

**City of Morganton  
Annual Budget  
Fiscal Year 2022/2023**

# **City of Morganton**

## **Annual Budget**

***Fiscal Year July 01, 2022 – June 30, 2023***

### **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, 2022



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 2022/2023 is presented for your consideration. The budget document represents balanced revenues and expenditures. Supporting our vision and making Morganton, the best it can be requires leadership, the ability to looking toward the future and using resources to invest in that future. Each City department contributes to the whole and is vital to the team. The capital budgets include equipment replacements, facility and infrastructure investments and park improvements. The budget summary by fund is included below:

### Statistical Summary

Fund Description	Revised	Requested	Increase/ (Decrease)	
	Budget		Dollars	Percent
	FY 21-22	FY 22-23		
General Fund				
- Operations	21,306,989	22,176,975	869,986	4.08%
- C.I.P.	3,914,480	3,982,211	67,731	1.73%
- Powell Bill (less capital)	353,048	258,778	(94,271)	(26.70%)
<b>Total General Fund</b>	<b>25,574,517</b>	<b>26,417,964</b>	<b>843,446</b>	<b>3.30%</b>
Water Fund	9,628,877	10,617,235	988,358	10.26%
Electric Fund	34,544,715	28,478,022	(6,066,693)	(17.56%)
Wastewater Fund	11,057,360	11,326,085	268,725	2.4%
CoMPAS CATV Fund	6,488,668	6,123,582	(365,086)	(5.6%)
Cemetery Trust Fund	16,500	124,200	107,700	652%
<b>Subtotal:</b>	<b>87,310,637</b>	<b>83,087,088</b>	<b>(4,223,549)</b>	<b>(4.84%)</b>
<b>Less Interfund Transfers</b>	<b>(794,458)</b>	<b>(943,215)</b>	<b>(148,757)</b>	<b>18.72%</b>
<b>Total Budget:</b>	<b>86,516,179</b>	<b>82,143,873</b>	<b>(4,372,306)</b>	<b>(5.05%)</b>

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.

In some ways, the last two years have seemed to last forever and in other ways, it seems like time is flying by us. COVID-19 has changed much about how we do business and how we live life. Our community has enjoyed success when we match fiscal responsibility with investments for the future, engage our private partners and leverage our opportunities to make our dollars go further. We are better when we refuse to settle for the ordinary. We have definitely lived this during the past two years.

We continue to negotiate payment plans for past due utilities and unpaid ad valorem taxes. The City has distributed \$193,863 in CDBG entitlement CARES ACT funds to non-profits to help those in need. Timelines for projects continue to expand as supplies and pricing remain uncertain. Rising fuel costs affect every service we provide.

The 2022/2023 total budget is \$82,143,873, which is \$4,372,306 or 5% less than the revised budget for 2021/2022. We continue to use project funds to account for multi-year projects. Ongoing major projects as of June 30, 2022 include the Downtown Greenway Connector, College Street Redesign, Rand Street Substation and Bethel Park Phase I. Large water and wastewater projects keep being rebudgeted as staff attempts to secure funding assistance. Never in our history has so much public funding been available. The challenge is to crack the code on accessing it. Staff also continues to solicit and secure private grant funding and private donations to assist in completing investments.

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 2022/2023 budget proposal, these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 140,175
Burke County Library	235,000
Foothills Regional Airport Authority	47,137
WPCOG	25,687
DIG Incentive	47,575
Greenway Transportation	<u>14,000</u>
Total	<u>\$ 509,574</u>

The BDI contributions fund operations and local incentives to industry. Local incentives to industry are included at \$54,800. The Foothills Airport requests 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 of \$235,000 is all for operations. 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 \$47,575 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 3.0 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). All funds, except Electric, require an appropriation of fund balance or retained earnings to balance. In no case is the use of these savings at a level that raises concerns.

### **General Fund**

The General Fund is home of traditional government services – police, fire, sanitation, street maintenance, engineering, zoning and inspections. For Morganton citizens it is also home to cultural activities and functions provided by Main Street, Recreation, CoMMA and the Community House. This fund is sensitive to economic factors, subject to NC General Assembly decisions and dependent on property taxes, sales taxes, ABC revenues, occupancy taxes and grant funding.

The 2022/2023 proposed budget is \$26,417,964. This is \$843,446, which is 3.3% more than the revised budget for 2021/2022. The investments that bring visitors to our community, attract new residents and create a quality of life above the rest happen in the General Fund along with support from our utilities. Most importantly, the services that make Morganton different are provided with General Fund resources. Affordability of services for our citizens remains a priority.

For the fourth year in a row, the General Fund is on target to add to the fund balance. Some better than expected revenues, changes to capital expenditures and schedules, conservative spending and lapsed salaries due to hiring difficulties contribute to excess revenues over expenditures. It is predicted that we will add over \$1 million to the fund balance at fiscal year-end.

We are definitely experiencing more participation in recreational activities, CoMMA performances and rentals are better attended, and activity downtown has increased. The Community House continues to see events coming back, bookings are up and catering is still going strong. Even with all this activity, it is still noticeable that everyone is not comfortable being inside with groups. Our parks, parklets and newly renovated Courthouse Square are full of activity. Reaching full staff with adequate part-time help to service the increased activity is challenging.

The 2022/2023 proposed budget includes a recommendation to hold the current tax rate of \$0.57/\$100 value in place which staff believes will generate \$9,950,000 or 38% of the general fund. One cent on the tax rate generates approximately \$170,600. Collection rate assumed is 98% for 2022/2023. Current year collections have been difficult.

The 2022/2023 proposed budget includes a recommendation to hold the current downtown special tax rate at \$0.14/\$100 value which staff believes will generate \$131,500 or 15% of the 2022/2023 Main Street expenditures. Assumed collection percentage is 98%. One cent on the downtown tax rate generates about \$9,946. Current year collections have been very difficult and are projected to end the year at 96%. This is largely due to a couple of unpaid large tax bills.

Motor vehicle taxes, utility franchise taxes, Power Bill revenue and State-shared ABC revenue are fairly consistent with some slight increases budgeted. Local ABC revenue and occupancy taxes continue to be bright spots in revenue collections. They are budgeted at \$335,000 and \$125,000, respectively for 2022/2023. Occupancy taxes are definitely supported by business travel and leisure travel. Our investment in beautification, cultural and recreational facilities, and programming support tourism efforts.

The 2022/2023 budget includes \$7,620,778 for investing in such activities and facilities. This total represents the combined budgets for the Community House, CoMMA, Main Street and Recreation. This investment continues to pay back to the community for Morganton and Burke County. The proposed budget also includes \$1,048,000 in revenues from activities in these departments.

Sales tax revenue has been increasing since the beginning of the pandemic and since NC began tax collections for on-line purchases. We have experienced double-digit growth in sales tax revenues for the past two fiscal years. Based on statewide estimates and conservative projections, 2022/2023 sales tax is budgeted to grow another 3% and generate \$6,013,342. That represents 23% of General Fund revenues and is equivalent to the value of 35 cents on the tax rate. This revenue is very important to the City of Morganton.

Highlights from the total General Fund CIP of \$3,982,211 include a Knuckleboom for streets at \$200,000 and a new fire truck at \$820,000. Both of these vehicles will be financed. A \$75,000 Masterplan for CoMMA, an updated Comprehensive Plan for Development is budgeted at \$200,000. This plan will replace Mission 2030 that is 12 years old. Another phase of Bethel Park improvements is included at \$837,211. Grant funds of \$443,914 with City match of \$393,897 make up this phase to restore Fiddlers Run stream.

Other notable projects funded include \$125,000 for restaurant recruitment downtown and \$120,000 in stimulus/loan funds to assist with street construction supporting new housing development. The City is seeking \$150,000 grant funding to replace the floor

and bleachers at the Mountain View gym. Other equipment and maintenance items are included in the CIP.

The General Fund budget proposal includes an appropriation of fund balance of \$297,912. This amount is minimal and follows two fiscal years of adding to the fund balance. This appropriation maintains the Council adopted policy of 15% or more in fund balance.

### **Water Fund**

After several years of decreased water usage during the height of COVID-19, there is some growth in water usage and revenues. Projections include an average 4% increase in usage. However, the revenue growth is not outpacing the rise in fuel and chemical costs. The total budget for fiscal year 2022/2023 is \$10,617,235 including a capital budget of \$5,576,000 with an appropriation of retained earnings of \$46,235.

During COVID-19 we strayed from our 10-year rate study plan and opted to delay the 2020 recommended 2% increase in fixed and volume charges. These rate increases are designed to be small and periodic to handle inflation. In order to meet the rising costs of water treatment, this budget proposal includes a 4% increase in volume charges. Fixed costs are projected to remain the same. Water revenues are projected at \$5,877,000, which is 8% over projected revenues in the current fiscal year. The 4% rate increase is projected to generate approximately \$152,000 and will go into effect August 1, 2022.

The proposed rate increase of 4% would add about \$0.25/month for inside residential customers and \$0.50/month for outside customers assuming 5,000-gallon usage. For commercial customers and industrial customers, increase will range on average between \$200/month to \$1,600/month. Water rates have not changed since 2018.

The recommended CIP includes \$4.16 million for the sedimentation upgrade at the water treatment plant. City staff is seeking State grant funds and/or low interest funding for this project. The proposed plan includes \$400,000 for line replacement/repair, \$150,000 in housing stimulus grants/loans and routine equipment, and vehicle replacement. Other upgrades include \$175,000 for a raw water by-pass and \$60,000 to upgrade the SCADA system.

### **Electric Fund**

As has been the case for the past several years, even during the pandemic with decreased usage, the Electric Fund story is positive. Past decisions and the rate stabilization fund have kept the fund financially stable. The last few years have required some larger capital investments into our distribution system.

The 2022/2023 recommended budget is \$28,478,022 and does not include any appropriated retained earnings to balance. It does reflect increased costs of around



16%-20% on materials with long lead times and difficulty to obtain. The proposed CIP is lower at \$1,210,000 following the new substation project in the current fiscal year.

The NCMPAI has been able to keep wholesale rates steady for several years. Wholesale rates for Morganton will be decreasing at a projected rate of 10% this year. The decrease will be experienced in the first demand block of our billing, as each rate class of customer will be effected differently.

As our customers are coming off difficult economic times and costs continue to rise with excessive inflation, staff recommends an average 5.5% rate reduction to be passed along effective August 1, 2022.

The rate reductions will range from 2% to 14% depending on the type of customer. Annual savings will range from a household amount of \$60 to commercial savings between \$1,300 and \$15,000. Industrial customers will receive savings of 3% on average. These rate reductions follow last years' reductions and address rate disparities between the City and Duke Energy in several rate classes.

The projected revenues from sale of power are \$27,500,000 and for the first time in years, do include a modest growth in usage/customers of 2%. The cost to purchase power is budgeted at \$20,200,000 for NCMPAI and \$850,000 for SEPA. Contracted services includes tree trimming and is budgeted at \$280,000. A modest contribution of \$300,000 to rate stabilization is included.

The 2022/2023 proposed budget includes continued investment in our system with a SCADA replacement at \$155,000, underground upgrades of \$265,000 and general system improvements at \$250,000. These costs are included in the CIP.

### **Wastewater Fund**

The Wastewater Fund budget proposal for 2022/2023 is \$11,326,085. This represents a 5% increase over the revised budget for the current year. As always, this fund tends to mirror water. Usage is picking up after COVID-19 and the budget reflects a 5% growth from the current year. Appropriated retained earnings of \$12,085 is included.

The recommended budget includes a 4% increase in volume charges with no increase to fixed charges. This increase will generate \$162,713 to help cover increasing costs of chemicals, fuel and supplies. The new rate would be effective August 1, 2022.

The rate increase would add about \$0.70/month for 5,000/gallon per month user inside of the City limits and \$1.40/month for the 5,000/gallon per month user outside of the City limits. Commercial and industrial users will see increases ranging from \$100/month to \$4,000/month from our largest sewer customers.

Treating wastewater is a highly regulated and expensive business. Several costly upgrades have been completed to the plant in the last ten years. Improvements to the collection system occur routinely. Annual debt service is \$1,895,557.

The 2022/2023 budget includes a CIP of \$6,550,000. The upgrade/expansion of the Silver Creek Pump Station continues to be rebudgeted. It is budgeted at \$5,310,000. State grants/low interest loans are being requested for this project. Other capital highlights include compost area resurfacing and drainage repair at \$85,000 and \$150,000 to support infrastructure development in new single-family housing developments.

### **CoMPAS Fund**

The proposed budget for CoMPAS for fiscal year 2022/2023 is \$6,123,582, which is slightly lower than current year. An appropriation of retained earnings of \$11,382 is required to balance the budget. High-speed internet continues to be the service most in demand. Internet revenue is projected at \$3,375,000 next year. The access to high-speed broadband in our community is invaluable and an economic development tool.

Commercial/business internet customers and phone customers continue to choose CoMPAS. The projection is to add 10 new business customers over the next year and 15 residential customers each month of 2022/2023. Our national consultant recommends condensing our internet speed offerings again this year to remain competitive. Effective with the August 2022 billing, the 10 mbps internet speed will no longer be available. This will make our lowest speed 50 mbps for \$49.95/month. Other internet fees will remain unchanged.

For the first time in many years, there is no recommended rate increase for TV service. We are entering the third year of contract pricing for local channels. Fall 2023 will require renegotiations. The budgeted costs for video programming is estimated at \$2,150,000. We are predicting to lose 100 video subscribers next year.

Phone customers remain consistent with growth in commercial customers. Due to renegotiated rates for residential phone service, rates will drop \$3.00/month beginning August 1, 2022.

The proposed CIP is \$660,000 and includes \$250,000 to deploy headend at several nodes as a pilot project for future conversion possibilities of the system to a streaming service. The budget includes \$20,000 of infrastructure investment to support the development of a local co-work space. City Staff continues to work with our consultant and State elected representatives for funding to convert the existing plant to a full fiber-to-home or last mile fiber system.

## **Cemetery Trust Fund**

The Cemetery Trust Fund is designed to accumulate funds for maintaining the City owned cemetery and to provide perpetual care for that property. The budget for 2022/2023 is \$124,200. Lot and niche sales and marker sales are budgeted at \$23,000 next year. There is a \$100,000 reimbursement to the General Fund for a paving project at the cemetery. This funding is from the original fund. It has been several years since any reimbursements have been used. The main circle drive is in definite need of repaving.

## **Intergovernmental Service Fund**

The Intergovernmental Service Fund includes the Warehouse, Garage, and Information Resources Management Services (IRMS). These departments provide service to other funds. The total budget for these services for 2022/2023 is \$3,139,006, which is \$512,000 more than last year. Increased costs of supplies and fuel are evident in this large increase.

The IRMS budget is \$1,692,006. IRMS projects continue to span multi-budget years. Contracted services, which include support costs for hardware and software, are \$592,810 or 35% 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 \$312,925 and includes routine purchases, connectivity costs, and the second installment of Record Management Software for Public Safety.

A security assessment is budgeted at \$30,000. Like all businesses, it is critical that we stay on top of our system security. Adequate investment in cybersecurity is a must.

The warehouse budget is \$662,000 or \$167,000 higher than the current year. This is reflective of the increased costs of all materials. Largest increases are in Electric and CoMPAS, followed by wastewater and water, respectively. Inventory costs are up as delivery times are extremely extended and departments are struggling to get necessary items regularly.

The Equipment Services budget is \$785,000, which is \$99,600 more than last year. Fuel costs are up \$50,000 at \$425,000 for the year, while inventory costs are up \$50,000 at \$360,000. The washing station planned for current year was postponed to allow time to explore a better and more long-range solution. Those funds were used for increased fuel costs and supplies in the current year. The continued rise in fuel costs will be monitored and may lead to budget amendments mid-year. Departments implemented true conservation measures in Spring 2022.

## **American Rescue Plan Act (ARPA)**

The City has been awarded \$4,835,619 in direct funds as a result of the American Rescue Plan Act (ARPA). In deciding how to best spend these funds, the Council and Staff set three priorities. These are to leverage other funds if possible, to invest in long-term assets and to select projects that provide broad benefit in the community. This budget proposal includes three projects that meet these categories. These projects are budgeted and presented in a separate project fund for accounting purposes.

The projects are sludge system upgrade at the Wastewater Plant for \$305,000; the purchase and installation of an equipment wash station at the garage services facility for \$530,000; and the resurfacing of \$800,000 worth of City streets. The resurfacing funds will allow us to complete about four years of typical resurfacing at one time and enable us to do about 3.5 miles of road, including projects in all four districts of the City.

The commitments of ARPA funding in this budget and the prior commitment of \$1.7 million for the Highway 181 sewer upgrade leave a balance of about \$1.5 million to use in future projects. The timeline for these funds requires commitment by December 2024 and spending by December 2026.

## **Personnel Issues**

The proposed budget for 2022/2023 includes recommendations for salary increases and several position changes. The salary increases include a 4% COLA for all full-time employees effective July 2, 2022 and a 2% merit increase for full-time eligible employees effective as of February 25, 2022. The total costs for the increases including benefits is \$808,215 citywide. Hiring for vacancies remains a struggle. Market pressures and post-pandemic changes in work culture continue to challenge our ability to fill vacancies and provide top quality services. Our employees continue to step up and fill in gaps for vacant positions.

The mini-review market comparison for 1/3 of our positions was completed for Finance, Recreation, IRMS, Development & Design, Water Resources, MDPS Administration and Administrative Assistants across all departments. This study resulted in positions shifting ranges by one or, in some cases, two pay grades. The total adjustments are \$98,777 citywide and are included in the budget to be effective January 1, 2023.

Part-time rates were reviewed and base hourly rates are increased \$1.25/hour to \$10/hour. This is General Fund cost and is budgeted at \$72,248.

Several position changes and reclassifications are included in the budget. They included the ARPA/Special Projects Manager, Public Works Maintenance, CoMPAS Head End Technician and Recreation Concession Coordinator. Total costs, including benefits, for these position changes are \$273,282 citywide are included.

Employees continue to contribute at \$50.00 per month toward health insurance and 6% of salary for retirement benefits. The total cost budgeted for insurance benefits next year for active employees is \$2,368,090. The increased cost of retirement for sworn and non-sworn personnel is included at \$124,129. Law enforcement separation allowance is budgeted at \$240,516.

The personnel costs are significant. They are necessary to remain competitive and to attract and retain qualified personnel. The City is in the service business and our most important asset in that delivery is dedicated people. These proposed increases are consistent with public employers in the region and across the State.

## **Summary**

The 2022/2023 budget charts a path forward for the City. Maintaining services, investing in our amenities and planning for our future remain critical to keeping Morganton sustainable and healthy.

I want to thank the City employees who get the job done every day. You are the frontline. The past two years, you have shown up, worked hard and persevered no matter what was thrown at you. The department directors have advanced our mission, planned and implemented our COVID response and supported the employees. Jessie Parris, Finance Director provided guidance and good common sense as we constructed this budget.

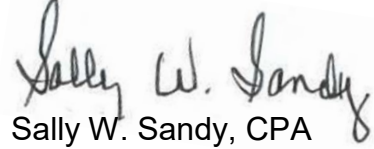
The City Council continues to value master planning, community investment and quality public services. The Council supports conservative financial management, but not at the sacrifice of the City of Morganton's growth and commitment to secure a bright future.

In the movie, *Rocky Balboa* (2006), Rocky counsels his struggling son by telling him, "It's about how hard you can get hit and keep moving forward; how much you can take and keep moving forward. That's how winning is done!" I believe this is good advice for all of us.

As the day-to-day COVID concerns have morphed into supply chain challenges, rising fuel costs, escalating material costs and rising inflation pressures, there is still more to be completed. This is work that we will do together. There is no better recent example of what we can accomplish together than the May 6<sup>th</sup> Ribbon Cutting of the renovated Historic Burke County Courthouse Square. This project required flexibility, public and private support, cooperation and collaboration and the assistance and support of every department in the City. It is the shining example of looking forward, not back. It is a living example of how we can respect the past and embrace the future at the same time in the same space. The new space is a place of welcome and inclusion.

This budget proposal allows us to ensure Morganton continues on such a path forward. It provides the framework for how we will continue “to punch above our weight-class” for the benefit of this community.

Respectfully Submitted,

A handwritten signature in black ink that reads "Sally W. Sandy". The signature is written in a cursive style with a large initial 'S'.

Sally W. Sandy, CPA  
City Manager

**CITY OF MORGANTON  
ANNUAL BUDGET  
FISCAL YEAR 2022 – 2023**

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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:	\$	26,417,964	
Expenditures authorized:			
	Legislative		\$ 364,699
	Executive		801,186
	Auditorium		1,273,469
	Finance		161,431
	Development and Design		1,479,370
	Public Safety		10,680,139
	Public Works		5,310,361
	Recreation		4,787,184
	Community House/Main Street		<u>1,560,125</u>
	TOTAL		\$26,417,964

### WATER FUND

Revenues anticipated:	\$10,617,235	
Expenditures authorized:	\$10,617,235	

### ELECTRIC FUND

Revenues anticipated:	\$28,478,022	
Expenditures authorized:	\$28,478,022	

### WASTEWATER FUND

Revenues anticipated:	\$11,326,085	
Expenditures authorized:	\$11,326,085	

### CoMPAS FUND

Revenues anticipated:	\$6,123,582	
Expenditures authorized:	\$6,123,582	

### INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated:	\$3,139,006	
Expenditures authorized:	\$3,139,006	

### CEMETERY TRUST FUND

Revenues anticipated:	\$124,200	
Expenditures authorized:	\$124,200	



**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, 2022 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 2022**

Funds encumbered on the financial records as of June 30, 2022, are hereby reappropriated to this budget.

			2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023
			Actual	Actual	Revised	Current	Projected	Budget
<b>100003</b>	<b>GENERAL</b>							
100003	301000	CURRENT YR AD VALOREM TAXES	-9,638,068.29	-9,809,417.31	-9,625,000.00	-9,741,359.01	-9,850,000.00	-9,950,000.00
100003	301100	SPECIAL TAX - MAIN STREET	-127,541.05	-135,714.92	-130,000.00	-132,511.52	-135,000.00	-131,500.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-58,954.56	-59,937.23	-40,000.00	-129,058.73	-127,000.00	-40,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	-8,292.28	-6,344.46	0.00	-515.78	-530.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-710,448.74	-797,960.21	-725,000.00	-601,813.17	-750,000.00	-725,000.00
100003	305000	CARBON CITY FIRE TAX	-10,362.69	-11,053.11	-10,000.00	-10,016.54	-10,016.54	-10,000.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-37,085.00	-41,672.00	-37,085.00	-47,323.00	-47,323.00	-47,323.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,806.00	-2,518.00	-2,806.00	-3,583.00	-3,583.00	-3,583.00
100003	311000	TAX DISCOUNTS	133,671.29	120,398.93	115,000.00	133,495.24	135,000.00	120,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	-1,525.57	-20,003.11	-5,000.00	-159,102.55	-159,103.00	-70,000.00
100003	316000	REIMBURSEMENT FOR SERVICE	-42,891.00	0.00	0.00	0.00	0.00	0.00
100003	317000	TAX PENALTIES - COST	-24,199.45	-29,877.21	-25,000.00	-42,318.29	-41,500.00	-25,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	-4,482.83	-4,091.24	-4,000.00	-3,572.46	-4,000.00	-3,600.00
100003	318500	MOTOR VEHICLE TAG \$20	-261,487.20	-276,326.40	-260,000.00	-193,771.60	-270,000.00	-270,000.00
100003	321000	PARKING PERMITS	-8,559.00	-5,661.00	-6,500.00	-6,068.00	-6,100.00	-6,500.00
100003	323000	CURB CUTS	-3,935.00	-4,475.00	-4,000.00	-2,205.00	-3,000.00	-4,000.00
100003	329000	INTEREST EARNED	-233,237.42	-25,914.20	-30,000.00	-40,954.47	-35,100.00	-40,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-791,850.00	-3,042,332.34	-1,008,000.00	-908,631.19	-908,631.00	-1,020,000.00
100003	331000	RENTS	-55,200.00	-56,350.00	-54,600.00	-46,450.00	-54,600.00	-54,600.00
100003	331100	CITY HALL CANTEEN	-280.55	-332.84	-250.00	-355.92	-319.00	-250.00
100003	331200	PUBLIC SAFETY CANTEEN	-313.26	-300.45	-300.00	-2,903.27	-2,872.00	-300.00
100003	331300	FIRE DEPT CANTEEN	0.00	0.00	0.00	0.00	0.00	0.00
100003	331400	WAREHOUSE CANTEEN	-458.92	-301.00	-300.00	-374.43	-350.00	-300.00
100003	331500	WASTEWATER CANTEEN	-103.94	-230.30	-250.00	-108.62	-250.00	-250.00
100003	331600	CH FOOD SALES	-224,967.61	-86,600.07	-260,000.00	-128,580.30	-150,000.00	-260,000.00
100003	331605	CH ROOM RENTALS	-28,555.11	-31,709.22	-48,000.00	-35,624.00	-40,000.00	-48,000.00
100003	331610	CH LINENS/OTHER	-8,960.35	-2,643.50	-8,500.00	-4,120.25	-5,000.00	-8,500.00
100003	331615	CH ABC PERMITS	-1,645.82	-542.50	-15,000.00	-2,180.00	-18,500.00	-20,000.00
100003	331700	WATER CANTEEN	-266.13	-181.62	-150.00	-128.76	-150.00	-175.00
100003	331800	AUDITORIUM CANTEEN	0.00	0.00	0.00	0.00	0.00	0.00
100003	335000	MISCELLANEOUS	-132,589.83	-70,406.33	-30,000.00	-23,364.08	-30,000.00	-30,000.00
100003	335100	ELECTION FEES	-180.00	0.00	-160.00	-40.00	-160.00	0.00
100003	335200	BAD CHECK CHARGES	-4,039.46	-1,940.00	-4,000.00	-3,140.00	-4,000.00	-4,000.00
100003	335300	VERIFICATION FEE	-220.00	-60.00	-150.00	-40.00	-150.00	-150.00
100003	335800	INSURANCE REIMBURSEMENTS	-155,984.62	-38,484.53	-53,859.18	-54,299.65	-54,300.00	0.00
100003	335801	COVID-19 REIMBURSEMENTS	0.00	-342,299.91	0.00	0.00	0.00	0.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	-7,249.00	0.00	-1,500.00	-220.00	-500.00	-1,500.00
100003	336200	CONTRIBUTION COBB ESTATE	-20,554.00	-22,018.00	-19,000.00	-21,413.00	-21,413.00	-20,000.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	0.00	0.00	0.00	-10,000.00	-10,000.00	0.00
100003	336275	RESTRICTED CONTRIBUTION SOCCER	-5,000.00	0.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
100003	336500	RESTRICTED CONTRIBUTIONS	-57,146.66	-70,500.00	-257,627.92	-50,000.00	-195,128.00	-12,500.00
100003	337000	UTILITY SALES TAX	-1,753,973.93	-1,710,918.89	-1,587,670.00	-1,270,096.46	-1,650,000.00	-1,675,000.00
100003	338000	OCCUPANCY TAX	-122,888.74	-124,018.36	-75,000.00	-66,196.17	-125,000.00	-125,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-12,936.73	-12,640.81	-12,800.00	-9,962.90	-13,000.00	-13,200.00

			2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2021/2022	2022/2023
			Actual	Actual	Revised	Current	Projected	Projected	Budget
100003	341000	ALCOHOLIC BEVERAGES TAX	-73,143.83	-70,984.60	-75,000.00	0.00	-67,000.00	-67,000.00	-68,000.00
100003	343000	POWELL BILL ALLOCATION	-466,937.20	-442,348.92	-422,500.00	-529,567.31	-529,567.00	-529,567.00	-513,000.00
100003	344100	COMMA GRANTS	-4,000.00	0.00	0.00	-889.37	0.00	0.00	0.00
100003	345000	ONE HALF CENT SALES TAX	-3,104,272.34	-3,543,368.89	-3,410,218.00	-3,031,385.19	-3,895,803.00	-3,895,803.00	-4,052,020.00
100003	345200	ONE CENT SALES TAX	-1,440,811.24	-1,715,448.78	-1,649,667.00	-1,463,831.85	-1,904,197.00	-1,904,197.00	-1,961,322.00
100003	347000	ABC REVENUE (GC)	-306,812.27	-418,776.15	-330,000.00	-379,408.33	-379,408.00	-379,408.00	-335,000.00
100003	348499	STATE APPROPRIATION	-350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100003	348500	NC STATE/FEDERAL GRANT	-271,067.74	-63,357.73	-819,121.80	-350,708.01	-351,000.00	-351,000.00	-593,914.00
100003	350200	NARCOTICS UNIT	-4,499.29	-13,895.71	-7,600.00	-52,054.30	-53,000.00	-53,000.00	-50,000.00
100003	350400	BURKE CO CONTRIBUTIONS	-12,466.95	-13,090.50	0.00	-13,745.03	-13,745.03	-13,745.03	0.00
100003	351000	COURT COST & FEES	-12,658.09	-8,616.09	-10,000.00	-6,499.63	-8,000.00	-8,000.00	-8,000.00
100003	352000	PARKING PENALTIES	-3,751.00	-3,395.00	-3,500.00	-2,443.50	-2,800.00	-2,800.00	-3,500.00
100003	352100	CIVIL CITATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100003	353000	FIRE PROTECTION - STATE	-85,051.00	-82,882.00	-82,882.00	0.00	-82,882.00	-82,882.00	-82,882.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-300.00	-100.00	-500.00	-50.00	-500.00	-500.00	-500.00
100003	353150	FIRE INSPECTIONS	0.00	-22,560.00	-30,000.00	-33,005.00	-35,000.00	-35,000.00	-38,000.00
100003	353200	ALARM VIOLATIONS	-24,225.00	-22,885.00	-20,000.00	-23,375.00	-21,000.00	-21,000.00	-20,000.00
100003	355000	BUILDING PERMITS	-71,053.02	-132,880.16	-65,000.00	-46,901.28	-47,000.00	-47,000.00	-50,000.00
100003	357000	PLUMBING PERMITS	-32,842.63	-31,745.92	-35,000.00	-44,745.52	-50,000.00	-50,000.00	-42,000.00
100003	357100	ELECTRIC PERMITS	-44,053.88	-67,303.57	-48,000.00	-41,518.77	-45,000.00	-45,000.00	-45,000.00
100003	357200	HVAC PERMITS	-45,644.33	-43,624.17	-45,000.00	-59,111.90	-60,000.00	-60,000.00	-55,000.00
100003	357250	ENGINEERING INSPECTION FEES	-2,406.50	-5,396.75	-3,500.00	-1,222.25	-2,500.00	-2,500.00	-2,000.00
100003	357300	VARIANCE REQUESTS	0.00	-1,050.00	-350.00	0.00	0.00	0.00	-350.00
100003	357350	D&D NON CONFORMITY ADJUSTMENT	0.00	0.00	-350.00	0.00	0.00	0.00	-350.00
100003	357355	D&D ALTERNATE DESIGN	0.00	0.00	-350.00	0.00	0.00	0.00	-350.00
100003	357400	PLANNING, ZONING REQUEST	-11,130.00	-18,122.62	-10,000.00	-11,100.00	-11,200.00	-11,200.00	-10,500.00
100003	359000	SOLID WASTE USERS FEE	-1,373,794.66	-1,430,751.47	-1,370,000.00	-1,182,399.96	-1,400,000.00	-1,400,000.00	-1,417,000.00
100003	359050	ROUGH TRASH FEES	-26,727.45	-42,025.00	-28,000.00	-33,350.00	-40,000.00	-40,000.00	-45,000.00
100003	363000	MAIN STREET	-26,765.21	-37,632.17	-35,000.00	-27,545.00	-33,000.00	-33,000.00	-18,000.00
100003	363500	FACADE LOAN	-4,144.74	3,252.04	0.00	0.00	0.00	0.00	0.00
100003	364000	AUDITORIUM	-206,006.29	-30,405.38	-225,000.00	-336,015.53	-300,000.00	-300,000.00	-320,000.00
100003	364001	COMMA ABC SALES	0.00	0.00	0.00	-3,545.68	-3,500.00	-3,500.00	-3,500.00
100003	364500	DARE PROGRAM	0.00	-215.00	-4,600.00	0.00	0.00	0.00	0.00
100003	365000	RECREATION	-308,291.19	-389,028.26	-350,000.00	-317,262.03	-350,000.00	-350,000.00	-350,000.00
100003	365005	REC SKATE PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100003	365500	SENIOR TRIPS	-23,394.97	0.00	-20,000.00	-6,151.00	-8,000.00	-8,000.00	-20,000.00
100003	379000	GARBAGE PENALTIES	-8,849.99	-11,742.85	-12,000.00	-10,282.89	-12,000.00	-12,000.00	-12,000.00
100003	381000	SALE OF MATERIALS	-198.45	-122.40	0.00	0.00	0.00	0.00	0.00
100003	383100	SALE OF PROPERTY	0.00	0.00	-111,916.00	-41,916.00	0.00	0.00	0.00

	2019/2020	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023
	Actual	Actual	Revised	Current	Projected	Budget
100003 383200 SALE OF SURPLUS	-153,233.55	-86,375.95	-70,000.00	-146,113.77	-182,000.00	-50,000.00
100003 383210 POWELL BILL SURPLUS	-11,571.75	-1,022.40	0.00	0.00	0.00	0.00
100003 393500 SHARED COST OF CURB AND GUTTER	0.00	0.00	-1,000.00	0.00	0.00	-1,000.00
100003 393600 REVOLVING LOAN PRINCIPAL	-2,459.67	-3,020.72	0.00	-1,727.97	-1,727.97	0.00
100003 393700 REVOLVING LOAN INTEREST	-1,439.69	-1,467.65	0.00	-595.00	-595.00	0.00
100003 397000 PMT IN LIEU OF TAXES - ELECTRC	-141,208.00	-145,198.00	-150,947.00	-150,947.00	-150,947.00	-160,211.00
100003 397025 PAYMENT IN LIEU - ECO DEVELOP	-6,788.10	-6,788.10	0.00	0.00	0.00	0.00
100003 397050 PAYMENT IN LIEU - COMPAS	-85,051.00	-87,412.00	-89,518.00	-89,518.00	-89,518.00	-92,766.00
100003 397060 PAYMENT IN LIEU-WATER	-221,734.00	-226,923.00	-231,012.00	-231,012.00	-231,012.00	-235,441.00
100003 397100 TRANSFER T/F ELECTRIC FUND	-743,202.00	-764,199.00	-794,458.00	-794,458.00	-794,458.00	-843,215.00
100003 397200 TRANSFER T/F CAPITAL PROJECTS	0.00	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	0.00
100003 397750 REIMBURSEMENT FROM CEMETARY	0.00	-20,000.00	0.00	0.00	0.00	-100,000.00
100003 397900 TRANSFER T/F CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
100003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-310,902.68	0.00	0.00	-297,912.00
100003 399200 APPROPRIATED FD BAL - GEN CAP	0.00	0.00	0.00	0.00	0.00	0.00
100003 399450 APPROPRIATED FUND BAL OPEB	0.00	0.00	0.00	0.00	0.00	0.00
<b>100003 GENERAL</b>	<b>-24,204,573.31</b>	<b>-26,738,287.01</b>	<b>-25,129,400.58</b>	<b>-23,113,308.95</b>	<b>-25,777,938.54</b>	<b>-26,417,964.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104100 LEGISLATIVE</b>						
104100 402000 SALARIES & WAGES	29,701.44	29,701.44	29,998.00	24,751.20	29,998.00	30,889.00
104100 402500 LONGEVITY	600.00	600.00	600.00	600.00	600.00	600.00
104100 404000 PROFESSIONAL SERVICES	1,108.95	3,168.88	3,350.00	3,418.26	3,350.00	3,150.00
104100 405000 FICA TAXES	2,194.44	2,178.92	2,341.00	1,808.90	2,341.00	2,409.00
104100 406000 GROUP INSURANCE	10,833.12	13,874.74	12,572.00	13,012.80	15,500.00	13,293.00
104100 411000 TELEPHONE & POSTAGE	1,193.44	1,473.76	1,500.00	1,127.51	1,500.00	1,290.00
104100 414000 TRAVEL/MEETINGS/SCHOOLS	3,580.21	407.20	5,500.00	2,039.36	5,500.00	5,500.00
104100 433001 OFFICE SUPPLIES	830.04	285.29	500.00	645.92	700.00	500.00
104100 434030 CITY STREET LIGHTING	74,000.00	74,000.00	61,500.00	61,500.00	61,500.00	61,500.00
104100 453000 DUES & SUBSCRIPTIONS	39,347.30	41,236.81	43,071.00	42,181.05	43,071.00	46,192.00
104100 455750 OPEB TRUST FUNDING	170,000.00	0.00	0.00	0.00	0.00	0.00
104100 457020 CODIFICATION OF CHARTER	2,803.97	3,168.59	4,431.41	4,431.41	4,431.41	3,760.00
104100 461000 PRO RATA ADMIN REIMBURSEMENT	-394,410.00	-270,594.00	-323,043.00	-323,043.00	-323,043.00	-325,403.00
104100 464001 REIMBURSEMENT TO FUNDS	80,000.00	0.00	0.00	0.00	0.00	0.00
104100 490000 CONTINGENCY	0.00	0.00	187,500.00	0.00	0.00	0.00
104100 491000 MORGANTON BURKE CO LIBRARY	225,000.00	255,000.00	273,459.00	273,459.00	273,459.00	235,000.00
104100 491100 SPECIAL APPROPRIATIONS	29,500.00	53,500.00	74,000.00	41,929.40	60,000.00	40,000.00
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	0.00	0.00	0.00	0.00	0.00
104100 493000 ECONOMIC DEVELOPMENT	154,125.48	162,856.46	195,320.00	154,129.23	173,735.00	198,882.00
104100 493200 GRANT ADMIN	12,500.20	0.00	0.00	0.00	0.00	0.00
104100 497080 TRANSFER T/F REDEVELOPMENT	79,250.00	0.00	0.00	0.00	0.00	0.00
104100 497090 TRANSFER TO SPECIAL REVENUE	12,500.00	0.00	0.00	0.00	0.00	0.00
<b>104100 LEGISLATIVE</b>	<b>708,178.77</b>	<b>417,995.09</b>	<b>619,736.41</b>	<b>349,128.04</b>	<b>399,779.41</b>	<b>364,699.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104110 LEGAL</b>						
104110 402000 SALARIES & WAGES	159,681.57	165,899.74	166,294.00	142,084.68	166,294.00	180,965.00
104110 402500 LONGEVITY	4,428.03	4,538.74	4,604.00	4,603.84	4,604.00	5,027.00
104110 404000 PROFESSIONAL SERVICES	45,550.11	52,095.08	48,500.00	83,923.06	51,000.00	51,000.00
104110 405000 FICA TAXES	11,995.90	12,492.50	13,074.00	10,759.79	13,074.00	14,228.00
104110 406000 GROUP INSURANCE	13,221.60	13,932.75	15,436.00	13,143.76	14,238.00	16,465.00
104110 407000 RETIREMENT	17,994.66	20,703.54	22,397.00	19,501.63	22,397.00	25,505.00
104110 411000 TELEPHONE & POSTAGE	288.33	251.47	650.00	208.16	300.00	500.00
104110 414000 TRAVEL/MEETINGS/SCHOOLS	1,317.06	492.46	1,350.00	1,281.40	1,350.00	1,500.00
104110 433000 DEPARTMENTAL SUPPLIES	352.63	448.72	900.00	555.92	1,000.00	2,500.00
104110 453000 DUES & SUBSCRIPTIONS	17,747.87	18,301.91	19,036.91	17,092.99	19,000.00	19,000.00
104110 461000 PRO RATA ADMIN REIMBURSEMENT	-222,487.00	-220,453.00	-223,965.00	-223,965.00	-223,965.00	-245,583.00
104110 465000 IRMS FEE	7,142.00	6,700.00	7,613.00	7,613.00	7,613.00	10,754.00
<b>104110 LEGAL</b>	<b>57,232.76</b>	<b>75,403.91</b>	<b>75,889.91</b>	<b>76,803.23</b>	<b>76,905.00</b>	<b>81,861.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104200 EXECUTIVE - CITY MANAGER</b>						
104200 402000 SALARIES & WAGES	374,266.49	389,844.35	392,763.00	343,885.49	392,763.00	518,399.00
104200 402500 LONGEVITY	6,356.99	8,989.55	9,118.00	9,118.03	9,118.00	13,057.00
104200 404000 PROFESSIONAL SERVICES	0.00	45,100.00	7,500.00	7,600.00	7,600.00	7,500.00
104200 405000 FICA TAXES	27,886.29	29,436.08	30,744.00	26,142.17	30,744.00	40,656.00
104200 406000 GROUP INSURANCE	43,351.63	44,487.21	47,384.00	41,784.28	44,390.00	58,197.00
104200 407000 RETIREMENT	43,782.41	50,641.79	54,602.00	48,793.65	54,602.00	74,289.00
104200 411000 TELEPHONE & POSTAGE	1,912.57	1,504.17	2,000.00	1,606.21	2,000.00	3,360.00
104200 412000 PRINTING	168.00	0.00	500.00	0.00	500.00	500.00
104200 414000 TRAVEL/MEETINGS/SCHOOLS	4,187.12	2,381.67	11,200.00	2,316.94	11,200.00	19,000.00
104200 417000 MAINTENANCE & REPAIR VEHICLES	7,800.00	7,890.00	7,800.00	6,660.00	7,800.00	9,750.00
104200 433001 OFFICE SUPPLIES	1,889.00	2,815.85	2,500.00	2,168.79	2,500.00	3,500.00
104200 433100 PIO SUPPLIES	1,354.39	635.59	2,960.00	531.80	2,960.00	2,972.00
104200 453000 DUES & SUBSCRIPTIONS	3,360.15	1,304.79	2,650.00	1,672.80	2,650.00	2,665.00
104200 457150 MARKETING	3,000.00	0.00	4,000.00	1,900.00	4,000.00	4,000.00
104200 461000 PRO RATA ADMIN REIMBURSEMENT	-446,550.00	-495,857.00	-481,770.00	-481,770.00	-481,770.00	-637,002.00
104200 465000 IRMS FEE	26,140.00	25,971.00	29,485.00	29,485.00	29,485.00	38,408.00
<b>104200 EXECUTIVE - CITY MANAGER</b>	<b>98,905.04</b>	<b>115,145.05</b>	<b>123,436.00</b>	<b>41,895.16</b>	<b>120,542.00</b>	<b>159,251.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104210 HUMAN RESOURCES</b>						
104210 402000 SALARIES & WAGES	217,800.93	228,301.17	230,746.00	196,781.04	232,397.00	248,926.00
104210 402500 LONGEVITY	3,341.06	6,025.34	6,732.00	6,732.10	6,732.00	7,287.00
104210 404000 PROFESSIONAL SERVICES	12,262.46	10,437.15	15,088.50	14,047.80	13,500.00	13,085.00
104210 405000 FICA TAXES	16,109.91	17,073.45	18,167.00	14,708.57	17,778.00	19,600.00
104210 406000 GROUP INSURANCE	26,867.78	27,822.55	30,616.00	26,235.41	30,616.00	32,485.00
104210 407000 RETIREMENT	19,843.42	23,867.81	26,954.00	23,098.74	27,141.00	31,002.00
104210 408000 WORKMANS COMPENSATION	433,568.46	336,240.32	331,000.00	291,608.86	308,000.00	331,500.00
104210 408010 SAFETY	11,697.73	9,548.19	16,550.00	13,992.15	17,700.00	19,350.00
104210 409000 UNEMPLOYMENT	5,719.08	0.00	3,000.00	185.02	185.00	3,200.00
104210 409010 EMPLOYEE PROGAMS	7,004.27	12,759.34	9,700.00	13,249.63	13,000.00	12,600.00
104210 409100 WELLNESS PROGRAM	9,007.23	7,945.26	12,000.00	6,874.78	8,000.00	12,000.00
104210 410000 TRAINING EMPLOYEE	418.00	0.00	8,500.00	0.00	0.00	8,500.00
104210 411000 TELEPHONE & POSTAGE	392.54	476.95	1,000.00	637.87	750.00	750.00
104210 412000 PRINTING	394.70	199.15	250.00	0.00	250.00	250.00
104210 414000 TRAVEL/MEETINGS/SCHOOLS	1,305.01	762.25	4,100.00	1,125.17	2,200.00	4,100.00
104210 433001 OFFICE SUPPLIES	885.53	1,756.16	2,500.00	2,125.81	2,500.00	2,500.00
104210 433700 SPECIAL PROJECTS	257.17	400.00	1,750.00	0.00	600.00	1,950.00
104210 433701 HUMAN RELATIONS COMMISSION	0.00	847.14	16,300.00	10,982.92	11,608.00	6,045.00
104210 453000 DUES & SUBSCRIPTIONS	1,520.43	1,056.15	1,525.00	982.36	1,525.00	1,525.00
104210 454000 INSURANCE AND BONDS	390,961.16	369,904.44	398,000.00	371,065.84	370,000.00	435,203.00
104210 454010 RISK RETENTION	2,345.84	34.95	3,500.00	1,033.15	1,500.00	3,000.00
104210 457010 RECRUITMENT SELECTION	16,821.01	11,842.10	15,335.00	23,519.24	30,000.00	23,650.00
104210 461000 PRO RATA ADMIN REIMBURSEMENT	-669,057.00	-662,009.00	-642,615.00	-642,615.00	-642,615.00	-684,535.00
104210 465000 IRMS FEE	14,624.00	17,645.00	18,611.00	18,611.00	18,611.00	26,101.00
<b>104210 HUMAN RESOURCES</b>	<b>524,090.72</b>	<b>422,935.87</b>	<b>529,309.50</b>	<b>394,982.46</b>	<b>471,978.00</b>	<b>560,074.00</b>



	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104220 CANTEEN</b>						
104220 447010 CITY HALL CANTEEN	886.03	456.09	0.00	289.29	0.00	0.00
104220 447020 POLICE DEPT CANTEEN	0.00	0.00	0.00	2,885.90	0.00	0.00
104220 447040 WAREHOUSE CANTEEN	0.00	0.00	0.00	0.00	0.00	0.00
104220 447050 WASTEWATER CANTEEN	0.00	170.00	0.00	160.00	0.00	0.00
104220 447060 WATER CANTEEN	0.00	0.00	0.00	188.14	0.00	0.00
<b>104220 CANTEEN</b>	<b>886.03</b>	<b>626.09</b>	<b>0.00</b>	<b>3,523.33</b>	<b>0.00</b>	<b>0.00</b>
<b>104230 ELECTION</b>						
104230 457040 ELECTIONS	1,177.20	0.00	1,200.00	2,290.37	2,300.00	0.00
<b>104230 ELECTION</b>	<b>1,177.20</b>	<b>0.00</b>	<b>1,200.00</b>	<b>2,290.37</b>	<b>2,300.00</b>	<b>0.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104250 AUDITORIUM</b>						
104250 402000 SALARIES & WAGES	239,017.05	181,737.17	267,759.00	201,340.92	267,759.00	266,388.00
104250 402500 LONGEVITY	3,676.46	4,007.50	6,594.00	4,171.87	4,172.00	6,386.00
104250 404000 PROFESSIONAL SERVICES	6,475.37	3,732.07	10,000.00	37,592.12	36,000.00	115,000.00
104250 405000 FICA TAXES	17,601.67	13,688.59	20,988.00	15,109.69	20,988.00	20,867.00
104250 406000 GROUP INSURANCE	37,349.98	27,971.34	43,223.00	30,066.83	39,810.00	44,362.00
104250 407000 RETIREMENT	21,735.08	18,914.31	31,139.00	23,193.31	31,139.00	33,006.00
104250 411000 TELEPHONE & POSTAGE	3,161.87	9,142.17	7,000.00	2,288.20	6,000.00	7,000.00
104250 413000 UTILITIES	88,117.61	87,200.91	90,000.00	70,560.75	86,000.00	98,000.00
104250 414000 TRAVEL/MEETINGS/SCHOOLS	7,271.13	427.02	7,300.00	3,019.87	6,000.00	11,000.00
104250 415000 MAINTENANCE & REPAIR BUILDINGS	6,100.18	15,337.48	15,000.00	12,954.38	15,000.00	20,500.00
104250 416000 MAINTENANCE & REPAIR EQUIPMENT	5,179.40	4,722.51	6,000.00	1,098.61	3,000.00	5,000.00
104250 417000 MAINTENANCE & REPAIR VEHICLES	1,104.55	277.50	2,547.00	0.00	0.00	1,500.00
104250 426000 ADVERTISING	30,829.76	12,241.19	35,000.00	34,355.90	35,000.00	45,000.00
104250 431000 VEHICLE SUPPLIES	364.49	0.00	750.00	0.00	0.00	750.00
104250 433000 DEPARTMENTAL SUPPLIES	6,042.84	9,081.58	12,000.00	8,379.24	10,000.00	12,000.00
104250 433003 PRODUCTION SUPPLIES	1,155.73	1,073.07	3,000.00	3,193.26	3,500.00	5,000.00
104250 436000 UNIFORMS	993.62	365.22	1,000.00	994.96	1,000.00	3,500.00
104250 442000 CONTRACTED LABOR	52,340.84	3,959.00	25,000.00	44,213.33	50,000.00	65,000.00
104250 442500 SPECIAL CONTRACTED SERVICES	0.00	0.00	0.00	120,702.52	0.00	0.00
104250 442700 COMMA GRANT RELATED EXP	0.00	0.00	0.00	0.00	0.00	0.00
104250 443000 CONTRACTED PERFORMANCE	237,355.90	4,631.92	185,000.00	184,579.05	185,000.00	320,000.00
104250 447000 FOOD SUPPLIES	15,278.48	1,974.55	15,000.00	15,122.50	15,000.00	15,000.00
104250 447500 ABC SUPPLIES	0.00	0.00	2,500.00	5,086.22	4,500.00	7,500.00
104250 453000 DUES & SUBSCRIPTIONS	4,155.20	2,053.84	5,000.00	2,944.86	5,000.00	5,000.00
104250 457150 MARKETING	0.00	14.78	59,600.00	56,850.00	59,600.00	0.00
104250 465000 IRMS FEE	50,384.00	53,347.00	62,126.00	62,126.00	62,126.00	55,710.00
104250 474000 C/O EQUIPMENT	259.97	4,644.79	25,000.00	10,460.93	25,000.00	10,000.00
104250 475000 CAPITAL IMPROVEMENT PROGRAM	48,275.00	0.00	40,000.00	1,400.00	41,400.00	100,000.00
104250 481000 DEBT PRINCIPAL	36,675.09	0.00	0.00	0.00	0.00	0.00
104250 482000 INTEREST	442.16	0.00	0.00	0.00	0.00	0.00
<b>104250 AUDITORIUM</b>	<b>921,343.43</b>	<b>460,545.51</b>	<b>978,526.00</b>	<b>951,805.32</b>	<b>1,012,994.00</b>	<b>1,273,469.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104400 ACCOUNTING</b>						
104400 402000 SALARIES & WAGES	219,354.54	233,614.22	271,059.00	214,059.85	260,000.00	291,237.00
104400 402500 LONGEVITY	6,152.51	2,871.55	1,961.00	1,960.77	1,961.00	3,532.00
104400 404000 PROFESSIONAL SERVICES	28,500.00	52,693.71	50,000.00	42,672.00	60,000.00	60,000.00
104400 405000 FICA TAXES	16,493.24	17,339.63	20,886.00	15,840.95	20,886.00	22,550.00
104400 406000 GROUP INSURANCE	19,676.13	22,386.59	38,001.00	24,220.07	35,007.00	40,509.00
104400 406001 RETIREE INSURANCE	10,456.86	16,904.93	17,099.00	15,112.60	17,099.00	17,984.00
104400 407000 RETIREMENT	20,192.46	24,086.96	30,988.00	24,518.47	30,988.00	35,667.00
104400 411000 TELEPHONE & POSTAGE	5,118.84	5,173.99	6,000.00	4,569.13	6,000.00	6,000.00
104400 414000 TRAVEL/MEETINGS/SCHOOLS	2,205.39	2,206.88	5,000.00	3,877.90	5,000.00	4,500.00
104400 433001 OFFICE SUPPLIES	5,727.41	2,950.46	5,750.00	5,641.30	5,750.00	5,750.00
104400 433005 BANK FEES	1,739.38	3,932.45	4,000.00	3,665.10	4,000.00	4,000.00
104400 453000 DUES & SUBSCRIPTIONS	907.88	1,231.88	1,200.00	650.00	1,200.00	1,200.00
104400 461000 PRO RATA ADMIN REIMBURSEMENT	-676,443.00	-572,825.00	-729,155.00	-729,155.00	-729,155.00	-695,536.00
104400 462000 WAREHOUSE GARAGE FEE	410,955.00	280,981.00	380,893.00	380,893.00	380,893.00	299,343.00
104400 465000 IRMS FEE	21,430.00	23,411.00	26,986.00	26,986.00	26,986.00	35,006.00
104400 474000 C/O EQUIPMENT	0.00	807.93	1,000.00	0.00	1,000.00	1,000.00
<b>104400 ACCOUNTING</b>	<b>92,466.64</b>	<b>117,768.18</b>	<b>131,668.00</b>	<b>35,512.14</b>	<b>127,615.00</b>	<b>132,742.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104450 UTILITY - COLLECTIONS</b>						
104450 402000 SALARIES & WAGES	165,957.79	157,099.92	224,962.00	139,288.86	200,000.00	184,874.00
104450 402500 LONGEVITY	2,340.73	2,393.62	3,198.00	3,197.70	3,198.00	3,432.00
104450 404000 PROFESSIONAL SERVICES	0.00	0.00	1,000.00	0.00	0.00	1,000.00
104450 405000 FICA TAXES	12,355.73	11,838.63	17,454.00	10,500.04	17,454.00	14,405.00
104450 406000 GROUP INSURANCE	28,156.46	26,741.14	37,813.00	25,939.89	34,819.00	32,121.00
104450 406001 RETIREE INSURANCE	25,024.17	12,185.25	12,395.00	11,072.12	12,395.00	13,347.00
104450 407000 RETIREMENT	13,631.77	14,736.37	23,059.00	14,170.00	23,059.00	19,521.00
104450 411000 TELEPHONE & POSTAGE	90,851.58	85,563.12	100,000.00	85,655.44	100,000.00	100,000.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	1,738.76	0.00	3,000.00	428.78	2,000.00	3,000.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	728.00	728.00	2,500.00	863.36	2,000.00	2,000.00
104450 433001 OFFICE SUPPLIES	5,200.46	6,756.27	6,500.00	5,583.19	6,500.00	6,500.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-462,160.00	-477,839.00	-490,303.00	-490,303.00	-490,303.00	-463,753.00
104450 465000 IRMS FEE	50,809.00	53,279.00	61,416.00	61,416.00	61,416.00	83,553.00
<b>104450 UTILITY - COLLECTIONS</b>	<b>-65,365.55</b>	<b>-106,517.68</b>	<b>2,994.00</b>	<b>-132,187.62</b>	<b>-27,462.00</b>	<b>0.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104452 TAX COLLECTION</b>						
104452 402000 SALARIES & WAGES	41,535.34	40,251.36	38,799.00	32,903.05	38,799.00	43,532.00
104452 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00
104452 405000 FICA TAXES	3,131.56	3,042.29	2,968.00	2,497.52	2,968.00	3,330.00
104452 406000 GROUP INSURANCE	6,473.35	6,604.85	7,538.00	6,475.61	6,939.00	8,043.00
104452 406001 RETIREE INSURANCE	5,324.16	0.00	0.00	0.00	0.00	0.00
104452 407000 RETIREMENT	3,727.23	4,099.22	4,404.00	3,734.43	4,404.00	5,267.00
104452 411000 TELEPHONE & POSTAGE	4,251.93	4,141.14	5,490.24	4,152.29	5,490.24	5,000.00
104452 414000 TRAVEL/MEETINGS/SCHOOLS	117.78	0.00	3,000.00	690.57	2,000.00	2,500.00
104452 433001 OFFICE SUPPLIES	1,905.58	1,781.55	2,000.00	880.11	2,000.00	2,500.00
104452 451000 BAD ACCOUNTS	60.33	4,240.16	0.00	-2.33	0.00	0.00
104452 461000 PRO RATA ADMIN REIMBURSEMENT	-61,741.00	-60,476.00	-58,507.00	-58,507.00	-58,507.00	-66,836.00
104452 465000 IRMS FEE	14,436.00	17,759.00	20,472.00	20,472.00	20,472.00	25,308.00
<b>104452 TAX COLLECTION</b>	<b>19,222.26</b>	<b>21,443.57</b>	<b>26,164.24</b>	<b>13,296.25</b>	<b>24,565.24</b>	<b>28,644.00</b>
<b>104600 PURCHASING</b>						
104600 465000 IRMS FEE	0.00	0.00	0.00	0.00	0.00	45.00
<b>104600 PURCHASING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104900 DEVELOPMENT AND DESIGN SERVICE</b>						
104900 402000 SALARIES & WAGES	181,171.95	186,746.81	187,081.00	158,298.31	187,081.00	202,830.00
104900 402500 LONGEVITY	2,282.79	2,659.97	5,369.00	5,368.70	5,369.00	5,755.00
104900 404000 PROFESSIONAL SERVICES	7,670.00	13,790.85	22,500.00	4,287.75	26,500.00	26,500.00
104900 404100 PROFESSIONAL SERVICES STORMWTR	6,064.00	6,166.65	10,000.00	7,045.00	10,000.00	10,000.00
104900 405000 FICA TAXES	13,716.21	13,790.46	14,722.00	12,099.76	14,722.00	15,957.00
104900 406000 GROUP INSURANCE	20,027.50	20,968.51	22,963.00	19,792.77	21,167.00	24,423.00
104900 406001 RETIREE INSURANCE	14,165.74	14,701.42	13,556.00	12,103.43	13,556.00	14,591.00
104900 407000 RETIREMENT	16,294.81	19,292.16	21,843.00	18,576.10	21,843.00	25,239.00
104900 411000 TELEPHONE & POSTAGE	860.78	745.35	1,200.00	442.73	1,200.00	1,000.00
104900 412000 PRINTING	487.12	0.00	1,250.00	48.15	1,000.00	1,250.00
104900 414000 TRAVEL/MEETINGS/SCHOOLS	1,659.53	0.00	5,050.00	273.00	1,000.00	5,050.00
104900 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	400.00	0.00	400.00	400.00
104900 417000 MAINTENANCE & REPAIR VEHICLES	3,900.00	3,945.00	3,900.00	3,330.00	3,900.00	3,900.00
104900 426000 ADVERTISING	649.12	868.04	1,500.00	1,380.92	1,500.00	1,500.00
104900 433001 OFFICE SUPPLIES	1,365.26	1,784.04	2,250.00	2,246.57	2,250.00	2,250.00
104900 453000 DUES & SUBSCRIPTIONS	1,748.33	1,135.51	1,600.00	1,090.02	1,600.00	1,600.00
104900 465000 IRMS FEE	57,947.00	64,033.00	75,941.00	75,941.00	75,941.00	92,091.00
104900 474000 C/O EQUIPMENT	300.00	0.00	250.00	0.00	250.00	250.00
104900 475000 CAPITAL IMPROVEMENT PROGRAM	36,148.70	28,794.50	55,000.00	55,000.00	55,000.00	200,000.00
104900 497050 TRANSFER T/F CAPITAL PROJECTS	662,301.00	0.00	0.00	0.00	0.00	0.00
<b>104900 DEVELOPMENT AND DESIGN SERVICE</b>	<b>1,028,759.84</b>	<b>379,422.27</b>	<b>446,375.00</b>	<b>377,324.21</b>	<b>444,279.00</b>	<b>634,586.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104910 PLANNING</b>						
104910 402000 SALARIES & WAGES	77,414.59	101,238.48	99,978.00	80,546.08	99,978.00	101,848.00
104910 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	1,345.00
104910 405000 FICA TAXES	5,757.04	7,353.13	7,648.00	5,597.89	7,648.00	7,894.00
104910 406000 GROUP INSURANCE	9,067.72	13,891.22	15,245.00	12,054.87	14,047.00	16,147.00
104910 406001 RETIREE INSURANCE	18,764.87	16,008.23	17,483.00	15,473.04	17,483.00	18,481.00
104910 407000 RETIREMENT	6,212.23	10,312.12	11,347.00	9,141.97	11,347.00	12,486.00
104910 411000 TELEPHONE & POSTAGE	870.42	1,073.48	1,460.00	565.03	1,200.00	1,000.00
104910 412000 PRINTING	0.00	0.00	600.00	0.00	600.00	600.00
104910 414000 TRAVEL/MEETINGS/SCHOOLS	518.56	2,755.00	4,000.00	-85.00	2,500.00	4,400.00
104910 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	450.00	0.00	450.00	450.00
104910 417000 MAINTENANCE & REPAIR VEHICLES	154.58	98.19	800.00	441.47	800.00	1,050.00
104910 426000 ADVERTISING	2,442.70	3,956.36	3,000.00	2,832.38	3,000.00	3,000.00
104910 431000 VEHICLE SUPPLIES	404.28	433.00	650.00	474.00	650.00	840.00
104910 433000 DEPARTMENTAL SUPPLIES	1,304.18	572.95	0.00	754.55	0.00	0.00
104910 433001 OFFICE SUPPLIES	0.00	0.00	1,500.00	876.04	1,500.00	2,000.00
104910 453000 DUES & SUBSCRIPTIONS	287.00	4,633.54	4,800.00	4,745.02	4,800.00	4,800.00
104910 464015 NUISANCE ABATEMENT	9,795.08	11,450.00	30,000.00	19,525.76	30,000.00	50,000.00
104910 474000 C/O EQUIPMENT	0.00	149.99	225.00	0.00	225.00	225.00
<b>104910 PLANNING</b>	<b>132,993.25</b>	<b>173,925.69</b>	<b>199,186.00</b>	<b>152,943.10</b>	<b>196,228.00</b>	<b>226,566.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>104920 D &amp; D INSPECTION &amp; ZONING</b>						
104920 402000 SALARIES & WAGES	199,550.09	225,899.06	248,064.00	204,349.30	248,064.00	268,185.00
104920 402500 LONGEVITY	4,129.54	4,348.48	4,502.00	4,502.37	4,502.00	5,501.00
104920 404000 PROFESSIONAL SERVICES	0.00	0.00	500.00	322.03	500.00	500.00
104920 405000 FICA TAXES	14,752.19	16,638.67	19,321.00	15,411.86	19,321.00	20,937.00
104920 406000 GROUP INSURANCE	19,957.28	23,488.09	26,747.00	24,012.15	24,651.00	32,524.00
104920 407000 RETIREMENT	16,605.72	23,259.91	28,666.00	23,704.54	28,666.00	33,116.00
104920 411000 TELEPHONE & POSTAGE	2,970.00	2,964.37	3,750.00	2,946.81	3,750.00	3,000.00
104920 412000 PRINTING	358.00	350.00	350.00	199.00	350.00	350.00
104920 414000 TRAVEL/MEETINGS/SCHOOLS	3,358.39	4,310.65	7,925.00	6,565.73	7,925.00	12,000.00
104920 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	500.00	500.00
104920 417000 MAINTENANCE & REPAIR VEHICLES	5,102.38	1,220.51	2,000.00	1,123.09	2,000.00	2,000.00
104920 426000 ADVERTISING	0.00	0.00	500.00	0.00	500.00	500.00
104920 431000 VEHICLE SUPPLIES	2,234.22	2,226.23	3,000.00	2,594.55	3,000.00	3,500.00
104920 433001 OFFICE SUPPLIES	1,596.57	1,356.80	2,500.00	1,238.37	2,500.00	3,000.00
104920 453000 DUES & SUBSCRIPTIONS	835.00	631.88	1,500.00	545.00	1,200.00	1,500.00
104920 474000 C/O EQUIPMENT	0.00	149.99	300.00	0.00	300.00	300.00
<b>104920 D &amp; D INSPECTION &amp; ZONING</b>	<b>271,449.38</b>	<b>306,844.64</b>	<b>350,125.00</b>	<b>287,514.80</b>	<b>347,729.00</b>	<b>387,413.00</b>



	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105000 MUNICIPAL BUILDING</b>						
105000 411000 TELEPHONE & POSTAGE	1,502.87	1,537.55	0.00	558.87	1,500.00	2,500.00
105000 413000 UTILITIES	55,611.96	53,402.20	60,000.00	38,243.75	55,000.00	69,000.00
105000 415000 MAINTENANCE & REPAIR BUILDINGS	12,975.50	16,706.57	37,374.29	27,690.23	35,000.00	30,000.00
105000 415500 M & R CITY HALL	7,832.00	19,370.91	20,000.00	19,947.26	20,000.00	20,000.00
105000 416000 MAINTENANCE & REPAIR EQUIPMENT	7,982.16	9,042.00	12,000.00	6,508.55	12,000.00	12,000.00
105000 417000 MAINTENANCE & REPAIR VEHICLES	853.94	631.56	650.00	127.48	400.00	650.00
105000 431000 VEHICLE SUPPLIES	487.89	1,044.83	1,200.00	182.05	1,000.00	1,200.00
105000 433000 DEPARTMENTAL SUPPLIES	8,386.06	30,922.63	5,000.00	1,541.24	5,000.00	5,000.00
105000 433001 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
105000 445000 CONTRACTED SERVICES	45,130.48	14,400.00	84,850.00	112,690.00	84,850.00	91,200.00
105000 461000 PRO RATA ADMIN REIMBURSEMENT	-101,819.00	-131,145.00	-125,343.00	-125,343.00	-125,343.00	-136,445.00
105000 464000 IGS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
105000 475000 CAPITAL IMPROVEMENT PROGRAM	29,694.00	0.00	70,000.00	34,360.81	60,000.00	110,000.00
105000 481000 DEBT PRINCIPAL	222,646.66	222,646.66	222,647.00	222,646.66	222,647.00	111,324.00
105000 482000 INTEREST	25,253.70	17,483.33	9,713.00	9,712.97	9,713.00	1,943.00
<b>105000 MUNICIPAL BUILDING</b>	<b>316,538.22</b>	<b>256,043.24</b>	<b>398,091.29</b>	<b>348,866.87</b>	<b>381,767.00</b>	<b>318,372.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105100 PUBLIC SAFETY OPERATIONS</b>						
105100 402000 SALARIES & WAGES	4,379,206.83	4,399,693.13	4,699,103.00	3,759,614.62	4,699,103.00	4,985,723.00
105100 402100 SPECIAL SEPARATION ALLOWANCE	219,728.50	246,457.33	261,027.00	209,032.29	261,027.00	240,516.00
105100 402500 LONGEVITY	80,320.51	72,541.64	91,815.00	77,677.69	77,678.00	99,875.00
105100 403010 SPECIAL COMPENSATION OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
105100 404000 PROFESSIONAL SERVICES	11,656.23	15,257.83	18,000.00	16,572.32	18,000.00	18,000.00
105100 405000 FICA TAXES	346,211.64	348,310.24	366,505.00	299,311.05	366,505.00	388,497.00
105100 406000 GROUP INSURANCE	641,353.75	547,264.84	713,260.00	528,360.31	656,973.00	727,079.00
105100 406001 RETIREE INSURANCE	412,028.59	415,506.00	403,852.00	358,177.57	403,852.00	436,814.00
105100 406900 GAP INSURANCE	7,199.00	3,592.00	8,250.00	8,250.00	8,250.00	8,250.00
105100 407000 RETIREMENT	571,684.63	622,785.56	729,027.00	579,263.49	729,027.00	816,190.00
105100 411000 TELEPHONE & POSTAGE	66,724.73	66,828.88	66,000.00	51,347.28	66,000.00	65,000.00
105100 413000 UTILITIES	79,471.15	96,271.63	85,000.00	88,184.91	95,000.00	95,000.00
105100 414000 TRAVEL/MEETINGS/SCHOOLS	3,114.11	4,483.41	10,000.00	7,425.83	10,000.00	10,000.00
105100 414010 TRAINING	35,951.61	41,056.52	55,000.00	44,531.76	45,000.00	55,000.00
105100 414020 HEALTH SCREENING	25,766.13	23,064.50	30,100.00	24,577.50	24,578.00	30,100.00
105100 415000 MAINTENANCE & REPAIR BUILDINGS	38,175.71	45,615.14	50,000.00	44,097.11	50,000.00	55,000.00
105100 416000 MAINTENANCE & REPAIR EQUIPMENT	80,893.07	72,818.78	97,997.58	69,304.60	80,000.00	100,000.00
105100 417000 MAINTENANCE & REPAIR VEHICLES	150,030.37	148,301.13	149,804.22	136,605.68	145,000.00	155,000.00
105100 421000 RENTAL	8,363.00	8,388.00	10,000.00	8,388.00	8,388.00	10,000.00
105100 431000 VEHICLE SUPPLIES	126,411.94	103,892.37	130,000.00	143,168.86	135,000.00	145,000.00
105100 433000 DEPARTMENTAL SUPPLIES	40,173.38	39,306.79	40,000.00	30,760.60	40,000.00	40,000.00
105100 433010 STORE/TRAINING SUPPLIES	5,302.54	7,022.68	41,164.64	40,130.62	40,000.00	35,000.00
105100 433020 SUPPLIES PUB SAFETY COMPUTER	5,452.47	6,787.14	6,000.00	5,197.22	6,000.00	6,000.00
105100 433050 DARE PROGRAM	6,386.34	7,623.00	10,000.00	5,358.88	7,500.00	10,000.00
105100 436000 UNIFORMS	68,002.97	44,762.08	61,536.61	47,913.75	48,000.00	60,000.00
105100 436010 SAFETY EQUIPMENT	34,467.52	42,736.46	46,000.00	24,550.48	35,000.00	50,000.00
105100 453000 DUES & SUBSCRIPTIONS	20,507.53	21,533.90	25,000.00	21,651.10	25,000.00	25,000.00
105100 457000 BUY MONEY	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
105100 458500 ANIMAL CONTROL	18,454.25	21,831.79	27,000.00	23,577.93	23,578.00	27,000.00
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	283,395.00	219,926.00	366,978.00	366,978.00	366,978.00	414,171.00
105100 474000 C/O EQUIPMENT	17,000.48	24,368.53	42,228.32	34,045.54	38,850.00	37,100.00
105100 474040 K 9 ACCOUNT	3,392.94	5,548.96	5,500.00	4,674.50	4,000.00	5,500.00
105100 475000 CAPITAL IMPROVEMENT PROGRAM	833,369.81	530,989.62	1,152,684.96	1,106,044.30	1,125,000.00	1,140,400.00
105100 481000 DEBT PRINCIPAL	468,136.92	774,579.17	590,134.00	553,506.47	553,507.00	385,789.00
105100 482000 INTEREST	28,392.47	29,748.05	20,585.00	13,947.70	16,709.00	12,335.00
<b>105100 PUBLIC SAFETY OPERATIONS</b>	<b>9,107,526.12</b>	<b>9,049,693.10</b>	<b>10,400,352.33</b>	<b>8,723,027.96</b>	<b>10,200,303.00</b>	<b>10,680,139.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105550 PUBLIC WORKS</b>						
105550 402000 SALARIES & WAGES	128,791.87	134,853.77	120,979.00	101,789.90	118,600.00	131,009.00
105550 402500 LONGEVITY	3,263.86	3,345.48	2,988.00	2,986.98	2,988.00	3,234.00
105550 405000 FICA TAXES	9,990.24	10,292.77	9,483.00	7,677.83	9,483.00	10,270.00
105550 406000 GROUP INSURANCE	13,750.38	13,115.72	15,231.00	13,088.07	15,000.00	16,266.00
105550 406001 RETIREE INSURANCE	12,967.99	20,419.80	29,878.00	26,572.01	29,878.00	26,947.00
105550 407000 RETIREMENT	11,604.88	14,025.27	14,070.00	11,892.13	14,070.00	16,243.00
105550 411000 TELEPHONE & POSTAGE	1,378.11	1,473.20	1,500.00	958.56	1,500.00	1,500.00
105550 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	1,000.00	50.00	50.00	2,000.00
105550 416000 MAINTENANCE & REPAIR EQUIPMENT	25.88	0.00	0.00	0.00	0.00	0.00
105550 417000 MAINTENANCE & REPAIR VEHICLES	347.19	469.33	500.00	225.08	400.00	500.00
105550 431000 VEHICLE SUPPLIES	1,182.42	361.10	1,350.00	355.34	1,000.00	1,350.00
105550 433001 OFFICE SUPPLIES	180.67	488.53	500.00	78.32	500.00	500.00
105550 465000 IRMS FEE	19,097.00	23,043.00	27,598.00	27,598.00	27,598.00	33,711.00
<b>105550 PUBLIC WORKS</b>	<b>202,580.49</b>	<b>221,887.97</b>	<b>225,077.00</b>	<b>193,272.22</b>	<b>221,067.00</b>	<b>243,530.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105600 STREETS ADMINISTRATION</b>						
105600 402000 SALARIES & WAGES	91,998.94	97,458.29	104,851.00	89,320.06	104,851.00	106,354.00
105600 402500 LONGEVITY	3,191.24	3,281.19	3,466.00	3,466.51	3,466.00	1,856.00
105600 404000 PROFESSIONAL SERVICES	8,246.90	368.86	5,000.00	4,950.00	5,000.00	20,000.00
105600 405000 FICA TAXES	6,942.30	7,363.12	8,286.00	6,769.22	8,286.00	8,278.00
105600 406000 GROUP INSURANCE	13,636.42	13,788.92	15,179.00	12,428.02	13,981.00	16,148.00
105600 407000 RETIREMENT	8,541.29	10,261.29	12,294.00	10,481.99	12,294.00	13,093.00
105600 411000 TELEPHONE & POSTAGE	3,424.07	3,165.40	3,500.00	2,483.59	3,200.00	3,500.00
105600 413000 UTILITIES	3,407.07	3,464.98	3,800.00	2,534.58	3,500.00	4,000.00
105600 414000 TRAVEL/MEETINGS/SCHOOLS	569.69	1,022.08	1,000.00	295.76	1,000.00	1,000.00
105600 416000 MAINTENANCE & REPAIR EQUIPMENT	214.88	18.00	300.00	170.00	200.00	300.00
105600 417000 MAINTENANCE & REPAIR VEHICLES	1,684.20	852.00	1,000.00	987.73	1,000.00	1,000.00
105600 431000 VEHICLE SUPPLIES	4,610.27	2,576.42	5,000.00	2,729.37	5,000.00	6,000.00
105600 433000 DEPARTMENTAL SUPPLIES	78.10	453.95	800.00	72.98	1,000.00	1,000.00
105600 433001 OFFICE SUPPLIES	62.12	51.24	200.00	43.86	0.00	0.00
105600 436000 UNIFORMS	1,152.67	1,251.37	1,500.00	1,365.82	1,600.00	1,800.00
105600 474000 C/O EQUIPMENT	3,490.96	0.00	0.00	3,000.00	3,000.00	10,000.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	182,806.81	2,489.91	3,500.00	1,333.81	2,500.00	7,500.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	45,355.31	133,054.00	362,000.00	265,734.61	265,000.00	470,000.00
105600 481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	43,187.00
105600 482000 INTEREST	0.00	0.00	0.00	0.00	0.00	3,315.00
<b>105600 STREETS ADMINISTRATION</b>	<b>379,413.24</b>	<b>280,921.02</b>	<b>531,676.00</b>	<b>408,167.91</b>	<b>434,878.00</b>	<b>718,331.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105610 STREETS MAINTENANCE</b>						
105610 402000 SALARIES & WAGES	296,085.87	300,542.88	323,966.00	260,930.93	323,966.00	349,160.00
105610 402500 LONGEVITY	6,420.94	6,978.34	5,585.00	4,663.85	4,664.00	6,960.00
105610 405000 FICA TAXES	22,502.47	22,879.32	25,211.00	19,896.26	25,211.00	27,243.00
105610 406000 GROUP INSURANCE	59,308.01	58,279.77	67,767.00	56,738.10	62,378.00	72,135.00
105610 407000 RETIREMENT	27,143.71	31,276.01	35,645.00	28,834.13	35,645.00	41,040.00
105610 416000 MAINTENANCE & REPAIR EQUIPMENT	25.88	0.00	1,000.00	77.32	500.00	1,000.00
105610 417000 MAINTENANCE & REPAIR VEHICLES	38,502.53	38,312.90	42,000.00	35,921.65	42,000.00	45,000.00
105610 431000 VEHICLE SUPPLIES	30,057.77	22,273.85	40,000.00	31,806.78	35,000.00	45,000.00
105610 433000 DEPARTMENTAL SUPPLIES	5,356.97	4,882.40	6,000.00	4,950.92	6,000.00	6,000.00
105610 436000 UNIFORMS	4,441.48	4,762.67	6,000.00	4,753.39	6,500.00	7,000.00
<b>105610 STREETS MAINTENANCE</b>	<b>489,845.63</b>	<b>490,188.14</b>	<b>553,174.00</b>	<b>448,573.33</b>	<b>541,864.00</b>	<b>600,538.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105620 STREETS CONCRETE</b>						
105620 402000 SALARIES & WAGES	64,105.19	67,862.56	69,892.00	65,978.00	69,892.00	74,698.00
105620 402500 LONGEVITY	1,119.76	1,956.40	2,035.00	2,035.26	2,035.26	2,185.00
105620 405000 FICA TAXES	4,854.62	5,110.43	5,502.00	5,091.75	5,502.00	5,881.00
105620 406000 GROUP INSURANCE	12,944.18	13,689.04	15,056.00	14,509.82	13,858.00	16,041.00
105620 406001 RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
105620 407000 RETIREMENT	5,852.74	7,111.59	8,164.00	7,699.81	8,164.00	9,303.00
105620 416000 MAINTENANCE & REPAIR EQUIPMENT	25.88	0.00	0.00	0.00	0.00	0.00
105620 417000 MAINTENANCE & REPAIR VEHICLES	1,277.09	6,415.93	5,000.00	1,845.20	5,000.00	5,000.00
105620 431000 VEHICLE SUPPLIES	2,769.53	2,368.15	5,500.00	3,701.65	5,500.00	6,000.00
105620 433000 DEPARTMENTAL SUPPLIES	2,023.96	903.75	2,500.00	873.49	2,500.00	2,500.00
105620 436000 UNIFORMS	995.00	968.36	1,500.00	1,268.34	1,500.00	1,550.00
105620 474000 MISC C/O EQUIPMENT	0.00	0.00	4,000.00	0.00	4,000.00	0.00
<b>105620 STREETS CONCRETE</b>	<b>95,967.95</b>	<b>106,386.21</b>	<b>119,149.00</b>	<b>103,003.32</b>	<b>117,951.26</b>	<b>123,158.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105640 STREETS - SWEEPING</b>						
105640 402000 SALARIES & WAGES	103,573.12	111,073.74	111,257.00	78,079.17	111,257.00	115,610.00
105640 402500 LONGEVITY	3,596.43	3,686.34	3,779.00	3,331.49	3,331.49	3,584.00
105640 405000 FICA TAXES	7,980.94	8,597.88	8,800.00	5,913.44	8,800.00	8,953.00
105640 406000 GROUP INSURANCE	19,670.20	19,844.13	22,608.00	16,718.98	20,812.00	24,076.00
105640 407000 RETIREMENT	9,615.99	11,630.26	13,057.00	9,240.04	13,057.00	14,162.00
105640 416000 MAINTENANCE & REPAIR EQUIPMENT	11,706.31	8,290.71	8,000.00	11,934.38	12,000.00	15,000.00
105640 431000 VEHICLE SUPPLIES	6,361.78	6,855.73	10,000.00	8,918.80	10,000.00	15,000.00
105640 433000 DEPARTMENTAL SUPPLIES	3,572.31	3,049.00	6,000.00	1,877.00	4,000.00	6,000.00
105640 436000 UNIFORMS	1,548.36	1,440.81	2,000.00	1,274.25	1,500.00	2,000.00
<b>105640 STREETS - SWEEPING</b>	<b>167,625.44</b>	<b>174,468.60</b>	<b>185,501.00</b>	<b>137,287.55</b>	<b>184,757.49</b>	<b>204,385.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105650 STREETS - SIGN PAINTING</b>						
105650 402000 SALARIES & WAGES	37,450.11	39,287.38	39,674.00	30,412.33	39,674.00	33,498.00
105650 402500 LONGEVITY	1,300.15	1,333.43	1,347.00	1,346.77	1,347.00	0.00
105650 405000 FICA TAXES	2,918.45	3,061.07	3,138.00	2,356.17	3,138.00	2,502.00
105650 406000 GROUP INSURANCE	6,372.69	6,772.20	7,545.00	4,244.82	6,946.00	8,001.00
105650 407000 RETIREMENT	3,476.87	4,137.14	4,656.00	3,555.43	4,656.00	3,958.00
105650 416000 MAINTENANCE & REPAIR EQUIPMENT	57.95	0.00	0.00	0.00	0.00	0.00
105650 417000 MAINTENANCE & REPAIR VEHICLES	643.43	2,205.56	500.00	624.49	700.00	800.00
105650 431000 VEHICLE SUPPLIES	1,018.78	1,436.70	2,000.00	1,109.93	1,200.00	2,000.00
105650 433000 DEPARTMENTAL SUPPLIES	7,432.05	4,255.01	15,523.17	14,549.68	15,523.00	15,000.00
105650 436000 UNIFORMS	562.94	647.77	700.00	349.95	500.00	700.00
105650 445000 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	5,000.00
<b>105650 STREETS - SIGN PAINTING</b>	<b>61,233.42</b>	<b>63,136.26</b>	<b>75,083.17</b>	<b>58,549.57</b>	<b>73,684.00</b>	<b>71,459.00</b>



	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105660 STREETS - CARPENTRY &amp; MASONRY</b>						
105660 402000 SALARIES & WAGES	68,554.03	69,137.97	74,305.00	67,366.16	74,305.00	81,936.00
105660 402500 LONGEVITY	911.75	1,315.97	2,196.00	2,230.74	2,230.74	2,811.00
105660 405000 FICA TAXES	5,142.74	5,224.60	5,852.00	5,202.56	5,852.00	6,483.00
105660 406000 GROUP INSURANCE	12,960.98	12,713.56	15,072.00	12,699.67	13,874.00	16,072.00
105660 407000 RETIREMENT	6,233.42	7,177.60	8,683.00	7,899.19	8,683.00	10,254.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	176.33	125.00	150.00	108.02	200.00	250.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	80.41	149.61	800.00	194.53	250.00	800.00
105660 431000 VEHICLE SUPPLIES	827.24	876.34	1,500.00	1,198.71	1,500.00	1,800.00
105660 433000 DEPARTMENTAL SUPPLIES	907.86	761.52	1,000.00	638.26	1,000.00	1,500.00
105660 436000 UNIFORMS	1,268.60	971.18	1,300.00	731.71	900.00	1,300.00
105660 474000 C/O EQUIPMENT	591.99	1,285.33	2,000.00	587.00	2,000.00	2,000.00
<b>105660 STREETS - CARPENTRY &amp; MASONRY</b>	<b>97,655.35</b>	<b>99,738.68</b>	<b>112,858.00</b>	<b>98,856.55</b>	<b>110,794.74</b>	<b>125,206.00</b>

	<b>2019/2020 Actual</b>	<b>2020/2021 Actual</b>	<b>2021/2022 Revised</b>	<b>2021/2022 Current</b>	<b>2021/2022 Projected</b>	<b>2022/2023 Budget</b>
<b>105700 POWELL BILL</b>						
105700 433000 DEPARTMENTAL SUPPLIES	8,457.83	8,341.60	25,000.00	14,323.94	25,000.00	25,000.00
105700 473020 RESURFACING	0.00	318,476.11	150,000.00	0.00	0.00	0.00
105700 473090 SIDEWALK	9,715.34	12,259.81	25,000.00	4,817.85	25,000.00	25,000.00
105700 473140 BRIDGE INSPECTIONS	1,831.15	0.00	2,600.00	3,275.81	3,276.00	3,300.00
105700 473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,117.00	2,117.00	2,117.00	2,117.00
105700 473160 STORM DRAINAGE REPAIR	0.00	26,808.95	20,000.00	20,000.00	20,000.00	75,000.00
105700 475000 CAPITAL IMPROVEMENT PROGRAM	160,655.70	188,028.66	495,079.79	300,881.18	300,000.00	130,000.00
105700 481000 DEBT PRINCIPAL	102,891.75	112,044.41	121,710.00	120,898.60	121,710.00	123,525.00
105700 482000 INTEREST	4,059.43	5,868.76	6,621.00	4,652.98	6,621.00	4,836.00
<b>105700 POWELL BILL</b>	<b>289,728.20</b>	<b>673,945.30</b>	<b>848,127.79</b>	<b>470,967.36</b>	<b>503,724.00</b>	<b>388,778.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105800 SANITATION - RESIDENTIAL</b>						
105800 402000 SALARIES & WAGES	331,632.41	329,851.64	360,764.00	285,609.57	360,764.00	360,307.00
105800 402500 LONGEVITY	4,867.49	4,613.79	5,128.00	4,015.91	4,015.91	2,847.00
105800 405000 FICA TAXES	24,457.49	24,098.13	27,991.00	21,186.66	27,991.00	27,781.00
105800 406000 GROUP INSURANCE	63,901.79	57,305.45	75,289.00	55,253.98	69,301.00	80,136.00
105800 406001 RETIREE INSURANCE	41,185.10	39,575.19	40,233.00	43,743.73	53,184.00	60,301.00
105800 407000 RETIREMENT	30,141.04	33,351.90	41,529.00	32,136.18	41,529.00	43,942.00
105800 411000 TELEPHONE & POSTAGE	420.00	420.50	423.00	420.00	840.00	450.00
105800 414000 TRAVEL/MEETINGS/SCHOOLS	351.93	215.00	2,300.00	511.51	1,800.00	1,200.00
105800 416000 MAINTENANCE & REPAIR EQUIPMENT	64.70	200.01	200.00	145.00	150.00	200.00
105800 417000 MAINTENANCE & REPAIR VEHICLES	42,167.82	65,574.42	52,783.12	35,769.15	52,784.00	50,000.00
105800 431000 VEHICLE SUPPLIES	43,435.79	42,707.21	50,000.00	49,644.97	50,000.00	60,000.00
105800 433000 DEPARTMENTAL SUPPLIES	671.95	490.35	750.00	1,373.80	1,500.00	1,500.00
105800 433001 OFFICE SUPPLIES	63.15	71.38	150.00	68.34	150.00	150.00
105800 436000 UNIFORMS	6,053.76	5,688.62	7,200.00	6,597.72	7,200.00	7,500.00
105800 451000 BAD ACCOUNTS	18,453.03	13,078.73	0.00	0.00	0.00	0.00
105800 475000 CAPITAL IMPROVEMENT PROGRAM	29,621.93	274,978.80	258,000.00	245,266.63	246,000.00	78,000.00
105800 481000 DEBT PRINCIPAL	155,232.45	132,247.61	125,453.00	125,452.45	125,453.00	168,645.00
105800 482000 INTEREST	8,022.55	5,817.67	6,385.00	3,449.91	6,385.00	7,914.00
<b>105800 SANITATION - RESIDENTIAL</b>	<b>800,744.38</b>	<b>1,030,286.40</b>	<b>1,054,578.12</b>	<b>910,645.51</b>	<b>1,049,046.91</b>	<b>950,873.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105810 SANITATION - COMMERCIAL</b>						
105810 402000 SALARIES & WAGES	34,156.52	36,222.32	38,011.00	31,706.34	38,011.00	40,775.00
105810 402500 LONGEVITY	1,155.11	1,182.37	1,230.00	1,230.01	1,230.00	1,330.00
105810 405000 FICA TAXES	2,623.37	2,790.95	3,002.00	2,491.06	3,002.00	3,030.00
105810 406000 GROUP INSURANCE	6,776.42	6,847.97	7,539.00	6,606.59	6,940.00	8,028.00
105810 407000 RETIREMENT	3,168.99	3,809.45	4,454.00	3,738.24	4,454.00	4,793.00
105810 416000 MAINTENANCE & REPAIR EQUIPMENT	25.88	0.00	100.00	14.60	50.00	100.00
105810 417000 MAINTENANCE & REPAIR VEHICLES	10,405.47	21,302.79	12,000.00	16,304.05	20,000.00	15,000.00
105810 431000 VEHICLE SUPPLIES	26,443.26	19,328.93	28,000.00	27,112.00	28,000.00	30,000.00
105810 433000 DEPARTMENTAL SUPPLIES	56.54	1.47	100.00	0.00	100.00	100.00
105810 436000 UNIFORMS	343.41	695.90	800.00	613.71	700.00	800.00
105810 445020 RECYCLING CONTAINER PROJECT	61,365.73	5,990.67	5,000.00	3,455.50	4,000.00	5,000.00
105810 457030 TIPPING FEE	183,761.22	213,633.66	185,000.00	212,328.98	247,000.00	263,000.00
105810 481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
105810 482000 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
<b>105810 SANITATION - COMMERCIAL</b>	<b>330,281.92</b>	<b>311,806.48</b>	<b>285,236.00</b>	<b>305,601.08</b>	<b>353,487.00</b>	<b>371,956.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>105820 ROUGH TRASH</b>						
105820 402000 SALARIES & WAGES	67,764.39	71,405.46	72,070.00	58,080.00	72,070.00	74,491.00
105820 402500 LONGEVITY	2,020.23	2,084.82	2,130.00	1,265.67	1,265.67	2,217.00
105820 405000 FICA TAXES	5,171.21	5,388.19	5,676.00	4,391.20	5,676.00	5,868.00
105820 406000 GROUP INSURANCE	13,379.67	13,702.82	15,064.00	12,419.30	13,866.00	16,042.00
105820 406001 RETIREE INSURANCE	14,813.59	13,935.09	14,185.00	12,655.14	14,185.00	15,245.00
105820 407000 RETIREMENT	6,261.53	7,485.01	8,422.00	6,735.80	8,422.00	9,282.00
105820 416000 MAINTENANCE & REPAIR EQUIPMENT	51.75	0.00	100.00	0.00	100.00	100.00
105820 417000 MAINTENANCE & REPAIR VEHICLES	5,618.38	6,813.21	10,000.00	7,950.58	10,000.00	10,000.00
105820 431000 VEHICLE SUPPLIES	6,586.78	6,983.59	12,000.00	17,487.39	20,000.00	20,000.00
105820 433000 DEPARTMENTAL SUPPLIES	16.97	6.36	100.00	0.00	100.00	100.00
105820 436000 UNIFORMS	591.27	921.92	1,500.00	861.66	1,300.00	1,500.00
<b>105820 ROUGH TRASH</b>	<b>122,275.77</b>	<b>128,726.47</b>	<b>141,247.00</b>	<b>121,846.74</b>	<b>146,984.67</b>	<b>154,845.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>106000 MAIN STREET</b>						
106000 402000 SALARIES & WAGES	138,309.45	140,491.48	138,094.00	116,293.47	138,094.00	170,462.00
106000 402500 LONGEVITY	4,263.94	4,866.87	2,581.00	1,519.30	1,519.30	3,564.00
106000 404000 PROFESSIONAL SERVICES	35,000.00	0.00	0.00	0.00	0.00	0.00
106000 405000 FICA TAXES	10,159.89	10,464.33	10,762.00	8,572.95	10,762.00	13,313.00
106000 406000 GROUP INSURANCE	13,553.59	13,633.20	17,618.00	15,220.72	16,241.00	20,343.00
106000 407000 RETIREMENT	12,792.74	14,793.57	15,967.00	13,314.97	15,967.00	21,057.00
106000 411000 TELEPHONE & POSTAGE	2,644.25	3,253.14	2,800.00	2,874.64	2,800.00	2,500.00
106000 412000 PRINTING	5,589.90	2,852.56	5,000.00	1,758.50	3,200.00	4,500.00
106000 413000 UTILITIES	9,640.15	8,511.93	10,000.00	7,546.33	10,000.00	10,000.00
106000 414000 TRAVEL/MEETINGS/SCHOOLS	7,705.08	1,980.24	9,000.00	1,731.10	6,500.00	9,000.00
106000 415000 MAINTENANCE & REPAIR BUILDINGS	3,466.49	1,816.14	3,000.00	906.52	1,500.00	3,500.00
106000 417000 MAINTENANCE & REPAIR VEHICLES	2,157.90	1,410.00	663.00	0.00	663.00	0.00
106000 421000 RENTAL	46,242.72	46,857.72	47,023.00	42,394.16	46,229.00	47,023.00
106000 433001 OFFICE SUPPLIES	19,131.22	10,666.85	13,500.00	11,477.83	12,000.00	18,500.00
106000 442500 SPECIAL CONTRACTED SERVICES	25,177.69	15,389.16	26,000.00	10,202.46	25,000.00	24,000.00
106000 445000 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
106000 451000 BAD ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
106000 453000 DUES & SUBSCRIPTIONS	1,293.45	1,799.79	1,800.00	1,079.00	1,800.00	1,800.00
106000 457150 MARKETING	77,754.79	81,108.44	89,400.00	82,483.31	89,400.00	94,900.00
106000 457200 MAIN STREET GRANT	200,000.00	0.00	0.00	0.00	0.00	0.00
106000 465000 IRMS FEE	30,098.00	34,662.00	39,594.00	39,594.00	39,594.00	51,046.00
106000 474000 C/O EQUIPMENT	31,516.92	31,078.84	27,500.00	13,969.76	17,500.00	21,000.00
106000 475000 CAPITAL IMPROVEMENT PROGRAM	130,272.55	73,887.08	171,364.67	104,730.53	135,000.00	150,000.00
106000 475270 FACADE GRANT PROGRAM	9,832.60	16,721.00	30,000.00	8,299.31	9,000.00	25,000.00
106000 481000 DEBT PRINCIPAL	0.00	0.00	0.00	150,571.33	150,571.00	150,572.00
106000 482000 INTEREST	0.00	0.00	0.00	43,590.40	43,591.00	40,685.00
106000 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	2,383,447.00	0.00	0.00	0.00	0.00
<b>106000 MAIN STREET</b>	<b>816,603.32</b>	<b>2,899,691.34</b>	<b>661,666.67</b>	<b>678,130.59</b>	<b>776,931.30</b>	<b>882,765.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>106200 RECREATION - ADMINISTRATION</b>						
106200 402000 SALARIES & WAGES	183,227.74	191,758.78	193,348.00	163,354.89	193,348.00	202,014.00
106200 402500 LONGEVITY	0.00	0.00	2,360.00	2,360.28	2,360.00	0.00
106200 405000 FICA TAXES	13,332.93	14,085.03	14,972.00	12,408.50	14,972.00	15,454.00
106200 406000 GROUP INSURANCE	19,663.17	20,914.63	22,974.00	19,743.26	21,178.00	24,394.00
106200 406001 RETIREE INSURANCE	16,497.53	13,733.75	14,511.00	12,621.62	14,511.00	0.00
106200 407000 RETIREMENT	16,442.11	19,532.67	22,213.00	18,808.58	22,213.00	24,444.00
106200 411000 TELEPHONE & POSTAGE	2,590.50	2,417.00	0.00	1,794.44	3,000.00	3,000.00
106200 414000 TRAVEL/MEETINGS/SCHOOLS	1,587.21	450.00	2,300.00	602.37	2,300.00	2,300.00
106200 416000 MAINTENANCE & REPAIR EQUIPMENT	184.96	13.00	125.00	0.00	125.00	125.00
106200 417000 MAINTENANCE & REPAIR VEHICLES	3,900.00	3,945.00	4,600.00	3,330.00	4,600.00	4,600.00
106200 433000 DEPARTMENTAL SUPPLIES	1,350.54	1,204.02	2,700.00	854.91	2,700.00	2,700.00
106200 453000 DUES & SUBSCRIPTIONS	0.00	0.00	275.00	0.00	275.00	250.00
106200 465000 IRMS FEE	55,004.00	62,571.00	73,976.00	73,976.00	73,976.00	93,328.00
106200 474000 C/O EQUIPMENT	2,472.74	0.00	2,500.00	0.00	2,500.00	2,500.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	333,677.17	624,124.36	1,150,350.41	643,255.84	765,000.00	1,374,811.00
106200 481000 DEBT PRINCIPAL	223,415.68	0.00	11,227.00	11,226.87	11,227.00	11,227.00
106200 482000 INTEREST	2,693.52	0.00	474.00	0.00	474.00	481.00
106200 497050 TRANSFER T/F CAPITAL PROJECTS	97,296.00	93,000.00	409,107.00	409,107.00	409,107.00	0.00
<b>106200 RECREATION - ADMINISTRATION</b>	<b>1,035,946.89</b>	<b>1,047,749.24</b>	<b>1,928,012.41</b>	<b>1,373,444.56</b>	<b>1,543,866.00</b>	<b>1,761,628.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>106210 RECREATION - SPECIAL PROGRAMS</b>						
106210 402000 SALARIES & WAGES	385,367.12	360,010.90	490,933.00	343,009.81	490,933.00	545,694.00
106210 402500 LONGEVITY	2,819.65	2,892.86	1,146.00	0.00	0.00	1,905.00
106210 405000 FICA TAXES	29,287.69	27,311.62	37,644.00	26,106.14	37,644.00	41,891.00
106210 406000 GROUP INSURANCE	20,158.45	19,097.77	30,224.00	17,810.77	27,829.00	32,158.00
106210 406001 RETIREE INSURANCE	0.00	2,744.96	0.00	15,293.68	17,000.00	17,984.00
106210 407000 RETIREMENT	15,490.01	17,980.10	18,521.00	14,142.31	18,521.00	23,512.00
106210 411000 TELEPHONE & POSTAGE	7,993.66	8,482.76	0.00	6,375.85	8,100.00	8,100.00
106210 412000 PRINTING	6,776.81	5,351.11	0.00	54.00	100.00	0.00
106210 413000 UTILITIES	296,812.69	305,863.65	200,681.48	264,669.89	315,000.00	320,000.00
106210 414000 TRAVEL/MEETINGS/SCHOOLS	4,345.89	951.98	7,000.00	4,299.93	7,000.00	7,000.00
106210 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	2,600.00	0.00	2,600.00	2,600.00
106210 417000 MAINTENANCE & REPAIR VEHICLES	1,679.20	1,897.99	2,000.00	590.34	2,000.00	2,000.00
106210 421000 RENTAL	90,000.00	90,000.00	90,000.00	82,500.00	90,000.00	90,000.00
106210 426000 ADVERTISING	9,537.60	6,697.60	15,000.00	13,083.05	15,000.00	15,000.00
106210 431000 VEHICLE SUPPLIES	2,288.31	1,313.41	4,000.00	1,925.48	4,000.00	4,000.00
106210 433001 OFFICE SUPPLIES	3,341.15	4,456.13	6,500.00	2,824.21	6,500.00	6,500.00
106210 434020 SPECIAL SUPPLIES PROGRAMS	86,165.01	77,658.92	150,000.00	115,447.24	125,000.00	114,000.00
106210 434025 SENIOR PROGRAMS/TRIPS	28,540.44	7,822.19	30,000.00	16,005.83	25,000.00	30,000.00
106210 434027 SPECIAL EVENTS	0.00	0.00	15,000.00	3,000.00	15,000.00	32,000.00
106210 453000 DUES & SUBSCRIPTIONS	615.00	900.00	1,500.00	959.91	1,500.00	1,500.00
106210 457100 CANTEEN & DANCE	53,362.23	87,431.34	143,753.10	107,693.82	123,000.00	125,000.00
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	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
<b>106210 RECREATION - SPECIAL PROGRAMS</b>	<b>1,026,330.89</b>	<b>1,006,785.29</b>	<b>1,229,422.58</b>	<b>1,013,712.26</b>	<b>1,314,647.00</b>	<b>1,403,764.00</b>



	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>106220 RECREATION - MAINTENANCE</b>						
106220 402000 SALARIES & WAGES	474,639.60	515,344.31	623,688.00	377,687.87	623,688.00	621,778.00
106220 402500 LONGEVITY	6,381.91	7,587.64	7,834.00	6,226.05	6,226.05	7,670.00
106220 405000 FICA TAXES	35,931.61	38,848.93	48,311.00	28,640.12	48,311.00	48,153.00
106220 406000 GROUP INSURANCE	67,814.63	73,391.19	90,398.00	63,050.54	83,212.00	96,217.00
106220 406001 RETIREE INSURANCE	45,843.61	45,637.00	48,049.00	43,116.84	48,049.00	47,418.00
106220 407000 RETIREMENT	35,391.92	43,424.70	49,443.00	36,152.12	49,443.00	55,264.00
106220 414000 TRAVEL/MEETINGS/SCHOOLS	1,104.23	38.14	1,500.00	1,865.89	1,500.00	1,500.00
106220 415000 MAINTENANCE & REPAIR BUILDINGS	54,317.95	38,050.34	65,000.00	22,020.84	65,000.00	65,000.00
106220 416000 MAINTENANCE & REPAIR EQUIPMENT	5,244.55	2,710.67	14,000.00	3,002.28	14,000.00	14,000.00
106220 417000 MAINTENANCE & REPAIR VEHICLES	26,323.58	18,073.21	25,000.00	22,592.58	25,000.00	25,000.00
106220 431000 VEHICLE SUPPLIES	18,509.15	15,848.84	20,000.00	19,363.74	20,000.00	20,000.00
106220 433000 DEPARTMENTAL SUPPLIES	91,989.44	78,760.06	151,000.00	65,202.96	80,000.00	115,000.00
106220 433400 TURF GRASS SUPPLIES	37,787.69	35,106.14	50,000.00	46,275.07	50,000.00	55,000.00
106220 436000 UNIFORMS	5,990.79	5,361.59	9,000.00	5,129.76	9,000.00	9,500.00
106220 442100 CONTRACT MOWING	22,100.61	16,126.77	35,000.00	17,338.00	35,000.00	35,000.00
106220 474000 C/O EQUIPMENT	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
<b>106220 RECREATION - MAINTENANCE</b>	<b>929,371.27</b>	<b>934,309.53</b>	<b>1,241,223.00</b>	<b>757,664.66</b>	<b>1,161,429.05</b>	<b>1,219,500.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>106230 RECREATION AQUATICS</b>						
106230 402000 SALARIES & WAGES	174,791.17	181,751.26	207,396.00	149,533.60	207,396.00	265,522.00
106230 402500 LONGEVITY	2,838.28	2,914.12	1,212.00	1,186.75	1,187.00	1,312.00
106230 405000 FICA TAXES	13,230.44	14,020.68	15,959.00	11,471.39	15,959.00	20,413.00
106230 406000 GROUP INSURANCE	12,977.92	13,554.83	15,099.00	12,965.42	13,901.00	16,098.00
106230 406001 RETIREE INSURANCE	0.00	2,820.66	0.00	15,715.43	17,000.00	11,760.00
106230 407000 RETIREMENT	8,758.59	10,768.77	9,603.00	8,373.17	9,603.00	11,112.00
106230 411000 TELEPHONE & POSTAGE	525.47	592.47	0.00	533.28	800.00	800.00
106230 414000 TRAVEL/MEETINGS/SCHOOLS	2,331.01	2,348.14	2,900.00	972.52	2,900.00	2,900.00
106230 416000 MAINTENANCE & REPAIR EQUIPMENT	12,381.71	7,039.12	20,000.00	8,767.74	20,000.00	20,000.00
106230 433000 DEPARTMENTAL SUPPLIES	4,555.04	4,463.38	5,000.00	2,975.54	5,000.00	5,000.00
106230 434000 CHEMICALS	25,940.32	17,380.97	30,000.00	24,731.76	30,000.00	32,000.00
106230 434020 SPECIAL SUPPLIES PROGRAMS	1,996.78	2,782.62	6,000.00	1,136.89	6,000.00	6,000.00
106230 453000 DUES & SUBSCRIPTIONS	0.00	0.00	375.00	0.00	375.00	375.00
106230 474000 C/O EQUIPMENT	7,251.00	4,320.02	9,000.00	0.00	9,000.00	9,000.00
<b>106230 RECREATION AQUATICS</b>	<b>267,577.73</b>	<b>264,757.04</b>	<b>322,544.00</b>	<b>238,363.49</b>	<b>339,121.00</b>	<b>402,292.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>106400 CEMETERY - PARKS &amp; GROUNDS</b>						
106400 402000 SALARIES & WAGES	367,956.19	393,787.17	411,573.00	320,885.68	411,573.00	457,735.00
106400 402500 LONGEVITY	7,286.93	8,216.58	8,854.00	7,238.69	7,238.69	9,762.00
106400 405000 FICA TAXES	27,339.80	29,178.57	32,163.00	24,157.34	32,163.00	35,764.00
106400 406000 GROUP INSURANCE	66,471.22	68,062.68	75,372.00	63,282.21	69,384.00	88,189.00
106400 406001 RETIREE INSURANCE	43,748.73	40,722.70	36,495.00	33,635.49	36,495.00	24,998.00
106400 407000 RETIREMENT	31,273.77	37,423.58	42,305.00	34,907.92	42,305.00	50,414.00
106400 411000 TELEPHONE & POSTAGE	1,036.19	1,062.99	0.00	615.53	1,200.00	1,200.00
106400 413000 UTILITIES	10,594.38	9,438.29	0.00	10,624.03	12,500.00	12,500.00
106400 414000 TRAVEL/MEETINGS/SCHOOLS	300.00	0.00	500.00	271.56	300.00	500.00
106400 416000 MAINTENANCE & REPAIR EQUIPMENT	971.95	2,018.81	3,500.00	2,434.69	3,200.00	3,500.00
106400 417000 MAINTENANCE & REPAIR VEHICLES	13,611.24	9,318.12	10,371.60	10,147.84	11,000.00	10,000.00
106400 431000 VEHICLE SUPPLIES	13,523.37	13,354.98	17,000.00	14,328.71	17,000.00	20,000.00
106400 433000 DEPARTMENTAL SUPPLIES	16,706.67	18,219.55	25,000.00	20,148.94	25,000.00	30,000.00
106400 433001 OFFICE SUPPLIES	53.77	44.50	300.00	43.86	150.00	300.00
106400 434010 COMMUNITY APPEARANCE PROJECT	8,888.08	8,263.64	12,000.00	7,810.60	10,000.00	12,000.00
106400 436000 UNIFORMS	4,797.47	4,909.92	7,400.00	4,965.11	7,400.00	7,400.00
106400 445000 CONTRACTED SERVICES	0.00	0.00	7,500.00	7,500.00	8,800.00	10,000.00
106400 465000 IRMS FEE	6,264.00	7,642.00	8,734.00	8,734.00	8,734.00	10,985.00
106400 474000 C/O EQUIPMENT	9,599.67	5,416.75	10,000.00	8,008.83	8,000.00	10,000.00
106400 475000 CAPITAL IMPROVEMENT PROGRAM	57,601.92	16,068.33	115,000.00	105,299.17	105,000.00	229,000.00
106400 481000 DEBT PRINCIPAL	0.00	13,770.63	13,823.00	13,580.26	13,823.00	14,104.00
106400 482000 INTEREST	0.00	910.83	859.00	858.99	859.00	579.00
<b>106400 CEMETERY - PARKS &amp; GROUNDS</b>	<b>688,025.35</b>	<b>687,830.62</b>	<b>838,749.60</b>	<b>699,479.45</b>	<b>832,124.69</b>	<b>1,038,930.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>108000 D &amp; D ENGINEERING - ADMIN</b>						
108000 402000 SALARIES & WAGES	295,001.95	309,109.20	320,017.00	262,081.05	320,017.00	345,420.00
108000 402500 LONGEVITY	6,604.73	6,777.22	7,326.00	7,325.53	7,326.00	8,400.00
108000 404000 PROFESSIONAL SERVICES	-12,818.49	6,489.68	30,000.00	1,256.25	25,000.00	30,000.00
108000 404000 PROFESSIONAL SERVICES	1,170.00	22,937.00	25,042.00	19,556.67	25,042.00	27,067.00
108000 405000 FICA TAXES	21,886.36	34,819.82	38,244.00	32,822.87	35,250.00	40,690.00
108000 406000 GROUP INSURANCE	33,109.40	32,173.62	36,018.00	30,577.63	36,018.00	41,602.00
108000 407000 RETIREMENT	27,063.48	2,318.63	3,000.00	1,673.26	2,700.00	2,700.00
108000 411000 TELEPHONE & POSTAGE	1,703.70	339.00	6,200.00	2,760.47	4,500.00	6,200.00
108000 414000 TRAVEL/MEETINGS/SCHOOLS	1,334.73	400.00	1,600.00	400.00	1,600.00	1,600.00
108000 416000 MAINTENANCE & REPAIR EQUIPMENT	400.00	1,712.93	1,000.00	856.64	1,000.00	1,600.00
108000 417000 MAINTENANCE & REPAIR VEHICLES	862.03	406.26	1,000.00	410.50	1,000.00	1,000.00
108000 426000 ADVERTISING	0.00	768.61	1,500.00	1,402.39	1,500.00	2,250.00
108000 431000 VEHICLE SUPPLIES	815.95	0.00	0.00	0.00	0.00	0.00
108000 433001 OFFICE SUPPLIES	3,567.84	6,312.31	5,500.00	1,696.51	4,000.00	5,500.00
108000 436000 UNIFORMS	474.28	379.50	600.00	519.96	600.00	800.00
108000 453000 DUES & SUBSCRIPTIONS	955.00	2,639.00	2,800.00	1,370.00	2,800.00	2,800.00
108000 461000 PRO RATA ADMIN REIMBURSEMENT	-295,686.00	-300,334.00	-315,320.00	-315,320.00	-315,320.00	-346,208.00
108000 465000 IRMS FEE	34,925.00	39,265.00	47,931.00	47,931.00	47,931.00	58,634.00
108000 474000 C/O EQUIPMENT	514.78	0.00	750.00	0.00	750.00	750.00
<b>108000 D &amp; D ENGINEERING - ADMIN</b>	<b>121,884.74</b>	<b>166,513.78</b>	<b>213,208.00</b>	<b>97,320.73</b>	<b>201,714.00</b>	<b>230,805.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>108150 COMMUNITY HOUSE</b>						
108150 402000 SALARIES & WAGES	216,684.54	144,606.45	237,860.00	164,628.04	237,860.00	247,708.00
108150 402500 LONGEVITY	3,510.25	4,030.40	2,929.00	2,928.31	2,929.00	3,184.00
108150 405000 FICA TAXES	15,913.80	10,659.35	18,420.00	12,623.43	18,420.00	19,193.00
108150 406000 GROUP INSURANCE	26,216.29	24,943.97	28,544.00	19,609.75	26,298.00	30,201.00
108150 407000 RETIREMENT	15,741.88	14,269.19	21,087.00	14,856.24	21,087.00	23,703.00
108150 411000 TELEPHONE & POSTAGE	1,441.22	1,949.63	0.00	1,420.67	1,500.00	1,500.00
108150 413000 UTILITIES	28,325.76	24,429.06	33,000.00	24,266.15	30,000.00	30,000.00
108150 414000 TRAVEL/MEETINGS/SCHOOLS	659.58	570.86	1,500.00	795.71	1,500.00	2,500.00
108150 415000 MAINTENANCE & REPAIR BUILDINGS	5,462.11	1,832.00	15,277.70	753.16	3,000.00	7,000.00
108150 416000 MAINTENANCE & REPAIR EQUIPMENT	2,392.25	1,822.08	2,500.00	1,916.22	2,000.00	7,000.00
108150 421000 RENTAL	0.00	0.00	2,500.00	113.39	500.00	1,000.00
108150 433000 DEPARTMENTAL SUPPLIES	27,957.04	15,719.84	24,000.00	17,970.33	22,000.00	22,000.00
108150 435000 LAUNDRY DRY CLEANING	6,074.13	2,361.70	8,800.00	3,913.74	5,000.00	5,000.00
108150 436000 UNIFORMS	1,454.30	902.96	2,000.00	444.79	500.00	1,000.00
108150 442500 SPECIAL CONTRACTED SERVICES	19,947.22	13,532.01	23,900.00	28,010.82	23,900.00	27,551.00
108150 447000 FOOD SUPPLIES	87,148.35	41,549.43	111,795.61	97,604.70	75,000.00	100,000.00
108150 447500 ABC SUPPLIES	0.00	0.00	5,000.00	2,075.68	2,000.00	4,000.00
108150 453000 DUES & SUBSCRIPTIONS	85.00	275.40	250.00	372.79	330.00	500.00
108150 457150 MARKETING	13,028.86	3,984.90	13,000.00	9,449.42	10,000.00	24,400.00
108150 465000 IRMS FEE	3,639.00	4,412.00	5,011.00	5,011.00	5,011.00	9,570.00
108150 474000 C/O EQUIPMENT	7,298.75	3,574.24	6,000.00	2,818.64	3,000.00	5,000.00
108150 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	45,000.00	40,472.00	40,472.00	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	36,111.38	33,333.59	30,556.00	23,422.42	23,423.00	19,350.00
108150 497500 TRANSFER TO CAPITAL RESERVE FD	0.00	0.00	0.00	0.00	0.00	0.00
<b>108150 COMMUNITY HOUSE</b>	<b>605,091.71</b>	<b>434,759.06</b>	<b>724,930.31</b>	<b>561,477.40</b>	<b>641,730.00</b>	<b>677,360.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>300003 WATER</b>						
300003 316000 REIMBURSEMENT FOR SERVICE	-13,558.76	-158,205.00	-71,000.00	-63,256.82	-65,000.00	-25,000.00
300003 329000 INTEREST EARNED	-96,021.00	-2,993.65	-5,000.00	-26,902.29	-25,000.00	-25,000.00
300003 329500 INSTALLMENT PURCHASE/SRF	0.00	0.00	-3,500,000.00	0.00	0.00	0.00
300003 331000 RENTS	-342,491.06	-351,604.11	-378,000.00	-254,980.34	-345,000.00	-330,000.00
300003 335000 MISCELLANEOUS	-328.89	-1,200.47	-1,000.00	-433.87	-1,000.00	-1,000.00
300003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	-469.03	-469.03	-469.03	0.00
300003 348500 NC STATE GRANT	0.00	0.00	0.00	0.00	0.00	-4,162,000.00
300003 348700 REIMBURSEMENT FROM GENERAL	-20,000.00	0.00	0.00	0.00	0.00	0.00
300003 349250 ARC GRANT	-34,611.67	0.00	0.00	0.00	0.00	0.00
300003 371000 UTILITY RENTS	-5,410,540.05	-5,287,935.46	-5,030,000.00	-4,200,953.40	-5,436,000.00	-5,877,000.00
300003 373000 UTILITY TAPS	-102,637.52	-79,016.21	-75,000.00	-74,681.00	-75,000.00	-85,000.00
300003 373500 BURKE CO. WATER SURCHARGES	19,485.34	15,238.50	20,000.00	19,687.54	20,000.00	20,000.00
300003 373501 BURKE COUNTY AVAILABILITY FEE	0.00	0.00	0.00	0.00	0.00	0.00
300003 374150 BURKE COUNTY WATER CHARGE	-19,676.51	-19,588.50	-20,000.00	-14,920.56	-20,000.00	-20,000.00
300003 375000 RECONNECT FEES	-16,675.00	-23,775.00	-15,000.00	-13,080.00	-17,000.00	-17,000.00
300003 379000 UTILITY PENALTIES	-33,782.45	-46,234.02	-55,000.00	-34,841.79	-45,000.00	-45,000.00
300003 381000 SALE OF MATERIALS	0.00	0.00	-1,500.00	-3,700.00	-4,000.00	-1,500.00
300003 383200 SALE OF SURPLUS	-6,195.25	0.00	-2,000.00	-7,400.00	-8,000.00	-2,500.00
300003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-276,810.00	0.00	0.00	-46,235.00
<b>300003 WATER</b>	<b>-6,077,032.82</b>	<b>-5,955,313.92</b>	<b>-9,410,779.03</b>	<b>-4,676,431.56</b>	<b>-6,021,469.03</b>	<b>-10,617,235.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>307025 WATER OPERATIONS</b>						
307025 402000 SALARIES & WAGES	1,127,479.77	1,146,941.80	1,256,760.00	922,180.01	1,256,760.00	1,350,613.00
307025 402050 ACCRUED VACATION	10,338.40	-11,982.62	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	11,874.13	11,579.43	22,192.00	11,869.51	11,870.00	24,608.00
307025 404000 PROFESSIONAL SERVICES	60,418.69	62,746.29	80,000.00	63,880.23	72,000.00	70,000.00
307025 405000 FICA TAXES	84,022.37	85,155.05	97,840.00	68,635.02	97,840.00	102,647.00
307025 406000 GROUP INSURANCE	177,945.70	176,445.03	220,676.00	157,770.70	203,191.00	234,748.00
307025 406001 RETIREE INSURANCE	68,992.07	30,354.08	16,512.00	14,667.05	16,512.00	17,588.00
307025 407000 RETIREMENT	101,328.34	117,081.40	143,052.00	105,232.74	143,052.00	166,402.00
307025 407050 LGERS PENSION	106,351.00	79,074.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,459.86	5,764.42	6,000.00	6,204.25	6,000.00	6,000.00
307025 413000 UTILITIES	489,873.92	454,611.69	485,000.00	402,769.76	455,000.00	440,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	3,598.58	1,905.03	5,500.00	2,094.89	3,000.00	5,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	6,285.80	20,869.53	13,000.00	5,342.40	12,000.00	15,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	40,118.95	27,377.80	45,000.00	20,189.41	40,000.00	50,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	25,179.14	23,915.61	31,000.00	30,965.01	33,000.00	33,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	22,616.93	24,592.76	23,469.03	30,196.03	35,000.00	27,000.00
307025 426000 ADVERTISING	0.00	0.00	300.00	0.00	0.00	300.00
307025 431000 VEHICLE SUPPLIES	17,878.30	14,610.09	25,000.00	19,223.58	22,000.00	25,000.00
307025 433000 DEPARTMENTAL SUPPLIES	23,333.66	59,039.27	121,675.00	108,964.78	120,000.00	120,000.00
307025 434000 CHEMICALS	284,685.36	0.00	0.00	0.00	0.00	0.00
307025 436000 UNIFORMS	11,234.93	260,080.42	282,983.10	318,303.44	300,000.00	320,000.00
307025 445000 CONTRACTED SERVICES	21,729.40	10,912.10	15,000.00	9,035.56	13,000.00	15,000.00
307025 451000 BAD ACCOUNTS	24,282.88	20,662.00	22,000.00	21,387.00	23,000.00	25,000.00
307025 453000 DUES & SUBSCRIPTIONS	1,449.42	11,749.50	0.00	0.00	0.00	0.00
307025 455700 OPEB EXPENSE	0.00	1,352.00	1,900.00	904.00	1,400.00	1,900.00
307025 455750 OPEB TRUST FUNDING	20,000.00	-35,172.00	0.00	0.00	0.00	0.00
307025 459000 DEPRECIATION EXPENSE	1,097,048.00	0.00	0.00	0.00	0.00	0.00
307025 459500 GAIN/LOSS ON FIXED ASSET	-5,876.00	1,094,268.60	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	1,202,958.00	0.00	0.00	0.00	0.00	0.00
307025 462000 WAREHOUSE GARAGE FEE	67,842.00	1,177,979.00	1,228,955.00	1,228,955.00	1,228,955.00	1,329,005.00
307025 465000 IRMS FEE	71,123.00	62,854.00	60,479.00	60,479.00	60,479.00	52,759.00
307025 473250 SLUDGE REMOVAL	11,240.67	82,112.00	83,208.00	83,208.00	83,208.00	102,882.00
307025 474000 C/O EQUIPMENT	9,415.98	11,937.75	30,000.00	32,651.20	20,000.00	25,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	-108,390.89	8,165.00	10,000.00	5,786.62	9,000.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM grn	108,390.78	-0.06	4,824,439.48	782,579.01	1,000,000.00	5,576,000.00
307025 481000 DEBT PRINCIPAL	232,305.75	-0.25	232,306.00	232,305.75	232,306.00	232,306.00
307025 482000 INTEREST	7,300.78	3,764.79	3,618.00	3,617.46	3,618.00	3,536.00
307025 489010 CAPITAL RESERVE	300,000.00	0.00	0.00	0.00	0.00	0.00
307025 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
307025 493300 WATER AGREEMENT PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00
307025 496990 PAYMENT IN LIEU OF TAXES	221,734.00	226,923.00	231,012.00	231,012.00	231,012.00	235,441.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
307025 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	100,000.00	0.00	0.00	0.00	0.00
<b>307025 WATER OPERATIONS</b>	<b>5,971,569.67</b>	<b>5,377,668.51</b>	<b>9,628,876.61</b>	<b>4,990,409.41</b>	<b>5,743,203.00</b>	<b>10,617,235.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>310003 ELECTRIC</b>						
310003 316000 REIMBURSEMENT FOR SERVICE	-17,158.35	-18,008.49	-219,838.94	-11,168.49	-211,000.00	-15,000.00
310003 316000 REIMBURSEMENT FOR SERVICE	0.00	-4,044,534.10	0.00	0.00	0.00	0.00
310003 317500 NCMPA1 REIMBURSEMENT	-2,494,848.36	674.68	-5,000.00	-56,488.76	-57,000.00	-40,000.00
310003 329000 INTEREST EARNED	-125,141.42	0.00	0.00	0.00	0.00	0.00
310003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	-5,100.00	-5,000.00	-5,060.00	-5,000.00	-5,000.00
310003 335000 MISCELLANEOUS	-5,330.00	0.00	-2,339.60	-2,339.60	-2,400.00	0.00
310003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
310003 345400 SALES TAX REIMBURSEMENT	0.00	0.00	-240,252.00	0.00	-240,252.00	0.00
310003 348700 REIMBURSEMENT FROM GENERAL	-22,500.00	0.00	0.00	0.00	0.00	0.00
310003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	0.00
310003 349250 ARC GRANT	-49,826.32	-28,661,295.20	-28,300,000.00	-22,389,668.58	-28,908,080.00	-27,500,000.00
310003 371100 SALE OF POWER	-29,200,268.86	-30,807.00	-27,000.00	-30,825.00	-34,600.00	-30,000.00
310003 375000 RECONNECT FEES	-23,770.00	-554,288.35	-555,000.00	-430,357.22	-544,000.00	-540,000.00
310003 376000 SECURITY LIGHT RENTALS	-553,425.36	-74,000.00	-61,500.00	-61,500.00	-61,500.00	-61,500.00
310003 376500 STREET LIGHTING	-74,000.00	-6,261.00	-6,200.00	-1,629.00	-7,300.00	-7,300.00
310003 377000 ELECTRIC POLE RENTALS	-5,099.00	-202,421.21	-230,000.00	-175,158.23	-206,000.00	-200,000.00
310003 379000 UTILITY PENALTIES	-176,591.31	-3,363.81	-3,500.00	-193.75	-14,500.00	-5,000.00
310003 381000 SALE OF MATERIALS	-7,176.59	-3,591.44	-35,000.00	-38,517.47	-38,500.00	-10,000.00
310003 383200 SALE OF SURPLUS	-13,648.63	0.00	-2,564,205.33	0.00	0.00	-64,222.00
310003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
<b>310003 ELECTRIC</b>	<b>-32,768,784.20</b>	<b>-33,602,995.92</b>	<b>-32,254,835.87</b>	<b>-23,202,906.10</b>	<b>-30,330,132.00</b>	<b>-28,478,022.00</b>



	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>317200 ELECTRIC OPERATIONS</b>						
317200 402000 SALARIES & WAGES	1,011,262.17	1,120,564.16	1,215,788.00	945,295.66	1,215,788.00	1,269,487.00
317200 402050 ACCRUED VACATION	27,898.79	-11,848.14	0.00	0.00	0.00	0.00
317200 402500 LONGEVITY	15,920.68	17,100.75	20,821.00	18,229.35	18,229.35	17,829.00
317200 404000 PROFESSIONAL SERVICES	34,481.05	46,525.37	184,200.00	34,796.44	177,000.00	170,000.00
317200 405000 FICA TAXES	74,912.86	82,463.58	94,601.00	69,959.71	94,601.00	98,480.00
317200 406000 GROUP INSURANCE	127,453.24	140,443.06	160,246.00	126,062.57	147,671.00	169,847.00
317200 406001 RETIREE INSURANCE	97,410.35	73,949.08	75,151.00	78,200.53	80,000.00	109,145.00
317200 407000 RETIREMENT	91,505.99	114,472.28	140,355.00	108,612.35	140,355.00	155,765.00
317200 407050 LGERS PENSION	119,645.00	88,957.00	0.00	0.00	0.00	0.00
317200 411000 TELEPHONE & POSTAGE	9,405.83	8,531.11	8,600.00	9,147.05	9,800.00	9,800.00
317200 413000 UTILITIES	6,776.76	7,232.25	7,500.00	4,497.41	7,500.00	7,500.00
317200 414000 TRAVEL/MEETINGS/SCHOOLS	18,828.33	7,401.58	20,700.00	14,230.08	16,000.00	20,700.00
317200 416000 MAINTENANCE & REPAIR EQUIPMENT	8,930.78	11,517.02	14,000.00	10,016.74	14,000.00	14,000.00
317200 416010 MAINTENANCE & REP TRANSFORMERS	8,029.21	12,317.25	35,000.00	39,939.15	35,000.00	35,000.00
317200 416020 MAINTENANCE & REPAIR GENERATOR	0.00	0.00	2,000.00	662.56	700.00	1,500.00
317200 417000 MAINTENANCE & REPAIR VEHICLES	38,323.61	35,102.83	33,839.60	29,236.94	31,500.00	31,500.00
317200 431000 VEHICLE SUPPLIES	43,425.94	42,175.53	42,000.00	55,604.51	57,800.00	45,000.00
317200 433000 DEPARTMENTAL SUPPLIES	-119,436.93	77,731.57	251,284.13	224,952.85	300,000.00	350,000.00
317200 434000 STREET AND AREA LIGHTS	135,927.52	214,595.15	272,128.00	120,481.38	160,000.00	160,000.00
317200 434030 CITY STREET LIGHTING - DUKE	26,991.48	32,799.25	35,000.00	24,050.74	31,000.00	33,000.00
317200 436000 UNIFORMS	23,448.43	29,482.56	24,000.00	18,591.91	24,300.00	25,000.00
317200 445000 CONTRACTED SERVICES	181,004.29	260,806.42	300,390.17	159,756.44	200,000.00	280,000.00
317200 448000 NCMPTA #1	22,350,818.65	22,143,350.41	22,350,000.00	18,509,728.53	22,362,000.00	20,200,000.00
317200 448500 SEPA	975,638.59	807,741.61	900,000.00	680,760.92	825,000.00	850,000.00
317200 449000 NCMPTA1 CREDIT	-2,339,249.64	-2,204,053.90	0.00	0.00	0.00	0.00
317200 451000 BAD ACCOUNTS	139,846.11	56,358.37	74,313.00	825.60	74,313.00	75,000.00
317200 453000 DUES & SUBSCRIPTIONS	25,248.00	25,067.00	26,513.00	24,792.00	24,800.00	26,000.00
317200 455700 OPEB EXPENSE	0.00	-39,571.00	0.00	0.00	0.00	0.00
317200 455750 OPEB TRUST FUNDING	22,500.00	0.00	0.00	0.00	0.00	0.00
317200 457150 MARKETING	2,194.86	3,291.45	5,000.00	6,971.90	7,100.00	8,000.00
317200 457152 ENERGY REBATES	1,700.00	400.00	5,000.00	3,600.58	5,000.00	5,000.00
317200 459000 DEPRECIATION EXPENSE	905,701.00	985,850.93	0.00	0.00	0.00	0.00
317200 461000 PRO RATA ADMIN REIMBURSEMENT	1,179,770.00	0.04	0.00	0.00	0.00	0.00
317200 462000 WAREHOUSE GARAGE FEE	148,377.00	1,189,938.00	1,279,133.00	1,279,133.00	1,279,133.00	1,346,764.00
317200 465000 IRMS FEE	111,524.00	171,866.00	127,256.00	127,256.00	127,256.00	122,367.00
317200 474000 C/O EQUIPMENT	22,411.09	131,398.00	140,778.00	140,778.00	140,778.00	171,801.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	-31,276.06	17,177.51	80,402.60	48,133.59	45,000.00	63,750.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	31,276.06	20,608.05	5,564,436.28	6,232,588.79	6,650,000.00	1,210,000.00
317200 481000 DEBT PRINCIPAL	159,151.29	-0.53	96,375.00	96,416.70	96,399.00	82,190.00
317200 482000 INTEREST	6,460.05	4,141.93	12,499.00	12,554.25	12,524.00	10,171.00
317200 489010 RATE STABILIZATION	750,000.00	0.00	0.00	0.00	0.00	300,000.00
317200 489011 CAPITAL RESERVE	2,000,000.00	0.00	0.00	0.00	0.00	0.00
317200 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
317200 496990 PAYMENT IN LIEU OF TAXES	141,208.00	145,198.00	150,947.00	150,947.00	150,947.00	160,211.00
317200 497000 TRANSFER TO GENERAL FUND	743,202.00	764,199.00	794,458.00	794,458.00	794,458.00	843,215.00
317200 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	521,544.00	0.00	0.00	0.00	0.00
<b>317200 ELECTRIC OPERATIONS</b>	<b>29,328,646.38</b>	<b>27,156,824.53</b>	<b>34,544,714.78</b>	<b>30,201,269.23</b>	<b>35,355,952.35</b>	<b>28,478,022.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>320003 WASTEWATER</b>						
320003 316000 REIMBURSEMENT FOR SERVICE	-2,074.26	-154,276.09	-2,000.00	-500.00	-2,000.00	-2,000.00
320003 316000 REIMBURSEMENT FOR SERVICE	-476.81	-10,085.23	-3,000.00	-14,485.35	-13,000.00	-12,000.00
320003 329000 INTEREST EARNED	-69,178.07	0.00	-4,700,000.00	0.00	0.00	0.00
320003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	2,508.00	-1,000.00	0.00	-1,000.00	-1,000.00
320003 335000 MISCELLANEOUS	-80.81	-30,756.50	0.00	-3,069.48	-3,069.48	0.00
320003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
320003 336500 RESTRICTED CONTRIBUTIONS	-5,000.00	0.00	0.00	0.00	0.00	0.00
320003 348320 SAFETY GRANT	0.00	0.00	0.00	0.00	0.00	0.00
320003 348500 NC STATE GRANT	0.00	0.00	-600,000.00	0.00	0.00	-5,310,000.00
320003 348700 REIMBURSEMENT FROM GENERAL	-20,000.00	0.00	0.00	0.00	0.00	0.00
320003 349250 ARC GRANT	-42,778.75	0.00	0.00	0.00	0.00	0.00
320003 371000 UTILITY RENTS	-5,710,590.71	-5,655,381.31	-5,075,000.00	-4,420,780.62	-5,550,000.00	-5,853,000.00
320003 371500 SEPTAGE REVENUE	-45,225.00	-74,025.00	-70,000.00	-47,025.00	-70,000.00	-70,000.00
320003 373000 UTILITY TAPS	-12,000.00	-20,000.00	-20,000.00	-19,220.00	-20,000.00	-25,000.00
320003 373100 UTILITY LINE EXTENSIONS	0.00	0.00	0.00	0.00	0.00	0.00
320003 373600 BURKE CO. SEWER SURCHARGES	11.60	7.66	15.00	3.84	15.00	15.00
320003 374000 GLEN ALPINE SEWER CHARGE	4,038.48	-6,708.20	0.00	6,639.80	0.00	0.00
320003 374100 BURKE COUNTY SEWER CHARGE	-11.40	-10.10	-15.00	-16.14	-15.00	-15.00
320003 379000 UTILITY PENALTIES	-26,755.84	-34,089.73	-35,000.00	-26,818.19	-30,000.00	-30,000.00
320003 381000 SALE OF MATERIALS	-113.95	0.00	-1,000.00	0.00	-500.00	-1,000.00
320003 381100 SALE OF SLUDGE	0.00	0.00	0.00	0.00	0.00	0.00
320003 383200 SALE OF SURPLUS	-21,398.35	-10,000.00	-15,000.00	-8,532.00	-8,700.00	-10,000.00
320003 397200 TRANSFER T/F CAPITAL PROJECTS	-16,228.23	0.00	0.00	0.00	0.00	0.00
320003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-306,141.00	0.00	0.00	-12,085.00
<b>320003 WASTEWATER</b>	<b>-5,967,862.10</b>	<b>-5,992,816.50</b>	<b>-10,828,141.00</b>	<b>-4,533,803.14</b>	<b>-5,698,269.48</b>	<b>-11,326,085.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>327110 WASTEWATER OPERATIONS</b>						
327110 402000 SALARIES & WAGES	664,659.97	697,858.40	690,812.00	637,019.89	690,812.00	744,656.00
327110 402050 ACCRUED VACATION	20,235.27	-419.84	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	8,036.98	9,299.36	10,007.00	11,073.44	11,073.44	10,496.00
327110 404000 PROFESSIONAL SERVICES	38,903.06	35,174.46	37,000.00	31,467.20	37,000.00	48,000.00
327110 405000 FICA TAXES	48,819.71	51,020.51	53,613.00	47,586.02	53,613.00	57,769.00
327110 406000 GROUP INSURANCE	110,583.04	113,320.95	119,597.00	114,095.46	110,136.00	126,950.00
327110 406001 RETIREE INSURANCE	176,538.57	149,148.78	147,558.00	130,939.38	147,558.00	137,066.00
327110 407000 RETIREMENT	60,339.83	71,810.28	79,543.00	73,558.71	79,543.00	91,373.00
327110 407050 LGERS PENSION	106,351.00	79,074.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	9,156.27	9,041.76	9,000.00	8,063.90	9,000.00	9,000.00
327110 413000 UTILITIES	286,487.25	300,956.65	300,000.00	235,020.28	300,000.00	291,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	3,505.54	825.00	5,000.00	2,057.71	4,000.00	5,000.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	6,463.22	7,843.42	10,000.00	4,356.05	10,000.00	10,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	75,820.42	85,702.84	106,619.34	76,351.78	100,000.00	115,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	25,680.00	28,080.38	35,000.00	108,111.63	115,000.00	49,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	19,295.58	19,942.28	16,000.00	21,257.35	20,000.00	20,000.00
327110 426000 ADVERTISING	129.96	0.00	300.00	110.78	200.00	300.00
327110 431000 VEHICLE SUPPLIES	18,220.88	27,349.96	27,000.00	27,174.67	27,000.00	32,000.00
327110 433000 DEPARTMENTAL SUPPLIES	46,429.97	66,021.74	80,000.00	74,926.51	80,000.00	95,000.00
327110 434000 CHEMICALS	157,981.29	0.00	0.00	0.00	0.00	0.00
327110 434040 BARK	39,685.00	152,619.61	176,186.92	204,964.84	187,000.00	230,000.00
327110 436000 UNIFORMS	11,099.68	42,550.00	38,000.00	29,900.00	40,000.00	44,000.00
327110 445000 CONTRACTED SERVICES	51,168.91	12,528.41	16,000.00	10,764.77	14,000.00	16,000.00
327110 451000 BAD ACCOUNTS	23,910.32	30,064.41	55,000.00	37,000.00	55,000.00	80,000.00
327110 453000 DUES & SUBSCRIPTIONS	1,290.00	15,952.58	0.00	0.00	0.00	0.00
327110 455700 OPEB EXPENSE	0.00	1,315.00	1,500.00	986.33	1,300.00	1,500.00
327110 455750 OPEB TRUST FUNDING	20,000.00	-32,524.00	0.00	0.00	0.00	0.00
327110 459000 DEPRECIATION EXPENSE	1,592,680.00	0.00	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	656,055.41	1,620,961.44	0.00	0.00	0.00	0.00
327110 462000 WAREHOUSE GARAGE FEE	22,646.00	599,232.00	634,298.00	634,298.00	634,298.00	667,659.00
327110 464000 IGS REIMBURSEMENT	-150,000.00	16,165.00	20,891.00	20,891.00	20,891.00	16,634.00
327110 465000 IRMS FEE	53,956.00	0.00	0.00	0.00	0.00	-150,000.00
327110 473260 LANDFILL FEES	22,373.18	67,392.00	69,966.00	69,966.00	69,966.00	87,125.00
327110 474000 C/O EQUIPMENT	0.00	49,535.82	31,350.00	31,509.87	35,000.00	35,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	-160,430.84	9,174.48	10,000.00	9,431.31	10,000.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	160,430.90	4,010.54	6,370,063.00	767,072.23	1,000,000.00	6,550,000.00
327110 481000 DEBT PRINCIPAL	1,644,415.72	-0.29	1,611,355.00	653,721.77	1,611,355.00	1,637,409.00
327110 482000 INTEREST	366,744.60	326,911.18	295,701.00	145,942.02	295,701.00	258,148.00
327110 489010 CAPITAL RESERVE	225,000.00	0.00	0.00	0.00	0.00	0.00
327110 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
327110 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>327110 WASTEWATER OPERATIONS</b>	<b>6,464,662.69</b>	<b>4,667,939.11</b>	<b>11,057,360.26</b>	<b>4,219,618.90</b>	<b>5,769,446.44</b>	<b>11,326,085.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>340003 CABLE</b>						
340003 316000 REIMBURSEMENT FOR SERVICE	-15,148.99	-26,047.99	-5,000.00	0.00	-5,000.00	-10,000.00
340003 329000 INTEREST EARNED	-2.98	-13.06	0.00	-0.31	0.00	0.00
340003 329500 INSTALLMENT PURCHASE PROCEEDS	-106,544.00	0.34	0.00	0.00	0.00	0.00
340003 335000 MISCELLANEOUS	5,322.49	9,935.85	-500.00	1,913.17	4,700.00	-5,000.00
340003 335200 BAD CHECK CHARGES	-2,260.00	-3,200.00	-2,000.00	-1,040.00	-2,000.00	0.00
340003 335800 INSURANCE REIMBURSEMENTS	-14,363.00	0.00	0.00	0.00	0.00	0.00
340003 335801 COVID-19 REIMBURSEMENTS	0.00	-127,316.11	0.00	0.00	0.00	0.00
340003 348700 REIMBURSEMENT FROM GENERAL	-7,500.00	0.00	0.00	0.00	0.00	0.00
340003 371000 UTILITY RENTS	-2,431,919.49	-2,484,583.35	-2,350,000.00	-2,246,393.87	-2,400,000.00	-2,200,000.00
340003 371300 INTERNET REVENUE	-2,561,842.00	-2,953,582.60	-3,150,000.00	-2,937,171.60	-3,209,000.00	-3,375,000.00
340003 371600 AD SALES	-10,085.22	-18,029.16	-5,000.00	-6,012.96	-6,500.00	-5,000.00
340003 371700 TELEPHONE SALES	-402,327.75	-413,566.31	-408,000.00	-388,861.13	-421,000.00	-412,000.00
340003 371701 NC E911	-7,987.00	-8,236.20	-8,200.00	-7,570.50	-8,375.00	-8,200.00
340003 375000 RECONNECT FEES	-25,170.00	-26,100.00	-25,000.00	-22,140.00	-23,380.00	-28,000.00
340003 379000 UTILITY PENALTIES	-43,145.31	-67,970.84	-62,000.00	-58,698.25	-61,500.00	-69,000.00
340003 383200 SALE OF SURPLUS	-3,747.18	-6,101.00	0.00	-4,720.00	-4,720.00	0.00
340003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-141,185.00	0.00	0.00	-11,382.00
<b>340003 CABLE</b>	<b>-5,626,720.43</b>	<b>-6,124,810.43</b>	<b>-6,156,885.00</b>	<b>-5,670,695.45</b>	<b>-6,136,775.00</b>	<b>-6,123,582.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>347400 CABLE</b>						
347400 402000 SALARIES & WAGES	440,433.21	479,188.16	496,988.00	411,403.09	485,000.00	580,224.00
347400 402050 ACCRUED VACATION	17,029.37	-3,137.24	0.00	0.00	0.00	0.00
347400 402500 LONGEVITY	10,409.72	11,126.82	12,907.00	11,636.50	11,637.00	14,406.00
347400 404000 PROFESSIONAL SERVICES	250,975.35	333,273.42	365,450.00	327,215.10	320,000.00	385,000.00
347400 405000 FICA TAXES	33,762.61	36,425.42	39,007.00	31,603.42	39,007.00	45,489.00
347400 406000 GROUP INSURANCE	54,590.72	65,609.23	72,271.00	61,056.45	65,044.00	84,856.00
347400 407000 RETIREMENT	40,455.24	49,632.59	57,873.00	46,453.54	53,000.00	72,353.00
347400 407050 LGERS PENSION	39,882.00	29,653.00	0.00	0.00	0.00	0.00
347400 411000 TELEPHONE & POSTAGE	36,774.60	37,079.59	34,061.87	35,539.93	40,000.00	40,000.00
347400 413000 UTILITIES	100,015.41	95,581.89	100,000.00	81,838.97	89,000.00	100,000.00
347400 414000 TRAVEL/MEETINGS/SCHOOLS	10.01	100.00	11,000.00	875.00	7,100.00	11,000.00
347400 415000 MAINTENANCE & REPAIR BUILDINGS	2,690.16	6,871.11	6,500.00	2,431.23	4,000.00	6,500.00
347400 416000 MAINTENANCE & REPAIR EQUIPMENT	62,435.22	48,795.65	114,594.44	72,490.94	100,000.00	115,000.00
347400 417000 MAINTENANCE & REPAIR VEHICLES	12,598.89	12,943.17	15,000.00	8,088.94	12,000.00	15,000.00
347400 431000 VEHICLE SUPPLIES	12,714.07	8,570.67	15,000.00	9,592.36	15,000.00	20,000.00
347400 433000 DEPARTMENTAL SUPPLIES	69,701.68	88,245.32	85,000.00	90,330.57	70,000.00	85,000.00
347400 433001 OFFICE SUPPLIES	1,855.41	2,710.09	2,500.00	1,449.52	1,400.00	2,500.00
347400 433500 INTERNET CONNECTIVITY	434,728.85	486,555.96	596,000.00	611,965.39	610,000.00	650,000.00
347400 433600 TELEPHONE CONNECTIVITY	210,560.56	209,162.19	217,000.00	215,651.78	217,000.00	195,000.00
347400 436000 UNIFORMS	2,647.06	776.40	2,250.00	1,998.80	2,250.00	2,250.00
347400 445000 CONTRACTED SERVICES	2,123,448.29	2,000,106.22	2,287,524.38	2,053,807.88	2,000,000.00	2,150,000.00
347400 451000 BAD ACCOUNTS	10,925.16	18,181.48	0.00	-3,601.47	0.00	0.00
347400 453000 DUES & SUBSCRIPTIONS	477.51	819.75	1,000.00	1,074.79	1,000.00	2,000.00
347400 455700 OPEB EXPENSE	0.00	-19,316.00	0.00	0.00	0.00	0.00
347400 455750 OPEB TRUST FUNDING	7,500.00	0.00	0.00	0.00	0.00	0.00
347400 457150 MARKETING	58,554.40	51,729.84	55,000.00	53,218.05	55,000.00	62,000.00
347400 459000 DEPRECIATION EXPENSE	363,359.00	408,477.18	0.00	0.00	0.00	0.00
347400 460500 COPY RIGHT FEE	6,900.56	6,838.58	7,200.00	3,073.07	7,000.00	7,200.00
347400 461000 PRO RATA ADMIN REIMBURSEMENT	332,883.00	265,663.00	288,915.00	288,915.00	288,915.00	299,153.00
347400 462000 WAREHOUSE GARAGE FEE	37,143.00	35,788.00	32,910.00	32,910.00	32,910.00	29,164.00
347400 464000 IGS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
347400 465000 IRMS FEE	124,418.00	134,323.00	230,894.00	230,894.00	230,894.00	238,669.00
347400 474000 C/O EQUIPMENT	0.00	0.00	0.00	3,526.51	3,526.51	0.00
347400 475000 CAPITAL IMPROVEMENT PROGRAM	0.06	0.03	1,174,652.71	924,098.42	923,763.20	660,000.00
347400 481000 DEBT PRINCIPAL	36,269.31	-0.16	74,090.00	74,086.61	74,090.00	55,833.00
347400 482000 INTEREST	3,778.93	4,584.28	3,562.00	2,967.48	3,596.00	2,219.00
347400 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	100,000.00
347400 496990 PAYMENT IN LIEU OF TAXES	85,051.00	87,412.00	89,518.00	89,518.00	89,518.00	92,766.00
<b>347400 CABLE</b>	<b>5,024,978.36</b>	<b>4,993,770.64</b>	<b>6,488,668.40</b>	<b>5,776,109.87</b>	<b>5,851,650.71</b>	<b>6,123,582.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>350003 INTERGOVERNMENTAL SERVICES</b>						
350003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
350003 335801 COVID-19 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
350003 348500 ARC GRANT	0.00	0.00	0.00	0.00	0.00	0.00
350003 348700 REIMBURSEMENT FROM GENERAL	-10,000.00	0.00	0.00	0.00	0.00	0.00
350003 381000 SALE OF MATERIALS	0.00	-4,281.45	0.00	0.00	0.00	0.00
350003 381200 SALE OF FUEL	-313,723.70	-282,499.41	-375,000.00	-374,520.53	-400,000.00	-425,000.00
350003 383200 SALE OF SURPLUS	-301.43	-1,398.30	0.00	-1,996.90	-1,500.00	0.00
350003 390000 IRMS LEGAL	-7,142.00	-6,700.00	-7,613.00	-7,613.00	-7,613.00	-10,754.00
350003 390010 IRMS EXECUTIVE	-26,140.00	-25,971.00	-29,485.00	-29,485.00	-29,485.00	-38,408.00
350003 390020 IRMS HR	-14,624.00	-17,645.00	-18,611.00	-18,611.00	-18,611.00	-26,101.00
350003 390030 IRMS COMMA	-50,384.00	-53,347.00	-62,126.00	-62,126.00	-62,126.00	-55,710.00
350003 390040 IRMS ACCOUNTING	-21,430.00	-23,411.00	-26,986.00	-26,986.00	-26,986.00	-35,006.00
350003 390060 IRMS BUSINESS OFFICE	-50,809.00	-53,279.00	-61,416.00	-61,416.00	-61,416.00	-83,553.00
350003 390070 IRMS TAX	-14,436.00	-17,759.00	-20,472.00	-20,472.00	-20,472.00	-25,308.00
350003 390080 IRMS CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	-45.00
350003 390090 IRMS DEVELOPMENT	-57,947.00	-64,033.00	-75,941.00	-75,941.00	-75,941.00	-92,091.00
350003 390092 IRMS PUBLIC SAFETY	-283,395.00	-219,926.00	-366,978.00	-366,978.00	-366,978.00	-414,171.00
350003 390094 IRMS PUBLIC WORKS	-19,097.00	-23,043.00	-27,598.00	-27,598.00	-27,598.00	-33,711.00
350003 390095 IRMS CEMETARY	-6,264.00	-7,642.00	-8,734.00	-8,734.00	-8,734.00	-10,985.00
350003 390096 IRMS MAIN STREET	-30,098.00	-34,662.00	-39,594.00	-39,594.00	-39,594.00	-51,046.00
350003 390097 IRMS RECREATION	-55,004.00	-62,571.00	-73,976.00	-73,976.00	-73,976.00	-93,328.00
350003 390098 IRMS DESIGN	-34,925.00	-39,265.00	-47,931.00	-47,931.00	-47,931.00	-58,634.00
350003 390100 IRMS WATER	-71,123.00	-82,112.00	-83,208.00	-83,208.00	-83,208.00	-102,882.00
350003 390200 IRMS ELECTRIC	-111,524.00	-131,398.00	-140,778.00	-140,778.00	-140,778.00	-171,801.00
350003 390300 IRMS WASTEWATER	-53,956.00	-67,392.00	-69,966.00	-69,966.00	-69,966.00	-87,125.00
350003 390400 IRMS COMPAS	-124,418.00	-134,323.00	-230,894.00	-230,894.00	-230,894.00	-238,669.00
350003 390450 IRMS COMMUNITY HOUSE	-3,639.00	-4,412.00	-5,011.00	-5,011.00	-5,011.00	-9,570.00
350003 390475 IRMS WAREHOUSE	-9,310.00	-11,001.00	-10,828.00	-10,828.00	-10,828.00	-15,421.00
350003 390500 IRMS GARAGE	-21,188.00	-25,787.00	-30,945.00	-30,945.00	-30,945.00	-37,687.00
350003 391100 GENERAL WAREHOUSE	-31,190.17	-26,434.40	-30,000.00	-19,560.64	-30,000.00	-34,500.00
350003 391200 ELECTRIC WAREHOUSE	-276,127.63	-241,153.52	-325,000.00	-194,293.83	-250,000.00	-475,000.00
350003 391300 WATER WAREHOUSE	-75,205.25	-86,091.45	-80,000.00	-68,777.48	-85,000.00	-92,000.00
350003 391400 WASTEWATER WAREHOUSE	-2,063.51	-1,426.93	-5,000.00	-828.16	-2,000.00	-5,500.00
350003 391600 CABLE WAREHOUSE	-43,947.02	-45,854.08	-55,000.00	-35,183.64	-45,000.00	-55,000.00
350003 392100 GENERAL GARAGE	-244,557.01	-261,099.06	-250,000.00	-229,113.22	-260,000.00	-275,000.00
350003 392200 ELECTRIC GARAGE	-20,537.24	-29,399.08	-25,000.00	-23,639.68	-25,000.00	-28,500.00
350003 392300 WATER GARAGE	-18,470.72	-21,715.24	-20,000.00	-27,116.71	-25,000.00	-28,500.00
350003 392400 WASTEWATER GARAGE	-12,916.44	-14,583.61	-8,000.00	-11,555.95	-15,000.00	-17,500.00
350003 392600 CABLE GARAGE	-9,239.26	-8,108.86	-7,400.00	-7,168.77	-9,000.00	-10,500.00
350003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-6,886.00	0.00	0.00	0.00
<b>350003 INTERGOVERNMENTAL SERVICES</b>	<b>-2,125,132.38</b>	<b>-2,129,724.39</b>	<b>-2,626,377.00</b>	<b>-2,432,846.51</b>	<b>-2,586,591.00</b>	<b>-3,139,006.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>354300 INFORMATION RESOURCE MGMT SERV</b>						
354300 402000 SALARIES & WAGES	278,947.11	293,051.01	295,246.00	229,820.93	274,000.00	316,806.00
354300 402050 ACCRUED VACATION	11,324.21	7,380.53	0.00	0.00	0.00	0.00
354300 402500 LONGEVITY	5,093.20	5,211.72	6,971.00	5,701.01	5,701.00	5,912.00
354300 404000 PROFESSIONAL SERVICES	24,914.87	26,462.73	45,000.00	34,884.27	45,000.00	49,800.00
354300 405000 FICA TAXES	20,846.01	21,740.61	23,120.00	17,178.30	23,120.00	24,688.00
354300 406000 GROUP INSURANCE	36,483.61	38,141.98	45,490.00	32,568.42	38,142.00	44,522.00
354300 406001 RETIREE INSURANCE	14,813.59	13,935.09	20,833.00	19,194.06	21,487.00	30,982.00
354300 407000 RETIREMENT	25,275.01	30,378.67	34,302.00	26,731.81	31,500.00	38,646.00
354300 407050 LGERS PENSION	53,176.00	2,322.88	3,000.00	971.94	2,700.00	3,000.00
354300 411000 TELEPHONE & POSTAGE	2,705.72	624.96	7,800.00	6,708.57	7,800.00	10,000.00
354300 414000 TRAVEL/MEETINGS/SCHOOLS	4,424.22	8,947.44	10,000.00	8,487.03	10,500.00	10,000.00
354300 416000 MAINTENANCE & REPAIR EQUIPMENT	10,275.31	134.13	285.00	13.45	50.00	285.00
354300 417000 MAINTENANCE & REPAIR VEHICLES	13.45	371.82	350.00	450.86	447.00	600.00
354300 431000 VEHICLE SUPPLIES	394.94	1,284.67	2,000.00	1,402.04	1,900.00	2,000.00
354300 433000 DEPARTMENTAL SUPPLIES	2,063.54	91,663.46	141,600.00	92,137.90	100,000.00	141,600.00
354300 445000 CONTRACTED SERVICES IRMS	92,801.26	290,292.98	471,721.22	323,094.67	379,500.00	451,210.00
354300 445001 CONTRACTED SERVICES-OTHER DEPT	275,395.24	0.00	0.00	0.00	0.00	0.00
354300 455700 OPEB EXPENSE	-22,390.00	0.00	0.00	0.00	0.00	0.00
354300 455750 OPEB TRUST FUNDING	10,000.00	89,865.96	0.00	0.00	0.00	0.00
354300 459000 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
354300 464001 REIMBURSEMENT TO FUNDS	150,000.00	0.00	0.00	0.00	0.00	150,000.00
354300 474000 C/O EQUIPMENT	64,149.88	65,948.10	61,235.00	24,876.75	60,000.00	99,030.00
354300 474001 DOWNTOWN WIFI	0.00	0.00	0.00	0.00	0.00	0.00
354300 475000 CAPITAL IMPROVEMENT PROGRAM	137,195.55	-0.20	290,274.25	261,861.13	290,274.25	312,925.00
<b>354300 INFORMATION RESOURCE MGMT SERV</b>	<b>1,197,902.72</b>	<b>987,758.54</b>	<b>1,459,227.47</b>	<b>1,086,083.14</b>	<b>1,292,121.25</b>	<b>1,692,006.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>357000 WAREHOUSE</b>						
357000 402000 SALARIES & WAGES	105,220.54	76,052.46	40,959.00	34,705.05	40,959.00	45,454.00
357000 402050 ACCRUED VACATION	3,727.32	-6,613.72	0.00	0.00	0.00	0.00
357000 402500 LONGEVITY	2,994.88	3,077.23	1,410.00	1,410.01	1,410.00	1,525.00
357000 405000 FICA TAXES	7,886.50	5,827.76	3,241.00	2,724.66	3,241.00	3,594.00
357000 406000 GROUP INSURANCE	13,184.88	10,338.84	13,759.00	6,326.24	13,759.00	8,055.00
357000 406001 RETIREE INSURANCE	18,056.39	16,886.33	17,099.00	15,097.64	17,099.00	17,984.00
357000 407000 RETIREMENT	9,710.44	8,046.29	4,809.00	4,099.00	4,809.00	5,684.00
357000 411000 TELEPHONE & POSTAGE	1,366.02	1,208.28	1,600.00	743.28	1,200.00	1,500.00
357000 413000 UTILITIES	18,455.55	22,187.43	21,000.00	10,881.40	18,000.00	20,000.00
357000 414000 TRAVEL/MEETINGS/SCHOOLS	50.00	100.00	250.00	0.00	0.00	200.00
357000 415000 MAINTENANCE & REPAIR BUILDINGS	3,608.04	2,746.94	3,500.00	1,307.47	3,500.00	3,500.00
357000 416000 MAINTENANCE & REPAIR EQUIPMENT	2,128.57	931.66	2,000.00	708.18	1,000.00	2,000.00
357000 417000 MAINTENANCE & REPAIR VEHICLES	237.12	169.68	500.00	151.70	250.00	500.00
357000 431000 VEHICLE SUPPLIES	670.85	456.07	1,000.00	885.33	1,000.00	1,100.00
357000 433000 DEPARTMENTAL SUPPLIES	1,709.04	4,127.04	5,000.00	5,451.91	6,000.00	6,000.00
357000 433001 OFFICE SUPPLIES	200.86	2.93	500.00	224.56	200.00	500.00
357000 436000 UNIFORMS	934.11	1,134.79	1,100.00	513.50	1,100.00	1,200.00
357000 455000 PURCHASES FOR INVENTORY	612,194.17	419,927.19	525,140.00	464,147.42	525,140.00	662,000.00
357000 455100 PURCH FOR INVENTORY CITY HALL	3,326.52	2,764.76	5,000.00	3,289.65	4,000.00	5,000.00
357000 455500 CHANGE IN INVENTORY	-261,764.13	-9,445.50	0.00	0.00	0.00	0.00
357000 459000 DEPRECIATION EXPENSE	133,709.00	7,406.02	0.00	0.00	0.00	0.00
357000 461000 PRO RATA ADMIN REIMBURSEMENT	-161,068.00	-218,024.00	-133,555.00	-133,555.00	-133,555.00	-139,217.00
357000 465000 IRMS FEE	9,310.00	11,001.00	10,828.00	10,828.00	10,828.00	15,421.00
357000 474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
357000 475000 CAPITAL IMPROVEMENT PROGRAM	-229,605.00	0.00	0.00	0.00	0.00	0.00
<b>357000 WAREHOUSE</b>	<b>296,243.67</b>	<b>360,309.48</b>	<b>525,140.00</b>	<b>429,940.00</b>	<b>519,940.00</b>	<b>662,000.00</b>



	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>357500 EQUIPMENT SERVICES</b>						
357500 402000 SALARIES & WAGES	156,722.11	163,082.17	173,717.00	162,229.45	173,717.00	187,767.00
357500 402050 ACCRUED VACATION	-1,837.64	2,069.53	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	4,333.55	3,666.81	2,299.00	2,299.38	2,299.00	3,544.00
357500 405000 FICA TAXES	11,822.44	12,169.92	13,465.00	12,033.89	13,465.00	14,635.00
357500 406000 GROUP INSURANCE	19,814.33	24,559.53	27,872.00	25,962.12	27,872.00	32,230.00
357500 406001 RETIREE INSURANCE	36,423.34	15,457.59	15,498.00	13,702.12	15,498.00	16,288.00
357500 407000 RETIREMENT	14,404.56	16,943.09	19,978.00	17,257.60	19,978.00	23,149.00
357500 411000 TELEPHONE & POSTAGE	364.96	1,043.02	800.00	565.52	850.00	800.00
357500 413000 UTILITIES	14,186.04	13,190.88	16,000.00	13,856.38	17,500.00	18,000.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	179.28	667.18	2,000.00	446.75	1,000.00	1,800.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	5,816.05	4,115.74	7,000.00	3,361.63	7,000.00	7,000.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	6,063.83	5,737.77	6,000.00	4,560.13	9,000.00	6,000.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	755.90	1,458.55	850.00	1,557.83	1,000.00	1,000.00
357500 431000 VEHICLE SUPPLIES	1,768.91	1,136.02	2,250.00	1,197.74	2,250.00	2,250.00
357500 433000 DEPARTMENTAL SUPPLIES	10,636.79	13,751.73	14,500.00	11,395.53	14,500.00	15,500.00
357500 436000 UNIFORMS	4,446.97	3,267.29	2,700.00	2,799.39	3,400.00	3,400.00
357500 455000 PURCHASES FOR INVENTORY	305,215.88	242,586.85	313,154.89	267,472.99	300,000.00	360,000.00
357500 455010 PURCHASES FOR FUEL	287,187.13	301,653.62	375,000.00	362,207.75	420,000.00	425,000.00
357500 459000 DEPRECIATION EXPENSE	0.00	23,379.01	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-525,895.00	-349,630.00	-488,874.00	-488,874.00	-488,874.00	-381,050.00
357500 465000 IRMS FEE	21,188.00	25,787.00	30,945.00	30,945.00	30,945.00	37,687.00
357500 474000 C/O EQUIPMENT	11,039.30	9,226.83	10,000.00	5,327.43	10,000.00	10,000.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	92,409.22	-0.20	143,000.00	15,648.61	20,000.00	0.00
<b>357500 EQUIPMENT SERVICES</b>	<b>477,045.95</b>	<b>535,319.93</b>	<b>688,154.89</b>	<b>465,953.24</b>	<b>601,400.00</b>	<b>785,000.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>400003 CEMETERY TRUST</b>						
400003 329000 INTEREST EARNED	-1,196.93	-863.90	-1,000.00	-737.97	-1,000.00	-1,200.00
400003 361000 CEMETERY LOT SALES	-17,550.00	-26,300.00	-14,000.00	-22,405.00	-22,500.00	-20,000.00
400003 361100 CEMETERY LOT SERVICES MARKERS	-1,540.00	-3,775.00	-1,500.00	-3,990.00	-4,000.00	-3,000.00
400003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	-100,000.00
<b>400003 CEMETERY TRUST</b>	<b>-20,286.93</b>	<b>-30,938.90</b>	<b>-16,500.00</b>	<b>-27,132.97</b>	<b>-27,500.00</b>	<b>-124,200.00</b>
<b>406950 CEMETERY TRUST</b>						
406950 497000 REIMBURSE GENERAL FUND	0.00	20,000.00	0.00	0.00	0.00	100,000.00
406950 498000 RESERVE FOR TRUSTS	0.00	0.00	16,500.00	0.00	0.00	24,200.00
<b>406950 CEMETERY TRUST</b>	<b>0.00</b>	<b>20,000.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124,200.00</b>

	<b>2019/2020 Actual</b>	<b>2020/2021 Actual</b>	<b>2021/2022 Revised</b>	<b>2021/2022 Current</b>	<b>2021/2022 Projected</b>	<b>2022/2023 Budget</b>
<b>560003 CAPITAL RESERVE</b>						
560003 329000 INTEREST EARNED	-11,727.75	-265.81	-1,000.00	-133.10	-1,000.00	-1,000.00
560003 397300 TRANSFER T/F GENERAL	-79,250.00	0.00	0.00	0.00	0.00	0.00
560003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
<b>560003 CAPITAL RESERVE</b>	<b>-90,977.75</b>	<b>-265.81</b>	<b>0.00</b>	<b>-133.10</b>	<b>0.00</b>	<b>0.00</b>
<b>565656 CAPITAL RESERVE</b>						
565656 497000 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<b>565656 CAPITAL RESERVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>160003 GREENWAY CONNECTOR</b>						
160003 348500 NC STATE GRANT	635.92	0.00	-1,335,000.00	-1,003,653.70	-1,335,000.00	-1,335,000.00
160003 397300 TRANSFER T/F GENERAL	0.00	0.00	-333,750.00	0.00	-333,750.00	-333,750.00
160003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-6,136.00	0.00	-6,136.00	-6,136.00
<b>160003 GREENWAY CONNECTOR</b>	<b>635.92</b>	<b>0.00</b>	<b>-1,674,886.00</b>	<b>-1,003,653.70</b>	<b>-1,674,886.00</b>	<b>-1,674,886.00</b>
<b>161616 GREENWAY CONNECTOR</b>						
161616 472070 CONSTRUCTION	495.32	21,380.00	707,582.00	0.00	707,582.00	707,582.00
161616 472100 PROJECT REVIEW/OVERSIGHT	12,863.66	4,703.55	12,981.54	3,981.54	12,981.54	9,000.00
161616 472110 CONSTRUCTION ADMINISTRATION	0.00	92,446.48	229,841.56	68,697.56	229,841.56	161,144.00
161616 473020 RESURFACING	0.00	515,321.83	1,105,861.14	411,445.07	1,105,861.14	797,160.00
<b>161616 GREENWAY CONNECTOR</b>	<b>13,358.98</b>	<b>633,851.86</b>	<b>2,056,266.24</b>	<b>484,124.17</b>	<b>2,056,266.24</b>	<b>1,674,886.00</b>
<b>180003 COLLEGE STREET</b>						
180003 348500 NC STATE GRANT	0.00	0.00	-2,649,699.00	0.00	0.00	-2,649,699.00
180003 397300 TRANSFER T/F GENERAL	-662,301.00	0.00	-662,301.00	0.00	0.00	-662,301.00
<b>180003 COLLEGE STREET</b>	<b>-662,301.00</b>	<b>0.00</b>	<b>-3,312,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,312,000.00</b>
<b>181818 COLLEGE STREET</b>						
181818 472070 CONSTRUCTION	0.00	0.00	3,125,949.00	0.00	0.00	3,125,949.00
181818 472100 PROJECT REVIEW/OVERSIGHT	0.00	151,446.14	186,051.00	22,593.14	22,593.14	186,051.00
<b>181818 COLLEGE STREET</b>	<b>13,358.98</b>	<b>151,446.14</b>	<b>3,312,000.00</b>	<b>22,593.14</b>	<b>22,593.14</b>	<b>3,312,000.00</b>
<b>220003 ARPA FUNDS</b>						
220003 349200 FEDERAL GRANT	0.00	-2,417,809.50	-2,417,809.00	0.00	-2,417,809.50	-4,835,619.00
<b>220003 ARPA FUNDS</b>	<b>0.00</b>	<b>-2,417,809.50</b>	<b>-2,417,809.00</b>	<b>0.00</b>	<b>-2,417,809.50</b>	<b>-4,835,619.00</b>
<b>222222 ARPA FUNDS</b>						
222222 433700 SPECIAL PROJECTS	0.00	0.00	2,417,809.50	1,700,000.00	1,700,000.00	4,835,619.00
<b>222222 ARPA FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,417,809.50</b>	<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>4,835,619.00</b>
<b>230003 DOGWOOD TRUST</b>						
230003 336000 MISCELLANEOUS CONTRIBUTIONS	0.00	0.00	-2,161,125.00	-2,161,125.00	-2,161,125.00	-2,161,125.00
230003 348409 ARPA - SEWER	0.00	0.00	-1,700,000.00	-1,700,000.00	-1,700,000.00	-1,700,000.00
<b>230003 DOGWOOD TRUST</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,861,125.00</b>	<b>-3,861,125.00</b>	<b>-3,861,125.00</b>	<b>-3,861,125.00</b>
<b>232323 DOGWOOD TRUST</b>						
232323 475280 HWY 181 SEWER- DOGWOOD	0.00	0.00	1,695,000.00	234,300.00	234,300.00	1,695,000.00
232323 475290 AFFORDABLE HOUSING PROJECT	0.00	0.00	466,125.00	0.00	0.00	466,125.00
232323 475300 HWY 181 SEWER- ARPA	0.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00
<b>232323 DOGWOOD TRUST</b>	<b>0.00</b>	<b>0.00</b>	<b>3,861,125.00</b>	<b>1,934,300.00</b>	<b>1,934,300.00</b>	<b>3,861,125.00</b>

	2019/2020 Actual	2020/2021 Actual	2021/2022 Revised	2021/2022 Current	2021/2022 Projected	2022/2023 Budget
<b>240003 BETHEL PARK IMPROVEMENTS</b>						
240003 348500 NC STATE GRANT	0.00	0.00	-500,000.00	0.00	0.00	-500,000.00
240003 397300 TRANSFER T/F GENERAL	0.00	0.00	-687,310.00	-409,107.00	-409,107.00	-687,310.00
<b>240003 BETHEL PARK IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,187,310.00</b>	<b>-409,107.00</b>	<b>-409,107.00</b>	<b>-1,187,310.00</b>
<b>242424 BETHEL PARK IMPROVEMENTS</b>						
242424 472070 CONSTRUCTION	0.00	0.00	743,715.00	0.00	0.00	743,715.00
242424 472100 ARCHITECTURAL/ ENGINEERING	0.00	0.00	202,743.00	0.00	0.00	202,743.00
242424 472110 ADMINISTRATION	0.00	0.00	92,109.00	0.00	0.00	92,109.00
242424 490000 CONTINGENCY	0.00	0.00	148,743.00	0.00	0.00	148,743.00
<b>242424 BETHEL PARK IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,187,310.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,187,310.00</b>
<b>290003 BUILDING REUSE</b>						
290003 309800 BURKE COUNTY	-288.92	0.00	0.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	-1,162.55	0.00	0.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	0.00	0.00	0.00	0.00	0.00	-6,000.00
290003 348500 NC STATE GRANT	0.00	-101,470.39	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	-187,500.00	0.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	0.00	0.00	0.00	0.00	0.00	-240,000.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	-6,000.00
290003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
<b>290003 BUILDING REUSE</b>	<b>-201,451.47</b>	<b>-101,470.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-252,000.00</b>
<b>292929 BUILDING REUSE</b>						
292929 493100 ECONOMIC DEVELOPMENT GRANTS	187,500.00	0.00	0.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	101,470.39	0.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	0.00	0.00	0.00	240,000.00
292929 493200 E DEVELOPMENT GRNT ADMIN	577.83	0.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	2,325.10	0.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	12,500.00	0.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	0.00	0.00	0.00	12,000.00
<b>292929 BUILDING REUSE</b>	<b>202,902.93</b>	<b>101,470.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,000.00</b>

## **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 22-23	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27	Projected 27-28
1 Cent Sales Tax (75%)	1,470,992	1,470,992	1,470,992	1,470,992	1,470,992	1,470,992
1/2 Cent Sales Tax	521,923	521,923	521,923	521,923	521,923	521,923
ABC Revenue	280,000	280,000	280,000	280,000	280,000	280,000
State Shared Fire Protection	82,882	82,882	82,882	82,882	82,882	82,882
Installment Purchase - Public Safety FireTruck	820,000					
Installment Purchase - Streets Knuckleboom	200,000					
State Transformation Grant- Mt View Gym Floor	150,000					
NLWF Grant - Bethel Park Stream Restoration	443,914					
Privated Donations/ Grant - Mainstreet Art	12,500					
<b>Totals</b>	<b>\$3,982,211</b>	<b>\$2,355,797</b>	<b>\$2,355,797</b>	<b>\$2,355,797</b>	<b>\$2,355,797</b>	<b>\$2,355,797</b>

**City of Morganton**  
**Total General Fund Capital 2022-2023**

Department	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
CoMMA	100,000	795,200	410,000	510,000	10,000		1,825,200
Development and Design	200,000	480,000	14,200,000	35,000			14,915,000
Municipal Buildings	110,000	90,000	80,000	40,000	40,000	40,000	400,000
Public Safety	1,140,400	3,736,500	1,386,000	587,000	55,000	1,710,000	8,614,900
Street	470,000	455,000	259,000			250,000	1,434,000
Powell Bill	130,000	317,000	368,000	520,000	410,000	655,000	2,400,000
Sanitation	78,000	315,000	278,500	245,000	549,000	110,000	1,575,500
Main Street	150,000	540,000	490,000	510,000	25,000		1,715,000
Recreation	1,374,811	4,849,180	2,164,000	397,000	204,000		8,988,991
Cemetery and Grounds	229,000	71,500	218,500	100,000	158,500	95,000	872,500
Community House		70,000					70,000
<b>Totals</b>	<b>\$3,982,211</b>	<b>\$11,719,380</b>	<b>\$19,854,000</b>	<b>\$2,944,000</b>	<b>\$1,451,500</b>	<b>\$2,860,000</b>	<b>\$42,811,091</b>



**City of Morganton  
Total Capital 2022-2023**

<b>Department</b>	<b>22-23 Plan</b>	<b>23-24 Plan</b>	<b>24-25 Plan</b>	<b>25-26 Plan</b>	<b>26-27 Plan</b>	<b>27-28 Plan</b>	<b>Total</b>
CoMMA	100,000	795,200	410,000	510,000	10,000		1,825,200
Development and Design	200,000	480,000	14,200,000	35,000			14,915,000
Municipal Buildings	110,000	90,000	80,000	40,000	40,000	40,000	400,000
Public Safety	1,140,400	3,736,500	1,386,000	587,000	55,000	1,710,000	8,614,900
Street	470,000	455,000	259,000			250,000	1,434,000
Powell Bill	130,000	317,000	368,000	520,000	410,000	655,000	2,400,000
Sanitation	78,000	315,000	278,500	245,000	549,000	110,000	1,575,500
Main Street	150,000	540,000	490,000	510,000	25,000		1,715,000
Recreation	1,374,811	4,849,180	2,164,000	397,000	204,000		8,988,991
Cemetery and Grounds	229,000	71,500	218,500	100,000	158,500	95,000	872,500
Community House		70,000					70,000
Water	5,576,000	65,000					5,641,000
Electric	1,210,000	2,266,500	1,261,300	1,589,920	3,198,600	1,119,600	10,645,920
Wastewater	6,550,000	3,110,000	1,735,000	1,175,000	3,104,000	775,000	16,449,000
CoMPAS	660,000	120,000					780,000
IRMS	312,925	183,000	173,000	186,000	93,000	93,000	1,040,925
Warehouse		50,000	230,000				280,000
Garage			50,000				50,000
ARPA	1,635,000						1,635,000
<b>Totals</b>	<b>\$19,926,136</b>	<b>\$17,513,880</b>	<b>\$23,303,300</b>	<b>\$5,894,920</b>	<b>\$7,847,100</b>	<b>\$4,847,600</b>	<b>\$79,332,936</b>

**City of Morganton  
ARPA**

PROJECT #	PROJECT	Note	22-23	23-24	24-25	25-26	26-27	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	Equipment Wash Station	a	530,000						530,000
2	Resurfacing	b	800,000						800,000
3	Replace Primary Sludge Pump Controls		120,000						120,000
4	Primary Sludge Holding Mixer	c	185,000						185,000
<b>Totals</b>			<b>\$1,635,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,635,000</b>
Current Year Budget			<u>\$ -</u>						
(Decrease)/Increase			<u>\$1,635,000</u>						

**Notes:**

- a This request is to upgrade our vehicle wash station located at our garage facility per North Carolina Environmental Quality. The total cost includes: relocate our current pressure washer, plumb it in, add a new electrical service and build a stand alone building with mechanical room, install a drive thru equipment wash system in the building that will comply with North Carolina Environmental Quality.
- b Planned resurfacing in all four City districts.
- c Ran constantly for 26 years, the primary sludge mixer gear box is badly deteriorated. Worried the mixer will fall apart and into tank itself due to rusting platform and area. This tank needs constant mixing to eliminate primary sludge from thickening beyond ability to pump out. Crucial part of the primary sludge process which is needed to meet wastewater permit requirements

**City of Morganton  
General Fund  
CoMMA**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
1	Brick and Mortar Repair	a	10,000	10,000	10,000	10,000	10,000		50,000
2	Grand Stairs Step Lighting	b	10,000						10,000
3	Painting of Sound Clouds	c		60,000					60,000
4	Track Lighting	d		44,000					44,000
5	Sound Improvements	e		681,200					681,200
6	Loading Dock	f				500,000			500,000
7	Building Upfit (Seating Replacement)	g			400,000				400,000
8	HVAC Control System	h	45,000						45,000
9	Projectors	i	35,000						35,000
<b>Totals</b>			<b>\$100,000</b>	<b>\$795,200</b>	<b>\$410,000</b>	<b>\$510,000</b>	<b>\$10,000</b>		<b>\$1,825,200</b>
			<u>\$65,000</u>						
			<u>\$35,000</u>						

**Notes:**

- a Continuation of mortar repair from water and rust damage. This has not been done since 2015. Have tried to start back in 2021/2022
- b Replace broken lighting in grand staircase from lobby to 2nd and 3rd floors. Seems original construction has made this not an easy fix, so lights continue to burn out. This really needs to be addressed, will eventually become a safety hazard
- c Ceiling in auditorium is in need of being painted.
- d Track lighting for the current art on the walls are non working and outdated.
- e Plan to fix the overall sound with recommendations from the Master Plan to be completed Fall 2022.
- f Increase safety and the ability to load more than one truck, while creating storage and needed spaces for the overall building.
- g Seats are from 1986 and are in need of replacement with recommendations from the Master Plan to be completed Fall 2022.
- h This control system when first installed was a money saver, now it is past due to upgrade and replace.
- i The projectors in use are from 2008-9 era and are like using a standard tv in an HD world. Some new computers do not connect to the system.

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

PROJECT PROJECT			22-23	23-24	24-25	25-26	26-27	27-28	
	Note		Plan	Plan	Plan	Plan	Plan	Plan	Total
		<b>Vehicles</b>							
1		Replace #610 (Design Field Inspector)		30,000					30,000
2		Replace #4 (Design Field Inspector)				35,000			30,000
		<b>Facilities</b>							
3	a	State Properties Greenway Development			14,200,000				14,200,000
4	b	Permitting Software-Planning, Zoning & Building Insp		200,000					200,000
5	c	Comprehensive Plan	200,000						200,000
6		Unified Development Ordinance		250,000					
		<b>Community Appearance</b>							
7	d	Exit 103 Enhancements						250,000	250,000
<b>Totals</b>			<b>\$200,000</b>	<b>\$480,000</b>	<b>\$14,200,000</b>	<b>\$35,000</b>		<b>\$250,000</b>	<b>\$15,165,000</b>

Current Year Budget \$55,000  
 (Decrease)/Increase \$145,000

**Notes:**

- a Preliminary planning, surveying and design \$50,000. Total Project cost \$14.2M; City Staff applying for 80/20 match Grant.
- b Replace existing permitting software.
- c Rewrite of comp plan and combination of development related codes into unified development ordinance. Include rewrite of subdivision regulations & necessary zoning ordinance text amendments. Attaining compliance with NPDES Phase II Regulations.
- d City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5009).

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

PROJECT # PROJECT			22-23	23-24	24-25	25-26	26-27	27-28	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
		Note							
1	Maintenance/Repair Buildings	a	40,000	40,000	40,000	40,000	40,000	40,000	240,000
2	Windows Old Courthouse	b	30,000						30,000
3	Painting Old Courthouse			50,000					50,000
4	Replace 04 Ford Taurus Administrative Vehicle #5	c	40,000						40,000
5	Replace 15 Dodge Administrative Van #10				40,000				40,000
<b>Totals</b>			<b>\$110,000</b>	<b>\$90,000</b>	<b>\$80,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$400,000</b>
Current Year Budget			<u>70,000</u>						
(Decrease)/Increase			<u><u>\$40,000</u></u>						

**Notes:**

- a 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.
- b This request is to replace all windows in the Old Burke County Courthouse. Burke County will pay half.
- c This vehicle is 18 years old and serves as one of our administrative vehicles. We plan to replace it with a minivan to allow us more flexibility.

**City of Morganton  
General Fund  
PUBLIC SAFETY**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Buildings &amp; Grounds</b>								
1	Construct Fire Station #4			2,750,000					2,750,000
2	Remodel HQ Locker Rooms	a		150,000					150,000
3	Roll-Up Security Partition for Evidence Room	b		7,000					7,000
4	Replace Roof at Fire Station #1	c	23,500						23,500
5	Air Compressor at Fire Station #1	d	70,000						70,000
6	Headquarters Hallway Floor Project	e		31,000					31,000
	<b>Fire Apparatus</b>								
7	Replace Fire Apparatus Engine #4	f	820,000						820,000
8	Replace Fire Apparatus Engine #5				850,000				850,000
9	Replace Ladder #1							1,700,000	1,700,000
	<b>Vehicles</b>								
10	Replace 8 Patrol Cars			435,000	440,000	445,000			1,320,000
11	Replace Fire Training Lt. Truck	g		50,000					50,000
12	Replace Fire Lt. Tahoe	h		55,000					55,000
13	Replace CID Vehicle	i		50,000					50,000
	<b>Communications/ Miscellaneous Equipment</b>								
14	Replace Portable Radios	j	105,000	105,000					210,000
15	Replace Thermal Imaging Devices			10,000	10,000	10,000	10,000		40,000
16	Taser Replacement	k	35,000	35,000	35,000	35,000	35,000		175,000
17	Replace Firefighter Turn-Out Gear	l		40,000	41,000	42,000			123,000
18	Replacement of Fire Hose	m	10,000	10,000	10,000	10,000	10,000	10,000	60,000
19	Replace Network Firewalls & AP's					45,000			45,000
20	Replace Drone	n	8,000						8,000

PROJECT # PROJECT			22-23	23-24	24-25	25-26	26-27	27-28	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
21	Replace 14 Rifles	o		8,500					8,500
22	SWAT Tac Vest & Helmets	p	45,000						45,000
23	Synology RackStations	q	14,000						14,000
24	VMHost01 Server-Replacement	r	9,900						9,900
<b>Totals</b>			<b>\$1,140,400</b>	<b>\$3,736,500</b>	<b>\$1,386,000</b>	<b>\$587,000</b>	<b>\$55,000</b>	<b>\$1,710,000</b>	<b>\$8,614,900</b>
Current Year Budget			<u>1,139,425</u>						
(Decrease)/Increase			<u><u>\$975</u></u>						

**Notes:**

- a Remodel 40+ year old locker rooms at P.S. HQ.
- b Install secure roll-up partition for Evidence room to provide secondary protection for higher liability items.
- c Replace 24 year old roof at Public Fire Station #1 located on Avery Ave.
- d New Air Compressor for refilling Firefighter air bottles Public Fire Station #1.
- e Instal tile flooring for upstairs at Public Safety HQ building.
- f Replace Fire Apparatus Engine #4, a 1993 model.
- g Replace Fire Training Lt. Truck, a 2009 model.
- h Replace Fire Lt. Tahoe, a 2011 model.
- i Replace CID Vehicle, a 2009 model.
- j Purchase/Replace 22 portable radios.
- k Purchase/Replace obsolete and/or damaged Tasers.
- l Purchase/Replace 10 sets of fire turnout gear.
- m Purchase/Replace 30 plus year old fire hose.
- n Replace our current Drone which is five years old and nearing non-compliance with the FAA.
- o Replace 14 Rifles for Patrol Shifts.
- p New Body Armor and Ballistic Helmets for our SWAT Team to replace currently expired equipment.
- q Replace existing video and data storage.
- r Virtual servers for video and evidence data.

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

PROJECT #	PROJECT	Note							Total
			22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	
1	Replace 18 Kubota F3990 #104				24,000				24,000
2	Housing Stimulus Funds	a	120,000						120,000
3	Replace 91 John Deere Track Loader #178	b	130,000						130,000
4	Replace 14 Freightliner Vac Truck # 185			230,000					230,000
5	Replace 15 Freightliner Vac Truck # 181				235,000				235,000
6	Green Street Revitalization - sidewalk			225,000					225,000
7	Replace 13 Ford F750 Knuckleboom #290	c	200,000						200,000
8	Replace 20 Mack Knuckleboom #280							250,000	250,000
9	Push Camera	d	20,000						20,000
<b>Totals</b>			<b>\$470,000</b>	<b>\$455,000</b>	<b>\$259,000</b>			<b>\$250,000</b>	<b>\$1,434,000</b>
Current Year Budget			<u>\$362,000</u>						
(Decrease)/Increase			<u>\$ 108,000</u>						

**Notes:**

- a Housing Stimulus Funds for infrastructure costs to serve new housing.
- b This loader is 31 years old and is currently having mechanical issues. I would like to replace it with a skid steer which will give us a multiuse piece of equipment.
- c This knuckleboom truck is 9 years old. It is up for replacement due to age and the wear and tear it takes on a daily basis.
- d This camera would be essential in our everyday operations. It would allow us to better investigate stormwater issues and complaints.



**City of Morganton  
General Fund  
POWELL BILL**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Streets Administration</b>								
1	Replace 14 Ford F150, #100			30,000					30,000
2	Replace 14 Ford F150, #119				32,000				32,000
	<b>Street Maintenance</b>								
3	Replace 14 Hino 2T Dump#155 plow, #165				170,000				170,000
4	Replace 94 Galion Motor Grader # 147					255,000			255,000
5	Replace 10 New Holland Tractor w/ boom mower #171							180,000	180,000
6	Replace 08 Lee-Boy Tac Machine #124			12,000					12,000
7	Replace 07 Freightliner L120064T #176					95,000			95,000
8	Replace 99 Volvo Flusher #159			160,000					160,000
9	Replace 13 Hino 2T Dump plow, #156/165				160,000				160,000
10	Replace 14 Ford F450 4X4 # 150					95,000			95,000
11	Replace 15 Ford F350 4X4 Dump # 148						110,000		110,000
12	Replace 19 Lee-Boy Roller					75,000			75,000
13	Replace 18 CAT Backhoe #149							175,000	175,000

PROJECT # PROJECT			22-23	23-24	24-25	25-26	26-27	27-28	
	Note	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Total
		<b>Street Sweeping</b>							
14	Replace 16 Peterbuilt Street Sweeper #175						300,000		300,000
15	Replace 13 Freightliner Sweeper #164							300,000	300,000
		<b>Concrete Crew</b>							
16	Replace 07 New Holland Backhoe #140	a	130,000						130,000
17	Replace 07 Int 1 1/2T Dump #145			75,000					75,000
18	Replace 96 Monarch Cement Mixer #162				6,000				6,000
		<b>Street Painting</b>							
19	Replace 13 Ford F150 #143			40,000					40,000
<b>Totals</b>			<b>\$130,000</b>	<b>\$317,000</b>	<b>\$368,000</b>	<b>\$520,000</b>	<b>\$410,000</b>	<b>\$655,000</b>	<b>\$2,400,000</b>

Current Year Budget \$495,080  
(Decrease)/Increase \$ (365,080)

**Notes:**

a This backhoe is 13 years old and has started to show some wear and tear. I would like to replace with a compact excavator which will allow us to have more flexibility and be able to take on more complex jobs.

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

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
1	Replace Kubota Refuse Hauler #288	a	38,000		38,500		39,000		115,500
2	Replace 20 Mack Front Loader #220						260,000		260,000
3	Replace 14 Mack Rear Loader #250				240,000				240,000
4	Replace 15 Mack Front Loader #210					245,000			245,000
5	Replace 17 Mack Rear Loader #260						250,000		250,000
6	Replace 09 International Rear Loader #270			235,000					235,000
7	Replace 10 Ford F150 #201	b	40,000						40,000
8	Replace 17 Ford 1T Dump #230							65,000	65,000
9	Replace 98 International 2T Dump #173			80,000					80,000
10	Replace 18 Chevy 1500 # 200							45,000	45,000
<b>Totals</b>			<b>\$78,000</b>	<b>\$315,000</b>	<b>\$278,500</b>	<b>\$245,000</b>	<b>\$549,000</b>	<b>\$110,000</b>	<b>\$1,575,500</b>
Current Year Budget			<u>\$258,000</u>						
(Decrease)/Increase			<u>\$ (180,000)</u>						

**Notes:**

- a This request is to replace one of our last Kubota refuse haulers with a Chevy Colorado. The Colorado is more efficient and gives us more longevity.
- b This truck is 12 years old and used daily. This truck is up for replacement due to age and it needs a new transmission.

**City of Morganton  
General Fund  
RECREATION**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Park / Pool Improvements</b>								
1	Park Improvement	a	75,000	75,000	75,000	75,000			300,000
2	Gene Turner Park Improvements			500,000					500,000
3	Water Park feature at Collett St Pool			1,000,000					1,000,000
4	Soccer complex field planer field 3 and 4	b	24,000						24,000
5	Bethel Park Strem Design Phase 2 and 3	c	837,811	1,367,180					2,204,991
6	Renovation to Shuey Lf/softball	d	50,000	350,000					400,000
	<b>Resurface Tennis/Pickle ball Courts:</b>								
7	Freedom park (6)			200,000					200,000
8	Bethel Park (2)				25,000				25,000
	<b>Outdoor Tracks/Basketball Court</b>								
9	Outdoor Court at Carbon City			40,000					40,000
10	Outdoor Basketball Freedom				50,000				50,000
11	Outdoor Basketball MLK				40,000				40,000
12	Freedom Parking lots (5)				105,000				105,000
13	Freedom Park drive road				125,000				125,000
14	Sand Volleyball Courts Catawba Meadows (6)			60,000					60,000
15	Sand Volleyball Freedom (1)			40,000					40,000
	<b>Buildings/Facilities</b>								
16	Greenway Restrooms			135,000					135,000
17	Replace Basketball Scoreboards 4			40,000					40,000
18	Replace Baseball/soccer Scoreborads 13			24,000	24,000	24,000	24,000		96,000
19	Indoor Pool Replace Boiler and Sand Filtration Sys			50,000					50,000
20	Lift System for Work in High Ceiling Areas				35,000				35,000
21	Horseshoe Pitching Courts (12 lighted)						60,000		60,000
22	Training Center				950,000				950,000

**PROJECT # PROJECT**

		Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
23	Collet street roof						60,000		60,000
24	Collett Street Gym Roof						60,000		60,000
25	Mt. View Roof			60,000					60,000
26	Mt. View Gym Floor and Bleachers sp/hdwood	e	150,000						150,000
27	Catawba Meadows Maintenance Complex				600,000				600,000
	<b>Playgrounds</b>								
28	Playground Carbon City Park			75,000					75,000
29	Playground MLK Park					75,000			75,000
30	Playground Catawba Meadows			300,000					300,000
31	Playground Greenway Judges			50,000					50,000
32	Playground Soccer Complex			75,000					75,000
33	Playground Freedom Park	f	25,000						25,000
34	Playground Drexel Heritage Park			75,000					75,000
	<b>Mowers/Field Maintenance</b>								
35	Replace 19 Ventrac Front Mower #879					35,000			35,000
36	Replace 19 John Deere Front Mower #873					32,000			32,000
37	Replace 16 John Deere Front #867	g	42,000						42,000
38	Replace 16 John Deere Front Mower #878	h	37,000						37,000
39	Replace 18 z-turn Kubota Dis #853				17,000				17,000
40	Replace 16 Z - Turn John Deere #874			17,000					17,000
41	Replace 13 Z - Turn Kubota #876	i	24,000						24,000
42	Replace 15 Reel John Deere #858			30,000					30,000
43	Replace 17 Reel John Deere #872			30,000					30,000
	<b>Tractors</b>								
44	Replace 04 New Holland Tractor #859			40,000					40,000
45	Replace a 98 Kubota tractor #860	j	28,000						28,000
46	Replace 17 John Deere Tractor #896				30,000				30,000
	<b>Drag Machines</b>								
47	Replace 15 John Deere Drag #890			17,000					17,000

**PROJECT # PROJECT**

		Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
48	Replace 15 John Deere Drag #892			17,000					17,000
49	Replace 18 Smith Co Drag #893					17,000			17,000
50	Replace 19 John Deere Drag #891					17,000			17,000
	<b>Blowers</b>								
51	Replace 15 Riding Blower #851	k	10,000						10,000
	<b>Trailers</b>								
	<b>Golf Cart</b>								
52	Replace 15 Golf Cart Yamaha #856			15,000					15,000
53	Replace 15 Golf Cart Yamaha #857			15,000					15,000
54	Replace 18 Golf Cart Yamaha #866					11,000			11,000
55	Replace 18 Golf cart Yamaha #871					11,000			11,000
56	Replace 19 Golf Cart Yamaha #869					11,000			11,000
57	Replace 19 Golf Cart Yamaha #875					11,000			11,000
58	Replace 08 Golf Cart EZ Go #894	l	15,000						15,000
59	Replace 06 Golf Cart EZ Go #868 utility bed	m	12,000						12,000
60	Replace 08 Golf Cart EZ Go #895			11,000					11,000
	<b>Gator/RTV</b>								
61	Replace 15 John Deere Gator #881			9,000					9,000
62	Replace 15 John Deere Gator #886			9,000					9,000
63	Replace 17 John Deere Gator #897				9,000				9,000
64	Replace 17 John Deere Gator #862				9,000				9,000
65	Replace 13 Kubota RTV #855			14,000					14,000
66	Replace 14 Kubot RTV #887			14,000					14,000
67	Replace 18 John Deere Gator #863					8,000			8,000
	<b>Vans</b>								
68	Replace 05 Dodge Mini #840	n	45,000						45,000

**PROJECT # PROJECT**

		Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
69	Replace 12 Ford 15 passanger #845				35,000				35,000
70	Replace 17 Chevy 15 passenger #844					35,000			35,000
	<b>Trucks</b>								
71	Replace 14 Ford Dually 4x4 #849			50,000					50,000
72	Replace 14 Ford F150 #815			45,000					45,000
73	Replace 17 GMC Sierra #820				35,000				35,000
74	Replace 18 Chevy 4x4 #800					35,000			35,000
<b>Totals</b>			<b>\$1,374,811</b>	<b>\$4,849,180</b>	<b>\$2,164,000</b>	<b>\$397,000</b>	<b>\$204,000</b>		<b>\$8,988,991</b>
Current Year Budget			<u>1,509,457</u>						
(Decrease)/Increase			<u>(\$134,646)</u>						

**Notes:**

- a Changing safety surface of all playgrounds. Repairs to large pieces of equipment due to vandalism and high usage. Routine repairs to buildings and equipment.
- b Field plane soccer complex fields 3 and 4, field 2 was completed 3 years ago.  
This engineering design will help alleviate the flooding problem at Bethel Park. This will be Phase I for Hunting Creek stream restoration and internal park improvements. Phase 2 includes Fiddlers Run stream restoration and internal park improvements includes \$443,914 in LWCF funding, \$393,897 in City match, and \$166,042 in-kind match services. Phase 3 includes purchase of additional property of \$1,082,744 and \$284,436 of City match. The PARTF grant requests helps fund: walking track \$850,000, dog park \$25,000, playground \$60,000, and basketball court/ soccer improvements \$75,000. Follows Master Plan. The City is seeking 50/50 grant funding for each phase.
- c
- d Replace fencing on field 1 and 2 at shuey park, extensive damage and weakness.
- e Replace gym floor at mt view center with sport court, replace bleachers, and add a sport wall
- f Replace small section of playground equipment at freedom park that was removed 2 years ago.
- g Replace 2016 john deere front mower
- h Replace 2016 john deere front mower
- i Replace a 2013 zero turn kubota mower
- j Replace a 1998 kubota tractor
- k Replace a 2015 riding blower to a pull behind
- l Replace a 2008 ezgo limo golfcart
- m Replace a 2008 ezgo utility bed golfcart
- n Replace a 2005 dodge mini van

**City of Morganton  
General Fund  
MAIN STREET**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
1	Parking Lot (corner of King & Meeting)	a		250,000					250,000
2	Restaurant Recruitment	b	125,000		75,000				200,000
3	Mural/Art	c	25,000				25,000		50,000
4	Trash/Recycling Receptacles	d		10,000		10,000			20,000
5	Implentation of 2 way streets	e				500,000			500,000
6	Holiday Décor Replacement	f			5,000				5,000
7	Dog Park	g		30,000					30,000
8	Outdoor Kiosk	h			60,000				60,000
9	Infrastructure Improvements for Downtown Projects	i			350,000				350,000
10	Infrastructure Improvements for Belk Block	j		250,000					250,000
<b>Totals</b>			<b>\$150,000</b>	<b>\$540,000</b>	<b>\$490,000</b>	<b>\$510,000</b>	<b>\$25,000</b>		<b>\$1,715,000</b>

Current Year Budget	<u>171,365</u>
(Decrease)/Increase	<u><u>(\$21,365)</u></u>

**Notes:**

- a 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.
- b Restaurant Recruitment Incentive \$125,000 loan funds, variety of 5 year loan at 3%.  
City's planned contribution to Masterplan. Total project will be costed in private/grant funding once final desgin is complete. Planning to raise \$12,500 in private donations or grants.
- c
- d Continue to purchase 4 trash and 4 recycling receptacles over a period of 3 years to replace/add to count.
- e Masterplan: 2 way streets begin planning and design work.
- f Continue to replace old/damaged snowflakes.
- g Dog Park - Based on numbers provided by Rob Winkler. Work with Recreation to locate close to Collet Street.
- h Kiosk - Outdoor digital display, DDA to assist with half of overall cost. Paid over 5-6 years. Willing to help with annual cost.  
Upcoming projects to need infrastructure improvements: North Green Street from Union to Avery - sidewalk expansion and streetscape enhancements North Sterling Street from Union to Queen - streetscape enhancements. Expect to continue streetscape work every few years.
- i
- j Improvements to Belk Block.



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

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Maintenance Equipment</b>								
1	Replace 14 Tractor/Mower #605 (Grounds)						18,500		18,500
2	Replace 15 Tractor/Mower #606 (Grounds)	a	16,000						16,000
3	Replace 17 Tractor/Mower #609 (Grounds)			18,500					18,500
4	Replace 06 Snow Plow #120			18,000					18,000
5	Replace 17 Kubota RTV520 4X4 #168					20000			20,000
6	Replace 19 Tractor/Mower #608 (Grounds)				18,500				18,500
7	Replace 99 Tractor/Mower #131							20,000	20,000
8	Purchase Mower/Aerator/Dump	b	18,000						18,000
	<b>Vehicle Replacement</b>								
9	Replace 98 3/4T Chev #115 (Grounds)	c	45,000						45,000
10	Replace 08 Ford F150 4X4 #136			35000					35,000
11	Replace 08 Ford 1T Flat Bed #129				70,000				70,000
12	Replace 13 Ford F150 4x4 PU #130				30,000				30,000
13	Replace 16 Ford F150 4x4 PU #132						40000		40,000
14	Replace 17 Chevy 1T Dump #603							75,000	75,000
15	Replace 00 International 2T Dump #134					80,000			80,000
16	Replace 03 Chevy 1500 4x2 #118	d	40,000						40,000

**PROJECT # PROJECT**

			22-23	23-24	24-25	25-26	26-27	27-28	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
	<b>Buildings/Storage</b>	Note							
17	Covered Shed/Storage	e	10,000						10,000
	<b>Cemetery Maintenance</b>								
18	Resurfacing cemetery streets - Forest Hill/Olive Hill	f	100,000		100,000		100,000		300,000
<b>Totals</b>			<b>\$229,000</b>	<b>\$71,500</b>	<b>\$218,500</b>	<b>\$100,000</b>	<b>\$158,500</b>	<b>\$95,000</b>	<b>\$872,500</b>
Current Year Budget			<u>115,000</u>						
(Decrease)/Increase			<u>\$114,000</u>						

**Notes:**

- a This request is to replace a 15 John Deere Tractor/Mower with material collection system #606 This piece of equipment is used to mow all areas in town that the City is responsible for mowing.
- b This equipment request would be an addition. The request is for a Toro Multi-Force Stand-On Mower. The price requested includes an aerator and dump attachment. The attachments make this piece of equipment useful year round.
- c This truck is a 98 and is used to transport mowing equipment to maintain the City's parks and grounds.
- d This truck is a 03 and is used to transport mowing equipment to maintain the City's parks and grounds.
- e The price requested is for a shed to store equipment and trailers under. By purchasing this it will allow us to store items out of the weather and prolong the life of our equipment.
- f We have approximately 10,000 LF of street surface in both cemeteries combined. We would like to break it down into three different projects spread out over the next 5 years.

**City of Morganton  
General Fund  
COMMUNITY HOUSE**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
1	Kitchen equipment replacement	a		30,000					30,000
2	Replace 06 Chrysler catering van #1	b		40,000					40,000
<b>Totals</b>				<b>\$70,000</b>					<b>\$70,000</b>

Current Year Budget	<u>45,000</u>
(Decrease)/Increase	<u>(\$45,000)</u>

**Notes:**

- a Replacement of kitchen equipment that needs upgrades due to wear and tear.
- b Catering still continues to be a strong component / a true catering van is needed to hold temperatures.

**City of Morganton  
WATER FUND**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Distribution</b>								
1	Main, Line and Meter Replacement	a	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
2	Housing Stimulus Funds	b	150,000						
3	Belk Block Water Infrastructure Upgrades				100,000				100,000
4	Bost Rd & Summit Rd Line							875,000	875,000
5	Hwy 64 Line							1,610,000	1,610,000
6	Utility Relocation/181 Rd Widening				202,000				202,000
7	Utility Relocation W. Fleming Bridge Replacement	c		350,000					350,000
8	Utility Relocation Goodman Lake RD Bridge Replacement	d	25,000						25,000
9	Water Piercing Tool Replacement	e	15,000						15,000
10	Back-up Pad Mount Transformer						100,000		100,000
11	Water Tank Maintenance	f	180,000	180,000	180,000	180,000	180,000	180,000	1,080,000
12	Pump Station Maintenance	g	75,000		75,000		75,000		225,000
	<b>Vehicle Replacement</b>								
13	Replace 10 Dodge Caliber #380			35,000					35,000
14	Replace Truck #325			60,000					60,000
15	Replace Truck #377	h	50,000						50,000
16	Replace Truck #328				35,000				35,000
17	Replace Truck #339					60,000			60,000
18	Replace Truck #372				35,000				35,000
19	Replace Truck #340					60,000			60,000
20	Replace Right-of-Way Truck #320	i	50,000						50,000

**PROJECT # PROJECT**

			22-23	23-24	24-25	25-26	26-27	27-28		
			Plan	Plan	Plan	Plan	Plan	Plan	Total	
	<b>Water Supply and Treatment</b>									
21	Belt Press Rehab/Air Compressor Replacement					980,000				980,000
22	Coagulation & Sedimentation Upgrade	t	4,162,000							
23	SCADA Upgrade							600,000		600,000
24	Trailer Mounted Generator Replacement				80,000					80,000
25	Chemical Feed System Modernization			125,000						125,000
26	8 MGD Raw Water Pump Check Valve Rehab	j	50,000							50,000
27	Filter Actuators	k	50,000							50,000
28	Flash Mixer Shaft & Blade Replacement	l	25,000							25,000
29	Lab Electrode replacement	m	14,000							14,000
30	Lab Quanti-Tray Sealer	n	10,000							10,000
31	Raw Water Pit By-Pass	o	175,000							175,000
32	Main Building Roof Replacement	p	85,000							85,000
33	SCADA Radio Replacement	q	40,000							40,000
34	SCADA Software Upgrade	r	20,000							20,000
35	Main Basement Pipe Gallery Window/Door Replacement	s		65,000						65,000
<b>Totals</b>			<b>\$5,576,000</b>	<b>\$1,150,000</b>	<b>\$1,107,000</b>	<b>\$1,680,000</b>	<b>\$755,000</b>	<b>\$3,665,000</b>	<b>\$13,933,000</b>	
Current Year Budget			<u>\$4,815,440</u>							
(Decrease)/Increase			<u>\$760,560</u>							

**Notes:**

For improving or eliminating areas of poor or degraded water quality. This is a targeted effort to replace aging water infrastructure. Also used for typical emergency repairs and new service lines. This is a component of routine operation of our water system. Without this funding there is a risk of possible service interruption for customers.

- a
- b Housing Stimulus Funds for infrastructure costs to serve new housing.
- c The relocation and abandonment of the existing water lines during the NCDOT bridge replacement project.

- d The relocation and abandonment of the existing water lines during the NCDOT bridge replacement project.
- e Replace piercing tool that is worn out and unreliable. This tool is used to punch under the road to allow the water line to be pushed through without digging up the roadway.

- f Continuation of maintenance contracts for all 11 water tanks in the system

- g This provides for routine replacement or repair of pumps, valves, piping, wiring, and controls at all water pump stations throughout our system. Work could include grounds, fencing, and security as well.

- h This truck is used by our Laboratory Supervisor to collect distribution sampling, respond to customer calls, deliver samples to our testing lab, and by other staff for operational purposes on site. The garage no longer wants to service and repair this truck due to its age and the amount of money needed to keep it operational.

- i This truck is used on the right-of-ways for inspections of mains and hauling tools and equipment to the work site. Also is utilized for work orders and on call technician. Truck has already been surplus because motor went bad in the truck.

- j The 8MGD raw pump check valve has failed. It is not allowing us to pump the full 8MGD of raw water to plant for processing. It will only pump 6.2 MGD

- k Filter actuators control the influent valves to our filters. They are twenty+ years old and have begun failing. They are past their life expectancy and will continue to fail one by one.

- l One of the three blades on the shaft of our flash mixer has broken off due to warping of the shaft. The shaft assembly needs replaced and re-installed on our flash mixer. The flash mixer is what mixes our initial dosing of chemicals into the raw water before it enters our basins for treatment.

- m New labs probes allow for accurate and precise measurements of the treatment process. These measurements have to be error free when reporting to the state. They are outdated and are beginning to record inaccurate readings.

- n This heated sealer is used to seal our plastic trays that contain bacteriological analyses. This is one of our most important tests that we run daily in the lab. These tests cannot be performed without this machine. It is 10 years old and has started to not seal properly.

- o This is where the initial chemicals are injected into the raw water before it enters our basins for treatment. We have no way to make this repair without placing the plant offline for an extended amount of time. The proposed bypass will allow us to make the repair while keeping the plant online. This line is 30+ years old. This will allow us to make any future repairs and maintenance in the vault without taking the plant offline. As it stands now, if this line fails, we have no way to repair it without taking the plant offline for an undetermined amount of time.

- p The roof on our main building is in dire need of replacement. The whole roof is cracking up and has been leaking into the control room, main hallway, and the laboratory. The water has caused damage to electrical outlets and sockets causing small fires. Mold and mildew has started forming on walls inside the plant. The concrete roofing on the inside of the plant has started to corrode and cave in.

- q We use these radios to communicate between the plant and all our storage tanks and pump stations. They have become obsolete and cannot be purchased any longer. They are starting to fail and need to be replaced.

- r Allows us to update our SCADA software to keep our system running optimally. Without these updates, our technicians cannot make any changes to the system when required. Cannot continue operating software without this subscription.

- s We need to increase our tank size for sodium hypochlorite from 3000 gallons to 4500 gallons to ensure we can offload and mix a full tractor trailer load of bleach to maintain a 30 day supply to remain compliant with the state.

- t Our windows in the main building pipe gallery are in horrible shape. Most won't close all the way. The gear boxes are old and unusable. It is nearly impossible to maintain a temperature high enough in the winter months to keep our chemical lines from stopping up.

- u This is for the construction of the CFS project at the water plant. Major components include additional floc basins, plate settlers, & continuous sludge removal. Currently the final design is complete and we have applied for SRF funding to be announced Fall 2022.

**City of Morganton  
ELECTRIC FUND**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Vehicle Replacement</b>								
1	Replace Service Truck 49	a	250,000						250,000
2	Backyard Multi-purpose Tractor			185,000					185,000
	<b>Heavy Equipment/Misc Replacement</b>								
	<b>Service Delivery</b>								
3	System Improvements		250,000	125,000	125,000	125,000	125,000	125,000	875,000
4	Engineering Construction Costs			570,000	594,300	796,920	1,635,600	351,600	3,948,420
5	Pole Replacement/ Inspection				45,000	200,000	100,000	50,000	395,000
6	Delivery 4 Transformer Replacement						600,000		600,000
7	Regulator Control Panels (20 ~\$1,300 each)	b	27,500						27,500
8	Replace O/H Primary Metering Platforms (ARB/Spare)	c	10,000	10,000					20,000
9	Line Fault Indicators (50-\$1000ea)	d	25,000	25,000					50,000
10	Replace SCADA	e	155,000				120,000		275,000
11	WPCC Trades Building	f	90,000						90,000
12	Mapper System			530,000			50,000		580,000
13	Replace 20 yr old Auto Transfer Switchs (1st yr Veka, 2nd yr Viscotec)	g	95,000	95,000					190,000
14	Voltage Outage Management System			193,000	193,000	193,000	193,000	193,000	965,000
15	Smart Meter Remote Cutoffs(Gateway Module-\$4300, Meter-\$125ea)	h	17,500	13,500					31,000
16	Replace Direct Burial U/G @ various Apt Sites (DuckworthApt)	i	265,000	195,000	225,000	225,000	350,000	350,000	1,610,000
17	Exit 105 Hotel Lighting Project				54,000				54,000
18	Belk Block - King Street Project. Move overhead power lines to underground.			275,000					275,000
19	Seasonal Equipment/ Municipal Upgrade	j	25,000	50,000	25,000	50,000	25,000	50,000	225,000
<b>Totals</b>			<b>\$1,210,000</b>	<b>\$2,266,500</b>	<b>\$1,261,300</b>	<b>\$1,589,920</b>	<b>\$3,198,600</b>	<b>\$1,119,600</b>	<b>\$10,645,920</b>
Current Year Budget			<u>\$5,083,492</u>						
(Decrease)/Increase			<u>(\$3,873,492)</u>						

**Notes:**

- a Replace electricians service truck, trk-49.
- b Replace control panels on substation voltage regulators.
- c Replace primary metering unit at American Roller Bearing and purchase a spare unit next year.
- d Purchase 50 line fault indicators.
- e Replace SCADA system with one that has more functionally and remote communications.
- f Purchase materials to install underground line to the "Trades" building on WPCC campus.
- g Replace Automatic Transfer Switch at Veka the first year then at Viscotec the second year.
- h Purchase Smart Meters with Remote Cutoff and a Gateway Communications point.
- i Third year of replace direct buried underground power lines.
- j Purchase Christmas decorations via Sharon.



**City of Morganton  
WASTEWATER FUND**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
	<b>Collections</b>								
1	Line/Manhole Replacement/Extension	a	500,000	500,000	500,000	500,000	500,000		2,500,000
2	Housing Stimulus Funds	b	150,000						
3	Belk Block Sewer infrastructure upgrades				330,000				330,000
4	Bethel Sewer Basin Rehab	c		450,000	450,000	450,000	2,200,000		3,550,000
5	Utility Relocation for 181 Road Widening						404,000		404,000
6	NCDOT W Fleming Bridge Replacement	d		100,000					100,000
7	By-Pass Pumping Equipment replacement			100,000					100,000
8	Bost Rd. Liftstation Rehabilitation			300,000					300,000
9	Flusher Truck Storage Building			150,000					150,000
10	Sewer Liftstation Maintenance		75,000	75,000		75,000		75,000	300,000
11	Silver Creek Pump Station		5,310,000						
	<b>Vehicle Replacement</b>								
12	Replace 94 Ford Tractor #355	e			50,000				50,000
13	Replace 92 Front Loader #358	f	250,000						250,000
14	Replace 07 New Holland Backhoe #351	g			130,000				130,000
15	Replace Lab Truck #330			35,000					35,000
16	Replace Pre-Treatment Truck #366				35,000				35,000
17	Replace Sludge Dump Truck #395	h	55,000						55,000

PROJECT # PROJECT			22-23	23-24	24-25	25-26	26-27	27-28	
	Treatment	Note	Plan	Plan	Plan	Plan	Plan	Plan	Total
18	Compost Powerscreen	i		475,000					475,000
19	Compost Mix Box & Screen			200,000					200,000
20	Compost Area Paving and Drainage Repair	j	85,000						85,000
21	Holding Tank Mixers			175,000					175,000
22	More Covered Storage - Finished Compost				140,000				140,000
23	Replace Plant Water System	k	125,000						125,000
26	Dewatering Optimization Study				50,000				50,000
27	By-pass Pumping equipment replacement			100,000		50,000			150,000
28	SCADA System Upgrade/Evaluation							600,000	600,000
29	Upgrade Plant Site Lighting				50,000				50,000
30	Centrifuge Rehab			75,000		75,000			150,000
31	Laboratory Modernization							100,000	100,000
32	Influent Pump Check Valve Replacement			200,000					200,000
33	Bar Screen Chain & Sproket Rehab			175,000					175,000
34	Update Rate Study & Masterplan					25,000			25,000
<b>Totals</b>			<b>\$6,550,000</b>	<b>\$3,110,000</b>	<b>\$1,735,000</b>	<b>\$1,175,000</b>	<b>\$3,104,000</b>	<b>\$775,000</b>	<b>\$10,989,000</b>
Current Year Budget			<u>\$6,370,063</u>						
(Decrease)/Increase			<u>\$179,937</u>						

**Notes:**

a Routine Maintenance for system improvements

b Housing Stimulus Funds for infrastructure costs to serve new housing.

This will allow for completion of the next phase of recommendations from the updated (2017) Bethel sewer Basin Investigation Project. We received grant funding for technical assistance to perform this investigation. Repairs have been separated into smaller, prioritized groups to allow for spanning the CIP over a 15 year time period.

c The relocation and abandonment of the existing sewer lines during the NCDOT bridge replacement project.

d Tractor has been in service since 1994 and showing its age. Rusting components and worn out hydraulics. Tractor is needed to bush hog areas around plant for stormwater permit compliance, to upkeep gravel drives to have river access for sampling requirements for wastewater permit compliance, and offload various shipments at plant

e Loader over 15 years old and has several rusting areas. Has been used routinely for public works to help leaf pile and load dirt. Would be a great fit for them to use if we can replace. Suggested replacing before any failure. Loader is critical for compost permit requirements as its used to screen material and load compost for customers. Without it, compost permit requirements will not be met.

f This backhoe is used primarily to dig areas for repair and installation as well as loading gravel onto dump truck. This machine is 15 years old and has issues with the clutch/transmission, brakes, and hydraulic cylinders. Would replace with a track hoe instead so machine would be smaller in size which would allow for better control in customer's yards, less room needed in streets (one lane closer instead of two) and safer to operate.

g Currently using an old salt truck from Public Works. Still need a reliable option, without a dump truck, plant is unable to remove sludge from plant causing violations of wastewater permit.

h Wastewater Master Plan page 10-33 figure 10.39 & page 11-33 under Project WW7. Most recent NCDEQ compliance inspection report recommended replacement to ensure continuity for foreseeable future. Compost permit requirements will not be met without a functioning unit. Unit is over 16 years old in a very harsh and corrosive environment, area is covered with rust. Major components of unit are at the end of their expectancy.

i Compost area is in need of repaving. During a compliance inspection in 2019, NCDEQ recommended that the area be repaved to not allow rain water to enter compost mixing area to avoid non-compliance with finished material. This would be directly addressed in this project. Requested amount reduced, Public Works able to repair a portion that was critical safety issue.

j Pump system provides water throughout plant for wash down and cleanup purposes which is required routinely when draining basins, tanks or clarifiers. There is no alternative means to provide water for these purposes. Currently only one pump is operational. Both pump check valves are broken. Piping is badly rusted and will also need replacing. Without routine draining and cleaning, plant cannot meet permit requirements.

**City of Morganton  
CABLE FUND**

PROJECT #	PROJECT	Note	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	Total
1	System Improvements/Expansion	a	75,000	75,000	75,000	75,000			300,000
2	Network Improvements	b	75,000	75,000	75,000	75,000			300,000
3	Co-work Space Infrastructure	c	20,000						
4	Bucket Truck			120,000		120,000			240,000
5	Vehicles			68,000					68,000
6	Remote Phy Pilot	d	250,000						250,000
7	Video Digital Content Manager replacement	e	210,000						210,000
8	28' X 60' Shed to Cover Truck/Equip.	f	20,000						20,000
9	Old Water Tank Concrete Removal	g	10,000						10,000
10	OLT (Optical Line Termination)			120,000					120,000
<b>Totals</b>			<b>\$660,000</b>	<b>\$458,000</b>	<b>\$150,000</b>	<b>\$270,000</b>			<b>\$1,518,000</b>
Current Year Budget			<u>1,174,653</u>						
(Decrease)/Increase			<u><u>(\$514,653)</u></u>						

**Notes:**

- a System Improvement
- b Network improvements at the headend for internet. Every time we get ahead of bandwidth it is short lived. Bandwidth has been projected to double every 2 years but for us this is more like every 15-16 months.
- c To upfit co-working spaces.
- d Preparing our Headend for Remote PHY and deploy 3-4 new nodes as a pilot.
- e This is to replace an existing DCM (Digital Content Manager) that is nearing end of life and support
- f Shed to store equipment and supplies under to preserve from sun and other weather damage.
- g Remove concrete base from old water tank.

**City of Morganton  
IRMS**

PROJECT #	PROJECT	Note	22-23      23-24      24-25      25-26      26-27      27-28						Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	City-Wide Connectivity	a	20,000	20,000	20,000	20,000	20,000	20,000	120,000
2	Servers	b	80,000	13,000	13,000	13,000	13,000	13,000	145,000
3	GIS Upgrade			10,000					10,000
4	New RMS Software	c	110,000	110,000	110,000	110,000			440,000
5	Copiers	d	13,000			13,000			26,000
6	Exchange Server	e	30,000					30,000	60,000
7	Patch Manager	f	12,500						12,500
8	Camera	g	7,500						7,500
9	Storage Array						30,000		30,000
10	Critical Process Tracking & Alert System	h	9,925						9,925
11	Security Assessment	i	30,000	30,000	30,000	30,000	30,000	30,000	180,000
<b>Totals</b>			<b>\$312,925</b>	<b>\$183,000</b>	<b>\$173,000</b>	<b>\$186,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$1,040,925</b>
Current Year Budget			<u>290,274</u>						
(Decrease)/Increase			<u><u>\$22,651</u></u>						

**Notes:**

- a This is a yearly amount set aside for network improvements throughout the city
- b We have so many servers now and for the most part when can move around the older ones to less important services  
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 - this is year 2 - 5 remaining.
- c
- d Copier in City Hall have no longer can get parts to fix, these are State Contract - 3 copiers
- e D&D Plotter that is no longer repairable
- f Our exchange server has reach end of life and is 7 years old and is depended on daily for communication.
- g This is to purchase new network management software.
- h New camera to replace studio camera, current our camera is in repair and we have no backup. The old one would become backup once repaired
- i Yearly Security audit from outside vendor



**City of Morganton  
Internal Service Fund  
GARAGE**

**PROJECT # PROJECT**

			22-23	23-24	24-25	25-26	26-27	26-27	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
1	Replace 08 Chev 3/4T w/ Utility Body #950	Note			50,000				50,000
<b>Totals</b>					<b>\$50,000</b>				<b>\$50,000</b>

Current Year Budget  
(Decrease)/Increase

143,000  
(\$143,000)

**Notes:**