

**City of Morganton
Annual Budget
Fiscal Year 2021/2022**

City of Morganton

Annual Budget

Fiscal Year July 01, 2021 – June 30, 2022

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, 2021



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 2021/2022 is presented for your consideration. The budget document represents balanced revenues and expenditures. Supporting our vision and implementing our Masterplans for the betterment of Morganton requires leadership and the ability to look toward the 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 Budget FY 20-21	Requested FY 21-22	Increase/ (Decrease)	
			Dollars	Percent
General Fund				
- Operations	22,050,455	20,176,641	(1,873,814)	-8.50%
- C.I.P.	2,365,336	3,689,890	1,324,554	56.00%
- Powell Bill (less capital)	551,987	353,048	(198,939)	-36.04%
Total General Fund	24,967,778	24,219,579	(748,199)	-3.00%
Water Fund	6,311,859	9,216,825	2,904,966	46.02%
Electric Fund	32,394,397	29,778,491	(2,615,906)	-8.08%
Wastewater Fund	6,180,996	10,693,680	4,512,684	73.01%
CoMPAS CATV Fund	5,945,464	6,151,196	205,732	3.46%
Cemetery Trust Fund	33,200	16,500	(16,700)	-50.30%
Subtotal:	75,833,694	80,076,271	4,242,577	5.59%
Less Interfund Transfers	(764,199)	(794,458)	(30,259)	3.96%
Total Budget:	75,069,495	79,281,813	4,212,318	5.54%

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.

One year ago it was impossible to imagine that COVID-19 would still be impacting every aspect of our daily lives. In preparing for the 2021/2022 budget, we have continued the approach of balancing fiscal responsibility with the duty to keep Morganton moving forward. This approach served us well last year and allowed us to reinvest, repair facilities and begin exciting new projects that represent our vision.

The completion of Phase III at the Soccer Complex, the progress of the downtown greenway and the incredible transformation of the Courthouse Square prove that our actions supersede our words in our dedication to reinvesting in our community's success. The proposed budget for fiscal year 2021/2022 reaffirms this commitment.

Fiscal year 2021/2022 will include planning for the receipt of American Recovery Act (ARA) funding. At the time of this writing, it is believed that Morganton will receive \$4.8 million in ARA funding. This funding will be accounted for in a separate special revenue fund. Preliminary discussion concerning use of these funds include street resurfacing, sidewalk repairs, expanded internet capabilities, and sewer infrastructure. I recommend using these funds to invest in assets that will serve the citizens for years as opposed to operating expenses. These funds will be budgeted for specific projects once receipt and amounts are confirmed.

In fiscal year 2020/2021, the City staff negotiated an unprecedented number of payment plans for past due utility payments and ad valorem taxes. CDBG entitlement COVID-19 funding of \$131,000 was distributed to assist with past due utilities, rental assistance, and aid to non-profits. In spite of these and other economic challenges the end of year financial results of 2021 were positive. Conservative budgeting and extremely conservative spending contributed to this year-end result.

The 2021/2022 total budget is \$79,281,813 and is \$4,212,318 or 5.5% higher than the revised budget for fiscal year 2020/2021. Large capital projects whose duration spans more than one fiscal year are being accounted for in project funds to prevent skewing budget to budget comparisons in the future. However, the Water and Wastewater Funds have very large projects that account for this year-to-year increase.

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 2021/2022 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 127,752
Burke County Library	273,459

Foothills Regional Airport Authority	47,137
WPCOG	24,046
DIG Incentive	42,564
Greenway Transportation	<u>14,000</u>
Total	<u>\$ 528,958</u>

The BDI contributions fund operations and local incentives to industry. Local incentives to industry are included at \$49,858. 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 \$273,459 includes a capital improvement request of \$48,459 for repairs. 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 \$42,564 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 3.06 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). Each fund requires 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 – public safety, sanitation, street maintenance, engineering, inspections and zoning, Main Street, recreation, and administrative functions. This is where community development meets economic development. The City has control over only two revenues – local property taxes and Solid Waste fees. The NC General Assembly and economic factors have tremendous effect on the remainder of the significant General Fund revenues.

Sales taxes, occupancy taxes, ABC revenues, grant funds and other State-collected revenues are critical to the funding of the General Fund activities.

The 2021/2022 proposed General Fund budget is \$24,219,579. This is \$748,199 less than the revised budget for 2020/2021. The goal of providing quality service at the most affordable price possible, continuing to invest in quality of life activities and pursuing initiatives that will attract new development and new people to our City is still critical to the budgeting process.

After a year where delivery of services and revenues were impacted by mandated COVID-19 shutdowns and restrictions, we long for some return to normalcy. In the current fiscal year, the General Fund had over \$750,000 of unexpended salary/benefit funding. Unfilled positions, and very little seasonal employee hiring, and some employee lay-offs contributed to this budget surplus.

As recreational programming opens up and as the Community House and CoMMA return to more normal schedules, the funding for an adequately staffed workforce is necessary.

The 2021/2022 General Fund budget includes funding for operations and the capital improvement program (CIP). The budget includes separate Capital Project funds for large, multi-year projects. Equipment replacements, park improvements, vehicle purchases, infrastructure improvements, and funds to continue masterplan implementations are included. The City staff continues to pursue grant and public/private partnership opportunities to finance and pursue capital projects. General Fund CIP totals \$3,689,890.

This includes equipment replacements, vehicle replacements, and mowing equipment replacements in several departments. These types of replacements total over \$1,788,000 in the General Fund with \$1,008,000 being financed. Financing rates remain very attractive.

Other CIP projects budgeted include improvements at the MDPS firing range, replacement of body-worn cameras, Tasers, and radios. Main Street will replace the downtown music system for \$40,000 and have access to \$75,000 for restaurant recruitment in the form of low-interest loans.

Recreation will be replacing Shuey Field restrooms and investing \$863,390 at Bethel Park. Grant funding of \$431,695 is being pursued for this phase of improvements at Bethel Park. This begins the flood mitigation process. Finally, funding of \$30,000 for roof repair at the Historic Burke County Courthouse is included. Burke County will match this amount to complete the repair.

Local Controlled Revenues – General Fund

•Ad valorem Tax – The 2021/2022 proposed budget includes a recommendation to hold the current tax rate of \$0.57/\$100 value in place which staff believes will generate \$9,625,000 or 40% of the general fund. One cent on the tax rate generates approximately \$173,101. Collection rate assumed is 98% for 2021/2022.

•Downtown Special Tax (MSD tax) – The 2021/2022 proposed budget includes a recommendation to hold the current downtown special tax rate at \$0.14/\$100 value which staff believes will generate \$130,000 or 20% of the 2021/2022 Main Street expenditures. Assumed collection percentage is 98.5%. One cent on the downtown tax rate generates about \$9,910.

•Solid Waste User Fees – The budget includes \$1,370,000 in solid waste user fees based on no increase in the \$12/month fee for residential service and no change in commercial service fees.

Simply Green continues to provide recycling services in the City and we encourage citizens to contract with them. Morganton residents have full access to Burke County's four manned convenience centers.

•Motor Vehicles Tax – The 2021/2022 budget includes \$260,000 from the motor vehicle tax of \$20.00 per vehicle per year. This revenue is being used to pay back \$255,300 of advanced funding from the capital reserve fund in 2018/2019 for significant storm water repairs on South Sterling Street.

Revenues not Locally Controlled – State Collected

•Sales Tax – This revenue is greatly affected by economic conditions. As COVID-19 hit in the last quarter of fiscal year 2020, uncertainty around sales tax was huge. Fortunately, the super conservative estimates for 2020/2021 proved to be too conservative. Sales taxes on on-line purchases, stimulus funding to individuals, strong food purchases and home improvement projects have contributed to a budget surplus of \$1.4 million in sales tax this year. This continues the trend of increasing revenues that we were experiencing pre-COVID. The budget proposal includes a projected 3% increase or just over \$5 million in sales tax for 2021/2022.

Sales tax revenues are super important for our capital projects, enhancement projects, and our cultural activities. Our retail mix and our ability to be a regional retail attraction remains important.

I could not address sales tax without reminding everyone that shopping local supports our brick and mortar retailers which supports a stronger local economy. COVID-19 has re-emphasized the convenience of on-line shopping which could have an impact on our local retailers. Don't forget to shop at our local stores.

•Utility Franchise Tax – Budget includes \$1,587,670 which is a decrease of almost \$75,000 from current year. This revenue continues to decline with no belief that this trend will reverse.

•Powell Bill – This is the state collected revenue distributed to municipalities annually to be used exclusively for public street maintenance purposes. The projected distribution for 2021/2022 is \$422,500 or \$19,800 less than current year. Needless to say this will not go far. This revenue continues to decline. The eroding gas tax, Highway Trust fund declines, and the push to electric vehicles all affect this source of revenue. A year of staying at home also affects this revenue.

The 2021/2022 budget includes replacing a street sweeper for \$325,000. Resurfacing and sidewalk repair/replacement are budgeted at \$175,000. As mentioned earlier, staff recommends using ARA funding to boost our ability to do resurfacing and sidewalk work.

The General Fund budget proposal includes an appropriation of fund balance of \$124,911. This represents less than the value of one-cent on our tax rate and keeps us well above our 15% Council adopted fund balance policy. Using this appropriation to balance the budget comes on the heels of adding to fund balance in 2020/2021. Better than expected sales tax revenues and extremely conservative spending contributed to the fund balance addition in the current year. Additionally, one-time COVID relief funding of \$469,000 passed through Burke County to the City also contributed to positive financial results.

Water Fund

At the end of fiscal year 2020 and for the first few months of fiscal year 2021, the usage in the Water Fund was down 16%. The slow easing of COVID-19 restrictions and relaxing of stay-at-home orders and school re-openings have slowed the decline in water usage. For fiscal year 2021-2022, we are projecting a slight recovery with revenues at a 7% decline from 2021.

Revenues projected for 2021/2022 are just over \$5 million. An appropriation of \$134,325 of retained earnings is required to balance the projected budget. The business office continues to work with customers to set up payment plans for past due balances. Qualifying customers have been assisted with CDBG COVID-19 funds distributed to local non-profits for this purpose. There are still funds available to assist with past due accounts.

Due to continuing economic challenges, no water rate increase is proposed even though our rate plan calls for an increase. The policy change affecting fixed charges for meter-metered customers was scheduled to begin July 1, 2021. That change has been postponed until January 1, 2022 due to the continued pandemic related challenges for landlords. The rate changes for master-metering will be grandfathered over three years, so only 1/3 of the cost will go into effect in January 2022. Once the individual fixed costs go into effect, the meter-meter fixed charge will no longer be billed.

The proposed CIP is \$4,435,000 and includes routine maintenance items in the distribution system and at the water plant. The \$3.5 million coagulation and sedimentation upgrade at the water plant which was postponed last year is included in this budget proposal. Staff is still working to secure federal funding at low or 0% interest for this project. Engineering is being completed. This project can only move forward with some type of financing and Local Government Commission approval.

Electric Fund

Once again, the message surrounding the Electric Fund is positive. Even as customers have required payment plans to pay past due balances and as usage has remained down, especially in commercial customers, the Electric Fund remains in a strong financial position.

Effective July 1, 2021, the NCMPA1 is holding wholesale rates steady. This follows two years of wholesale rate decreases and billing credits. Because the projection for fiscal year end June 2021 is positive and in our continuing efforts to support our customers in uncertain economic times, it is recommended that we pass on an average 2% decrease to our customers effective with the billing date of August 1, 2021.

The rate reductions will range from 2% to 7% depending on the type of customer. Annual savings will range from a household amount of \$27 to commercial savings between \$500 and \$5,000. Industrial customers will receive savings of 2% on average.

Passing on these savings and planning for a slow return to normal in some of our customer classes, require an appropriation of retained earnings of \$530,291. There are adequate reserves to use this savings, especially as the projections for fiscal year end 2021 include adding \$750,000 to rate stabilization and \$747,000 to retained earnings.

The proposed 2021/2022 CIP of \$831,532 includes equipment purchases, distribution system upgrades and other routine maintenance items. This is on the heels of an aggressive CIP of \$5,700,000 in 2020/2021. The replacement of the Rand Street substation is the largest project in that balance at \$3 million. The 2021/2022 projects include upgrading an industrial customer substation and upgrading the primary and back-up circuits to CHS Blue Ridge – Grace Hospital.

Wastewater Fund

In many ways, the Wastewater Fund mirrors the Water Fund. Wastewater usage is predicted to be down about 11% from fiscal year 2021. Due to the fact that there are fewer wastewater customers than water and that several customers are sewer metered, the Wastewater recovery from COVID-19 shutdowns lags the water recovery.

The proposed budget is \$10,693,680 which is a significant increase over the current year. The \$4.5 million increase includes a large CIP of \$6,025,000. The \$5.2 million for the upgrade/expansion of the Silver Creek Pump Station represents 85% of the proposed capital plan. Staff is seeking \$600,000 in grant funding and low-interest or 0% loans to fund this project. We are also exploring any available federal infrastructure for this project. An appropriation of retained earnings of \$171,680 is required to balance the budget.

The sewer business continues to require significant system upgrades. Annual debt service in this fund for next year is \$1,907,056.

Just like in the Water Fund, no increase in sewer rates are budgeted. The master-metering billing changes will be postponed until January 1, 2022 and phased in for existing customers over three years.

CoMPAS Fund

The proposed budget for CoMPAS for fiscal year 2021/2022 is \$6,151,196 which is slightly higher than current year. An appropriation of retained earnings of \$135,496 is required to balance the budget. There are no proposed rate increases for internet or phone in this budget.

Rates for TV service will increase in January 2022. A \$5.00 per month Broadcast Surcharge will be added to pay for increases in the costs for the local channels. The required 3-year contract for these channels was negotiated in fall 2020 and our negotiations were slightly better than expected allowing this increase to be less than expected.

Commercial/business internet customers and phone customers continue to choose CoMPAS. The projection to add 25 new business customers over the next year and 30 residential customers each month of 2021/2022. Internet rates for commercial customers are being adjusted. Our national consultant recommends condensing our speed offerings to commercial customers to remain competitive. Some classes of commercial customers are getting increased speeds at reduced fees effective with the August 2021 billing.

Internet revenues are projected to grow by \$205,000 while video revenue is declining by \$125,000 in 2021/2022 over current collections.

The video or TV business continues to slip but still less than national averages. We are planning to lose 300 video customers next year. Programming costs remain significant and at \$2,250,000.

Finally, the proposed CIP is \$910,000 and includes routine expansion funds for the delivery system. The digital conversion will be complete in August/September 2021. Proposed CIP also includes another internet upgrade of \$450,000 and \$176,000 for a new billing system. The current billing system is 29 years old. We have certainly gotten our money's worth but an upgrade is necessary.

Cemetery Trust Fund

The Cemetery Trust Fund is a fund designed to accumulate funds for maintaining the City owned cemetery and providing perpetual care for that property. The budget for 2021/2022 is \$16,500. Lot and niche sales and marker sales are budgeted at \$15,500 next year. No one-time funding from the original fund is being used this year.

Intergovernmental Service Fund

The Intergovernmental Service Fund includes the Warehouse and Garage and Information Resources Management Services (IRMS). The total budget for these services for 2021/2022 is \$2,619,491 which is \$168,729 more than last year. These departments provide services to the other funds.

The IRMS budget is \$1,439,091. IRMS projects continue to span multi-budget years. Contracted services which include support costs for hardware and software are \$608,580 or 43% 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 \$283,000 and includes routine purchases and connectivity costs a work order management software and the first installment of Record Management Software for Public Safety.

The Warehouse and Equipment Services budgets are \$495,000 and \$685,400, respectively. The garage budget includes an increase of \$125,000 for fuel purchases and a CIP of \$143,000. The CIP is a washing station at the garage is required for our permitting and is estimated to cost \$125,000.

Personnel Issues

The 2021/2022 proposed budget includes a recommended 1% COLA for all full-time employees effective July 3, 2021. A 3% merit increase for eligible full-time employees as of February 26, 2022 is also included. The total costs with benefits for these increases is \$347,993 city-wide.

The mini-review of the market comparisons for 1/3 of our positions was performed for Public Safety and Electric departments. The review resulted in adjustments in order to remain competitive with market. The adjustments total \$154,584 and are in the proposed budget to become effective January 2022. Market adjustments for Water Resources, D&C Operator were reviewed due to market competition. The budget includes \$14,266 in adjustments to be effective July 1, 2021. Part-time hourly rates were reviewed and \$43,166 is included in the General Fund budget for market adjustments.

No new positions are requested. Two position reclassifications are proposed. Both are in the General Fund. Total funds for these reclassifications are included at \$13,000. The positions are Animal Control Officer to Evidence Technician and Public Works Sanitation Truck Driver to Sanitation Supervisor.

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 \$2,069,035. Law enforcement separation allowance has increased by \$20,253 due to several retirements and is funded at \$261,027 next year.

The increased cost of retirement for sworn and un-sworn personnel is included at \$172,315 city-wide.

The dedicated City employees continue to be our number one asset in delivering services. The last fifteen months have required employees to be adaptable and flexible. I am proud of the way our employees have operated during the COVID-19 crisis. They were willing to shift to new job responsibilities, work abbreviated schedules in some cases, work additional hours in some cases, and use new PPE. Our services cannot be delivered while working from home. During COVID-19 our employees have been present and committed to serving this community. Our citizens have enjoyed continuity of critical services.

Summary

This budget message not only addresses the challenges for 2021/2022 but it also relates those challenges to the past year. Vaccines, improved therapeutics, and more relevant knowledge of COVID-19 offer us hope that we can put the pandemic behind us, however, all is not “normal” yet.

As I enter my annual budget season reflection and couple it with my reflection of movie memories, I have only one conclusion. “Life is like a box of chocolates – you never know what you are gonna get.” As Forrest Gump seeks answers about his destiny from his dying mother, she offers those famous words. I can think of no better way to describe the days since March 2020 and no more appropriate way to recognize the brightness of Morganton’s future in the days ahead.

When I think about life’s box of chocolates, the last year and a half has been like the weird creamy fruit piece of candy you chose by accident and want to spit out as soon as you bite into it. For the past 15 months, we have experienced the daily COVID dashboard, shuttered businesses, the painful loss of our neighbors and family members, mask wearing, empty sports fields, empty schools, a closed CoMMA, an empty Community House, no traffic on our sidewalks, empty stores, struggling businesses, social isolation, empty churches, more Zoom meetings than I can count and so much more. These experiences are definitely the piece of candy you don’t want.

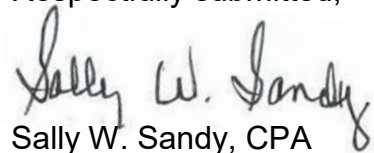
Now as I consider where we are in spring 2021 and even more importantly, how this budget is designed, I am thinking of the chocolate covered caramel candy in the center of the box. This perfect blend of chewy caramel and milk chocolate causes us to chew slowly and savor that flavor. The surprise of the caramel candy, reminds us of the good things in life. The caramel candy represents the choices that inspire us to continue moving Morganton forward to achieve our vision. With this choice we get to enjoy shows at CoMMA, in-person graduations, busy retail shops, and in-person dining, less obituaries in the paper, a dinner at the Community House, loud cheers at a baseball game, in-person worship, the sounds of children splashing in the pool, maskless smiles on faces, and even less Zoom meetings.

The proposed 2021/2022 budget conservatively advances our community investment. It supports efforts to achieve our masterplans. It allows City employees to deliver services to the citizens of Morganton at reasonable costs. It keeps in our focus, the goal of making Morganton the place we choose to live, work, and play.

I want to thank the department directors for their common sense approach to this budget. I could not do this without the assistance of Jessie Parris, Finance Director, and her staff. Jessie brings bright new perspective and a sound judgement to this complicated process. Thanks to the City Council for your input and your commitment to Morganton.

Finally, to our Community, hang in there. Look around and see the progress we are making in being the community of choice. Take the time to see and enjoy all that Morganton has to offer – as you choose your piece of candy from that box of chocolates – choose Morganton.

Respectfully submitted,

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

Sally W. Sandy, CPA
City Manager

**CITY OF MORGANTON
ANNUAL BUDGET
FISCAL YEAR 2021 – 2022**

TABLE OF CONTENTS

Budget Process	1
Financial Policies	4
Budget Glossary	6
Budget Summary	8
General Fund Revenues	10
General Fund Expenditures:	
Legislative	13
Legal	14
City Manager	15
Human Resources	16
Canteen	17
Elections	17
Auditorium	18
Finance	19
Development and Design	22
Municipal Buildings	25
Public Safety	26
Public Works	27
Streets	28
Powell Bill	34
Sanitation	35
Main Street	38
Recreation	39
Cemetery – Parks	43
D & D Engineering	44
Community House	45
Water Revenues	46
Water Expenditures	47
Electric Revenues	48
Electric Expenditures	49
Wastewater Revenues	50
Wastewater Expenditures	51
Cable Revenues	52
Cable Expenditures	53
Internal Service Revenues	54
IRMS Expenditures	55
Warehouse Expenditures	56
Garage Expenditures	57
Cemetery Trust	58
Capital Reserve	59

Exit 105 Road Connector/Greenway Connector/Soccer Complex	60
Building Reuse	61
Capital Improvement Plan	62
Capital Revenues	63
Total General Capital	64
Total Capital	65
CoMMA Capital	66
Development and Design Capital	67
Public Works/Municipal Buildings Capital	69
Public Safety Capital	70
Public Works/Street Capital	73
Powell Bill	74
Public Works/Sanitation	76
Main Street Capital	77
Recreation Capital	79
Public Works/Cemetery and Grounds	83
Community House Capital	84
Water Capital	85
Electric Capital	88
Wastewater Capital	89
Cable Capital	92
IRMS Capital	93
Warehouse Capital	94
Garage Capital	95

Budget Process

BUDGET ADOPTION

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

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

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

BUDGET AMENDMENTS

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

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

BASIS OF ACCOUNTING

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

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

BUDGET BASIS

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

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

FUND ACCOUNTING

GENERAL FUND

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUND

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

BUDGET REVENUE PROJECTIONS

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

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

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

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

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

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

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

BUDGET CALENDAR

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

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

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

Financial Policies

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

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

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

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

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

CASH MANAGEMENT

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

DEBT ADMINISTRATION

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

FUND BALANCE

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

Budget Glossary

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

Ad-Valorem Tax – Property Tax

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

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

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

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

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

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

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

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

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

CoMMA – City of Morganton Municipal Auditorium.

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

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

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

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

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

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

GAAP – Generally accepted accounting principles.

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

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

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

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

Operating Budget – See Budget.

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

Ordinance – Formal enactment of law by the City Council.

Per Capita – Per unit of population.

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

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

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

Projections – Estimates of revenues and expenditures for planning purposes.

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

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

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

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

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

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

Budget Summary

GENERAL FUND

Revenues anticipated: \$24,219,579

Expenditures authorized:

Legislative	\$ 604,007
Executive	722,073
Auditorium	940,513
Finance	153,749
Development and Design	1,195,810
Public Safety	10,031,499
Public Works	5,046,317
Recreation	4,192,125
Community House/Main Street	<u>1,333,486</u>
TOTAL	\$24,219,579

WATER FUND

Revenues anticipated: \$9,216,825

Expenditures authorized: \$9,216,825

ELECTRIC FUND

Revenues anticipated: \$29,778,491

Expenditures authorized: \$29,778,491

WASTEWATER FUND

Revenues anticipated: \$10,693,680

Expenditures authorized: \$10,693,680

CoMPAS FUND

Revenues anticipated: \$6,151,196

Expenditures authorized: \$6,151,196

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated: \$2,619,491

Expenditures authorized: \$2,619,491

CEMETERY TRUST FUND

Revenues anticipated: \$16,500

Expenditures authorized: \$16,500

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, 2021 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 2021

Funds encumbered on the financial records as of June 30, 2021, are hereby reappropriated to this budget.

			2018/2019	2019/2020	2020/2021	2020/2021	2020/2021	2021/2022
			Actual	Actual	Revised	Current	Projected	Budget
100003	GENERAL							
100003	301000	CURRENT YR AD VALOREM TAXES	-8,902,653.54	-9,638,068.29	-9,400,000.00	-9,792,196.88	-9,800,000.00	-9,625,000.00
100003	301100	SPECIAL TAX - MAIN STREET	-113,992.56	-127,541.05	-130,177.00	-127,768.90	-138,000.00	-130,000.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-63,024.00	-58,954.56	-25,000.00	-53,658.02	-54,000.00	-40,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	0.00	-8,292.28	0.00	-5,475.32	0.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-680,413.93	-710,448.74	-650,000.00	-581,738.05	-750,000.00	-725,000.00
100003	305000	CARBON CITY FIRE TAX	-10,706.19	-10,362.69	-8,900.00	-10,856.38	-10,900.00	-10,000.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-34,554.00	-37,085.00	-37,085.00	0.00	-37,085.00	-37,085.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,264.00	-2,806.00	-2,806.00	0.00	-2,806.00	-2,806.00
100003	311000	TAX DISCOUNTS	117,683.50	133,671.29	110,000.00	120,398.93	121,000.00	115,000.00
100003	312000	TAX RELEASES	0.00	0.00	0.00	0.00	0.00	0.00
100003	316000	REIMBURSEMENT FOR SERVICES	-7,166.67	-1,525.57	-5,000.00	-14,072.07	-11,282.47	-5,000.00
100003	316000	REIMBURSEMENT FOR SERVICE	0.00	-42,891.00	0.00	0.00	0.00	0.00
100003	317000	TAX PENALTIES - COST	-28,289.81	-24,199.45	-25,000.00	-26,794.68	-25,000.00	-25,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	-5,723.25	-4,482.83	-4,000.00	-2,833.58	-4,000.00	-4,000.00
100003	318500	MOTOR VEHICLE TAG \$20	-257,582.20	-261,487.20	-241,000.00	-202,348.80	-265,000.00	-260,000.00
100003	321000	PARKING PERMITS	-10,069.00	-8,559.00	-6,500.00	-5,450.00	-6,500.00	-6,500.00
100003	323000	CURB CUTS	-4,690.00	-3,935.00	-4,000.00	-3,530.00	-5,000.00	-4,000.00
100003	329000	INTEREST EARNED	-344,529.64	-233,237.42	-100,000.00	-24,219.13	-25,000.00	-30,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-918,947.51	-791,850.00	-2,949,247.00	-3,042,332.34	-2,949,247.00	-1,008,000.00
100003	331000	RENTS	-54,600.00	-55,200.00	-54,600.00	-47,100.00	-56,350.00	-54,600.00
100003	331100	CITY HALL CANTEEN	-316.95	-280.55	-300.00	-282.84	-300.00	-250.00
100003	331200	PUBLIC SAFETY CANTEEN	-328.63	-313.26	-300.00	-253.08	-300.00	-300.00
100003	331300	FIRE DEPT CANTEEN	-3.29	0.00	0.00	0.00	0.00	0.00
100003	331400	WAREHOUSE CANTEEN	-482.62	-458.92	-400.00	-246.22	-300.00	-300.00
100003	331500	WASTEWATER CANTEEN	-220.66	-103.94	-250.00	-230.30	-250.00	-250.00
100003	331600	CH FOOD SALES	-254,617.14	-224,967.61	-260,000.00	-61,189.30	-70,696.00	-260,000.00
100003	331605	CH ROOM RENTALS	-47,300.87	-28,555.11	-40,000.00	-26,290.28	-25,000.00	-48,000.00
100003	331610	CH LINENS/OTHER	-8,413.35	-8,960.35	-10,000.00	-1,439.50	-1,500.00	-8,500.00
100003	331615	CH ABC PERMITS	-2,335.09	-1,645.82	-5,000.00	-442.50	-2,000.00	-15,000.00
100003	331700	WATER CANTEEN	-227.03	-266.13	-300.00	-154.46	-150.00	-150.00
100003	331800	AUDITORIUM CANTEEN	-399.26	0.00	0.00	0.00	0.00	0.00
100003	335000	MISCELLANEOUS	-47,244.58	-132,589.83	-63,293.00	-38,127.79	-40,000.00	-30,000.00
100003	335100	ELECTION FEES	0.00	-180.00	0.00	0.00	0.00	-160.00
100003	335200	BAD CHECK CHARGES	-5,559.39	-4,039.46	-5,100.00	-1,960.00	-1,500.00	-4,000.00
100003	335300	VERIFICATION FEE	-420.00	-220.00	-400.00	-60.00	-100.00	-150.00
100003	335800	INSURANCE REIMBURSEMENTS	-37,935.61	-155,984.62	-54,015.19	-38,484.53	-35,000.00	0.00
100003	335801	COVID-19 REIMBURSEMENTS	0.00	0.00	-342,299.91	-340,316.15	-340,316.15	0.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	-364.00	-7,249.00	-1,500.00	0.00	0.00	-1,500.00
100003	336200	CONTRIBUTION COBB ESTATE	-18,890.00	-20,554.00	-18,000.00	-22,018.00	-22,018.00	-19,000.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	-12,000.00	0.00	0.00	0.00	0.00	0.00
100003	336275	RESTRICTED CONTRIBUTION SOCCER	0.00	-5,000.00	0.00	0.00	0.00	-20,000.00
100003	336500	RESTRICTED CONTRIBUTIONS	-12,000.00	-57,146.66	-87,000.00	-97,000.00	-97,000.00	-62,500.00
100003	337000	UTILITY SALES TAX	-1,790,340.97	-1,753,973.93	-1,764,169.00	-1,298,633.03	-1,662,609.50	-1,587,670.00
100003	338000	OCCUPANCY TAX	-131,279.01	-122,888.74	-67,500.00	-28,935.11	-67,500.00	-75,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-11,860.31	-12,936.73	-12,800.00	-9,425.26	-12,800.00	-12,800.00

			2018/2019	2019/2020	2020/2021	2020/2021	2020/2021	2021/2022
			Actual	Actual	Revised	Current	Projected	Budget
100003	341000	ALCOHOLIC BEVERAGES TAX	-73,320.08	-73,143.83	-76,000.00	0.00	-76,000.00	-75,000.00
100003	343000	POWELL BILL ALLOCATION	-470,529.60	-466,937.20	-425,775.00	-442,348.92	-442,348.92	-422,500.00
100003	344100	COMMA GRANTS	-3,850.00	-4,000.00	-2,500.00	0.00	0.00	0.00
100003	345000	ONE HALF CENT SALES TAX	-3,008,668.36	-3,104,272.34	-2,316,655.00	-2,339,964.19	-3,335,200.00	-3,410,218.00
100003	345200	ONE CENT SALES TAX	-1,360,236.89	-1,440,811.24	-1,167,228.00	-1,118,613.25	-1,625,900.00	-1,649,667.00
100003	347000	ABC REVENUE (GC)	-298,175.64	-306,812.27	-280,000.00	-343,776.15	-330,000.00	-330,000.00
100003	348499	STATE APPROPRIATION	0.00	-350,000.00	0.00	0.00	0.00	0.00
100003	348500	NC STATE/FEDERAL GRANT	-83,930.01	-271,067.74	-24,455.00	-27,156.21	-24,455.00	-456,195.00
100003	349250	ARC GRANT	0.00	0.00	0.00	0.00	0.00	0.00
100003	349250	ARC GRANT gm	0.00	-46,900.00	0.00	0.00	0.00	0.00
100003	350200	NARCOTICS UNIT	-9,833.37	-4,499.29	-7,600.00	-7,267.66	-7,600.00	-7,600.00
100003	350400	BURKE CO CONTRIBUTIONS	-1,040.00	-12,466.95	0.00	-13,090.50	-13,090.50	0.00
100003	351000	COURT COST & FEES	-12,671.72	-12,658.09	-10,000.00	-6,694.32	-6,000.00	-10,000.00
100003	352000	PARKING PENALTIES	-5,465.00	-3,751.00	-5,000.00	-2,950.00	-3,000.00	-3,500.00
100003	352100	CIVIL CITATIONS	-50.00	0.00	500.00	0.00	500.00	0.00
100003	353000	FIRE PROTECTION - STATE	-62,481.00	-85,051.00	-62,824.00	-82,882.00	-82,882.00	-82,882.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-525.00	-300.00	-500.00	80.00	-200.00	-500.00
100003	353150	FIRE INSPECTIONS	0.00	0.00	-30,000.00	-20,320.00	-25,000.00	-30,000.00
100003	353200	ALARM VIOLATIONS	-10,125.00	-24,225.00	-15,000.00	-23,500.00	-23,300.00	-20,000.00
100003	355000	BUILDING PERMITS	-82,205.82	-71,053.02	-80,000.00	-119,276.27	-98,000.00	-65,000.00
100003	357000	PLUMBING PERMITS	-35,531.35	-32,842.63	-35,000.00	-26,826.89	-28,000.00	-35,000.00
100003	357100	ELECTRIC PERMITS	-56,348.92	-44,053.88	-50,000.00	-39,338.50	-40,000.00	-48,000.00
100003	357200	HVAC PERMITS	-43,716.41	-45,644.33	-50,000.00	-39,030.38	-40,000.00	-45,000.00
100003	357250	ENGINEERING INSPECTION FEES	-11,682.50	-2,406.50	-3,500.00	-5,346.75	-5,500.00	-3,500.00
100003	357300	VARIANCE REQUESTS	-300.00	0.00	-350.00	-700.00	-700.00	-350.00
100003	357350	D&D NON CONFORMITY ADJUSTMENT	0.00	0.00	-350.00	0.00	0.00	-350.00
100003	357355	D&D ALTERNATE DESIGN	0.00	0.00	-750.00	0.00	0.00	-350.00
100003	357400	PLANNING, ZONING REQUEST	-13,108.00	-11,130.00	-10,000.00	-15,142.50	-15,000.00	-10,000.00
100003	359000	SOLID WASTE USERS FEE	-1,339,379.55	-1,373,794.66	-1,360,000.00	-1,136,325.04	-1,365,000.00	-1,370,000.00
100003	359050	ROUGH TRASH FEES	-24,979.00	-26,727.45	-20,000.00	-30,150.00	-25,000.00	-28,000.00
100003	359100	SIMPLY GREEN REVENUE	-841.50	0.00	0.00	0.00	0.00	0.00
100003	363000	MAIN STREET	-27,975.00	-26,765.21	-31,000.00	-31,612.00	-33,000.00	-35,000.00
100003	363500	FACADE LOAN	-10,667.98	-4,144.74	-814.00	3,252.04	3,000.00	0.00
100003	364000	AUDITORIUM	-354,576.12	-206,006.29	-200,000.00	-15,903.19	-16,107.00	-225,000.00
100003	364500	DARE PROGRAM	-4,641.00	0.00	-4,600.00	-215.00	-500.00	-4,600.00
100003	365000	RECREATION	-500,949.87	-308,291.19	-350,000.00	-240,698.07	-205,000.00	-350,000.00
100003	365005	REC SKATE PARK	0.00	0.00	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-37,573.63	-10,016.84	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-3,787.00	-100.00	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	0.00	0.00	0.00	0.00
100003	365500	SENIOR TRIPS	-26,046.00	-23,394.97	-20,000.00	0.00	0.00	-20,000.00
100003	379000	GARBAGE PENALTIES	-12,988.65	-8,849.99	-12,850.00	-9,790.66	-9,000.00	-12,000.00
100003	381000	SALE OF MATERIALS	0.00	-198.45	0.00	-122.40	-125.00	0.00
100003	383100	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00

	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021	2021/2022
	Actual	Actual	Revised	Current	Projected	Budget
100003 383200 SALE OF SURPLUS	-29,370.04	-153,233.55	-70,000.00	-83,335.45	-83,000.00	-70,000.00
100003 383210 POWELL BILL SURPLUS	0.00	-11,571.75	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	-1,000.00	-1,000.00
100003 393600 REVOLVING LOAN PRINCIPAL	-4,348.06	-2,459.67	0.00	-2,753.56	-2,747.49	0.00
100003 393700 REVOLVING LOAN INTEREST	-2,511.34	-1,439.69	0.00	-1,372.26	-1,378.33	0.00
100003 397000 PMT IN LIEU OF TAXES - ELECTRC	-129,591.00	-141,208.00	-145,198.00	-145,198.00	-145,198.00	-150,947.00
100003 397025 PAYMENT IN LIEU - ECO DEVELOP	-4,617.95	-6,788.10	0.00	0.00	0.00	0.00
100003 397050 PAYMENT IN LIEU - COMPAS	-77,845.00	-85,051.00	-87,412.00	-87,412.00	-87,412.00	-89,518.00
100003 397060 PAYMENT IN LIEU-WATER	-205,086.00	-221,734.00	-226,923.00	-226,923.00	-226,923.00	-231,012.00
100003 397100 TRANSFER T/F ELECTRIC FUND	-733,535.00	-743,202.00	-764,199.00	-764,199.00	-764,199.00	-794,458.00
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	-10,000.00
100003 397750 REIMBURSEMENT FROM CEMETARY	0.00	0.00	-20,000.00	0.00	-20,000.00	0.00
100003 397900 TRANSFER T/F CAPITAL RESERVE	-225,000.00	0.00	0.00	0.00	0.00	0.00
100003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-574,853.00	0.00	0.00	-124,911.00
100003 399200 APPROPRIATED FD BAL - GEN CAP	0.00	0.00	-150,000.00	0.00	0.00	0.00
100003 399450 APPROPRIATED FUND BAL OPEB	0.00	0.00	0.00	0.00	0.00	0.00
100003 GENERAL	-23,114,165.92	-24,204,573.31	-24,967,778.10	-23,242,365.65	-25,612,776.36	-24,219,579.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104100 LEGISLATIVE						
104100 402000 SALARIES & WAGES	29,378.16	29,701.44	29,701.00	24,751.20	29,701.00	29,998.00
104100 402500 LONGEVITY	600.00	600.00	600.00	600.00	600.00	600.00
104100 404000 PROFESSIONAL SERVICES	1,145.45	1,108.95	1,500.00	2,682.90	3,335.00	3,350.00
104100 405000 FICA TAXES	2,245.74	2,194.44	2,318.00	1,824.40	2,318.00	2,341.00
104100 406000 GROUP INSURANCE	6,998.97	10,833.12	11,664.00	11,570.40	11,664.00	11,674.00
104100 411000 TELEPHONE & POSTAGE	1,097.51	1,193.44	1,200.00	800.28	1,400.00	1,500.00
104100 414000 TRAVEL/MEETINGS/SCHOOLS	2,008.95	3,580.21	5,500.00	291.90	2,000.00	5,500.00
104100 433001 OFFICE SUPPLIES	261.53	830.04	500.00	177.41	300.00	500.00
104100 434030 CITY STREET LIGHTING	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00	61,500.00
104100 453000 DUES & SUBSCRIPTIONS	36,978.29	39,347.30	42,250.00	41,236.81	41,124.00	43,071.00
104100 455750 OPEB TRUST FUNDING	0.00	170,000.00	0.00	0.00	0.00	0.00
104100 457020 CODIFICATION OF CHARTER	2,548.70	2,803.97	1,854.21	4,000.00	2,725.00	3,600.00
104100 461000 PRO RATA ADMIN REIMBURSEMENT	-385,654.00	-394,410.00	-270,594.00	-270,594.00	-270,594.00	-323,043.00
104100 464001 REIMBURSEMENT TO FUNDS	0.00	80,000.00	0.00	0.00	0.00	0.00
104100 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	200,000.00
104100 491000 MORGANTON BURKE CO LIBRARY	231,250.00	225,000.00	225,000.00	255,000.00	255,000.00	273,459.00
104100 491100 SPECIAL APPROPRIATIONS	103,000.00	29,500.00	40,500.00	53,500.00	67,500.00	60,000.00
104100 491400 AIRPORT	47,137.00	47,137.00	47,137.00	47,137.00	47,137.00	47,137.00
104100 491500 ECONOMIC DEVELOPMENT RESERVE	126,383.18	126,383.18	0.00	0.00	0.00	0.00
104100 493000 ECONOMIC DEVELOPMENT	98,265.12	154,125.48	143,760.00	137,931.09	157,000.00	182,820.00
104100 493200 GRANT ADMIN	0.00	12,500.20	0.00	0.00	0.00	0.00
104100 497080 TRANSFER T/F REDEVELOPMENT	0.00	79,250.00	0.00	0.00	0.00	0.00
104100 497090 TRANSFER TO SPECIAL REVENUE	0.00	12,500.00	0.00	0.00	0.00	0.00
104100 LEGISLATIVE	377,644.60	708,178.77	356,890.21	384,909.39	425,210.00	604,007.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104110 LEGAL						
104110 402000 SALARIES & WAGES	154,346.02	159,681.57	162,380.00	142,085.81	162,380.00	166,294.00
104110 402500 LONGEVITY	4,283.50	4,428.03	4,539.00	4,538.74	4,539.00	4,604.00
104110 404000 PROFESSIONAL SERVICES	49,625.01	45,550.11	51,000.00	50,252.14	47,500.00	48,500.00
104110 405000 FICA TAXES	11,556.50	11,995.90	12,769.00	10,749.63	12,769.00	13,074.00
104110 406000 GROUP INSURANCE	13,224.92	13,221.60	14,358.00	11,928.43	14,358.00	14,238.00
104110 407000 RETIREMENT	15,563.31	17,994.66	19,942.00	17,742.19	19,942.00	22,397.00
104110 411000 TELEPHONE & POSTAGE	414.45	288.33	650.00	248.92	650.00	650.00
104110 414000 TRAVEL/MEETINGS/SCHOOLS	995.82	1,317.06	2,100.00	450.00	900.00	1,350.00
104110 433000 DEPARTMENTAL SUPPLIES	386.06	352.63	500.00	405.04	450.00	900.00
104110 453000 DUES & SUBSCRIPTIONS	17,542.51	17,747.87	21,968.73	18,165.65	19,200.00	19,000.00
104110 461000 PRO RATA ADMIN REIMBURSEMENT	-210,268.00	-222,487.00	-220,453.00	-220,453.00	-220,453.00	-223,965.00
104110 465000 IRMS FEE	6,404.00	7,142.00	6,700.00	6,700.00	6,700.00	7,613.00
104110 LEGAL	64,074.10	57,232.76	76,453.73	42,813.55	68,935.00	74,655.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104200 EXECUTIVE - CITY MANAGER						
104200 402000 SALARIES & WAGES	361,681.24	374,266.49	380,883.00	333,636.41	380,883.00	392,763.00
104200 402500 LONGEVITY	6,146.52	6,356.99	8,990.00	8,989.55	8,990.00	9,118.00
104200 404000 PROFESSIONAL SERVICES	0.00	0.00	90,550.00	45,100.00	45,450.00	7,500.00
104200 405000 FICA TAXES	26,738.42	27,886.29	29,825.00	25,026.82	29,825.00	30,744.00
104200 406000 GROUP INSURANCE	42,623.57	43,351.63	44,682.00	38,126.91	44,682.00	44,390.00
104200 407000 RETIREMENT	38,242.12	43,782.41	48,560.00	43,344.38	48,560.00	54,602.00
104200 411000 TELEPHONE & POSTAGE	2,082.80	1,912.57	2,800.00	1,122.68	1,500.00	2,000.00
104200 412000 PRINTING	390.00	168.00	500.00	0.00	0.00	500.00
104200 414000 TRAVEL/MEETINGS/SCHOOLS	9,828.75	4,187.12	9,200.00	1,901.67	3,500.00	11,200.00
104200 417000 MAINTENANCE & REPAIR VEHICLES	7,800.00	7,800.00	7,800.00	6,750.00	7,800.00	7,800.00
104200 433001 OFFICE SUPPLIES	3,025.35	1,889.00	2,500.00	2,514.49	2,000.00	2,500.00
104200 433100 PIO SUPPLIES	1,873.94	1,354.39	5,300.00	521.30	2,965.00	2,960.00
104200 453000 DUES & SUBSCRIPTIONS	2,539.89	3,360.15	3,360.00	1,304.79	2,650.00	2,650.00
104200 457150 MARKETING	0.00	3,000.00	4,000.00	0.00	0.00	4,000.00
104200 461000 PRO RATA ADMIN REIMBURSEMENT	-428,604.00	-446,550.00	-495,857.00	-495,857.00	-495,857.00	-481,770.00
104200 465000 IRMS FEE	21,541.00	26,140.00	25,971.00	25,971.00	25,971.00	29,485.00
104200 EXECUTIVE - CITY MANAGER	95,909.60	98,905.04	169,064.00	38,453.00	108,919.00	120,442.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104210 HUMAN RESOURCES						
104210 402000 SALARIES & WAGES	210,077.13	217,800.93	221,706.00	195,228.30	225,629.00	230,746.00
104210 402500 LONGEVITY	3,231.78	3,341.06	6,025.00	6,025.34	6,025.00	6,732.00
104210 404000 PROFESSIONAL SERVICES	10,834.50	12,262.46	13,700.00	11,563.15	12,563.00	13,950.00
104210 405000 FICA TAXES	15,566.16	16,109.91	17,421.00	14,663.32	17,722.00	18,167.00
104210 406000 GROUP INSURANCE	26,506.74	26,867.78	28,454.00	23,810.36	27,687.00	28,221.00
104210 407000 RETIREMENT	16,580.63	19,843.42	23,115.00	20,427.51	23,513.00	26,954.00
104210 408000 WORKMANS COMPENSATION	431,360.61	433,568.46	400,197.00	324,740.25	318,982.00	331,000.00
104210 408010 SAFETY	14,238.34	11,697.73	16,350.00	8,711.19	9,000.00	16,550.00
104210 409000 UNEMPLOYMENT	4,359.57	5,719.08	6,925.00	0.00	0.00	3,000.00
104210 409010 EMPLOYEE PROGAMS	7,118.01	7,004.27	9,400.00	10,644.87	11,300.00	9,700.00
104210 409100 WELLNESS PROGRAM	9,951.24	9,007.23	11,500.00	7,496.26	8,000.00	12,000.00
104210 410000 TRAINING EMPLOYEE	0.00	418.00	8,500.00	0.00	0.00	8,500.00
104210 411000 TELEPHONE & POSTAGE	666.29	392.54	1,200.00	411.91	325.00	1,000.00
104210 412000 PRINTING	0.00	394.70	250.00	102.00	102.00	250.00
104210 414000 TRAVEL/MEETINGS/SCHOOLS	1,132.82	1,305.01	4,100.00	614.14	1,000.00	4,100.00
104210 433001 OFFICE SUPPLIES	4,949.52	885.53	3,700.00	1,518.82	2,300.00	2,500.00
104210 433700 SPECIAL PROJECTS	926.37	257.17	3,200.00	400.00	400.00	1,750.00
104210 433701 HUMAN RELATIONS COMMISSION	0.00	0.00	16,300.00	0.00	0.00	16,300.00
104210 453000 DUES & SUBSCRIPTIONS	1,083.00	1,520.43	1,465.00	618.15	1,465.00	1,525.00
104210 454000 INSURANCE AND BONDS	372,081.63	390,961.16	389,000.00	367,572.78	377,000.00	398,000.00
104210 454010 RISK RETENTION	1,594.85	2,345.84	3,500.00	34.95	2,000.00	3,500.00
104210 457010 RECRUITMENT SELECTION	15,930.43	16,821.01	16,300.00	9,008.32	8,000.00	15,335.00
104210 461000 PRO RATA ADMIN REIMBURSEMENT	-675,854.00	-669,057.00	-662,009.00	-662,009.00	-662,009.00	-642,615.00
104210 465000 IRMS FEE	13,142.00	14,624.00	17,645.00	17,645.00	17,645.00	18,611.00
104210 HUMAN RESOURCES	485,477.62	524,090.72	557,944.00	359,227.62	408,649.00	525,776.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104220 CANTEEN						
104220 447010 CITY HALL CANTEEN	548.70	886.03	0.00	456.09	0.00	0.00
104220 447020 POLICE DEPT CANTEEN	0.00	0.00	0.00	0.00	0.00	0.00
104220 447040 WAREHOUSE CANTEEN	687.50	0.00	0.00	0.00	0.00	0.00
104220 447050 WASTEWATER CANTEEN	0.00	0.00	0.00	170.00	0.00	0.00
104220 447060 WATER CANTEEN	0.00	0.00	0.00	0.00	0.00	0.00
104220 CANTEEN	1,236.20	886.03	0.00	626.09	0.00	0.00
104230 ELECTION						
104230 457040 ELECTIONS	0.00	1,177.20	0.00	0.00	0.00	1,200.00
104230 ELECTION	0.00	1,177.20	0.00	0.00	0.00	1,200.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104250 AUDITORIUM						
104250 402000 SALARIES & WAGES	231,733.05	239,017.05	264,920.00	152,183.00	264,920.00	267,759.00
104250 402500 LONGEVITY	3,547.15	3,676.46	3,788.00	4,007.50	4,008.00	6,594.00
104250 404000 PROFESSIONAL SERVICES	14,884.36	6,475.37	14,000.00	584.11	1,500.00	10,000.00
104250 405000 FICA TAXES	17,295.98	17,601.67	20,556.00	11,544.54	20,556.00	20,988.00
104250 406000 GROUP INSURANCE	35,780.93	37,349.98	37,091.00	24,280.49	37,091.00	39,810.00
104250 407000 RETIREMENT	18,100.42	21,735.08	27,274.00	15,853.39	27,274.00	31,139.00
104250 411000 TELEPHONE & POSTAGE	6,193.41	3,161.87	5,124.08	2,673.11	3,500.00	7,000.00
104250 413000 UTILITIES	97,695.25	88,117.61	95,000.00	76,412.36	80,000.00	90,000.00
104250 414000 TRAVEL/MEETINGS/SCHOOLS	6,920.98	7,271.13	0.00	355.02	2,000.00	7,300.00
104250 415000 MAINTENANCE & REPAIR BUILDINGS	7,798.81	6,100.18	15,000.00	14,632.10	15,000.00	15,000.00
104250 416000 MAINTENANCE & REPAIR EQUIPMENT	4,466.55	5,179.40	6,000.00	3,035.00	1,200.00	6,000.00
104250 417000 MAINTENANCE & REPAIR VEHICLES	211.38	1,104.55	1,000.00	277.50	1,000.00	2,547.00
104250 426000 ADVERTISING	45,676.11	30,829.76	12,125.87	4,911.68	9,000.00	35,000.00
104250 431000 VEHICLE SUPPLIES	434.66	364.49	750.00	0.00	0.00	750.00
104250 433000 DEPARTMENTAL SUPPLIES	11,749.71	6,042.84	13,500.00	5,909.09	5,000.00	12,000.00
104250 433003 PRODUCTION SUPPLIES	2,635.51	1,155.73	3,000.00	840.19	500.00	3,000.00
104250 436000 UNIFORMS	896.62	993.62	2,000.00	312.09	250.00	1,000.00
104250 442000 CONTRACTED LABOR	69,772.68	52,340.84	15,000.00	1,009.00	2,500.00	25,000.00
104250 442500 SPECIAL CONTRACTED SERVICES	0.00	0.00	0.00	1,395.00	0.00	0.00
104250 442700 COMMA GRANT RELATED EXP	2,371.07	0.00	0.00	0.00	0.00	0.00
104250 443000 CONTRACTED PERFORMANCE	273,472.62	237,355.90	50,000.00	2,050.94	15,000.00	185,000.00
104250 447000 FOOD SUPPLIES	20,893.20	15,278.48	5,000.00	475.34	3,000.00	15,000.00
104250 447500 ABC SUPPLIES	0.00	0.00	0.00	0.00	0.00	2,500.00
104250 453000 DUES & SUBSCRIPTIONS	4,033.41	4,155.20	5,000.00	1,669.84	3,000.00	5,000.00
104250 465000 IRMS FEE	44,592.00	50,384.00	53,347.00	53,347.00	53,347.00	62,126.00
104250 474000 C/O EQUIPMENT	14,998.12	259.97	10,000.00	4,393.00	10,000.00	25,000.00
104250 475000 CAPITAL IMPROVEMENT PROGRAM	108,339.18	48,275.00	14,000.00	0.00	14,000.00	65,000.00
104250 481000 DEBT PRINCIPAL	36,093.34	36,675.09	0.00	0.00	0.00	0.00
104250 482000 INTEREST	1,023.90	442.16	0.00	0.00	0.00	0.00
104250 AUDITORIUM	1,081,610.40	921,343.43	673,475.95	382,151.29	573,646.00	940,513.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104400 ACCOUNTING						
104400 402000 SALARIES & WAGES	213,141.66	219,354.54	212,638.00	200,516.78	212,638.00	271,059.00
104400 402500 LONGEVITY	4,542.56	6,152.51	2,872.00	2,871.55	2,872.00	1,961.00
104400 404000 PROFESSIONAL SERVICES	39,500.00	28,500.00	45,500.00	47,259.42	48,000.00	50,000.00
104400 405000 FICA TAXES	15,931.34	16,493.24	16,487.00	14,914.29	16,487.00	20,886.00
104400 406000 GROUP INSURANCE	20,161.92	19,676.13	27,120.00	19,306.39	27,120.00	35,007.00
104400 406001 RETIREE INSURANCE	13,460.48	10,456.86	18,579.00	15,562.63	18,579.00	17,099.00
104400 407000 RETIREMENT	16,712.94	20,192.46	21,874.00	20,643.95	21,874.00	30,988.00
104400 411000 TELEPHONE & POSTAGE	5,182.64	5,118.84	6,000.00	4,379.89	6,000.00	6,000.00
104400 414000 TRAVEL/MEETINGS/SCHOOLS	3,452.15	2,205.39	4,500.00	1,405.63	4,500.00	5,000.00
104400 433001 OFFICE SUPPLIES	4,821.46	5,727.41	5,750.00	2,046.53	5,750.00	5,750.00
104400 433005 BANK FEES	1,835.11	1,739.38	5,000.00	2,849.59	5,000.00	4,000.00
104400 453000 DUES & SUBSCRIPTIONS	1,100.00	907.88	1,200.00	840.00	1,200.00	1,200.00
104400 461000 PRO RATA ADMIN REIMBURSEMENT	-580,287.00	-676,443.00	-572,825.00	-572,825.00	-572,825.00	-729,155.00
104400 462000 WAREHOUSE GARAGE FEE	289,243.00	410,955.00	280,981.00	280,981.00	280,981.00	380,893.00
104400 465000 IRMS FEE	18,741.00	21,430.00	23,411.00	23,411.00	23,411.00	26,986.00
104400 474000 C/O EQUIPMENT	0.00	0.00	2,000.00	807.93	2,000.00	1,000.00
104400 ACCOUNTING	67,539.26	92,466.64	101,087.00	64,971.58	103,587.00	128,674.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104450 UTILITY - COLLECTIONS						
104450 402000 SALARIES & WAGES	184,688.10	165,957.79	223,081.00	135,124.10	223,081.00	224,962.00
104450 402500 LONGEVITY	3,062.56	2,340.73	2,394.00	2,393.62	2,394.00	3,198.00
104450 404000 PROFESSIONAL SERVICES	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
104450 405000 FICA TAXES	13,788.14	12,355.73	17,249.00	10,198.81	17,249.00	17,454.00
104450 406000 GROUP INSURANCE	32,130.95	28,156.46	35,143.00	22,785.43	35,143.00	34,819.00
104450 406001 RETIREE INSURANCE	32,715.24	25,024.17	13,345.00	11,211.87	13,345.00	12,395.00
104450 407000 RETIREMENT	13,213.66	13,631.77	20,348.00	12,607.24	20,348.00	23,059.00
104450 411000 TELEPHONE & POSTAGE	79,897.77	90,851.58	104,220.07	78,194.68	104,220.07	100,000.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	2,800.29	1,738.76	3,000.00	0.00	3,000.00	3,000.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	728.00	728.00	2,500.00	728.00	2,500.00	2,500.00
104450 433001 OFFICE SUPPLIES	5,025.39	5,200.46	6,500.00	5,326.29	6,500.00	6,500.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-445,582.00	-462,160.00	-477,839.00	-477,839.00	-477,839.00	-490,303.00
104450 465000 IRMS FEE	42,357.00	50,809.00	53,279.00	53,279.00	53,279.00	61,416.00
104450 UTILITY - COLLECTIONS	-35,174.90	-65,365.55	4,220.07	-145,989.96	4,220.07	0.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104452 TAX COLLECTION						
104452 402000 SALARIES & WAGES	38,646.46	41,535.34	42,544.00	34,852.74	42,544.00	38,799.00
104452 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00
104452 405000 FICA TAXES	2,910.54	3,131.56	3,255.00	2,632.65	3,255.00	2,968.00
104452 406000 GROUP INSURANCE	6,458.98	6,473.35	7,018.00	5,620.96	7,018.00	6,939.00
104452 406001 RETIREE INSURANCE	20,559.36	5,324.16	0.00	0.00	0.00	0.00
104452 407000 RETIREMENT	3,004.30	3,727.23	4,318.00	3,537.62	4,318.00	4,404.00
104452 411000 TELEPHONE & POSTAGE	5,223.50	4,251.93	6,866.51	4,628.36	6,866.51	5,000.00
104452 414000 TRAVEL/MEETINGS/SCHOOLS	880.08	117.78	3,000.00	0.00	3,000.00	3,000.00
104452 433001 OFFICE SUPPLIES	1,856.34	1,905.58	2,000.00	1,781.55	2,000.00	2,000.00
104452 451000 BAD ACCOUNTS	0.00	60.33	0.00	4,305.69	0.00	0.00
104452 461000 PRO RATA ADMIN REIMBURSEMENT	-69,378.00	-61,741.00	-60,476.00	-60,476.00	-60,476.00	-58,507.00
104452 465000 IRMS FEE	14,285.00	14,436.00	17,759.00	17,759.00	17,759.00	20,472.00
104452 TAX COLLECTION	24,446.56	19,222.26	26,284.51	14,642.57	26,284.51	25,075.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104900 DEVELOPMENT AND DESIGN SERVICE						
104900 402000 SALARIES & WAGES	173,268.05	181,171.95	183,326.00	160,114.35	183,326.00	187,081.00
104900 402500 LONGEVITY	2,193.54	2,282.79	2,660.00	2,659.97	2,660.00	5,369.00
104900 404000 PROFESSIONAL SERVICES	10,703.34	7,670.00	24,330.00	14,656.35	20,000.00	21,500.00
104900 404100 PROFESSIONAL SERVICES STORMWTR	6,304.00	6,064.00	10,000.00	6,166.65	10,000.00	10,000.00
104900 405000 FICA TAXES	13,142.83	13,716.21	14,228.00	11,835.10	14,228.00	14,722.00
104900 406000 GROUP INSURANCE	20,478.08	20,027.50	21,344.00	17,944.50	21,344.00	21,167.00
104900 406001 RETIREE INSURANCE	13,774.74	14,165.74	14,602.00	13,637.00	14,602.00	13,556.00
104900 407000 RETIREMENT	13,638.78	16,294.81	18,878.00	16,521.67	18,878.00	21,843.00
104900 411000 TELEPHONE & POSTAGE	1,183.16	860.78	1,900.00	499.54	1,000.00	1,200.00
104900 412000 PRINTING	248.13	487.12	1,250.00	0.00	500.00	1,250.00
104900 414000 TRAVEL/MEETINGS/SCHOOLS	2,622.70	1,659.53	5,050.00	0.00	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	3,900.00	3,900.00	3,375.00	3,900.00	3,900.00
104900 426000 ADVERTISING	1,428.62	649.12	1,500.00	868.04	1,500.00	1,500.00
104900 433001 OFFICE SUPPLIES	1,857.54	1,365.26	2,250.00	1,204.37	2,250.00	2,250.00
104900 453000 DUES & SUBSCRIPTIONS	1,150.95	1,748.33	1,600.00	1,032.51	1,600.00	1,600.00
104900 465000 IRMS FEE	58,408.00	57,947.00	64,033.00	64,033.00	64,033.00	75,941.00
104900 474000 C/O EQUIPMENT	0.00	300.00	250.00	0.00	250.00	250.00
104900 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	36,148.70	30,000.00	28,794.50	30,000.00	55,000.00
104900 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	662,301.00	0.00	0.00	0.00	0.00
104900 DEVELOPMENT AND DESIGN SERVICE	324,302.46	1,028,759.84	401,501.00	343,342.55	391,471.00	443,579.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104910 PLANNING						
104910 402000 SALARIES & WAGES	71,473.82	77,414.59	98,572.00	86,792.62	98,572.00	99,978.00
104910 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00
104910 405000 FICA TAXES	5,416.87	5,757.04	7,541.00	6,309.03	4,271.00	7,648.00
104910 406000 GROUP INSURANCE	6,529.08	9,067.72	14,176.00	11,886.64	14,176.00	14,047.00
104910 406001 RETIREE INSURANCE	18,366.06	18,764.87	19,239.00	14,635.75	19,239.00	17,483.00
104910 407000 RETIREMENT	3,926.30	6,212.23	10,005.00	8,809.38	10,005.00	11,347.00
104910 411000 TELEPHONE & POSTAGE	1,600.66	870.42	1,460.00	696.19	1,460.00	1,460.00
104910 412000 PRINTING	285.00	0.00	600.00	0.00	600.00	600.00
104910 414000 TRAVEL/MEETINGS/SCHOOLS	625.13	518.56	4,050.00	2,505.00	3,000.00	4,000.00
104910 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	450.00	0.00	450.00	450.00
104910 417000 MAINTENANCE & REPAIR VEHICLES	146.94	154.58	250.00	86.19	250.00	800.00
104910 426000 ADVERTISING	3,791.22	2,442.70	3,000.00	3,087.06	4,000.00	3,000.00
104910 431000 VEHICLE SUPPLIES	281.50	404.28	650.00	336.68	400.00	650.00
104910 433000 DEPARTMENTAL SUPPLIES	454.59	1,304.18	1,500.00	415.50	1,000.00	0.00
104910 433001 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	1,500.00
104910 453000 DUES & SUBSCRIPTIONS	155.00	287.00	4,800.00	4,533.54	800.00	800.00
104910 464015 NUISANCE ABATEMENT	28,550.00	9,795.08	30,000.00	5,200.00	20,000.00	30,000.00
104910 474000 C/O EQUIPMENT	0.00	0.00	225.00	149.99	225.00	225.00
104910 PLANNING	141,602.17	132,993.25	196,518.00	145,443.57	178,448.00	193,988.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
104920 D & D INSPECTION & ZONING						
104920 402000 SALARIES & WAGES	173,361.12	199,550.09	249,403.00	191,548.16	249,403.00	248,064.00
104920 402500 LONGEVITY	3,926.72	4,129.54	4,547.00	4,348.48	4,348.00	4,502.00
104920 404000 PROFESSIONAL SERVICES	750.00	0.00	2,000.00	0.00	0.00	500.00
104920 405000 FICA TAXES	12,966.38	14,752.19	19,427.00	14,144.98	19,427.00	19,321.00
104920 406000 GROUP INSURANCE	13,995.05	19,957.28	24,884.00	20,486.01	24,884.00	24,651.00
104920 407000 RETIREMENT	16,318.04	16,605.72	25,776.00	19,686.51	25,776.00	28,666.00
104920 411000 TELEPHONE & POSTAGE	1,826.56	2,970.00	3,200.00	2,395.64	3,750.00	3,750.00
104920 412000 PRINTING	350.00	358.00	350.00	199.00	350.00	350.00
104920 414000 TRAVEL/MEETINGS/SCHOOLS	6,600.37	3,358.39	7,925.00	3,050.04	3,200.00	7,925.00
104920 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	0.00	500.00
104920 417000 MAINTENANCE & REPAIR VEHICLES	465.09	5,102.38	2,000.00	970.09	1,000.00	2,000.00
104920 426000 ADVERTISING	0.00	0.00	500.00	0.00	0.00	500.00
104920 431000 VEHICLE SUPPLIES	1,724.70	2,234.22	3,300.00	1,626.33	2,000.00	3,000.00
104920 433001 OFFICE SUPPLIES	1,421.99	1,596.57	2,500.00	968.37	2,500.00	2,500.00
104920 453000 DUES & SUBSCRIPTIONS	4,467.07	835.00	1,500.00	135.88	1,000.00	1,500.00
104920 464015 NUISANCE ABATEMENT	0.00	0.00	0.00	0.00	0.00	0.00
104920 474000 C/O EQUIPMENT	284.92	0.00	300.00	149.99	300.00	300.00
104920 D & D INSPECTION & ZONING	238,458.01	271,449.38	348,112.00	259,709.48	337,938.00	348,029.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105000 MUNICIPAL BUILDING						
105000 411000 TELEPHONE & POSTAGE	1,792.82	1,502.87	2,496.80	1,625.12	2,496.80	0.00
105000 413000 UTILITIES	68,657.00	55,611.96	64,000.00	46,156.21	64,000.00	0.00
105000 415000 MAINTENANCE & REPAIR BUILDINGS	17,087.60	12,975.50	25,000.00	16,466.79	25,000.00	25,000.00
105000 415500 M & R CITY HALL	12,150.43	7,832.00	29,264.00	11,849.43	20,000.00	20,000.00
105000 416000 MAINTENANCE & REPAIR EQUIPMENT	2,378.53	7,982.16	11,650.00	8,892.00	11,650.00	12,000.00
105000 417000 MAINTENANCE & REPAIR VEHICLES	210.31	853.94	650.00	504.93	650.00	650.00
105000 431000 VEHICLE SUPPLIES	428.32	487.89	800.00	964.93	1,000.00	1,200.00
105000 433000 DEPARTMENTAL SUPPLIES	-2,037.89	8,386.06	44,306.08	30,091.35	40,000.00	5,000.00
105000 433001 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
105000 445000 CONTRACTED SERVICES	34,200.00	45,130.48	40,000.00	12,200.00	16,000.00	51,600.00
105000 461000 PRO RATA ADMIN REIMBURSEMENT	-124,529.00	-101,819.00	-131,145.00	-131,145.00	-131,145.00	-125,343.00
105000 464000 IGS REIMBURSEMENT	0.00	0.00	-150,000.00	0.00	0.00	0.00
105000 475000 CAPITAL IMPROVEMENT PROGRAM	23,994.11	29,694.00	30,000.00	0.00	15,000.00	70,000.00
105000 481000 DEBT PRINCIPAL	222,646.66	222,646.66	222,647.00	222,646.66	222,647.00	222,647.00
105000 482000 INTEREST	33,024.07	25,253.70	17,483.00	17,483.33	17,483.00	9,713.00
105000 MUNICIPAL BUILDING	290,002.96	316,538.22	207,151.88	237,735.75	304,781.80	292,467.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105100 PUBLIC SAFETY OPERATIONS						
105100 402000 SALARIES & WAGES	4,132,879.54	4,379,206.83	4,524,816.00	3,794,289.77	4,524,816.00	4,699,103.00
105100 402100 SPECIAL SEPARATION ALLOWANCE	212,474.09	219,728.50	240,774.00	210,743.71	240,774.00	261,027.00
105100 402500 LONGEVITY	72,443.97	80,320.51	85,197.00	72,541.64	77,542.00	91,815.00
105100 403010 SPECIAL COMPENSATION OVERTIME	3,410.00	0.00	0.00	0.00	0.00	0.00
105100 404000 PROFESSIONAL SERVICES	13,724.86	11,656.23	18,000.00	11,012.91	18,000.00	18,000.00
105100 405000 FICA TAXES	327,180.21	346,211.64	352,666.00	301,086.16	352,666.00	366,505.00
105100 406000 GROUP INSURANCE	596,309.18	641,353.75	662,612.00	482,182.63	662,612.00	656,973.00
105100 406001 RETIREE INSURANCE	384,434.09	412,028.59	461,297.00	383,821.78	461,297.00	403,852.00
105100 406900 GAP INSURANCE	1,421.00	7,199.00	6,000.00	3,592.00	6,000.00	8,250.00
105100 407000 RETIREMENT	490,311.22	571,684.63	646,432.00	536,995.77	646,432.00	729,027.00
105100 411000 TELEPHONE & POSTAGE	66,745.28	66,724.73	62,131.04	50,642.71	66,000.00	66,000.00
105100 413000 UTILITIES	83,097.95	79,471.15	85,000.00	83,683.96	85,000.00	0.00
105100 414000 TRAVEL/MEETINGS/SCHOOLS	7,412.94	3,114.11	10,000.00	3,415.15	10,000.00	10,000.00
105100 414010 TRAINING	45,557.09	35,951.61	50,000.00	29,930.37	40,000.00	55,000.00
105100 414020 HEALTH SCREENING	26,312.86	25,766.13	30,100.00	23,064.50	23,065.00	30,100.00
105100 415000 MAINTENANCE & REPAIR BUILDINGS	50,139.66	38,175.71	51,664.32	41,044.04	50,000.00	50,000.00
105100 416000 MAINTENANCE & REPAIR EQUIPMENT	94,807.71	80,893.07	95,000.00	62,668.56	95,000.00	100,000.00
105100 417000 MAINTENANCE & REPAIR VEHICLES	140,251.09	150,030.37	163,127.01	133,364.24	145,000.00	145,000.00
105100 421000 RENTAL	8,088.00	8,363.00	9,000.00	8,388.00	8,388.00	10,000.00
105100 431000 VEHICLE SUPPLIES	104,604.98	126,411.94	130,000.00	75,728.67	130,000.00	130,000.00
105100 433000 DEPARTMENTAL SUPPLIES	42,513.79	40,173.38	40,000.00	35,257.90	40,000.00	40,000.00
105100 433010 STORE/TRAINING SUPPLIES	20,869.51	5,302.54	38,786.00	18,097.32	30,000.00	35,000.00
105100 433020 SUPPLIES PUB SAFETY COMPUTER	6,175.88	5,452.47	6,000.00	5,402.98	6,000.00	6,000.00
105100 433050 DARE PROGRAM	12,264.96	6,386.34	10,000.00	3,714.45	3,715.00	10,000.00
105100 436000 UNIFORMS	53,296.53	68,002.97	60,000.00	34,766.81	60,000.00	60,000.00
105100 436010 SAFETY EQUIPMENT	38,576.02	34,467.52	48,000.00	40,112.24	48,000.00	50,000.00
105100 443550 911 5YR LAND REIMBURSEMENT	-6,714.00	0.00	0.00	0.00	0.00	0.00
105100 453000 DUES & SUBSCRIPTIONS	20,527.21	20,507.53	21,000.00	21,533.90	21,535.00	25,000.00
105100 457000 BUY MONEY	6,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
105100 458500 ANIMAL CONTROL	17,829.47	18,454.25	20,000.00	21,831.79	21,832.00	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	244,662.00	283,395.00	219,926.00	219,926.00	219,926.00	366,978.00
105100 474000 C/O EQUIPMENT	22,914.99	17,000.48	31,280.50	13,629.56	22,900.00	38,850.00
105100 474040 K 9 ACCOUNT	4,440.59	3,392.94	5,775.00	4,923.89	5,000.00	5,500.00
105100 475000 CAPITAL IMPROVEMENT PROGRAM	929,336.13	833,369.81	716,265.00	522,529.62	706,275.00	935,000.00
105100 481000 DEBT PRINCIPAL	339,448.39	468,136.92	636,650.00	636,589.84	636,650.00	590,134.00
105100 482000 INTEREST	19,513.34	28,392.47	29,679.00	29,748.05	29,679.00	20,585.00
105100 PUBLIC SAFETY OPERATIONS	8,614,060.53	9,107,526.12	9,557,977.87	7,907,060.92	9,484,904.00	10,031,499.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105550 PUBLIC WORKS						
105550 402000 SALARIES & WAGES	131,458.98	128,791.87	128,770.00	118,215.57	128,770.00	120,979.00
105550 402500 LONGEVITY	4,609.02	3,263.86	3,345.00	3,345.48	3,345.00	2,988.00
105550 405000 FICA TAXES	10,267.82	9,990.24	10,107.00	9,077.30	10,107.00	9,483.00
105550 406000 GROUP INSURANCE	13,125.80	13,750.38	14,194.00	11,128.79	14,194.00	14,033.00
105550 406001 RETIREE INSURANCE	6,608.34	12,967.99	32,584.00	18,073.94	32,584.00	29,878.00
105550 407000 RETIREMENT	10,539.79	11,604.88	13,410.00	12,294.46	13,410.00	14,070.00
105550 411000 TELEPHONE & POSTAGE	1,324.11	1,378.11	1,505.00	943.26	1,505.00	1,500.00
105550 414000 TRAVEL/MEETINGS/SCHOOLS	500.00	0.00	600.00	0.00	600.00	1,000.00
105550 416000 MAINTENANCE & REPAIR EQUIPMENT	24.75	25.88	0.00	0.00	0.00	0.00
105550 417000 MAINTENANCE & REPAIR VEHICLES	83.42	347.19	200.00	469.33	600.00	500.00
105550 431000 VEHICLE SUPPLIES	506.57	1,182.42	1,350.00	313.22	500.00	1,350.00
105550 433001 OFFICE SUPPLIES	120.89	180.67	500.00	488.53	500.00	500.00
105550 465000 IRMS FEE	19,681.00	19,097.00	23,043.00	23,043.00	23,043.00	27,598.00
105550 PUBLIC WORKS	198,850.49	202,580.49	229,608.00	197,392.88	229,158.00	223,879.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105600 STREETS ADMINISTRATION						
105600 402000 SALARIES & WAGES	90,089.19	91,998.94	98,516.00	83,126.13	98,516.00	104,851.00
105600 402500 LONGEVITY	2,622.34	3,191.24	3,281.00	3,281.19	3,281.00	3,466.00
105600 404000 PROFESSIONAL SERVICES	1,280.99	8,246.90	5,000.00	368.86	5,000.00	5,000.00
105600 405000 FICA TAXES	6,753.29	6,942.30	7,788.00	6,316.37	7,788.00	8,286.00
105600 406000 GROUP INSURANCE	13,242.52	13,636.42	14,092.00	11,810.56	14,092.00	13,981.00
105600 407000 RETIREMENT	7,206.02	8,541.29	10,332.00	8,770.38	10,332.00	12,294.00
105600 411000 TELEPHONE & POSTAGE	3,475.89	3,424.07	4,066.00	2,291.96	3,500.00	3,500.00
105600 413000 UTILITIES	4,179.46	3,407.07	4,740.00	2,942.66	3,800.00	3,800.00
105600 414000 TRAVEL/MEETINGS/SCHOOLS	575.38	569.69	1,000.00	724.44	800.00	1,000.00
105600 416000 MAINTENANCE & REPAIR EQUIPMENT	24.75	214.88	155.00	0.00	155.00	300.00
105600 417000 MAINTENANCE & REPAIR VEHICLES	1,234.09	1,684.20	1,000.00	787.50	1,000.00	1,000.00
105600 431000 VEHICLE SUPPLIES	3,040.63	4,610.27	6,210.00	1,972.94	4,000.00	5,000.00
105600 433000 DEPARTMENTAL SUPPLIES	209.26	78.10	800.00	311.98	800.00	800.00
105600 433001 OFFICE SUPPLIES	170.00	62.12	350.00	51.24	200.00	200.00
105600 436000 UNIFORMS	1,082.03	1,152.67	1,200.00	1,104.22	1,350.00	1,500.00
105600 474000 C/O EQUIPMENT	3,790.86	3,490.96	3,000.00	2,489.91	3,000.00	3,500.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	458,351.26	182,806.81	143,000.00	133,054.00	133,054.00	242,000.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	45,355.31	0.00	0.00	0.00	0.00
105600 481000 DEBT PRINCIPAL	19,041.63	0.00	0.00	0.00	0.00	0.00
105600 482000 INTEREST	59.95	0.00	0.00	0.00	0.00	0.00
105600 STREETS ADMINISTRATION	616,429.54	379,413.24	304,530.00	259,404.34	290,668.00	410,478.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105610 STREETS MAINTENANCE						
105610 402000 SALARIES & WAGES	292,954.04	296,085.87	323,297.00	258,562.01	323,297.00	323,966.00
105610 402500 LONGEVITY	5,536.08	6,420.94	6,947.00	6,978.34	6,947.00	5,585.00
105610 405000 FICA TAXES	22,206.93	22,502.47	25,264.00	19,737.90	25,264.00	25,211.00
105610 406000 GROUP INSURANCE	58,523.40	59,308.01	62,980.00	49,451.00	62,980.00	62,378.00
105610 407000 RETIREMENT	22,797.61	27,143.71	31,997.00	26,908.37	31,997.00	35,645.00
105610 416000 MAINTENANCE & REPAIR EQUIPMENT	24.75	25.88	1,730.00	0.00	500.00	1,000.00
105610 417000 MAINTENANCE & REPAIR VEHICLES	48,493.86	38,502.53	42,000.00	30,575.02	42,000.00	42,000.00
105610 431000 VEHICLE SUPPLIES	23,103.71	30,057.77	36,000.00	16,322.95	36,000.00	40,000.00
105610 433000 DEPARTMENTAL SUPPLIES	4,720.20	5,356.97	5,250.00	4,055.56	5,250.00	6,000.00
105610 436000 UNIFORMS	4,668.02	4,441.48	6,033.00	4,292.39	6,033.00	6,000.00
105610 STREETS MAINTENANCE	483,028.60	489,845.63	541,498.00	416,883.54	540,268.00	547,785.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105620 STREETS CONCRETE						
105620 402000 SALARIES & WAGES	62,698.57	64,105.19	66,552.00	58,043.92	66,552.00	69,892.00
105620 402500 LONGEVITY	1,092.00	1,119.76	1,956.00	1,956.40	1,956.00	2,035.00
105620 405000 FICA TAXES	4,770.23	4,854.62	5,241.00	4,376.61	5,241.00	5,502.00
105620 406000 GROUP INSURANCE	12,867.84	12,944.18	13,980.00	11,725.30	13,980.00	13,858.00
105620 406001 RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
105620 407000 RETIREMENT	4,958.32	5,852.74	6,954.00	6,090.19	6,954.00	8,164.00
105620 416000 MAINTENANCE & REPAIR EQUIPMENT	24.75	25.88	0.00	0.00	0.00	0.00
105620 417000 MAINTENANCE & REPAIR VEHICLES	1,560.72	1,277.09	3,000.00	3,458.64	3,011.00	5,000.00
105620 431000 VEHICLE SUPPLIES	3,910.25	2,769.53	5,500.00	1,886.52	5,500.00	5,500.00
105620 433000 DEPARTMENTAL SUPPLIES	1,580.98	2,023.96	2,500.00	273.25	2,500.00	2,500.00
105620 436000 UNIFORMS	1,054.32	995.00	1,504.00	851.81	1,504.00	1,500.00
105620 474000 MISC C/O EQUIPMENT	896.56	0.00	4,000.00	0.00	4,000.00	4,000.00
105620 STREETS CONCRETE	95,414.54	95,967.95	111,187.00	88,662.64	111,198.00	117,951.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105640 STREETS - SWEEPING						
105640 402000 SALARIES & WAGES	100,532.48	103,573.12	107,480.00	93,766.49	107,480.00	111,257.00
105640 402500 LONGEVITY	2,831.08	3,596.43	3,686.00	3,686.34	3,686.00	3,779.00
105640 405000 FICA TAXES	7,766.70	7,980.94	8,504.00	7,322.24	8,504.00	8,800.00
105640 406000 GROUP INSURANCE	19,464.67	19,670.20	20,998.00	17,573.25	20,998.00	20,812.00
105640 407000 RETIREMENT	8,034.11	9,615.99	11,283.00	9,891.53	11,283.00	13,057.00
105640 416000 MAINTENANCE & REPAIR EQUIPMENT	7,117.95	11,706.31	7,670.00	8,193.26	10,000.00	8,000.00
105640 431000 VEHICLE SUPPLIES	6,449.84	6,361.78	15,000.00	5,873.36	10,000.00	10,000.00
105640 433000 DEPARTMENTAL SUPPLIES	4,332.10	3,572.31	5,250.00	3,049.00	6,000.00	6,000.00
105640 436000 UNIFORMS	1,380.92	1,548.36	2,159.00	1,301.83	2,000.00	2,000.00
105640 STREETS - SWEEPING	157,909.85	167,625.44	182,030.00	150,657.30	179,951.00	183,705.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105650 STREETS - SIGN PAINTING						
105650 402000 SALARIES & WAGES	36,448.24	37,450.11	38,889.00	33,719.24	38,889.00	39,674.00
105650 402500 LONGEVITY	1,246.98	1,300.15	1,333.00	1,333.43	1,333.00	1,347.00
105650 405000 FICA TAXES	2,837.78	2,918.45	3,077.00	2,641.81	3,077.00	3,138.00
105650 406000 GROUP INSURANCE	6,367.00	6,372.69	7,010.00	5,800.91	7,010.00	6,946.00
105650 407000 RETIREMENT	2,929.86	3,476.87	4,083.00	3,557.90	4,083.00	4,656.00
105650 416000 MAINTENANCE & REPAIR EQUIPMENT	12.39	57.95	0.00	0.00	0.00	0.00
105650 417000 MAINTENANCE & REPAIR VEHICLES	208.85	643.43	500.00	2,205.56	2,206.00	500.00
105650 431000 VEHICLE SUPPLIES	803.58	1,018.78	2,000.00	1,290.58	2,000.00	2,000.00
105650 433000 DEPARTMENTAL SUPPLIES	5,207.94	7,432.05	8,000.00	3,054.83	8,000.00	9,500.00
105650 436000 UNIFORMS	597.60	562.94	779.00	579.73	779.00	700.00
105650 STREETS - SIGN PAINTING	56,660.22	61,233.42	65,671.00	54,183.99	67,377.00	68,461.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105660 STREETS - CARPENTRY & MASONRY						
105660 402000 SALARIES & WAGES	66,774.88	68,554.03	71,129.00	58,649.56	71,129.00	74,305.00
105660 402500 LONGEVITY	879.75	911.75	1,316.00	1,315.97	1,316.00	2,196.00
105660 405000 FICA TAXES	4,830.63	5,142.74	5,542.00	4,439.82	5,542.00	5,852.00
105660 406000 GROUP INSURANCE	13,531.22	12,960.98	13,993.00	10,747.30	13,993.00	13,874.00
105660 407000 RETIREMENT	5,258.78	6,233.42	7,353.00	6,086.53	7,353.00	8,683.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	17.37	176.33	75.00	125.00	125.00	150.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	71.23	80.41	800.00	130.45	500.00	800.00
105660 431000 VEHICLE SUPPLIES	657.13	827.24	1,500.00	613.34	800.00	1,500.00
105660 433000 DEPARTMENTAL SUPPLIES	541.50	907.86	800.00	653.55	800.00	1,000.00
105660 436000 UNIFORMS	856.47	1,268.60	1,394.00	739.49	800.00	1,300.00
105660 474000 C/O EQUIPMENT	1,141.62	591.99	1,500.00	872.91	1,500.00	2,000.00
105660 STREETS - CARPENTRY & MASONRY	94,560.58	97,655.35	105,402.00	84,373.92	103,858.00	111,660.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105700 POWELL BILL						
105700 433000 DEPARTMENTAL SUPPLIES	14,463.38	8,457.83	24,000.00	8,109.91	24,000.00	25,000.00
105700 473020 RESURFACING	43,220.44	0.00	355,000.00	318,476.11	324,446.00	150,000.00
105700 473090 SIDEWALK	9,491.01	9,715.34	10,000.00	11,221.05	10,000.00	25,000.00
105700 473140 BRIDGE INSPECTIONS	0.00	1,831.15	2,575.00	0.00	0.00	2,600.00
105700 473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,500.00	2,117.00	2,117.00	2,117.00
105700 473160 STORM DRAINAGE REPAIR	9,510.27	0.00	40,000.00	26,808.95	20,000.00	20,000.00
105700 475000 CAPITAL IMPROVEMENT PROGRAM	171,982.00	160,655.70	293,519.66	246,102.45	246,103.00	435,000.00
105700 481000 DEBT PRINCIPAL	74,221.85	102,891.75	112,044.00	112,044.41	112,045.00	121,710.00
105700 482000 INTEREST	2,159.08	4,059.43	5,869.00	5,868.76	5,869.00	6,621.00
105700 POWELL BILL	327,165.03	289,728.20	845,507.66	730,748.64	744,580.00	788,048.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105800 SANITATION - RESIDENTIAL						
105800 402000 SALARIES & WAGES	321,085.01	331,632.41	340,452.00	288,479.94	340,452.00	360,764.00
105800 402500 LONGEVITY	4,381.23	4,867.49	6,483.00	4,613.79	6,483.00	5,128.00
105800 405000 FICA TAXES	23,735.86	24,457.49	26,541.00	21,098.08	26,541.00	27,991.00
105800 406000 GROUP INSURANCE	59,352.12	63,901.79	69,914.00	50,571.34	69,914.00	69,301.00
105800 406001 RETIREE INSURANCE	40,025.04	41,185.10	43,370.00	36,415.97	43,370.00	40,233.00
105800 407000 RETIREMENT	25,012.43	30,141.04	35,214.00	29,128.40	35,214.00	41,529.00
105800 411000 TELEPHONE & POSTAGE	420.00	420.00	423.00	210.50	423.00	423.00
105800 414000 TRAVEL/MEETINGS/SCHOOLS	122.59	351.93	700.00	107.50	700.00	2,300.00
105800 416000 MAINTENANCE & REPAIR EQUIPMENT	61.89	64.70	203.00	200.01	200.00	200.00
105800 417000 MAINTENANCE & REPAIR VEHICLES	38,818.33	42,167.82	44,958.61	53,851.57	53,600.00	50,000.00
105800 431000 VEHICLE SUPPLIES	39,499.06	43,435.79	54,000.00	31,240.32	45,000.00	50,000.00
105800 433000 DEPARTMENTAL SUPPLIES	570.07	671.95	750.00	473.43	750.00	750.00
105800 433001 OFFICE SUPPLIES	74.90	63.15	150.00	71.38	150.00	150.00
105800 436000 UNIFORMS	5,332.39	6,053.76	7,240.00	5,120.80	6,000.00	7,200.00
105800 451000 BAD ACCOUNTS	5,387.87	18,453.03	0.00	29,963.55	0.00	0.00
105800 475000 CAPITAL IMPROVEMENT PROGRAM	279,466.90	29,621.93	300,000.00	274,978.80	275,000.00	258,000.00
105800 481000 DEBT PRINCIPAL	99,873.99	155,232.45	131,195.00	131,194.58	131,195.00	125,453.00
105800 482000 INTEREST	4,038.71	8,022.55	5,848.00	5,817.67	5,848.00	6,385.00
105800 SANITATION - RESIDENTIAL	947,258.39	800,744.38	1,067,441.61	963,537.63	1,040,840.00	1,045,807.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105810 SANITATION - COMMERCIAL						
105810 402000 SALARIES & WAGES	33,060.97	34,156.52	36,280.00	31,136.83	36,280.00	38,011.00
105810 402500 LONGEVITY	1,120.60	1,155.11	1,182.00	1,182.37	1,182.00	1,230.00
105810 405000 FICA TAXES	2,546.01	2,623.37	2,866.00	2,408.63	2,866.00	3,002.00
105810 406000 GROUP INSURANCE	6,507.47	6,776.42	7,001.00	5,865.59	7,001.00	6,940.00
105810 407000 RETIREMENT	2,656.61	3,168.99	3,802.00	3,280.41	3,802.00	4,454.00
105810 416000 MAINTENANCE & REPAIR EQUIPMENT	24.75	25.88	153.00	0.00	0.00	100.00
105810 417000 MAINTENANCE & REPAIR VEHICLES	11,502.32	10,405.47	11,700.00	20,242.76	20,000.00	12,000.00
105810 431000 VEHICLE SUPPLIES	18,345.96	26,443.26	28,000.00	14,419.97	20,000.00	28,000.00
105810 433000 DEPARTMENTAL SUPPLIES	81.15	56.54	100.00	1.47	100.00	100.00
105810 436000 UNIFORMS	529.14	343.41	939.00	627.86	600.00	800.00
105810 445020 RECYCLING CONTAINER PROJECT	47,608.38	61,365.73	5,000.00	5,346.09	5,024.00	5,000.00
105810 457030 TIPPING FEE	174,389.27	183,761.22	185,000.00	175,378.84	180,000.00	185,000.00
105810 481000 DEBT PRINCIPAL	44,635.66	0.00	0.00	0.00	0.00	0.00
105810 482000 INTEREST	751.25	0.00	0.00	0.00	0.00	0.00
105810 SANITATION - COMMERCIAL	343,759.54	330,281.92	282,023.00	259,890.82	276,855.00	284,637.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
105820 ROUGH TRASH						
105820 402000 SALARIES & WAGES	65,502.82	67,764.39	69,656.00	61,199.33	69,656.00	72,070.00
105820 402500 LONGEVITY	1,924.73	2,020.23	2,085.00	2,084.82	2,085.00	2,130.00
105820 405000 FICA TAXES	5,038.15	5,171.21	5,488.00	4,636.59	5,488.00	5,676.00
105820 406000 GROUP INSURANCE	13,018.01	13,379.67	13,991.00	11,737.06	13,991.00	13,866.00
105820 406001 RETIREE INSURANCE	14,409.24	14,813.59	15,255.00	12,821.33	15,255.00	14,185.00
105820 407000 RETIREMENT	5,240.85	6,261.53	7,282.00	6,423.31	7,282.00	8,422.00
105820 416000 MAINTENANCE & REPAIR EQUIPMENT	49.50	51.75	186.00	0.00	0.00	100.00
105820 417000 MAINTENANCE & REPAIR VEHICLES	4,349.79	5,618.38	10,000.00	4,261.96	10,000.00	10,000.00
105820 431000 VEHICLE SUPPLIES	9,873.70	6,586.78	12,000.00	5,802.77	9,000.00	12,000.00
105820 433000 DEPARTMENTAL SUPPLIES	36.95	16.97	200.00	6.36	200.00	100.00
105820 436000 UNIFORMS	1,083.42	591.27	1,930.00	824.26	1,000.00	1,500.00
105820 ROUGH TRASH	120,527.16	122,275.77	138,073.00	109,797.79	133,957.00	140,049.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
106000 MAIN STREET						
106000 402000 SALARIES & WAGES	133,293.02	138,309.45	144,026.00	121,322.18	144,026.00	138,094.00
106000 402500 LONGEVITY	2,896.64	4,263.94	4,392.00	4,866.87	4,867.00	2,581.00
106000 404000 PROFESSIONAL SERVICES	6,500.00	35,000.00	0.00	0.00	0.00	0.00
106000 405000 FICA TAXES	9,645.46	10,159.89	11,354.00	9,060.13	11,354.00	10,762.00
106000 406000 GROUP INSURANCE	13,339.33	13,553.59	14,343.00	11,327.42	14,343.00	16,241.00
106000 407000 RETIREMENT	10,586.63	12,792.74	15,064.00	12,808.21	15,064.00	15,967.00
106000 411000 TELEPHONE & POSTAGE	2,488.23	2,644.25	2,924.08	3,031.60	2,924.08	2,800.00
106000 412000 PRINTING	4,081.20	5,589.90	5,500.00	2,140.06	3,500.00	5,000.00
106000 413000 UTILITIES	9,791.71	9,640.15	10,000.00	7,125.37	10,000.00	10,000.00
106000 414000 TRAVEL/MEETINGS/SCHOOLS	12,563.24	7,705.08	10,000.00	1,490.81	2,000.00	9,000.00
106000 415000 MAINTENANCE & REPAIR BUILDINGS	164.47	3,466.49	3,500.00	1,816.14	1,500.00	3,000.00
106000 417000 MAINTENANCE & REPAIR VEHICLES	1,950.00	2,157.90	2,210.00	1,410.00	2,210.00	663.00
106000 421000 RENTAL	38,575.20	46,242.72	47,023.00	40,626.78	47,023.00	47,023.00
106000 433001 OFFICE SUPPLIES	18,243.37	19,131.22	18,500.00	9,298.90	11,000.00	18,500.00
106000 442500 SPECIAL CONTRACTED SERVICES	17,963.87	25,177.69	22,250.00	13,411.72	16,000.00	22,250.00
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	1,161.55	1,293.45	1,188.00	1,799.79	1,800.00	1,800.00
106000 457150 MARKETING	75,187.53	77,754.79	81,695.00	68,381.68	80,000.00	82,000.00
106000 457200 MAIN STREET GRANT	9,000.00	200,000.00	0.00	0.00	0.00	0.00
106000 465000 IRMS FEE	30,153.00	30,098.00	34,662.00	34,662.00	34,662.00	39,594.00
106000 474000 C/O EQUIPMENT	16,708.24	31,516.92	43,098.00	31,090.30	36,000.00	27,500.00
106000 475000 CAPITAL IMPROVEMENT PROGRAM	11,593.71	130,272.55	109,910.68	204,156.73	196,537.00	167,500.00
106000 475270 FACADE GRANT PROGRAM	29,000.05	9,832.60	35,000.00	31,721.00	22,000.00	30,000.00
106000 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	2,266,814.00	2,266,814.00	2,266,814.00	0.00
106000 MAIN STREET	454,886.45	816,603.32	2,883,453.76	2,878,361.69	2,923,624.08	650,275.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
106200 RECREATION - ADMINISTRATION						
106200 402000 SALARIES & WAGES	170,040.20	183,227.74	129,074.00	164,375.09	129,074.00	193,348.00
106200 402500 LONGEVITY	0.00	0.00	0.00	0.00	0.00	2,360.00
106200 405000 FICA TAXES	12,713.97	13,332.93	9,874.00	12,033.66	9,874.00	14,972.00
106200 406000 GROUP INSURANCE	18,353.24	19,663.17	14,231.00	17,899.95	14,231.00	21,178.00
106200 406001 RETIREE INSURANCE	18,366.06	16,497.53	14,478.00	12,594.43	14,478.00	14,511.00
106200 407000 RETIREMENT	13,220.28	16,442.11	13,101.00	16,684.08	13,101.00	22,213.00
106200 411000 TELEPHONE & POSTAGE	2,523.03	2,590.50	3,000.00	2,015.14	3,000.00	0.00
106200 414000 TRAVEL/MEETINGS/SCHOOLS	1,911.93	1,587.21	2,300.00	450.00	500.00	2,300.00
106200 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	184.96	125.00	13.00	125.00	125.00
106200 417000 MAINTENANCE & REPAIR VEHICLES	3,900.00	3,900.00	4,600.00	3,375.00	3,600.00	4,600.00
106200 433000 DEPARTMENTAL SUPPLIES	710.21	1,350.54	2,700.00	1,204.02	700.00	2,700.00
106200 453000 DUES & SUBSCRIPTIONS	0.00	0.00	275.00	0.00	275.00	275.00
106200 465000 IRMS FEE	54,888.00	55,004.00	62,571.00	62,571.00	62,571.00	73,976.00
106200 474000 C/O EQUIPMENT	5,187.01	2,472.74	2,500.00	0.00	0.00	2,500.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	618,079.66	333,677.17	712,140.25	705,432.74	730,140.00	1,302,390.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	62,611.09	0.00	0.00	0.00	0.00
106200 481000 DEBT PRINCIPAL	380,856.55	223,415.68	0.00	0.00	0.00	11,227.00
106200 482000 INTEREST	11,543.74	2,693.52	0.00	0.00	0.00	474.00
106200 497050 TRANSFER T/F CAPITAL PROJECTS	385,000.00	97,296.00	0.00	0.00	0.00	0.00
106200 RECREATION - ADMINISTRATION	1,697,293.88	1,035,946.89	970,969.25	998,648.11	981,669.00	1,669,149.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
106210 RECREATION - SPECIAL PROGRAMS						
106210 402000 SALARIES & WAGES	499,061.50	385,367.12	541,649.00	280,900.10	541,649.00	490,933.00
106210 402500 LONGEVITY	2,720.91	2,819.65	2,893.00	2,892.86	2,893.00	1,146.00
106210 405000 FICA TAXES	37,742.13	29,287.69	41,657.00	21,282.34	41,657.00	37,644.00
106210 406000 GROUP INSURANCE	20,016.68	20,158.45	35,200.00	16,839.79	35,200.00	27,829.00
106210 407000 RETIREMENT	13,132.51	15,490.01	23,512.00	15,372.33	23,512.00	18,521.00
106210 411000 TELEPHONE & POSTAGE	7,433.90	7,993.66	8,100.00	6,208.14	8,100.00	0.00
106210 412000 PRINTING	7,493.54	6,776.81	12,500.00	4,542.16	12,500.00	0.00
106210 413000 UTILITIES	318,650.34	296,812.69	360,000.00	250,265.61	360,000.00	0.00
106210 414000 TRAVEL/MEETINGS/SCHOOLS	4,354.47	4,345.89	7,000.00	913.90	2,500.00	7,000.00
106210 416000 MAINTENANCE & REPAIR EQUIPMENT	1,136.00	0.00	2,600.00	0.00	2,000.00	2,600.00
106210 417000 MAINTENANCE & REPAIR VEHICLES	1,926.54	1,679.20	2,000.00	1,897.99	0.00	2,000.00
106210 421000 RENTAL	87,300.00	90,000.00	90,000.00	75,000.00	0.00	90,000.00
106210 426000 ADVERTISING	14,742.50	9,537.60	15,000.00	6,235.60	7,000.00	15,000.00
106210 431000 VEHICLE SUPPLIES	2,150.30	2,288.31	4,000.00	991.84	1,500.00	4,000.00
106210 433001 OFFICE SUPPLIES	6,426.11	3,341.15	6,500.00	4,304.63	5,500.00	6,500.00
106210 434020 SPECIAL SUPPLIES PROGRAMS	132,441.64	86,165.01	150,000.00	70,894.46	100,000.00	150,000.00
106210 434025 SENIOR PROGRAMS/TRIPS	30,633.13	28,540.44	30,000.00	6,396.80	10,000.00	30,000.00
106210 434026 RED, WHITE AND BLUEGRASS	0.00	2,324.78	0.00	0.00	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS	5,341.45	0.00	0.00	0.00	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS	68,732.58	0.00	0.00	0.00	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS	0.00	1,505.20	0.00	0.00	0.00	0.00
106210 434027 SPECIAL EVENTS	0.00	0.00	15,000.00	0.00	0.00	15,000.00
106210 453000 DUES & SUBSCRIPTIONS	1,000.00	615.00	1,500.00	450.00	500.00	1,500.00
106210 457100 CANTEEN & DANCE	93,242.54	53,362.23	120,610.24	99,493.43	20,000.00	120,000.00
106210 461000 PRO RATA ADMIN REIMBURSEMENT	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210 474000 C/O EQUIPMENT	0.00	0.00	5,000.00	0.00	0.00	5,000.00
106210 RECREATION - SPECIAL PROGRAMS	1,333,598.77	1,026,330.89	1,452,641.24	842,801.98	1,152,431.00	1,002,593.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
106220 RECREATION - MAINTENANCE						
106220 402000 SALARIES & WAGES	486,759.79	474,639.60	594,250.00	424,436.10	594,250.00	623,688.00
106220 402500 LONGEVITY	8,602.26	6,381.91	7,588.00	7,587.64	7,588.00	7,834.00
106220 405000 FICA TAXES	37,198.12	35,931.61	46,041.00	32,055.59	46,041.00	48,311.00
106220 406000 GROUP INSURANCE	59,226.78	67,814.63	83,951.00	62,733.20	83,951.00	83,212.00
106220 406001 RETIREE INSURANCE	25,950.12	45,843.61	50,236.00	42,013.52	50,236.00	48,049.00
106220 407000 RETIREMENT	26,670.91	35,391.92	42,461.00	36,634.80	42,461.00	49,443.00
106220 414000 TRAVEL/MEETINGS/SCHOOLS	298.91	1,104.23	1,500.00	38.14	1,000.00	1,500.00
106220 415000 MAINTENANCE & REPAIR BUILDINGS	41,631.07	54,317.95	65,990.00	33,524.43	60,000.00	65,000.00
106220 416000 MAINTENANCE & REPAIR EQUIPMENT	13,636.93	5,244.55	14,000.00	2,338.10	9,000.00	14,000.00
106220 417000 MAINTENANCE & REPAIR VEHICLES	34,630.23	26,323.58	25,000.00	13,783.96	23,000.00	25,000.00
106220 431000 VEHICLE SUPPLIES	16,239.12	18,509.15	20,000.00	11,661.78	20,000.00	20,000.00
106220 433000 DEPARTMENTAL SUPPLIES	112,954.92	91,989.44	116,000.00	67,524.33	105,000.00	116,000.00
106220 433400 TURF GRASS SUPPLIES	39,875.56	37,787.69	50,000.00	31,122.34	45,000.00	50,000.00
106220 436000 UNIFORMS	6,744.22	5,990.79	9,000.00	4,860.18	9,000.00	9,000.00
106220 442100 CONTRACT MOWING	18,778.37	22,100.61	35,348.18	15,320.22	30,000.00	35,000.00
106220 474000 C/O EQUIPMENT	919.65	0.00	3,000.00	0.00	0.00	3,000.00
106220 RECREATION - MAINTENANCE	930,116.96	929,371.27	1,164,365.18	785,634.33	1,126,527.00	1,199,037.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
106230 RECREATION AQUATICS						
106230 402000 SALARIES & WAGES	194,012.26	174,791.17	209,947.00	139,112.34	209,947.00	207,396.00
106230 402500 LONGEVITY	2,745.61	2,838.28	2,914.00	2,914.12	2,914.00	1,212.00
106230 405000 FICA TAXES	14,693.01	13,230.44	16,284.00	10,766.10	16,284.00	15,959.00
106230 406000 GROUP INSURANCE	12,955.90	12,977.92	14,078.00	12,114.23	14,078.00	13,901.00
106230 407000 RETIREMENT	7,302.24	8,758.59	9,933.00	9,643.07	9,933.00	9,603.00
106230 411000 TELEPHONE & POSTAGE	470.74	525.47	800.00	472.38	800.00	0.00
106230 414000 TRAVEL/MEETINGS/SCHOOLS	2,102.74	2,331.01	2,900.00	1,682.46	2,900.00	2,900.00
106230 416000 MAINTENANCE & REPAIR EQUIPMENT	15,313.63	12,381.71	20,000.00	6,806.65	18,000.00	20,000.00
106230 433000 DEPARTMENTAL SUPPLIES	3,864.80	4,555.04	5,000.00	2,073.65	4,000.00	5,000.00
106230 434000 CHEMICALS	26,297.34	25,940.32	30,000.00	14,567.34	28,000.00	30,000.00
106230 434020 SPECIAL SUPPLIES PROGRAMS	2,787.19	1,996.78	6,000.00	1,486.04	5,000.00	6,000.00
106230 453000 DUES & SUBSCRIPTIONS	0.00	0.00	375.00	0.00	375.00	375.00
106230 474000 C/O EQUIPMENT	8,729.40	7,251.00	9,000.00	4,320.02	9,000.00	9,000.00
106230 RECREATION AQUATICS	291,274.86	267,577.73	327,231.00	205,958.40	321,231.00	321,346.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
106400 CEMETERY - PARKS & GROUNDS						
106400 402000 SALARIES & WAGES	356,797.37	367,956.19	391,666.00	334,797.49	391,666.00	411,573.00
106400 402500 LONGEVITY	4,095.55	7,286.93	8,217.00	8,216.58	8,217.00	8,854.00
106400 405000 FICA TAXES	26,116.86	27,339.80	30,591.00	24,857.12	30,591.00	32,163.00
106400 406000 GROUP INSURANCE	65,475.98	66,471.22	69,988.00	58,691.45	69,988.00	69,384.00
106400 406001 RETIREE INSURANCE	42,973.14	43,748.73	44,782.00	37,483.94	44,782.00	36,495.00
106400 407000 RETIREMENT	25,858.70	31,273.77	36,021.00	32,212.57	36,021.00	42,305.00
106400 411000 TELEPHONE & POSTAGE	1,010.97	1,036.19	1,095.00	604.04	1,095.00	0.00
106400 413000 UTILITIES	9,721.21	10,594.38	11,000.00	7,626.79	11,000.00	0.00
106400 414000 TRAVEL/MEETINGS/SCHOOLS	250.00	300.00	300.00	0.00	0.00	500.00
106400 416000 MAINTENANCE & REPAIR EQUIPMENT	1,503.74	971.95	3,500.00	1,566.03	2,000.00	3,500.00
106400 417000 MAINTENANCE & REPAIR VEHICLES	5,569.61	13,611.24	7,000.00	8,192.07	9,000.00	9,000.00
106400 431000 VEHICLE SUPPLIES	12,883.07	13,523.37	16,000.00	10,646.67	16,000.00	17,000.00
106400 433000 DEPARTMENTAL SUPPLIES	15,000.17	16,706.67	20,000.00	15,903.68	20,000.00	25,000.00
106400 433001 OFFICE SUPPLIES	67.83	53.77	300.00	44.50	150.00	300.00
106400 434010 COMMUNITY APPEARANCE PROJECT	10,096.83	8,888.08	11,000.00	7,788.30	11,000.00	12,000.00
106400 436000 UNIFORMS	5,696.06	4,797.47	7,050.00	4,477.69	7,050.00	7,400.00
106400 445000 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	7,500.00
106400 465000 IRMS FEE	6,457.00	6,264.00	7,642.00	7,642.00	7,642.00	8,734.00
106400 474000 C/O EQUIPMENT	7,685.00	9,599.67	10,000.00	3,226.73	10,000.00	10,000.00
106400 475000 CAPITAL IMPROVEMENT PROGRAM	14,703.27	57,601.92	16,500.00	16,068.33	16,069.00	115,000.00
106400 481000 DEBT PRINCIPAL	0.00	0.00	13,771.00	13,770.63	13,771.00	13,823.00
106400 482000 INTEREST	0.00	0.00	911.00	910.83	911.00	859.00
106400 CEMETERY - PARKS & GROUNDS	611,962.36	688,025.35	707,334.00	594,727.44	706,953.00	831,390.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
108000 D & D ENGINEERING - ADMIN						
108000 402000 SALARIES & WAGES	242,766.34	295,001.95	313,797.00	264,988.89	313,797.00	320,017.00
108000 402500 LONGEVITY	6,265.82	6,604.73	6,777.00	6,777.22	6,777.00	7,326.00
108000 404000 PROFESSIONAL SERVICES	25,605.57	-12,818.49	48,851.43	28,520.18	5,000.00	30,000.00
108000 404000 PROFESSIONAL SERVICES	0.00	1,170.00	0.00	0.00	0.00	0.00
108000 405000 FICA TAXES	18,310.49	21,886.36	24,524.00	19,738.84	24,524.00	25,042.00
108000 406000 GROUP INSURANCE	28,848.07	33,109.40	35,560.00	29,816.71	35,560.00	35,250.00
108000 407000 RETIREMENT	19,365.20	27,063.48	31,523.00	27,584.00	31,523.00	36,018.00
108000 411000 TELEPHONE & POSTAGE	1,700.94	1,703.70	3,000.00	1,484.32	3,000.00	3,000.00
108000 414000 TRAVEL/MEETINGS/SCHOOLS	2,214.57	1,334.73	6,200.00	339.00	1,500.00	6,200.00
108000 416000 MAINTENANCE & REPAIR EQUIPMENT	419.22	400.00	1,600.00	400.00	500.00	1,600.00
108000 417000 MAINTENANCE & REPAIR VEHICLES	417.58	862.03	1,000.00	959.61	1,000.00	1,000.00
108000 426000 ADVERTISING	1,224.94	0.00	1,000.00	0.00	0.00	1,000.00
108000 431000 VEHICLE SUPPLIES	1,062.14	815.95	1,800.00	573.45	1,000.00	1,500.00
108000 433001 OFFICE SUPPLIES	3,917.35	3,567.84	9,620.00	6,512.48	6,500.00	5,500.00
108000 436000 UNIFORMS	505.77	474.28	600.00	302.31	600.00	600.00
108000 453000 DUES & SUBSCRIPTIONS	1,355.00	955.00	2,000.00	2,339.00	2,400.00	2,800.00
108000 461000 PRO RATA ADMIN REIMBURSEMENT	-271,618.00	-295,686.00	-300,334.00	-300,334.00	-300,334.00	-315,320.00
108000 465000 IRMS FEE	31,680.00	34,925.00	39,265.00	39,265.00	39,265.00	47,931.00
108000 474000 C/O EQUIPMENT	755.63	514.78	750.00	0.00	750.00	750.00
108000 D & D ENGINEERING - ADMIN	114,796.63	121,884.74	227,533.43	129,267.01	173,362.00	210,214.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
108150 COMMUNITY HOUSE						
108150 402000 SALARIES & WAGES	220,484.05	216,684.54	232,332.00	118,063.68	232,332.00	237,860.00
108150 402500 LONGEVITY	994.53	3,510.25	4,030.00	4,030.40	4,030.00	2,929.00
108150 405000 FICA TAXES	16,101.17	15,913.80	18,082.00	8,662.94	18,082.00	18,420.00
108150 406000 GROUP INSURANCE	24,538.74	26,216.29	26,532.00	21,959.36	26,532.00	26,298.00
108150 407000 RETIREMENT	12,325.31	15,741.88	18,408.00	12,058.51	18,408.00	21,087.00
108150 411000 TELEPHONE & POSTAGE	1,015.51	1,441.22	1,350.00	1,567.19	1,350.00	0.00
108150 413000 UTILITIES	31,074.58	28,325.76	33,000.00	20,693.48	25,000.00	33,000.00
108150 414000 TRAVEL/MEETINGS/SCHOOLS	1,995.78	659.58	1,500.00	288.79	300.00	1,500.00
108150 415000 MAINTENANCE & REPAIR BUILDINGS	11,429.66	5,462.11	5,000.00	1,772.41	2,500.00	5,500.00
108150 416000 MAINTENANCE & REPAIR EQUIPMENT	4,668.57	2,392.25	7,000.00	1,079.00	1,500.00	2,500.00
108150 421000 RENTAL	445.40	0.00	5,000.00	0.00	1,500.00	2,500.00
108150 433000 DEPARTMENTAL SUPPLIES	25,793.92	27,957.04	26,200.00	10,275.06	15,000.00	24,000.00
108150 435000 LAUNDRY DRY CLEANING	8,805.33	6,074.13	8,800.00	1,101.73	1,500.00	8,800.00
108150 436000 UNIFORMS	1,880.74	1,454.30	2,200.00	830.06	1,000.00	2,000.00
108150 442500 SPECIAL CONTRACTED SERVICES	20,452.58	19,947.22	27,551.00	12,137.05	15,000.00	21,000.00
108150 447000 FOOD SUPPLIES	89,400.26	87,148.35	115,845.75	82,700.36	50,000.00	85,000.00
108150 447500 ABC SUPPLIES	0.00	0.00	0.00	0.00	0.00	5,000.00
108150 453000 DUES & SUBSCRIPTIONS	379.00	85.00	522.00	240.00	195.00	250.00
108150 457150 MARKETING	13,638.50	13,028.86	17,000.00	2,359.90	6,000.00	13,000.00
108150 465000 IRMS FEE	5,369.00	3,639.00	4,412.00	4,412.00	4,412.00	5,011.00
108150 474000 C/O EQUIPMENT	5,556.01	7,298.75	10,500.00	3,012.65	2,800.00	6,000.00
108150 475000 CAPITAL IMPROVEMENT PROGRAM	26,721.35	0.00	0.00	0.00	0.00	45,000.00
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	38,889.22	36,111.38	33,334.00	33,333.59	33,334.00	30,556.00
108150 497500 TRANSFER TO CAPITAL RESERVE FD	10,000.00	0.00	0.00	0.00	0.00	0.00
108150 COMMUNITY HOUSE	657,959.21	605,091.71	684,598.75	426,578.16	546,775.00	683,211.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
300003 WATER						
300003 316000 REIMBURSEMENT FOR SERVICE	-20,832.52	-13,558.76	-62,864.00	-77,205.00	-78,000.00	-20,000.00
300003 329000 INTEREST EARNED	-218,288.72	-96,021.00	-40,000.00	-11,404.56	-10,000.00	-5,000.00
300003 329500 INSTALLMENT PURCHASE/SRF	0.00	0.00	0.00	0.00	0.00	-3,500,000.00
300003 331000 RENTS	-311,541.47	-342,491.06	-372,000.00	-287,876.69	-372,000.00	-378,000.00
300003 335000 MISCELLANEOUS	-250.30	-328.89	-1,000.00	-1,200.47	-1,000.00	-1,000.00
300003 348700 REIMBURSEMENT FROM GENERAL	0.00	-20,000.00	0.00	0.00	0.00	0.00
300003 349250 ARC GRANT	-45,276.33	-34,611.67	0.00	0.00	0.00	0.00
300003 371000 UTILITY RENTS	-5,513,227.11	-5,410,540.05	-5,250,000.00	-4,030,655.22	-5,000,000.00	-5,030,000.00
300003 373000 UTILITY TAPS	-81,890.50	-102,637.52	-75,000.00	-68,639.21	-75,000.00	-75,000.00
300003 373500 BURKE CO. WATER SURCHARGES	19,161.34	19,485.34	20,000.00	15,238.50	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	-19,054.67	-19,676.51	-20,000.00	-14,575.33	-18,000.00	-20,000.00
300003 375000 RECONNECT FEES	-18,275.00	-16,675.00	-10,000.00	-19,025.00	-18,000.00	-15,000.00
300003 379000 UTILITY PENALTIES	-69,916.23	-33,782.45	-55,000.00	-42,857.35	-55,000.00	-55,000.00
300003 381000 SALE OF MATERIALS	-2,700.00	0.00	-1,500.00	0.00	-1,500.00	-1,500.00
300003 383200 SALE OF SURPLUS	-31,163.25	-6,195.25	-2,500.00	0.00	-2,500.00	-2,000.00
300003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-441,994.97	0.00	0.00	-134,325.00
300003 WATER	-6,313,254.76	-6,077,032.82	-6,311,858.97	-4,538,200.33	-5,611,000.00	-9,216,825.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
307025 WATER OPERATIONS						
307025 402000 SALARIES & WAGES	1,160,582.46	1,127,479.77	1,232,164.00	994,353.41	1,232,164.00	1,256,760.00
307025 402050 ACCRUED VACATION	423.98	10,338.40	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	9,257.70	11,874.13	21,531.00	11,579.43	11,579.00	22,192.00
307025 404000 PROFESSIONAL SERVICES	67,862.02	60,418.69	80,000.00	53,745.47	70,000.00	80,000.00
307025 405000 FICA TAXES	85,770.55	84,022.37	95,908.00	74,016.80	95,908.00	97,840.00
307025 406000 GROUP INSURANCE	185,113.12	177,945.70	204,943.00	152,115.02	204,943.00	203,191.00
307025 406001 RETIREE INSURANCE	79,938.96	68,992.07	49,530.00	29,057.78	49,530.00	16,512.00
307025 407000 RETIREMENT	90,720.30	101,328.34	125,364.00	101,414.96	125,364.00	143,052.00
307025 407050 LGERS PENSION	15,344.00	106,351.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,142.19	5,459.86	6,094.80	5,011.77	5,600.00	6,000.00
307025 413000 UTILITIES	501,995.30	489,873.92	500,000.00	383,109.29	475,000.00	485,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	4,396.07	3,598.58	5,500.00	1,905.03	3,500.00	5,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	5,914.97	6,285.80	13,000.00	18,090.14	20,000.00	13,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	37,680.93	40,118.95	45,000.00	28,969.68	38,000.00	45,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	24,816.94	25,179.14	31,000.00	23,915.61	31,000.00	31,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	25,834.19	22,616.93	23,000.00	21,863.90	23,000.00	23,000.00
307025 426000 ADVERTISING	0.00	0.00	300.00	0.00	0.00	300.00
307025 431000 VEHICLE SUPPLIES	25,138.65	17,878.30	25,000.00	11,186.08	18,000.00	25,000.00
307025 433000 DEPARTMENTAL SUPPLIES	48,669.03	23,333.66	120,000.00	112,737.93	115,000.00	120,000.00
307025 434000 CHEMICALS	306,361.15	284,685.36	347,370.67	299,582.88	250,000.00	280,000.00
307025 436000 UNIFORMS	11,434.98	11,234.93	15,000.00	8,903.64	12,000.00	15,000.00
307025 445000 CONTRACTED SERVICES	19,943.85	21,729.40	22,000.00	19,712.00	20,000.00	22,000.00
307025 451000 BAD ACCOUNTS	12,517.39	24,282.88	0.00	45,716.16	2,058.34	0.00
307025 453000 DUES & SUBSCRIPTIONS	1,333.00	1,449.42	1,900.00	1,352.00	1,500.00	1,900.00
307025 455700 OPEB EXPENSE	29,596.75	0.00	0.00	0.00	0.00	0.00
307025 455750 OPEB TRUST FUNDING	0.00	20,000.00	0.00	0.00	0.00	0.00
307025 459000 DEPRECIATION EXPENSE	1,173,835.39	1,097,048.00	0.00	0.00	0.00	0.00
307025 459500 GAIN/LOSS ON FIXED ASSET		-5,876.00	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	1,164,892.00	1,202,958.00	1,177,979.00	1,177,979.00	1,177,979.00	1,228,955.00
307025 462000 WAREHOUSE GARAGE FEE	62,434.00	67,842.00	62,854.00	62,854.00	62,854.00	60,479.00
307025 465000 IRMS FEE	63,981.00	71,123.00	82,112.00	82,112.00	82,112.00	83,208.00
307025 473250 SLUDGE REMOVAL	22,792.59	11,240.67	61,303.87	30,000.00	23,000.00	30,000.00
307025 474000 C/O EQUIPMENT	16,189.95	9,415.98	10,000.00	8,165.00	8,200.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	878,484.77	-108,390.89	1,375,556.89	760,791.68	850,000.00	4,435,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM grn	90,552.67	108,390.78	1,064.74	0.00	1,064.74	0.00
307025 481000 DEBT PRINCIPAL	232,305.75	232,305.75	232,306.00	232,305.75	232,306.00	232,306.00
307025 482000 INTEREST	10,836.78	7,300.78	7,154.00	7,153.45	7,154.00	3,618.00
307025 489010 CAPITAL RESERVE	300,000.00	300,000.00	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	205,086.00	221,734.00	226,923.00	226,923.00	226,923.00	231,012.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
307025 497050 TRANSFER T/F CAPITAL PROJECTS		0.00	100,000.00	100,000.00	100,000.00	0.00
307025 WATER OPERATIONS	6,987,179.38	5,971,569.67	6,311,858.97	5,096,622.86	5,585,739.08	9,216,825.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
310003 ELECTRIC						
310003 316000 REIMBURSEMENT FOR SERVICE	-32,620.48	-17,158.35	-297,218.00	-18,008.49	-270,000.00	-20,000.00
310003 316000 REIMBURSEMENT FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
310003 317500 NCMPA1 REIMBURSEMENT	0.00	-2,494,848.36	-2,300,000.00	-4,044,534.10	-4,044,534.00	0.00
310003 329000 INTEREST EARNED	-203,331.62	-125,141.42	-47,000.00	-18,508.56	-18,000.00	-5,000.00
310003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-521,544.00	-521,544.00	-521,544.00	0.00
310003 335000 MISCELLANEOUS	-5,400.00	-5,330.00	-5,000.00	-5,080.00	-5,080.00	-5,000.00
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	0.00	0.00	0.00	0.00
310003 348700 REIMBURSEMENT FROM GENERAL	0.00	-22,500.00	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	-22,275.68	-49,826.32	0.00	0.00	0.00	0.00
310003 371100 SALE OF POWER	-30,978,775.50	-29,200,268.86	-28,200,000.00	-22,382,179.75	-28,808,684.00	-28,300,000.00
310003 375000 RECONNECT FEES	-27,975.00	-23,770.00	-25,000.00	-24,657.00	-24,000.00	-27,000.00
310003 376000 SECURITY LIGHT RENTALS	-548,993.23	-553,425.36	-550,000.00	-435,114.97	-550,000.00	-555,000.00
310003 376500 STREET LIGHTING	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-61,500.00
310003 377000 ELECTRIC POLE RENTALS	-6,842.00	-5,099.00	-6,000.00	-6,261.00	-6,261.00	-6,200.00
310003 379000 UTILITY PENALTIES	-241,625.01	-176,591.31	-230,000.00	-178,572.79	-200,000.00	-230,000.00
310003 381000 SALE OF MATERIALS	-5,164.75	-7,176.59	-3,500.00	-3,227.01	-3,500.00	-3,500.00
310003 383200 SALE OF SURPLUS	-27,799.06	-13,648.63	-30,000.00	-3,381.44	-3,000.00	-35,000.00
310003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-105,135.15	0.00	0.00	-530,291.00
310003 ELECTRIC	-32,174,802.33	-32,768,784.20	-32,394,397.15	-27,715,069.11	-34,528,603.00	-29,778,491.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
317200 ELECTRIC OPERATIONS						
317200 402000 SALARIES & WAGES	1,003,081.75	1,011,262.17	1,175,005.00	960,428.64	1,175,005.00	1,215,788.00
317200 402050 ACCRUED VACATION	30,372.45	27,898.79	0.00	0.00	0.00	0.00
317200 402500 LONGEVITY	15,488.35	15,920.68	18,861.00	17,100.75	17,101.00	20,821.00
317200 404000 PROFESSIONAL SERVICES	41,285.74	34,481.05	189,837.00	37,016.12	70,000.00	180,000.00
317200 405000 FICA TAXES	73,779.90	74,912.86	91,331.00	70,883.52	91,331.00	94,601.00
317200 406000 GROUP INSURANCE	134,893.88	127,453.24	148,952.00	120,463.02	148,952.00	147,671.00
317200 406001 RETIREE INSURANCE	86,276.14	97,410.35	89,233.00	68,048.73	89,233.00	75,151.00
317200 407000 RETIREMENT	78,683.68	91,505.99	121,177.00	97,946.43	121,177.00	140,355.00
317200 407050 LGERS PENSION	17,263.00	119,645.00	0.00	0.00	0.00	0.00
317200 411000 TELEPHONE & POSTAGE	9,725.99	9,405.83	9,131.04	7,565.26	8,600.00	8,600.00
317200 413000 UTILITIES	7,065.78	6,776.76	7,500.00	5,921.98	7,500.00	7,500.00
317200 414000 TRAVEL/MEETINGS/SCHOOLS	8,623.44	18,828.33	20,700.00	4,945.10	16,500.00	20,700.00
317200 416000 MAINTENANCE & REPAIR EQUIPMENT	13,988.93	8,930.78	14,000.00	13,117.24	14,000.00	14,000.00
317200 416010 MAINTENANCE & REP TRANSFORMERS	34,181.22	8,029.21	52,882.56	12,317.25	26,000.00	35,000.00
317200 416020 MAINTENANCE & REPAIR GENERATOR		0.00	0.00	880.52	1,500.00	2,000.00
317200 417000 MAINTENANCE & REPAIR VEHICLES	19,797.78	38,323.61	32,500.00	26,616.19	31,000.00	31,500.00
317200 431000 VEHICLE SUPPLIES	46,549.26	43,425.94	48,000.00	35,413.72	41,800.00	42,000.00
317200 433000 DEPARTMENTAL SUPPLIES	-9,210.74	-119,436.93	273,209.45	199,949.29	259,700.00	250,000.00
317200 434000 STREET AND AREA LIGHTS	80,153.85	135,927.52	277,317.50	214,080.26	210,000.00	270,000.00
317200 434030 CITY STREET LIGHTING - DUKE	33,854.73	26,991.48	35,000.00	28,139.60	32,000.00	35,000.00
317200 436000 UNIFORMS	22,458.22	23,448.43	23,200.00	26,256.84	29,200.00	24,000.00
317200 445000 CONTRACTED SERVICES	52,444.72	181,004.29	290,000.00	329,020.84	285,632.00	290,000.00
317200 448000 NCMPTA #1	23,656,486.58	22,350,818.65	22,750,000.00	16,604,115.69	22,140,000.00	22,350,000.00
317200 448500 SEPA	930,856.70	975,638.59	900,000.00	666,697.70	900,000.00	900,000.00
317200 449000 NCMPTA1 CREDIT	0.00	-2,339,249.64	-3,734,000.00	-2,204,053.90	-2,204,053.90	0.00
317200 451000 BAD ACCOUNTS	48,769.21	139,846.11	75,000.00	217,612.36	74,313.00	74,313.00
317200 453000 DUES & SUBSCRIPTIONS	25,534.00	25,248.00	26,513.00	25,067.00	25,067.00	26,513.00
317200 455700 OPEB EXPENSE	-16,853.59	0.00	0.00	0.00	0.00	0.00
317200 455750 OPEB TRUST FUNDING	0.00	22,500.00	0.00	0.00	0.00	0.00
317200 457150 MARKETING	1,722.38	2,194.86	5,000.00	3,291.45	4,000.00	5,000.00
317200 457152 ENERGY REBATES	4,014.60	1,700.00	5,000.00	850.00	2,000.00	5,000.00
317200 459000 DEPRECIATION EXPENSE	882,857.39	905,701.00	0.00	0.00	0.00	0.00
317200 461000 PRO RATA ADMIN REIMBURSEMENT	1,124,485.00	1,179,770.00	1,189,938.00	1,189,938.00	1,189,938.00	1,279,133.00
317200 462000 WAREHOUSE GARAGE FEE	167,219.00	148,377.00	171,866.00	171,866.00	171,866.00	127,256.00
317200 465000 IRMS FEE	102,128.00	111,524.00	131,398.00	131,398.00	131,398.00	140,778.00
317200 474000 C/O EQUIPMENT	19,943.21	22,411.09	21,000.00	16,371.17	19,500.00	80,000.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	703,231.76	-31,276.06	5,028,767.60	3,505,751.79	5,700,000.00	831,532.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	44,551.37	31,276.06	10,668.00	10,668.00	10,668.00	0.00
317200 481000 DEBT PRINCIPAL	166,010.68	159,151.29	110,583.00	110,625.47	110,583.00	96,375.00
317200 482000 INTEREST	9,353.07	6,460.05	4,136.00	4,191.74	4,136.00	12,499.00
317200 489010 RATE STABILIZATION	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	0.00
317200 489011 CAPITAL RESERVE	0.00	2,000,000.00	599,750.00	0.00	599,750.00	0.00
317200 496990 PAYMENT IN LIEU OF TAXES	129,591.00	141,208.00	145,198.00	145,198.00	145,198.00	150,947.00
317200 497000 TRANSFER TO GENERAL FUND	733,535.00	743,202.00	764,199.00	764,199.00	764,199.00	794,458.00
317200 497050 TRANSFER T/F CAPITAL PROJECTS		0.00	521,544.00	521,544.00	566,544.00	0.00
317200 ELECTRIC OPERATIONS	31,284,193.43	29,328,646.38	32,394,397.15	24,911,442.77	33,781,337.10	29,778,491.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
320003 WASTEWATER						
320003 316000 REIMBURSEMENT FOR SERVICE	-776.80	-2,074.26	-172,000.00	0.00	-172,000.00	-2,000.00
320003 316000 REIMBURSEMENT FOR SERVICE	-41,632.19	-476.81	0.00	0.00	0.00	0.00
320003 329000 INTEREST EARNED	-150,092.07	-69,178.07	-25,000.00	-9,501.11	-9,000.00	-3,000.00
320003 329500 INSTALLMENT PURCHASE PROCEEDS	-398,000.00	0.00	0.00	0.00	0.00	-4,700,000.00
320003 335000 MISCELLANEOUS	-1,250.27	-80.81	-1,000.00	0.00	-500.00	-1,000.00
320003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	-30,756.50	-30,756.50	-30,756.50	0.00
320003 336500 RESTRICTED CONTRIBUTIONS	0.00	-5,000.00	0.00	0.00	0.00	0.00
320003 348320 SAFETY GRANT	-5,000.00	0.00	0.00	0.00	0.00	0.00
320003 348500 NC STATE GRANT	0.00	0.00	0.00	0.00	0.00	-600,000.00
320003 348700 REIMBURSEMENT FROM GENERAL	0.00	-20,000.00	0.00	0.00	0.00	0.00
320003 349250 ARC GRANT	-35,871.25	-42,778.75	0.00	0.00	0.00	0.00
320003 371000 UTILITY RENTS	-5,864,653.33	-5,710,590.71	-5,520,000.00	-4,420,062.23	-5,130,000.00	-5,075,000.00
320003 371500 SEPTAGE REVENUE	-56,150.00	-45,225.00	-50,000.00	-56,950.00	-60,000.00	-70,000.00
320003 373000 UTILITY TAPS	-13,825.00	-12,000.00	-20,000.00	-18,000.00	-20,000.00	-20,000.00
320003 373100 UTILITY LINE EXTENSIONS	-30,000.00	0.00	0.00	0.00	0.00	0.00
320003 373600 BURKE CO. SEWER SURCHARGES	9.50	11.60	-2,500.00	7.66	15.00	15.00
320003 374000 GLEN ALPINE SEWER CHARGE	-2,081.81	4,038.48	0.00	-2,339.40	-110.00	0.00
320003 374100 BURKE COUNTY SEWER CHARGE	-9.40	-11.40	2,500.00	-8.50	-15.00	-15.00
320003 379000 UTILITY PENALTIES	-35,439.84	-26,755.84	-31,000.00	-29,687.92	-35,000.00	-35,000.00
320003 381000 SALE OF MATERIALS	-2,500.00	-113.95	-1,000.00	0.00	-1,000.00	-1,000.00
320003 381100 SALE OF SLUDGE	-515.00	0.00	0.00	0.00	0.00	0.00
320003 383200 SALE OF SURPLUS	0.00	-21,398.35	-15,000.00	-10,000.00	-15,000.00	-15,000.00
320003 397200 TRANSFER T/F CAPITAL PROJECTS	0.00	-16,228.23	0.00	0.00	0.00	0.00
320003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-315,239.43	0.00	0.00	-171,680.00
320003 WASTEWATER	-6,637,787.46	-5,967,862.10	-6,180,995.93	-4,577,298.00	-5,473,366.50	-10,693,680.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
327110 WASTEWATER OPERATIONS						
327110 402000 SALARIES & WAGES	616,123.70	664,659.97	676,782.00	595,476.42	676,782.00	690,812.00
327110 402050 ACCRUED VACATION	-10,782.99	20,235.27	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	12,489.90	8,036.98	8,419.00	9,299.36	9,299.36	10,007.00
327110 404000 PROFESSIONAL SERVICES	35,930.65	38,903.06	37,000.00	32,609.46	37,000.00	37,000.00
327110 405000 FICA TAXES	46,016.21	48,819.71	52,418.00	43,511.22	52,418.00	53,613.00
327110 406000 GROUP INSURANCE	97,550.05	110,583.04	111,095.00	96,693.11	111,095.00	110,136.00
327110 406001 RETIREE INSURANCE	114,145.29	176,538.57	163,905.00	137,564.47	163,905.00	147,558.00
327110 407000 RETIREMENT	48,659.49	60,339.83	69,548.00	61,165.45	69,548.00	79,543.00
327110 407050 LGERS PENSION	15,344.00	106,351.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	8,104.09	9,156.27	9,094.80	7,870.79	8,800.00	9,000.00
327110 413000 UTILITIES	407,877.19	286,487.25	310,000.00	253,258.30	300,000.00	300,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	4,326.89	3,505.54	5,000.00	700.00	2,000.00	5,000.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	8,087.46	6,463.22	10,000.00	6,515.14	10,000.00	10,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	88,970.81	75,820.42	100,000.00	81,582.42	90,000.00	100,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	29,249.64	25,680.00	30,000.00	25,326.34	35,000.00	35,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	32,817.31	19,295.58	16,000.00	18,773.26	16,000.00	16,000.00
327110 426000 ADVERTISING	0.00	129.96	300.00	0.00	100.00	300.00
327110 431000 VEHICLE SUPPLIES	18,232.96	18,220.88	27,000.00	15,618.29	22,000.00	27,000.00
327110 433000 DEPARTMENTAL SUPPLIES	69,810.48	46,429.97	85,000.00	64,441.62	70,000.00	80,000.00
327110 434000 CHEMICALS	219,909.32	157,981.29	218,479.62	182,768.71	170,000.00	175,000.00
327110 434040 BARK	32,820.00	39,685.00	43,000.00	37,925.00	38,000.00	38,000.00
327110 436000 UNIFORMS	13,036.82	11,099.68	16,000.00	10,846.78	14,000.00	16,000.00
327110 445000 CONTRACTED SERVICES	57,017.03	51,168.91	60,000.00	30,064.41	50,000.00	55,000.00
327110 451000 BAD ACCOUNTS	8,840.07	23,910.32	0.00	38,770.47	0.00	0.00
327110 453000 DUES & SUBSCRIPTIONS	1,340.00	1,290.00	1,800.00	1,315.00	1,500.00	1,500.00
327110 455700 OPEB EXPENSE	-3,809.22	0.00	0.00	0.00	0.00	0.00
327110 455750 OPEB TRUST FUNDING	0.00	20,000.00	0.00	0.00	0.00	0.00
327110 459000 DEPRECIATION EXPENSE	1,407,024.89	1,592,680.00	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	627,431.00	656,055.41	599,232.00	599,232.00	599,232.00	634,298.00
327110 462000 WAREHOUSE GARAGE FEE	16,547.00	22,646.00	16,165.00	16,165.00	16,165.00	20,891.00
327110 464000 IGS REIMBURSEMENT	0.00	-150,000.00	0.00	0.00	0.00	0.00
327110 465000 IRMS FEE	49,942.00	53,956.00	67,392.00	67,392.00	67,392.00	69,966.00
327110 473260 LANDFILL FEES	25,996.14	22,373.18	53,173.79	53,113.94	25,000.00	30,000.00
327110 474000 C/O EQUIPMENT	9,227.03	0.00	10,000.00	7,314.51	9,000.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	948,859.03	-160,430.84	1,448,273.72	703,171.06	900,000.00	6,025,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	71,742.51	160,430.90	0.00	0.00	0.00	0.00
327110 481000 DEBT PRINCIPAL	1,530,083.96	1,644,415.72	1,603,214.00	668,481.89	1,603,214.00	1,611,355.00
327110 482000 INTEREST	394,963.91	366,744.60	332,704.00	160,014.12	332,704.00	295,701.00
327110 489010 CAPITAL RESERVE	0.00	225,000.00	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	375,000.00	0.00	0.00	0.00	0.00	0.00
327110 WASTEWATER OPERATIONS	7,428,924.62	6,464,662.69	6,180,995.93	4,026,980.54	5,500,154.36	10,693,680.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
340003 CABLE						
340003 316000 REIMBURSEMENT FOR SERVICE	-14,648.99	-15,148.99	-1,500.00	-11,399.00	-11,399.00	-5,000.00
340003 329000 INTEREST EARNED	-1.42	-2.98	0.00	-12.95	0.00	0.00
340003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	-106,544.00	-66,000.00	-60,225.66	-60,225.66	0.00
340003 335000 MISCELLANEOUS	-4,386.16	5,322.49	-4,600.00	4,477.68	5,000.00	-500.00
340003 335200 BAD CHECK CHARGES	-1,560.00	-2,260.00	-2,000.00	-2,420.00	-2,000.00	-2,000.00
340003 335800 INSURANCE REIMBURSEMENTS	0.00	-14,363.00	0.00	0.00	0.00	0.00
340003 335801 COVID-19 REIMBURSEMENTS	0.00	0.00	-127,316.11	-127,316.11	-127,316.11	0.00
340003 348700 REIMBURSEMENT FROM GENERAL	0.00	-7,500.00	0.00	0.00	0.00	0.00
340003 371000 UTILITY RENTS	-2,411,288.18	-2,431,919.49	-2,320,000.00	-2,219,028.94	-2,475,000.00	-2,350,000.00
340003 371300 INTERNET REVENUE	-2,247,824.20	-2,561,842.00	-2,600,000.00	-2,696,067.15	-2,945,000.00	-3,150,000.00
340003 371600 AD SALES	-33,448.87	-10,085.22	-7,500.00	-16,653.98	-15,000.00	-5,000.00
340003 371700 TELEPHONE SALES	-378,091.27	-402,327.75	-400,000.00	-378,683.60	-411,000.00	-408,000.00
340003 371701 NC E911	-7,690.90	-7,987.00	-7,940.00	-7,548.80	-8,230.00	-8,200.00
340003 375000 RECONNECT FEES	-28,885.00	-25,170.00	-25,000.00	-24,450.00	-25,000.00	-25,000.00
340003 379000 UTILITY PENALTIES	-76,136.13	-43,145.31	-62,000.00	-54,279.55	-55,000.00	-62,000.00
340003 383200 SALE OF SURPLUS	0.00	-3,747.18	-5,000.00	-6,101.00	-6,101.00	0.00
340003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-316,607.93	0.00	0.00	-135,496.00
340003 CABLE	-5,203,961.12	-5,626,720.43	-5,945,464.04	-5,599,709.06	-6,136,271.77	-6,151,196.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
347400 CABLE						
347400 402000 SALARIES & WAGES	414,912.11	440,433.21	472,394.00	413,163.50	472,394.00	496,988.00
347400 402050 ACCRUED VACATION	11,824.09	17,029.37	0.00	0.00	0.00	0.00
347400 402500 LONGEVITY	10,037.80	10,409.72	12,385.00	11,126.82	11,126.82	12,907.00
347400 404000 PROFESSIONAL SERVICES	221,940.08	250,975.35	341,390.00	303,787.61	341,390.00	360,000.00
347400 405000 FICA TAXES	31,921.58	33,762.61	37,086.00	31,512.55	37,086.00	39,007.00
347400 406000 GROUP INSURANCE	49,246.91	54,590.72	67,129.00	56,168.74	67,129.00	66,582.00
347400 407000 RETIREMENT	33,030.29	40,455.24	49,205.00	42,977.69	49,205.00	57,873.00
347400 407050 LGERS PENSION	5,754.00	39,882.00	0.00	0.00	0.00	0.00
347400 411000 TELEPHONE & POSTAGE	30,187.55	36,774.60	33,645.51	32,371.52	33,645.51	33,500.00
347400 413000 UTILITIES	101,690.03	100,015.41	107,000.00	76,537.63	95,000.00	100,000.00
347400 414000 TRAVEL/MEETINGS/SCHOOLS	2,937.32	10.01	11,000.00	100.00	1,100.00	11,000.00
347400 415000 MAINTENANCE & REPAIR BUILDINGS	7,038.72	2,690.16	6,350.00	3,956.22	4,362.00	6,500.00
347400 416000 MAINTENANCE & REPAIR EQUIPMENT	41,954.79	62,435.22	63,395.31	62,205.74	60,895.31	100,000.00
347400 417000 MAINTENANCE & REPAIR VEHICLES	14,434.18	12,598.89	18,000.00	9,702.27	10,000.00	15,000.00
347400 431000 VEHICLE SUPPLIES	9,713.84	12,714.07	15,000.00	7,576.96	12,000.00	15,000.00
347400 433000 DEPARTMENTAL SUPPLIES	78,534.38	69,701.68	75,000.00	80,887.64	85,000.00	85,000.00
347400 433001 OFFICE SUPPLIES	2,401.89	1,855.41	2,500.00	2,399.15	2,500.00	2,500.00
347400 433500 INTERNET CONNECTIVITY	433,811.68	434,728.85	546,696.00	500,494.27	525,000.00	596,000.00
347400 433600 TELEPHONE CONNECTIVITY	215,484.04	210,560.56	211,016.16	209,976.48	211,016.16	217,000.00
347400 436000 UNIFORMS	1,284.77	2,647.06	2,250.00	631.22	2,250.00	2,250.00
347400 445000 CONTRACTED SERVICES	2,142,498.01	2,123,448.29	2,283,589.66	2,020,197.88	2,100,000.00	2,250,000.00
347400 451000 BAD ACCOUNTS	89,591.13	10,925.16	0.00	49,236.05	0.00	0.00
347400 453000 DUES & SUBSCRIPTIONS	757.20	477.51	2,000.00	564.75	750.00	1,000.00
347400 455700 OPEB EXPENSE	-23,455.00	0.00	0.00	0.00	0.00	0.00
347400 455750 OPEB TRUST FUNDING	0.00	7,500.00	0.00	0.00	0.00	0.00
347400 457150 MARKETING	45,261.37	58,554.40	60,223.37	56,167.69	50,000.00	55,000.00
347400 459000 DEPRECIATION EXPENSE	336,813.68	363,359.00	0.00	0.00	0.00	0.00
347400 460500 COPY RIGHT FEE	6,994.66	6,900.56	7,200.00	3,158.56	7,200.00	7,200.00
347400 461000 PRO RATA ADMIN REIMBURSEMENT	316,246.00	332,883.00	265,663.00	265,663.00	265,663.00	288,915.00
347400 462000 WAREHOUSE GARAGE FEE	35,408.00	37,143.00	35,788.00	35,788.00	35,788.00	32,910.00
347400 464000 IGS REIMBURSEMENT	-100,000.00	0.00	0.00	0.00	0.00	0.00
347400 465000 IRMS FEE	116,645.00	124,418.00	134,323.00	134,323.00	134,323.00	230,894.00
347400 474000 C/O EQUIPMENT	344.63	0.00	0.00	0.00	0.00	0.00
347400 475000 CAPITAL IMPROVEMENT PROGRAM	414,260.16	0.06	936,059.03	559,611.39	936,059.00	901,000.00
347400 481000 DEBT PRINCIPAL	103,185.55	36,269.31	57,951.00	57,984.06	57,951.00	74,090.00
347400 482000 INTEREST	3,132.81	3,778.93	3,813.00	3,847.07	3,813.00	3,562.00
347400 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
347400 496990 PAYMENT IN LIEU OF TAXES	77,845.00	85,051.00	87,412.00	87,412.00	87,412.00	89,518.00
347400 CABLE	5,283,668.25	5,024,978.36	5,945,464.04	5,119,529.46	5,700,058.80	6,151,196.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
350003 INTERGOVERNMENTAL SERVICES						
350003 335800 INSURANCE REIMBURSEMENTS	-10,549.00	0.00	0.00	0.00	0.00	0.00
350003 335801 COVID-19 REIMBURSEMENTS	0.00	0.00	0.00	-1,983.76	-1,983.76	0.00
350003 348500 ARC GRANT	0.00	0.00	0.00	0.00	0.00	0.00
350003 348700 REIMBURSEMENT FROM GENERAL	0.00	-10,000.00	0.00	0.00	0.00	0.00
350003 381000 SALE OF MATERIALS	0.00	0.00	0.00	-4,281.45	-4,300.00	0.00
350003 381200 SALE OF FUEL	-257,392.10	-313,723.70	-350,000.00	-200,261.29	-285,000.00	-375,000.00
350003 383200 SALE OF SURPLUS	-1,814.49	-301.43	0.00	-763.50	-800.00	0.00
350003 390000 IRMS LEGAL	-6,404.00	-7,142.00	-6,700.00	-6,700.00	-6,700.00	-7,613.00
350003 390010 IRMS EXECUTIVE	-21,541.00	-26,140.00	-25,971.00	-25,971.00	-25,971.00	-29,485.00
350003 390020 IRMS HR	-13,142.00	-14,624.00	-17,645.00	-17,645.00	-17,645.00	-18,611.00
350003 390030 IRMS COMMA	-44,592.00	-50,384.00	-53,347.00	-53,347.00	-53,347.00	-62,126.00
350003 390040 IRMS ACCOUNTING	-18,741.00	-21,430.00	-23,411.00	-23,411.00	-23,411.00	-26,986.00
350003 390060 IRMS BUSINESS OFFICE	-42,357.00	-50,809.00	-53,279.00	-53,279.00	-53,279.00	-61,416.00
350003 390070 IRMS TAX	-14,285.00	-14,436.00	-17,759.00	-17,759.00	-17,759.00	-20,472.00
350003 390090 IRMS DEVELOPMENT	-58,408.00	-57,947.00	-64,033.00	-64,033.00	-64,033.00	-75,941.00
350003 390092 IRMS PUBLIC SAFETY	-244,662.00	-283,395.00	-219,926.00	-219,926.00	-219,926.00	-366,978.00
350003 390094 IRMS PUBLIC WORKS	-19,681.00	-19,097.00	-23,043.00	-23,043.00	-23,043.00	-27,598.00
350003 390095 IRMS CEMETARY	-6,457.00	-6,264.00	-7,642.00	-7,642.00	-7,642.00	-8,734.00
350003 390096 IRMS MAIN STREET	-30,153.00	-30,098.00	-34,662.00	-34,662.00	-34,662.00	-39,594.00
350003 390097 IRMS RECREATION	-54,888.00	-55,004.00	-62,571.00	-62,571.00	-62,571.00	-73,976.00
350003 390098 IRMS DESIGN	-31,680.00	-34,925.00	-39,265.00	-39,265.00	-39,265.00	-47,931.00
350003 390100 IRMS WATER	-63,981.00	-71,123.00	-82,112.00	-82,112.00	-82,112.00	-83,208.00
350003 390200 IRMS ELECTRIC	-102,128.00	-111,524.00	-131,398.00	-131,398.00	-131,398.00	-140,778.00
350003 390300 IRMS WASTEWATER	-49,942.00	-53,956.00	-67,392.00	-67,392.00	-67,392.00	-69,966.00
350003 390400 IRMS COMPAS	-116,645.00	-124,418.00	-134,323.00	-134,323.00	-134,323.00	-230,894.00
350003 390450 IRMS COMMUNITY HOUSE	-5,369.00	-3,639.00	-4,412.00	-4,412.00	-4,412.00	-5,011.00
350003 390475 IRMS WAREHOUSE	-8,135.00	-9,310.00	-11,001.00	-11,001.00	-11,001.00	-10,828.00
350003 390500 IRMS GARAGE	-20,474.00	-21,188.00	-25,787.00	-25,787.00	-25,787.00	-30,945.00
350003 391100 GENERAL WAREHOUSE	-26,383.08	-31,190.17	-30,000.00	-20,935.82	-30,000.00	-30,000.00
350003 391200 ELECTRIC WAREHOUSE	-390,352.26	-276,127.63	-315,000.00	-211,965.13	-250,000.00	-325,000.00
350003 391300 WATER WAREHOUSE	-68,995.78	-75,205.25	-70,000.00	-69,010.19	-75,000.00	-80,000.00
350003 391400 WASTEWATER WAREHOUSE	-1,042.56	-2,063.51	-7,500.00	-1,080.81	-2,500.00	-5,000.00
350003 391600 CABLE WAREHOUSE	-58,372.34	-43,947.02	-55,000.00	-39,469.36	-55,000.00	-55,000.00
350003 392100 GENERAL GARAGE	-197,160.69	-244,557.01	-250,000.00	-218,242.50	-250,000.00	-250,000.00
350003 392200 ELECTRIC GARAGE	-15,774.18	-20,537.24	-20,000.00	-22,258.44	-25,000.00	-25,000.00
350003 392300 WATER GARAGE	-58,406.02	-18,470.72	-15,000.00	-19,029.08	-20,000.00	-20,000.00
350003 392400 WASTEWATER GARAGE	-5,755.02	-12,916.44	-7,500.00	-13,414.59	-8,000.00	-8,000.00
350003 392600 CABLE GARAGE	-32,739.86	-9,239.26	-7,400.00	-7,088.33	-7,400.00	-7,400.00
350003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-217,682.93	0.00	0.00	0.00
350003 INTERGOVERNMENTAL SERVICES	-2,098,402.38	-2,125,132.38	-2,450,761.93	-1,935,463.25	-2,120,662.76	-2,619,491.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
354300 INFORMATION RESOURCE MGMT SERV						
354300 402000 SALARIES & WAGES	267,105.80	278,947.11	289,386.00	251,486.80	289,386.00	295,246.00
354300 402050 ACCRUED VACATION	3,995.07	11,324.21	0.00	0.00	0.00	0.00
354300 402500 LONGEVITY	4,756.12	5,093.20	6,470.00	5,211.72	5,211.72	6,971.00
354300 404000 PROFESSIONAL SERVICES	22,397.20	24,914.87	31,508.00	24,662.36	30,108.00	45,000.00
354300 405000 FICA TAXES	19,917.09	20,846.01	22,633.00	18,707.01	22,633.00	23,120.00
354300 406000 GROUP INSURANCE	35,154.00	36,483.61	38,948.00	32,662.62	38,948.00	38,604.00
354300 406001 RETIREE INSURANCE	14,409.24	14,813.59	15,255.00	12,821.33	15,255.00	20,833.00
354300 407000 RETIREMENT	21,096.73	25,275.01	30,029.00	26,054.91	30,029.00	34,302.00
354300 407050 LGERS PENSION	7,672.00	53,176.00	0.00	0.00	0.00	0.00
354300 411000 TELEPHONE & POSTAGE	3,115.89	2,705.72	3,000.00	747.52	3,000.00	3,000.00
354300 414000 TRAVEL/MEETINGS/SCHOOLS	4,670.54	4,424.22	7,800.00	624.96	2,500.00	7,800.00
354300 416000 MAINTENANCE & REPAIR EQUIPMENT	13,177.41	10,275.31	10,000.00	8,130.58	8,500.00	10,000.00
354300 417000 MAINTENANCE & REPAIR VEHICLES	84.95	13.45	285.00	134.13	200.00	285.00
354300 431000 VEHICLE SUPPLIES	269.39	394.94	350.00	302.40	335.00	350.00
354300 433000 DEPARTMENTAL SUPPLIES	2,279.11	2,063.54	1,900.00	1,072.35	1,700.00	2,000.00
354300 445000 CONTRACTED SERVICES IRMS	101,432.39	92,801.26	128,722.00	91,663.46	125,727.00	141,600.00
354300 445001 CONTRACTED SERVICES-OTHER DEPT	234,566.99	275,395.24	359,539.00	319,132.95	359,539.00	466,980.00
354300 455700 OPEB EXPENSE	33,014.62	-22,390.00	0.00	0.00	0.00	0.00
354300 455750 OPEB TRUST FUNDING	0.00	10,000.00	0.00	0.00	0.00	0.00
354300 459000 DEPRECIATION EXPENSE	71,742.85	0.00	0.00	0.00	0.00	0.00
354300 464001 REIMBURSEMENT TO FUNDS	100,000.00	150,000.00	150,000.00	0.00	0.00	0.00
354300 474000 C/O EQUIPMENT	75,664.23	64,149.88	74,950.00	53,029.36	74,950.00	60,000.00
354300 474001 DOWNTOWN WIFI	0.00	0.00	0.00	0.00	0.00	0.00
354300 475000 CAPITAL IMPROVEMENT PROGRAM	157,110.52	137,195.55	114,291.95	87,033.05	114,291.95	283,000.00
354300 INFORMATION RESOURCE MGMT SERV	1,193,632.14	1,197,902.72	1,285,066.95	933,477.51	1,122,313.67	1,439,091.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
357000 WAREHOUSE						
357000 402000 SALARIES & WAGES	101,141.10	105,220.54	107,384.00	70,222.77	107,384.00	40,959.00
357000 402050 ACCRUED VACATION	-7,707.86	3,727.32	0.00	0.00	0.00	0.00
357000 402500 LONGEVITY	2,889.27	2,994.88	3,077.00	3,077.23	3,077.00	1,410.00
357000 405000 FICA TAXES	7,598.62	7,886.50	8,450.00	5,388.21	8,450.00	3,241.00
357000 406000 GROUP INSURANCE	12,855.04	13,184.88	14,121.00	9,395.50	14,121.00	13,759.00
357000 406001 RETIREE INSURANCE	17,785.74	18,056.39	18,579.00	15,544.03	18,579.00	17,099.00
357000 407000 RETIREMENT	8,086.09	9,710.44	11,212.00	7,439.86	11,212.00	4,809.00
357000 411000 TELEPHONE & POSTAGE	1,376.74	1,366.02	1,600.00	892.38	1,600.00	1,600.00
357000 413000 UTILITIES	18,581.41	18,455.55	21,000.00	19,431.66	25,000.00	21,000.00
357000 414000 TRAVEL/MEETINGS/SCHOOLS	1,477.92	50.00	1,500.00	100.00	100.00	250.00
357000 415000 MAINTENANCE & REPAIR BUILDINGS	2,330.38	3,608.04	3,500.00	2,746.94	3,500.00	3,500.00
357000 416000 MAINTENANCE & REPAIR EQUIPMENT	2,737.96	2,128.57	2,000.00	931.66	2,000.00	2,000.00
357000 417000 MAINTENANCE & REPAIR VEHICLES	213.80	237.12	1,000.00	169.68	250.00	500.00
357000 431000 VEHICLE SUPPLIES	897.66	670.85	1,000.00	295.77	600.00	1,000.00
357000 433000 DEPARTMENTAL SUPPLIES	2,513.15	1,709.04	5,000.00	2,065.43	3,500.00	5,000.00
357000 433001 OFFICE SUPPLIES	393.96	200.86	500.00	2.93	250.00	500.00
357000 436000 UNIFORMS	1,162.29	934.11	1,100.00	940.64	1,100.00	1,100.00
357000 455000 PURCHASES FOR INVENTORY	463,070.70	612,194.17	485,934.98	439,987.08	485,934.98	495,000.00
357000 455100 PURCH FOR INVENTORY CITY HALL	613.54	3,326.52	5,000.00	1,731.67	3,500.00	5,000.00
357000 455500 CHANGE IN INVENTORY	59,402.23	-261,764.13	1,000.00	0.00	1,000.00	0.00
357000 459000 DEPRECIATION EXPENSE	17,176.42	133,709.00	0.00	0.00	0.00	0.00
357000 461000 PRO RATA ADMIN REIMBURSEMENT	-209,570.00	-161,068.00	-218,024.00	-218,024.00	-218,024.00	-133,555.00
357000 465000 IRMS FEE	8,135.00	9,310.00	11,001.00	11,001.00	11,001.00	10,828.00
357000 474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
357000 475000 CAPITAL IMPROVEMENT PROGRAM	14,662.41	-229,605.00	0.00	0.00	0.00	0.00
357000 WAREHOUSE	527,823.57	296,243.67	485,934.98	373,340.44	484,134.98	495,000.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
357500 EQUIPMENT SERVICES						
357500 402000 SALARIES & WAGES	153,880.88	156,722.11	169,114.00	138,462.13	169,114.00	173,717.00
357500 402050 ACCRUED VACATION	3,849.76	-1,837.64	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	4,192.02	4,333.55	3,563.00	3,666.81	3,563.00	2,299.00
357500 405000 FICA TAXES	11,616.57	11,822.44	13,209.00	10,380.50	13,209.00	13,465.00
357500 406000 GROUP INSURANCE	19,939.48	19,814.33	28,127.00	20,616.93	28,127.00	27,872.00
357500 406001 RETIREE INSURANCE	35,876.28	36,423.34	16,677.00	14,219.82	16,677.00	15,498.00
357500 407000 RETIREMENT	12,286.38	14,404.56	17,526.00	14,381.97	17,526.00	19,978.00
357500 411000 TELEPHONE & POSTAGE	757.89	364.96	434.00	735.36	1,200.00	800.00
357500 413000 UTILITIES	16,508.35	14,186.04	21,438.00	10,884.67	16,000.00	16,000.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	378.59	179.28	2,000.00	640.19	2,000.00	2,000.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	2,716.82	5,816.05	7,000.00	3,454.67	4,000.00	7,000.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	19,072.88	6,063.83	5,735.00	5,182.68	8,000.00	6,000.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	399.49	755.90	850.00	1,437.94	1,500.00	850.00
357500 431000 VEHICLE SUPPLIES	912.56	1,768.91	2,250.00	589.51	750.00	2,250.00
357500 433000 DEPARTMENTAL SUPPLIES	12,422.85	10,636.79	12,450.00	10,509.99	12,450.00	14,500.00
357500 436000 UNIFORMS	4,743.07	4,446.97	4,470.00	2,832.10	3,000.00	2,700.00
357500 455000 PURCHASES FOR INVENTORY	256,647.15	305,215.88	299,900.00	253,487.10	299,900.00	310,400.00
357500 455010 PURCHASES FOR FUEL	353,913.54	287,187.13	350,000.00	243,165.69	285,000.00	375,000.00
357500 459000 DEPRECIATION EXPENSE	23,778.80	0.00	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-361,281.00	-525,895.00	-349,630.00	-349,630.00	-349,630.00	-488,874.00
357500 465000 IRMS FEE	20,474.00	21,188.00	25,787.00	25,787.00	25,787.00	30,945.00
357500 474000 C/O EQUIPMENT	10,993.03	11,039.30	9,000.00	6,520.57	9,000.00	10,000.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	22,938.33	92,409.22	39,860.00	29,860.00	39,860.00	143,000.00
357500 EQUIPMENT SERVICES	627,017.72	477,045.95	679,760.00	447,185.63	607,033.00	685,400.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
400003 CEMETERY TRUST						
400003 329000 INTEREST EARNED	-5,086.41	-1,196.93	-200.00	-754.44	-900.00	-1,000.00
400003 361000 CEMETERY LOT SALES	-15,250.00	-17,550.00	-12,000.00	-23,800.00	-18,000.00	-14,000.00
400003 361100 CEMETERY LOT SERVICES MARKERS	-1,860.00	-1,540.00	-1,000.00	-3,675.00	-3,000.00	-1,500.00
400003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-20,000.00	0.00	0.00	0.00
400003 CEMETERY TRUST	-22,196.41	-20,286.93	-33,200.00	-28,229.44	-21,900.00	-16,500.00
406950 CEMETERY TRUST						
406950 497000 REIMBURSE GENERAL FUND	0.00	0.00	20,000.00	0.00	0.00	0.00
406950 498000 RESERVE FOR TRUSTS	0.00	0.00	13,200.00	0.00	21,900.00	16,500.00
406950 CEMETERY TRUST	0.00	0.00	33,200.00	0.00	21,900.00	16,500.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
560003 CAPITAL RESERVE						
560003 329000 INTEREST EARNED	-19,137.29	-11,727.75	-6,000.00	-222.76	-6,000.00	-1,000.00
560003 397300 TRANSFER T/F GENERAL	-10,000.00	-79,250.00	0.00	0.00	0.00	0.00
560003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	6,000.00	0.00	6,000.00	1,000.00
560003 CAPITAL RESERVE	-29,137.29	-90,977.75	0.00	-222.76	0.00	0.00
565656 CAPITAL RESERVE						
565656 497000 TRANSFER TO GENERAL FUND	225,000.00	0.00	0.00	0.00	0.00	0.00
565656 CAPITAL RESERVE	225,000.00	0.00	0.00	0.00	0.00	0.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
150003 EXIT 105 ROAD CONNECTOR						
150003 316000 REIMBURSEMENT FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
150003 349250 ARC GRANT	-42,048.00	-1,272,612.07	-1,375,000.00	0.00	-1,375,000.00	-1,375,000.00
150003 397300 TRANSFER T/F GENERAL	-173,195.00	0.00	0.00	0.00	0.00	0.00
150003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-287,184.77	0.00	-173,195.00	-287,185.00
150003 EXIT 105 ROAD CONNECTOR	-215,243.00	-1,272,612.07	-1,662,184.77	0.00	-1,548,195.00	-1,662,185.00
151515 EXIT 105 ROAD CONNECTOR						
151515 472060 SITE WORK	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00
151515 472070 CONSTRUCTION	0.00	1,029,365.29	1,164,660.57	97,590.57	1,164,660.57	1,164,661.00
151515 472080 DEMOLITION AND REMOVAL	0.00	65,000.00	65,000.00	0.00	65,000.00	65,000.00
151515 472090 TRAFFIC SIGNALS/LIGHTING/MISC	13,500.00	23,098.80	59,426.59	140.59	59,426.59	59,426.00
151515 472100 ARCHITECTURAL/ENGINEERING	28,548.00	2,847.00	53,063.00	325.00	53,063.00	53,063.00
151515 472110 PROJECT INSPECTION	0.00	115,951.59	174,147.61	15,933.61	174,147.61	174,148.00
151515 490000 CONTINGENCY	0.00	0.00	95,887.00	0.00	95,887.00	95,887.00
151515 EXIT 105 ROAD CONNECTOR	42,048.00	1,286,262.68	1,662,184.77	113,989.77	1,662,184.77	1,662,185.00
160003 GREENWAY CONNECTOR						
160003 348500 NC STATE GRANT	-37,149.56	635.92	-1,335,000.00	0.00	0.00	-1,335,000.00
160003 397300 TRANSFER T/F GENERAL	0.00	0.00	-333,750.00	0.00	0.00	-333,750.00
160003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-6,136.34	0.00	-6,136.00	-6,136.00
160003 GREENWAY CONNECTOR	-37,149.56	635.92	-1,674,886.34	0.00	-6,136.00	-1,674,886.00
161616 GREENWAY CONNECTOR						
161616 472070 CONSTRUCTION	46,436.95	495.32	710,445.96	21,380.00	250,000.00	707,582.00
161616 472100 PROJECT REVIEW/OVERSIGHT	0.00	12,863.66	6,136.34	8,685.09	5,000.00	9,000.00
161616 472110 CONSTRUCTION ADMINISTRATION	0.00	0.00	161,144.04	161,144.04	15,000.00	161,144.00
161616 473020 RESURFACING	0.00	0.00	797,160.00	827,926.81	250,000.00	797,160.00
161616 GREENWAY CONNECTOR	46,436.95	13,358.98	1,674,886.34	1,019,135.94	520,000.00	1,674,886.00
170003 SOCCER COMPLEX						
170003 336500 RESTRICTED CONTRIBUTIONS	-90,000.00	-415,000.00	-575,000.00	0.00	-575,000.00	0.00
170003 348500 NC STATE GRANT	0.00	0.00	-385,000.00	-385,000.00	-385,000.00	0.00
170003 349600 OTHER GRANTS	0.00	0.00	-64,210.00	0.00	-64,210.00	0.00
170003 397300 TRANSFER T/F GENERAL	-385,000.00	-97,296.00	-482,296.00	0.00	-482,296.00	0.00
170003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-693,962.43	0.00	0.00	0.00
170003 SOCCER COMPLEX	-475,000.00	-512,296.00	-2,200,468.43	-385,000.00	-1,506,506.00	0.00
171717 SOCCER COMPLEX						
171717 472100 ENGINEERING	0.00	13,355.11	15,000.00	0.00	15,000.00	0.00
171717 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	791,740.10	2,185,468.43	693,673.02	2,185,468.43	0.00
171717 SOCCER COMPLEX	0.00	805,095.21	2,200,468.43	693,673.02	2,200,468.43	0.00

	2018/2019 Actual	2019/2020 Actual	2020/2021 Revised	2020/2021 Current	2020/2021 Projected	2021/2022 Budget
290003 BUILDING REUSE						
290003 309800 BURKE COUNTY	-10,000.01	0.00	0.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	-5,750.00	0.00	0.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	-12,211.09	-288.92	0.00	0.00	0.00	0.00
290003 309800 BURKE COUNTY	-3,162.60	-1,162.55	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	0.00	0.00	0.00	-101,470.39	0.00	0.00
290003 348500 NC STATE GRANT	0.00	-187,500.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	-17,588.78	0.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	-1,000,000.00	0.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	-500,000.00	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	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	-12,500.00	0.00	0.00	0.00	0.00
290003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
290003 BUILDING REUSE	-1,548,712.48	-201,451.47	0.00	-101,470.39	0.00	0.00
292929 BUILDING REUSE						
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	187,500.00	0.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	17,588.78	0.00	0.00	101,470.39	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	1,000,000.00	0.00	0.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	500,000.00	0.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	9,366.50	0.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	11,500.00	0.00	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	24,422.17	577.83	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	6,325.20	2,325.10	0.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	12,500.00	0.00	0.00	0.00	0.00
292929 BUILDING REUSE	1,569,202.65	202,902.93	0.00	101,470.39	0.00	0.00

The Capital Improvement Program

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

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

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

DEFINITION OF A CAPITAL IMPROVEMENT PROJECT

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

PREPARATION OF CIP

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

REVENUES FOR CAPITAL IMPROVEMENT PROJECTS

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

**City of Morganton
General Fund
Capital Revenues**

Department	Projected 21-22	Projected 21-23	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27
1 Cent Sales Tax (75%)	1,237,250	1,237,250	1,237,250	1,237,250	1,237,250	1,237,250
1/2 Cent Sales Tax	637,563	637,563	637,563	637,563	637,563	637,563
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 Cars	463,000					
Installment Purchase - Sanitation Rear Loader	220,000					
Installment Purchase - Powell Bill Street Sweeper	325,000					
NLWF Grant - Bethel Park Stream Restoration	431,695					
Privated Donations/ Grant - Mainstreet Art	12,500					
Totals	\$3,689,890	\$2,237,695	\$2,237,695	\$2,237,695	\$2,237,695	\$2,237,695

City of Morganton
Total General Fund Capital 2021-2022

Department	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
CoMMA	65,000	124,000	10,000	10,000	10,000	10,000	229,000
Development and Design	55,000	320,000	580,000	14,200,000	200,000		15,355,000
Municipal Buildings	70,000	75,000	40,000	80,000	40,000	40,000	345,000
Public Safety	935,000	1,469,060	3,964,000	620,000	1,222,000	55,000	8,265,060
Street	242,000	424,000	450,000				1,116,000
Powell Bill	435,000	820,000	297,000	367,000	230,000	410,000	2,559,000
Sanitation	258,000	38,500	240,000	289,500	290,000	260,000	1,376,000
Main Street	167,500	440,000	610,000	505,000	85,000	25,000	1,832,500
Recreation	1,302,390	4,679,000	2,340,000	1,196,000	517,000		10,034,390
Cemetery and Grounds	115,000	91,000	71,500	90,500	38,500	40,000	446,500
Community House	45,000	30,000	30,000				105,000
Totals	\$3,689,890	\$8,510,560	\$8,632,500	\$17,358,000	\$2,632,500	\$840,000	\$41,663,450

**City of Morganton
Total Capital 2021-2022**

Department	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
CoMMA	65,000	124,000	10,000	10,000	10,000	10,000	229,000
Development and Design	55,000	320,000	580,000	14,200,000	200,000		15,355,000
Municipal Buildings	70,000	75,000	40,000	80,000	40,000	40,000	345,000
Public Safety	935,000	1,469,060	3,964,000	620,000	1,222,000	55,000	8,265,060
Street	242,000	424,000	450,000				1,116,000
Powell Bill	435,000	820,000	297,000	367,000	230,000	410,000	2,559,000
Sanitation	258,000	38,500	240,000	289,500	290,000	260,000	1,376,000
Main Street	167,500	440,000	610,000	505,000	85,000	25,000	1,832,500
Recreation	1,302,390	4,679,000	2,340,000	1,196,000	517,000		10,034,390
Cemetery and Grounds	115,000	91,000	71,500	90,500	38,500	40,000	446,500
Community House	45,000	30,000	30,000				105,000
Water	4,435,000	985,000	765,000	1,042,000	1,680,000	3,840,000	12,747,000
Electric	831,532	620,000	320,000	350,000	345,000		2,466,532
Wastewater	6,025,000	2,710,000	1,687,500	1,427,000	1,150,000	3,400,000	16,399,500
CoMPAS	901,000	333,000	305,000	150,000	270,000		1,959,000
IRMS	283,000						283,000
Warehouse		50,000	200,000	30,000			280,000
Garage	143,000	50,000					193,000
Totals	\$16,308,422	\$13,258,560	\$11,910,000	\$20,357,000	\$6,077,500	\$8,080,000	\$75,991,482

**City of Morganton
General Fund
CoMMA**

PROJECT #	PROJECT	Note							Total
			21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	
1	New CoMMA Buidling Sign	a	25,000						25,000
2	Brick and Mortar Repair	b	10,000	10,000	10,000	10,000	10,000	10,000	60,000
3	Replace CoMMA Van #8	c	30,000						30,000
4	Grand Stairs Step Lighting	d		10,000					10,000
5	Painting of Sound Clouds	e		60,000					60,000
6	Track Lighting	g		44,000					44,000
Totals			\$65,000	\$124,000	\$10,000	\$10,000	\$10,000	\$10,000	\$229,000
Current Year Budget			<u>\$14,000</u>						
(Decrease)/Increase			<u>\$51,000</u>						

Notes:

- a Replace College St sign with a Performing Arts Center Sign. Seeking private funding.
- b Continuation of mortar repair from water and rust damage. This has not been done since 2015.
- c Current van is not in working condition.
- d Replace broken lighting in grand staircase from lobby to 2nd and 3rd floors.
- e Ceiling in auditorium is in need of being painted.
- f Track lighting for the current art on the walls are non working and outdated.

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

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Vehicles								
1	Replace #650 (Fire Inspector)	a	25,000						25,000
2	Replace #610 (Design Field Inspector)				30,000				30,000
3	Replace #630 (Bldg. Inspector)	b	30,000						30,000
	Facilities								
4	State Properties Greenway Development	c			50,000	14,200,000			14,250,000
5	Permitting Software-Planning, Zoning & Building Insp	d			250,000				250,000
6	Comprehensive Plan/Unified Development Ordinance	e		300,000	250,000				550,000
	Equipment								
7	Large format plotter			20,000					20,000
	Community Appearance								
8	Exit 103 Enhancements	f					250,000		250,000
9	Exit 100 Enhancements	g					200,000		200,000
	Totals		\$55,000	\$320,000	\$580,000	\$14,200,000	\$250,000		\$15,605,000
	Current Year Budget			\$30,000					
	(Decrease)/Increase			<u>\$25,000</u>					

PROJECT #	PROJECT							
		21-22	22-23	23-24	24-25	25-26	26-27	Total
		Note	Plan	Plan	Plan	Plan	Plan	Plan

Notes:

- a Replace #650 (Fire Inspector) cost of necessary repairs exceed the value of vehicle (ABS Brake part Jeff Waycaster). This vehicle was due replacement in 18-19. Primary use was for part-time position. Position is now full time.
- b Replace #630 (Bldg. Inspector) cost of necessary repair exceeds value of vehicle (Oil leak Jeff Waycaster). Repairs last year approx. \$3000.00 This vehicle was retained and due replacement 20-21
- c Preliminary planning, surveying and design \$50,000. Total Project cost \$14.2M; City Staff applying for 80/20 match Grant.
- d Replace existing permitting software.
- e 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.
- f City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5009).
- g City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5874).

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

PROJECT # PROJECT			21-22	22-23	23-24	24-25	25-26	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	Maintenance/Repair Buildings	a	40,000	40,000	40,000	40,000	40,000	40,000	240,000
2	Replace 04 Ford Taurus Administrative Vehicle #5			35,000					35,000
3	Historic Courthouse Roof Repiar	b	30,000						
4	Replace 15 Dodge Administrative Van #10					40,000			40,000
Totals			\$70,000	\$75,000	\$40,000	\$80,000	\$40,000	\$40,000	\$315,000

Current Year Budget	<u>30,000</u>
(Decrease)/Increase	<u>\$40,000</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 Courthouse roof repair. County to pay for half.

**City of Morganton
General Fund
PUBLIC SAFETY**

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Buildings & Grounds								
1	Purchase Land for Fire Station #4				600,000				600,000
2	Construct Fire Station #4				2,750,000				2,750,000
3	Purchase Evidence Incinerator	a	24,500						24,500
4	Replace Exterior Sign Fire Station #1	b		7,000					7,000
5	Remodel HQ Locker Rooms	c		125,000					125,000
6	Roll-Up Security Partition for Evidence Room	d		5,500					5,500
7	Firearms Range - Retaining Wall	e	15,000						15,000
8	Firearms Range - Repaving	f	55,000						55,000
9	Replace Flooring at Fire Station #3	g	9,000						9,000
10	Replace Kitchen Cabinets at Fire Station #1	h	9,000						9,000
11	Replace Shower Tiles, Fire Station #1 & #3	i	14,000						14,000
12	Replace Roof at Fire Station #1			23,500					23,500
	Fire Apparatus								
13	Replace Fire Apparatus Engine #4			650,000					650,000
14	Replace Fire Apparatus Engine #5						650,000		650,000
	Vehicles								
15	Replace 8 Patrol Cars	j	410,000	415,000	420,000	425,000	430,000		2,100,000
16	Replace CID Vehicle			45,000					45,000

PROJECT # PROJECT

			21-22	22-23	23-24	24-25	25-26	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
17	Replace Community Services Vehicle	k	53,000						53,000
	Communications/ Miscellaneous Equipment								
18	Replace Portable Radios	l	99,000	99,000	99,000	99,000			396,000
19	Replace Thermal Imaging Devices			10,000	10,000	10,000	10,000	10,000	50,000
20	Taser Replacement	m	35,000	35,000	35,000	35,000	35,000	35,000	210,000
21	Replace Firefighter Turn-Out Gear	n	38,000	39,000	40,000	41,000	42,000		200,000
22	Extrication Rescue Equipment	o	70,000						70,000
23	Replacement of Fire Hose	p	10,000	10,000	10,000	10,000	10,000	10,000	60,000
24	Replace Primary Domain Controller	q	7,500						7,500
25	Replace Body Worn Cameras	r	65,000						65,000
26	Forcible Entry Door	s	9,000						9,000
27	Replace Network Firewalls & AP's						45,000		45,000
28	New Polygraph	t		5,060					5,060
29	Rapid Deployment Surveillance System (Crime Eye)	u	12,000						12,000
Totals			\$935,000	\$1,469,060	\$3,964,000	\$620,000	\$1,222,000	\$55,000	\$8,265,060

Current Year Budget 706,275
 (Decrease)/Increase \$228,725

Notes:

- a Incinerator to destroy evidence and drugs. Applied for grant funding - will not pursue if not awarded.
- b Replace antiquated sign at Fire Station 1 in downtown.
- c Remodel 40+ year old locker rooms at P.S. Hq.
- d Install secure roll-up partition for Evidence room.
- e Replace dilapidated retaining wall at P.S. Firing Range.
- f Repave asphalt pad at P.S. Firing Range.
- g Replace vinyl floor at Fire Station #3.

PROJECT # PROJECT

Note

21-22**22-23****23-24****24-25****25-26****26-27****Plan****Plan****Plan****Plan****Plan****Plan****Total**

- h Replace 22 year old kitchen cabinets at Fire St. #1.
- i Replace 22 year old shower tile at Fire St. #1 & #3.
- j Purchase/Replace 8 new patrol cars.
- k Purchase/Replace Community Services SUV.
- l Purchase/Replace 22 portable radios.
- m Purchase/Replace obsolete and/or damaged Tasers.
- n Purchase/Replace 10 sets of fire turnout gear.
- o Purchase rescue equipment to aid citizens.
- p Purchase/Replace 30 plus year old fire hose.
- q Replace 13 year old primary domain controller.
- r Replace 5 year old body worn cameras.
- s Purchase forcible entry door for fire/police training.
- t Replace polygraph system for investigations.
- u Purchase Rapid Deployment Surveillance System.

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

PROJECT #	PROJECT	Note							Total
			21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	
1	Replace vehicle for downtown support #191	a	42,000						42,000
2	Replace zero turn mower #101	b	18,000						18,000
3	Replace 99 Volvo w/Tarrant Leaf Vac #186	c	182,000						182,000
4	Replace 08 Freightliner Leaf Vac #187								
5	Replace 16 John Deere Z997R #101			24,000					24,000
6	Replace 14 Freightliner Vac Truck # 185			220,000					220,000
7	Replace 15 Freightliner Vac Truck # 181				225,000				225,000
8	Green Street Revitalization - sidewalk				225,000				225,000
9	Replace 13 Ford F750 Knuckleboom #290			180,000					180,000
Totals			\$242,000	\$424,000	\$450,000				\$1,116,000
Current Year Budget			<u>\$143,000</u>						
(Decrease)/Increase			<u>\$99,000</u>						

Notes:

- a This truck is a downtown support vehicle. This vehicle is in poor mechanical condition and needs to be replaced.
- b Our mower fleet is getting older and we are starting to do more work on all of them. We plan to replace the mower with the most mechanical issues at the time of replacement.
- c The leaf vac truck is 21 years old and due for replacement.

**City of Morganton
General Fund
POWELL BILL**

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
1	Streets Administration								
2	Replace 10 Ford F150, #114	a	35,000						35,000
3	Replace 14 Ford F150, #100				30,000				30,000
4	Replace 14 Ford F150, #119					32,000			32,000
	Street Maintenance								
5	Replace 14 Hino 2T Dump#155 plow, #165					170,000			170,000
6	Replace 91 John Deere Loader #178			160,000					160,000
7	Replace 19 Ford F550 Dump #160								0
9	Replace 94 Galion Motor Grader # 147				255,000				255,000
10	Replace boom mower on 10 New Holland Tractor #	b	75,000						75,000
11	Replace 08 Lee-Boy Tac Machine #124				12,000				12,000
12	Replace 07 Freightliner L120064T #176						95,000		95,000
13	Replace 21 Freightliner Dump plow #113								0
14	Replace 99 Volvo Flusher #159	c		160,000					160,000
15	Replace 13 Hino 2T Dump plow, #156/165					160,000			160,000
16	Replace 13 Freightliner Sweeper #164			260,000					260,000
17	Replace 14 Ford F450 4X4 # 150						95,000		95,000
18	Replace 15 Ford F350 4X4 Dump # 148							110,000	110,000
	Street Sweeping								

PROJECT #	PROJECT	Note	21-22	22-23	23-24	24-25	25-26	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
19	Replace 16 Peterbuilt Street Sweeper #175							300,000	300,000
20	Replace Street Sweeper #164	e	325,000						
	Concrete Crew								
21	Replace 07 New Holland Backhoe #140	d		130,000					130,000
22	Replace 07 Int 1 1/2T Dump #145			110,000					110,000
23	Replace 96 Monarch Cement Mixer #162					5,000			5,000
	Street Painting								
24	Replace 13 Ford F150 #143						40,000		40,000
Totals			\$435,000	\$820,000	\$297,000	\$367,000	\$230,000	\$410,000	\$2,234,000
Current Year Budget			<u>\$230,000</u>						
(Decrease)/Increase			<u>\$205,000</u>						

Notes:

- a This truck is going on 11 years old with a significant amount of miles and needs to be replaced.
- b On this tractor we plan to change out the long arm mower. The tractor is in good mechanical condition.
- c This truck is 21 years old and the flusher body is in poor condition. It needs to be replaced.
- d This backhoe is 13 years old and has started to show some wear and tear. Replacing with a truckhoe.
- e Replace Street sweeper due to cost of repair.

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

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
1	Replace Kubota Refuse Hauler #282	a	38,000	38,500		39,500	40,000		156,000
2	Replace 09 Int Rear Loader #240	b	220,000						220,000
3	Replace 20 Mack Front Loader #220							260,000	260,000
4	Replace 14 Mack Rear Loader #250				240,000				240,000
5	Replace 15 Mack Front Loader #210					250,000			250,000
6	Replace 17 Mack Rear Loader #260						250,000		250,000
Totals			\$258,000	\$38,500	\$240,000	\$289,500	\$290,000	\$260,000	\$1,376,000
Current Year Budget			<u>\$300,000</u>						
(Decrease)/Increase			<u>\$ (42,000)</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 Truck #240 is 14 years old and it is in poor condition. This truck is used daily and needs to be replaced. Financed with installment purchase.

**City of Morganton
General Fund
MAIN STREET**

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
1	Parking Lot (corner of King & Meeting)	a			250,000				250,000
2	Restaurant Recruitment	b	75,000		75,000		75,000		225,000
3	Mural/Art	c	25,000		25,000			25,000	75,000
4	Trash/Recycling Receptacles	d	10,000		10,000		10,000		30,000
5	Implentation of 2 way streets	e				500,000			500,000
6	Holiday Décor Replacement	f	12,500			5,000			17,500
7	Dog Park	g		30,000					30,000
8	Outdoor Kiosk	h		60,000					60,000
9	Downtown Speakers	i	40,000						40,000
10	Downtown Parklet	j	5,000						5,000
11	Infrastructure Improvements for downtown projects	k		350,000					350,000
12	Infrastructure Improvements for Belk Block	l			250,000				250,000
Totals			\$167,500	\$440,000	\$610,000	\$505,000	\$85,000	\$25,000	\$1,832,500

Current Year Budget	2,025,700
(Decrease)/Increase	(\$1,858,200)

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 \$75,000 loan funds, variety of 5 year loan at 3%.
- c 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.
- d Continue to purchase 4 trash and 4 recycling receptacles over a period of 3 years to replace/add to count.

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
e	Masterplan: 2 way streets begin planning and design work.								
f	Continue to replace old/damaged snowflakes. 25 each year plus replace storm damaged tree (CVS site) insurance covered \$12,000 of the \$14,000 cost.								
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. DDA wants us to find a less costly unit.								
i	Replace existing outdoor speakers with a new system, mounted to poles, wireless.								
j	Additional downtown parklet.								
k	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.								
l	Improvements to Belk Block.								

**City of Morganton
General Fund
RECREATION**

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Park / Pool Improvements								
1	Park Improvement	a	75,000	75,000	75,000	75,000	75,000		375,000
2	Gene Turner Park Improvements			500,000					500,000
3	Water Park feature at Collett St Pool			1,000,000					1,000,000
4	Dectron System Aquatic Center/evacuator	b			150,000				150,000
5	Bethel Park stream design and implementation	c	863,390	1,860,000					2,723,390
6	Renovation to Shuey Legion Field				350,000				350,000
	Resurface Tennis/Pickle ball Courts:								
7	Freedom park (6)			200,000					200,000
8	Bethel Park (2)					25,000			25,000
	Outdoor Tracks/Basketball Court								
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
15	Sand Volleyball Courts Catawba Meadows (6)				60,000				60,000
15	Sand Volleyball Freedom (1)			40,000					40,000
	Buildings/Facilities								
16	Greenway Restrooms			135,000					135,000
17	Replace Shuey Restrooms	d	130,000						130,000
18	Replace Basketball Scoreboards 4				40,000				40,000
19	Replace Baseball/soccer Scoreboards 13			24,000	24,000	24,000	24,000		96,000
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
23	Collet street roof						60,000		60,000

PROJECT # PROJECT

		Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
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			130,000	165,000				295,000
27	Mountain Bike Trail Catawba Meadows	e	20,000						20,000
28	Catawba Meadows Maintenance Complex				600,000				600,000
	Playgrounds								
29	Playground Carbon City Park			75,000					75,000
30	Playground MLK Park						75,000		75,000
31	Playground Catawba Meadows				300,000				300,000
32	Playground Greenway Judges			50,000					50,000
33	Playground Soccer Complex				75,000				75,000
34	Playground Freedom Park			50,000					50,000
35	Playground Drexel Heritage Park			75,000					75,000
	Mowers/Field Maintenance								
36	Replace 19 Ventrac Front Mower #879						35,000		35,000
37	Replace 19 John Deere Front Mower #873						32,000		32,000
38	Purchase Mowers Terrian Cut (Soccer Expansion)	f	47,000						47,000
39	Replace 16 John Deere Front #867				32,000				32,000
40	Replace 16 John Deere Front Mower #878				32,000				32,000
41	Replace 14 Kubota Front Mower #883	g	32,000						32,000
42	Replace 18 z-turn Kubota Dis #853					17,000			17,000
43	Replace 16 Z - Turn John Deere #874				17,000				17,000
44	Replace 13 Z - Turn Kubota #876			17,000					17,000
45	Replace 15 Reel John Deere #858			30,000					30,000
46	Replace 17 Reel John Deere #872				30,000				30,000
	Tractors								
47	Replace 06 Kubota Tractor Front Ld w/bob #865	h	42,000						42,000
48	Replace 04 New Holland Tractor #859			30,000					30,000
49	Replace 17 John Deere Tractor #896					30,000			30,000

PROJECT # PROJECT

		Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Drag Machines								
50	Replace 15 John Deere Drag #890				17,000				17,000
51	Replace 15 John Deere Drag #892				17,000				17,000
52	Replace 18 Smith Co Drag #893						17,000		17,000
53	Replace 19 John Deere Drag #891						17,000		17,000
	Blowers								
54	Replace 15 Riding Blower #851			10,000					10,000
	Trailers								
55	Replace 2006 10ft black railed trailer SA #880	i	5,000						5,000
	Golf Cart								
56	Replace 15 Golf Cart Yahama #856				11,000				11,000
57	Replace 15 Golf Cart Yahama #857				11,000				11,000
58	Replace 18 Golf Cart Yahama #866						11,000		11,000
59	Replace 18 Golf cart Yahama #871						11,000		11,000
60	Replace 19 Golf Cart Yahama #869						11,000		11,000
61	Replace 19 Golf Cart Yahama #875						11,000		11,000
62	Replace 08 Golf Cart EZ Go #894				11,000				11,000
63	Replace 08 Golf Cart EZ Go #895				11,000				11,000
	Gator/RTV								
64	Replace 15 John Deere Gator #881				8,000				8,000
65	Replace 15 John Deere Gator #886				8,000				8,000
66	Replace 17 John Deere Gator #897				8,000				8,000
67	Replace 17 John Deere Gator #862				8,000				8,000
68	Replace 13 Kubota RTV #855				14,000				14,000
69	Replace 14 Kubot RTV #887				14,000				14,000
70	Replace 18 John Deere Gator #863						8,000		8,000
	Vans								
71	Replace 05 Dodge Mini #840				35,000				35,000
72	Replace 12 Ford 15 passanger #845				35,000				35,000
73	Replace 17 Chevy 15 passenger #844						35,000		35,000

PROJECT # PROJECT

		Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Trucks								
74	Replace 14 Ford Dually 4x4 #849				50,000				50,000
75	Replace 08 Ford 4x4 F350 dump #810	j	53,000						53,000
76	Replace 11 Ford F150 #830	k	35,000						35,000
77	Replace 14 Ford F150 #815			35,000					35,000
78	Replace 17 GMC Sierra #820					35,000			35,000
79	Replace 18 Chevy 4x4 #800						35,000		35,000
Totals			\$1,302,390	\$4,679,000	\$2,340,000	\$1,196,000	\$517,000		\$10,034,390

Current Year Budget 620,000
 (Decrease)/Increase \$682,390

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 Replace the dectron system at the indoor pool. The computer board can no longer be worked on or replaced (updated unit).
 This engineering design will help alleviate the flooding problem at Bethel Park. This will be Phase I for 1 stream, construction and planning. Phase 2 includes further stream restoration \$850,000, 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 the restrooms at Shuey Park
- e Assist with funding for Mt. Bike trails.
- f Purchase mower for soccer expansion
- g Replace 2014 Kubota front mower
- h Replace 06 tractor with bob cat
- i Replace 06 trailer with double axel trailer
- j Replace 08 ford dump truck. Installment purchase.
- k Replace 11 ford f150

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

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Maintenance Equipment								
1	Replace 14 Tractor/Mower #605 (Grounds)	a	17,000				18,500		35,500
2	Replace 15 Tractor/Mower #606 (Grounds)			18,000					18,000
3	Replace 17 Tractor/Mower #609 (Grounds)				18,500				18,500
4	Replace 07 Cushman #169 w/ sprayer(Grounds)	b	18,000						18,000
5	Replace 06 Snow Plow #120				18,000				18,000
6	Replace 17 Kubota RTV520 4X4 #168						20,000		20,000
7	Replace 19 Tractor/Mower #608 (Grounds)					18,500			18,500
8	Replace Truck Loader Leaf Vac	c	8,000						8,000
	Vehicle Replacement								
9	Replace 98 3/4T Chev #115 (Grounds)	d		43,000					43,000
10	Replace 08 Ford F150 4X4 #136				35,000				35,000
11	Replace 08 Ford 1T Flat Bed #129					72,000			72,000
12	Purchase 1T Dump Truck	e	72,000						72,000
13	Replace 13 Ford F150 4x4 PU #130			30,000					30,000
14	Replace 16 Ford F150 4x4 PU #132							40,000	40,000
Totals			\$115,000	\$91,000	\$71,500	\$90,500	\$38,500	\$40,000	\$446,500

Current Year Budget	<u>16,500</u>
(Decrease)/Increase	<u>\$98,500</u>

- a The 14 Tractor/Mower #605 is used to mow all areas in town that the City is responsible for mowing.
- b The 07 Cushman #169 w/ sprayer is a multi use piece of equipment. It is essential for maintaining downtown beautification.
- c The Truck Loader Leaf Vac is essential to continue to provide leaf removal for the City cemeteries, parks and municipal grounds.
- d This truck is used to transport mowing equipment to maintain the City's parks and grounds.
- e We would like to purchase a 1T dump truck. This would allow us to break our crew up to better maintain our areas of responsibility through out the City.

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT #	PROJECT	Note	21-22 22-23 23-24 24-25 25-26 26-27						Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	Kitchen equipment replacement	a			30,000				30,000
2	Replace 06 Chrysler catering van #1	b		30,000					30,000
3	Replace 3 projectors	c	45,000						45,000
Totals			\$45,000	\$30,000	\$30,000				\$105,000

Current Year Budget

(Decrease)/Increase

<u><u>\$45,000</u></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.
- c This is a MUST. The current projectors were purchased with not enough lumen strength (color/brightness.) No matter how dark the room is, the projectors are not bright enough. The visibility is low and everyone complains.

**City of Morganton
WATER FUND**

PROJECT # PROJECT			21-22	22-23	23-24	24-25	25-26	26-27	
	Note	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Total
		Distribution							
1	a	Main, Line and Meter Replacement	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
2	b	Belk Block Water Infrastructure Upgrades		100,000					100,000
3		Bost Rd & Summit Rd Line						875,000	875,000
4		Hwy 64 Line						1,610,000	1,610,000
5		Utility Relocation/181 Rd Widening				202,000			202,000
6		Back-up Pad Mount Transformer						100,000	100,000
7	c	Water Tank Maintenance	315,000	180,000	180,000	180,000	180,000	180,000	1,215,000
8		Pump Station Maintenance		75,000		75,000		75,000	225,000
		Vehicle Replacement							
9		Replace 10 Dodge Caliber #380		35,000					35,000
10	d	Replace Locator Truck #321	35,000						35,000
11		Replace Truck #325			60,000				60,000
12		Replace Truck #377				35,000			35,000
13		Replace Truck #328				35,000			35,000
14		Replace Truck #339					60,000		60,000
15		Replace Truck #372				35,000			35,000
16		Replace Truck #340					60,000		60,000
17		Replace Right-of-Way Truck #320		35,000					35,000

PROJECT # PROJECT

			21-22	22-23	23-24	24-25	25-26	26-27	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
	Water Supply and Treatment	Note							
18	Raw Water PS Rehab/motor rebuild & check valve	e	50,000	160,000					210,000
19	Coagulation & Sedimentation Upgrade	f	3,500,000						3,500,000
20	Belt Press Rehab/Air Compressor Replacement	g	20,000				980,000		1,000,000
21	SCADA Upgrade							600,000	600,000
22	Intake Screen Sediment Removal	h	25,000						25,000
23	Emergency Response Plan	i	20,000						20,000
24	Pipe Gallery window/door, & heater replacement	j	70,000						70,000
25	Trailer Mounted Generator Replacement					80,000			80,000
26	Chemical Feed System Modernization				125,000				125,000
Totals			\$4,435,000	\$985,000	\$765,000	\$1,042,000	\$1,680,000	\$3,840,000	\$12,747,000
Current Year Budget			<u>\$1,239,000</u>						
(Decrease)/Increase			<u>\$3,196,000</u>						

PROJECT # PROJECT	Note	21-22	22-23	23-24	24-25	25-26	26-27	Total
		Plan	Plan	Plan	Plan	Plan	Plan	

Notes:

- a 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.
- b For water line replacement on King St. to improve water quality for new development & existing customers in the old Belk building block downtown.
Also includes cost share for sidewalk demo & replacement.
- c Continuation of maintenance contract for all 11 water tanks in our distribution system.
- d This is the most used vehicle in the fleet. It is used daily throughout the system locating water & sewer mains along with services for customers & contractors.
Currently has over 160,000 miles on it. The garage staff has recommended replacing it.
- e Pump impeller is worn due to the sediment load that it pumps. This effectively reduces pumping capacity.
- f 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 authorization to construct with expiration April 2023.
This project was postponed in 2020 due to COVID-19 uncertainty. Our current plan is to advertise/bid in late spring 2021, prepare for LGC approval in June 2021, award contract at the August/September 2021 council meeting, and begin construction at seasonal low flows in November 2021.
- g Air is leaking from the motor pistons. It will not keep up with the sludge flow to the press operation. It is 35 years old & parts are no longer available.
- h Have had several flooding events since the last cleaning. Sediment at intake is 50% full and at flask mixer flume, 90%. Sand is making it's way through the plant which causes pumping equipment wear/failure.
- i Federal Law requirement PL 115-270.
- j Most windows will not close all the way due to outdated gear boxes being unusable. This causes chemical feed lines to freeze during winter months.
4 heaters are beyond their useful life and are non-functional.

**City of Morganton
ELECTRIC FUND**

PROJECT #	PROJECT	Note	21-22	22-23	23-24	24-25	25-26	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
	Vehicle Replacement								
1	Meter Reader 437 2004/94k miles	a	35,000						35,000
2	Wood Chipper #491	b	120,000						120,000
3	Backyard Multi-purpose Equipment Tractor	c		175,000					175,000
	Heavy Equipment/Misc Replacement								
4	Replace 25yr and older Substation Breakers (7-2020) (8-2021)	d	150,000						150,000
	Service Delivery								
5	System Improvements	e	125,000	200,000	125,000	125,000	125,000		700,000
6	Replace Direct Burial U/G @ various Apt Sites	f	165,000	245,000	195,000	225,000	220,000		1,050,000
7	Decorative Light Pole Replacement. 218 Units	g	52,320						52,320
8	Upgrade Industrial Customer Substation.	h	159,212						159,212
9	Seasonal Equipment/ Municipal Upgrade (???)	i	25,000						25,000
Totals			\$831,532	\$620,000	\$320,000	\$350,000	\$345,000	\$0	\$2,466,532
Current Year Budget			<u>\$3,590,528</u>						
(Decrease)/Increase			<u>(\$2,758,996)</u>						

Notes:

- a Replace meter reader truck #437 with a 4 wheel drive truck. Current truck is a 2004 model with over 94,000 miles
- b Replace 13 year old wood chipper. Annual repair cost exceeding \$7500/year with major components coming due for replacement.
- c Purchase narrow track based vehicle to install/replace wooden poles in back yards.
- d Finish project to replace substation breakers over 25 years old. Replace final 8 breakers.
- e Purchase various material and equipment necessary to continue improving electrical overhead system.
For 2022-2023 include project to upgrade primary and backup circuits to hospital.
- f Continue 6 year project to replace underground primary wires at Rebel Run, Constitution Drive, Hunting Lane, Heritage Lane-Bethel Road apartment complexes.
- g Finish project to replace 30+ year old decorative poles.
- h Finish upgrading large industrial customers substations. Meritor is the last customer.
- i Replace damaged and worn out Christmas decorations.

**City of Morganton
WASTEWATER FUND**

PROJECT #	PROJECT	Note	21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	Total
	Collections								
1	Line/Manhole Replacement/Extension	a	300,000	500,000	500,000	500,000	500,000	500,000	2,800,000
2	Belk Block Sewer infrastructure upgrades	b		220,000					220,000
3	Bethel Sewer Basin Rehab	c		450,000	450,000	450,000	450,000	2,200,000	4,000,000
4	Utility Relocation for 181 Road Widening					202,000			202,000
5	Bost Rd. Liftstation Rehabilitation				300,000				300,000
6	Silver Creek Pump Station Rehabilitation	d	5,200,000						5,200,000
7	Flusher Truck Storage Building			120,000					120,000
8	Sewer Liftstation Maintenance	e	75,000		75,000		75,000		225,000
	Vehicle Replacement								
9	Replace 94 Ford Tractor #355	f		45,000					45,000
10	Replace 92 Front Loader #358			210,000					210,000
11	Replace 07 New Holland Backhoe #351			100,000					100,000
12	Replace Kubota Trac-Hoe #348	g	100,000						100,000
13	Replace Operator Truck #396	h	35,000						35,000
14	Replace Lab Truck #330				35,000				35,000
15	Replace Pre-Treatment Truck #366					35,000			35,000
16	Replace Sludge Dump Truck #395	i			52,500				52,500
	Treatment								
17	Compost Powerscreen			365,000					365,000
18	Compost Mix Box & Screen				200,000				200,000
19	Compost Area Paving and Drainage Repair	j		100,000					100,000
20	Holding Tank Mixers			175,000					175,000
21	Replace Screening Conveyor at Influent PS	k	200,000						200,000

PROJECT #	PROJECT	Note							Total
			21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	
22	More Covered Storage - Finished Compost					140,000			140,000
23	Replace Plant Water System			90,000					90,000
24	Replace Primary Sludge Pump Controls			60,000					60,000
25	Primary Sludge Holding Mixer	l		175,000					175,000
26	Dewatering Optimization Study					50,000			50,000
27	Tractor & Flusher Building Roof	m	20,000						20,000
28	Lawn Mower & Trailer	n	20,000						20,000
29	By-pass Pumping equipment replacement			100,000			50,000		150,000
30	SCADA System Upgrade/Evaluation							600,000	600,000
31	Upgrade Plant Site Lighting					50,000			50,000
32	Centrifuge Rehab	o	75,000		75,000		75,000		225,000
33	Laboratory Modernization							100,000	100,000
Totals			\$6,025,000	\$2,710,000	\$1,687,500	\$1,427,000	\$1,150,000	\$3,400,000	\$16,399,500
Current Year Budget			<u>\$1,387,000</u>						
(Decrease)/Increase			<u>\$4,638,000</u>						

Notes:

Notes:

- a Routine Maintenance for system improvements
- b To relocate the sewer line from underneath the old Belk building to better serve new development
- c 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.
- d The Silver Creek Sewer Pumpstation is the largest & most critical in our collection system. It is in need of upsizing and rehabilitation with several alternatives being evaluated. A preliminary design report & cost estimate has been completed with a 50% design to be finalized in February 2021. 100% design is currently scheduled for June 2021 and permitting completed in late summer.
- e Continued improvements and maintenance on 16 lift stations.
- f To bush hog for storm water permit requirements, upkeep drive for river sampling for wastewater permit requirements, offload various shipments that arrive at WWTP.
- g Primarily used daily to dig in areas of repair along with installation of water/sewer service and main lines. Current machine is 14 years old with over 4,800 hours of use logged. The drive motor and tracks needs replaced. The bushings in boom & bucket assembly are badly worn. Truck model 2012. Used for operations around plant and is used 24/7 - 365 days a year with 8 different drivers. Truck has built up several issues over the years: suspension is bad, interior seats ripped, doors have sagged and door handles broken several times. Recommend replacement before more expenses on engine/transmission problems.
- h

PROJECT #	PROJECT	Note							Total
			21-22	22-23	23-24	24-25	25-26	26-27	
			Plan	Plan	Plan	Plan	Plan	Plan	
i	Currently using an old salt truck from Public Works and has rusted bed. Still in need of a reliable option. Without a dump truck, plant is unable to remove sludge from plant causing violations of wastewater permit.								
j	Compost area is in need of repaving. It has a large hole in mixing area that needs repaired. 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.								
k	Screening conveyor is 26 years old. Conveyor is forced to run 24/7 due to failed electrical part that is no longer manufactured. Rollers are failing; motor and gearbox are rusting away. Without conveyor, trash and rags are unable to be removed to dumpster after screening. Conveyor was mentioned for replacement from the Wastewater Master Plan from 2017 as figure 10.10. Plan for project is to also save disposal cost by adding covered storage over collection dumpster to eliminate rain water from entering container thus decreasing weight and runoff.								
l	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 item was listed as in need of replacement from Wastewater Master Plan from 2017 as Figure 10.29. 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.								
m	In this building, we store our flusher truck and other equipment to keep them from freezing up in winter & out of the baking heat of summer. It helps in prolonging their service life. Currently the roof has missing shingles & rotten fascia boards. The gutters are falling off as well.								
n	Lawn mower for cutting grass at silver creek and lift stations, help cut at WWTP. Trailer used to haul lawn mower, centrifuge for rebuilds and tractor if needed.								
o	As part of the needed maintenance to avoid complete failure, each unit will need to be rebuilt at least every 2 years due to wear and tear on bearings and other various parts to operate equipment. Without centrifuges, unable to remove sludge from the WWTP and sludge will quickly build up thus violating state regulations when sludge enters Catawba River; failing the primary function of the wastewater treatment plant. Permit requirements will not be met without a functioning unit.								

**City of Morganton
CABLE FUND**

PROJECT #	PROJECT	Note	21-22	22-23	23-24	24-25	25-26	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	System Improvements/Expansion	c	100,000	75,000	75,000	75,000	75,000		400,000
2	Network Improvements	b	75,000	75,000	75,000	75,000	75,000		375,000
3	Bucket Truck			120,000			120,000		240,000
4	Vehicles			33,000	35,000				68,000
5	Finish Conversion to digital	a	100,000						100,000
6	28' X 60' Shed to Cover Truck/Equip.			20,000					20,000
7	Old Water Tank Concrete Removal	f		10,000					10,000
8	Replace CMTS	d	450,000						450,000
9	OLT (Optical Line Termination)				120,000				120,000
10	Replace AZAR billing system	e	176,000						176,000
Totals			\$901,000	\$333,000	\$305,000	\$150,000	\$270,000		\$1,959,000
Current Year Budget			<u>557,000</u>						
(Decrease)/Increase			<u>\$344,000</u>						

Notes:

- a Equipment needed to complete our digital conversion.
- 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 System Improvement
Our current CMTS is at capacity and needs replaced (Cable Modem Terminating System.) Plan to use federal COVID funds not shown in current budget until receipt of funds.
- e Replace outdated, antiquated billing system. (Also have an option of 5 years at 57,300 one time fee and 84,480 per year)
\$225,000 option also has \$3,400 per month (\$40,800) software support and \$22,775 annual renewal fees for license over 5 years ~\$470,400 to purchase, \$480,000 to lease.)
- f Remove concrete base from old water tank.

**City of Morganton
IRMS**

PROJECT #	PROJECT	Note	21-22	22-23	23-24	24-25	25-26	26-27	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	City-Wide Connectivity	f	20,000	20,000	20,000	20,000	20,000	20,000	120,000
2	Servers	a	13,000	13,000	13,000	13,000	13,000	13,000	78,000
3	GIS Upgrade				10,000				10,000
4	Work Order Management Software (MCARE)	e	65,000						65,000
5	Security Assessment	g	20,000						20,000
6	New RMS Software	d	110,000	110,000	110,000	110,000	110,000		550,000
7	Storage Array	b	40,000					30,000	70,000
8	Firewall Replacement	c	15,000					15,000	30,000
Totals			\$283,000	\$143,000	\$153,000	\$143,000	\$143,000	\$78,000	\$843,000
Current Year Budget			121,000						
(Decrease)/Increase			<u>\$162,000</u>						

Notes:

- a There are 14 servers throughout the City, need to replace 2 of these each year. Each server would be replaced on a seven year cycle.
- b Our current Storage System is currently at its end of life support and needs to be repalced to continue with a supported piece of equipment.
- c Current Firewall needs to be replaced because we have outgrown it's capacity and it's also entering end of life.
- d 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 agreement was signed in December 2020 and first payment is due in November 2021.
- e Software that several departments have expressed an interest in and would be an add on to our current Harris/NorthStar software suite for mobile operation
- f This is a yearly amount set aside for network improvements throughout the city
- g It's recommended (from our current assessment) we do an annual security assessment to make sure we are being as safe as possible dealing with Cyber threats.

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT # PROJECT			21-22	22-23	23-24	24-25	25-26	26-27	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
1	Facility Master Plan	a		50,000	200,000				250,000
2	Replace 04 Chevy Van #960					30,000			30,000
Totals				\$50,000	\$200,000	\$30,000			\$280,000

Current Year Budget

(Decrease)/Increase

Notes:

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

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT #	PROJECT	Note							Total
			21-22 Plan	22-23 Plan	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	
1	Replace Heavy Lift	a	10,000						10,000
2	Band Saw	b	8,000						8,000
3	Replace 08 Chev 3/4T w/ Utility Body #950			50,000					50,000
4	Wash Station	c	125,000						
Totals			\$143,000	\$50,000					\$68,000
Current Year Budget			<u>10,000</u>						
(Decrease)/Increase			<u>\$133,000</u>						

Notes:

- a The lifting cables are stretched and was recommended to be replaced per our annual inspection.
- b Saw is up for replacement due to being over 20 years old.
- c Wash station at public works upgrade due to State mandate.