	430,000	2,251,875
Replace 2 K9 Vehicles	9	120,000						120,000
Replace CID Vehicle	10			45,000				45,000

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Communications/ Miscellaneous Equipment								
Replace Portable Radios	11	99,000	99,000	99,000	99,000			396,000
Replace Thermal Imaging Devices	12	15,000	10,000	10,000	10,000	10,000	10,000	65,000
Taser Replacement	13	18,000	18,000	18,000	18,000	18,000	18,000	108,000
Replace Firefighter Turn-Out Gear	14	37,000	38,000	39,000	40,000	41,000	42,000	237,000
Extrication Rescue Equipment	15		65,000					65,000
Replacement of Fire Hose	16		10,000	10,000	10,000	10,000	10,000	50,000
Replace Primary Domain Controller			10,000					10,000
Replace Network Firewalls & AP's	17	42,400						42,400
Replace Body Worn Cameras			55,000					55,000
Totals		\$706,275	\$1,616,200	\$3,986,000	\$1,247,000	\$504,000	\$510,000	\$8,404,475

Current Year Budget	<u>1,343,400</u>
(Decrease)/Increase	<u><u>(\$637,125)</u></u>

- Notes:**
- 1 Request to purchase an incinerator to dispose of evidentiary items as directed by court orders.
 - 2 Current sign is old, faded and in need of repair and too small for citizens to recognize when trying to locate the fire station.
 - 3 Locker rooms at Public Safety Headquarters are over 40 years old and require considerable maintenance and repairs. Request funds to remodel mens and womens locker rooms.
 - 4 Request funds to purchase and install an exhaust gas removal ventilation system at Fire Station #3 to provide a safer work environment for our employees.
 - 5 The City Engineer has reviewed and determined the parking lot and drainage system at Fire Station #2 on Carbon City Road needs replacing.
 - 6 Request funds to replace the wooden retaining wall at our firearms training facility.
 - 7 The firearms range asphalt pad has large cracks and sunken sections due to weather and inadequate drainage; City Engineer recommends repaving.

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	

- 8 Installment purchase financing. Funds to replace 5 patrol vehicles that have reached the end of their service life; City Garage recommends replacement.
- 9 Request to purchase new Sports Utility Vehicle to be utilized as our K9 units. Our current two units are 2012 and 2013 models and have experienced service and repairs issues making them cost prohibitive to continue maintaining.
- 10 Replace one vehicle for Criminal Investigations Division replacing a 2003 Chevy Impala.
- 11 Funds needed to purchase 26 new portable radios to replace current outdated radios that are nearing 12-years old. Current radios are no longer supported by Motorola and are at end-of-life.
- 12 Purchase two Thermal Imaging Devices and charging base for use on fire apparatus.
- 13 Request to purchase 12 new Taser devices to replace outdated units.
- 14 Replace 10 sets of fire turnout gear that has reached their mandated service life of 10 years.
- 15 Funds requested to purchase life saving extrication rescue equipment to have instantly available when needed during vehicle accidents with entrapment.
- 16 Requested funds will replace 15% of our fire hose and funds will be requested in subsequent fiscal years to continue replacing approximately the same amount each year to keep our inventory on an acceptable replacement cycle.
- 17 Request funds to replace network firewalls and access points.

**City of Morganton
General Fund
PUBLIC WORKS/STREET**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Replace 08 Freightliner Vacuum #187	1	125,000						125,000
Replace vehicle for downtown support	2		20,000					20,000
Replace zero turn mowers	3	18,000	18,000					36,000
Replace Volvo w/Tarrant Leaf Vac #186			210,000					210,000
Replace 16 John Deere Z997R #101				24,000				24,000
Replace 14 Freightliner Vac Truck # 185				220,000				220,000
Replace 15 Freightliner Vac Truck # 181					225,000			225,000
Green Street Revitalization - sidewalk					225,000			225,000
Totals		\$143,000	\$248,000	\$244,000	\$450,000			\$1,085,000
Current Year Budget								
(Decrease)/Increase		<u>\$143,000</u>						

Notes:

- 1 Replace vaccuum box and system on existing 2008 Freightliner.
- 2 Downtown support vehicle.
- 3 Mower maintenance along state maintained system not eligible for Powell Bill Funds.

**City of Morganton
General Fund
POWELL BILL**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Streets Administration								
Replace 10 Ford F150, #114			32,000					32,000
Replace 14 Ford F150, #100					30,000			30,000
Replace 14 Ford F150, #119						32,000		32,000
Street Maintenance								
Replace 14 Hino 2T Dump#155 plow, #165						170,000		170,000
Replace 91 John Deere Loader #178	1			160,000				160,000
Replace 08 Ford F350 1T Dump #174	1	80,000						80,000
Replace 13 Kubota tractor mower #172	3							0
Replace 94 Galion Motor Grader # 147	1				255,000			255,000
Replace 10 New Holland Tractor #171	2		75,000					75,000
Replace 08 Lee-Boy Tac Machine #124	1		12,000					12,000
Replace 07 Freightliner L120064T #176	1			95,000				95,000
Replace 12 Freightliner Dump plow #113		150,000						150,000
Replace Flusher #159			160,000					160,000
Replace 13 Hino 2T Dump plow, #156/165					160,000			160,000
Replace 13 Freightliner Sweeper #164				260,000				260,000
Replace 14 Ford F450 4X4 # 150							95,000	95,000
Replace 15 Ford F350 4X4 Dump # 148							110,000	110,000

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Street Sweeping								
Replace 16 Peterbuilt Street Sweeper #175							225,000	225,000
Concrete Crew								
Replace 07 New Holland Backhoe #140			125,000					125,000
Replace 07 Int 1 1/2T Dump #145	1	0	75,000					75,000
Replace 11 Husqvarna Concrete Saw #127			5,000					5,000
Replace 96 Monarch Cement Mixer #162						5,000		5,000
Street Painting								
Replace 13 Ford F150 #143							40,000	40,000
Totals		\$230,000	\$484,000	\$515,000	\$445,000	\$207,000	\$470,000	\$2,351,000
Current Year Budget			<u>\$235,000</u>					
(Decrease)/Increase			<u><u>-\$5,000</u></u>					

Notes:

- 1 Delay replacement 1 year based on condition of equipment.
- 2 Replace mowing arm on existing tractor.
- 3 Mowers for maintenance along state highways not eligible for Powell Bill funds.

**City of Morganton
General Fund
PUBLIC WORKS/SANITATION**

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Replace Kubota Refuse Haulers (Diesel)	1		42,000	42,000		45,500	45,500	175,000
Replace 09 Int Rear Loader #270	1		195,000					195,000
Replace 11 Front Loader #220	2	300,000						300,000
Replace 13 Ford F750 Knuckleboom #290				180,000				180,000
Replace 14 Mack Rear Loader #250					220,000			220,000
Replace 15 Mack Front Loader #210						260,000		260,000
Replace 17 Mack Rear Loader #260							275,000	275,000
Totals		\$300,000	\$237,000	\$222,000	\$220,000	\$305,500	\$320,500	\$1,605,000

Current Year Budget	\$43,000
(Decrease)/Increase	<u>\$257,000</u>

Notes:

- 1 Delay replacement 1 year.
- 2 Move Forward replacement 1 year.

**City of Morganton
General Fund
MAIN STREET**

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Parking Lot (corner of King & Meeting)	1		250,000					250,000
Restaurant Recruitment	2	75,000						75,000
Mural/Art	3		25,000					25,000
Courthouse Square Renovation	4	1,925,700						1,925,700
Trash/Recycling Receptacles	4	25,000	10,000					35,000
Implentation of 2 way streets	5				500,000			500,000
Holiday Décor Replacement	6		15,000			15,000		30,000
Dog Park	7		30,000					30,000
Outdoor Kiosk	8		60,000					60,000
Totals		\$2,025,700	\$390,000		\$500,000	\$15,000		\$2,930,700

Current Year Budget	<u>210,000</u>
(Decrease)/Increase	<u>\$1,815,700</u>

Notes:
Income:
 \$250,000 Donations for Courthouse Square
 \$30,000 for KIOSK (\$6,000 per year for 5 years)

- 1 Design, pave and/or redo of parking lot(s); decision on what parking lots to be affected will be based on the Parking study recommendations.
- 2 Restaurant Recruitment Incentive \$75,000 loan funds, variety of 5 year loan at 3%.
- 3 Masterplan: \$25,000 murals/art, per masterplan.

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	

4 Masterplan: the courthouse lawn renovation, stone wall and construction of a multi-purpose outdoor space and amphitheater. Break down is attached.

Project Cost

	\$2,395,700.00	\$ 370,000	Electric
\$	<u>(470,000)</u>	\$ 100,000	Water
	\$1,925,700.00		
	\$25,000.00		Benches/Tables/ Accessories for Courthouse Square

4 Continue to purchase 4 trash and 4 recycling receptacles over a period of 3 years to replace/add to count.

5 Masterplan: 2 way streets begin planning and design work.

6 Continue to replace old/damaged snowflakes. 25 each year plus replace storm damaged tree (CVS site) insurance covered \$12,000 of the \$14,000 cost.

7 Dog Park - Based on numbers provided by Rob Winkler.

8 Kiosk – Outdoor digital display, DDA to assist with half of overall cost. Paid over 5-6 years. Willing to help with annual cost. DDA wants us to find a less costly unit.

**City of Morganton
General Fund
RECREATION**

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Park / Pool Improvements								
Park Improvement	1	50,000	75,000	75,000	75,000	75,000	75,000	425,000
Gene Turner Park Improvements				500,000				500,000
Water Park feature at Collett St Pool			1,000,000					1,000,000
Evacuator System (Aquatics Center)			50,000					50,000
Dectron System Aquatic Center			150,000					150,000
Bethel Park renovation Eng/Design	2	65,000						65,000
Bethel Park stream design and implementation				1,000,000				1,000,000
Renovation to Shuey Legion Field				350,000				350,000
Resurface Tennis/Pickle ball Courts:								
Collett Street (Upper 3)				30,000				30,000
Freedom park (6)					120,000			120,000
Bethel Park (2)						25,000		25,000
Outdoor Tracks/Basketball Court								
Outdoor Court - Bethel	3		40,000					40,000
Outdoor Court at Carbon City			40,000					40,000
Outdoor Basketball Freedom				50,000				50,000
Outdoor Basketball MLK						40,000		40,000
Freedom Track	4(a)	110,000						110,000
Freedom Track width expansion	4(b)	65,000						65,000
Freedom Parking lots (5)	4(c)		105,000					105,000
Freedom Park drive road	4(d)		125,000					125,000
Bethel Park Track					110,000			110,000
Sand Volleyball Courts Catawba Meadows (6)					60,000			60,000

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Sand Volleyball Freedom (1)				40,000				40,000
Buildings/Facilities								
Greenway Restrooms			135,000					135,000
Replace Basketball Scoreboards 4					40,000			40,000
Replace Baseball/soccer Scoreboards 13				24,000	24,000	24,000	24,000	96,000
Lift System for Work in High Ceiling Areas					35,000			35,000
Horseshoe Pitching Courts (12 lighted)					60,000			60,000
Training Center				950,000				950,000
Collet street roof							60,000	60,000
Collett Street Gym Roof							60,000	60,000
Mt. View Gym Roof	5	60,000						60,000
Mt. View Roof				60,000				60,000
Mt. View Gym Floor and Bleachers			200,000					200,000
Mountain Bike Trail Catawba Meadows	6		40,000					40,000
Catawba Meadows Maintenance Complex					600,000			600,000
Playgrounds								
Playground Martha's Park	7	125,000						75,000
Playground Carbon City Park				75,000				75,000
Playground Bethel Park				75,000				75,000
Playground MLK Park							75,000	75,000
Playground Catawba Meadows					300,000			300,000
Playground Greenway Judges			75,000					75,000
Playground Soccer Complex			75,000					75,000
Playground Freedom Park	8		50,000					50,000
Playground Drexel Heritage Park				75,000				75,000
Shade Structures	9	40,000						40,000

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Mowers/Field Maintenance								
Replace 19 Ventrac Front Mower #879							35,000	35,000
Replace 19 John Deere Front Mower #873							32,000	32,000
Purchase Mowers (Soccer Expansion)			40,000					40,000
Replace 16 John Deere Front #867					32,000			32,000
Replace 16 John Deere Front Mower #878					32,000			32,000
Replace 14 Kubota Front Mower #883				32,000				32,000
Replace 18 z-turn Kubota Dis #853						17,000		17,000
Replace 16 Z - Turn John Deere #874					17,000			17,000
Replace 13 Z-Turn Kubota #877	10	17,000						17,000
Replace 13 Z - Turn Kubota #876			17,000					17,000
Replace 15 Reel John Deere #858				30,000				30,000
Replace 17 Reel John Deere #872					30,000			30,000
Replace 07 Reel Jacobsen #898	11	45,000						45,000
Tractors								
Replace 98 Kubota Tractor turf #860			30,000					30,000
Replace 06 Kubota Tractor Front Ld #865			40,000					40,000
Replace 04 New Holland Tractor #859				30,000				30,000
Replace 17 John Deere Tractor #896						30,000		30,000
Drag Machines								
Replace 15 John Deere Drag #890					17,000			17,000
Replace 15 John Deere Drag #892					17,000			17,000
Replace 18 Smith Co Drag #893							17,000	17,000
Replace 19 John Deere Drag #891							17,000	17,000
Blowers								
Replace 12 Riding Blower with pull #899	12	8,000						8,000

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Replace 15 Riding Blower #851				10,000				10,000
Golf Cart								
Replace 15 Golf Cart Yamaha #856					11,000			11,000
Replace 15 Golf Cart Yamaha #857					11,000			11,000
Replace 18 Golf Cart Yamaha #866							11,000	11,000
Replace 18 Golf cart Yamaha #871							11,000	11,000
Replace 19 Golf Cart Yamaha #869							11,000	11,000
Replace 19 Golf Cart Yamaha #875							11,000	11,000
Replace 08 Golf Cart EZ Go #894				11,000				11,000
Replace 08 Golf Cart EZ Go #895				11,000				11,000
Replace 05 Golf Cart EZ Go 2 seater #868	13		12,000					12,000
Gator/RTV								
Replace 15 John Deere Gator #881				8,000				8,000
Replace 15 John Deere Gator #886				8,000				8,000
Replace 17 John Deere Gator #897					8,000			8,000
Replace 17 John Deere Gator #862					8,000			8,000
Replace 13 Kubota RTV #855					14,000			14,000
Replace 14 Kubot RTV #887					14,000			14,000
Replace 18 John Deere Gator #863							8,000	8,000
Vans								
Replace 05 Dodge Mini #840			30,000					30,000
Replace 12 Ford 15 passanger #845					35,000			35,000
Replace 17 Chevy 15 passenger #844							35,000	35,000
Trucks								
Replace 14 Ford Dually 4x4 #849					50,000			50,000
Replace 08 Ford F150 #825	14	35,000						35,000
Replace 08 Ford 4x4 F350 dump #810			50,000					50,000

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Replace 08 Chevy 4x4 2500 #835				40,000				40,000
Replace 11 Ford F150 #830			35,000					35,000
Replace 14 Ford F150 #815				35,000				35,000
Replace 17 GMC Sierra #820						35,000		35,000
Replace 18 Chevy 4x4 #800							35,000	35,000
Totals		\$620,000	\$2,414,000	\$3,519,000	\$1,720,000	\$246,000	\$517,000	\$8,986,000
Current Year Budget		<u>217,000</u>						
(Decrease)/Increase		<u>\$403,000</u>						

Notes:

- 1 Changing safety surface of all playgrounds. Repairs to large pieces of equipment due to vandalism and high usage. Routine repairs to buildings and equipment.
- 2 This engineering design will help alleviate the flooding problem at Bethel Park. Follows Master Plan.
- 3 The outdoor basketball court at Bethel park is in bad need of replacement. Basketball and Soccer can be played on these areas.
- 4 (a) Resurface the Freedom park track by micro surfacing, if completed now the cost will be a lot less.
- 4 (b) to add width to the track to accommodate walkers and bike riders. Add stone additional asphalt and micro surface
- 4 (c) 5 parking lots in Freedom Park, spray cracks and micro surface asphalt.
- 4 (d) repaving Freedom park road through first section milled and asphalt, second section spot milled, patched, and micro surface.
- 5 Replace Mt. View Gym roof. Municipal Building request.
- 6 Construct Mountain Bike trails at Catawba Meadows Park, utilizing private funds 40k and 40k from the City.
Funds collected by nonprofit or local bicycle interest groups, interest from Overmountain cycles to help lead the pursuits.
- 7 Replace playground structures at Martha's park. Morganton Service League to contribute \$50k to make a total project cost of \$125k.
- 8 Replace playground structures at Freedom Park, older metal pieces.
- 9 Purchase shade structures to place at park locations. Park locations include: Freedom Park, MLK Park, Greenway, & Catawba Meadows.
- 10 Mowers are used for volume mowing in all parks. Mower has been in fleet since 2013.
- 11 Mowers are used for volume mowing in all parks. Mower has been in fleet since 2007.
- 12 Replace a 2012 riding blower with a pull behind, used at greenway and parks to remove leaves.
- 13 Replace a 2005 EZ go 2 seater golf cart
- 14 Replace a 2008 Ford F150.

Gene Turner Park Improvements: Possible site for stadium girls softball field for Lady Legion Teams and show case tournament games. Location for possible state or regional tournaments

**City of Morganton
General Fund
PUBLIC WORKS/CEMETERY AND GROUNDS**

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total	
Maintenance Equipment									
Replace 14 Tractor/Mower #605 (Grounds)	3	16,500					18,500	35,000	
Replace 15 Tractor/Mower #606 (Grounds)			16,500					16,500	
Replace 17 Tractor/Mower #609 (Grounds)				17,000				17,000	
Replace 07 Cushman #169 w/ sprayer(Grounds)	4			24,000				24,000	
Replace 06 Snow Plow #120					18,000			18,000	
Replace 07 John Deere #607 Backhoe	1		0					0	
Replace 17 Kubota RTV400 4X4 #168						20,000		20,000	
Replace 19 Tractor/Mower #608 (Grounds)						18,500		18,500	
Vehicle Replacement									
Replace 98 3/4T Chev #115 (Grounds)			37,000					37,000	
Replace 08 Ford F150 4X4 #136	2	0	32,000					32,000	
Replace 08 Ford 1T Flat Bed #129			75,000					75,000	
Replace 13 Ford F150 4x4 PU #130				30,000				30,000	
Replace 16 Ford F150 4x4 PU #132							40,000	40,000	
Totals			\$16,500	\$160,500	\$71,000	\$18,000	\$38,500	\$58,500	\$363,000
Current Year Budget			<u>60,000</u>						
(Decrease)/Increase			<u>(\$43,500)</u>						

Notes:

- 1 Backho purchased in FY 1019/20
- 2 Delay purchase 1 year
- 3 Intend to keep #605 and add mowing crew.
- 4 Vehicle added to prior plan

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Kitchen equipment replacement					30,000			30,000
Replace 06 Chrysler Catering Van #1				30,000				30,000
Totals				\$30,000	\$30,000			\$60,000
Current Year Budget		<hr/>						
(Decrease)/Increase		<hr/> <hr/>						

Notes:

**City of Morganton
General Fund
WATER**

PROJECT		20-21	21-22	22-23	23-24	24-25	25-26	Total
	Note	Plan	Plan	Plan	Plan	Plan	Plan	
Distribution								
Main, Line and Meter Replacement		250,000	400,000	400,000	400,000	400,000	400,000	2,250,000
Cleaning & Epoxy Lining of Mains/Lines		175,000						175,000
Belk Block Water Infrastructure Upgrades	4		100,000					100,000
Courthouse Square Project	3	100,000						100,000
Bost Rd & Summitt Rd Line				875,000				875,000
Hwy 64 Line					1,610,000			1,610,000
Utility Relocation/181 Rd Widening			202,000					202,000
Back-up Pad Mount Transformer							100,000	100,000
Water Tank Maintenance		309,000	309,000	171,000	171,000	171,000	171,000	1,302,000
Pump Station Maintenance		75,000		75,000		75,000		225,000
Feasibility Study for New Plant Entrance							20,000	20,000
Vehicle Replacement								
Replace 08 Ford F250 #343		30,000						30,000
Replace 10 Dodge Caliber #380				30,000				30,000
Replace Locator Truck #321			30,000					30,000
Replace Truck #325					60,000			60,000
Replace Truck #377						30,000		30,000
Replace Truck #328						30,000		30,000

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Replace Truck #339							60,000	60,000
Replace Truck #372						35,000		35,000
Replace Truck #340							60,000	60,000
Replace Right-of-Way Truck #320				30,000				30,000
Water Supply and Treatment								
Main Building Roof & Window Replacement		100,000						100,000
Raw Water Pump Station Rehab			210,000					210,000
Coagulation & Sedimentation Upgrade	1		3,500,000					3,500,000
Belt Press Modernization						1,000,000		1,000,000
SCADA Upgrade							600,000	600,000
Source Water Protection Plan		20,000						20,000
System Risk and Resilience Assessment	2	30,000						30,000
Emergency Response Plan			20,000					20,000
Flash Mixer Shaft & Gearbox Replacement		25,000						25,000
Trailer Mounted Generator Replacement				80,000				80,000
Filter Gallery Equipment Replacement		100,000						100,000
Lab Equipment Replacement		25,000						25,000
Chemical Feed System Modernization			125,000					125,000
Totals		\$1,239,000	\$4,896,000	\$1,661,000	\$2,241,000	\$1,741,000	\$1,411,000	\$13,189,000
Current Year Budget		<u>\$1,228,200</u>						
(Decrease)/Increase		<u><u>\$10,800</u></u>						

PROJECT

Note

20-21	21-22	22-23	23-24	24-25	25-26	Total
Plan	Plan	Plan	Plan	Plan	Plan	

Notes:

1 Project ready to bid. Looking for 0% infrastructure funds from Federal or State.

2 Federal Law requirement PL 115-270

3 Includes new taps, fire hydrants, water line extensions, meters, and appurtances for serving a new courthouse square project

4 For water line replacement in King St. to improve water quality for new development & existing customers in the old Belk block area. Also includes cost share for sidewalk demo and replacement

**City of Morganton
General Fund
ELECTRIC**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicle Replacement								
Technical Supervisor Vehicle #401	1	35,500						35,500
Wood Chipper #491			100,000					100,000
Line Truck, 4 wh drive, dbl Bucket #480 (2007 model)	12	325,000						325,000
Backyard Multi-purpose Equipment Tractor				175,000				175,000
Heavy Equipment/Misc Replacement								
Replace 25yr and older Substation Breakers (7-2020) (8-2021)	2	130,000	150,000					280,000
Mobile Light Tower/generator	3	15,000						15,000
Metal Wire Containers/dumpster	4	8,000						8,000
Service Delivery								
System Improvements	5	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Overload Cutout Fuse Assemblies			11,500					11,500
Line Fault Indicators			12,500					12,500
Main Trunk Line Reclosure ATS Unit			37,000					37,000
Replace Direct Burial U/G @ 12 Apt Sites	6	220,000	165,000	245,000	195,000	225,000	220,000	1,270,000
Decorative Light Pole Replacement 218 Units	7	26,160	26,160	26,160				78,480
Upgrade Industrial Cust Stations yr 5 of 5	8	75,000	84,212					159,212
Morganton Heights Railroad Bridge	9	34,200						34,200
Contractor I-40 Exit 100 Pole Change				295,000				295,000
Contractor I-40 Exit 103 Pole Change				238,000				238,000
Exit 105 Hotel Lighting Project			44,000					44,000
Remote Meter Cutoff System (100 meters)	10	16,000	12,000	12,000				40,000
Pole Replacement (~110 Single phase poles)	11	275,600						275,600
Courthouse Square	13	370,000						370,000
Replacement of Rand Street Substation	14	2,858,000						2,858,000
Belk Block - King Street U/G	15		247,500					247,500

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Electric Vehicle Charging Stations	16	277,218						277,218
Seasonal Equipment/ Municipal Upgrade	17	32,000	12,000					44,000
Business Park Service	18	540,000						540,000
Totals		\$5,362,678	\$1,026,872	\$1,116,160	\$320,000	\$350,000	\$345,000	\$8,520,710
Current Year Budget		<u>\$3,590,528</u>						
(Decrease)/Increase		<u>\$1,772,150</u>						

PROJECT

	20-21	21-22	22-23	23-24	24-25	25-26	
Note	Plan	Plan	Plan	Plan	Plan	Plan	Total

Notes:

- 1 Replace meter van, truck #401 with a 4 wheel drive truck. Due to the changing nature of work the technical supervisor needs a change from a van to a 4 wheel drive truck is recommended.
- 2 Replace 7 substation breakers over 25 years old. Two year project, replace 8 breakers next year.
- 3 Purchase a trailer mount light tower assembly to provide night time illumination for the electric crews.
- 4 Purchase 2 metal containers for scrap wire collection.
- 5 Purchase various material and equipment necessary to continue improving electrical overhead system. Downtown electric charging station,
- 6 Begin a 6 year project (2 locations/year) to replace the direct buried underground primary wires at 11 of the oldest apartment complexes.
- 7 Begin a 3 year project to replace the decorative poles that has been installed for over 30 years.
- 8 Continue upgrading the large industrial customers substations. Meritor is the last customer. Recommend upgrading their 3 sites over 2 years.
- 9 Move overhead distribution wires while NC DoT is replacing RR bridge at Morganton Heights.
- 10 Begin a three year project to install and operate cellular control meters at 100 residential sites per year to allow the remote cut-off and cut-on of electric power.
- 11 Complete the second year of the 2-year project to replace rotten and damaged power poles.
- 12 Replace 13 year old 4 wheel drive double bucket truck.
- 13 Court House Square Redevelopment. Replace electrical system. Installment purchase financing.
- 14 Replace old substation behind Case Farm. Carry over from last year.
- 15 Move overhead distribution wires to underground from Community House to corner of King St and West Union.
- 16 Install two electric vehicle charging stations. One at Bush Drive the other near McDonalds on W Union St -
Grant application already submitted: \$248,718 with City Match \$19,000. Will not be completed unless grant is awarded.
- 17 Replace damaged or worn out Christmas decorations. Electrical upgrade for ampitheater.
- 18 Build electrical circuit from Delivery 6 (near Veka) to the Burke Industrial Park. Acquire right of way. Carry over from last year.

**City of Morganton
General Fund
WASTEWATER**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Collections								
Line/Manhole Replacement/Extension		500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Extension of 8" line across S Sterling	1	171,000						171,000
Belk Block Sewer infrastructure upgrades	3		220,000					220,000
Bethel Sewer Basin Rehab			225,000	225,000	225,000	225,000	225,000	1,125,000
Inflow and Infiltration Study/SSO Analysis							125,000	125,000
Utility Relocation for 181 Road Widening			202,000					202,000
Bost Rd. Liftstation Rehabilitation					300,000			300,000
Silver Creek Pump Station Rehabilitation	2	266,000	2,762,000					3,028,000
Shoring/Trench Box and Trailer		30,000						30,000
Flusher Truck Storage Building			120,000					120,000
Sewer Liftstation Maintenance			75,000		75,000		75,000	225,000
Vehicle Replacement								
Replace 94 Ford Tractor #355			40,000					40,000
Replace 92 Front Loader #358				200,000				200,000
Replace 07 New Holland Backhoe #351			100,000					100,000
Replace Kubota Trac-Hoe #348			100,000					100,000
Replace Operator Truck #396			30,000					30,000
Replace Lab Truck #330					30,000			30,000
Replace Pre-Treatment Truck #366						30,000		30,000
Replace Sludge Dump Truck #395			50,000					50,000
Treatment								

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Compost Powerscreen				350,000				350,000
Compost Mix Box & Screen			200,000					200,000
Compost Area Paving and Drainage Repair			100,000					100,000
Holding Tank Mixers			175,000					175,000
Replace Screening Conveyor at Influent PS			200,000					200,000
More Covered Storage - Finished Compost					140,000			140,000
Grit Removal System Maintenance		250,000						250,000
Replace Plant Water System				90,000				90,000
Replace Primary Sludge Pump Controls				60,000				60,000
Primary Sludge Holding Mixer				175,000				175,000
Dewatering Optimization Study					50,000			50,000
Influent Check Valve Replacement		120,000						120,000
Dewatering & Influent building repairs		50,000						50,000
By-pass Pumping equipment replacement			100,000			50,000		150,000
SCADA System Upgrade/Evaluation							600,000	600,000
Upgrade Plant Site Lighting					50,000			50,000
Centrifuge Rehab			50,000		50,000		50,000	150,000
Laboratory Modernization							100,000	100,000
Totals		\$1,387,000	\$5,249,000	\$1,600,000	\$1,420,000	\$805,000	\$1,675,000	\$12,136,000
Current Year Budget		<u>\$1,030,000</u>						
(Decrease)/Increase		<u>\$357,000</u>						

Notes:

- 1 Reimbursement by customer (will serve the new hotel)
- 2 (20-21) Engineering Design Services \$266,000 & (21-22) Construction \$2,762,000
- 3 To relocate sewer line from underneath old belk building to better serve new development in the area

**City of Morganton
General Fund
CABLE**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
System Improvements/Expansion	4	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Network Improvements	2		75,000	75,000	75,000	75,000	75,000	375,000
Bucket Truck			120,000				120,000	240,000
Vehicles	6	66,000	33,000		35,000			134,000
Conversion of Video to Digital	1	250,000						250,000
28' X 60' Shed to Cover Truck/Equip.			20,000					20,000
Headend addition	5	60,000						60,000
Replace CMTS			450,000					450,000
OLT (Optical Line Termination)	3	106,000						106,000
Upgrade to video receivers								
Replace AZAR billing system	7		300,000					300,000
Totals		\$557,000	\$1,073,000	\$150,000	\$185,000	\$150,000	\$270,000	\$2,385,000
Current Year Budget		<u>502,500</u>						
(Decrease)/Increase		<u>\$54,500</u>						

PROJECT

Note

20-21	21-22	22-23	23-24	24-25	25-26	Total
Plan	Plan	Plan	Plan	Plan	Plan	

Notes:

1 Year 3 of 3 year project.

2 Network Improvements at the Headend for Internet.

3 This is a replacement for our current spare OLT that will need to be installed and turned up probably before the end of June.

Our current live OLT only has 2 ports left open for use out of 16 ports. These units are used for all of our business fiber deployments.

4 System Improvements for new construction.

5 Headend addition, we currently have no space at the headend.

6 2 Pickup Trucks, 1 for Chief Technician and 1 for Headend Technician

7 Replace outdated, antiquated billing system.

Our current CMTS is expected to be at capacity but this time frame will need time to get in place before we actually hit capacity

**City of Morganton
Internal Service Fund
IRMS**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
City-Wide Connectivity		20,000	20,000	20,000	20,000			80,000
Servers	1	13,000	13,000	13,000	13,000			52,000
GIS Upgrade	2	30,000			10,000			40,000
Work Order Management Software			50,000					50,000
Security Assessment	3	30,000						30,000
New RMS Software	4		110,000	110,000	110,000	110,000		440,000
Totals		\$93,000	\$193,000	\$143,000	\$153,000	\$110,000		\$692,000
Current Year Budget		<u>121,000</u>						
(Decrease)/Increase		<u><u>(\$28,000)</u></u>						

Notes:

- 1 There are 14 servers throughout the City, need to replace 2 of these each year. Each server would be replaced on a seven year cycle.
- 2 Our current System is currently at its limitation and needs to be upgraded to continue with the level of offerings needed.
- 3 This assessment will help us to keep IT resources as safe as possible.
- 4 This is software to replace our current RMS software that is at the end of life and is no longer supported. Currently being coordinated with the Sheriff's Office and Valdese - the decision has been made to postpone with plans to reevaluate January 2021.

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT	Note	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	Total
Replace 04 Chevy Van #960						30,000		30,000
Facility Master Plan	1		50,000		150,000			200,000
Totals			\$50,000		\$150,000	\$30,000		\$230,000

Current Year Budget _____
 (Decrease)/Increase _____

Notes:
 1 This is a consolidated request from all departments that work out of this facility. We have recently done a survey analysis of our existing property and found that we could better utilize the facility by reorganizing the warehouse area as well as the other departmental areas located at this facility. The number listed in FY 21-22 is for expenses to develop a master plan and start to assess space utilization, reorganize and start to develop areas to determine if we need to expand the facility. In FY 23-24 we plan to build more storage to provide much needed covered space to protect equipment and better utilize the facility. The overall plan is to make this facility more organized an efficient.

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT	Note	20-21	21-22	22-23	23-24	24-25	25-26	Total
		Plan	Plan	Plan	Plan	Plan	Plan	
Replace 08 Chev 3/4T w/ Utility Body #950	1	0	50,000					50,000
Replace Heavy Lift	3	0	10,000					10,000
Scan Tool replacement	2	10,000						10,000
Totals		\$10,000	\$60,000					\$70,000
Current Year Budget		70,000						
(Decrease)/Increase		(\$60,000) \$60,000						

Notes:

1. Vehicle replacement delayed considering the condition of the equipment.
2. New request added based on technical requirements for diagnostic analysis.
3. CIP reductions in consideration of COVID-19