

# **City of Morganton**

## **Annual Budget**

***Fiscal Year July 01, 2017 – June 30, 2018***

### **City Council**

**Ronnie M. Thompson, Mayor**  
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Sally W. Sandy, CPA

### **Finance Director**

Karen B. Duncan, CPA

### **Deputy Finance Officer**

J. Michael Chapman, CLGPO

**Mission Statement:**

*The City of Morganton is dedicated to providing effective and efficient services and opportunities for an improved quality of life for its citizens and employees.*



**CITY OF MORGANTON  
ANNUAL BUDGET  
FISCAL YEAR 2017 – 2018**

**TABLE OF CONTENTS**

Budget Message	1
Budget Process	13
Financial Policies	16
Budget Glossary	18
Budget Summary	20
General Fund Revenues	22
General Fund Expenditures:	
Legislative	25
Legal	26
City Manager	27
Human Resources	28
Canteen	29
Elections	29
Auditorium	30
Finance	31
Development and Design	34
Municipal Buildings	37
Public Safety	38
Public Works	39
Streets	40
Powell Bill	46
Sanitation	47
Main Street	50
Recreation	51
Cemetery – Parks	55
D & D Engineering	56
Community House	57
Water Revenues	58
Water Expenditures	59
Electric Revenues	60
Electric Expenditures	61
Wastewater Revenues	62
Wastewater Expenditures	63
Cable Revenues	64
Cable Expenditures	65
Internal Service Revenues	66
Internal Service Expenditures	67
Cemetery Trust	70
Capital Improvement Plan	71

Capital Revenues	72
Total General Capital	73
Total Capital	74
CoMMA Capital	75
Development and Design Capital	76
Public Works/Municipal Buildings Capital	77
Public Safety Capital	78
Public Works/Street Capital	80
Powell Bill	81
Public Works/Sanitation	82
Main Street Capital	83
Recreation Capital	84
Public Works/Cemetery and Grounds	86
Community House Capital	87
Water Capital	88
Electric Capital	89
Wastewater Capital	91
Cable Capital	93
IRMS Capital	94
Warehouse Capital	95
Garage Capital	96

June 1, 2017

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 2017-2018 is presented for your consideration. The budget document represents balanced revenues and expenditures. Achieving a balanced budget and continuing to reinvest in our City, remains a challenge and requires cooperation from all City departments. The capital budgets include equipment replacements, facility improvements, park improvements and funding for the downtown greenway connector. The budget summary by fund is included below.

### Statistical Summary

Fund Description	Revised	Requested	Increase (Decrease)	
	Budget		Dollars	Percent
	FY 16-17	FY 17-18		
<b>General Fund:</b>				
- Operations	18,590,116	19,527,961	937,845	4.80%
- C.I.P.	4,438,676	3,597,308	(841,368)	(23.39%)
- Powell Bill	779,327	297,881	(481,446)	(161.62%)
<b>Total General Fund</b>	<b>23,808,119</b>	<b>23,423,150</b>	<b>(384,969)</b>	<b>(1.64%)</b>
Water Fund	5,960,741	5,801,500	(159,241)	(2.74%)
Electric Fund	33,683,714	33,532,000	(151,714)	(.45%)
Wastewater Fund	5,376,524	6,118,300	741,776	12.12%
CoMPAS CATV Fund	4,537,746	4,882,459	344,713	7.06%
Cemetery Trust Fund	11,750	9,800	(1,950)	(19.90%)
Subtotal:	73,378,594	73,767,209	388,615	.53%
Less Interfund Transfers	(688,353)	(704,552)	(16,199)	2.30%
<b>Total Budget:</b>	<b>72,690,241</b>	<b>73,062,657</b>	<b>372,416</b>	<b>.51%</b>

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

This budget contains funds for operations and the capital improvement program (CIP) in the General Fund. The General Fund capital program includes equipment purchases, routine and new funding for park improvements, and funds to upfit the newly renovated Community House. We continue to fund improvements to existing facilities. The City staff continues to pursue grant and public/private partnership opportunities to finance capital projects. Morganton Department of Public Safety aggressively seeks grants to enhance operations and assist in funding equipment purchases. General Fund CIP totals \$3,597,308. Grant funding for General Fund next year is \$1,859,568.

The utilities include capital programs that appropriate funding for equipment purchases, plant improvements, distribution system expenses, and infrastructure improvements. The total CIP in all utility funds is \$3,582,625. As our infrastructure ages, staff continues to plan for systematic improvements. Masterplanning, rate studies and business model evaluations are taking place in all utility funds.

The 2017-2018 total budget is \$73,062,657 and is \$372,416 or 0.5% less than the revised budget for fiscal year 2016-2017. Large capital projects whose duration spans for more than one fiscal year or that get moved to the next fiscal year are being accounted for in project funds to prevent skewing budget to budget comparisons.

The City of Morganton continues to partner with other governmental partners in the areas of economic development, airport service, public library services, 911-Emergency Services. In the 2017-2018 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 299,142
Burke County Library	238,000
Burke County Emergency Communications	240,157
Foothills Regional Airport Authority	<u>47,137</u>
Total	<u>\$ 824,436</u>

These contributions represent 5.3 cents on the tax rate. The BDI contributions fund operations, local incentives to industry and debt service on the business park. Local incentives to industry are included at \$113,670, an increase of \$43,314 which is reflective of recent expansion announcements. The Foothills airport request includes funding for operations and \$36,917 for capital. The capital request is to accumulate local matching funds for federal grants for airport improvements in the future.

The library request is \$5,500 higher than last year and includes \$20,000 for capital improvements at the main library. Burke County is being asked to participate in these

improvements. Finally, the City continues to budget \$5,000 a year to maintain the library grounds which is in addition to the requested amount in this schedule.

The operational funding for the joint 911-emergency operations continues to be budgeted at \$240,157. Costs vary slightly year-to-year, depending on personnel costs. Morganton and Valdese are in discussions with Burke County regarding this funding as the other municipalities in the county do not participate in funding, but receive the service.

### General Fund

The General Fund is the home of traditional government services – public safety, sanitation, street maintenance, inspections and zoning, recreation and administration. By its very nature, the General Fund houses services that are not self-supporting but instead community supporting. The General Fund is where community development meets economic development. The fund includes property taxes, sales taxes, and state collected revenues. Decisions made by the NC General Assembly can greatly affect this fund's revenues.

Morganton is a full-service city providing all utilities including internet service. These utilities are the underpinning of our economic survival. However, for decades Morganton leaders have been intentionally supporting the philosophy that we are so much more. Quality of life, community activities, and cultural opportunities define who we are. Our long history of commitment to planning for and investing in more than basic services has set us apart from many of our neighbors.

This philosophy of being more than a basic community is one reason the State of North Carolina is investing heavily on their property inside the city limits. The planning of the new North Carolina School of Science and Mathematics – Morganton is well underway. The State's investment of at least \$58 million in that campus will be a catalyst for further development and opportunity on the 800 acres of state-owned property in Morganton. Further visioning that will address private investment and consider an amended timeline for the new Broughton Hospital is critical to the success of the district. The City and Burke County are asking the State for funding and a commitment to continue that vital planning process to ensure the State, Morganton, Burke County and our region realize the potential of that large tract of land.

The 2017-2018 proposed General Fund budget is \$23,423,150. This is \$384,969 less than the revised budget for 2016-2017. There are no proposed changes to services currently provided. The goal of providing quality service at the most affordable price possible, while continuing to invest in quality of life activities, facilities and initiatives that will attract new development and millennials to our City is always at the forefront of our efforts.

For the 5<sup>th</sup> year in a row, the ad valorem tax rate is recommended to remain at \$0.53/\$100 value. One cent on the tax rate generates approximately \$155,566 which is

slightly less than last year. Total ad valorem taxes for fiscal year 2017-2018 are budgeted at \$8,203,000 which represents 35% of the General Fund revenues. Tax revenue is flat which is largely due to depreciation on equipment at our largest taxpayers' facilities being greater this year than the new investment in equipment and upgrades. This is the third year that ad valorem taxes have been flat but there are several significant investments on the horizon that I hope will change this trend. Once again, I caution you that continuation of flat tax growth will ultimately lead to the necessity to consider a tax rate increase or changes in levels of service.

In the current fiscal year, in an effort to replace the \$215,000 in privilege license taxes that were eliminated by the General Assembly in 2014, the City imposed a motor vehicles tax of \$20. This tax is assessed on personal tagged vehicles once a year and required to be included on the motor vehicle tax bill generated by DMV. In fiscal year 2017, the estimated revenues from this tax are just under \$200,000 or 1.3 cents on the tax rate. The revenue is less than budgeted because DMV could not get the billing started until August 2016 which was two months into the fiscal year. The proposed budget includes \$220,000 for motor vehicles tax an equivalent of 1.4 cents on the tax rate.

Sales tax continues to be a bright spot for our community and a topic of discussion at the NC General Assembly. Sales tax is budgeted at \$4,080,000 which is a 3.5% increase over current projections. Since fiscal year 2014 sales tax has grown over 27%. The growth has come through new shopping and entertainment opportunities supported by Morganton's aggressive efforts to recruit and attract development and to grow retail – large and small, national chains and specialty shops.

Please remember that as the retail sales driver in Burke County, Morganton's efforts support Burke County and the smaller municipalities by increasing the sales tax revenue they collect while our citizens provide the infrastructure and services to support that growth. Burke County receives 74 cents of every sales tax dollar returned to Burke County, Morganton receives just under 14 cents. The County and the smaller municipalities benefit financially from Morganton's retail sector. Burke County uses much of that sales tax revenue to support the Burke County Public Schools. In short, a successful retail environment in Morganton, means revenues that touch every citizen in Burke County.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$117,000. One cent on the downtown tax generates approximately \$8,478. The tax rate of 14 cents was set in 1995 and will fund 17.5% of the Main Street expenditures in 2017-2018.

Please notice there is a slight increase in downtown tax revenues. This is a direct result of the City's efforts to fill spaces and support activity and property owner investment in downtown. Congratulations to Main Street, property owners, and City leaders because it is working. Results of our current Masterplan process will help guide us in continuing to support and grow a vibrant downtown.



City services in Morganton are top-notch and sanitation services are a shining example of that excellent service delivery. Backyard pick up sets us apart from other communities. However, it does not stop there – rough trash service weekly on the same day as regular pickup is exceptional. This level of service demonstrates our commitment to a clean and beautiful community in which we can all take pride. Sanitation services are supported by 25% tax revenue and 75% fee revenue. Effective July 1, 2017, the monthly residential solid waste fees are proposed to increase from \$10.00/month to \$12.00/month. Commercial rates are recommended to remain the same. The total revenue generated from solid waste fees next year is projected at \$1,317,800.

Morganton Department of Public Safety (MDPS) is implementing a reorganization that will transition several dual role positions to just fire positions. Our commitment to the public safety concept remains strong, but in this time of uncertainty and unrest, management believes a tweak is in order. The men and women in Public Safety take seriously the pledge to serve and protect, but like other City departments, they are going a step further. They are reaching out to partner with the community. The Citizen's Police Academy, DARE, safe sanctuary programs with the faith community, forums on opioid abuse and mental health issues and meeting with our immigrant community are just a few ways our law enforcement community creates trust and relationship building. As a department, MDPS continues to seek grant funding to support equipment upgrades. Next year's budget includes \$402,000 to support equipment purchases. During fiscal year 2017-2018 MDPS will enhance narcotics/drug enforcement by hiring and equipping a second officer dedicated to these duties.

CoMMA and Recreation continue to provide programming for all ages. The proposed budget includes funding for improvements at CoMMA including much needed parking lot lighting and landscaping changes totaling \$50,000. The new season line-up offers something for all and for the first time, a chance to purchase packages for multiple shows rather than just an entire season. The parks and recreation budget includes \$70,000 to resurface greenway bridges and \$150,000 to air condition the gyms at Collett Street and Mountain View centers. The new skatepark and the renovated Martin Luther King Jr. Park should be completed in fall 2017.

The budget proposal includes \$244,000 for upfitting the newly renovated Morganton Community House. This has truly been a community project with many private gifts to make it happen. The budget includes private donations of \$85,000 already in hand to help fund the upfit and staff anticipates another \$15,000 to be given early next fiscal year. In late summer, this downtown icon and gathering place will be an event venue that the community will be proud of and enjoy using.

Additionally the Development and Design department (D&D), where regulation meets development, has a hand in designing, planning, and implementing everything talked about in this budget message. These folks support the nuts and bolts that make our City great, but they also design, recruit, and help the team implement the dreams and the projects that make Morganton special. The 2017-2018 D&D budget includes funding for two important projects, \$50,000 for a demonstration project for a road diet/improvement

on College Street and \$1,668,209 for the downtown greenway connector. The greenway connector which links downtown to Catawba Meadows through the Mountain View area is funded through federal dollars of \$1,428,208 and \$240,000 of City dollars.

Lastly, the General Fund budget proposal includes three different appropriations. \$408,000 is a fund balance appropriation of funds set aside as a result of transitioning health insurance coverage from being self-insured to being fully-insured. These funds were ear-marked last year to cover the cost of implementing the pay and classification study. An appropriation of \$270,925 from funds set aside to fund capital improvements is included. \$145,727 is a general fund appropriation which represents a little less than a penny on the tax rate and ensures that we are still in compliance with the Council's 15% fund balance policy.

### Water Fund

The proposed 2017-2018 budget is \$5,801,500 which is \$159,241 less than the current year. No appropriation of retained earnings is required to balance the budget.

The proposed budget holds water rates steady with no increase recommended for next year. A household inside the City using 5,000 gallons of water a month will continue to pay \$14.40. Outside customers pay double the inside rates. Morganton continues to have water rates lower than our neighbors and lower than similar utilities across the state. Price is only one component of value – quality must be present. The Water Department employees continue to be recognized and received State awards for optimization at the treatment plant and their exemplary safety record.

In February, Council received the updated asset masterplan and up-dated rate study for Morganton's water system. The 20-year masterplan and rate study map out future investments and match resources and expenses to allow for periodic and planned rate increases. As our water infrastructure ages, upgrades and replacements are necessary to provide the high quality of water enjoyed by our community.

The 2017-2018 budget includes a modest capital budget of \$1,777,000 that appropriates funding for water tank maintenance of \$309,000 and includes \$450,000 for replacing aging lines. Water usage is growing around 1% year over year. On average, system-wide usage is 49% of total capacity at about 8.8 million gallons per day. Next year's capital improvements will include upgrades of \$100,000 to the Glen Alpine pump station and a \$250,000 upgrade to the coagulation sedimentation process.

### Electric Fund

The total proposed electric budget for 2017-2018 is \$33,532,000 which is \$151,714 less than the 2016-2017 revised budget. Effective July 1, 2017, the Power Agency is passing on a wholesale rate decrease agency wide of 2%. As always, wholesale rates are based on an assumption of load growth system wide and adjusted for weather and

other variable factors. In the coming fiscal year, Morganton will be losing a large electric customer due to an industry closing which will affect our realized decrease.

Over the past two years, Morganton customers received a decrease in rates of 3.28%. For the fiscal year 2017-2018, we recommend keeping electric rates the same. We are continuing our efforts to build a rate stabilization balance to off-set future wholesale rate increases. The recommended budget includes a contribution of \$350,000 to rate stabilization. Our employees' commitment to reliable power and minimizing outage times is supported by our commitment to maintain and improve our distribution system.

The proposed budget includes a CIP request of \$864,500. Several trucks are being replaced including a bucket truck costing \$327,500 which is being financed over several years. The multi-year upgrades to older industrial substations continue with planned investments of \$140,000. The third of a three-year project to inspect all poles and make necessary replacements continues at an annual cost of \$50,000.

### Wastewater Fund

The total proposed budget for fiscal year 2017-2018 is \$6,118,300 and, like water, includes no appropriation of retained earnings. This budget is \$741,776 higher than the current year. The proposed budget includes the first debt service payment on the oxygen conversion project. Total debt service is \$1,866,232 or 31% of total budget. Treated wastewater averages about 45% of daily capacity or 4.7 million gallons per day.

The updated Masterplan and rate study were presented at the City Council's winter workshop. Just like in water, the asset plan and rate study map out necessary improvements and investments so adequate resources can be planned.

The 2017-2018 budget proposal includes a 10% sewer rate increase effective July 1, 2017. The increase is necessary to service the debt associated with the conversion from pure oxygen to traditional treatment. The increase is applied to fixed and volume charges. Two-thirds of the increase will be applied to volume on variable charges while one-third will apply to fixed charges.

An inside residential customer using 5,000 gallons of water will see a monthly sewer bill increase from \$28.38 to \$31.10 or an increase of \$2.72. An outside residential customer of the same usage, will see an increase of \$4.92 per month.

We all hate to see rates for service increase, but we have to pay for our wastewater treatment facility to be upgraded. This heavily regulated service is expensive to provide but vitally important to our daily lives and our ability to recruit and maintain industry that provide jobs. Our wastewater staff is to be commended for operating our plant in less than desirable conditions while the process conversion has been designed, permitted, and financed.

The CIP for next year totals \$1,060,125 and includes line replacements, vehicle replacements, and equipment replacements. The project to convert the plant from a pure oxygen facility to a traditional treatment facility will begin in this budget year. The total project is costing \$9,716,370 and is being financed by a 10-year installment purchase. The sewer capital project fund is being used to account for this improvement. The annual debt service on this project is \$1,107,304.

### CoMPAS Fund

The proposed budget for CoMPAS for fiscal year 2017-2018 is \$4,882,459 which is \$344,713 higher than current year. No appropriation of retained earnings is required to balance the budget.

In January 2016, the City contracted with a consultant to advise on best business practices to change the business model for CoMPAS or to help us assess if the business should be sold. The consultant concluded and the Council agreed that CoMPAS is a viable business that can serve the Morganton community well and generate positive cash flow with a restructure of the service. As the rural/urban divide in North Carolina widens, the ability to control our community's investment in and delivery of high-speed internet is an economic development advantage.

The first full year of the restructure of CoMPAS is complete and progress has been made in many areas. As predicted, the market for video service through cable television continues to decline while programming costs for the service are growing at roughly 7% a year. Meanwhile, the demand for reliable and superfast internet service continues to grow. Our consultant recommended the City take advantage of excess internet capacity already in our system and grow our customer base. Growing internet customers is the key to a financially successful CoMPAS. Video programming costs in next year's budget total \$2,140,000 or 44% of total budget. During budget year 2018, CoMPAS will be dropping duplicate television channels and eliminating that cost.

During this past year, CoMPAS added 180 residential internet customers, 16 commercial internet customers, and 23 commercial phone customers. The proposed budget is based on that growth continuing. Under the direction of a new General Manager in CoMPAS, wait times for installation have decreased, interference and "noise" in the system has been reduced and a new commitment of customer service greets our customers.

In April 2017, the consultant reported that our financial decline has turned around and that our initial actions have worked, but there is more to do. To that end, the proposed budget includes:

- Effective August 1, the bundling discount of \$10.00/month will drop to \$5.00/month with total elimination by next year.
- Commercial internet rates will drop varying amounts based on speed.

- Commercial internet rates for fiber based on speed are being established.
- Residential internet rates will not change.
- Residential telephone rates will not change.
- Commercial telephone rates will increase to \$29.99 per line per month.
- Effective January 1, 2018, broadcast basic cable service will go from \$27.40/month to \$30.40/month; basic cable service will go from \$76.63/month to \$82.63/month. These changes coincide with contractual increases to programming and renegotiation of retransmission rates for “off-air” channels.

The CIP for CoMPAS for next year totals \$368,000 and includes financing a new DNCS for \$165,000. The DNCS is the brain of the system that manages our video delivery system. Additionally, \$80,000 is planned for equipment to allow us to continue to add internet customers. A marketing campaign to solicit new customers with some updated branding is planned for fall 2017.

#### 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 2017-2018 is \$9,800. Lot and niche sales and marker sales remain around \$9,000 annually.

The proposed budget does not include using any one-time funding from the original fund since no capital projects are planned for next year.

#### Intergovernmental Service Fund

The Intergovernmental Service Fund includes the Warehouse and Garage and the Information Resources Management Services (IRMS) Department. The total budget for these services for 2017-2018 is \$2,166,899 which is slightly higher than last year. These departments provide services to the other funds.

The IRMS budget is \$1,079,199. Much like the utilities budgets, IRMS has projects that span multi-budget years. Contracted services which include support costs for hardware and software are \$323,548 or 30% of the IRMS budget. Technology continues to support how we serve our customers. Document storage and retrieval project is underway. Phase II budgeted at \$50,000 is included.

The 2017-2018 budget includes \$362,000 for inventory purchases which is a \$10,000 increase from the current year. Purchasing and warehouse staff continue to work

closely with departments to keep inventory on hand to perform required work while ensuring products on hand and costs of carrying inventory are not excessive.

The equipment services budget for 2017-2018 is \$724,900 which is \$5,000 less than the current budget. The fuel purchases line item at \$450,000 represents 62% of total budget.

### Personnel Issues

The proposed budget includes funding for 287 positions. The proposed budget includes funding to reclassify the recreation concession coordinator to a  $\frac{3}{4}$  position, to hire an athletic supervisor in the recreation department, to hire a  $\frac{3}{4}$  kitchen and banquet assistant for the Community House beginning in November, and to hire a second narcotics investigator in Public Safety beginning in January 2018. These position changes will allow Morganton to continue to provide excellent services to our citizens. Morganton's commitment to funding two full-time narcotics investigators who will continue to work cooperatively with other law enforcement entities is a right step forward tackling the challenges that illegal drug activity causes in our City.

In the current fiscal year, the Council funded a pay/classification study. Recognizing competitive pay practices are necessary to attract and retain the well-trained and motivated work force that is critical to our service delivery and to the type of community we are, the Council received the results of the study. The study results identified a few areas where our pay ranges need adjusting to be market competitive. The study also revealed significant pay compression near the bottom of the pay ranges. Due to several years with furloughs and no merit increases, there was no vehicle to move employees further along in the pay ranges. This caused challenges in attracting and hiring the best candidates.

The proposed budget includes \$407,541 to implement the pay study and make adjustments to address the compression issues. Insurance savings of \$450,000 were set aside in reserve last year to fund any recommendations that were made as a result of the pay study. Employees will receive increases in pay effective the pay period beginning July 8, 2017. Increases will range from 2% to 6% based on a formula which weights years of service in current position and years of service with the City. This step moves employees further into the pay ranges and reduces some of the compression at the lower end of the ranges.

A future commitment to a merit system which rewards high performing employees and provides the opportunity to advance in their pay ranges will be the next step in providing market competitive pay practices. This is needed to ensure the City of Morganton is an employer of choice, attracting and retaining a qualified and motivated work force that is needed to create and maintain the quality community that has become the City's reputation. Because of the decision to fund the pay study, this budget does not include funds for a COLA or merit increase.

The total cost budgeted for insurance benefits next year is \$1,866,924 for active employees and \$869,165 for retirees. Law enforcement separation allowance has decreased by \$31,666 and is funded at \$158,003 next year.

### Summary

The 2017-2018 proposed budget is \$73,062,657. The budget appropriates funding to continue all basic service at the same level currently enjoyed by our citizens and our visitors. In order to do that, solid waste fees are proposed to increase and sewer rates are proposed to increase. CoMPAS fees for video service are increasing and commercial internet and phone fees are changing. Ad valorem tax rates are proposed to remain the same, as are electric and water rates. All in all, I believe this is a very responsible budget that allows us to serve the citizens well.

Normally, this is the place where I would take advantage of editorial privilege and make reference to a movie, drawing inspiration from the script to challenge us to think broadly, honor the past, keep the big picture in mind and always be brave enough to look toward the future. However, this year I am finding my inspiration elsewhere.

In the past several weeks, I have been reminded by our downtown masterplan consultants that successful downtowns plan for PEOPLE first. About the tenth time during the charrette week that I heard PEOPLE first I was reminded that public servants exist because of people. Actually, I would expand the PEOPLE first concept, to say that successful COMMUNITIES put people first. Certainly, we all aspire for Morganton to be a successful community.

As a matter of fact, in this very budget message, I have used the word community thirty-two times. So, what is a community? According to Merriam Webster one definition of a community is a “unified body of individuals who have a joint ownership or participation”. What a perfect description of Morganton. Morganton is a community where the employees and citizens take pride and ownership in the safety, the appearance, the culture, the activities, and the economic opportunities that make us who we are. It is also a place where we encourage and embrace participation and input from citizens, visitors, our neighbors, Burke County, Burke County Public Schools, employers, and our faith community in determining where we want to go and who we want to be. It is through participation and partnership that we find our greatest strengths and achieve our biggest successes.

Morganton has been blessed for decades with leadership that has not settled for mediocrity. Even through tough economic times, we have found ways through our partnerships and relationships to provide excellent services, to invest in the community’s future, and to work toward a success that offers something for everyone. I believe this proposed budget continues that tradition. It requires responsible and reasonable investments by the taxpayers and ratepayers to ensure Morganton is putting PEOPLE first on its way to a successful community.

I would like to thank the City Council for accepting the challenge to serve the community, making decisions that affect our success today and in the future. I always appreciate the cooperation and team effort of the professional department directors who help to put this budget together. Special thanks and appreciation to Karen Duncan, Finance Director and Michael Chapman, Deputy Finance Officer, whose tireless efforts and commitment to it being right are unmatched. I could not do this without them.

It is truly my privilege to be allowed to serve with a team of PEOPLE who believe in serving the PEOPLE and for a COMMUNITY that understands the value in ownership and participation in the success of Morganton. Our future is bright and I remain excited to continue to work with our elected leaders, the City team, the citizens and other partners to ensure that Morganton reaches the potential available to us.

As I look back at the changes in Morganton over the last ten years, I am energized and amazed. I cannot wait to see what happens in the next ten years.

Respectfully submitted,

Sally W. Sandy, CPA  
City Manager



# 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 level. Ordinances approved by City Council are required to increase or decrease appropriations within any fund. Budget transfers within the same fund 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. Items are organized into classes. Within each class there are individual line items or accounts. 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 the 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 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 Finance Committee of 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 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 three 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.

**Appropriable 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/internet/phone system).

**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 53 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: \$23,423,150

Expenditures authorized:

Legislative	\$ 369,641
Executive	725,526
Auditorium	1,169,823
Finance	128,434
Development and Design	2,833,629
Public Safety	9,200,798
Public Works	3,615,896
Recreation	3,887,500
Community House/Main Street	<u>1,491,903</u>
TOTAL	\$23,423,150

### WATER FUND

Revenues anticipated: \$5,801,500

Expenditures authorized: \$5,801,500

### ELECTRIC FUND

Revenues anticipated: \$33,532,000

Expenditures authorized: \$33,532,000

### WASTEWATER FUND

Revenues anticipated: \$6,118,300

Expenditures authorized: \$6,118,300

### CoMPAS CATV FUND

Revenues anticipated: \$4,882,459

Expenditures authorized: \$4,882,459



**INTERGOVERNMENTAL SERVICE FUND**

Revenues anticipated: \$2,166,099  
Expenditures authorized: \$2,166,099

**CEMETERY TRUST FUND**

Revenues anticipated: \$9,800  
Expenditures authorized: \$9,800

**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, 2017 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 \$.53

**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 2017**

Funds encumbered on the financial records as of June 30, 2017, are hereby reappropriated to this budget.

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>100003</b>	<b>GENERAL</b>						
100003	301000 CURRENT YR AD VALOREM TAXES	-8,282,139.44	-8,294,538.83	-8,239,934.00	-8,259,764.80	-8,306,430.00	-8,203,000.00
100003	301100 SPECIAL TAX - MAIN STREET	-117,232.88	-116,898.52	-116,094.00	-116,159.53	-117,250.00	-117,000.00
100003	301200 PRIOR YEARS AD VALOREM TAXES	-68,760.39	-97,442.78	-60,000.00	-51,005.37	-55,000.00	-60,000.00
100003	301300 PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-4,740.58	-4,741.00	0.00
100003	301400 MOTOR VEHICLE TAXES	-650,560.19	-664,425.46	-600,000.00	-409,897.50	-625,900.00	-600,000.00
100003	305000 CARBON CITY FIRE TAX	-9,163.86	-9,259.08	-9,600.00	-9,579.45	-9,600.00	-9,300.00
100003	309000 URBAN RENEWAL IN LIEU OF TAXES	-28,155.00	-33,547.00	-28,155.00	-29,158.00	-29,158.00	-29,158.00
100003	309100 SECTION EIGHT IN LIEU OF TAXES	-3,405.00	-2,639.00	-3,405.00	-3,527.00	-3,527.00	-3,527.00
100003	309800 BURKE COUNTY REIMBURSEMENT	0.00	-15,563.00	0.00	0.00	0.00	0.00
100003	311000 TAX DISCOUNTS	100,764.48	101,147.36	101,000.00	113,059.04	113,059.00	114,000.00
100003	312000 TAX RELEASES	0.00	0.00	5,000.00	5,526.12	6,000.00	5,000.00
100003	316000 REIMBURSEMENT FOR SERVICES	-5,273.62	-1,108.24	-6,266.00	-2,322.77	-2,500.00	-5,000.00
100003	317000 TAX PENALTIES - COST	-29,997.55	-28,207.20	-25,000.00	-21,660.68	-25,000.00	-25,000.00
100003	318000 MOTOR VEHICLE - INTEREST, ETC	-7,806.91	-5,598.59	-6,700.00	-3,313.16	-5,000.00	-5,000.00
100003	318500 MOTOR VEHICLE TAG \$20	0.00	0.00	-240,000.00	-118,399.96	-198,400.00	-220,000.00
100003	321000 PARKING PERMITS	-1,488.00	-7,508.00	-12,000.00	-1,694.00	-5,000.00	-6,300.00
100003	323000 CURB CUTS	-3,240.00	-1,120.00	-4,000.00	-3,731.00	-3,731.00	-4,000.00
100003	325000 PRIVILEGE LICENSES	-189,008.13	0.00	0.00	0.00	0.00	0.00
100003	325100 PRIVILEGE LICENSE PENALTIES	-1,969.21	-48.00	0.00	0.00	0.00	0.00
100003	329000 INTEREST EARNED	-31,245.72	-73,189.17	-36,000.00	-42,300.96	-45,000.00	-65,000.00
100003	329500 INSTALLMENT PURCHASE PROCEEDS	-705,239.00	-1,897,780.39	-1,261,500.00	-1,255,355.00	-1,255,355.00	0.00
100003	331000 RENTS	-30,775.00	-30,775.00	-31,000.00	-25,500.00	-30,600.00	-30,600.00
100003	331100 CITY HALL CANTEEN	-223.28	-261.75	-300.00	-267.18	-300.00	-300.00
100003	331200 PUBLIC SAFETY CANTEEN	-224.54	-242.45	-200.00	-115.46	-200.00	-200.00
100003	331300 FIRE DEPT CANTEEN	-55.81	-92.90	-100.00	-53.12	-100.00	-100.00
100003	331400 WAREHOUSE CANTEEN	-167.18	-202.84	-600.00	-138.75	-250.00	-250.00
100003	331500 WASTEWATER CANTEEN	-221.74	-109.34	-250.00	-100.04	-250.00	-250.00
100003	331600 CH FOOD SALES	-167,926.28	-209,715.09	-225,000.00	-155,450.90	-184,000.00	-245,552.00
100003	331605 CH ROOM RENTALS	-26,942.29	-32,845.25	-25,000.00	-17,600.94	-18,127.00	-30,000.00
100003	331610 CH LINENS/OTHER	-9,112.35	-10,183.72	-7,500.00	-6,312.00	-6,400.00	-14,102.00
100003	331615 CH ABC PERMITS	-285.00	-350.00	-500.00	-249.60	-300.00	-500.00
100003	331700 WATER CANTEEN	-156.31	-145.18	-300.00	-133.72	-200.00	-200.00
100003	331800 AUDITORIUM CANTEEN	-120.64	-102.50	-120.00	0.00	0.00	0.00
100003	335000 MISCELLANEOUS	-80,967.39	-33,743.44	-74,013.00	-76,182.84	-80,000.00	-60,080.00
100003	335100 ELECTION FEES	0.00	-160.00	0.00	0.00	0.00	-100.00
100003	335200 BAD CHECK CHARGES	-7,320.00	-6,965.00	-7,000.00	-5,060.00	-6,000.00	-6,000.00
100003	335300 VERIFICATION FEE	-430.00	-280.00	-300.00	-400.00	-500.00	-500.00
100003	335400 TASK FORCE REIMBURSEMENT	-2,058.92	0.00	0.00	0.00	0.00	0.00
100003	335800 INSURANCE REIMBURSEMENTS	-29,908.74	-16,619.53	-45,205.00	-39,573.31	-40,000.00	-10,000.00
100003	336000 MISCELLANEOUS CONTRIBUTIONS	0.00	-23,709.34	-3,575.00	-2,563.42	-2,600.00	-1,500.00
100003	336200 CONTRIBUTION COBB ESTATE	-15,255.00	-15,681.00	-15,700.00	-15,664.00	-15,664.00	-15,700.00
100003	336250 RESTRICTED CONT COMMUNITY HSE	-84,850.00	0.00	0.00	0.00	0.00	0.00
100003	336500 RESTRICTED CONTRIBUTIONS	-41,213.54	-97,901.00	-522,600.00	-508,618.43	-508,618.00	-85,000.00

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018	
		Actual	Actual	Revised	Current	Projected	Budget	
100003	337000	NC FRANCHISE TAX	-1,760,734.04	-1,804,750.71	-1,865,000.00	-1,369,995.06	-1,849,000.00	-1,856,000.00
100003	338000	OCCUPANCY TAX	-79,879.26	-91,224.05	-90,000.00	-84,270.98	-118,500.00	-118,500.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-10,678.58	-10,633.89	-10,622.00	-8,555.20	-11,400.00	-11,890.00
100003	341000	NC BEER & WINE TAX	-79,906.05	-73,550.69	-78,867.00	0.00	-78,867.00	-78,867.00
100003	343000	POWELL BILL ALLOCATION	-487,378.61	-483,417.83	-478,917.00	-475,832.84	-475,832.00	-470,278.00
100003	345000	ONE HALF CENT SALES TAX	-2,204,827.60	-2,335,006.77	-2,350,000.00	-1,787,417.17	-2,700,000.00	-2,800,000.00
100003	345200	ONE CENT SALES TAX	-1,070,574.75	-1,187,736.28	-1,140,000.00	-768,685.16	-1,240,000.00	-1,280,000.00
100003	345300	SALES TAX RE-ALLOCATION	0.00	0.00	-258,000.00	0.00	0.00	0.00
100003	347000	ABC REVENUE (GC)	-223,739.15	-219,847.63	-228,980.00	-180,799.28	-245,000.00	-245,000.00
100003	347001	ABC REVENUE LAW ENFORCEMENT	-17,142.00	-17,025.00	-17,000.00	0.00	0.00	0.00
100003	348500	NC STATE GRANT	-141,544.38	-539,626.12	-243,607.00	-122,040.77	-122,041.00	-1,659,066.00
100003	349200	FEDERAL GRANT	0.00	0.00	-376,984.00	0.00	0.00	-402,002.00
100003	351000	COURT COST & FEES	-9,408.59	-10,669.46	-9,000.00	-7,847.85	-9,000.00	-9,000.00
100003	352000	PARKING PENALTIES	-9,682.00	-5,383.00	0.00	-7,665.00	-8,118.00	-8,500.00
100003	352100	CIVIL CITATIONS	-50.00	-270.38	-500.00	-318.70	-500.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-63,752.00	-63,323.00	-63,323.00	-63,347.00	-63,347.00	-63,347.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-1,300.00	-1,650.00	-500.00	0.00	-500.00	-500.00
100003	353200	ALARM VIOLATIONS	-31,500.00	-30,075.00	-25,000.00	-17,950.00	-25,000.00	-25,000.00
100003	355000	BUILDING PERMITS	-58,364.06	-39,266.84	-35,000.00	-51,663.66	-52,000.00	-38,000.00
100003	357000	PLUMBING PERMITS	-30,885.44	-25,120.26	-18,000.00	-41,055.92	-42,000.00	-25,000.00
100003	357100	ELECTRIC PERMITS	-59,545.97	-35,984.37	-29,000.00	-43,578.87	-44,000.00	-35,000.00
100003	357200	HVAC PERMITS	-30,522.46	-35,003.56	-29,000.00	-31,075.74	-31,500.00	-30,000.00
100003	357250	ENGINEERING INSPECTION FEES	-5,197.50	-3,725.00	-3,000.00	-17,102.85	-18,000.00	-3,000.00
100003	357300	VARIANCE REQUESTS	-300.00	-610.00	-900.00	-320.00	-320.00	-900.00
100003	357350	D&D NON CONFORMITY ADJUSTMENT	0.00	0.00	0.00	-350.00	-350.00	-350.00
100003	357400	PLANNING, ZONING REQUEST	-1,745.00	-1,300.00	-2,000.00	-2,250.00	-2,300.00	-2,000.00
100003	359000	SOLID WASTE USERS FEE	-1,145,796.28	-1,145,083.56	-1,142,000.00	-948,836.57	-1,145,500.00	-1,317,800.00
100003	359050	ROUGH TRASH FEES	-6,303.94	-16,483.52	-7,500.00	-19,244.98	-20,000.00	-18,000.00
100003	363000	MAIN STREET	-29,026.17	-33,284.00	-29,000.00	-22,015.00	-26,415.00	-26,400.00
100003	363500	FACADE LOAN	-2,887.39	-2,633.62	-2,500.00	-2,208.30	-2,500.00	-2,500.00
100003	364000	AUDITORIUM	-326,075.07	-290,379.39	-343,150.00	-371,005.46	-375,000.00	-365,000.00
100003	364500	DARE PROGRAM	-5,376.01	-5,895.00	-3,800.00	-800.00	-3,800.00	-6,000.00
100003	365000	RECREATION	-457,227.32	-464,615.35	-479,610.00	-385,245.08	-485,000.00	-500,000.00
100003	365005	REC SKATE PARK	0.00	0.00	0.00	-1,234.00	-1,234.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-22,397.30	0.00	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-38,797.65	-27,941.29	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	-30,000.00	-78,390.49	-78,390.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	-50,000.00	-12,816.13	-47,500.00	-34,000.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	0.00	0.00	0.00	-41,000.00
100003	365500	SENIOR TRIPS	-26,419.51	-22,656.04	-35,000.00	-22,298.22	-22,300.00	-22,000.00
100003	378100	CASH OVER (SHORT)	2,210.49	276.40	0.00	-3.74	-4.00	0.00
100003	379000	GARBAGE PENALTIES	-14,496.06	-13,014.93	-14,500.00	-9,572.32	-11,500.00	-11,500.00
100003	381000	SALE OF MATERIALS	-8,162.86	0.00	-1,000.00	0.00	0.00	-1,000.00
100003	383100	SALE OF PROPERTY	-300,000.00	0.00	-15,000.00	-2,960.92	-15,000.00	0.00

			2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
			Actual	Actual	Revised	Current	Projected	Budget
100003	383200	SALE OF SURPLUS	-138,645.74	-204,930.16	-25,000.00	-57,904.02	-75,000.00	-75,000.00
100003	393500	SHARED COST OF CURB AND GUTTER	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
100003	393600	REVOLVING LOAN PRINCIPAL	-17,897.96	-4,592.94	0.00	-12,100.88	-13,000.00	-13,000.00
100003	393700	REVOLVING LOAN INTEREST	-5,621.88	-2,861.40	0.00	-7,621.13	-8,180.00	-3,400.00
100003	396000	PROCEEDS FROM RDC	-34,989.02	0.00	0.00	0.00	0.00	0.00
100003	396800	TRANSFER T/F REDEVELOPMENT	-1,481.20	0.00	0.00	0.00	0.00	0.00
100003	397000	PMT IN LIEU OF TAXES - ELECTRC	-113,498.00	-117,912.00	-121,609.00	-121,609.00	-121,609.00	-124,470.00
100003	397025	PAYMENT IN LIEU - ECO DEVELOP	-4,625.65	-4,625.65	-4,626.00	-4,293.88	-4,294.00	-4,294.00
100003	397050	PAYMENT IN LIEU - COMPAS	-68,755.00	-73,096.00	-74,865.00	-74,865.00	-74,865.00	-77,145.00
100003	397060	PAYMENT IN LIEU-WATER	-177,000.00	-180,396.00	-189,306.00	-189,306.00	-189,306.00	-195,866.00
100003	397100	TRANSFER T/F ELECTRIC FUND	-642,442.00	-667,428.00	-688,353.00	-688,353.00	-688,353.00	-704,552.00
100003	397400	REIMBURSEMENT FROM WATER FUND	-15,000.00	-15,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
100003	397750	REIMBURSEMENT FROM CEMETARY	-50,000.00	-50,000.00	0.00	0.00	0.00	0.00
100003	397850	TRANSFER T/F ENTITLEMENT	0.00	0.00	0.00	0.00	0.00	-143,642.00
100003	397900	TRANSFER T/F CAPITAL RESERVE	-310,000.00	-130,000.00	-228,893.00	-228,893.00	-228,893.00	0.00
100003	399000	APPROPRIATED FUND BALANCE	0.00	0.00	-1,376,570.53	0.00	0.00	-145,737.00
100003	399100	APPROPRIATED FUND BAL - POWELL	0.00	0.00	-75,719.00	0.00	0.00	0.00
100003	399200	APPROPRIATED FD BAL - GEN CAP	0.00	0.00	0.00	0.00	0.00	-270,925.00
100003	399400	APPROPRIATED FB INSURANCE RESE	0.00	0.00	0.00	0.00	0.00	-408,000.00
<b>100003</b>		<b>GENERAL REVENUES</b>	<b><u>\$-20,871,503.39</u></b>	<b><u>\$-22,115,563.52</u></b>	<b><u>\$-23,808,118.53</u></b>	<b><u>\$-19,421,707.48</u></b>	<b><u>\$-22,256,860.00</u></b>	<b><u>\$-23,423,150.00</u></b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104100</b>	LEGISLATIVE						
104100	402000 SALARIES & WAGES	28,327.52	25,942.22	29,088.00	19,622.60	24,038.00	29,033.00
104100	402500 LONGEVITY	600.00	600.00	600.00	480.00	480.00	600.00
104100	404000 PROFESSIONAL SERVICES	1,406.55	1,299.06	1,500.00	925.70	1,500.00	1,500.00
104100	405000 FICA TAXES	2,118.80	1,911.86	2,272.00	1,425.01	1,739.00	2,267.00
104100	406000 GROUP INSURANCE	34,462.00	31,653.23	13,062.00	10,131.56	12,285.00	13,612.00
104100	411000 TELEPHONE & POSTAGE	1,425.21	991.00	1,000.00	667.76	1,000.00	1,500.00
104100	414000 TRAVEL/MEETINGS/SCHOOLS	5,449.51	2,922.86	6,000.00	3,339.45	4,000.00	6,000.00
104100	433001 OFFICE SUPPLIES	288.97	420.10	600.00	411.97	500.00	600.00
104100	434030 CITY STREET LIGHTING	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00
104100	453000 DUES & SUBSCRIPTIONS	34,328.34	38,015.62	36,000.00	34,567.41	36,000.00	36,625.00
104100	457020 CODIFICATION OF CHARTER	1,216.00	5,032.70	5,300.00	1,539.18	4,000.00	4,000.00
104100	461000 PRO RATA ADMIN REIMBURSEMENT	-387,325.00	-398,529.00	-380,074.00	-380,074.00	-380,074.00	-398,375.00
104100	491000 MORGANTON BURKE CO LIBRARY	219,915.00	232,500.00	232,500.00	193,750.00	232,500.00	238,000.00
104100	491100 SPECIAL APPROPRIATIONS	41,172.16	65,251.48	92,500.00	42,600.00	42,600.00	14,000.00
104100	491400 AIRPORT	26,342.00	50,149.00	46,774.00	46,774.00	46,774.00	47,137.00
104100	491500 ECONOMIC DEVELOPMENT RESERVE	126,383.18	126,383.18	126,384.00	126,383.18	126,384.00	126,384.00
104100	493000 ECONOMIC DEVELOPMENT	158,690.76	117,052.52	129,013.00	109,769.19	124,507.00	172,758.00
104100	493100 ECONOMIC DEVELOPMENT GRANTS	0.00	299,255.25	326,244.75	0.00	0.00	0.00
104100	493200 E DEVELOPMENT GRNT ADMIN	0.00	19,917.75	11,207.25	11,358.30	11,359.00	0.00
104100	497030 TRANSFER TO COMMUNITY HOUSE	0.00	64,500.00	0.00	0.00	0.00	0.00
104100	497500 REIMBUSRE CAPITAL RESERVE FD	35,470.00	0.00	0.00	0.00	0.00	0.00
<b>104100</b>	LEGISLATIVE	<b>\$404,271.00</b>	<b>\$759,268.83</b>	<b>\$753,971.00</b>	<b>\$297,671.31</b>	<b>\$363,592.00</b>	<b>\$369,641.00</b>

		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>104110</b>	LEGAL						
104110	402000 SALARIES & WAGES	140,385.46	146,358.59	148,232.00	122,505.68	148,035.00	151,763.00
104110	402500 LONGEVITY	1,441.65	1,463.28	1,493.00	1,492.72	1,493.00	1,568.00
104110	404000 PROFESSIONAL SERVICES	38,767.86	46,100.01	43,000.00	33,977.91	43,000.00	48,500.00
104110	405000 FICA TAXES	10,556.36	10,906.70	11,454.00	9,098.26	10,969.00	11,730.00
104110	406000 GROUP INSURANCE	17,477.00	17,477.00	12,532.00	10,311.44	12,496.00	13,095.00
104110	407000 RETIREMENT	13,217.43	13,155.67	13,855.00	11,662.86	14,070.00	14,500.00
104110	411000 TELEPHONE & POSTAGE	828.28	693.15	950.00	698.92	850.00	900.00
104110	414000 TRAVEL/MEETINGS/SCHOOLS	2,384.10	2,418.25	2,700.00	1,686.66	2,550.00	2,600.00
104110	433000 DEPARTMENTAL SUPPLIES	38.25	483.37	700.00	506.07	675.00	700.00
104110	453000 DUES & SUBSCRIPTIONS	13,604.47	13,182.18	19,194.22	11,887.97	13,500.00	14,000.00
104110	461000 PRO RATA ADMIN REIMBURSEMENT	-182,048.00	-192,290.00	-189,923.00	-189,923.00	-189,923.00	-198,517.00
104110	465000 IRMS FEE	5,009.00	5,067.00	5,215.00	5,215.00	5,215.00	5,333.00
<b>104110</b>	LEGAL	<b>\$61,661.86</b>	<b>\$65,015.20</b>	<b>\$69,402.22</b>	<b>\$19,120.49</b>	<b>\$62,930.00</b>	<b>\$66,172.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104200</b>	EXECUTIVE - CITY MANAGER						
104200	402000 SALARIES & WAGES	351,107.22	340,656.35	357,028.00	298,805.62	361,482.00	373,669.00
104200	402500 LONGEVITY	6,898.09	7,983.88	8,421.00	8,420.70	8,421.00	8,864.00
104200	404000 PROFESSIONAL SERVICES	182.00	240.69	500.00	347.00	500.00	500.00
104200	405000 FICA TAXES	27,321.13	25,835.19	27,957.00	22,189.65	27,061.00	29,264.00
104200	406000 GROUP INSURANCE	43,704.00	48,747.57	39,729.00	32,716.52	39,623.00	41,314.00
104200	407000 RETIREMENT	39,719.71	33,848.11	34,396.00	29,269.93	35,279.00	37,089.00
104200	411000 TELEPHONE & POSTAGE	2,369.40	2,171.38	1,925.00	1,530.40	2,300.00	2,400.00
104200	412000 PRINTING	2,800.00	538.45	2,000.00	0.00	2,000.00	2,000.00
104200	414000 TRAVEL/MEETINGS/SCHOOLS	8,579.73	8,592.18	7,050.00	4,247.68	6,000.00	15,650.00
104200	417000 MAINTENANCE & REPAIR VEHICLES	7,199.92	7,204.62	7,800.00	6,480.00	7,800.00	7,800.00
104200	433001 OFFICE SUPPLIES	2,949.64	2,867.13	2,500.00	2,691.84	2,700.00	2,500.00
104200	433100 PIO SUPPLIES	162.88	1,492.94	1,625.00	544.12	1,200.00	14,750.00
104200	453000 DUES & SUBSCRIPTIONS	3,858.71	2,859.85	3,800.00	2,301.72	3,800.00	3,460.00
104200	457150 MARKETING	446.15	3,395.00	4,125.00	0.00	4,125.00	4,125.00
104200	461000 PRO RATA ADMIN REIMBURSEMENT	-415,278.00	-429,021.00	-414,671.00	-414,671.00	-414,671.00	-450,819.00
104200	465000 IRMS FEE	22,147.00	19,325.00	19,483.00	19,483.00	19,483.00	20,139.00
<b>104200</b>	EXECUTIVE - CITY MANAGER	<b>\$104,167.58</b>	<b>\$76,737.34</b>	<b>\$103,668.00</b>	<b>\$14,357.18</b>	<b>\$107,103.00</b>	<b>\$112,705.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104210</b>	HUMAN RESOURCES						
104210	402000 SALARIES & WAGES	185,659.13	195,433.33	197,992.00	164,142.32	198,818.00	205,809.00
104210	402500 LONGEVITY	4,701.51	2,987.61	3,048.00	3,047.61	3,048.00	3,192.00
104210	404000 PROFESSIONAL SERVICES	4,225.00	4,295.75	50,800.00	34,845.80	40,000.00	5,800.00
104210	405000 FICA TAXES	13,554.97	14,584.02	15,380.00	12,263.63	14,827.00	15,989.00
104210	406000 GROUP INSURANCE	34,648.00	34,637.28	24,733.00	20,352.73	24,678.00	25,909.00
104210	406001 RETIREE INSURANCE	4,914.00	0.00	0.00	0.00	0.00	0.00
104210	406003 SELF INS CLAIMS	0.00	0.00	0.00	5,789.88	5,790.00	0.00
104210	407000 RETIREMENT	13,398.95	13,295.61	14,576.00	12,121.24	14,635.00	15,675.00
104210	408000 WORKMANS COMPENSATION	378,905.96	427,858.03	519,000.00	367,551.33	400,000.00	467,000.00
104210	408010 SAFETY	13,358.31	8,870.87	13,785.00	12,062.18	12,100.00	14,885.00
104210	409000 UNEMPLOYMENT	13,211.66	10,622.61	15,000.00	4,640.61	4,641.00	11,000.00
104210	409010 EMPLOYEE PROGAMS	9,342.49	6,394.00	9,400.00	7,154.80	9,000.00	9,850.00
104210	409100 WELLNESS PROGRAM	11,080.83	10,517.07	15,000.00	8,532.22	10,000.00	13,000.00
104210	410000 TRAINING EMPLOYEE	1,946.15	350.00	3,000.00	133.60	1,000.00	7,000.00
104210	411000 TELEPHONE & POSTAGE	1,618.42	1,664.92	1,620.00	1,309.45	1,650.00	1,755.00
104210	412000 PRINTING	0.00	0.00	500.00	0.00	500.00	500.00
104210	414000 TRAVEL/MEETINGS/SCHOOLS	1,265.55	1,480.28	3,868.00	1,231.29	2,000.00	4,142.00
104210	433001 OFFICE SUPPLIES	5,568.67	5,213.31	6,000.00	4,559.70	6,000.00	6,000.00
104210	433700 SPECIAL PROJECTS	1,316.64	2,050.54	2,213.00	194.81	2,213.00	2,300.00
104210	453000 DUES & SUBSCRIPTIONS	294.34	557.32	765.00	706.27	765.00	765.00
104210	454000 INSURANCE AND BONDS	351,855.16	419,588.42	376,499.00	349,530.41	350,000.00	360,000.00
104210	454010 RISK RETENTION	4,969.20	1,318.03	5,000.00	1,381.70	3,000.00	5,000.00
104210	457010 RECRUITMENT SELECTION	11,066.16	11,903.49	12,500.00	8,423.27	10,000.00	14,050.00
104210	461000 PRO RATA ADMIN REIMBURSEMENT	-649,892.00	-643,349.00	-745,296.00	-745,296.00	-745,296.00	-661,161.00
104210	465000 IRMS FEE	13,152.00	11,750.00	11,904.00	11,904.00	11,904.00	12,489.00
<b>104210</b>	<b>HUMAN RESOURCES</b>	<b>\$430,161.10</b>	<b>\$542,023.49</b>	<b>\$557,287.00</b>	<b>\$286,582.85</b>	<b>\$381,273.00</b>	<b>\$540,949.00</b>



		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>104220</b>	CANTEEN						
104220	447010 CITY HALL CANTEEN	0.00	0.00	300.00	634.78	700.00	700.00
104220	447020 POLICE DEPT CANTEEN	964.25	233.42	1,500.00	1,500.00	1,500.00	1,500.00
104220	447040 WAREHOUSE CANTEEN	0.00	0.00	100.00	504.15	600.00	600.00
104220	447050 WASTEWATER CANTEEN	448.34	0.00	500.00	0.00	500.00	500.00
104220	447060 WATER CANTEEN	134.28	0.00	200.00	394.72	400.00	400.00
<b>104220</b>	<b>CANTEEN</b>	<b>\$1,546.87</b>	<b>\$233.42</b>	<b>\$2,600.00</b>	<b>\$3,033.65</b>	<b>\$3,700.00</b>	<b>\$3,700.00</b>
<b>104230</b>	ELECTION						
104230	457040 ELECTIONS	2.96	1,324.38	0.00	0.49	0.00	2,000.00
<b>104230</b>	<b>ELECTION</b>	<b>\$2.96</b>	<b>\$1,324.38</b>	<b>\$0.00</b>	<b>\$0.49</b>	<b>\$0.00</b>	<b>\$2,000.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104250</b>	AUDITORIUM						
104250	402000 SALARIES & WAGES	227,830.43	240,115.92	227,462.00	183,865.26	221,241.00	238,097.00
104250	402500 LONGEVITY	4,467.34	4,797.82	2,071.00	2,070.17	2,071.00	2,184.00
104250	404000 PROFESSIONAL SERVICES	10,962.47	11,131.35	10,550.00	10,478.21	10,550.00	12,600.00
104250	405000 FICA TAXES	16,985.84	18,162.69	17,560.00	13,768.71	16,508.00	18,381.00
104250	406000 GROUP INSURANCE	49,637.00	51,024.76	35,432.00	27,416.90	33,336.00	36,963.00
104250	407000 RETIREMENT	16,388.65	16,329.17	16,642.00	13,465.46	16,175.00	18,021.00
104250	411000 TELEPHONE & POSTAGE	6,216.95	6,071.91	6,500.00	3,870.88	6,250.00	6,300.00
104250	413000 UTILITIES	94,371.10	100,922.57	107,500.00	83,753.60	105,000.00	107,000.00
104250	414000 TRAVEL/MEETINGS/SCHOOLS	4,834.38	6,770.99	9,575.00	6,792.37	9,500.00	10,250.00
104250	415000 MAINTENANCE & REPAIR BUILDINGS	12,835.62	18,716.44	19,100.00	12,219.71	19,000.00	19,100.00
104250	416000 MAINTENANCE & REPAIR EQUIPMENT	6,955.03	5,176.54	5,150.00	1,632.19	5,000.00	5,150.00
104250	417000 MAINTENANCE & REPAIR VEHICLES	1,991.30	2,522.29	3,000.00	105.43	1,000.00	1,500.00
104250	426000 ADVERTISING	44,083.47	46,969.71	48,100.00	34,539.27	48,100.00	48,100.00
104250	431000 VEHICLE SUPPLIES	638.29	417.63	1,000.00	319.88	850.00	1,000.00
104250	433000 DEPARTMENTAL SUPPLIES	9,583.18	15,983.52	13,250.00	12,010.24	12,020.00	11,700.00
104250	433003 PRODUCTION SUPPLIES	0.00	0.00	0.00	0.00	0.00	3,000.00
104250	433750 ETTA BAKER PROJECT	0.00	0.00	4,100.00	4,968.29	4,969.00	0.00
104250	436000 UNIFORMS	1,381.86	1,030.45	2,000.00	364.49	2,000.00	2,000.00
104250	442000 CONTRACTED LABOR	45,273.83	49,976.57	57,000.00	54,712.98	57,000.00	64,000.00
104250	443000 CONTRACTED PERFORMANCE	273,364.66	268,244.63	310,300.00	287,645.65	310,000.00	317,000.00
104250	447000 FOOD SUPPLIES	11,687.99	12,823.13	18,000.00	15,562.08	18,000.00	20,500.00
104250	453000 DUES & SUBSCRIPTIONS	2,176.95	3,119.69	3,900.00	3,513.35	3,600.00	4,875.00
104250	465000 IRMS FEE	38,398.00	34,646.00	34,876.00	34,876.00	34,876.00	42,275.00
104250	474000 C/O EQUIPMENT	0.00	3,482.20	1,650.00	862.92	1,650.00	6,475.00
104250	475000 CAPITAL IMPROVEMENT PROGRAM	74,112.93	181,701.44	146,800.00	112,984.63	135,000.00	83,000.00
104250	481000 DEBT PRINCIPAL	50,350.07	51,129.94	85,739.00	85,738.65	85,739.00	88,247.00
104250	482000 INTEREST	2,872.41	2,092.54	4,614.00	4,601.07	4,614.00	2,105.00
<b>104250</b>	<b>AUDITORIUM</b>	<b>\$1,007,399.75</b>	<b>\$1,153,359.90</b>	<b>\$1,191,871.00</b>	<b>\$1,012,138.39</b>	<b>\$1,164,049.00</b>	<b>\$1,169,823.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104400</b>	ACCOUNTING						
104400	402000 SALARIES & WAGES	192,079.08	199,021.63	201,005.00	168,721.16	204,145.00	213,171.00
104400	402500 LONGEVITY	5,297.41	6,044.88	6,189.00	6,188.99	6,189.00	5,342.00
104400	404000 PROFESSIONAL SERVICES	34,981.25	39,168.00	48,700.00	34,121.50	48,700.00	48,750.00
104400	405000 FICA TAXES	14,089.69	14,675.58	15,851.00	12,807.41	15,467.00	16,716.00
104400	406000 GROUP INSURANCE	34,665.00	34,657.20	24,754.00	20,258.92	30,415.00	25,799.00
104400	406001 RETIREE INSURANCE	0.00	0.00	0.00	8,143.30	8,144.00	20,510.00
104400	407000 RETIREMENT	13,925.01	13,739.70	15,022.00	12,649.61	15,218.00	16,388.00
104400	411000 TELEPHONE & POSTAGE	6,276.86	5,913.66	6,500.00	6,322.88	7,250.00	7,500.00
104400	414000 TRAVEL/MEETINGS/SCHOOLS	3,976.02	3,782.89	5,500.00	2,500.78	4,500.00	4,500.00
104400	433001 OFFICE SUPPLIES	2,783.58	4,914.08	6,500.00	4,248.86	6,500.00	6,500.00
104400	433005 BANK FEES	3,901.61	4,112.84	5,000.00	2,316.00	5,000.00	5,000.00
104400	453000 DUES & SUBSCRIPTIONS	1,492.50	1,075.00	1,635.00	795.00	1,635.00	1,650.00
104400	461000 PRO RATA ADMIN REIMBURSEMENT	-510,794.00	-509,232.00	-543,118.00	-543,118.00	-543,118.00	-562,478.00
104400	462000 WAREHOUSE GARAGE FEE	248,673.00	244,664.00	280,044.00	280,044.00	280,044.00	265,966.00
104400	465000 IRMS FEE	18,553.00	17,038.00	17,262.00	17,262.00	17,262.00	18,947.00
104400	474000 C/O EQUIPMENT	4,805.00	0.00	5,000.00	0.00	5,000.00	5,000.00
<b>104400</b>	ACCOUNTING	<b>\$74,705.01</b>	<b>\$79,575.46</b>	<b>\$95,844.00</b>	<b>\$33,262.41</b>	<b>\$112,351.00</b>	<b>\$99,261.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104450</b>	UTILITY - COLLECTIONS						
104450	402000 SALARIES & WAGES	183,595.11	190,449.80	194,047.00	155,194.99	190,000.00	198,418.00
104450	402500 LONGEVITY	3,146.10	3,497.00	3,575.00	3,639.85	3,640.00	3,881.00
104450	404000 PROFESSIONAL SERVICES	0.00	10,128.00	1,000.00	0.00	1,000.00	1,000.00
104450	405000 FICA TAXES	13,796.15	14,507.46	15,119.00	11,855.25	14,400.00	15,476.00
104450	406000 GROUP INSURANCE	43,070.00	42,821.78	30,669.00	25,180.64	30,669.00	32,038.00
104450	406001 RETIREE INSURANCE	9,828.00	10,792.73	14,130.00	17,159.94	17,159.00	20,061.00
104450	407000 RETIREMENT	11,960.18	11,272.86	12,878.00	10,460.51	12,878.00	13,672.00
104450	411000 TELEPHONE & POSTAGE	77,421.54	87,889.39	104,000.00	72,970.06	104,000.00	104,000.00
104450	414000 TRAVEL/MEETINGS/SCHOOLS	120.00	609.37	2,500.00	445.65	2,500.00	3,000.00
104450	416000 MAINTENANCE & REPAIR EQUIPMENT	2,610.63	1,461.83	4,000.00	0.00	4,000.00	4,000.00
104450	433001 OFFICE SUPPLIES	25,469.68	4,811.88	10,000.00	4,348.14	10,000.00	10,000.00
104450	461000 PRO RATA ADMIN REIMBURSEMENT	-447,106.00	-447,679.00	-431,202.00	-431,202.00	-431,202.00	-445,935.00
104450	465000 IRMS FEE	40,022.00	38,776.00	39,284.00	39,284.00	39,284.00	40,389.00
<b>104450</b>	UTILITY - COLLECTIONS	<b>\$-36,066.61</b>	<b>\$-30,660.90</b>	<b>\$0.00</b>	<b>\$-90,662.97</b>	<b>\$-1,672.00</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104452</b>	TAX COLLECTION						
104452	402000 SALARIES & WAGES	39,804.22	42,243.26	40,926.00	32,333.67	40,926.00	38,970.00
104452	402500 LONGEVITY	993.13	1,411.24	1,426.00	0.00	0.00	0.00
104452	405000 FICA TAXES	3,111.70	3,110.26	3,240.00	2,450.76	3,240.00	2,981.00
104452	406000 GROUP INSURANCE	8,637.00	8,633.45	6,157.00	5,046.94	6,157.00	6,397.00
104452	406001 RETIREE INSURANCE	9,828.00	10,882.65	14,130.00	17,643.30	17,643.00	20,510.00
104452	407000 RETIREMENT	2,878.24	2,923.89	3,071.00	2,249.94	3,071.00	2,923.00
104452	411000 TELEPHONE & POSTAGE	5,625.72	5,874.36	7,500.00	4,434.83	7,500.00	7,500.00
104452	414000 TRAVEL/MEETINGS/SCHOOLS	398.30	823.04	2,000.00	0.00	2,500.00	2,500.00
104452	433001 OFFICE SUPPLIES	1,895.55	2,555.68	2,000.00	202.06	2,000.00	2,000.00
104452	461000 PRO RATA ADMIN REIMBURSEMENT	-65,529.00	-67,458.00	-65,481.00	-65,481.00	-65,481.00	-68,071.00
104452	465000 IRMS FEE	15,457.00	14,165.00	13,094.00	13,094.00	13,094.00	13,463.00
<b>104452</b>	TAX COLLECTION	<b>\$23,099.86</b>	<b>\$25,164.83</b>	<b>\$28,063.00</b>	<b>\$11,974.50</b>	<b>\$30,650.00</b>	<b>\$29,173.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104900</b>	DEVELOPMENT AND DESIGN SERVICE						
104900	402000 SALARIES & WAGES	145,004.53	150,526.10	149,709.00	110,763.54	139,299.00	169,105.00
104900	402500 LONGEVITY	4,433.14	4,872.06	4,880.00	2,051.21	2,052.00	2,150.00
104900	404000 PROFESSIONAL SERVICES	31,586.03	9,000.00	20,000.00	0.00	20,000.00	20,000.00
104900	404100 PROFESSIONAL SERVICES STORMWTF	5,801.00	6,049.00	10,000.00	5,189.00	7,500.00	10,000.00
104900	405000 FICA TAXES	11,065.09	11,609.77	11,826.00	7,960.22	10,055.00	13,101.00
104900	406000 GROUP INSURANCE	26,003.00	24,567.43	18,553.00	13,222.21	16,475.00	19,469.00
104900	406001 RETIREE INSURANCE	0.00	1,664.36	14,130.00	11,347.68	11,347.00	13,332.00
104900	407000 RETIREMENT	10,542.73	8,670.52	11,208.00	7,702.31	9,771.00	12,844.00
104900	411000 TELEPHONE & POSTAGE	1,774.80	1,847.13	2,000.00	1,254.54	1,900.00	2,000.00
104900	412000 PRINTING	48.76	18.75	1,250.00	59.92	800.00	1,250.00
104900	414000 TRAVEL/MEETINGS/SCHOOLS	872.97	1,859.12	3,000.00	326.34	3,000.00	3,000.00
104900	416000 MAINTENANCE & REPAIR EQUIPMENT	150.06	0.00	400.00	0.00	400.00	1,800.00
104900	417000 MAINTENANCE & REPAIR VEHICLES	0.00	0.00	0.00	1,950.00	3,900.00	3,600.00
104900	426000 ADVERTISING	1,249.00	769.44	2,000.00	2,087.20	2,500.00	2,000.00
104900	433001 OFFICE SUPPLIES	1,882.69	1,086.21	2,250.00	1,225.65	2,250.00	2,250.00
104900	453000 DUES & SUBSCRIPTIONS	480.00	540.00	795.00	680.00	680.00	880.00
104900	465000 IRMS FEE	50,979.00	48,048.00	48,079.00	48,079.00	48,079.00	49,317.00
104900	474000 C/O EQUIPMENT	8,482.42	0.00	250.00	352.97	353.00	250.00
104900	475000 CAPITAL IMPROVEMENT PROGRAM	0.00	158,958.60	141,460.00	143,462.82	144,479.00	1,778,209.00
<b>104900</b>	DEVELOPMENT AND DESIGN SERVICE	<b>\$300,355.22</b>	<b>\$430,086.49</b>	<b>\$441,790.00</b>	<b>\$357,714.61</b>	<b>\$424,840.00</b>	<b>\$2,104,557.00</b>

		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>104910</b>	PLANNING						
104910	402000 SALARIES & WAGES	63,451.96	71,026.04	71,236.00	59,001.90	71,441.00	72,953.00
104910	402500 LONGEVITY	1,188.73	1,206.55	1,225.00	1,224.83	1,225.00	1,274.00
104910	405000 FICA TAXES	4,891.41	5,466.95	5,544.00	4,548.59	5,484.00	5,678.00
104910	406000 GROUP INSURANCE	8,664.00	8,661.38	6,184.00	5,091.40	6,168.00	6,489.00
104910	406001 RETIREE INSURANCE	9,828.00	10,533.27	14,130.00	15,493.14	15,493.00	18,195.00
104910	407000 RETIREMENT	3,435.98	3,367.67	3,659.00	3,038.98	3,653.00	3,917.00
104910	411000 TELEPHONE & POSTAGE	1,428.51	1,495.33	1,425.00	1,179.20	1,500.00	1,600.00
104910	412000 PRINTING	272.00	13.89	450.00	0.00	450.00	450.00
104910	414000 TRAVEL/MEETINGS/SCHOOLS	801.08	1,005.08	2,750.00	306.80	2,250.00	2,750.00
104910	416000 MAINTENANCE & REPAIR EQUIPMENT	7.56	0.00	450.00	0.00	450.00	450.00
104910	417000 MAINTENANCE & REPAIR VEHICLES	296.69	334.93	250.00	183.89	250.00	250.00
104910	426000 ADVERTISING	1,654.88	2,099.74	3,000.00	2,886.50	3,000.00	3,000.00
104910	431000 VEHICLE SUPPLIES	419.01	200.36	500.00	105.38	400.00	500.00
104910	433000 DEPARTMENTAL SUPPLIES	1,081.67	1,715.63	2,020.00	754.51	2,020.00	2,000.00
104910	433001 OFFICE SUPPLIES	0.00	266.86	0.00	0.00	0.00	0.00
104910	453000 DUES & SUBSCRIPTIONS	345.00	345.00	550.00	355.00	400.00	1,405.00
104910	464015 NUISANCE ABATEMENT	0.00	378.74	80,000.00	16,097.32	50,000.00	30,000.00
104910	474000 C/O EQUIPMENT	0.00	0.00	225.00	0.00	225.00	225.00
<b>104910</b>	PLANNING	<b>\$97,766.48</b>	<b>\$108,117.42</b>	<b>\$193,598.00</b>	<b>\$110,267.44</b>	<b>\$164,409.00</b>	<b>\$151,136.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>104920</b>	D & D INSPECTION & ZONING						
104920	402000 SALARIES & WAGES	123,875.57	137,996.11	140,812.00	115,682.51	139,983.00	145,118.00
104920	402500 LONGEVITY	2,388.68	3,587.55	3,664.00	3,663.81	3,664.00	3,888.00
104920	404000 PROFESSIONAL SERVICES	0.00	900.00	3,000.00	825.00	3,000.00	3,500.00
104920	405000 FICA TAXES	9,207.05	10,442.17	11,053.00	8,807.32	10,596.00	11,399.00
104920	406000 GROUP INSURANCE	17,388.00	17,389.41	12,447.00	10,484.64	12,661.00	13,013.00
104920	407000 RETIREMENT	7,524.64	8,115.10	9,025.00	7,488.73	8,982.00	9,675.00
104920	411000 TELEPHONE & POSTAGE	2,448.52	2,596.06	2,550.00	1,736.29	2,600.00	2,650.00
104920	412000 PRINTING	294.46	432.77	350.00	257.93	350.00	350.00
104920	414000 TRAVEL/MEETINGS/SCHOOLS	1,423.48	2,996.13	4,000.00	2,864.15	4,000.00	4,000.00
104920	416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	500.00	500.00
104920	417000 MAINTENANCE & REPAIR VEHICLES	481.84	732.77	1,000.00	520.99	1,000.00	1,000.00
104920	426000 ADVERTISING	0.00	0.00	200.00	0.00	200.00	200.00
104920	431000 VEHICLE SUPPLIES	3,219.87	1,715.82	2,700.00	1,574.18	2,500.00	2,700.00
104920	433001 OFFICE SUPPLIES	1,152.89	1,157.26	1,500.00	673.78	1,500.00	1,500.00
104920	453000 DUES & SUBSCRIPTIONS	666.00	761.90	1,000.00	751.00	900.00	1,000.00
104920	474000 C/O EQUIPMENT	0.00	0.00	300.00	247.24	300.00	300.00
<b>104920</b>	D & D INSPECTION & ZONING	<b>\$170,071.00</b>	<b>\$188,823.05</b>	<b>\$194,101.00</b>	<b>\$155,577.57</b>	<b>\$192,736.00</b>	<b>\$200,793.00</b>



		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105000</b>	MUNICIPAL BUILDING						
105000	411000 TELEPHONE & POSTAGE	4,459.66	1,883.02	3,800.00	2,656.86	3,333.00	3,800.00
105000	413000 UTILITIES	64,424.24	63,239.72	65,050.00	52,238.76	65,730.00	66,250.00
105000	415000 MAINTENANCE & REPAIR BUILDINGS	14,348.84	23,822.66	17,325.00	13,765.86	16,240.00	15,800.00
105000	415500 M & R CITY HALL	5,432.28	4,399.98	7,500.00	8,771.39	8,800.00	10,000.00
105000	416000 MAINTENANCE & REPAIR EQUIPMENT	4,914.24	5,252.11	15,000.00	9,262.33	13,248.00	15,000.00
105000	417000 MAINTENANCE & REPAIR VEHICLES	684.52	128.83	650.00	378.40	379.00	650.00
105000	431000 VEHICLE SUPPLIES	580.08	742.31	1,225.00	545.10	638.00	1,225.00
105000	433000 DEPARTMENTAL SUPPLIES	875.87	4,213.67	5,500.00	-1,771.29	1,456.00	5,500.00
105000	445000 CONTRACTED SERVICES	41,877.00	27,647.25	42,200.00	28,500.00	37,000.00	42,200.00
105000	461000 PRO RATA ADMIN REIMBURSEMENT	-90,452.00	-87,922.00	-105,528.00	-105,528.00	-105,528.00	-128,703.00
105000	464000 IGS REIMBURSEMENT	-125,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-125,000.00
105000	475000 CAPITAL IMPROVEMENT PROGRAM	51,202.29	42,778.00	49,183.00	27,340.00	48,840.00	25,000.00
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	64,105.55	56,335.17	54,688.00	48,564.81	54,688.00	45,938.00
<b>105000</b>	MUNICIPAL BUILDING	<b>\$260,099.23</b>	<b>\$215,167.38</b>	<b>\$229,240.00</b>	<b>\$157,370.88</b>	<b>\$217,471.00</b>	<b>\$200,307.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105100</b>	<b>PUBLIC SAFETY OPERATIONS</b>						
105100	402000 SALARIES & WAGES	3,764,283.30	3,667,695.04	3,991,781.00	2,923,839.84	3,498,727.00	4,193,758.00
105100	402100 SPECIAL SEPARATION ALLOWANCE	165,671.39	178,047.76	189,669.00	159,360.71	189,669.00	158,003.00
105100	402500 LONGEVITY	74,500.04	71,482.88	74,006.00	68,134.80	68,135.00	70,824.00
105100	403010 SPECIAL COMPENSATION OVERTIME	3,720.00	3,720.00	5,500.00	3,100.00	5,500.00	5,500.00
105100	404000 PROFESSIONAL SERVICES	10,228.06	7,713.53	11,200.00	10,010.34	11,200.00	11,200.00
105100	405000 FICA TAXES	296,813.15	291,128.61	329,776.00	234,208.67	279,127.00	326,240.00
105100	406000 GROUP INSURANCE	790,492.41	803,537.00	561,585.00	412,339.50	499,657.00	609,752.00
105100	406001 RETIREE INSURANCE	237,510.00	279,877.74	343,973.00	341,863.12	341,863.00	399,359.00
105100	406900 GAP INSURANCE	5,646.00	8,395.00	6,000.00	1,776.00	6,000.00	6,000.00
105100	407000 RETIREMENT	421,521.42	394,786.21	500,611.00	337,615.24	402,180.00	489,053.00
105100	411000 TELEPHONE & POSTAGE	69,496.30	62,413.42	61,000.00	46,978.56	61,000.00	62,000.00
105100	413000 UTILITIES	81,557.37	81,829.52	85,000.00	65,801.93	83,000.00	85,000.00
105100	414000 TRAVEL/MEETINGS/SCHOOLS	5,142.12	3,269.15	4,000.00	2,281.44	4,000.00	10,000.00
105100	414010 TRAINING	42,974.88	40,217.20	45,000.00	27,276.38	32,000.00	48,500.00
105100	414020 HEALTH SCREENING	26,559.50	28,205.00	30,100.00	25,605.00	30,100.00	30,100.00
105100	415000 MAINTENANCE & REPAIR BUILDINGS	76,782.55	40,379.96	58,283.00	49,368.06	53,000.00	55,000.00
105100	416000 MAINTENANCE & REPAIR EQUIPMENT	90,914.36	102,559.98	105,421.66	82,629.09	100,000.00	105,000.00
105100	417000 MAINTENANCE & REPAIR VEHICLES	150,434.18	134,816.15	156,061.82	110,347.97	145,000.00	145,000.00
105100	421000 RENTAL	8,198.00	8,088.00	13,800.00	8,088.00	8,088.00	9,000.00
105100	431000 VEHICLE SUPPLIES	160,017.29	109,981.97	175,000.00	89,470.24	105,000.00	150,000.00
105100	433000 DEPARTMENTAL SUPPLIES	42,823.30	43,001.90	43,000.00	37,230.82	43,000.00	43,000.00
105100	433010 STORE/TRAINING SUPPLIES	49,784.11	30,544.33	42,000.00	17,388.99	23,000.00	42,000.00
105100	433020 SUPPLIES PUB SAFETY COMPUTER	4,812.32	5,202.06	5,500.00	4,290.50	5,500.00	5,500.00
105100	433050 DARE PROGRAM	10,247.09	15,032.48	10,751.11	7,498.73	7,500.00	12,000.00
105100	436000 UNIFORMS	48,159.48	56,080.69	53,000.00	42,212.64	53,000.00	56,000.00
105100	436010 SAFETY EQUIPMENT	70,282.68	47,319.64	53,000.00	33,985.06	53,000.00	53,000.00
105100	443500 BURKE CO 911 REIMBURSEMENT	200,232.17	240,517.31	240,518.00	235,500.15	240,518.00	240,157.00
105100	443550 911 5YR LAND REIMBURSEMENT	-6,714.00	-6,714.00	-6,714.00	-6,714.00	-6,714.00	-6,714.00
105100	453000 DUES & SUBSCRIPTIONS	9,588.00	9,504.89	20,000.00	19,198.32	20,000.00	21,000.00
105100	457000 BUY MONEY	0.00	0.00	0.00	0.00	0.00	10,000.00
105100	458500 ANIMAL CONTROL	9,462.36	9,318.94	10,000.00	8,280.06	10,000.00	10,000.00
105100	461000 PRO RATA ADMIN REIMBURSEMENT	-19,200.00	-19,200.00	-19,200.00	-19,201.00	-19,201.00	-19,200.00
105100	465000 IRMS FEE	249,492.00	210,901.00	214,370.00	214,370.00	214,370.00	249,235.00
105100	473390 CONTRIBUTION DRUG TASK FORCE	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
105100	474000 C/O EQUIPMENT	14,927.71	15,322.72	143,067.00	28,270.01	143,067.00	20,000.00
105100	474040 K 9 ACCOUNT	10,546.35	8,002.25	10,500.00	6,043.43	7,500.00	7,500.00
105100	475000 CAPITAL IMPROVEMENT PROGRAM	616,742.95	652,061.82	1,588,102.28	499,387.63	1,037,448.00	844,510.00
105100	481000 DEBT PRINCIPAL	369,926.14	382,642.50	447,005.00	440,450.32	447,005.00	612,242.00
105100	482000 INTEREST	22,246.52	24,466.42	22,913.00	22,783.02	22,913.00	31,279.00
<b>105100</b>	<b>PUBLIC SAFETY OPERATIONS</b>	<b>\$8,205,821.50</b>	<b>\$8,062,149.07</b>	<b>\$9,645,579.87</b>	<b>\$6,611,069.57</b>	<b>\$8,245,152.00</b>	<b>\$9,200,798.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105550</b>	PUBLIC WORKS						
105550	402000 SALARIES & WAGES	99,069.41	101,912.14	121,680.00	100,723.03	122,012.00	130,583.00
105550	402500 LONGEVITY	3,470.04	3,497.16	4,231.00	4,230.84	4,231.00	4,563.00
105550	405000 FICA TAXES	7,532.40	7,893.18	9,633.00	7,974.50	9,591.00	10,339.00
105550	406000 GROUP INSURANCE	14,867.15	14,757.28	12,452.00	10,219.00	11,935.00	12,986.00
105550	407000 RETIREMENT	7,234.36	7,062.58	9,129.00	7,609.11	9,152.00	10,136.00
105550	411000 TELEPHONE & POSTAGE	1,616.91	893.31	1,505.00	1,373.76	1,486.00	1,505.00
105550	414000 TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	100.00	0.00	0.00	100.00
105550	416000 MAINTENANCE & REPAIR EQUIPMENT	28.19	25.99	158.00	8.25	25.00	158.00
105550	417000 MAINTENANCE & REPAIR VEHICLES	123.46	47.77	100.00	66.25	66.00	100.00
105550	431000 VEHICLE SUPPLIES	917.75	599.64	1,350.00	1,086.27	1,401.00	1,350.00
105550	433001 OFFICE SUPPLIES	88.82	391.64	400.00	261.08	405.00	500.00
105550	465000 IRMS FEE	15,550.50	14,578.55	17,458.00	17,458.00	17,458.00	17,921.00
<b>105550</b>	PUBLIC WORKS	<b>\$150,498.99</b>	<b>\$151,659.24</b>	<b>\$178,196.00</b>	<b>\$151,010.09</b>	<b>\$177,762.00</b>	<b>\$190,241.00</b>

		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>105600</b>	STREETS ADMINISTRATION						
105600	402000 SALARIES & WAGES	45,166.01	45,164.02	83,909.00	71,764.78	85,858.00	87,328.00
105600	402500 LONGEVITY	1,130.00	1,109.91	2,075.00	2,074.96	2,075.00	2,171.00
105600	404000 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	5,000.00
105600	405000 FICA TAXES	3,406.89	3,383.27	6,578.00	5,290.87	6,277.00	6,847.00
105600	406000 GROUP INSURANCE	9,720.56	9,403.36	12,318.00	9,431.37	11,637.00	12,833.00
105600	407000 RETIREMENT	3,266.17	3,100.42	6,234.00	5,321.86	6,343.00	6,712.00
105600	411000 TELEPHONE & POSTAGE	1,009.79	462.85	1,282.00	1,142.06	1,164.00	1,282.00
105600	413000 UTILITIES	1,957.94	1,864.95	4,740.00	2,731.21	3,526.00	4,740.00
105600	414000 TRAVEL/MEETINGS/SCHOOLS	90.92	216.75	500.00	507.28	507.00	500.00
105600	416000 MAINTENANCE & REPAIR EQUIPMENT	34.34	13.47	155.00	8.25	25.00	155.00
105600	417000 MAINTENANCE & REPAIR VEHICLES	494.69	249.20	1,000.00	183.66	434.00	1,000.00
105600	431000 VEHICLE SUPPLIES	2,277.06	1,599.68	6,210.00	1,966.07	2,313.00	6,210.00
105600	433000 DEPARTMENTAL SUPPLIES	275.87	893.89	15,800.00	571.06	572.00	15,800.00
105600	433001 OFFICE SUPPLIES	63.46	79.26	300.00	309.74	350.00	350.00
105600	436000 UNIFORMS	383.52	426.17	850.00	959.10	1,033.00	1,536.00
105600	474000 C/O EQUIPMENT	1,320.00	3,850.00	600.00	0.00	0.00	600.00
105600	475000 CAPITAL IMPROVEMENT PROGRAM	139,147.00	168,030.52	36,432.00	32,751.08	32,751.00	31,500.00
105600	481000 DEBT PRINCIPAL	45,959.64	46,765.83	120,816.00	120,815.56	120,816.00	75,571.00
105600	482000 INTEREST	1,917.54	1,111.35	3,521.00	3,467.92	3,521.00	836.00
<b>105600</b>	STREETS ADMINISTRATION	<b>\$257,621.40</b>	<b>\$287,724.90</b>	<b>\$303,320.00</b>	<b>\$259,296.83</b>	<b>\$279,202.00</b>	<b>\$260,971.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105610</b>	STREETS MAINTENANCE						
105610	402000 SALARIES & WAGES	162,656.25	192,314.23	286,602.00	223,428.25	268,760.00	293,893.00
105610	402500 LONGEVITY	3,928.06	4,797.42	7,333.00	7,332.31	7,333.00	6,886.00
105610	405000 FICA TAXES	12,286.33	14,527.55	22,486.00	17,079.78	20,445.00	23,010.00
105610	406000 GROUP INSURANCE	47,180.78	53,869.44	55,066.00	43,995.14	53,609.00	57,403.00
105610	407000 RETIREMENT	11,462.20	12,903.12	20,223.00	16,393.12	19,744.00	21,433.00
105610	416000 MAINTENANCE & REPAIR EQUIPMENT	2,132.34	593.17	530.00	345.25	362.00	1,730.00
105610	417000 MAINTENANCE & REPAIR VEHICLES	26,031.83	24,339.01	34,000.00	40,164.29	40,165.00	42,000.00
105610	431000 VEHICLE SUPPLIES	26,527.16	18,819.78	40,000.00	25,027.35	31,865.00	40,000.00
105610	433000 DEPARTMENTAL SUPPLIES	2,756.09	2,219.94	3,750.00	1,953.02	2,451.00	3,750.00
105610	436000 UNIFORMS	2,575.72	3,140.10	4,248.00	4,722.87	4,750.00	5,148.00
<b>105610</b>	STREETS MAINTENANCE	<b>\$297,536.76</b>	<b>\$327,523.76</b>	<b>\$474,238.00</b>	<b>\$380,441.38</b>	<b>\$449,484.00</b>	<b>\$495,253.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105620</b>	STREETS CONCRETE						
105620	402000 SALARIES & WAGES	37,457.65	37,102.09	59,461.00	48,798.89	59,084.00	61,462.00
105620	402500 LONGEVITY	939.64	461.79	1,035.00	1,034.46	1,035.00	1,081.00
105620	405000 FICA TAXES	2,903.81	2,844.95	4,628.00	3,759.37	4,535.00	4,785.00
105620	406000 GROUP INSURANCE	11,280.55	7,557.96	12,232.00	10,036.23	12,211.00	12,743.00
105620	406001 RETIREE INSURANCE	0.00	9,234.37	7,989.00	6,576.12	6,576.00	7,653.00
105620	407000 RETIREMENT	2,689.01	2,516.99	4,386.00	3,612.91	4,358.00	4,691.00
105620	416000 MAINTENANCE & REPAIR EQUIPMENT	21.64	15.73	175.00	8.25	25.00	175.00
105620	417000 MAINTENANCE & REPAIR VEHICLES	2,038.66	1,285.97	3,000.00	7,734.35	7,737.00	5,000.00
105620	431000 VEHICLE SUPPLIES	3,891.28	2,132.60	9,815.00	3,557.32	6,561.00	9,815.00
105620	433000 DEPARTMENTAL SUPPLIES	264.20	958.37	2,000.00	684.52	1,267.00	2,000.00
105620	436000 UNIFORMS	957.85	774.15	1,641.00	1,075.35	1,111.00	1,691.00
105620	474000 MISC C/O EQUIPMENT	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
<b>105620</b>	STREETS CONCRETE	<b>\$62,444.29</b>	<b>\$64,884.97</b>	<b>\$108,362.00</b>	<b>\$86,877.77</b>	<b>\$106,500.00</b>	<b>\$113,096.00</b>

		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>105640</b>	STREETS - SWEEPING						
105640	402000 SALARIES & WAGES	51,632.88	65,987.36	90,382.00	76,165.45	92,650.00	94,652.00
105640	402500 LONGEVITY	1,450.06	1,825.37	2,561.00	2,560.37	2,561.00	2,698.00
105640	405000 FICA TAXES	4,026.78	5,143.03	7,111.00	5,960.17	7,206.00	7,447.00
105640	406000 GROUP INSURANCE	15,116.67	18,740.89	18,356.00	15,058.75	18,322.00	19,126.00
105640	407000 RETIREMENT	3,745.23	4,543.45	6,739.00	5,707.55	6,902.00	7,301.00
105640	416000 MAINTENANCE & REPAIR EQUIPMENT	6,312.39	4,241.58	7,670.00	7,676.78	9,158.00	7,670.00
105640	431000 VEHICLE SUPPLIES	9,405.71	6,796.09	26,400.00	6,663.12	10,997.00	26,400.00
105640	433000 DEPARTMENTAL SUPPLIES	2,242.31	4.01	5,250.00	5,263.82	5,300.00	5,250.00
105640	436000 UNIFORMS	908.86	1,207.40	1,739.00	1,421.51	1,576.00	1,814.00
<b>105640</b>	STREETS - SWEEPING	<b>\$94,840.89</b>	<b>\$108,489.18</b>	<b>\$166,208.00</b>	<b>\$126,477.52</b>	<b>\$154,672.00</b>	<b>\$172,358.00</b>

		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>105650</b>	STREETS - SIGN PAINTING						
105650	402000 SALARIES & WAGES	17,600.58	20,772.38	33,151.00	27,273.39	33,033.00	35,525.00
105650	402500 LONGEVITY	616.49	714.30	1,146.00	1,145.83	1,146.00	1,235.00
105650	405000 FICA TAXES	1,388.56	1,636.33	2,624.00	2,162.93	2,601.00	2,812.00
105650	406000 GROUP INSURANCE	4,794.02	5,460.77	6,130.00	4,975.38	6,059.00	6,390.00
105650	407000 RETIREMENT	1,285.22	1,439.57	2,487.00	2,060.43	2,478.00	2,757.00
105650	416000 MAINTENANCE & REPAIR EQUIPMENT	9.20	7.87	138.00	84.12	92.00	138.00
105650	417000 MAINTENANCE & REPAIR VEHICLES	87.91	319.30	500.00	221.30	300.00	500.00
105650	431000 VEHICLE SUPPLIES	1,089.33	728.30	3,196.00	1,351.83	1,642.00	3,196.00
105650	433000 DEPARTMENTAL SUPPLIES	2,737.43	3,456.50	8,000.00	2,520.44	5,726.00	8,000.00
105650	436000 UNIFORMS	280.09	438.74	580.00	472.34	526.00	605.00
<b>105650</b>	STREETS - SIGN PAINTING	<b>\$29,888.83</b>	<b>\$34,974.06</b>	<b>\$57,952.00</b>	<b>\$42,267.99</b>	<b>\$53,603.00</b>	<b>\$61,158.00</b>



		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105660</b>	STREETS - CARPENTRY & MASONRY						
105660	402000 SALARIES & WAGES	61,711.18	64,076.51	64,477.00	52,620.79	63,836.00	67,645.00
105660	402500 LONGEVITY	1,543.96	1,567.13	1,598.00	1,597.75	1,598.00	1,685.00
105660	405000 FICA TAXES	4,790.13	4,953.79	5,055.00	3,961.17	4,698.00	5,304.00
105660	406000 GROUP INSURANCE	17,214.00	17,207.55	12,251.00	10,050.96	12,228.00	12,765.00
105660	407000 RETIREMENT	4,462.55	4,398.21	4,791.00	3,930.87	4,744.00	5,200.00
105660	416000 MAINTENANCE & REPAIR EQUIPMENT	641.52	12.39	150.00	4.12	12.00	150.00
105660	417000 MAINTENANCE & REPAIR VEHICLES	520.86	68.75	800.00	128.37	129.00	800.00
105660	431000 VEHICLE SUPPLIES	893.65	740.02	1,875.00	633.14	974.00	1,875.00
105660	433000 DEPARTMENTAL SUPPLIES	377.46	831.65	500.00	1,612.49	1,620.00	500.00
105660	436000 UNIFORMS	983.99	995.34	1,022.00	984.98	1,022.00	1,072.00
105660	474000 C/O EQUIPMENT	708.75	0.00	750.00	0.00	750.00	750.00
<b>105660</b>	STREETS - CARPENTRY & MASONRY	<b>\$93,848.05</b>	<b>\$94,851.34</b>	<b>\$93,269.00</b>	<b>\$75,524.64</b>	<b>\$91,611.00</b>	<b>\$97,746.00</b>

		2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>105700</b>	POWELL BILL						
105700	402000 SALARIES & WAGES	326,581.00	285,058.00	0.00	0.00	0.00	0.00
105700	433000 DEPARTMENTAL SUPPLIES	74,358.89	65,071.32	24,000.00	21,207.26	21,210.00	24,000.00
105700	473020 RESURFACING	0.00	438,252.31	200,000.00	0.00	200,000.00	150,000.00
105700	473040 CRACK SEALING	0.00	10,000.00	10,000.00	322.00	10,000.00	10,000.00
105700	473050 ASPHALT MILLING	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00
105700	473090 SIDEWALK	4,041.00	4,354.25	15,000.00	5,986.00	8,179.00	15,000.00
105700	473140 BRIDGE INSPECTIONS	2,009.16	0.00	2,010.00	2,571.73	2,572.00	0.00
105700	473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,500.00	2,117.00	2,117.00	2,500.00
105700	473160 STORM DRAINAGE REPAIR	0.00	0.00	76,719.00	72,218.15	72,219.00	10,000.00
105700	475000 CAPITAL IMPROVEMENT PROGRAM	200,123.15	9,918.00	439,097.85	435,732.59	435,733.00	0.00
105700	481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	71,474.00
105700	482000 INTEREST	0.00	0.00	0.00	0.00	0.00	4,907.00
<b>105700</b>	POWELL BILL	<b>\$609,230.20</b>	<b>\$824,770.88</b>	<b>\$779,326.85</b>	<b>\$540,154.73</b>	<b>\$762,030.00</b>	<b>\$297,881.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105800</b>	SANITATION - RESIDENTIAL						
105800	402000 SALARIES & WAGES	324,931.22	308,086.48	319,307.00	255,121.60	311,023.00	330,971.00
105800	402500 LONGEVITY	9,414.61	7,191.78	5,841.00	4,824.18	4,825.00	5,099.00
105800	405000 FICA TAXES	25,205.28	23,584.94	24,874.00	19,091.62	23,205.00	25,709.00
105800	406000 GROUP INSURANCE	86,142.00	85,334.64	61,236.00	49,779.74	60,496.00	63,791.00
105800	406001 RETIREE INSURANCE	0.00	11,581.15	42,388.00	35,295.82	35,295.00	37,934.00
105800	407000 RETIREMENT	23,594.28	20,923.98	23,574.00	18,659.81	22,562.00	25,205.00
105800	411000 TELEPHONE & POSTAGE	630.00	0.95	423.00	420.00	420.00	423.00
105800	414000 TRAVEL/MEETINGS/SCHOOLS	492.51	916.83	700.00	560.00	660.00	700.00
105800	416000 MAINTENANCE & REPAIR EQUIPMENT	7,313.47	61.89	203.00	20.63	62.00	203.00
105800	417000 MAINTENANCE & REPAIR VEHICLES	25,913.02	31,180.32	30,750.00	63,719.52	63,800.00	41,430.00
105800	431000 VEHICLE SUPPLIES	45,629.45	33,364.74	50,000.00	27,870.30	35,957.00	50,000.00
105800	433000 DEPARTMENTAL SUPPLIES	460.05	705.75	750.00	419.42	572.00	750.00
105800	433001 OFFICE SUPPLIES	36.34	94.05	100.00	102.70	153.00	150.00
105800	436000 UNIFORMS	3,973.52	5,944.91	5,575.00	4,797.25	5,536.00	5,800.00
105800	451000 BAD ACCOUNTS	10,800.70	11,609.58	0.00	4,402.58	4,718.00	0.00
105800	475000 CAPITAL IMPROVEMENT PROGRAM	237,197.00	311,868.00	287,330.00	274,897.39	275,000.00	112,500.00
105800	481000 DEBT PRINCIPAL	0.00	0.00	46,802.00	46,801.49	46,802.00	0.00
105800	482000 INTEREST	0.00	0.00	4,655.00	4,623.07	4,655.00	0.00
<b>105800</b>	SANITATION - RESIDENTIAL	<b>\$801,733.45</b>	<b>\$852,449.99</b>	<b>\$904,508.00</b>	<b>\$811,407.12</b>	<b>\$895,741.00</b>	<b>\$700,665.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105810</b>	SANITATION - COMMERCIAL						
105810	402000 SALARIES & WAGES	29,914.09	31,055.29	32,069.00	25,597.63	30,950.00	33,000.00
105810	402500 LONGEVITY	741.10	752.20	766.00	765.43	766.00	792.00
105810	405000 FICA TAXES	2,336.02	2,421.63	2,512.00	1,990.05	2,390.00	2,585.00
105810	406000 GROUP INSURANCE	8,602.00	8,603.19	6,125.00	5,022.54	6,110.00	6,380.00
105810	407000 RETIREMENT	2,162.81	2,131.09	2,381.00	1,911.27	2,299.00	2,534.00
105810	416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	24.75	153.00	8.25	25.00	153.00
105810	417000 MAINTENANCE & REPAIR VEHICLES	3,575.72	5,925.90	12,381.00	4,920.36	6,782.00	12,381.00
105810	431000 VEHICLE SUPPLIES	17,666.37	14,837.02	28,000.00	10,350.41	16,561.00	28,000.00
105810	433000 DEPARTMENTAL SUPPLIES	553.74	47.78	100.00	11.07	61.00	100.00
105810	436000 UNIFORMS	595.63	635.98	708.00	466.48	675.00	733.00
105810	445020 RECYCLING CONTAINER PROJECT	57,812.08	52,716.51	58,814.31	43,383.62	55,612.00	58,000.00
105810	457030 TIPPING FEE	138,256.63	144,192.85	148,000.00	111,026.44	135,089.00	148,000.00
105810	481000 DEBT PRINCIPAL	125,152.70	91,857.65	93,659.00	93,658.01	93,659.00	140,687.00
105810	482000 INTEREST	3,286.65	4,878.29	3,180.00	3,084.32	3,180.00	8,645.00
<b>105810</b>	SANITATION - COMMERCIAL	<b>\$390,688.54</b>	<b>\$360,080.13</b>	<b>\$388,848.31</b>	<b>\$302,195.88</b>	<b>\$354,159.00</b>	<b>\$441,990.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>105820</b>	ROUGH TRASH						
105820	402000 SALARIES & WAGES	60,359.18	62,227.75	67,526.00	52,479.50	63,469.00	70,617.00
105820	402500 LONGEVITY	1,505.78	1,528.36	1,568.00	1,567.88	1,568.00	1,653.00
105820	405000 FICA TAXES	4,659.17	4,833.10	5,286.00	4,110.26	4,944.00	5,529.00
105820	406000 GROUP INSURANCE	17,223.00	17,213.76	12,261.00	10,048.87	12,225.00	12,775.00
105820	406001 RETIREE INSURANCE	9,828.00	9,997.47	14,130.00	11,864.70	11,864.00	13,951.00
105820	407000 RETIREMENT	4,364.54	4,271.90	5,010.00	3,918.43	4,715.00	5,420.00
105820	416000 MAINTENANCE & REPAIR EQUIPMENT	66.00	49.50	186.00	16.50	50.00	186.00
105820	417000 MAINTENANCE & REPAIR VEHICLES	4,065.96	3,013.93	10,000.00	8,726.57	9,026.00	10,000.00
105820	431000 VEHICLE SUPPLIES	14,199.01	13,078.84	21,500.00	9,138.34	13,679.00	21,500.00
105820	433000 DEPARTMENTAL SUPPLIES	0.00	7.97	100.00	9.94	60.00	100.00
105820	436000 UNIFORMS	1,085.38	1,267.18	1,366.00	741.57	1,046.00	1,416.00
<b>105820</b>	ROUGH TRASH	<b>\$117,356.02</b>	<b>\$117,489.76</b>	<b>\$138,933.00</b>	<b>\$102,622.56</b>	<b>\$122,646.00</b>	<b>\$143,147.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>106000</b>	MAIN STREET						
106000	402000 SALARIES & WAGES	117,160.74	121,917.88	124,234.00	102,403.43	123,936.00	131,856.00
106000	402500 LONGEVITY	2,565.61	2,604.11	2,666.00	2,665.64	2,666.00	2,868.00
106000	405000 FICA TAXES	8,341.42	8,750.25	9,708.00	7,455.62	8,976.00	10,306.00
106000	406000 GROUP INSURANCE	17,407.00	17,403.87	12,176.00	10,253.55	12,415.00	13,080.00
106000	407000 RETIREMENT	8,444.60	8,343.54	9,201.00	7,617.49	9,178.00	10,104.00
106000	411000 TELEPHONE & POSTAGE	3,327.38	2,824.03	3,500.00	2,479.54	3,000.00	3,400.00
106000	412000 PRINTING	4,971.97	1,680.48	3,800.00	2,334.70	3,800.00	5,500.00
106000	413000 UTILITIES	11,333.45	10,273.58	12,000.00	7,979.36	10,500.00	11,500.00
106000	414000 TRAVEL/MEETINGS/SCHOOLS	3,461.62	4,781.50	6,880.00	4,734.04	6,880.00	7,180.00
106000	417000 MAINTENANCE & REPAIR VEHICLES	1,950.00	1,980.00	1,800.00	1,620.00	1,980.00	1,980.00
106000	421000 RENTAL	39,060.20	38,575.20	35,000.00	33,509.22	37,120.00	37,200.00
106000	433000 DEPARTMENTAL SUPPLIES	2,480.00	0.00	0.00	0.00	0.00	0.00
106000	433001 OFFICE SUPPLIES	9,530.17	11,773.84	10,000.00	11,380.60	13,085.00	13,200.00
106000	442500 SPECIAL CONTRACTED SERVICES	17,397.03	14,169.83	15,000.00	17,979.23	18,000.00	17,526.00
106000	451000 BAD ACCOUNTS	0.00	0.00	0.00	4,250.48	4,251.00	0.00
106000	453000 DUES & SUBSCRIPTIONS	905.83	1,157.49	1,031.00	1,016.40	1,146.00	1,150.00
106000	457150 MARKETING	70,758.08	76,311.52	76,065.00	66,842.72	76,065.00	80,000.00
106000	457200 MAIN STREET GRANT	75,000.00	119,000.00	0.00	0.00	0.00	200,000.00
106000	465000 IRMS FEE	26,672.00	25,565.00	25,824.00	25,824.00	25,824.00	28,137.00
106000	474000 C/O EQUIPMENT	20,582.14	12,226.43	20,000.00	13,353.62	20,000.00	22,850.00
106000	475000 CAPITAL IMPROVEMENT PROGRAM	179,800.67	0.00	297,104.24	59,995.60	297,104.00	50,000.00
106000	475270 FACADE GRANT PROGRAM	17,197.11	14,627.16	15,000.00	12,242.45	15,000.00	20,000.00
<b>106000</b>	MAIN STREET	<b>\$638,347.02</b>	<b>\$493,965.71</b>	<b>\$680,989.24</b>	<b>\$395,937.69</b>	<b>\$690,926.00</b>	<b>\$667,837.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>106200</b>	RECREATION - ADMINISTRATION						
106200	402000 SALARIES & WAGES	118,589.37	112,396.33	120,801.00	91,284.15	113,074.00	131,466.00
106200	402500 LONGEVITY	2,781.14	2,822.86	0.00	0.00	0.00	0.00
106200	405000 FICA TAXES	9,582.48	8,909.59	9,242.00	6,976.90	8,936.00	10,057.00
106200	406000 GROUP INSURANCE	17,406.00	15,975.49	12,156.00	9,395.20	11,573.00	13,021.00
106200	406001 RETIREE INSURANCE	14,742.00	11,909.79	14,130.00	15,493.14	15,493.00	18,195.00
106200	407000 RETIREMENT	8,562.71	7,670.76	8,759.00	6,618.04	8,197.00	9,860.00
106200	411000 TELEPHONE & POSTAGE	2,441.45	1,670.79	3,000.00	1,110.50	2,000.00	2,500.00
106200	414000 TRAVEL/MEETINGS/SCHOOLS	0.00	705.56	2,300.00	1,521.07	2,300.00	2,300.00
106200	416000 MAINTENANCE & REPAIR EQUIPMENT	5,600.00	16.00	125.00	0.00	125.00	125.00
106200	417000 MAINTENANCE & REPAIR VEHICLES	3,900.00	3,000.00	4,600.00	2,700.00	4,600.00	4,600.00
106200	433000 DEPARTMENTAL SUPPLIES	3,625.21	4,057.91	3,500.00	3,760.28	3,900.00	3,500.00
106200	453000 DUES & SUBSCRIPTIONS	0.00	107.00	275.00	0.00	275.00	275.00
106200	465000 IRMS FEE	48,862.00	36,756.00	47,126.00	47,126.00	47,126.00	50,067.00
106200	474000 C/O EQUIPMENT	0.00	1,358.40	2,500.00	0.00	2,500.00	2,500.00
106200	475000 CAPITAL IMPROVEMENT PROGRAM	321,210.99	795,083.99	1,388,666.74	533,667.89	1,097,600.00	408,500.00
106200	481000 DEBT PRINCIPAL	139,000.00	185,998.03	379,442.00	383,250.78	383,251.00	376,885.00
106200	482000 INTEREST	24,681.37	22,165.59	36,411.00	32,553.89	36,411.00	20,484.00
<b>106200</b>	RECREATION - ADMINISTRATION	<b>\$720,984.72</b>	<b>\$1,210,604.09</b>	<b>\$2,033,033.74</b>	<b>\$1,135,457.84</b>	<b>\$1,737,361.00</b>	<b>\$1,054,335.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>106210</b>	RECREATION - SPECIAL PROGRAMS						
106210	402000 SALARIES & WAGES	425,514.33	497,493.51	455,000.00	387,294.89	455,405.00	481,283.00
106210	402500 LONGEVITY	1,832.72	2,350.29	2,416.00	2,380.25	2,381.00	2,461.00
106210	404000 PROFESSIONAL SERVICES	3,270.00	925.00	6,000.00	0.00	0.00	0.00
106210	405000 FICA TAXES	32,667.31	38,207.64	33,955.00	29,740.85	34,940.00	37,006.00
106210	406000 GROUP INSURANCE	24,058.00	23,055.60	16,829.00	9,360.76	11,982.00	24,370.00
106210	406001 RETIREE INSURANCE	4,095.00	0.00	0.00	0.00	0.00	0.00
106210	407000 RETIREMENT	7,379.98	8,829.19	9,495.00	7,255.09	8,111.00	13,188.00
106210	411000 TELEPHONE & POSTAGE	6,710.78	6,331.48	7,200.00	4,394.88	7,000.00	7,500.00
106210	412000 PRINTING	19,494.98	12,799.12	19,500.00	4,005.56	10,000.00	19,500.00
106210	413000 UTILITIES	340,869.17	361,397.72	345,000.00	274,542.16	355,000.00	360,000.00
106210	414000 TRAVEL/MEETINGS/SCHOOLS	8,477.48	9,441.13	11,500.00	3,932.58	7,000.00	11,500.00
106210	416000 MAINTENANCE & REPAIR EQUIPMENT	4,732.24	1,094.74	2,600.00	194.49	2,600.00	2,600.00
106210	417000 MAINTENANCE & REPAIR VEHICLES	1,752.84	535.56	2,000.00	894.89	2,000.00	2,000.00
106210	421000 RENTAL	87,300.00	97,300.00	90,000.00	72,750.00	90,000.00	90,000.00
106210	426000 ADVERTISING	23,948.53	14,139.27	15,000.00	8,479.78	10,000.00	15,000.00
106210	431000 VEHICLE SUPPLIES	2,985.13	3,033.82	4,000.00	2,734.29	4,000.00	4,000.00
106210	433000 DEPARTMENTAL SUPPLIES	991.87	0.00	0.00	0.00	0.00	0.00
106210	433001 OFFICE SUPPLIES	1,808.01	4,103.11	6,500.00	2,517.16	6,500.00	6,500.00
106210	434000 CHEMICALS	0.00	356.55	0.00	24.58	25.00	0.00
106210	434020 SPECIAL SUPPLIES PROGRAMS	96,336.92	160,421.60	171,000.00	81,427.59	160,000.00	171,000.00
106210	434025 SENIOR PROGRAMS/TRIPS	37,376.01	29,598.03	35,000.00	25,763.94	35,000.00	35,000.00
106210	434026 RED, WHITE AND BLUEGRASS	6,138.71	0.00	0.00	0.00	0.00	0.00
106210	434026 RED, WHITE AND BLUEGRASS	111,830.74	14,650.69	0.00	0.00	0.00	0.00
106210	434026 RED, WHITE AND BLUEGRASS	0.00	146,861.29	15,518.00	10,579.79	10,580.00	0.00
106210	434026 RED, WHITE AND BLUEGRASS	0.00	0.00	100,000.00	34,792.00	100,000.00	0.00
106210	434026 RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	0.00	0.00	100,000.00
106210	453000 DUES & SUBSCRIPTIONS	265.00	675.00	675.00	345.00	675.00	1,250.00
106210	457100 CANTEEN & DANCE	134,115.52	117,705.58	135,000.00	48,116.72	135,000.00	135,000.00
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	2,998.80	5,104.72	7,500.00	4,106.66	7,500.00	7,500.00
<b>106210</b>	RECREATION - SPECIAL PROGRAMS	<b>\$1,364,870.07</b>	<b>\$1,534,330.64</b>	<b>\$1,469,608.00</b>	<b>\$993,553.91</b>	<b>\$1,433,619.00</b>	<b>\$1,504,578.00</b>



		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>106220</b>	RECREATION - MAINTENANCE						
106220	402000 SALARIES & WAGES	528,783.66	489,470.53	515,986.00	377,961.51	443,538.00	533,125.00
106220	402500 LONGEVITY	5,787.22	6,138.58	6,667.00	6,666.07	6,667.00	7,087.00
106220	405000 FICA TAXES	40,598.77	37,621.79	39,983.00	29,148.25	34,094.00	41,326.00
106220	406000 GROUP INSURANCE	86,031.00	85,343.08	59,817.00	50,223.84	61,088.00	63,839.00
106220	406001 RETIREE INSURANCE	22,932.00	21,222.03	19,610.00	21,382.32	21,382.00	15,254.00
106220	407000 RETIREMENT	21,569.84	20,932.35	23,103.00	19,243.95	23,159.00	25,216.00
106220	414000 TRAVEL/MEETINGS/SCHOOLS	2,981.88	2,223.01	2,000.00	1,396.32	2,000.00	2,000.00
106220	415000 MAINTENANCE & REPAIR BUILDINGS	55,668.66	57,393.60	55,000.00	33,932.62	55,000.00	55,000.00
106220	416000 MAINTENANCE & REPAIR EQUIPMENT	14,523.25	16,169.71	14,000.00	6,858.19	14,000.00	14,000.00
106220	417000 MAINTENANCE & REPAIR VEHICLES	30,241.83	27,654.34	20,000.00	17,699.14	20,000.00	25,000.00
106220	431000 VEHICLE SUPPLIES	27,131.41	15,593.67	30,000.00	12,308.51	30,000.00	30,000.00
106220	433000 DEPARTMENTAL SUPPLIES	125,576.66	108,547.56	122,612.20	56,832.72	115,000.00	120,000.00
106220	433400 TURF GRASS SUPPLIES	42,465.87	38,092.98	42,000.00	19,235.67	42,000.00	42,000.00
106220	436000 UNIFORMS	7,332.26	6,523.62	8,000.00	4,507.06	8,000.00	8,000.00
106220	442100 CONTRACT MOWING	8,520.00	20,693.00	53,750.00	41,950.00	45,000.00	40,000.00
106220	474000 C/O EQUIPMENT	0.00	3,959.12	3,000.00	0.00	3,000.00	3,000.00
<b>106220</b>	RECREATION - MAINTENANCE	<b>\$1,020,144.31</b>	<b>\$957,578.97</b>	<b>\$1,015,528.20</b>	<b>\$699,346.17</b>	<b>\$923,928.00</b>	<b>\$1,024,847.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>106230</b>	RECREATION AQUATICS						
106230	402000 SALARIES & WAGES	178,368.50	190,855.58	170,165.00	149,332.63	178,964.00	174,195.00
106230	402500 LONGEVITY	1,202.15	1,220.18	1,752.00	1,751.23	1,752.00	1,867.00
106230	405000 FICA TAXES	13,355.45	14,354.98	13,152.00	11,289.99	13,499.00	13,469.00
106230	406000 GROUP INSURANCE	17,271.00	17,329.65	12,034.00	10,451.94	12,816.00	12,830.00
106230	407000 RETIREMENT	5,881.22	5,818.73	6,133.00	5,295.00	6,433.00	6,654.00
106230	411000 TELEPHONE & POSTAGE	619.57	616.92	700.00	793.95	935.00	950.00
106230	414000 TRAVEL/MEETINGS/SCHOOLS	2,895.46	2,813.44	2,900.00	2,051.97	2,100.00	2,900.00
106230	416000 MAINTENANCE & REPAIR EQUIPMENT	1,629.96	16,636.12	8,000.00	18,431.28	30,000.00	30,000.00
106230	433000 DEPARTMENTAL SUPPLIES	1,910.81	1,899.66	2,000.00	3,049.14	5,000.00	5,000.00
106230	434000 CHEMICALS	24,134.82	22,839.15	32,000.00	21,754.09	35,000.00	40,000.00
106230	434020 SPECIAL SUPPLIES PROGRAMS	7,819.03	3,253.79	6,500.00	2,322.15	6,500.00	6,500.00
106230	453000 DUES & SUBSCRIPTIONS	225.00	245.00	375.00	189.00	375.00	375.00
106230	474000 C/O EQUIPMENT	1,973.70	0.00	9,000.00	12,422.50	12,425.00	9,000.00
<b>106230</b>	RECREATION AQUATICS	<b>\$257,286.67</b>	<b>\$277,883.20</b>	<b>\$264,711.00</b>	<b>\$239,134.87</b>	<b>\$305,799.00</b>	<b>\$303,740.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>106400</b>	CEMETERY - PARKS & GROUNDS						
106400	402000 SALARIES & WAGES	319,389.54	331,545.26	361,466.00	277,760.79	328,954.00	373,058.00
106400	402500 LONGEVITY	4,079.35	3,478.30	3,550.00	3,549.25	3,550.00	3,732.00
106400	405000 FICA TAXES	23,871.75	24,483.85	27,924.00	20,356.75	24,061.00	28,824.00
106400	406000 GROUP INSURANCE	86,180.00	85,918.58	59,805.00	49,897.05	60,554.00	63,855.00
106400	406001 RETIREE INSURANCE	9,768.00	20,634.73	28,259.00	29,400.02	29,401.00	41,695.00
106400	407000 RETIREMENT	20,963.88	20,919.84	22,839.00	19,028.73	22,945.00	24,509.00
106400	411000 TELEPHONE & POSTAGE	1,485.52	637.40	1,095.00	1,023.23	1,057.00	1,095.00
106400	413000 UTILITIES	10,374.31	8,911.23	9,500.00	8,075.75	10,226.00	11,000.00
106400	414000 TRAVEL/MEETINGS/SCHOOLS	125.00	35.00	125.00	555.00	610.00	250.00
106400	416000 MAINTENANCE & REPAIR EQUIPMENT	3,538.73	1,061.44	3,500.00	1,309.80	3,167.00	3,500.00
106400	417000 MAINTENANCE & REPAIR VEHICLES	5,415.79	8,075.92	4,500.00	4,708.00	6,220.00	6,000.00
106400	431000 VEHICLE SUPPLIES	13,641.37	11,367.46	16,000.00	9,290.43	12,854.00	16,000.00
106400	433000 DEPARTMENTAL SUPPLIES	10,754.94	12,364.99	13,716.00	8,388.55	11,864.00	15,450.00
106400	433001 OFFICE SUPPLIES	24.59	111.34	300.00	91.44	141.00	300.00
106400	434010 COMMUNITY APPEARANCE PROJECT	6,476.67	6,669.85	7,000.00	2,473.00	6,973.00	9,500.00
106400	436000 UNIFORMS	5,489.39	5,188.79	6,256.00	4,224.11	5,570.00	7,206.00
106400	461500 PRO RATA REIMBURSEMENT	-10,000.00	-10,000.00	-10,000.00	0.00	0.00	0.00
106400	465000 IRMS FEE	5,520.00	5,629.00	5,716.00	5,716.00	5,716.00	5,866.00
106400	474000 C/O EQUIPMENT	6,178.50	8,750.10	9,550.00	4,228.37	7,579.00	9,550.00
106400	475000 CAPITAL IMPROVEMENT PROGRAM	39,804.00	74,383.95	64,500.00	10,990.48	55,196.00	20,000.00
<b>106400</b>	CEMETERY - PARKS & GROUNDS	<b>\$563,081.33</b>	<b>\$620,167.03</b>	<b>\$635,601.00</b>	<b>\$461,066.75</b>	<b>\$596,638.00</b>	<b>\$641,390.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>108000</b>	D & D ENGINEERING - ADMIN						
108000	402000 SALARIES & WAGES	260,671.14	268,649.27	270,843.00	224,575.14	272,226.00	284,923.00
108000	402500 LONGEVITY	7,525.94	7,638.81	7,806.00	7,805.45	7,806.00	8,257.00
108000	404000 PROFESSIONAL SERVICES	0.00	0.00	15,000.00	200.00	10,000.00	20,000.00
108000	405000 FICA TAXES	19,744.86	20,150.36	21,317.00	17,113.62	20,616.00	22,428.00
108000	406000 GROUP INSURANCE	43,398.00	43,385.73	30,310.00	25,477.39	30,918.00	32,411.00
108000	406001 RETIREE INSURANCE	19,656.00	15,145.23	10,353.00	13,371.72	13,371.00	0.00
108000	407000 RETIREMENT	18,850.36	18,512.38	20,203.00	16,847.67	20,302.00	21,988.00
108000	411000 TELEPHONE & POSTAGE	2,963.93	2,984.73	3,100.00	2,035.71	3,100.00	3,150.00
108000	414000 TRAVEL/MEETINGS/SCHOOLS	3,000.06	4,764.25	4,800.00	3,260.39	4,800.00	5,500.00
108000	416000 MAINTENANCE & REPAIR EQUIPMENT	437.50	400.00	1,250.00	422.30	1,250.00	1,250.00
108000	417000 MAINTENANCE & REPAIR VEHICLES	132.69	388.56	1,000.00	670.83	1,000.00	1,000.00
108000	426000 ADVERTISING	0.00	709.00	1,000.00	859.60	1,800.00	1,000.00
108000	431000 VEHICLE SUPPLIES	1,509.46	747.72	2,250.00	1,897.23	2,250.00	2,250.00
108000	433001 OFFICE SUPPLIES	2,783.85	3,681.60	5,100.00	3,371.22	5,100.00	5,100.00
108000	436000 UNIFORMS	520.14	435.61	500.00	424.97	500.00	500.00
108000	453000 DUES & SUBSCRIPTIONS	2,101.69	1,635.98	2,105.00	1,240.00	2,325.00	2,325.00
108000	461000 PRO RATA ADMIN REIMBURSEMENT	-262,534.00	-260,264.00	-255,796.00	-255,796.00	-255,796.00	-265,255.00
108000	465000 IRMS FEE	34,102.00	30,005.00	29,140.00	29,140.00	29,140.00	29,759.00
108000	474000 C/O EQUIPMENT	0.00	225.00	250.00	250.00	250.00	250.00
<b>108000</b>	D & D ENGINEERING - ADMIN	<b>\$154,863.62</b>	<b>\$159,195.23</b>	<b>\$170,531.00</b>	<b>\$93,167.24</b>	<b>\$170,958.00</b>	<b>\$176,836.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>108150</b>	COMMUNITY HOUSE						
108150	402000 SALARIES & WAGES	198,062.20	196,944.97	186,348.00	158,381.24	190,243.00	189,945.00
108150	402500 LONGEVITY	900.78	914.30	933.00	932.68	933.00	947.00
108150	405000 FICA TAXES	14,682.12	14,354.14	14,327.00	11,590.66	13,931.00	14,603.00
108150	406000 GROUP INSURANCE	25,940.00	25,921.04	18,069.00	15,208.28	18,451.00	24,084.00
108150	406001 RETIREE INSURANCE	9,009.00	0.00	0.00	0.00	0.00	0.00
108150	407000 RETIREMENT	9,751.42	9,512.60	9,591.00	8,596.64	10,395.00	10,961.00
108150	411000 TELEPHONE & POSTAGE	1,152.17	1,293.46	1,500.00	1,078.88	1,100.00	1,400.00
108150	413000 UTILITIES	23,831.98	30,260.13	29,000.00	22,673.10	28,404.00	34,332.00
108150	414000 TRAVEL/MEETINGS/SCHOOLS	1,568.24	1,255.35	2,000.00	1,712.13	2,000.00	2,500.00
108150	415000 MAINTENANCE & REPAIR BUILDINGS	8,717.98	5,596.12	6,500.00	1,283.25	3,000.00	4,000.00
108150	416000 MAINTENANCE & REPAIR EQUIPMENT	8,369.95	4,325.12	7,000.00	935.87	2,000.00	2,000.00
108150	421000 RENTAL	1,080.82	1,549.60	1,500.00	0.00	1,000.00	1,000.00
108150	433000 DEPARTMENTAL SUPPLIES	14,024.03	18,692.58	15,000.00	13,358.88	15,000.00	15,000.00
108150	435000 LAUNDRY DRY CLEANING	6,369.72	9,877.25	10,000.00	5,493.93	5,661.00	10,000.00
108150	436000 UNIFORMS	1,309.65	1,714.21	2,000.00	1,618.71	2,000.00	2,000.00
108150	442500 SPECIAL CONTRACTED SERVICES	18,439.58	9,411.62	9,046.00	7,200.83	9,046.00	6,523.00
108150	447000 FOOD SUPPLIES	81,927.19	73,216.25	101,244.10	54,225.17	87,000.00	100,000.00
108150	453000 DUES & SUBSCRIPTIONS	1,052.00	752.94	500.00	675.00	675.00	675.00
108150	457150 MARKETING	8,275.49	6,358.97	10,500.00	3,124.95	10,500.00	15,000.00
108150	465000 IRMS FEE	3,674.00	3,744.00	3,334.00	3,334.00	3,334.00	3,418.00
108150	474000 C/O EQUIPMENT	4,802.72	5,402.05	9,548.00	1,679.28	2,500.00	14,500.00
108150	475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	0.00	0.00	244,089.00
108150	481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	86,000.00
108150	482000 INTEREST	0.00	0.00	0.00	0.00	0.00	41,089.00
108150	497500 TRANSFER TO CAPITAL RESERVE FD	58,750.00	0.00	0.00	0.00	0.00	0.00
108150	497525 TRANSFER TO CAPITAL PROJECT FD	723,888.00	75,000.00	0.00	0.00	0.00	0.00
<b>108150</b>	COMMUNITY HOUSE	<b>\$1,225,579.04</b>	<b>\$496,096.70</b>	<b>\$437,940.10</b>	<b>\$313,103.48</b>	<b>\$407,173.00</b>	<b>\$824,066.00</b>
	TOTAL GENERAL FUND EXPENDITURES	<b>\$19,955,907.01</b>	<b>\$20,651,105.14</b>	<b>\$23,808,118.53</b>	<b>\$16,188,522.83</b>	<b>\$21,182,396.00</b>	<b>\$23,423,150.00</b>
	REVENUES OVER (UNDER) EXPENDITURES	<b>\$915,596.38</b>	<b>\$1,464,458.38</b>	<b>\$0.00</b>	<b>\$3,233,184.65</b>	<b>\$1,074,464.00</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>300003</b>	WATER						
300003	316000 REIMBURSEMENT FOR SERVICE	-15,238.62	-9,305.10	-12,000.00	-4,396.17	-9,000.00	-10,000.00
300003	329000 INTEREST EARNED	-10,704.33	-32,028.12	-17,000.00	-29,360.28	-30,000.00	-31,000.00
300003	331000 RENTS	-306,898.62	-297,139.29	-375,000.00	-264,272.26	-353,000.00	-353,000.00
300003	335000 MISCELLANEOUS	-1,761.70	-9,278.60	-2,000.00	-1,096.81	-1,500.00	-2,000.00
300003	335800 INSURANCE REIMBURSEMENTS	0.00	-15,643.11	0.00	0.00	0.00	0.00
300003	348500 CLEARWELL REIMBURSEMENT REV	0.00	0.00	0.00	-912,818.00	-912,818.00	0.00
300003	371000 UTILITY RENTS	-4,602,229.67	-4,731,363.46	-4,750,000.00	-3,635,961.46	-4,620,000.00	-5,275,000.00
300003	371400 DEBT RECOVERY	-586,942.17	-592,358.28	-599,500.00	-492,554.63	-600,000.00	0.00
300003	373000 UTILITY TAPS	-43,506.78	-60,894.59	-50,000.00	-47,782.00	-50,000.00	-50,000.00
300003	373500 BURKE CO. WATER SURCHARGES	34,583.83	25,757.20	27,000.00	20,446.68	27,000.00	27,000.00
300003	374150 BURKE COUNTY WATER CHARGE	-27,956.83	-27,698.70	-27,000.00	-22,626.35	-27,000.00	-27,000.00
300003	375000 RECONNECT FEES	-20,850.00	-30,550.00	-22,000.00	-23,525.00	-28,000.00	-28,000.00
300003	379000 UTILITY PENALTIES	-60,395.56	-52,611.87	-60,000.00	-46,875.09	-49,500.00	-49,500.00
300003	381000 SALE OF MATERIALS	-3,856.20	-1,832.94	-1,500.00	-1,242.00	-1,500.00	-1,500.00
300003	383200 SALE OF SURPLUS	-31,481.56	-1,428.13	-1,500.00	0.00	-1,500.00	-1,500.00
300003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-70,241.10	0.00	0.00	0.00
<b>300003</b>	WATER REVENUES	<b>\$-5,677,238.21</b>	<b>\$-5,836,374.99</b>	<b>\$-5,960,741.10</b>	<b>\$-5,462,063.37</b>	<b>\$-6,656,818.00</b>	<b>\$-5,801,500.00</b>

	2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>307025</b> WATER						
307025 402000 SALARIES & WAGES	719,972.00	747,469.56	775,603.00	625,974.97	742,095.00	1,100,262.00
307025 402050 ACCRUED VACATION	13,113.51	-14,400.73	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	14,805.49	13,698.06	14,568.00	11,682.90	11,683.00	15,807.00
307025 404000 PROFESSIONAL SERVICES	43,942.31	-33,394.48	61,806.31	53,995.22	67,000.00	73,000.00
307025 405000 FICA TAXES	54,340.67	55,688.58	60,449.00	47,029.07	55,652.00	85,379.00
307025 406000 GROUP INSURANCE	172,558.00	174,316.12	120,147.00	96,286.64	116,963.00	181,880.00
307025 406001 RETIREE INSURANCE	53,235.00	55,759.50	72,676.00	80,686.90	82,387.00	75,335.00
307025 407000 RETIREMENT	51,838.34	50,870.03	57,288.00	46,198.82	54,617.00	83,705.00
307025 407050 LGERS PENSION	-58,599.00	-22,135.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,481.86	5,706.59	6,300.00	4,461.46	5,800.00	6,000.00
307025 413000 UTILITIES	521,666.97	506,948.59	530,000.00	421,075.98	515,000.00	520,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	6,643.22	5,694.88	5,500.00	4,002.56	5,000.00	5,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	9,737.13	8,302.08	11,000.00	10,656.15	11,000.00	13,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	41,788.61	47,436.44	50,000.00	27,579.16	50,000.00	50,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	18,401.09	20,028.79	28,000.00	14,485.55	22,000.00	28,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	12,169.76	21,281.73	17,000.00	23,299.65	23,500.00	20,000.00
307025 426000 ADVERTISING	0.00	0.00	300.00	0.00	0.00	300.00
307025 431000 VEHICLE SUPPLIES	32,302.12	19,819.99	30,000.00	16,961.54	25,000.00	30,000.00
307025 433000 DEPARTMENTAL SUPPLIES	86,499.01	55,242.28	105,000.00	99,701.97	103,000.00	105,000.00
307025 434000 CHEMICALS	250,527.90	239,337.25	230,000.00	180,580.87	240,000.00	230,000.00
307025 436000 UNIFORMS	13,451.20	11,800.69	15,000.00	11,113.75	13,000.00	15,000.00
307025 445000 CONTRACTED SERVICES	24,451.19	12,864.91	22,000.00	7,826.14	15,000.00	22,000.00
307025 451000 BAD ACCOUNTS	23,054.28	18,661.20	0.00	11,394.71	12,000.00	0.00
307025 453000 DUES & SUBSCRIPTIONS	1,875.00	2,073.00	2,100.00	973.00	1,800.00	1,900.00
307025 455700 CHANGE IN OPEB	22,020.20	38,947.28	0.00	0.00	0.00	0.00
307025 459000 DEPRECIATION EXPENSE	1,053,584.08	1,083,107.63	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	1,063,614.00	1,068,817.00	1,118,039.00	1,118,039.00	1,118,039.00	1,138,514.00
307025 461500 PRO RATA REIMBURSEMENT	454,218.00	457,696.00	447,829.00	447,829.00	447,829.00	0.00
307025 462000 WAREHOUSE GARAGE FEE	45,823.00	42,231.00	44,397.00	44,397.00	44,397.00	60,161.00
307025 465000 IRMS FEE	41,192.00	52,970.00	42,680.00	42,680.00	42,680.00	46,052.00
307025 473250 SLUDGE REMOVAL	33,575.59	24,635.42	42,000.00	25,660.20	32,000.00	42,000.00
307025 474000 C/O EQUIPMENT	7,768.16	9,439.64	10,000.00	1,506.10	9,000.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	860,457.47	1,098,575.39	1,357,082.79	877,065.39	1,050,000.00	1,177,000.00
307025 481000 DEBT PRINCIPAL	447,341.50	361,252.35	364,467.00	364,466.32	364,467.00	330,777.00
307025 482000 INTEREST	43,662.41	53,155.08	24,976.00	3,546.66	24,976.00	18,363.00
307025 490000 CONTINGENCY	0.00	0.00	95,227.00	0.00	0.00	110,699.00
307025 496990 PAYMENT IN LIEU OF TAXES	177,000.00	180,396.00	189,306.00	189,306.00	189,306.00	195,866.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
<b>307025</b> WATER EXPENSES	<b>\$6,378,512.07</b>	<b>\$6,489,292.85</b>	<b>\$5,960,741.10</b>	<b>\$4,920,462.68</b>	<b>\$5,505,191.00</b>	<b>\$5,801,500.00</b>
REVENUES OVER (UNDER) EXPENSES	<b>(\$701,273.86)</b>	<b>(\$652,917.86)</b>	<b>\$0.00</b>	<b>\$541,600.69</b>	<b>\$1,151,627.00</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>310003</b>	ELECTRIC						
310003	316000 REIMBURSEMENT FOR SERVICE	-35,692.64	-89,361.11	-35,000.00	-49,455.14	-50,000.00	-35,000.00
310003	329000 INTEREST EARNED	-15,101.49	-35,607.42	-14,500.00	-26,806.02	-30,000.00	-31,000.00
310003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-350,125.00	-348,428.00	-348,428.00	-327,500.00
310003	335000 MISCELLANEOUS	-3,585.69	-28,251.62	-500.00	-305.00	-500.00	-500.00
310003	335800 INSURANCE REIMBURSEMENTS	-5,074.68	0.00	0.00	-8,262.62	-8,262.00	0.00
310003	371100 SALE OF POWER	-33,613,963.87	-32,424,150.08	-32,317,000.00	-25,212,060.76	-32,000,000.00	-32,200,000.00
310003	375000 RECONNECT FEES	-48,425.00	-59,600.00	-48,000.00	-41,500.00	-44,766.00	-48,000.00
310003	376000 SECURITY LIGHT RENTALS	-532,893.88	-526,280.60	-500,000.00	-424,074.85	-515,000.00	-515,000.00
310003	376500 STREET LIGHTING	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00
310003	377000 ELECTRIC POLE RENTALS	-12,504.00	-12,709.00	-13,000.00	-6,242.00	-6,300.00	-6,000.00
310003	378100 CASH OVER (SHORT)	22.90	174.26	0.00	177.62	50.00	0.00
310003	379000 UTILITY PENALTIES	-298,279.70	-266,108.82	-280,000.00	-208,339.98	-250,000.00	-250,000.00
310003	381000 SALE OF MATERIALS	-5,622.00	-18,242.04	-5,000.00	-8,997.30	-9,000.00	-5,000.00
310003	383200 SALE OF SURPLUS	-46,528.84	-1,954.17	-4,000.00	-800.58	-801.00	-40,000.00
310003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-42,589.18	0.00	0.00	0.00
<b>310003</b>	<b>ELECTRIC REVENUES</b>	<b>\$-34,691,648.89</b>	<b>\$-33,536,090.60</b>	<b>\$-33,683,714.18</b>	<b>\$-26,409,094.63</b>	<b>\$-33,337,007.00</b>	<b>\$-33,532,000.00</b>



		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>317200</b>	ELECTRIC						
317200	402000 SALARIES & WAGES	954,361.10	961,364.05	980,678.00	824,628.26	993,961.00	924,470.00
317200	402050 ACCRUED VACATION	-9,196.09	5,135.60	0.00	0.00	0.00	0.00
317200	402500 LONGEVITY	23,490.77	18,392.01	19,493.00	18,829.55	18,830.00	17,977.00
317200	404000 PROFESSIONAL SERVICES	13,507.19	26,209.03	25,000.00	23,491.91	25,000.00	25,000.00
317200	405000 FICA TAXES	71,034.51	71,889.72	76,513.00	62,290.25	74,777.00	72,097.00
317200	406000 GROUP INSURANCE	207,380.00	211,871.66	144,351.00	120,241.32	145,301.00	134,756.00
317200	406001 RETIREE INSURANCE	58,608.00	49,914.48	44,580.00	42,468.05	42,468.00	46,609.00
317200	407000 RETIREMENT	68,276.27	65,089.04	72,513.00	60,210.95	72,079.00	70,684.00
317200	407050 LGERS PENSION	-65,924.00	-24,901.00	0.00	0.00	0.00	0.00
317200	411000 TELEPHONE & POSTAGE	6,796.99	8,429.84	9,435.00	8,293.85	9,000.00	9,100.00
317200	413000 UTILITIES	10,886.07	9,893.20	11,000.00	7,884.45	10,000.00	11,000.00
317200	414000 TRAVEL/MEETINGS/SCHOOLS	5,392.97	7,463.63	8,000.00	4,168.42	5,254.00	8,000.00
317200	416000 MAINTENANCE & REPAIR EQUIPMENT	15,711.47	6,073.05	17,000.00	12,499.76	16,243.00	17,000.00
317200	416010 MAINTENANCE & REP TRANSFORMERS	27,497.91	32,889.33	40,000.00	21,301.59	39,505.00	40,000.00
317200	417000 MAINTENANCE & REPAIR VEHICLES	30,215.96	47,103.51	32,500.00	32,218.45	32,500.00	32,500.00
317200	431000 VEHICLE SUPPLIES	57,908.77	39,468.38	55,000.00	30,133.41	40,250.00	45,000.00
317200	433000 DEPARTMENTAL SUPPLIES	97,021.60	144,328.29	250,000.00	277,057.61	300,000.00	250,000.00
317200	434000 STREET AND AREA LIGHTS	42,539.60	71,704.00	50,000.00	43,289.27	46,000.00	50,000.00
317200	434030 CITY STREET LIGHTING - DUKE	36,989.84	36,945.20	40,000.00	30,152.67	38,421.00	40,000.00
317200	436000 UNIFORMS	29,474.53	30,296.36	31,000.00	15,812.52	25,575.00	31,000.00
317200	445000 CONTRACTED SERVICES	66,031.14	90,345.78	100,000.00	94,976.57	108,000.00	100,000.00
317200	448000 NCMPA #1	29,968,598.39	27,405,786.22	27,300,000.00	22,464,952.13	27,600,000.00	27,100,000.00
317200	448500 SEPA	840,959.68	909,120.49	910,000.00	783,492.29	910,000.00	835,000.00
317200	451000 BAD ACCOUNTS	100,377.62	80,480.96	0.00	62,892.70	63,000.00	0.00
317200	453000 DUES & SUBSCRIPTIONS	23,121.00	24,161.00	26,692.00	25,561.00	25,561.00	26,709.00
317200	455700 CHANGE IN OPEB	24,772.35	43,815.69	0.00	0.00	0.00	0.00
317200	457150 MARKETING	1,131.71	2,169.14	2,000.00	2,141.27	2,142.00	2,000.00
317200	457152 ENERGY REBATES	-4,000.00	1,296.05	5,000.00	860.20	3,700.00	5,000.00
317200	459000 DEPRECIATION EXPENSE	716,458.50	768,418.36	0.00	0.00	0.00	0.00
317200	461000 PRO RATA ADMIN REIMBURSEMENT	1,031,144.00	1,042,364.00	1,071,087.00	1,071,087.00	1,071,087.00	1,105,998.00
317200	461500 PRO RATA REIMBURSEMENT	-123,965.00	-125,738.00	-119,082.00	-119,082.00	-119,082.00	0.00
317200	462000 WAREHOUSE GARAGE FEE	177,346.00	161,343.00	166,524.00	166,524.00	166,524.00	146,925.00
317200	465000 IRMS FEE	80,110.00	81,370.00	82,231.00	82,231.00	82,231.00	85,575.00
317200	474000 C/O EQUIPMENT	17,139.70	11,703.91	17,500.00	12,513.03	13,255.00	15,500.00
317200	475000 CAPITAL IMPROVEMENT PROGRAM	697,498.30	717,368.19	800,514.18	215,473.95	715,000.00	864,500.00
317200	481000 DEBT PRINCIPAL	92,199.62	68,868.24	69,670.00	69,669.57	73,478.00	107,181.00
317200	482000 INTEREST	4,883.36	4,364.43	1,727.00	221.90	1,727.00	7,350.00
317200	489010 RATE STABILIZATION	0.00	220,000.00	350,000.00	0.00	0.00	350,000.00
317200	490000 CONTINGENCY	0.00	0.00	182,826.00	0.00	0.00	126,047.00
317200	496990 PAYMENT IN LIEU OF TAXES	113,498.00	117,912.00	121,609.00	121,609.00	121,609.00	124,470.00
317200	497000 TRANSFER TO GENERAL FUND	642,442.00	667,428.00	688,353.00	688,353.00	688,353.00	704,552.00
<b>317200</b>	ELECTRIC EXPENSES	<b>\$36,151,719.83</b>	<b>\$34,112,136.84</b>	<b>\$33,683,714.18</b>	<b>\$27,378,448.90</b>	<b>\$33,461,749.00</b>	<b>\$33,532,000.00</b>
	REVENUES OVER (UNDER) EXPENSES	<b>(\$1,460,070.94)</b>	<b>(\$576,046.24)</b>	<b>\$0.00</b>	<b>(\$969,354.27)</b>	<b>(\$124,742.00)</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>320003</b>	WASTEWATER						
320003	316000 REIMBURSEMENT FOR SERVICE	-1,569.51	-72,857.70	-2,500.00	-977.49	-1,500.00	-625,000.00
320003	329000 INTEREST EARNED	-11,897.79	-25,186.16	-11,300.00	-18,528.19	-25,000.00	-27,000.00
320003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	0.00	0.00	0.00	-190,000.00
320003	335000 MISCELLANEOUS	-732.09	-784.04	-1,000.00	25.00	-500.00	-1,000.00
320003	335800 INSURANCE REIMBURSEMENTS	0.00	0.00	-5,967.00	-5,967.23	-5,967.00	0.00
320003	348500 NC STATE GRANT	-50,000.00	0.00	0.00	0.00	0.00	0.00
320003	371000 UTILITY RENTS	-4,070,934.07	-4,415,375.34	-4,400,000.00	-3,066,919.10	-4,607,800.00	-5,200,000.00
320003	371001 ADJUSTMENT	0.00	104,899.10	0.00	0.00	0.00	0.00
320003	371400 DEBT RECOVERY	-799,154.37	-805,638.29	-815,728.00	-666,522.90	-670,000.00	0.00
320003	371500 SEPTAGE REVENUE	-29,200.00	-22,775.00	-28,000.00	-22,450.00	-25,000.00	-25,000.00
320003	373000 UTILITY TAPS	-12,100.00	-12,902.54	-10,000.00	-3,000.00	-5,000.00	-5,000.00
320003	373600 BURKE CO. SEWER SURCHARGES	3,236.10	2,272.77	3,200.00	2,236.56	3,200.00	3,200.00
320003	374000 GLEN ALPINE SEWER CHARGE	-14,622.32	0.00	-17,500.00	-2,175.84	-2,200.00	0.00
320003	374100 BURKE COUNTY SEWER CHARGE	-2,778.15	-2,742.99	-4,000.00	-2,239.89	-4,000.00	-4,000.00
320003	379000 UTILITY PENALTIES	-38,646.49	-37,912.42	-40,000.00	-27,538.94	-33,000.00	-33,000.00
320003	381000 SALE OF MATERIALS	-431.80	-860.90	-1,000.00	-5.00	-5.00	-1,000.00
320003	381100 SALE OF SLUDGE	-5,510.00	-5,340.00	-6,500.00	-1,340.00	-5,500.00	-5,500.00
320003	383200 SALE OF SURPLUS	-22,800.00	-40,000.00	-5,000.00	0.00	0.00	-5,000.00
320003	396900 LOAN PROCEEDS	-571,689.00	0.00	0.00	0.00	0.00	0.00
320003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-31,228.86	0.00	0.00	0.00
<b>320003</b>	<b>WASTEWATER REVENUES</b>	<b>\$-5,628,829.49</b>	<b>\$-5,335,203.51</b>	<b>\$-5,376,523.86</b>	<b>\$-3,815,403.02</b>	<b>\$-5,382,272.00</b>	<b>\$-6,118,300.00</b>

	2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>327110</b> WASTEWATER						
327110 402000 SALARIES & WAGES	821,578.30	838,372.86	874,701.00	715,216.96	864,220.00	701,475.00
327110 402050 ACCRUED VACATION	1,784.41	1,217.36	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	17,256.24	16,410.61	16,804.00	16,822.33	16,823.00	15,053.00
327110 404000 PROFESSIONAL SERVICES	32,468.93	37,842.95	37,500.00	24,914.67	35,000.00	37,000.00
327110 405000 FICA TAXES	62,919.30	64,032.88	68,201.00	54,516.96	65,539.00	54,814.00
327110 406000 GROUP INSURANCE	189,869.00	194,398.50	132,237.00	106,288.37	128,775.00	106,540.00
327110 406001 RETIREE INSURANCE	49,959.00	39,850.49	42,388.00	46,128.53	46,130.00	53,901.00
327110 407000 RETIREMENT	59,147.80	57,277.96	64,635.00	53,072.80	63,875.00	53,740.00
327110 407050 LGERS PENSION	-58,599.00	-22,135.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	7,255.61	7,851.63	8,375.00	6,649.75	8,000.00	8,200.00
327110 413000 UTILITIES	542,183.34	362,548.40	500,000.00	403,244.08	500,000.00	500,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	3,648.88	5,034.48	5,000.00	2,806.01	4,000.00	5,000.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	5,689.08	8,034.26	6,000.00	3,286.09	5,000.00	6,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	108,039.76	116,359.24	155,008.00	98,872.52	140,000.00	100,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	26,858.70	26,666.82	27,000.00	30,798.44	32,000.00	30,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	15,401.86	14,526.75	16,959.00	11,778.03	16,000.00	16,000.00
327110 426000 ADVERTISING	371.52	90.00	300.00	61.38	62.00	300.00
327110 431000 VEHICLE SUPPLIES	15,711.54	17,143.30	20,000.00	9,290.04	15,000.00	19,000.00
327110 433000 DEPARTMENTAL SUPPLIES	52,397.15	43,247.91	100,000.00	64,176.84	80,000.00	85,000.00
327110 434000 CHEMICALS	277,080.09	384,959.54	400,000.00	279,599.04	370,000.00	375,000.00
327110 434040 BARK	26,950.00	29,405.00	30,000.00	29,085.00	30,000.00	30,000.00
327110 436000 UNIFORMS	13,671.62	12,311.74	16,000.00	9,789.02	13,000.00	16,000.00
327110 445000 CONTRACTED SERVICES	54,678.48	146,389.91	100,000.00	49,732.66	70,000.00	70,000.00
327110 451000 BAD ACCOUNTS	11,020.11	0.00	0.00	5,325.01	5,326.00	0.00
327110 453000 DUES & SUBSCRIPTIONS	1,467.00	1,168.00	1,800.00	1,355.00	1,500.00	1,800.00
327110 455700 CHANGE IN OPEB	22,020.20	38,947.28	0.00	0.00	0.00	0.00
327110 459000 DEPRECIATION EXPENSE	1,271,906.33	1,339,466.66	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	636,371.00	640,645.00	662,169.00	662,169.00	662,169.00	659,731.00
327110 461500 PRO RATA REIMBURSEMENT	-330,253.00	-331,958.00	-328,747.00	-328,747.00	-328,747.00	0.00
327110 462000 WAREHOUSE GARAGE FEE	14,581.00	14,234.00	16,137.00	16,137.00	16,137.00	14,991.00
327110 465000 IRMS FEE	38,569.00	39,781.00	39,883.00	39,883.00	39,883.00	41,277.00
327110 473260 LANDFILL FEES	14,176.83	16,275.59	15,000.00	9,457.04	15,000.00	15,000.00
327110 474000 C/O EQUIPMENT	41,403.38	25,214.86	10,000.00	7,890.39	8,500.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	1,005,596.97	1,486,301.66	835,754.86	464,585.94	650,000.00	1,060,125.00
327110 481000 DEBT PRINCIPAL	910,686.80	574,936.80	574,937.00	574,936.80	574,937.00	1,444,200.00
327110 482000 INTEREST	232,629.89	239,556.99	195,479.00	162,898.77	195,479.00	422,032.00
327110 490000 CONTINGENCY	0.00	0.00	133,003.00	0.00	0.00	166,121.00
327110 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	600,000.00	0.00	0.00	0.00
<b>327110</b> WASTEWATER EXPENSES	<b>\$6,196,497.12</b>	<b>\$6,486,407.43</b>	<b>\$5,376,523.86</b>	<b>\$3,632,020.47</b>	<b>\$4,343,608.00</b>	<b>\$6,118,300.00</b>
REVENUES OVER (UNDER) EXPENSES	<b>(\$567,667.63)</b>	<b>(\$1,151,203.92)</b>	<b>\$0.00</b>	<b>\$183,382.55</b>	<b>\$1,038,664.00</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>340003</b>	CABLE						
340003	316000 REIMBURSEMENT FOR SERVICE	-13,397.26	-14,782.63	-15,000.00	-5,125.26	-11,000.00	-15,000.00
340003	329500 INSTALLMENT PURCHASE PROCEEDS	-67,000.00	0.00	0.00	0.00	0.00	-165,000.00
340003	335000 MISCELLANEOUS	-7,545.99	-16,551.39	-8,000.00	-6,994.55	-9,000.00	-8,000.00
340003	335200 BAD CHECK CHARGES	-860.00	-1,600.00	-2,000.00	-1,360.00	-1,700.00	-2,000.00
340003	335800 INSURANCE REIMBURSEMENTS	-2,288.82	0.00	0.00	-285.00	-285.00	0.00
340003	362100 STUDIO REVENUE	-1,410.00	-1,120.00	-1,200.00	-1,000.00	-1,200.00	-1,200.00
340003	371000 UTILITY RENTS	-2,652,930.83	-2,568,789.45	-2,636,000.00	-2,302,047.44	-2,515,000.00	-2,635,300.00
340003	371300 INTERNET REVENUE	-1,134,566.70	-1,294,592.80	-1,370,000.00	-1,332,578.85	-1,465,000.00	-1,545,859.00
340003	371600 AD SALES	-56,877.69	-63,604.36	-67,000.00	-58,213.69	-67,000.00	-67,000.00
340003	371700 TELEPHONE SALES	-337,816.45	-352,303.65	-350,000.00	-319,905.00	-347,000.00	-360,500.00
340003	371701 NC E911	-7,389.20	-7,778.40	-7,800.00	-7,058.80	-7,800.00	-7,600.00
340003	375000 RECONNECT FEES	-12,180.00	-11,955.00	-18,000.00	-20,700.00	-21,000.00	-20,000.00
340003	379000 UTILITY PENALTIES	-64,773.06	-57,499.33	-60,000.00	-45,795.53	-55,000.00	-55,000.00
340003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-2,745.81	0.00	0.00	0.00
<b>340003</b>	<b>CABLE REVENUES</b>	<b>\$-4,359,036.00</b>	<b>\$-4,390,577.01</b>	<b>\$-4,537,745.81</b>	<b>\$-4,101,064.12</b>	<b>\$-4,500,985.00</b>	<b>\$-4,882,459.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>347400</b>	CABLE						
347400	402000 SALARIES & WAGES	375,463.64	380,130.83	374,890.00	311,845.74	334,764.00	434,596.00
347400	402050 ACCRUED VACATION	712.11	4,289.50	0.00	0.00	0.00	0.00
347400	402500 LONGEVITY	9,621.80	9,766.14	9,939.00	9,085.41	9,086.00	9,588.00
347400	404000 PROFESSIONAL SERVICES	145,863.43	14,730.71	142,234.00	127,715.15	168,000.00	212,078.00
347400	405000 FICA TAXES	29,124.60	29,321.49	29,438.00	23,881.09	25,551.00	33,980.00
347400	406000 GROUP INSURANCE	77,849.00	76,845.37	48,150.00	36,599.78	41,888.00	61,211.00
347400	407000 RETIREMENT	27,167.87	25,971.16	27,899.00	23,165.89	24,795.00	33,314.00
347400	407050 LGERS PENSION	-21,975.00	-8,300.00	0.00	0.00	0.00	0.00
347400	411000 TELEPHONE & POSTAGE	26,931.45	31,840.72	34,350.00	19,465.85	25,500.00	32,450.00
347400	413000 UTILITIES	96,647.96	91,931.99	99,000.00	81,181.06	97,823.00	100,500.00
347400	414000 TRAVEL/MEETINGS/SCHOOLS	0.00	51.11	600.00	0.00	0.00	4,600.00
347400	415000 MAINTENANCE & REPAIR BUILDINGS	10,266.16	2,838.25	6,350.00	4,394.90	6,350.00	6,350.00
347400	416000 MAINTENANCE & REPAIR EQUIPMENT	49,493.97	31,652.66	35,000.00	17,900.13	20,000.00	45,000.00
347400	417000 MAINTENANCE & REPAIR VEHICLES	37,125.48	13,158.93	25,000.00	12,830.26	21,000.00	25,000.00
347400	431000 VEHICLE SUPPLIES	14,153.73	10,310.24	15,000.00	9,243.41	13,000.00	15,000.00
347400	433000 DEPARTMENTAL SUPPLIES	59,649.52	84,863.54	75,000.00	70,796.48	73,000.00	75,000.00
347400	433001 OFFICE SUPPLIES	2,312.59	2,464.98	2,500.00	1,344.51	1,500.00	2,500.00
347400	433500 INTERNET CONNECTIVITY	294,681.53	399,270.59	350,922.02	290,964.79	350,922.00	394,000.00
347400	433600 TELEPHONE CONNECTIVITY	229,918.31	262,980.09	182,210.00	176,672.81	188,210.00	183,818.00
347400	436000 UNIFORMS	2,729.24	2,113.14	2,250.00	1,032.83	1,600.00	2,250.00
347400	445000 CONTRACTED SERVICES	1,843,713.68	2,006,757.00	2,132,823.79	1,761,786.69	1,923,000.00	2,140,000.00
347400	451000 BAD ACCOUNTS	34,956.43	5,161.36	0.00	24,881.60	24,882.00	0.00
347400	453000 DUES & SUBSCRIPTIONS	1,503.86	1,799.22	1,132.00	1,198.90	1,199.00	2,002.00
347400	455700 CHANGE IN OPEB	8,257.45	14,605.23	0.00	0.00	0.00	0.00
347400	457150 MARKETING	21,737.22	17,158.71	60,000.00	15,440.70	58,000.00	60,000.00
347400	459000 DEPRECIATION EXPENSE	337,960.55	303,322.01	0.00	0.00	0.00	0.00
347400	460500 COPY RIGHT FEE	7,106.49	6,974.26	7,200.00	3,478.93	7,000.00	7,200.00
347400	461000 PRO RATA ADMIN REIMBURSEMENT	321,109.00	325,198.00	321,075.00	321,075.00	321,075.00	316,351.00
347400	462000 WAREHOUSE GARAGE FEE	28,631.00	26,675.00	28,470.00	28,470.00	28,470.00	28,194.00
347400	464000 IGS REIMBURSEMENT	0.00	-35,725.00	0.00	0.00	0.00	-60,000.00
347400	465000 IRMS FEE	100,537.00	100,218.00	101,972.00	101,972.00	101,972.00	107,487.00
347400	474000 C/O EQUIPMENT	58,231.02	58,823.83	18,500.00	16,494.72	18,500.00	0.00
347400	475000 CAPITAL IMPROVEMENT PROGRAM	333,838.05	430,247.41	153,200.00	114,050.88	153,200.00	368,000.00
347400	481000 DEBT PRINCIPAL	127,876.83	153,818.38	156,784.00	156,783.14	156,784.00	159,483.00
347400	482000 INTEREST	11,284.25	11,610.88	5,724.00	2,801.00	3,024.00	3,024.00
347400	490000 CONTINGENCY	0.00	0.00	15,268.00	15,169.46	15,170.00	2,338.00
347400	496990 PAYMENT IN LIEU OF TAXES	68,755.00	73,096.00	74,865.00	74,865.00	74,865.00	77,145.00
347400	497500 TRANSFER TO CAPITAL RESERVE FD	35,725.00	35,725.00	0.00	0.00	0.00	0.00
<b>347400</b>	<b>CABLE EXPENSES</b>	<b>\$4,808,960.22</b>	<b>\$5,001,696.73</b>	<b>\$4,537,745.81</b>	<b>\$3,856,588.11</b>	<b>\$4,290,130.00</b>	<b>\$4,882,459.00</b>
	REVENUES OVER (UNDER) EXPENSES	<b>(\$449,924.22)</b>	<b>(\$611,119.72)</b>	<b>\$0.00</b>	<b>\$244,476.01</b>	<b>\$210,855.00</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>350003</b>	INTERGOVERNMENTAL SERVICES						
350003	381000 SALE OF MATERIALS	-296.92	-3,853.14	0.00	-527.27	-528.00	0.00
350003	381200 SALE OF FUEL	-402,348.90	-275,975.83	-475,000.00	-228,384.91	-312,800.00	-450,000.00
350003	383200 SALE OF SURPLUS	-1,879.01	-567.85	0.00	-608.50	-608.00	0.00
350003	390000 GENERAL - IRMS	-5,009.00	-5,067.00	-5,215.00	-5,215.00	-5,215.00	-5,333.00
350003	390010 GENERAL - MANAGER	-22,147.00	-19,325.00	-19,483.00	-19,483.00	-20,162.00	-20,139.00
350003	390020 GENERAL PERSONNEL	-13,152.00	-11,750.00	-11,904.00	-11,904.00	-12,564.00	-12,489.00
350003	390030 GENERAL COMMA	-38,398.00	-34,646.00	-34,876.00	-34,876.00	-34,876.00	-42,275.00
350003	390040 GENERAL ACCOUNTING	-18,553.00	-17,038.00	-17,262.00	-17,262.00	-17,262.00	-18,947.00
350003	390060 GENERAL BUSINESS OFFICE	-40,022.00	-38,776.00	-39,284.00	-39,284.00	-40,636.00	-40,389.00
350003	390070 GENERAL TAX OFFICE	-15,457.00	-14,165.00	-13,094.00	-13,094.00	-13,545.00	-13,463.00
350003	390090 GENERAL COMMUNITY DEVELOPMENT	-50,979.00	-48,048.00	-48,079.00	-48,079.00	-48,079.00	-49,317.00
350003	390092 GENERAL PUBLIC SAFETY	-249,492.00	-210,901.00	-214,370.00	-214,370.00	-214,370.00	-249,235.00
350003	390094 GENERAL PUBLIC WORKS	-18,205.00	-17,189.00	-17,458.00	-17,458.00	-17,458.00	-17,921.00
350003	390095 IRMS- CEMETARY	-5,520.00	-5,629.00	-5,716.00	-5,716.00	-5,716.00	-5,866.00
350003	390096 GENERAL MAIN STREET	-26,672.00	-25,565.00	-25,824.00	-25,824.00	-25,824.00	-28,137.00
350003	390097 GENERAL RECREATION	-48,862.00	-36,756.00	-47,126.00	-47,126.00	-47,126.00	-50,067.00
350003	390098 GENERAL ENGINEERING	-34,102.00	-30,005.00	-29,140.00	-29,140.00	-29,140.00	-29,759.00
350003	390100 WATER IRMS	-41,192.00	-52,970.00	-42,680.00	-42,680.00	-42,680.00	-46,052.00
350003	390200 ELECTRIC - IRMS	-80,110.00	-81,370.00	-82,310.00	-82,231.00	-82,231.00	-85,575.00
350003	390300 WASTEWATER IRMS	-38,569.00	-39,781.00	-39,883.00	-39,883.00	-39,883.00	-41,277.00
350003	390400 COMPAS IRMS	-100,537.00	-100,218.00	-101,972.00	-101,972.00	-101,972.00	-107,487.00
350003	390450 COMMUNITY HOUSE	-3,674.00	-3,744.00	-3,334.00	-3,334.00	-3,334.00	-3,418.00
350003	390475 WAREHOUSE IRMS	-6,840.00	-7,026.00	-7,139.00	-7,139.00	-7,139.00	-7,323.00
350003	390500 GARAGE IRMS	-21,322.00	-18,755.00	-18,995.00	-18,995.00	-18,995.00	-19,730.00
350003	391100 GENERAL WAREHOUSE	-15,986.61	-15,855.47	-30,000.00	-16,661.51	-17,000.00	-30,000.00
350003	391200 ELECTRIC WAREHOUSE	-251,586.83	-268,478.09	-225,000.00	-184,026.80	-225,000.00	-235,000.00
350003	391300 WATER WAREHOUSE	-66,110.07	-53,521.72	-65,000.00	-58,245.38	-60,000.00	-65,000.00
350003	391400 WASTEWATER WAREHOUSE	-1,198.18	-1,116.49	-2,000.00	-414.91	-1,000.00	-2,000.00
350003	391600 CABLE WAREHOUSE	-25,407.35	-24,035.61	-30,000.00	-24,214.19	-30,000.00	-30,000.00
350003	392100 GENERAL GARAGE	-190,072.49	-182,084.59	-179,500.00	-206,328.51	-234,959.00	-207,900.00
350003	392200 ELECTRIC GARAGE	-21,674.32	-22,558.50	-20,000.00	-21,131.90	-23,108.00	-25,000.00
350003	392300 WATER GARAGE	-8,251.62	-18,109.09	-23,000.00	-19,608.44	-20,267.00	-22,000.00
350003	392400 WASTEWATER GARAGE	-12,750.67	-11,243.07	-10,000.00	-5,699.47	-8,948.00	-10,000.00
350003	392600 CABLE GARAGE	-4,281.39	-9,794.72	-22,500.00	-10,440.65	-12,728.00	-10,000.00
350003	392700 IRMS GARAGE	0.00	0.00	0.00	0.00	-57.00	0.00
350003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-209,122.51	0.00	0.00	-185,000.00
<b>350003</b>	INTERGOVERNMENTAL SERVICES REVENUES	<b>\$-1,880,658.36</b>	<b>\$-1,705,918.17</b>	<b>\$-2,116,187.51</b>	<b>\$-1,601,357.44</b>	<b>\$-1,775,210.00</b>	<b>\$-2,166,099.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>354300</b>	INFORMATION RESOURCE MGMT SERV						
354300	402000 SALARIES & WAGES	286,692.00	296,743.77	299,058.00	213,177.07	291,181.00	263,801.00
354300	402050 ACCRUED VACATION	-3,118.26	-2,577.27	0.00	0.00	0.00	0.00
354300	402500 LONGEVITY	4,913.21	4,986.91	5,088.00	3,895.16	3,896.00	2,504.00
354300	404000 PROFESSIONAL SERVICES	14,447.68	20,644.74	25,380.00	21,642.53	23,200.00	25,605.00
354300	405000 FICA TAXES	20,771.55	21,611.45	23,268.00	15,834.32	21,606.00	20,372.00
354300	406000 GROUP INSURANCE	51,979.00	51,967.60	36,270.00	26,462.58	33,695.00	35,501.00
354300	406001 RETIREE INSURANCE	0.00	0.00	0.00	4,432.60	4,432.00	13,951.00
354300	407000 RETIREMENT	20,572.35	20,217.42	22,051.00	15,707.65	21,361.00	19,973.00
354300	407050 LGERS PENSION	-29,300.00	-11,066.00	0.00	0.00	0.00	0.00
354300	411000 TELEPHONE & POSTAGE	3,769.34	3,724.65	3,850.00	2,837.22	3,900.00	4,000.00
354300	414000 TRAVEL/MEETINGS/SCHOOLS	3,703.48	5,382.44	5,400.00	4,452.70	5,100.00	5,400.00
354300	416000 MAINTENANCE & REPAIR EQUIPMENT	8,418.86	4,976.94	12,624.50	5,361.13	8,000.00	10,000.00
354300	417000 MAINTENANCE & REPAIR VEHICLES	205.20	419.69	285.00	69.51	100.00	285.00
354300	431000 VEHICLE SUPPLIES	510.73	188.90	350.00	226.39	227.00	350.00
354300	433000 DEPARTMENTAL SUPPLIES	2,909.95	1,372.59	1,760.00	1,814.93	1,900.00	1,760.00
354300	445000 CONTRACTED SERVICES IRMS	76,477.91	73,361.01	104,239.00	77,262.48	104,239.00	108,455.00
354300	445001 CONTRACTED SERVICES-OTHER DEPT	160,811.43	151,024.04	195,630.28	144,482.82	195,630.00	215,093.00
354300	455700 CHANGE IN OPEB	11,009.60	19,473.64	0.00	0.00	0.00	0.00
354300	459000 DEPRECIATION EXPENSE	62,116.92	70,210.61	0.00	0.00	0.00	0.00
354300	464001 REIMBURSEMENT TO FUNDS	125,000.00	185,725.00	150,000.00	150,000.00	150,000.00	185,000.00
354300	474000 C/O EQUIPMENT	106,718.84	16,841.79	17,200.00	8,298.55	17,200.00	54,149.00
354300	475000 CAPITAL IMPROVEMENT PROGRAM	114,219.77	90,373.46	128,107.03	16,841.79	118,099.00	113,000.00
<b>354300</b>	INFORMATION RESOURCE MGMT SERV	<b>\$1,042,829.56</b>	<b>\$1,025,603.38</b>	<b>\$1,030,560.81</b>	<b>\$712,799.43</b>	<b>\$1,003,766.00</b>	<b>\$1,079,199.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>357000</b>	WAREHOUSE						
357000	402000 SALARIES & WAGES	78,020.08	80,731.95	81,655.00	67,658.75	91,441.00	86,427.00
357000	402050 ACCRUED VACATION	44.03	-137.81	0.00	0.00	0.00	0.00
357000	402500 LONGEVITY	1,188.08	1,205.93	1,233.00	1,232.60	1,233.00	1,298.00
357000	405000 FICA TAXES	5,823.28	6,004.00	6,341.00	5,004.72	6,341.00	6,711.00
357000	406000 GROUP INSURANCE	17,268.00	17,223.25	12,028.00	10,129.94	12,028.00	12,875.00
357000	406001 RETIREE INSURANCE	19,656.00	10,435.85	14,130.00	14,824.44	14,824.00	17,405.00
357000	407000 RETIREMENT	5,588.14	5,490.35	6,010.00	4,994.56	7,556.00	6,579.00
357000	411000 TELEPHONE & POSTAGE	1,735.57	1,727.56	1,995.00	1,478.32	1,800.00	1,900.00
357000	413000 UTILITIES	24,980.09	22,655.50	26,500.00	16,429.55	22,500.00	25,000.00
357000	414000 TRAVEL/MEETINGS/SCHOOLS	1,772.05	604.64	2,000.00	136.26	200.00	4,000.00
357000	415000 MAINTENANCE & REPAIR BUILDINGS	1,861.88	1,380.50	3,000.00	961.87	1,500.00	3,000.00
357000	416000 MAINTENANCE & REPAIR EQUIPMENT	437.32	410.83	2,500.00	411.93	420.00	2,000.00
357000	417000 MAINTENANCE & REPAIR VEHICLES	359.03	553.00	750.00	27.55	300.00	1,000.00
357000	431000 VEHICLE SUPPLIES	820.21	537.73	1,200.00	321.61	600.00	1,200.00
357000	433000 DEPARTMENTAL SUPPLIES	2,333.77	14,004.94	5,000.00	1,461.28	2,000.00	5,000.00
357000	433001 OFFICE SUPPLIES	227.21	214.16	300.00	234.77	400.00	400.00
357000	436000 UNIFORMS	1,212.61	1,317.46	1,400.00	902.90	1,500.00	1,500.00
357000	455000 PURCHASES FOR INVENTORY	341,165.45	363,219.33	352,399.11	301,132.09	352,400.00	362,000.00
357000	455100 PURCH FOR INVENTORY CITY HALL	2,002.30	5.18	3,000.00	3,798.48	4,000.00	4,000.00
357000	455500 CHANGE IN INVENTORY	2,706.72	-3,170.08	0.00	0.00	0.00	0.00
357000	459000 DEPRECIATION EXPENSE	4,553.14	16,443.29	0.00	0.00	0.00	0.00
357000	461000 PRO RATA ADMIN REIMBURSEMENT	-200,707.00	-177,734.00	-176,181.00	-176,181.00	-176,181.00	-188,618.00
357000	465000 IRMS FEE	6,840.00	7,026.00	7,139.00	7,139.00	7,139.00	7,323.00
357000	474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1,000.00
357000	475000 CAPITAL IMPROVEMENT PROGRAM	70,879.84	0.00	3,227.59	0.00	3,228.00	0.00
<b>357000</b>	WAREHOUSE	<b>\$390,767.80</b>	<b>\$370,149.56</b>	<b>\$355,626.70</b>	<b>\$262,099.62</b>	<b>\$355,229.00</b>	<b>\$362,000.00</b>



	2014/2015 Actual	2015/2016 Actual	2016/2017 Revised	2016/2017 Current	2016/2017 Projected	2017/2018 Budget
<b>357500</b> EQUIPMENT SERVICES						
357500 402000 SALARIES & WAGES	145,522.28	142,584.91	143,763.00	118,977.17	144,073.00	149,804.00
357500 402050 ACCRUED VACATION	-3,384.26	442.34	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	3,112.57	3,074.60	3,944.00	3,943.33	3,944.00	4,142.00
357500 405000 FICA TAXES	11,156.65	10,942.77	11,300.00	9,248.20	11,138.00	11,777.00
357500 406000 GROUP INSURANCE	34,508.00	34,341.61	23,995.00	17,846.93	21,190.00	25,629.00
357500 406001 RETIREE INSURANCE	9,828.00	20,954.13	28,259.00	30,217.23	30,217.00	35,315.00
357500 407000 RETIREMENT	10,456.70	9,759.73	10,709.00	8,911.85	10,731.00	11,546.00
357500 411000 TELEPHONE & POSTAGE	695.18	687.96	700.00	531.86	700.00	700.00
357500 413000 UTILITIES	19,483.02	16,969.90	21,820.00	14,170.25	21,172.00	21,820.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	430.00	213.00	425.00	411.95	442.00	725.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	6,148.07	3,218.26	7,120.00	4,820.83	4,900.00	11,170.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	3,775.79	4,689.65	5,485.00	3,554.21	4,515.00	5,485.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	672.65	541.65	850.00	1,464.83	1,500.00	850.00
357500 431000 VEHICLE SUPPLIES	1,168.45	1,433.60	2,350.00	1,703.15	2,003.00	2,350.00
357500 433000 DEPARTMENTAL SUPPLIES	8,989.00	10,094.35	11,050.00	9,028.89	11,019.00	11,550.00
357500 436000 UNIFORMS	5,193.17	5,288.30	5,426.00	4,274.56	4,801.00	5,426.00
357500 455000 PURCHASES FOR INVENTORY	274,919.31	138,360.29	255,000.00	226,094.32	252,215.00	275,000.00
357500 455010 PURCHASES FOR FUEL	389,812.19	261,105.57	475,000.00	221,151.94	312,797.00	450,000.00
357500 459000 DEPRECIATION EXPENSE	14,478.45	14,209.87	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-314,347.00	-311,413.00	-359,391.00	-359,391.00	-359,391.00	-327,619.00
357500 465000 IRMS FEE	21,322.00	18,755.00	18,995.00	18,995.00	18,995.00	19,730.00
357500 474000 C/O EQUIPMENT	21,090.27	14,805.34	15,200.00	11,779.09	13,888.00	9,500.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	48,000.00	44,629.29	47,629.00	0.00
<b>357500</b> EQUIPMENT SERVICES	<b>\$665,030.49</b>	<b>\$401,059.83</b>	<b>\$730,000.00</b>	<b>\$392,363.88</b>	<b>\$558,478.00</b>	<b>\$724,900.00</b>
INTERGOVERNMENTAL SERVICES EXPENSES	<b>\$2,098,627.85</b>	<b>\$1,796,812.77</b>	<b>\$2,116,187.51</b>	<b>\$1,367,262.93</b>	<b>\$1,917,473.00</b>	<b>\$2,166,099.00</b>
REVENUES OVER (UNDER) EXPENSES	<b>(\$217,969.49)</b>	<b>(\$90,894.60)</b>	<b>\$0.00</b>	<b>\$234,094.51</b>	<b>(\$142,263.00)</b>	<b>\$0.00</b>

		2014/2015	2015/2016	2016/2017	2016/2017	2016/2017	2017/2018
		Actual	Actual	Revised	Current	Projected	Budget
<b>400003</b>	CEMETERY TRUST						
400003	329000 INTEREST EARNED	-1,017.52	-1,714.42	-750.00	-840.86	-850.00	-800.00
400003	361000 CEMETERY LOT SALES	-14,600.00	-10,630.06	-10,000.00	-9,105.00	-9,200.00	-8,000.00
400003	361100 CEMETERY LOT SERVICES MARKERS	-2,705.00	-3,015.00	-1,000.00	-2,445.18	-2,500.00	-1,000.00
<b>400003</b>	<b>CEMETERY TRUST REVENUES</b>	<b>\$-18,322.52</b>	<b>\$-15,359.48</b>	<b>\$-11,750.00</b>	<b>\$-12,391.04</b>	<b>\$-12,550.00</b>	<b>\$-9,800.00</b>
<b>406950</b>	CEMETERY TRUST						
406950	461500 PRO RATA REIMBURSEMENT	10,000.00	10,000.00	0.00	0.00	0.00	0.00
406950	497000 REIMBURSE GENERAL FUND	50,000.00	50,000.00	0.00	0.00	0.00	0.00
406950	498000 RESERVE FOR TRUSTS	0.00	0.00	11,750.00	0.00	0.00	9,800.00
<b>406950</b>	<b>CEMETERY TRUST EXPENSES</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$11,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,800.00</b>
	REVENUES OVER (UNDER) EXPENSES	<b>(\$41,677.48)</b>	<b>(\$44,640.52)</b>	<b>\$0.00</b>	<b>\$12,391.04</b>	<b>\$12,550.00</b>	<b>\$0.00</b>

## **The Capital Improvement Program**

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

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

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

### **DEFINITION OF A CAPITAL IMPROVEMENT PROJECT**

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

### **PREPARATION OF CIP**

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

### **REVENUES FOR CAPITAL IMPROVEMENT PROJECTS**

Projects are funded through the General Fund 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.

**General Fund  
Capital Revenues  
FY 2017-18**

	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
1 Cent Sales Tax (75%)	960,000	960,000	960,000	960,000	960,000	960,000
ABC Revenue	245,000	245,000	245,000	245,000	245,000	245,000
State Shared - Fire Protection (half of annual payment)	31,673	31,673	31,673	31,673	31,673	31,673
Contribution to Community House Equipment	85,000					
Greenway Connector - LAPP STP Grant through WPCOG	1,334,566					
Greenway Connector - Entitlement Funds	143,642					
FEMA Fire Act Grant (SCBA)	402,002					
Governors Crime Commission Grant (Body Camera's)	100,000					
Governors Crime Commission Grant (Narcotic unit equipment)	24,500					
Appropriated CIP Fund Balance	270,925	5,251,302	3,805,427	3,272,427	754,927	1,670,827
<b>Total Revenue</b>	<b>3,597,308</b>	<b>6,487,975</b>	<b>5,042,100</b>	<b>4,509,100</b>	<b>1,991,600</b>	<b>2,907,500</b>

Notes:

**City of Morganton**  
**TOTAL GENERAL FUND CAPITAL 2017-2018**

<b>DEPARTMENT/FUND</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
	Note						
CoMMA	83,000	65,500	175,000	34,000	35,000	10,000	402,500
Development and Design	1,778,209	1,340,000	1,280,000	255,000	225,000		4,878,209
Municipal Buildings	25,000	55,000	25,000	25,000	25,000	25,000	180,000
Public Safety	844,510	1,808,975	1,090,600	2,799,600	700,600	1,283,000	8,527,285
Street	31,500	180,000	185,000				396,500
Powell Bill		657,000	580,000	345,000	420,000	35,000	2,037,000
Sanitation	112,500	223,000	270,000	257,000	284,000	304,000	1,450,500
Main Street	50,000	500,000	250,000				800,000
Recreation	408,500	1,573,500	1,031,000	702,500	257,000	1,232,500	5,205,000
Cemetery and Grounds	20,000	85,000	55,500	91,000	45,000	18,000	314,500
Community House	244,089		100,000				344,089
<b>Totals</b>	<b>3,597,308</b>	<b>6,487,975</b>	<b>5,042,100</b>	<b>4,509,100</b>	<b>1,991,600</b>	<b>2,907,500</b>	<b>24,535,583</b>

Notes:

**City of Morganton**  
**TOTAL CAPITAL 2017-2018**

	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
Note							
CoMMA	83,000	65,500	175,000	34,000	35,000	10,000	402,500
Development and Design	1,778,209	1,340,000	1,280,000	255,000	225,000		4,878,209
Municipal Buildings	25,000	55,000	25,000	25,000	25,000	25,000	180,000
Public Safety	844,510	1,808,975	1,090,600	2,799,600	700,600	1,283,000	8,527,285
Street	31,500	180,000	185,000				396,500
Powell Bill		657,000	580,000	345,000	420,000	35,000	2,037,000
Sanitation	112,500	223,000	270,000	257,000	284,000	304,000	1,450,500
Main Street	50,000	500,000	250,000				800,000
Recreation	408,500	1,573,500	1,031,000	702,500	257,000	1,232,500	5,205,000
Cemetery and Grounds	20,000	85,000	55,500	91,000	45,000	18,000	314,500
Community House	244,089		100,000				344,089
Water	1,177,000	3,834,000	1,564,000	1,084,000	1,009,000	4,181,000	12,849,000
Electric	864,500	792,320	1,800,000	1,200,000	100,000		4,756,820
Wastewater	1,060,125	2,495,000	1,164,000	4,412,000	1,006,000	1,488,000	11,625,125
Cable	368,000	271,000	129,000				768,000
IRMS	113,000	83,000	33,000	33,000	33,000		295,000
Warehouse		12,000		30,000			42,000
Garage		15,000	48,000				63,000
<hr/>							
Totals	7,179,933	13,990,295	9,780,100	11,268,100	4,139,600	8,576,500	54,934,528

Notes:

**City of Morganton  
General Fund  
CoMMA**

<b>PROJECT</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>	
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>		
	Note							
Parking Lot Lighting Replacement	1	36,000					36,000	
Replace and Add In-house Track Lighting	2	24,000					24,000	
Bushes & Landscape	3	14,000					14,000	
Window Sealing and Retinting	4		10,000				10,000	
Motor Chain Project Completion	5		17,000				17,000	
Video Production/Market Design Equipment	6	9,000					9,000	
New Front Doors			20,000				20,000	
Brick and Mortar Repair			10,000	10,000		10,000	30,000	
Exterior Facility Lighting				24,000			24,000	
Painting of Sound Clouds				90,000			90,000	
New College Street Sign			8,500				8,500	
Reroof Total Building(minus green room/dressing)				85,000			85,000	
Amphitheatre Reworking					35,000		35,000	
<b>Department Totals</b>		83,000	65,500	175,000	34,000	35,000	10,000	402,500
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		83,000	65,500	175,000	34,000	35,000	10,000	402,500
Budgeted CIP, 16-17		145,000						145,000
(Decrease)/Increase		(62,000)	65,500	175,000	34,000	35,000	10,000	257,500

Notes:

1. 19 of the 23 parking lights work. All are 30 years old. (Materials & In-house labor)
2. Track lighting has been repaired to the point it cannot be repaired any more. All are 30 years old. Several sections no longer work.
3. Landscape areas outside the facility to address both safety concerns and help with beautification. (Plants, Materials & In-house labor)
4. Window tinting is peeling on the front face of the building - main window caulking has dry - rotted.
5. Motor chain project was started a few years back; need to finish for safety reasons and save money in hiring riggers for most shows.
6. Need to upgrade the editing systems. Marketing and electronic editing on video ads, posters, and media design is requiring updated computing systems.

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

PROJECT		17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	TOTAL
<b>Vehicles</b>		Note						
Replace #650 (Fire Inspector)	1				30,000			30,000
Replace #630 (Chief Bldg. Inspector)				30,000				30,000
Replace #610 (Design Field Inspector)	2		30,000					30,000
Replace #620 (Zoning)	3	30,000						30,000
Replace #4 (Bldg. Inspector)	4	30,000						30,000
Replace #5 (Design Admin)	5		30,000					30,000
<b>Facilities</b>								
Downtown Greenway Connector	6	1,668,209						1,668,209
State Properties Greenway Development	7		250,000	250,000				500,000
College Street Diet	8	50,000						50,000
King Street/College Street Improvements	9		1,000,000	1,000,000				2,000,000
Cascade Park Enhancement-Bridge & Overlook	10		30,000					30,000
<b>Community Appearance</b>								
Exit 103 Enhancements	11				125,000	125,000		250,000
Exit 100 Enhancements	12				100,000	100,000		200,000
<b>Department Totals</b>		1,778,209	1,340,000	1,280,000	255,000	225,000		4,878,209

SUMMARY	17-18	18-19	19-20	20-21	21-22	22-23	TOTAL
CIP Recommended	1,778,209	1,340,000	1,280,000	255,000	225,000		4,878,209
Budgeted CIP, 16-17	141,460						141,460
(Decrease)/Increase	1,636,749	1,340,000	1,280,000	255,000	225,000		4,736,749

Notes:

1. Replace #650 (Fire Inspector) move replacement to 20-21
2. Replace #610 (Design Field Inspector) move replacement to 18-19
3. Replace #620 (Zoning) Overall equipment failure in this vehicle i.e. wipers, door broken, console deterioration, door locks inoperable.
4. Replace vehicle for Bldg Inspector and move #4 (Ford F150) to Design Admin slot.
5. Surplus #5 (Ford Taurus) replacing this vehicle with Ford F150 from inspection division. Ford Taurus does not meet or accommodate needs of this department. No equipment storage.
6. Consists of \$1,334,566 in Local Admin Projects Program (LAPP) and Surface Tran Program (STP) Grant Funds through WPCOG, \$240,000 in City General Fund Grant match and \$93,641.70 in Entitlement Fund contribution.
7. City Match to PARTF Funds
8. College Street Improvements consists of \$50,000 in CDBG match for roadway improvements post house demo.
9. King Street/College Street Road rightsizing.
10. Replacement of bridge and addition of overlook platform and landscaping.
11. City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5009)
12. City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5874)



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

<b>PROJECT</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
	Note							
Maintenance/Repair Buildings	1	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Replace 09 Hybrid #9	2		30,000					30,000
Department Totals		25,000	55,000	25,000	25,000	25,000	25,000	180,000
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		25,000	55,000	25,000	25,000	25,000	25,000	180,000
Budgeted CIP, 16-17		43,500						43,500
(Decrease)/Increase		(18,500)	55,000	25,000	25,000	25,000	25,000	136,500

Notes:

1. Capital expenditures for building maintenance.
2. Recommend surplusng hybrid before battery needs replaced. A van would be more suitable for our administrative travel.

**City of Morganton  
General Fund  
PUBLIC SAFETY**

PROJECT		17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	TOTAL
<b>Buildings &amp; Grounds</b>		Note						
Purchase Land for PS Station 4				600,000				600,000
Construct PS Station 4					2,750,000			2,750,000
Purchase Land for PS Station 5							600,000	600,000
Replace HQ Controlled Access Door Syst.			23,000					23,000
Replace Station #2 Generator	1	32,000						32,000
Repave Station #2 Parking Lot	2		81,375					81,375
Replace Station #2 Exterior Windows	3	5,500						5,500
Replace Exterior Sign at Fire Station #1	4		6,000					6,000
Purchase Land next to HQ			90,000					90,000
Replace Station #1 HVAC System	5	6,700						6,700
Fire Stations Bay Floors Refinishing	6	55,350						55,350
Firearms Range - Repaving	7		40,000					40,000
Firearms Range - Retaining Wall	8		7,000					7,000
Replace Exterior Light Poles at HQ	9		10,000					10,000
Replace Windows at Criminal Inv Division	10	9,000						9,000
Evidence Lockers	11	16,500						16,500
<b>Fire Apparatus</b>								
Refurbish Fire Apparatus Ladder #1			500,000					500,000
Replace Fire Apparatus Engine #4						650,000		650,000
Replace Fire Apparatus Engine #5							650,000	650,000
Replace Fire Support Vehicle #767			40,000					40,000
Replace Fire Support Vehicle #768			40,000					40,000
<b>Vehicles</b>								
Replace 8 Patrol Cars			285,000	290,000				575,000
Replace CID Vehicles (3)	12		114,000					114,000
Purchase Narcotics Vehicle	13	20,000						20,000
<b>Communications/Miscellaneous Equipment</b>								
Replace Self-Contained Breathing Apparatus	14	423,160						423,160
Replace Portable Radios (115 units)			437,000					437,000
Replace Thermal Imaging Devices			10,000	10,000	10,000			30,000
Purchase Draft Commander 3000				105,000				105,000
Taser Replacement	15	8,000	17,000	17,000				42,000
Replacement of Night Vision Equipment			10,000	10,000				20,000
Ballistic Helmets and Communication System	16	17,000						17,000
Replacement of Firefighter Turn-Out Gear	17	28,000	29,000	30,000	31,000	32,000	33,000	183,000
Replace Primary Domain Controller						10,000		10,000
K-9 Patrol Replacement			18,000	20,000				38,000
Expand Data/Video Storage	18	12,000						12,000
Purchase Body - Worn Cameras for PS Officers	19	100,000						100,000
10 Python III Raider Units	20	12,400						12,400
Cellular Throwphone System	21	24,000						24,000
Narcotics Unit Equipment (Grant Reimbursement)	22	24,500						24,500
Ballistic Shield Replacement	23	34,400	8,600	8,600	8,600	8,600		68,800
Ballistic Vest & Helmets Purchase (Level 3)	24	16,000	16,000					32,000
Driving/DWI Simulator			27,000					27,000
Department Totals		844,510	1,808,975	1,090,600	2,799,600	700,600	1,283,000	8,527,285
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		844,510	1,808,975	1,090,600	2,799,600	700,600	1,283,000	8,527,285
Budgeted CIP, 16-17		1,509,026						1,509,026
(Decrease)/Increase		(664,516)	1,808,975	1,090,600	2,799,600	700,600	1,283,000	7,018,259

Notes:

1. Current generator is over 20 years old and inadequate to fully power the building. If current generator fails garage doors will be inoperable not allowing fire apparatus to respond.
2. City Engineer Mark Young has reviewed and determined the parking lot and drainage system need replacing due to cracking and deterioration over time. Without replacement deterioration will continue creating hazards for our vehicles and building.
3. Current windows are original to the building constructed in the 1950's. Due to their age repairs are difficult due to lack of replacement parts. Furthermore, updated windows will provide for better energy efficiency
4. Current sign is old, faded, in need of repair and too small for citizens to recognize when trying to locate the fire station.
5. Current unit was installed in 1998 when station was constructed. Unit is nearing it's end of service life of 20 years; same aged unit at Station #3 has already been replaced.
6. Current floors were installed in 2008 and are showing signs of wear as well as large sections that have broken from the subfloor. Without protective coating structural damage to foundation is likely to occur.
7. Firearms range asphalt pad has large cracks and sunken sections due to weather and inadequate drainage. City Engineer has inspected and recommends repaving to correct all issues.
8. The dilapidated state of our current wall poses safety hazard and requires replacement. City Engineer has inspected the wall and recommends replacement with large concrete blocks.
9. Exterior light poles at headquarters are original to the building from 1974 and are antiquated and difficult to service. Have coordinated with city Electric Department to purchase same style of light poles used in the downtown area to provide for a uniform appearance throughout the city.
10. Current windows are original to our HQ building and are over 40 years old. They have become discolored and damaged, i.e., seals failing, frames warping, etc., and need replacing. Furthermore, they are at ground-level making them vulnerable to break-in and vandalism.
11. Evidence is crucial in all aspects of law enforcement and requires a high degree of accountability. This built-in locker/storage system will provide improved security ensuring proper chain of custody required for court proceedings.
12. Replace three vehicles for Criminal Investigation Division (Two 2004 Chevy Impala's and One 2005 Chevy Impala).
13. Purchase non-police style vehicle for surveillance and undercover operations for our narcotics unit.
14. Assistance to Firefighter Grant, match 5% if approved (\$20,150).
15. Funds to replace six of our TASERS due to end-of-life, unpredictability and unable to repair.
16. Due to age and prolonged use our SWAT Team needs to replace their 10 ballistic helmets. New helmets include hands-free communication system giving our officers more flexibility and better security.
17. Replace 10 sets of fire turnout gear that has reached their mandated service life of 10 years.
18. With over 30 patrol cars using in-car video our evidence storage need has grown exponentially requiring a secondary location for back-up storage in case of a hardware failure.
19. Purchase Panasonic brand body-worn cameras that will allow integration with our current in-car video system. Purchase depends on grant funding.
20. Purchase 10 radars to replace 10 units that will no longer be approved by the state of North Carolina in June 2017.
21. Current throwphone system used by our SWAT and CID divisions is 15 years old and shared with the Sheriff's Department. It is incompatible with current recording media and inadequate with our current needs.
22. N. C. Governors Crime Commission Grant, 100% reimbursable
23. Replace eight of our ballistic shields that have exceeded the manufacturer five-year service life. The shields are used during events such as active -shooter, barricaded suspects, calls involving firearms, armed robbery etc.
24. Purchase tactical kits that include threat level 3 ballistic vests and helmets. Vests are not intended to replace daily-worn body armor but as supplemental protection during high-risk situations. Vests can be stored in patrol vehicles and quickly deployed over top of officers uniform.

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

<b>PROJECT</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Equipment</b>	Note						
Replace 12 Kubota Front Deck Mower # 102	25,000						25,000
Three-point Mowing Deck	6,500						6,500
Replace 08 Freightliner Vacuum #187		180,000					180,000
Replace Volvo w/Tarrant Leaf Vac #186			185,000				185,000
<b>Department Totals</b>	<b>31,500</b>	<b>180,000</b>	<b>185,000</b>				<b>396,500</b>
<b>SUMMARY</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended	31,500	180,000	185,000				396,500
Budgeted CIP, 16-17	21,000						21,000
(Decrease)/Increase	10,500	180,000	185,000				375,500

Notes:

**City of Morganton  
General Fund  
POWELL BILL**

PROJECT		17-18	18-19	19-20	20-21	21-22	22-23	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
<b>Streets Administration</b>								
	Note							
Replace 10 Ford F150, #114	1			30,000			35,000	65,000
<b>Street Maintenance</b>								
Replace 00 Int 2T Dump plow, #151/189	1			130,000				130,000
Replace 12 Freightliner 2T Dump plow						150,000		150,000
Replace 03 JCB Backhoe w/ext boom #149			115,000					115,000
Replace Flusher #159	1		160,000					160,000
Replace 06 Ford F350 1T Dump 4X4 #160			80,000					80,000
Replace 99 2T Vibrating Roller #179			45,000					45,000
Replace 07 Int 1 1/2T Dump #145	1		75,000					75,000
Replace 91 John Deere Track Loader #178	1			160,000				160,000
Replace 08 Ford F350 1T Dump #174				85,000				85,000
Replace 13 Kubota 4x4 tractor mower #172				50,000				50,000
Replace 94 Galion Motor Grader # 147	1				250,000			250,000
Replace 10 New Holland Tractor w/L Arm #171			125,000					125,000
Replace 08 Lee-Boy Tac Machine # 124			12,000					12,000
Replace 07 Freightliner L120064T #176					95,000			95,000
<b>Street Sweeping</b>								
Replace 13 Freightliner Street Sweeper #164						260,000		260,000
<b>Concrete Crew</b>								
Replace 07 New Holland Backhoe # 140				125,000				125,000
Replace 08 F250 Crew Cab w/utility body # 135			45,000					45,000
Replace 11 Husqvarna Concrete Saw #127						10,000		10,000
Department Totals		0	657,000	580,000	345,000	420,000	35,000	2,037,000
<b>SUMMARY</b>								
CIP Recommended		0	657,000	580,000	345,000	420,000	35,000	2,037,000
Budgeted CIP, 16-17		312,420						312,420
(Decrease)/Increase		(312,420)	657,000	580,000	345,000	420,000	35,000	1,724,580

Notes:

1. Previous requested purchase decision delayed.

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

<b>PROJECT</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Vehicles &amp; Equipment</b>	Note							
Replace Kubota Refuse Haulers (Diesel)		78,000	38,000	80,000	82,000	84,000	84,000	446,000
Replace 07 Rear Loader #260	1		185,000					185,000
Replace 09 Int Rear Loader # 270	1			190,000			220,000	410,000
Replace 07 Ford F150 4X4 #200	2	34,500						34,500
Replace 11 Autocar/Mammoth Front Loader	1					200,000		200,000
Replace 13 Ford F750 Knuckleboom #290					175,000			175,000
<b>Department Totals</b>		<b>112,500</b>	<b>223,000</b>	<b>270,000</b>	<b>257,000</b>	<b>284,000</b>	<b>304,000</b>	<b>1,450,500</b>
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		112,500	223,000	270,000	257,000	284,000	304,000	1,450,500
Budgeted CIP, 16-17		266,000						266,000
(Decrease)/Increase		(153,500)	223,000	270,000	257,000	284,000	304,000	1,184,500

Notes:

1. Previous requested purchase decision delayed.
2. Request vehicle with lift tailgate

**City of Morganton  
General Fund  
MAIN STREET**

<b>PROJECT</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Downtown</b>	Note							
Parking Lot (corner of King & Meeting)	1			250,000				250,000
Master Plan for Downtown	2		500,000					500,000
Demonstration Project	3	50,000						50,000
<b>Department Totals</b>		50,000	500,000	250,000				800,000
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		50,000	500,000	250,000				800,000
Budgeted CIP, 16-17		255,000						255,000
(Decrease)/Increase		(205,000)	500,000	250,000				545,000

Notes:

1. Redoing parking lot - does not include additional land purchase
2. Begin implementation of master plan.
3. Demonstration Project - to initiate development within the master plan.

**City of Morganton  
General Fund  
RECREATION**

PROJECT		17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	TOTAL
<b>Park / Pool Improvements</b>		Note						
Park Improvement	1	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Gene Turner Park Improvements				130,000				130,000
Water Park feature at Collett St Pool			400,000					400,000
Evacuator System (Aquatics Center)				50,000				50,000
Renovation To Shuey Legion Field					350,000			350,000
<i>Resurface Tennis Courts</i>								
Collett Street (Upper 3)				30,000				30,000
Carbon City (2)	2		15,000		15,000			30,000
Bethel Park (2)				15,000				15,000
Sand Volleyball Courts (6)					60,000			60,000
Replacement Scoreboards (Basketball 4)			40,000					40,000
Resurface Bridge Soccer complex	3	30,000						30,000
Resurface Bridge Freedom Park	3	40,000						40,000
<b>Buildings/Facilities</b>								
Greenway Restrooms			135,000					135,000
Lift System for Work in High Ceiling Areas				35,000				35,000
Catawba River soccer complex Phase III	4		795,000					795,000
Horseshoe Pitching Courts (12 lighted)						60,000		60,000
Training Center							950,000	950,000
Mt View Gym Air Conditioner	5	80,000						80,000
Collett Street Gym Air Conditioner	5	70,000						70,000
Catawba Meadows Maintenance Complex				600,000				600,000
<b>Vehicles and Equipment</b>								
Replace 01 Chevrolet 15 passenger van #844	6	40,000						40,000
<b>Mowers/Field Maintenance</b>								
Replace 00 Reel Mower #872	7	32,000						32,000
Replace 06 Mower #879						22,000		22,000
Replace 14 Mower #883				22,000				22,000
Replace 09 Gator #897	8	8,500						8,500
Replace 14 Gator #886				8,500				8,500
Replace 16 Mower #867					22,000			22,000
Replace 16 Mower #878					22,000			22,000
Replace 98 Golf Carts #866			10,000					10,000
Replace 08 Ford Truck #800	9	30,000						30,000
Replace 12 Mower #873				22,000				22,000
Replace 16 Z - turn mower #874					22,000			22,000
Replace 13 Z - turn mower #876			20,000					20,000
Replace 09 Gator #896			8,500					8,500
Replace 98 Tractor #860 Kubota 2wd ballfields					15,000			15,000
Replace 08 Ford Truck #810						25,000		25,000
Replace 08 Ford Truck #820			25,000					25,000
Replace 08 Ford Truck #825				25,000				25,000
Replace 05 Dodge Van #840					25,000			25,000
Purchase Tractor for finish mower	11	23,000						23,000
Purchase Finish Mower behind Tractor	10	5,000						5,000
Replace Finish Mower behind Tractor			5,000					5,000
Replace 15 Kubota RTV 4x4 #855							12,000	12,000
Replace 14 Kubota RTV 4x4 #887							12,000	12,000
Replace 14 Gator #881					8,500			8,500
Replace 06 Gator #863				8,500				8,500
Replace 17 Gator #862							8,500	8,500



Replace 00 Golf Cart #869		10,000					10,000
Replace 00 Golf Cart #871			10,000				10,000
Replace 00 Golf Cart #875			10,000				10,000
Replace 05 Golf Cart #868				10,000			10,000
Replace 07 Golf Cart #894					10,000		10,000
Replace 07 Golf Cart #895					10,000		10,000
Replace 14 Golf Cart Yamaha #856						10,000	10,000
Replace 15 Golf Cart Yamaha #857						10,000	10,000
Replace 04 New Holland Tractor #859				28,000			28,000
Replace 07 Kubota Tractor frt load #865 (w/ bobcat)					55,000		55,000
Replace 14 John Deere drags #890						15,000	15,000
Replace 14 John Deere drags #892						15,000	15,000
Replace 06 Smithco Drag #891			15,000				15,000
Replace 06 Smithco Drag #893				15,000			15,000
Replace 07 reel mower #898				60,000			60,000
Replace 14 reel mower #858						35,000	35,000
Purchase a reel mower (soccer expansion)		60,000					60,000
Replace 11 Ford #830					25,000		25,000
Replace 14 Ford #815						25,000	25,000
Replace 15 Ford 1 Ton #849						50,000	50,000
Replace 12 Ford Van #845						40,000	40,000

Department Totals 408,500 1,573,500 1,031,000 702,500 257,000 1,232,500 5,205,000

<b>SUMMARY</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	408,500	1,573,500	1,031,000	702,500	257,000	1,232,500	5,205,000
	873,000						873,000
	(464,500)	1,573,500	1,031,000	702,500	257,000	1,232,500	4,332,000

Notes:

1. Changing the safety fall surface at all the playgrounds. Repairs to large pieces of equipment often due to vandalism and high usage. Routine repairs to buildings and equipment.
2. Repair cracks and resurface tennis courts at Carbon City Park.
3. Resurface all wood and damage areas of bridge at the soccer complex area of the greenway.
4. Construction of phase III of the Catawaba River Complex. Consisting of two multi-use soccer/rugby/football fields. 1/4 mile greenway connector to HWY 70. 1.4 acre addition to dog park. Championship croquet course. Parking for approximately 150 cars. Fencing, walkways and area lighting.
5. Install gas heat and air conditioning system.
6. Replace 2001 Chevrolet 15 passenger van.
7. Replace a 2000 model reel mower. Life for mowers approx. 4 to 5 years.
8. Replace a 09 gator. Life of gators and golfcarts 5 to 7 years.
9. Replace 08 ford work truck.
10. Purchase a 90inch finish mower that is pulled behind tractor. Save mowing time.
11. Purchase a tractor that will pull a finish mower to save on mowing time and life of smaller mowers. The tractor will last twice as long as the smaller mowers.

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

PROJECT	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	TOTAL
<b>Maintenance Equipment</b>							
	Note						
Replace 08 Tractor/Mower #609 (Grounds)					17,000		17,000
Replace 16 Tractor/Mower #120 Snow Plow (Diesel)						18,000	18,000
Replace 11 Tractor/Mower #608 (Grounds)		15,000					15,000
Replace 07 John Deere 3320/448 Backhoe	1	40,000					40,000
Replace 12 Tractor/Mower #606 (Grounds)			15,500				15,500
Replace 14 Tractor/Mower #605 (Grounds)				16,000			16,000
<b>Vehicle Replacement</b>							
Replace 07 Cushman #169 w/Kubota ATV	20,000						20,000
Replace 08 Ford F150 4X4 #136		30,000					30,000
Replace 98 3/4T Chev #115 (Grounds)			40,000				40,000
Replace 08 Ford 1T Flat Bed #129	1			75,000			75,000
Replace 13 Ford F150 4x4 PU #130					28,000		28,000
Department Totals	20,000	85,000	55,500	91,000	45,000	18,000	314,500
<b>SUMMARY</b>							
CIP Recommended	20,000	85,000	55,500	91,000	45,000	18,000	314,500
Budgeted CIP, 16-17	64,500						64,500
(Decrease)/Increase	(44,500)	85,000	55,500	91,000	45,000	18,000	250,000

Notes:

1. Previous requested purchase decision delayed.

**City of Morganton  
General Fund  
COMMUNITY HOUSE**

<b>PROJECT</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
	Note						
Interior Upfit	1	244,089					244,089
Side Patio	2		100,000				100,000
Department Totals		244,089	100,000				344,089

<b>SUMMARY</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		244,089	100,000				344,089
Budgeted CIP, 16-17							
(Decrease)/Increase		244,089	100,000				344,089

Notes:

1. Upfit includes chairs, tables, lobby furnishings, downstairs furnishings, and AV equipment. Anticipate private contributions of \$85,000.
2. Construction and design of a side patio to complete the exterior.

**City of Morganton  
Water Fund**

<b>PROJECT</b>		<b>17-18 Plan</b>	<b>18-19 Plan</b>	<b>19-20 Plan</b>	<b>20-21 Plan</b>	<b>21-22 Plan</b>	<b>22-23 Plan</b>	<b>TOTAL</b>
<b>Distribution</b>		Note						
Main Replacement/Renewal Program Line replacement/extension	1	450,000	450,000	450,000	450,000	450,000	450,000	2,700,000
7,600 ft of 12 in Main on Bost Rd. and Summitt Rd.							875,000	875,000
15,000 ft of 12 in Main on Hwy 64							1,610,000	1,610,000
Glen Alpine PS Electrical Upgrade	3	100,000						100,000
Water Tank Maintenance	4	309,000	309,000	309,000	309,000	309,000	171,000	1,716,000
Pump Station Maintenance			75,000		75,000		75,000	225,000
Feasibility Study Land Acquisition for New Plant Entrance					20,000			20,000
Vine Arden Standpipe		18,000						18,000
Hydraulic Study for River Club/Glen Alpine	5	50,000						50,000
<b>Vehicle Replacement</b>								
Replace 08 Ford F250 #343				30,000				30,000
Replace 10 Dodge Caliber #380					30,000			30,000
<b>Water Supply and Treatment</b>								
Finished Water Pump Rehab/MCC Replace					200,000			200,000
Raw Water Pump Station Rehab						250,000		250,000
Coagulation & Sedimentation Process Evaluation	2	250,000						250,000
Coagulation & Sedimentation Process Upgrade			3,000,000					3,000,000
Belt Press Modernization						1,000,000		1,000,000
SCADA Upgrade				650,000				650,000
Chemical Feed System Modernization				125,000				125,000
<b>Department Totals</b>		1,177,000	3,834,000	1,564,000	1,084,000	1,009,000	4,181,000	12,849,000
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		1,177,000	3,834,000	1,564,000	1,084,000	1,009,000	4,181,000	12,849,000
Budgeted CIP, 16-17		1,295,648						1,295,648
(Decrease) Increase		(118,648)	3,834,000	1,564,000	1,084,000	1,009,000	4,181,000	11,553,352

Notes:

1. This is a continuous component of routine maintenance of the water system. Improving or eliminating areas of poor or degraded water quality. This is a continuous target effort to replace aging water infrastructure. This is for providing new service lines to new customers.
2. This will be for an engineering evaluation of our coagulation & sedimentation processes at the water plant. The evaluation will result in a plan to move forward with needed improvements.
3. Pumps, motors, and controls are original to PS since early 1970's. By modernizing this equipment, process efficiency will be greatly improved and will also correct water hammer issues in the Glen Alpine area of the distribution system.
4. Continuation of maintenance contracts for all water tanks in system.
5. This will investigate water pressure & volume requirements for adequate fire protection and water service including a possible new tank & pump station.

**City of Morganton  
Electric Fund**

PROJECT		17-18	18-19	19-20	20-21	21-22	22-23	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
<b>Vehicle Replacement</b>		Note						
Replace 03 Bucket Truck #455 (Diesel)	1	327,500						327,500
Mobile Wire Reel Trailer	2		35,320					35,320
Replace 08 Chevy Service Trk 3500 #410(Gas)	3	42,000						42,000
Replace 08 Chevy Service Trk 3500 #470(Gas)	4		43,500					43,500
Replace 04 Ford Ranger #439 w/ 4wd	5	32,000						32,000
Replace 04 Ford Ranger #456	6	30,000						30,000
<b>Heavy Equipment/Misc Replacement</b>								
Replace Substation Transformer (Del 4)	7				1,100,000			1,100,000
Replace Substation SCADA RTU (Del 6)	8	19,500						19,500
Replace Substation SCADA RTU (Del 1)	8		19,500					19,500
Upgrade Substation Mechanical Breakers(D6)	9	17,500						17,500
Upgrade Substation Mechanical Breakers(D1)	9		24,500					24,500
Upgrade Substation Regulators (Del 4)	10	53,500						53,500
Upgrade Substation Regulators (Del 6)	10		56,500					56,500
Upgrade Industrial Customer Stations	11	140,000	233,000					373,000
<b>Service Delivery</b>								
System Improvements	12	142,500	100,000	100,000	100,000	100,000		542,500
Pole Inspection	13	50,000						50,000
Replace and move Del 1 Substation	14		280,000	1,700,000				1,980,000
Outage Management System Pilot	15	10,000						10,000
Department Totals		864,500	792,320	1,800,000	1,200,000	100,000		4,756,820
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>		<b>TOTAL</b>
CIP Recommended		864,500	792,320	1,800,000	1,200,000	100,000		4,756,820
Budgeted CIP, 15-16		760,425						760,425
(Decrease)/Increase		104,075	792,320	1,800,000	1,200,000	100,000		3,996,395

Notes:

- To be financed. Recommend replacing it due to continued repairs and degrading engine power. Current truck is no longer able to lift 1500 kva transformers. Garage also recommends replacing this diesel truck with another diesel truck.
- Recommend purchasing this equipment to allow rapid re-conducting of overhead distribution wires.  
This device holds the tension on the wires being pulled to prevent sagging between the spans and tangling at the reels.
- Recommend replacing overhead line supervisor service truck #410. Current truck has over 140,588 miles and is 10 years old. Trade-in/resale value still high due to new engine installed last year but with the other problems recommend replacing. Garage recommends replacement with one that is gas powered.
- Recommend delay replacing underground supervisor service truck #470. Current truck has over 81,053 miles and is 10 years old. Current annual repair/maintenance cost per year continues to grow.
- Recommend replacing. Truck #439 has ~90,000 miles, is over 13 years old, and has several major repairs. Used by the meter readers. Garage recommends replacing before more major repairs are needed. Gas engine and 4 wheel drive for winter ops.
- Recommend replacing. Truck #456 has ~95,000 miles, is over 13 years old, and has had several major repairs. Used by the meter readers. Garage recommends replacing before more major repairs are needed. Gas engine.
- Moving partial load to other stations has benefitted the station transformer.  
Based on this and no projected load increase on this station for several years it is recommended the City delay replacing this item until 2021 unless semi-annual oil testing shows a rapid degradation.
- Continue program to replace SCADA substation control cabinets installed in 1985. Cabinets are rusting and cannot keep moisture build up out. Wiring insulation is cracking and transducers are out of tolerance.

9. Continue program to upgrade mechanical breakers in substation to solid state. City has 23 circuit breakers. This is the fourth year of this project to extend service life another 12-15 years.
10. Continue program to install one set of larger regulators in each station to improve back feed options and repairs as needed. This is the fourth year of the 5 year project.
11. Continue program to upgrade and standardize large industrial/commercial electric substations. Replace station transformers with pad mount style transformers. Replace underground/overhead wire as needed. Remaining cost ~\$373,000 2017/18 - Ferguson Copeland & Momentive, 2018/19 Sypris.
12. Replace distribution power line infrastructure over 30 yrs old which includes customer backup enhancement, fuse cutouts, streetlight fixtures, etc.
13. Third and last year of program to inspect electrical poles for internal rot and shell rot. Replace as needed. Last done in 2004.
14. Recommend building a new Del-1 substation over 2 years. Current location is restricted in access and height. Primary clearance from ground to energized high voltage equipment does not meet OSHA or NESC (Table 232-2, 15 feet) (currently ~ 8 feet) minimum height requirements. Largest station load on system. No overhead bypass network available severely restricting repair and back feed capabilities. 2018/19- purchase land and develop site, 2019/20- install equipment and commission site.
15. Conduct a power outage management system pilot to determine the cost to benefit ration and feasibility of deploying a means of directly notifying electric department of a loss of power 24 hours a day, 7 days a week. This pilot would provide 50 monitors installed at the last fused disconnect on overhead power circuits. Each monitor would constantly measure the voltage and when it experienced a loss of power would text a message to the on call electric department personnel, letting them know exactly when and where an outage has occurred. This should reduce the outage time by 50% or more by directing personnel to the exact location of a power outage.
16. Installment purchase financing.

**City of Morganton  
Wastewater Fund**

<b>PROJECT</b>		<b>17-18 Plan</b>	<b>18-19 Plan</b>	<b>19-20 Plan</b>	<b>20-21 Plan</b>	<b>21-22 Plan</b>	<b>22-23 Plan</b>	<b>TOTAL</b>
<b>Collections</b>		<b>Note</b>						
Sewer Line/Manhole Rehab Program Line Replacement/Extension	1	410,000	500,000	640,000	640,000	640,000	640,000	3,470,000
Rehab/Raise Manholes on 30 in Upstream Silver Creek PS				35,000				35,000
Bethel Sewer Basin Rehab	2	303,000	355,000	349,000	257,000	226,000	258,000	1,748,000
NCDOT Exit 105 Utility Relocation		32,125						32,125
Inflow and Infiltration Study/SSO Analysis							125,000	125,000
Bost Rd. Liftstation Rehabilitation					300,000			300,000
Silver Creek Pump Station Rehabilitation					2,000,000			2,000,000
<b>Vehicle Replacement</b>								
Replace 04 Chevy 1500 #331			30,000					30,000
Replace 97 Freightliner #304	7	150,000						150,000
Replace 08 Ford F250 #365	7	40,000						40,000
Replace 94 Ford Tractor #355						40,000		40,000
Replace 92 Front Loader #358			310,000					310,000
Replace Small Vacuum #323				30,000				30,000
Replace 07 New Holland Backhoe #351					100,000			100,000
Replace Combo Vac-Pump Truck #336			400,000					400,000
Replace Small Jetter #337				70,000				70,000
<b>Treatment</b>								
Grit Washer & Conveyor	3	70,000						70,000
Compost Mix Box & Screen	4		375,000					375,000
Holding Tank Mixers					175,000			175,000
Replace Screening Conveyor at Influent PS					200,000			200,000
Increase Covered Storage for Finished Compost					140,000			140,000
Grit Removal Mechanism							50,000	50,000
Grit Pumps							40,000	40,000
Replace Plant Water System							90,000	90,000
Replace Primary Sludge Pump Controls							60,000	60,000
Primary Sludge Holding Mixer							175,000	175,000
Dewatering Optimization Study							50,000	50,000
Upgrade/Replace RAS/WAS Flow Meters	5	40,000						40,000
#5 Secondary Clarifier Rehabilitation			400,000					400,000
Biosolids Investigation/Mitigation			100,000					100,000
SCADA System Upgrade/Evaluation					600,000			600,000
Evaluate HVAC Admin & Dewatering Bldgs			25,000					25,000
Risk Management Plan Compliance Audit				40,000				40,000
Electrical Bldg #1 Safety Improvements	6	15,000						15,000
Laboratory Modernization						100,000		100,000
<b>Department Totals</b>		1,060,125	2,495,000	1,164,000	4,412,000	1,006,000	1,488,000	11,625,125
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		1,060,125	2,495,000	1,164,000	4,412,000	1,006,000	1,488,000	11,625,125
Budgeted CIP, 16-17		804,526						804,526
(Decrease)/Increase		255,599	2,495,000	1,164,000	4,412,000	1,006,000	1,488,000	10,820,599

Notes:

- This is a continuous component of routine maintenance of the collection system. Provides for new service lines to new customers. These routine maintenance programs provide for sewer line inspection, condition assessment, and rehab services. This program allows

for improved identification, prioritization, and budgeting & repair decisions. Works in conjunction with the manhole rehab program to address inflow and infiltration, and reduce sewer spills.

2. This is a continuation of recommendations from the Bethel Sewer Basin Investigation Project.
3. The grit washer & conveyor allows for the removal of fine material that can cause process pump & equipment damage.
4. The compost mix box is an integral part of the wastewater compost process. The proper mixing of treated sludge with woodchips ensures that the subsequent treatment process will be successful - yielding a product that meets permit requirements and is safe for sale to the public.
5. RAS/WAS flow meters allow for return & waste activated sludge flow monitoring.
6. This will provide for improved safety at electrical building #1 at the plant.
7. Installment purchase financing.



**City of Morganton  
Cable Fund**

<b>PROJECT</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>System</b>	Note							
System Improvements/Expansion		95,000	25,000	25,000				145,000
DSR Satellite Receivers		28,000	14,000	14,000				56,000
Bucket Truck			90,000	90,000				180,000
28' X 60' Shed to Cover Truck/Equip.			20,000					20,000
Optical Line Transmitter	2	80,000						80,000
PathTrack			50,000					50,000
DNCS Replacement	1	165,000						165,000
IPv4 Recovery			72,000					72,000
<b>Department Totals</b>		<b>368,000</b>	<b>271,000</b>	<b>129,000</b>				<b>768,000</b>
<b>SUMMARY</b>		<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>19-20</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		368,000	271,000	129,000				768,000
Budgeted CIP, 16-17		153,200						153,200
(Decrease)/Increase		214,800	271,000	129,000				614,800

Notes:

1. Will finance for 3 years. DNCS replacement for unsupported current DNCS and is most critical.
2. System expansion for new business customers and future growth.

**City of Morganton  
Internal Service Fund  
IRMS**

PROJECT		17-18	18-19	19-20	20-21	21-22	22-23	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	Note							
City-Wide Connectivity	3	50,000	20,000	20,000	20,000	20,000		130,000
Servers	1	13,000	13,000	13,000	13,000	13,000		65,000
Document Imaging Phase 2	2	50,000						50,000
Work Order Management Software			50,000					50,000
Department Totals		113,000	83,000	33,000	33,000	33,000		295,000
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		113,000	83,000	33,000	33,000	33,000		295,000
Budgeted CIP, 16-17		89,500						89,500
(Decrease)/Increase		23,500	83,000	33,000	33,000	33,000		205,500

Notes:

1. There are 14 servers throughout the City, need to replace 2 of these each year. Each server would be replaced on a seven year cycle. A server's life expectancy is approximately 5-6 years.
2. With increasing need to be more efficient with document storage but more importantly document retrieval. This will allow us to roll out equipment to departments.
3. This helps keep the network devices and infrastructure running smoothly. This will also allow us to wire the new construction at the Community House

**City of Morganton  
Internal Service Fund  
WAREHOUSE**

<b>PROJECT</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Equipment</b>	Note						
Replace 04 Chevy Van #960				30,000			30,000
Barcode System/Scanner		12,000					12,000
<b>Department Totals</b>		12,000		30,000			42,000
<b>SUMMARY</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended		12,000		30,000			42,000
Budgeted CIP, 16-17							
(Decrease)/Increase		12,000		30,000			42,000

Notes:

1. Plan to upgrade the warehouse gate to make the operations more efficient and improve security. This expense will be shared with the garage.

**City of Morganton  
Internal Service Fund  
GARAGE**

<b>PROJECT</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Equipment</b>	Note							
Replace Miller Welder/Generator	1		15,000					15,000
Replace 08 Chev 3/4T w/ Utility Body #950	1			48,000				48,000
<b>Department Totals</b>			15,000	48,000				63,000
<b>SUMMARY</b>		<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTAL</b>
CIP Recommended			15,000	48,000				63,000
Budgeted CIP, 16-17		48,000						48,000
(Decrease)/Increase		(48,000)	15,000	48,000				15,000

Notes:

1. FY 2016-17 purchase plan previously delayed
2. Plan to upgrade the warehouse gate to make the operations more efficient and improve security. This expense will be shared with the warehouse.