

City of Morganton

Annual Budget

Fiscal Year July 01, 2018 – June 30, 2019

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**CITY OF MORGANTON
ANNUAL BUDGET
FISCAL YEAR 2018 – 2019**

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June 1, 2018



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 2018-2019 is presented for your consideration. The budget document represents balanced revenues and expenditures. Continuing to reinvest in our City in ways that support our vision and implement our Masterplans for the betterment of Morganton requires leadership. Each City department contributes to the whole and is vital to the team. The capital budgets include equipment replacements, facility improvements, park improvements, and funding for the downtown greenway connector. The budget summary by fund is included below.

Statistical Summary

Fund Description	Revised Budget FY 17-18	Requested FY 18-19	Increase (Decrease)	
			Dollars	Percent
General Fund/General Capital Projects Fund				
- Operations	20,257,059	19,787,829	(469,230)	(2.37%)
- C.I.P.	3,548,670	2,778,860	(769,810)	(27.70%)
- Powell Bill	482,401	337,457	(144,944)	(42.95%)
- Capital Projects Fund				
Building Reuse	1,686,500		(1,686,500)	(100.00%)
Exit 105 Road Connector	1,375,000		(1,375,000)	(100.00%)
Greenway Connector	1,668,750		(1,668,750)	(100.00%)
Soccer Complex		1,409,210	1,409,210	100.00%
Total General Fund	29,018,380	24,313,356	(4,705,024)	(19.28%)
Water Fund	5,870,391	5,995,284	124,893	2.08%
Electric Fund	33,558,497	31,755,752	(1,802,745)	(5.68%)
Wastewater Fund	6,209,590	6,357,837	148,247	2.33%
CoMPAS CATV Fund	4,921,504	5,084,334	162,830	3.20%
Cemetery Trust Fund	9,800	9,800		0.00%
Subtotal:	79,588,162	73,516,363	(6,071,799)	(8.26%)
Less Interfund Transfers	(704,552)	(733,535)	(28,983)	3.95%
Total Budget:	78,883,610	72,782,828	(6,100,782)	(8.38%)

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.

The 2018-2019 General Fund budget includes funding for operations and the capital improvement program (CIP). Different from years past, the budget includes separate Capital Project funds for large, multi-year projects. Equipment replacements, park improvements, vehicle purchases, infrastructure improvements, and funds to begin masterplan implementations are included. The City staff continues to pursue grant and public/private partnership opportunities to finance capital projects. General Fund CIP totals \$2,778,860.

The utilities budgets include capital improvement programs that appropriate funding for equipment purchases, plant improvements, distribution and collection system improvements, and infrastructure improvements. The total CIP in all utility funds is \$3,627,028 with grant sources funding \$230,640 of that total. 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 2018-2019 total budget is \$72,782,828 and is \$6,100,782 or 8.38% less than the revised budget for fiscal year 2017-2018. Large capital projects whose duration spans more than one fiscal year, or that get moved to the next fiscal year, are being accounted for in project funds to prevent skewing budget to budget comparisons in the future.

The City of Morganton continues to partner with other governmental partners in the areas of economic development, airport service, and public library services. In the 2018-2019 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 223,231
Burke County Library	231,250
Foothills Regional Airport Authority	<u>47,137</u>
Total	<u>\$ 501,618</u>

The BDI contributions fund operations, local incentives to industry and debt service on the business park. Local incentives to industry are included at \$36,917, a decrease of \$77,653 due to several economic incentives to local industry being completed. Recent industrial expansions and new industry announcements will take effect next fiscal year which will cause this funding to grow. 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 \$6,750 lower than last year due to capital improvements at the main library being less. 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.

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. As a matter of fact, there are only two significant revenues over which the City has control – local property taxes and Solid Waste fees. Decisions made by the NC General Assembly can greatly affect this fund's revenues.

The 2018-2019 proposed General Fund budget is \$22,904,146. This is \$4,705,024 less than the revised budget for 2017-2018. The main reason for difference is in fiscal year 2017-2018 the City received several Federal and State grants to support large projects totaling \$4,730,250 which represents an incredibly successful grant year. There are no proposed changes to services currently provided in the new budget. 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 new people to our City, is always at the forefront of our efforts.

After five years of no change in the ad valorem tax rate, the proposed budget includes a recommended increase of 4 cents. One cent on the tax rate generates approximately \$155,000. For the second year in a row, the total assessed tax valuation has shown a slight decrease. The valuation has been flat for four years. Next year should show a change in that trend with our recent economic development announcements. The proposed tax rate of \$0.57/\$100 value will generate approximately \$8,724,258 which represents 38% of the General Fund revenues.

The 2018-2019 budget includes \$259,500 from the motor vehicles tax of \$20.00 per vehicle. This revenue equates to 1.67 cents on the tax rate.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$116,389. One cent on the downtown tax generates approximately \$8,397. The tax rate of 14 cents was set in 1995 and will fund 13.2% of the Main Street expenditures in 2018-2019.

The recently updated Downtown Masterplan provides a road map for continued investment in the heart of our community. We enjoy very few vacancies in downtown and new ribbon cuttings are happening almost weekly. Property owners, tenants, and the City continue to partner to create a vibrant downtown. The proposed budget includes funding of \$120,000 to be used on a first-come; first-serve basis for a low-interest loan pool to stimulate the addition of housing units in downtown. Remember, our masterplan indicated an ability to support additional downtown housing and indicated that we could use 1,800 more units.

Also included is \$85,000 to seek a landscape architect to do preliminary design/engineering on a redesign of the Courthouse Square as proposed in the Masterplan. This greenspace is not only the heart of downtown, but is also key to our event programming. The plans to revitalize this space must respect and maintain its history while creating new life and excitement on the square.

A bright spot in General Fund revenues continues to be sales tax revenue. Sales tax is budgeted at \$4,241,604 which is a 4% increase over current year projections. Since 2014, the addition of retail opportunities in our community and a vibrant downtown have contributed to a 28.5% growth. This growth is being achieved as local refunds remain high due to large construction projects by the public/non-profit sector. Sales tax revenues represent 19% of the General Fund budget.

Sales tax is crucial to our ability to continue to invest in our vision and all that makes Morganton special. I must also remind everyone that sales tax generated in Morganton is a significant revenue to Burke County and our other municipality partners in Burke County. The General Fund budget proposes using \$96,000 in accumulated fund balance. This keeps us well within the Council's 15% fund balance policy. Other State collected revenues, namely utility franchise tax and Powell Bill continue to decline.

In Morganton, even our basic services are a cut-above. Public Works and Public Safety exemplify that "cut-above service level". Backyard pick-up, weekly rough trash service, leaf collection and a partnership with Simply Green Recycling represent the types of services not available in many other communities. The fee of \$12.00/month for residential solid waste service will remain the same for next year. Commercial sanitation fees will also remain the same. Solid waste fees will generate \$1,324,000. The Street Department and the Cemetery and Grounds crew continue to make our community drivable, walkable, bikeable, and above all beautiful.

Morganton Department of Public Safety (MDPS) continues to seek grants to fund equipment. The Department has transitioned to more positions that are only firefighting. The training of all personnel continues to be a time-consuming endeavor. The second Citizen's Police Academy just graduated a new class. For a year now, Public Safety leadership has engaged community members and leaders in conversation and relationship building in the Partnership for Change meetings with an emphasis on open community dialogue.

The CIP request for MDPS next year totals \$1,841,057. Eight patrol cars and one CID vehicle will be purchased with installment financing. Our self-contained breathing apparatus (SCBA) will be replaced for \$529,907. We are seeking grant funds for this. However, if grant funds are not obtained, we will purchase anyway due to end of life of our SCBAs. Consideration is being given to refurbishing Ladder 1 in order to extend the life of the 20-year-old truck by 10 years with cost estimates of \$550,000 for the refurbishment.

CoMMA, Recreation and the newly renovated Community House continue to entertain, recreate, and feed local residents and visitors. All three of these departments are experiencing record use. CoMMA will be getting a new roof for \$115,000. CoMMA is open for business and setting new records for attendance. Recreation continues to bring large crowds to our community to use our fantastic facilities. There is plenty for our citizens to do in our parks, along our greenway, or at our aquatics centers. A PARTF grant is being pursued to expand the Catawba River Soccer Complex. That entire project budget is \$1,409,210. The revenue sources include grant funds of \$449,210, private donations of \$225,000, and a Morganton Recreation Foundation contribution of \$350,000. The Community House is booking multiple events many days and has more reservations for weddings than ever before. Additionally, more groups are using the Morganton Community House for corporate events.

Finally, the Development and Design department (D&D) continues to support, design, inspect, and manage most of the projects referenced in this message. The development and regulation arms of D&D touch almost everything that happens in the City. Several large multiyear projects are currently being managed by D&D - the service road at Exit 105 and the Downtown Greenway Connector are underway and should be completed during 2018-2019. The City's in-house capabilities for design, engineering, and construction set us apart from other communities.

Water Fund

The proposed 2018-2019 budget is \$5,995,284 which is \$124,893 or 2% less than the current year. No appropriation of retained earnings is required to balance the budget.

The proposed water fund budget calls for a 5% increase in rates for next year. This increase was projected in the 10-year rate study that was completed last year. The rate increase will be effective July 1, 2018 and will be applied in a 2:1 ratio to volume (variable) and fixed charges. A household inside the City using 5,000 gallons of water a month will see their bill increase from \$14.40 to \$15.25 a month. 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 even with this increase. The Water Department employees continue to be recognized and awarded consistently for providing water of the highest quality to our citizens and industry.

The recently completed 20-year masterplan and rate study map out future investments and match resources and expenses to allow for periodic and planned rate increases. The 2018-2019 Water fund budget includes \$300,000 to be set aside in a capital reserve fund to be used for future capital reinvestments into our water system. Funds are anticipated to be set aside for the next four years for this purpose.

The proposed budget includes a modest capital budget of \$1,133,775 that appropriates funding for water tank maintenance of \$309,000 and includes \$400,000 for routine

replacement of aging lines. Water usage continues to grow at 1% each year. On average, system-wide usage is about 50% of total capacity.

In addition to including funds for routine maintenance and repair, the proposed budget includes \$209,775 for upgrading and revitalizing service in the Green Street Catalyst Project. The project includes \$79,888 in Appalachian Regional Commission (ARC) grant funding and begins infrastructure investments to ready this area for the development proposed in the Downtown Masterplan update.

Electric Fund

The total proposed Electric budget for 2018-2019 is \$31,755,752 which is \$1,802,745 less than the 2017-2018 revised budget. For the last few years the Power Agency has passed on slight agency wide decreases. Effective July 1, 2018, the City will receive another wholesale rate decrease. Considering our system load growth remains flat to a slight decrease, we expect a reduction of approximately 6.0%. Recent new and expanding existing industry announcements are just getting underway and it is anticipated that noticeable electric sales growth will not be recognized until calendar year 2019.

In establishing retail electric rates, it is very important that the rate structure mirror that of the wholesale bill to ensure that the City isn't paying more for the electricity than it is collecting from customers. This structure only affects larger commercial and industrial customers. Periodically, the City staff works with ElectriCities staff to "true-up" our rate structures. The 2018-2019 year is a good year to do this since the wholesale rate decrease allows us the most flexibility and ensures that required increases for classes of larger customers can be minimized.

The results of matching the wholesale rate to the retail rate coupled with the expected wholesale rate decrease yield a range of proposed rate changes that include an average of 4% rate reduction for residential customers and small commercial customers to a slight increase of an average 1.8% for larger industrial and commercial customers.

A typical residential electric customer should experience an average decrease of \$4.80 per month. The rate change will be effective July 1, 2018 which means it will be reflected in August bills. The fixed facilities charge of \$200 per month for large industrial customers will be reduced to \$100 per month.

The City will be phasing out non-LED area lights. The LED lights are the new industry standard; they come at a higher upfront cost and are expected to last longer until replacement. Staff is recommending a 5% increase in rates for all area lights – which translates into a monthly increase of between \$0.50 and \$2.99 depending on light size.

The 2018-2019 Electric budget continues a commitment to setting aside rate stabilization funds to offset future rate increases. The contribution budgeted for next year is \$750,000. Upgrades to the distribution system and equipment purchases are

included in the \$577,953 proposed CIP. Like in the other utility funds, the Electric budget includes \$144,203 in infrastructure upgrades in the Green Street Catalyst Project with \$77,902 being funded with grant funds.

Wastewater Fund

The total proposed Wastewater budget for fiscal year 2018-2019 is \$6,357,837 which is 2% more than the current year. An appropriation of retained earnings of \$68,382 is included in the proposed budget. The proposed budget includes debt service payments of \$1,924,189 which is 30% of the proposed budget. Significant investments at the Wastewater plant over the last few years have been made and debt payments on these projects make up the lion share of total debt service.

Just like in Water, the recently updated Masterplan and rate study set a course necessary for future improvements and investments so adequate resources can be planned. The plans adopted by Council recognize a need for periodic rate increases to fund future investment in our system.

The 2018-2019 budget proposal includes a 6.5% sewer rate increase effective July 1, 2018. The increase which is less than last year serves multiple purposes. The increase funds necessary costs associated with sewer service, but more importantly, the increase makes the City eligible to compete for State funding for future needs. Until now, Morganton's rates have remained too low to meet the threshold for this funding source. The increase is applied to volume and fixed charges in a 2:1 ratio.

An inside residential customer using 5,000 gallons of water will see a monthly sewer bill increase from \$31.10 to \$33.23 or an increase of \$2.13. Outside residential customers continue to be billed at double the inside rate.

The process conversion project at the plant continues on schedule and on budget. Recent heavy rains have confirmed the wisdom in upgrading equalization capacity and the conversion to standard treatment processes. The Wastewater plant staff continues to operate the plant in a responsible manner.

The CIP for Wastewater for 2018-2019 totals \$1,472,300 and includes a much needed rehabilitation of a secondary clarifier for \$400,000. The project costing \$9,716,370 to convert the plant from a pure oxygen facility to a traditional treatment facility continues. The sewer capital project fund is being used to account for this improvement. Routine replacements and manhole rehabilitation are funded at \$350,000. Noteworthy is the infrastructure improvements planned for the Green Street area at \$192,300 with \$78,650 funded with an ARC grant. A new vacuum-pumper truck budgeted at \$400,000 is proposed to be purchased with installment financing.

CoMPAS Fund

The proposed budget for CoMPAS for fiscal year 2018-2019 is \$5,084,334 which is \$162,830 or 3% higher than current year. No appropriation of retained earnings is required to balance the budget. There are no proposed rate increases for internet or phone in this budget.

During this past year CoMPAS offered a promotional campaign for residential internet customers. The campaign yielded 158 new customers. The proposed budget is based on that growth continuing and assumes an additional 30 residential customers per month. We are consistently experiencing this level of growth. Under the direction of a new General Manager in CoMPAS, wait times for installation remain at 2 days or less. Interference and “noise” in the system continue to be reduced and a new commitment of customer service greets our customers in the office and in the field.

Because of the success of the residential internet campaign and due to staff continuing to hear from commercial customers how satisfied they are with CoMPAS service, we plan to have a promotional campaign for commercial customers this coming year. The budget anticipates adding 25 business internet customers during next fiscal year.

After two years of working with our consultant and a restructuring of the CoMPAS business model, our financial position is much brighter. Fiscal year 2018-2019 will bring the final phase-out of the bundled discount with the elimination of the \$5.00/month credit effective August 1, 2018. This will generate \$29,000 in revenue.

As predicted, the video (TV) portion of CoMPAS service continues to decline just as it does all over this country. Our decline is progressing slightly slower than anticipated and next year we anticipate losing 160 video subscribers. Programming costs at \$2,328,200 represent 56% of the CoMPAS budget. To pay for the increase in costs a rate increase is proposed for January 1, 2019. Broadcast basic will go from \$30.40/month to \$32.40. Basic cable services will go from \$82.63/month to \$87.63. This represents a 6.2% increase and is slightly less than last year’s 7% due to successful negotiations on the off-air channel rates by the General Manager.

The total requested CIP for 2018-2019 is \$312,000 and includes \$250,000 to begin a conversion of the video system to a total digital delivery system. This conversion is necessary to free up bandwidth to ensure our high-speed broadband service has adequate capacity to continue to grow.

Current projections predict that at June 30, 2018 for the second year in a row, CoMPAS will be cash flow positive.

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

2018-2019 is \$9,800. Lot and niche sales and marker sales are budgeted at \$8,600 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 Information Resources Management Services (IRMS). The total budget for these services for 2018-2019 is \$2,158,665 which is \$188,268 lower than last year. These departments provide services to the other funds.

The IRMS budget is relatively flat at \$1,073,665. Much like the utilities budgets, IRMS has projects that span multi-budget years. Contracted services which include support costs for hardware and software are \$369,418 or 34% of the IRMS budget. Technology is intertwined and critical in most aspects of our operations. Adequate service to our customers depends on technology. CIP is budgeted at \$93,000 and includes routine server upgrades.

The Warehouse and Equipment Services budgets are \$410,000 and \$675,000, respectively. The Warehouse budget includes \$410,000 for inventory purchases while the garage budget includes \$400,000 for fuel purchases. Staff has planned to spend \$100,000 more for fuel next year due to higher gas prices.

CIP purchases for next year include \$23,000 at the garage for a pressure wash system and a welder replacement. Equipment Services maintain the City fleet. The warehouse budget includes \$15,000 for window replacement at the City warehouse.

Personnel Issues

The proposed budget includes funding for 289.5 positions. There are several new positions and additional funding in the way of professional services dollars to allow contract labor to fill service gaps included in this proposal. Building Inspections, CoMMA, and Recreation have additional funding for personnel. Public Safety, Main Street, Development and Design, and Electric have increases in professional services or position reclassifications to make us better able to continue to provide excellent service to the community.

Last year the Council funded a pay study which largely showed a workforce extremely compressed at the lower level of pay ranges. While implementing the study alleviated some compression issues, hiring public servants with acceptable skill sets for the services we provide, remains challenging. As committed to by the Council after completing the pay study, 2018-2019 is the first year of reviewing 1/3 of the City's pay ranges for comparability to market rates. Due to extreme challenges in the marketplace to retain and attract sworn public safety officers and electric linemen, those positions

were reviewed this year. The proposed budget includes about \$160,000 to adjust salaries in these two areas to match average market conditions and to remain competitive in hiring and allow us to retain employees. This review process will continue over the next two fiscal years until all positions and pay classes have been evaluated in relation to market conditions.

The budget proposal includes a 1% COLA for all employees that will be effective July 2018. Additionally, to continue Council's commitment to a merit system that rewards high performing employees, a 2.25% merit award to be effective in March 2019 is included. The COLA costs \$154,819 city-wide while the merit increase costs \$117,450 city-wide. Increases in part-time pay across departments of \$11,500 are included in the budget.

The City of Morganton remains committed to being an employer of choice. Our commitment to high quality service requires that we consistently attract and retain a qualified and motivated workforce. Our employees are critical to the ability to achieve our vision and to ensure Morganton is a community of choice for residents, visitors, employers and a skilled workforce.

The total cost budgeted for insurance benefits next year is \$1,972,501 for active employees and \$947,950 for retirees. Law enforcement separation allowance has increased by \$56,852 and is funded at \$214,855 next year.

Summary

The 2018-2019 proposed budget is \$72,782,828. This budget not only appropriates funding to continue to provide basic services at existing levels, it also includes funding to begin implementation of updated masterplans and more. The vision for Morganton to be a strong, vibrant community to her citizens, visitors, and employers remains strong.

Morganton's commitment to not only plan and study, but to implement initiatives and projects with the help of partners who support our vision and economic prosperity has led us to this place in our history. Recently, Morganton and all of Burke County have been selected as one of the Governor's *Hometown Strong* communities.

The Hometown Strong initiative addresses needs of rural communities by coordinating the public and private sector in a partnership with State government to "leverage State and local resources, identify ongoing projects and community needs, and implement plans to boost the economy, improve infrastructure and strengthen North Carolina's hometowns." This description taken from the Hometown Strong website is a perfect fit for Morganton.

For years we have recognized that our greatest accomplishments and community successes involve partnerships. Public/private partnerships are seen throughout our great City and have served as the catalyst for generating investments in the economic successes of Morganton. Our partnership with the State of North Carolina is long and

could not be better represented than with the opportunities to be realized as the redevelopment of the Broughton/State property district which include the NCSSM – Morganton campus is completed. The ability to fully utilize the 800 acres located on I-40 with public and private investment is a once-in-a-lifetime opportunity. The natural beauty and magnificent vistas afford development choices that will respect and enhance Nature’s Playground and generate economic rewards.

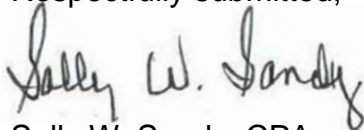
The proposed budget does include a four-cent ad valorem tax rate increase in order to fund investments in the future. We know from experience that status quo is unacceptable in Morganton. Our vision has always led us to achieve more and that is true today. Investing in the quality of the experience of living in, working in, playing in or visiting in Morganton is a core value that has sustained us through difficult times and allowed us to prosper in good times.

Once again, I wish to thank the City Council, the City staff, and the City employees for having the courage to be a part of a team that is dedicated to leading Morganton forward. The thought, energy, and careful consideration that goes into creating this budget is evident. This budget is next year’s work plan for the community. It represents a responsible commitment to provide excellent services and invest in the future. Karen Duncan, Finance Director, and Michael Chapman, Deputy Finance Officer, continue to do amazing work in the tedious task of accumulating the detail and presenting accurate information to inform the decision making process.

It remains my privilege to serve in Morganton, a community which already exemplifies a Hometown Strong in western North Carolina. Morganton’s vision and more importantly, our willingness to prioritize and commit to investing in our vision will ensure that with the help of our partners, we will continue to be Hometown Strong. Taking an active role in charting a successful future is what we do best.

I am excited about Morganton’s future. The opportunity to be a part of the next steps in achieving the best Morganton possible exists everywhere – get involved, ask questions, volunteer, use a park, serve on a committee, redevelop a building, join the Citizen’s Police Academy, shop downtown; the possibilities are endless. Take pride in your community. Embrace the future. I believe we can use this budget to launch the accomplishment of a vision that will amaze us all.

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 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.

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

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

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

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

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

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

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

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

CoMMA – City of Morganton Municipal Auditorium

CoMPAS – City of Morganton Public Antenna System (cable/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: \$22,904,146

Expenditures authorized:

Legislative	\$ 308,507
Executive	731,311
Auditorium	1,213,737
Finance	132,137
Development and Design	949,038
Public Safety	9,769,520
Public Works	4,155,515
Recreation	4,119,196
Community House/Main Street	<u>1,525,185</u>

TOTAL \$22,904,146

CAPITAL PROJECTS FUND – SOCCER COMPLEX

Revenues anticipated: \$1,409,210

Expenditures authorized: \$1,409,210

WATER FUND

Revenues anticipated: \$5,995,284

Expenditures authorized: \$5,995,284

ELECTRIC FUND

Revenues anticipated: \$31,755,752

Expenditures authorized: \$31,755,752

WASTEWATER FUND

Revenues anticipated: \$6,357,837

Expenditures authorized: \$6,357,837

CoMPAS CABLE/INTERNET FUND

Revenues anticipated: \$5,084,334
Expenditures authorized: \$5,084,334

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated: \$2,158,665
Expenditures authorized: \$2,158,665

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, 2018 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriation:

GENERAL TAX

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

SPECIAL DOWNTOWN TAX DISTRICT

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

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

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

REAPPROPRIATION OF FUNDS ENCUMBERED IN FY 2018

Funds encumbered on the financial records as of June 30, 2018, are hereby reappropriated to this budget.

			2015/2016	2016/2017	2017/2018	2017/2018	2017/2018	2018/2019
			Actual	Actual	Revised	Current	Projected	Budget
100003	GENERAL							
100003	301000	CURRENT YR AD VALOREM TAXES	-8,294,538.83	-8,296,038.98	-8,203,000.00	-8,144,554.70	-8,180,000.00	-8,136,687.00
		4 CENT TAX INCREASE						-587,571.00
100003	301100	SPECIAL TAX - MAIN STREET	-116,898.52	-116,665.83	-117,000.00	-113,986.55	-116,000.00	-116,389.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-97,442.78	-53,180.61	-60,000.00	-78,285.53	-79,000.00	-70,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-20,178.64	-20,099.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-664,425.46	-626,976.19	-600,000.00	-446,507.83	-602,458.00	-625,000.00
100003	305000	CARBON CITY FIRE TAX	-9,259.08	-9,579.45	-9,300.00	-7,328.78	-9,300.00	-9,300.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-33,547.00	-29,158.00	-29,158.00	-34,486.00	-34,486.00	-34,486.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,639.00	-3,527.00	-3,527.00	-2,225.00	-2,225.00	-2,225.00
100003	309800	BURKE COUNTY REIMBURSEMENT	-15,563.00	0.00	0.00	0.00	-28,250.00	0.00
100003	311000	TAX DISCOUNTS	101,147.36	113,059.04	114,000.00	99,206.72	99,207.00	100,000.00
100003	312000	TAX RELEASES	0.00	0.00	5,000.00	42.37	43.00	5,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	-1,108.24	-2,472.77	-5,000.00	-3,746.59	-5,000.00	-5,000.00
100003	317000	TAX PENALTIES - COST	-28,207.20	-25,206.07	-25,000.00	-19,702.97	-25,000.00	-25,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	-5,598.59	-4,706.95	-5,000.00	-2,963.98	-3,500.00	-2,625.00
100003	318500	MOTOR VEHICLE TAG \$20	0.00	-212,171.50	-220,000.00	-184,813.80	-256,900.00	-259,500.00
100003	321000	PARKING PERMITS	-7,508.00	-1,694.00	-6,300.00	-936.00	-936.00	-1,700.00
100003	323000	CURB CUTS	-1,120.00	-5,045.02	-4,000.00	-3,955.00	-4,000.00	-4,000.00
100003	325100	PRIVILEGE LICENSE PENALTIES	-48.00	0.00	0.00	0.00	0.00	0.00
100003	329000	INTEREST EARNED	-73,189.17	-101,930.34	-65,000.00	-82,031.83	-87,000.00	-100,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-1,897,780.39	-1,255,355.00	0.00	0.00	0.00	-1,310,000.00
100003	331000	RENTS	-30,775.00	-30,790.38	-30,600.00	-45,500.00	-54,600.00	-54,600.00
100003	331100	CITY HALL CANTEEN	-261.75	-291.98	-300.00	-189.98	-300.00	-300.00
100003	331200	PUBLIC SAFETY CANTEEN	-242.45	-123.82	-200.00	-195.01	-200.00	-200.00
100003	331300	FIRE DEPT CANTEEN	-92.90	-76.20	-100.00	-21.84	-100.00	-100.00
100003	331400	WAREHOUSE CANTEEN	-202.84	-163.20	-250.00	-232.43	-250.00	-250.00
100003	331500	WASTEWATER CANTEEN	-109.34	-121.83	-250.00	-113.07	-250.00	-250.00
100003	331600	CH FOOD SALES	-209,715.09	-176,464.61	-245,552.00	-170,683.23	-218,000.00	-250,000.00
100003	331605	CH ROOM RENTALS	-32,845.25	-19,921.49	-30,000.00	-30,480.89	-34,000.00	-50,000.00
100003	331610	CH LINENS/OTHER	-10,183.72	-7,571.10	-14,102.00	-6,100.14	-10,000.00	-20,000.00
100003	331615	CH ABC PERMITS	-350.00	-259.60	-500.00	-650.00	-1,000.00	-1,500.00
100003	331700	WATER CANTEEN	-145.18	-133.72	-200.00	-148.09	-200.00	-200.00
100003	331800	AUDITORIUM CANTEEN	-102.50	-585.50	0.00	0.00	0.00	0.00
100003	335000	MISCELLANEOUS	-33,743.44	-76,202.37	-60,080.00	-25,619.18	-30,000.00	-30,000.00
100003	335100	ELECTION FEES	-160.00	0.00	-100.00	-140.00	-140.00	0.00
100003	335200	BAD CHECK CHARGES	-6,965.00	-5,720.00	-6,000.00	-4,470.00	-5,235.00	-5,235.00
100003	335300	VERIFICATION FEE	-280.00	-460.00	-500.00	-330.00	-350.00	-350.00
100003	335800	INSURANCE REIMBURSEMENTS	-16,619.53	-39,573.31	-115,117.00	-84,780.26	-84,781.00	-20,000.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	-23,709.34	-2,513.42	-1,500.00	0.00	0.00	-1,500.00
100003	336200	CONTRIBUTION COBB ESTATE	-15,681.00	-15,664.00	-15,700.00	-16,198.00	-16,198.00	-16,200.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	0.00	0.00	0.00	0.00	0.00	-2,500.00
100003	336500	RESTRICTED CONTRIBUTIONS	-97,901.00	-409,350.00	-301,962.00	-217,361.56	-217,362.00	0.00
100003	337000	NC FRANCHISE TAX	-1,804,750.71	-1,794,684.55	-1,856,000.00	-1,320,665.55	-1,762,233.00	-1,765,687.00

			2015/2016	2016/2017	2017/2018	2017/2018	2017/2018	2018/2019
			Actual	Actual	Revised	Current	Projected	Budget
100003	338000	OCCUPANCY TAX	-91,224.05	-110,727.29	-118,500.00	-91,634.05	-112,000.00	-115,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-10,633.89	-11,229.18	-11,890.00	-8,658.25	-11,454.00	-11,626.00
100003	341000	NC BEER & WINE TAX	-73,550.69	-75,659.60	-78,867.00	0.00	-71,877.00	-71,877.00
100003	343000	POWELL BILL ALLOCATION	-483,417.83	-475,832.84	-470,278.00	-474,921.50	-474,922.00	-467,690.00
100003	345000	ONE HALF CENT SALES TAX	-2,335,006.77	-2,680,887.47	-2,800,000.00	-1,677,771.54	-2,814,932.00	-2,941,604.00
100003	345200	ONE CENT SALES TAX	-1,187,736.28	-1,158,810.93	-1,280,000.00	-755,053.95	-1,263,000.00	-1,300,000.00
100003	347000	ABC REVENUE (GC)	-219,847.63	-247,319.03	-245,000.00	-223,241.62	-266,000.00	-275,000.00
100003	347001	ABC REVENUE LAW ENFORCEMENT	-17,025.00	0.00	0.00	0.00	0.00	0.00
100003	348499	STATE APPROPRIATION	0.00	-96,107.00	0.00	0.00	0.00	0.00
100003	348500	NC STATE GRANT	-539,626.12	-63,451.45	-324,500.00	-17,325.84	-76,901.00	-200,000.00
100003	349200	FEDERAL GRANT	0.00	0.00	-402,002.00	0.00	0.00	0.00
100003	349250	ARC GRANT	0.00	0.00	0.00	0.00	0.00	-46,901.00
100003	350200	NARCOTICS UNIT	0.00	0.00	0.00	-613.37	-1,500.00	-3,000.00
100003	351000	COURT COST & FEES	-10,669.46	-11,002.16	-9,000.00	-10,372.74	-10,373.00	-10,000.00
100003	352000	PARKING PENALTIES	-5,383.00	-7,665.00	-8,500.00	-10.00	-10.00	-7,500.00
100003	352100	CIVIL CITATIONS	-270.38	-318.70	-500.00	0.00	-500.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-63,323.00	-63,347.00	-63,347.00	-62,824.00	-63,347.00	-63,347.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-1,650.00	-400.00	-500.00	-325.00	-400.00	-500.00
100003	353150	FIRE INSPECTIONS	0.00	0.00	0.00	0.00	0.00	-45,000.00
100003	353200	ALARM VIOLATIONS	-30,075.00	-17,790.00	-25,000.00	-16,625.00	-16,625.00	-18,000.00
100003	355000	BUILDING PERMITS	-39,266.84	-56,464.59	-38,000.00	-80,434.01	-90,000.00	-90,000.00
100003	357000	PLUMBING PERMITS	-25,120.26	-44,026.35	-25,000.00	-44,154.63	-50,000.00	-55,000.00
100003	357100	ELECTRIC PERMITS	-35,984.37	-46,953.87	-35,000.00	-52,100.11	-58,000.00	-65,000.00
100003	357200	HVAC PERMITS	-35,003.56	-35,038.50	-30,000.00	-29,757.18	-35,000.00	-38,000.00
100003	357250	ENGINEERING INSPECTION FEES	-3,725.00	-17,102.85	-3,000.00	-14,305.00	-14,305.00	-3,500.00
100003	357300	VARIANCE REQUESTS	-610.00	-320.00	-900.00	-800.00	-800.00	-900.00
100003	357350	D&D NON CONFORMITY ADJUSTMENT	0.00	-350.00	-350.00	0.00	0.00	-350.00
100003	357355	D&D ALTERNATE DESIGN	0.00	0.00	0.00	-1,500.00	-1,500.00	-1,500.00
100003	357400	PLANNING, ZONING REQUEST	-1,300.00	-2,850.00	-2,000.00	-8,100.00	-8,100.00	-7,500.00
100003	359000	SOLID WASTE USERS FEE	-1,145,083.56	-1,163,288.17	-1,317,800.00	-1,137,159.58	-1,322,000.00	-1,324,000.00
100003	359050	ROUGH TRASH FEES	-16,483.52	-24,341.98	-18,000.00	-19,546.49	-24,000.00	-24,000.00
100003	359100	SIMPLY GREEN REVENUE	0.00	0.00	0.00	-2,370.00	-2,370.00	-2,000.00
100003	363000	MAIN STREET	-33,284.00	-26,415.00	-26,400.00	-15,650.00	-24,550.00	-27,000.00
100003	363500	FACADE LOAN	-2,633.62	-3,101.55	-2,500.00	-2,907.89	-4,993.00	-1,150.00
100003	364000	AUDITORIUM	-290,379.39	-317,319.89	-365,000.00	-518,221.91	-365,000.00	-375,000.00
100003	364500	DARE PROGRAM	-5,895.00	-800.00	-6,000.00	0.00	-6,000.00	-6,000.00
100003	365000	RECREATION	-464,615.35	-491,424.84	-500,000.00	-418,697.14	-490,000.00	-490,000.00
100003	365005	REC SKATE PARK	0.00	-104,124.00	-15,000.00	-15,000.00	-15,000.00	0.00
100003	365100	2015 RED WHITE BLUEGRASS FESTIV	-27,941.29	0.00	0.00	0.00	0.00	0.00
100003	365100	2016 RED WHITE BLUEGRASS FESTIV	0.00	-78,390.49	0.00	0.00	0.00	0.00
100003	365100	2017 RED WHITE BLUEGRASS FESTIV	0.00	-4,711.84	-34,000.00	-44,714.52	-44,715.00	0.00
100003	365100	2018 RED WHITE BLUEGRASS FESTIV	0.00	0.00	-41,000.00	-15,817.44	-45,000.00	-15,000.00
100003	365100	2019 RED WHITE BLUEGRASS FESTIV	0.00	0.00	0.00	0.00	0.00	-20,000.00
100003	365500	SENIOR TRIPS	-22,656.04	-22,609.20	-22,000.00	-20,624.27	-22,000.00	-22,000.00
100003	378100	CASH OVER (SHORT)	276.40	1.79	0.00	816.42	791.00	0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
100003 379000 GARBAGE PENALTIES	-13,014.93	-10,985.57	-11,500.00	-10,870.23	-11,500.00	-11,500.00
100003 381000 SALE OF MATERIALS	0.00	0.00	-1,000.00	-210.00	-1,000.00	-1,000.00
100003 383100 SALE OF PROPERTY	0.00	0.00	0.00	-20,000.00	-20,000.00	0.00
100003 383200 SALE OF SURPLUS	-204,930.16	-76,861.79	-75,000.00	-71,323.78	-71,814.00	-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	-4,592.94	-13,031.09	-13,000.00	-3,835.92	-4,800.00	-4,052.00
100003 393700 REVOLVING LOAN INTEREST	-2,861.40	-8,174.80	-3,400.00	-2,325.22	-2,728.00	-2,333.00
100003 397000 PMT IN LIEU OF TAXES - ELECTRC	-117,912.00	-121,609.00	-124,470.00	-124,470.00	-124,470.00	-129,591.00
100003 397025 PAYMENT IN LIEU - ECO DEVELOP	-4,625.65	-4,293.88	-4,294.00	-4,293.88	-4,294.00	-4,294.00
100003 397050 PAYMENT IN LIEU - COMPAS	-73,096.00	-74,865.00	-77,145.00	-77,145.00	-77,145.00	-77,845.00
100003 397060 PAYMENT IN LIEU-WATER	-180,396.00	-189,306.00	-195,866.00	-195,866.00	-195,866.00	-205,086.00
100003 397100 TRANSFER T/F ELECTRIC FUND	-667,428.00	-688,353.00	-704,552.00	-704,552.00	-704,552.00	-733,536.00
100003 397400 REIMBURSEMENT FROM WATER FUND	-15,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
100003 397750 REIMBURSEMENT FROM CEMETARY	-50,000.00	0.00	0.00	0.00	0.00	0.00
100003 397850 TRANSFER T/F ENTITLEMENT	0.00	0.00	-49,999.00	0.00	0.00	0.00
100003 397900 TRANSFER T/F CAPITAL RESERVE	-130,000.00	-228,893.00	0.00	0.00	0.00	0.00
100003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-2,101,847.14	0.00	-1,000,000.00	0.00
100003 399200 APPROPRIATED FD BAL - GEN CAP	0.00	0.00	-270,925.00	0.00	0.00	-64,109.00
100003 399400 APPROPRIATED FB INSURANCE RESE	0.00	0.00	-408,000.00	0.00	-408,000.00	-32,000.00
100003 GENERAL	\$-22,115,563.52	\$-22,097,871.86	\$-24,288,130.14	\$-17,975,645.98	\$-22,237,655.00	\$-22,904,146.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104100 LEGISLATIVE						
104100 402000 SALARIES & WAGES	25,942.22	23,547.12	29,033.00	24,355.12	26,780.00	29,378.00
104100 402500 LONGEVITY	600.00	480.00	600.00	480.00	600.00	600.00
104100 404000 PROFESSIONAL SERVICES	1,299.06	1,171.38	1,920.00	1,672.59	2,000.00	1,500.00
104100 405000 FICA TAXES	1,911.86	1,703.81	2,267.00	1,822.48	2,004.00	2,293.00
104100 406000 GROUP INSURANCE	31,653.23	12,308.63	13,612.00	8,614.05	9,697.00	14,223.00
104100 411000 TELEPHONE & POSTAGE	991.00	1,233.12	1,500.00	721.02	1,400.00	1,500.00
104100 414000 TRAVEL/MEETINGS/SCHOOLS	2,922.86	3,385.95	6,000.00	3,249.87	4,000.00	6,000.00
104100 433001 OFFICE SUPPLIES	420.10	435.96	600.00	909.33	910.00	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	38,015.62	34,567.41	36,625.00	34,079.57	36,625.00	35,949.00
104100 457020 CODIFICATION OF CHARTER	5,032.70	2,185.83	4,000.00	2,404.98	4,000.00	4,000.00
104100 461000 PRO RATA ADMIN REIMBURSEMENT	-398,529.00	-380,074.00	-398,375.00	-398,375.00	-398,375.00	-385,654.00
104100 491000 MORGANTON BURKE CO LIBRARY	232,500.00	232,500.00	238,000.00	238,000.00	238,000.00	231,250.00
104100 491100 SPECIAL APPROPRIATIONS	65,251.48	59,600.00	44,500.00	25,500.00	25,500.00	22,500.00
104100 491400 AIRPORT	50,149.00	46,774.00	47,137.00	47,137.00	47,137.00	47,137.00
104100 491500 ECONOMIC DEVELOPMENT RESERVE	126,383.18	126,383.18	126,384.00	126,383.18	126,384.00	126,384.00
104100 493000 ECONOMIC DEVELOPMENT	117,052.52	123,546.69	172,758.00	142,789.84	144,532.00	96,847.00
104100 493100 ECONOMIC DEVELOPMENT GRANTS	299,255.25	0.00	0.00	0.00	0.00	0.00
104100 493200 E DEVELOPMENT GRNT ADMIN	19,917.75	11,358.30	0.00	0.00	0.00	0.00
104100 497030 TRANSFER TO COMMUNITY HOUSE	64,500.00	0.00	0.00	0.00	0.00	0.00
104100 497090 TRANSFER TO SPECIAL REVENUE	0.00	0.00	28,250.00	28,250.00	28,250.00	0.00
104100 LEGISLATIVE	\$759,268.83	\$375,107.38	\$428,811.00	\$361,994.03	\$373,444.00	\$308,507.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104110 LEGAL						
104110 402000 SALARIES & WAGES	146,358.59	148,034.69	151,763.00	131,224.05	151,650.00	154,455.00
104110 402500 LONGEVITY	1,463.28	1,492.72	1,568.00	4,241.09	4,241.00	4,283.00
104110 404000 PROFESSIONAL SERVICES	46,100.01	42,545.40	77,666.66	46,105.85	53,100.00	54,000.00
104110 405000 FICA TAXES	10,906.70	10,969.13	11,730.00	9,904.59	11,389.00	12,143.00
104110 406000 GROUP INSURANCE	17,477.00	12,540.28	13,095.00	11,170.19	12,913.00	13,770.00
104110 407000 RETIREMENT	13,155.67	14,077.81	14,500.00	12,950.91	14,917.00	15,302.00
104110 411000 TELEPHONE & POSTAGE	693.15	774.51	900.00	530.92	700.00	750.00
104110 414000 TRAVEL/MEETINGS/SCHOOLS	2,418.25	2,081.18	3,654.16	1,177.65	2,600.00	2,700.00
104110 433000 DEPARTMENTAL SUPPLIES	483.37	547.72	700.00	74.90	200.00	550.00
104110 453000 DUES & SUBSCRIPTIONS	13,182.18	13,227.96	14,326.13	13,702.18	14,500.00	16,000.00
104110 461000 PRO RATA ADMIN REIMBURSEMENT	-192,290.00	-189,923.00	-198,517.00	-198,517.00	-198,517.00	-210,268.00
104110 465000 IRMS FEE	5,067.00	5,215.00	5,333.00	5,333.00	5,333.00	6,404.00
104110 LEGAL	\$65,015.20	\$61,583.40	\$96,718.95	\$37,898.33	\$73,026.00	\$70,089.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104200 EXECUTIVE - CITY MANAGER						
104200 402000 SALARIES & WAGES	340,656.35	368,549.53	373,669.00	295,629.70	343,945.00	362,493.00
104200 402500 LONGEVITY	7,983.88	8,420.70	8,864.00	6,085.67	6,086.00	6,147.00
104200 404000 PROFESSIONAL SERVICES	240.69	347.00	500.00	0.00	500.00	600.00
104200 405000 FICA TAXES	25,835.19	27,570.30	29,264.00	21,815.84	25,539.00	28,201.00
104200 406000 GROUP INSURANCE	48,747.57	39,437.74	41,314.00	33,737.85	38,972.00	43,209.00
104200 407000 RETIREMENT	33,848.11	35,540.39	37,089.00	29,957.35	34,736.00	36,969.00
104200 411000 TELEPHONE & POSTAGE	2,171.38	2,332.23	2,400.00	1,354.12	2,400.00	3,120.00
104200 412000 PRINTING	538.45	0.00	2,000.00	0.00	500.00	2,000.00
104200 414000 TRAVEL/MEETINGS/SCHOOLS	8,592.18	6,905.64	15,650.00	10,700.76	12,000.00	7,650.00
104200 417000 MAINTENANCE & REPAIR VEHICLES	7,204.62	7,830.00	7,800.00	6,750.00	7,800.00	7,800.00
104200 433001 OFFICE SUPPLIES	2,867.13	3,152.22	2,500.00	1,903.35	2,500.00	2,500.00
104200 433100 PIO SUPPLIES	1,492.94	713.67	14,750.00	930.95	3,000.00	6,600.00
104200 453000 DUES & SUBSCRIPTIONS	2,859.85	2,924.22	3,460.00	2,266.01	2,500.00	2,800.00
104200 457150 MARKETING	3,395.00	0.00	4,125.00	0.00	4,125.00	4,125.00
104200 461000 PRO RATA ADMIN REIMBURSEMENT	-429,021.00	-414,671.00	-450,819.00	-450,819.00	-450,819.00	-428,604.00
104200 465000 IRMS FEE	19,325.00	19,483.00	20,139.00	20,139.00	20,139.00	21,541.00
104200 EXECUTIVE - CITY MANAGER	\$76,737.34	\$108,535.64	\$112,705.00	\$-19,548.40	\$53,923.00	\$107,151.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104210 HUMAN RESOURCES						
104210 402000 SALARIES & WAGES	195,433.33	198,817.52	205,809.00	178,821.82	206,027.00	210,099.00
104210 402500 LONGEVITY	2,987.61	3,047.61	3,192.00	3,199.79	3,200.00	3,232.00
104210 404000 PROFESSIONAL SERVICES	4,295.75	34,891.20	5,800.00	5,315.50	8,511.00	11,000.00
104210 405000 FICA TAXES	14,584.02	14,826.05	15,989.00	13,400.68	15,390.00	16,320.00
104210 406000 GROUP INSURANCE	34,637.28	24,777.57	25,909.00	22,169.97	25,426.00	27,284.00
104210 406003 SELF INS CLAIMS	0.00	5,789.88	0.00	0.00	0.00	0.00
104210 407000 RETIREMENT	13,295.61	14,644.83	15,675.00	13,651.84	15,692.00	16,533.00
104210 408000 WORKMANS COMPENSATION	427,858.03	371,930.45	467,000.00	467,946.40	472,207.00	515,000.00
104210 408010 SAFETY	8,870.87	13,064.38	14,885.00	10,847.42	15,171.00	15,000.00
104210 409000 UNEMPLOYMENT	10,622.61	4,640.61	11,000.00	12,919.52	12,920.00	4,000.00
104210 409010 EMPLOYEE PROGAMS	6,394.00	7,622.21	9,850.00	7,034.77	7,222.00	9,200.00
104210 409100 WELLNESS PROGRAM	10,517.07	9,832.62	13,000.00	7,941.34	10,000.00	12,000.00
104210 410000 TRAINING EMPLOYEE	350.00	133.60	7,000.00	0.00	500.00	8,500.00
104210 411000 TELEPHONE & POSTAGE	1,664.92	1,578.11	1,755.00	1,155.76	1,516.00	1,620.00
104210 412000 PRINTING	0.00	0.00	500.00	160.00	160.00	500.00
104210 414000 TRAVEL/MEETINGS/SCHOOLS	1,480.28	1,748.03	4,142.00	2,448.77	2,863.00	3,950.00
104210 433001 OFFICE SUPPLIES	5,213.31	5,487.77	6,000.00	3,185.22	5,500.00	7,350.00
104210 433700 SPECIAL PROJECTS	2,050.54	250.75	2,300.00	478.95	800.00	2,450.00
104210 453000 DUES & SUBSCRIPTIONS	557.32	706.27	765.00	539.59	1,000.00	1,145.00
104210 454000 INSURANCE AND BONDS	419,588.42	349,530.41	360,000.00	324,591.01	325,437.00	330,000.00
104210 454010 RISK RETENTION	1,318.03	1,381.70	5,000.00	384.98	1,500.00	3,500.00
104210 457010 RECRUITMENT SELECTION	11,903.49	9,974.75	14,050.00	18,672.27	18,700.00	17,000.00
104210 461000 PRO RATA ADMIN REIMBURSEMENT	-643,349.00	-745,296.00	-661,161.00	-661,161.00	-661,161.00	-675,854.00
104210 465000 IRMS FEE	11,750.00	11,904.00	12,489.00	12,489.00	12,489.00	13,142.00
104210 HUMAN RESOURCES	\$542,023.49	\$341,284.32	\$540,949.00	\$446,193.60	\$501,070.00	\$552,971.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104220 CANTEEN						
104220 447010 CITY HALL CANTEEN	0.00	634.78	700.00	697.18	700.00	700.00
104220 447020 POLICE DEPT CANTEEN	233.42	1,500.00	1,500.00	39.71	100.00	100.00
104220 447040 WAREHOUSE CANTEEN	0.00	504.15	600.00	55.62	100.00	100.00
104220 447050 WASTEWATER CANTEEN	0.00	0.00	500.00	7.95	100.00	100.00
104220 447060 WATER CANTEEN	0.00	394.72	400.00	7.95	100.00	100.00
104220 CANTEEN	\$233.42	\$3,033.65	\$3,700.00	\$808.41	\$1,100.00	\$1,100.00
104230 ELECTION						
104230 457040 ELECTIONS	1,324.38	0.49	2,000.00	1,155.38	1,156.00	0.00
104230 ELECTION	\$1,324.38	\$0.49	\$2,000.00	\$1,155.38	\$1,156.00	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104250 AUDITORIUM						
104250 402000 SALARIES & WAGES	240,115.92	219,976.65	238,097.00	201,655.07	237,634.00	253,062.00
104250 402500 LONGEVITY	4,797.82	2,070.17	2,184.00	3,511.99	3,512.00	3,547.00
104250 404000 PROFESSIONAL SERVICES	11,131.35	17,124.38	12,600.00	13,540.92	13,541.00	12,600.00
104250 405000 FICA TAXES	18,162.69	16,464.80	18,381.00	15,269.78	17,960.00	19,631.00
104250 406000 GROUP INSURANCE	51,024.76	32,172.33	36,963.00	25,744.47	29,870.00	40,524.00
104250 407000 RETIREMENT	16,329.17	16,094.60	18,021.00	15,342.87	18,041.00	19,888.00
104250 411000 TELEPHONE & POSTAGE	6,071.91	6,598.50	6,468.06	3,946.01	6,500.00	7,000.00
104250 413000 UTILITIES	100,922.57	97,095.06	107,000.00	78,654.00	100,000.00	105,000.00
104250 414000 TRAVEL/MEETINGS/SCHOOLS	6,770.99	7,720.16	10,250.00	6,900.28	9,000.00	10,250.00
104250 415000 MAINTENANCE & REPAIR BUILDINGS	18,716.44	20,936.50	19,100.00	10,939.41	18,000.00	18,000.00
104250 416000 MAINTENANCE & REPAIR EQUIPMENT	5,176.54	2,374.57	6,650.00	5,407.38	6,000.00	6,000.00
104250 417000 MAINTENANCE & REPAIR VEHICLES	2,522.29	237.09	1,500.00	269.15	800.00	1,000.00
104250 426000 ADVERTISING	46,969.71	44,770.77	51,360.00	47,896.63	48,000.00	48,500.00
104250 431000 VEHICLE SUPPLIES	417.63	362.63	1,000.00	303.82	750.00	750.00
104250 433000 DEPARTMENTAL SUPPLIES	15,983.52	17,578.34	11,700.00	11,699.99	11,700.00	11,700.00
104250 433003 PRODUCTION SUPPLIES	0.00	0.00	3,000.00	2,941.71	3,000.00	3,000.00
104250 433750 ETTA BAKER PROJECT	0.00	7,994.21	0.00	0.00	0.00	0.00
104250 436000 UNIFORMS	1,030.45	1,408.94	2,000.00	1,956.76	2,000.00	2,200.00
104250 442000 CONTRACTED LABOR	49,976.57	57,450.73	64,000.00	61,396.96	70,000.00	70,000.00
104250 442700 COMMA GRANT RELATED EXP	0.00	0.00	0.00	7,433.15	8,633.00	0.00
104250 443000 CONTRACTED PERFORMANCE	268,244.63	287,995.65	317,000.00	279,961.99	315,000.00	317,000.00
104250 447000 FOOD SUPPLIES	12,823.13	17,293.63	20,500.00	18,123.38	18,124.00	20,500.00
104250 453000 DUES & SUBSCRIPTIONS	3,119.69	4,387.35	4,875.00	3,113.49	3,900.00	4,875.00
104250 465000 IRMS FEE	34,646.00	34,876.00	42,275.00	42,275.00	42,275.00	44,592.00
104250 474000 C/O EQUIPMENT	3,482.20	862.92	6,475.00	9,365.74	9,400.00	15,000.00
104250 475000 CAPITAL IMPROVEMENT PROGRAM	181,701.44	141,461.63	83,000.00	44,526.23	83,000.00	142,000.00
104250 481000 DEBT PRINCIPAL	51,129.94	85,738.65	88,247.00	88,246.92	88,247.00	36,094.00
104250 482000 INTEREST	2,092.54	4,601.07	2,105.00	2,092.86	2,105.00	1,024.00
104250 AUDITORIUM	\$1,153,359.90	\$1,145,647.33	\$1,174,751.06	\$1,002,515.96	\$1,166,992.00	\$1,213,737.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104400 ACCOUNTING						
104400 402000 SALARIES & WAGES	199,021.63	203,991.00	213,171.00	173,373.13	197,602.00	216,514.00
104400 402500 LONGEVITY	6,044.88	6,188.99	5,342.00	4,497.60	4,498.00	4,543.00
104400 404000 PROFESSIONAL SERVICES	39,168.00	41,021.50	48,750.00	28,900.00	45,000.00	45,000.00
104400 405000 FICA TAXES	14,675.58	15,459.56	16,716.00	13,173.49	14,934.00	16,911.00
104400 406000 GROUP INSURANCE	34,657.20	24,351.57	25,799.00	20,418.74	22,966.00	27,120.00
104400 406001 RETIREE INSURANCE	0.00	8,143.30	20,510.00	18,054.68	19,707.00	21,536.00
104400 407000 RETIREMENT	13,739.70	15,214.93	16,388.00	13,340.27	15,157.00	17,132.00
104400 411000 TELEPHONE & POSTAGE	5,913.66	7,367.91	7,500.00	3,726.80	7,500.00	7,500.00
104400 414000 TRAVEL/MEETINGS/SCHOOLS	3,782.89	2,974.64	7,450.00	3,398.73	4,500.00	4,500.00
104400 433001 OFFICE SUPPLIES	4,914.08	5,372.46	7,500.00	4,068.04	5,750.00	5,750.00
104400 433005 BANK FEES	4,112.84	2,794.80	5,000.00	1,418.54	5,000.00	5,000.00
104400 453000 DUES & SUBSCRIPTIONS	1,075.00	1,085.00	1,650.00	985.00	1,200.00	1,200.00
104400 461000 PRO RATA ADMIN REIMBURSEMENT	-509,232.00	-543,118.00	-562,478.00	-562,478.00	-562,478.00	-580,287.00
104400 462000 WAREHOUSE GARAGE FEE	244,664.00	280,044.00	265,966.00	265,966.00	265,966.00	289,243.00
104400 465000 IRMS FEE	17,038.00	17,262.00	18,947.00	18,947.00	18,947.00	18,741.00
104400 474000 C/O EQUIPMENT	0.00	0.00	5,000.00	0.00	0.00	2,000.00
104400 ACCOUNTING	\$79,575.46	\$88,153.66	\$103,211.00	\$7,790.02	\$66,249.00	\$102,403.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104450 UTILITY - COLLECTIONS						
104450 402000 SALARIES & WAGES	190,449.80	188,676.23	198,418.00	174,463.87	198,668.00	191,192.00
104450 402500 LONGEVITY	3,497.00	3,639.85	3,881.00	3,881.22	3,882.00	3,063.00
104450 404000 PROFESSIONAL SERVICES	10,128.00	0.00	1,000.00	0.00	1,000.00	1,000.00
104450 405000 FICA TAXES	14,507.46	14,359.63	15,476.00	13,292.08	15,076.00	14,861.00
104450 406000 GROUP INSURANCE	42,821.78	30,667.10	32,038.00	27,360.09	31,396.00	33,652.00
104450 406001 RETIREE INSURANCE	10,792.73	17,159.94	20,061.00	21,600.62	24,205.00	33,952.00
104450 407000 RETIREMENT	11,272.86	12,666.84	13,672.00	12,230.14	13,904.00	13,505.00
104450 411000 TELEPHONE & POSTAGE	87,889.39	91,433.91	104,000.00	70,948.59	100,000.00	100,000.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	609.37	1,145.65	3,000.00	310.78	3,000.00	3,000.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	1,461.83	6.97	4,000.00	0.00	0.00	2,500.00
104450 433001 OFFICE SUPPLIES	4,811.88	5,200.35	11,250.00	5,820.57	6,000.00	6,500.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-447,679.00	-431,202.00	-445,935.00	-445,935.00	-445,935.00	-445,582.00
104450 465000 IRMS FEE	38,776.00	39,284.00	40,389.00	40,389.00	40,389.00	42,357.00
104450 UTILITY - COLLECTIONS	\$-30,660.90	\$-26,961.53	\$1,250.00	\$-75,638.04	\$-8,415.00	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104452 TAX COLLECTION						
104452 402000 SALARIES & WAGES	42,243.26	39,046.42	38,970.00	31,739.63	36,712.00	38,620.00
104452 402500 LONGEVITY	1,411.24	0.00	0.00	0.00	0.00	0.00
104452 405000 FICA TAXES	3,110.26	2,961.91	2,981.00	2,411.18	2,783.00	2,954.00
104452 406000 GROUP INSURANCE	8,633.45	6,142.92	6,397.00	5,231.82	6,001.00	6,724.00
104452 406001 RETIREE INSURANCE	10,882.65	17,643.30	20,510.00	18,054.68	19,707.00	21,536.00
104452 407000 RETIREMENT	2,923.89	2,738.48	2,923.00	2,380.48	2,753.00	2,993.00
104452 411000 TELEPHONE & POSTAGE	5,874.36	5,035.29	7,500.00	4,605.39	7,000.00	7,000.00
104452 414000 TRAVEL/MEETINGS/SCHOOLS	823.04	0.00	2,500.00	910.00	3,000.00	3,000.00
104452 433001 OFFICE SUPPLIES	2,555.68	1,962.61	2,000.00	352.34	2,000.00	2,000.00
104452 451000 BAD ACCOUNTS	0.00	0.00	0.00	2.28	3.00	0.00
104452 461000 PRO RATA ADMIN REIMBURSEMENT	-67,458.00	-65,481.00	-68,071.00	-68,071.00	-68,071.00	-69,378.00
104452 465000 IRMS FEE	14,165.00	13,094.00	13,463.00	13,463.00	13,463.00	14,285.00
104452 TAX COLLECTION	\$25,164.83	\$23,143.93	\$29,173.00	\$11,079.80	\$25,351.00	\$29,734.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104900 DEVELOPMENT AND DESIGN SERVICE						
104900 402000 SALARIES & WAGES	150,526.10	139,299.25	169,105.00	147,077.07	169,987.00	174,344.00
104900 402500 LONGEVITY	4,872.06	2,051.21	2,150.00	2,171.78	2,172.00	2,194.00
104900 404000 PROFESSIONAL SERVICES	9,000.00	0.00	21,358.05	19,287.49	20,000.00	20,000.00
104900 404100 PROFESSIONAL SERVICES STORMWTR	6,049.00	5,189.00	10,000.00	6,049.00	10,000.00	10,000.00
104900 405000 FICA TAXES	11,609.77	10,055.10	13,101.00	10,905.05	12,567.00	13,505.00
104900 406000 GROUP INSURANCE	24,567.43	16,545.69	19,469.00	16,603.57	19,129.00	20,471.00
104900 406001 RETIREE INSURANCE	1,664.36	11,347.68	13,332.00	11,838.72	12,929.00	14,211.00
104900 407000 RETIREMENT	8,670.52	9,779.06	12,844.00	11,193.74	12,912.00	13,682.00
104900 411000 TELEPHONE & POSTAGE	1,847.13	1,740.92	2,000.00	1,296.67	2,000.00	2,000.00
104900 412000 PRINTING	18.75	59.92	1,250.00	0.00	250.00	1,250.00
104900 414000 TRAVEL/MEETINGS/SCHOOLS	1,859.12	421.87	3,000.00	616.95	2,000.00	4,300.00
104900 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	209.67	1,800.00	1,488.00	1,800.00	400.00
104900 417000 MAINTENANCE & REPAIR VEHICLES	0.00	2,625.00	3,600.00	3,375.00	3,900.00	3,900.00
104900 426000 ADVERTISING	769.44	2,087.20	2,000.00	0.00	2,000.00	2,000.00
104900 433001 OFFICE SUPPLIES	1,086.21	1,638.02	2,250.00	1,092.31	2,250.00	2,250.00
104900 453000 DUES & SUBSCRIPTIONS	540.00	759.98	880.00	985.00	985.00	1,050.00
104900 465000 IRMS FEE	48,048.00	48,079.00	49,317.00	49,317.00	49,317.00	58,408.00
104900 474000 C/O EQUIPMENT	0.00	352.97	250.00	0.00	250.00	250.00
104900 475000 CAPITAL IMPROVEMENT PROGRAM	158,958.60	143,462.82	208,957.00	55,566.22	55,566.00	0.00
104900 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	333,643.00	333,750.00	333,750.00	0.00
104900 DEVELOPMENT AND DESIGN SERVICE	\$430,086.49	\$395,704.36	\$870,306.05	\$672,613.57	\$713,764.00	\$344,215.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104910 PLANNING						
104910 402000 SALARIES & WAGES	71,026.04	71,221.50	72,953.00	36,494.59	44,370.00	73,311.00
104910 402500 LONGEVITY	1,206.55	1,224.83	1,274.00	0.00	0.00	0.00
104910 405000 FICA TAXES	5,466.95	5,467.71	5,678.00	2,773.34	3,369.00	5,608.00
104910 406000 GROUP INSURANCE	8,661.38	6,199.48	6,489.00	2,226.75	3,054.00	6,814.00
104910 406001 RETIREE INSURANCE	10,533.27	15,493.14	18,195.00	15,961.05	17,417.00	18,979.00
104910 407000 RETIREMENT	3,367.67	3,656.12	3,917.00	1,595.77	2,088.00	3,977.00
104910 411000 TELEPHONE & POSTAGE	1,495.33	1,630.35	1,600.00	961.55	1,500.00	1,600.00
104910 412000 PRINTING	13.89	0.00	450.00	11.70	450.00	450.00
104910 414000 TRAVEL/MEETINGS/SCHOOLS	1,005.08	958.80	2,750.00	1,674.67	2,150.00	2,850.00
104910 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	209.67	450.00	0.00	450.00	450.00
104910 417000 MAINTENANCE & REPAIR VEHICLES	334.93	196.84	250.00	244.83	250.00	250.00
104910 426000 ADVERTISING	2,099.74	3,689.70	3,000.00	1,475.48	3,000.00	3,000.00
104910 431000 VEHICLE SUPPLIES	200.36	105.38	500.00	168.30	250.00	500.00
104910 433000 DEPARTMENTAL SUPPLIES	1,715.63	823.06	2,000.00	564.80	2,000.00	2,000.00
104910 433001 OFFICE SUPPLIES	266.86	204.03	0.00	0.00	0.00	0.00
104910 453000 DUES & SUBSCRIPTIONS	345.00	355.00	1,405.00	95.00	300.00	500.00
104910 464015 NUISANCE ABATEMENT	378.74	15,087.32	93,902.68	9,896.88	20,000.00	40,000.00
104910 474000 C/O EQUIPMENT	0.00	0.00	225.00	0.00	225.00	225.00
104910 PLANNING	\$108,117.42	\$126,522.93	\$215,038.68	\$74,144.71	\$100,873.00	\$160,514.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
104920 D & D INSPECTION & ZONING						
104920 402000 SALARIES & WAGES	137,996.11	139,944.10	145,118.00	125,071.36	142,129.00	178,212.00
104920 402500 LONGEVITY	3,587.55	3,663.81	3,888.00	3,887.85	3,888.00	3,927.00
104920 404000 PROFESSIONAL SERVICES	900.00	825.00	3,500.00	13,275.00	15,000.00	3,500.00
104920 405000 FICA TAXES	10,442.17	10,596.22	11,399.00	9,517.86	10,768.00	13,934.00
104920 406000 GROUP INSURANCE	17,389.41	12,701.30	13,013.00	8,212.69	9,082.00	17,042.00
104920 407000 RETIREMENT	8,115.10	9,001.87	9,675.00	7,527.45	8,254.00	12,566.00
104920 411000 TELEPHONE & POSTAGE	2,596.06	2,427.66	2,650.00	1,722.40	2,650.00	2,700.00
104920 412000 PRINTING	432.77	257.93	350.00	346.01	350.00	350.00
104920 414000 TRAVEL/MEETINGS/SCHOOLS	2,996.13	3,950.32	4,000.00	1,545.50	3,000.00	4,000.00
104920 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	209.66	500.00	0.00	500.00	500.00
104920 417000 MAINTENANCE & REPAIR VEHICLES	732.77	712.32	1,000.00	686.33	800.00	1,000.00
104920 426000 ADVERTISING	0.00	0.00	200.00	0.00	200.00	500.00
104920 431000 VEHICLE SUPPLIES	1,715.82	1,979.30	2,700.00	1,944.46	2,700.00	2,700.00
104920 433001 OFFICE SUPPLIES	1,157.26	686.07	1,500.00	1,099.02	1,500.00	2,100.00
104920 453000 DUES & SUBSCRIPTIONS	761.90	961.00	1,000.00	40.00	800.00	4,900.00
104920 474000 C/O EQUIPMENT	0.00	247.24	300.00	0.00	300.00	300.00
104920 D & D INSPECTION & ZONING	\$188,823.05	\$188,163.80	\$200,793.00	\$174,875.93	\$201,921.00	\$248,231.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105000 MUNICIPAL BUILDING						
105000 411000 TELEPHONE & POSTAGE	1,883.02	2,626.32	3,800.60	4,712.81	4,715.00	3,800.00
105000 413000 UTILITIES	63,239.72	59,459.08	66,250.00	56,181.46	61,751.00	66,250.00
105000 415000 MAINTENANCE & REPAIR BUILDINGS	23,822.66	16,674.88	15,800.00	8,213.28	14,937.00	15,800.00
105000 415500 M & R CITY HALL	4,399.98	10,500.62	10,000.00	8,656.83	11,717.00	12,000.00
105000 416000 MAINTENANCE & REPAIR EQUIPMENT	5,252.11	9,889.11	15,000.00	5,165.25	13,850.00	15,000.00
105000 417000 MAINTENANCE & REPAIR VEHICLES	128.83	416.78	650.00	359.05	550.00	650.00
105000 431000 VEHICLE SUPPLIES	742.31	626.83	1,225.00	820.78	928.00	1,225.00
105000 433000 DEPARTMENTAL SUPPLIES	4,213.67	-2,763.16	5,500.00	-758.26	0.00	2,500.00
105000 445000 CONTRACTED SERVICES	27,647.25	34,200.00	42,200.00	28,500.00	37,000.00	42,200.00
105000 461000 PRO RATA ADMIN REIMBURSEMENT	-87,922.00	-105,528.00	-128,703.00	-128,703.00	-128,703.00	-124,529.00
105000 464000 IGS REIMBURSEMENT	-150,000.00	-150,000.00	-125,000.00	-125,000.00	-125,000.00	0.00
105000 475000 CAPITAL IMPROVEMENT PROGRAM	42,778.00	51,444.00	25,000.00	14,376.28	21,376.00	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	56,335.17	48,564.81	45,938.00	40,794.43	45,938.00	33,025.00
105000 MUNICIPAL BUILDING	\$215,167.38	\$198,757.93	\$200,307.60	\$135,965.57	\$181,706.00	\$315,568.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105100 PUBLIC SAFETY OPERATIONS						
105100 402000 SALARIES & WAGES	3,667,695.04	3,541,774.73	4,193,758.00	3,250,259.04	3,725,555.00	4,355,183.00
105100 402100 SPECIAL SEPARATION ALLOWANCE	178,047.76	192,635.81	158,003.00	176,505.15	193,455.00	214,855.00
105100 402500 LONGEVITY	71,482.88	68,134.80	70,824.00	71,213.85	71,214.00	74,447.00
105100 403010 SPECIAL COMPENSATION OVERTIME	3,720.00	3,720.00	5,500.00	2,480.00	3,720.00	5,500.00
105100 404000 PROFESSIONAL SERVICES	7,713.53	11,204.29	11,200.00	10,934.98	11,200.00	16,200.00
105100 405000 FICA TAXES	291,128.61	282,491.60	326,240.00	259,666.96	298,850.00	338,867.00
105100 406000 GROUP INSURANCE	803,537.00	497,974.51	609,752.00	460,648.81	531,157.00	635,504.00
105100 406001 RETIREE INSURANCE	279,877.74	341,863.12	399,359.00	361,815.02	393,292.00	388,612.00
105100 406900 GAP INSURANCE	8,395.00	6,533.00	6,000.00	3,860.00	6,000.00	6,000.00
105100 407000 RETIREMENT	394,786.21	411,216.06	489,053.00	378,828.77	435,015.00	517,433.00
105100 411000 TELEPHONE & POSTAGE	62,413.42	60,980.78	62,173.28	44,749.02	62,173.00	73,360.00
105100 413000 UTILITIES	81,829.52	77,799.81	85,000.00	80,430.63	85,000.00	85,000.00
105100 414000 TRAVEL/MEETINGS/SCHOOLS	3,269.15	6,503.82	10,000.00	6,782.84	10,000.00	10,000.00
105100 414010 TRAINING	40,217.20	32,349.70	48,500.00	40,850.83	48,500.00	50,000.00
105100 414020 HEALTH SCREENING	28,205.00	25,605.00	30,100.00	26,167.00	30,100.00	30,100.00
105100 415000 MAINTENANCE & REPAIR BUILDINGS	40,379.96	53,314.76	55,000.00	54,609.97	55,000.00	55,000.00
105100 416000 MAINTENANCE & REPAIR EQUIPMENT	102,559.98	96,945.28	106,670.00	94,884.44	106,670.00	105,000.00
105100 417000 MAINTENANCE & REPAIR VEHICLES	134,816.15	124,328.08	196,853.86	165,842.15	166,000.00	145,000.00
105100 421000 RENTAL	8,088.00	8,088.00	9,000.00	8,088.00	9,000.00	9,000.00
105100 431000 VEHICLE SUPPLIES	109,981.97	107,236.94	150,000.00	101,269.06	105,000.00	130,000.00
105100 433000 DEPARTMENTAL SUPPLIES	43,001.90	43,347.91	43,000.00	38,031.37	43,000.00	43,000.00
105100 433010 STORE/TRAINING SUPPLIES	30,544.33	20,575.76	58,814.49	40,381.56	50,000.00	42,000.00
105100 433020 SUPPLIES PUB SAFETY COMPUTER	5,202.06	5,425.69	5,500.00	5,152.76	5,500.00	6,000.00
105100 433050 DARE PROGRAM	15,032.48	9,379.62	12,000.00	8,769.16	12,000.00	12,000.00
105100 436000 UNIFORMS	56,080.69	58,893.94	56,000.00	47,683.61	56,000.00	66,000.00
105100 436010 SAFETY EQUIPMENT	47,319.64	54,750.37	53,000.00	38,299.93	53,000.00	53,000.00
105100 443500 BURKE CO 911 REIMBURSEMENT	240,517.31	235,500.15	240,157.00	226,772.67	226,773.00	0.00
105100 443550 911 5YR LAND REIMBURSEMENT	-6,714.00	-6,714.00	-6,714.00	-6,714.40	-6,714.00	-6,714.00
105100 453000 DUES & SUBSCRIPTIONS	9,504.89	19,244.75	21,000.00	20,574.48	21,000.00	21,000.00
105100 457000 BUY MONEY	0.00	0.00	10,000.00	6,000.00	10,000.00	10,000.00
105100 458500 ANIMAL CONTROL	9,318.94	18,050.73	10,000.00	0.00	10,000.00	10,000.00
105100 461000 PRO RATA ADMIN REIMBURSEMENT	-19,200.00	-19,201.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100 465000 IRMS FEE	210,901.00	214,370.00	249,235.00	249,235.00	249,235.00	244,662.00
105100 473390 CONTRIBUTION DRUG TASK FORCE	20,000.00	20,000.00	0.00	0.00	0.00	0.00
105100 474000 C/O EQUIPMENT	15,322.72	64,038.80	120,730.55	113,477.58	120,731.00	35,200.00
105100 474040 K 9 ACCOUNT	8,002.25	12,824.88	13,750.00	8,597.98	12,000.00	7,500.00
105100 475000 CAPITAL IMPROVEMENT PROGRAM	652,061.82	558,755.79	1,383,350.77	862,102.13	1,367,176.00	1,641,057.00
105100 481000 DEBT PRINCIPAL	382,642.50	440,450.32	612,242.00	612,241.81	612,242.00	339,449.00
105100 482000 INTEREST	24,466.42	22,783.02	31,279.00	31,149.29	31,279.00	19,505.00
105100 PUBLIC SAFETY OPERATIONS	\$8,062,149.07	\$7,723,176.82	\$9,917,130.95	\$7,882,441.45	\$9,200,923.00	\$9,769,520.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105550 PUBLIC WORKS						
105550 402000 SALARIES & WAGES	101,912.14	122,011.94	130,583.00	112,689.08	130,241.00	132,923.00
105550 402500 LONGEVITY	3,497.16	4,230.84	4,563.00	4,563.41	4,564.00	4,609.00
105550 405000 FICA TAXES	7,893.18	9,591.75	10,339.00	8,890.37	10,218.00	10,521.00
105550 406000 GROUP INSURANCE	14,757.28	12,429.02	12,986.00	11,076.91	12,793.00	13,651.00
105550 407000 RETIREMENT	7,062.58	9,158.48	10,136.00	8,793.86	10,110.00	10,659.00
105550 411000 TELEPHONE & POSTAGE	893.31	1,828.68	1,505.00	946.50	1,461.00	1,505.00
105550 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	100.00	0.00	0.00	600.00
105550 416000 MAINTENANCE & REPAIR EQUIPMENT	25.99	8.25	158.00	16.50	33.00	158.00
105550 417000 MAINTENANCE & REPAIR VEHICLES	47.77	66.25	100.00	63.83	64.00	100.00
105550 431000 VEHICLE SUPPLIES	599.64	1,229.01	1,350.00	577.26	729.00	1,350.00
105550 433001 OFFICE SUPPLIES	391.64	170.78	500.00	93.70	482.00	500.00
105550 465000 IRMS FEE	14,578.55	17,458.00	17,921.00	17,921.00	17,921.00	19,681.00
105550 PUBLIC WORKS	\$151,659.24	\$178,183.00	\$190,241.00	\$165,632.42	\$188,616.00	\$196,257.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105600 STREETS ADMINISTRATION						
105600 402000 SALARIES & WAGES	45,164.02	85,858.12	87,328.00	75,144.62	86,910.00	93,739.00
105600 402500 LONGEVITY	1,109.91	2,074.96	2,171.00	2,596.37	2,597.00	2,622.00
105600 404000 PROFESSIONAL SERVICES	0.00	0.00	5,000.00	5,744.25	5,750.00	5,000.00
105600 405000 FICA TAXES	3,383.27	6,277.54	6,847.00	5,599.73	6,454.00	7,372.00
105600 406000 GROUP INSURANCE	9,403.36	11,629.38	12,833.00	10,948.81	12,598.00	13,513.00
105600 407000 RETIREMENT	3,100.42	6,347.54	6,712.00	5,830.57	6,713.00	7,468.00
105600 411000 TELEPHONE & POSTAGE	462.85	1,561.60	1,282.00	817.51	1,288.00	4,066.00
105600 413000 UTILITIES	1,864.95	3,079.37	4,740.00	3,778.42	3,800.00	4,740.00
105600 414000 TRAVEL/MEETINGS/SCHOOLS	216.75	687.28	500.00	460.00	460.00	500.00
105600 416000 MAINTENANCE & REPAIR EQUIPMENT	13.47	8.25	155.00	16.50	25.00	155.00
105600 417000 MAINTENANCE & REPAIR VEHICLES	249.20	238.37	1,000.00	583.56	584.00	1,000.00
105600 431000 VEHICLE SUPPLIES	1,599.68	2,515.97	6,210.00	2,547.67	3,102.00	6,210.00
105600 433000 DEPARTMENTAL SUPPLIES	893.89	607.84	15,800.00	129.67	15,094.00	800.00
105600 433001 OFFICE SUPPLIES	79.26	327.74	350.00	269.41	293.00	350.00
105600 436000 UNIFORMS	426.17	1,068.58	1,536.00	908.53	1,199.00	1,536.00
105600 474000 C/O EQUIPMENT	3,850.00	636.91	600.00	0.00	600.00	4,200.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	168,030.52	32,751.08	31,500.00	25,602.00	25,602.00	47,850.00
105600 481000 DEBT PRINCIPAL	46,765.83	120,815.56	75,571.00	75,570.34	75,571.00	19,042.00
105600 482000 INTEREST	1,111.35	3,467.92	836.00	835.98	836.00	60.00
105600 STREETS ADMINISTRATION	\$287,724.90	\$279,954.01	\$260,971.00	\$217,383.94	\$249,476.00	\$220,223.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105610 STREETS MAINTENANCE						
105610 402000 SALARIES & WAGES	192,314.23	272,099.60	293,893.00	247,756.99	301,031.00	307,539.00
105610 402500 LONGEVITY	4,797.42	7,332.31	6,886.00	6,205.16	6,205.00	5,536.00
105610 405000 FICA TAXES	14,527.55	20,700.90	23,010.00	18,858.31	22,961.00	23,950.00
105610 406000 GROUP INSURANCE	53,869.44	53,745.24	57,403.00	48,097.74	55,393.00	60,399.00
105610 407000 RETIREMENT	12,903.12	19,786.28	21,433.00	18,590.17	22,673.00	23,101.00
105610 416000 MAINTENANCE & REPAIR EQUIPMENT	593.17	345.25	1,730.00	16.50	1,025.00	1,730.00
105610 417000 MAINTENANCE & REPAIR VEHICLES	24,339.01	45,251.21	42,000.00	33,394.07	41,550.00	42,000.00
105610 431000 VEHICLE SUPPLIES	18,819.78	29,700.93	40,000.00	27,274.12	35,582.00	40,000.00
105610 433000 DEPARTMENTAL SUPPLIES	2,219.94	2,156.16	3,750.00	3,032.95	3,600.00	3,750.00
105610 436000 UNIFORMS	3,140.10	5,160.67	5,148.00	4,538.47	5,157.00	6,033.00
105610 STREETS MAINTENANCE	\$327,523.76	\$456,278.55	\$495,253.00	\$407,764.48	\$495,177.00	\$514,038.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105620 STREETS CONCRETE						
105620 402000 SALARIES & WAGES	37,102.09	59,084.09	61,462.00	52,810.62	61,030.00	63,486.00
105620 402500 LONGEVITY	461.79	1,034.46	1,081.00	1,081.19	1,081.00	1,092.00
105620 405000 FICA TAXES	2,844.95	4,535.03	4,785.00	4,054.24	4,671.00	4,940.00
105620 406000 GROUP INSURANCE	7,557.96	12,220.21	12,743.00	10,835.95	12,444.00	13,406.00
105620 406001 RETIREE INSURANCE	9,234.37	6,576.12	7,653.00	1,824.81	1,825.00	0.00
105620 407000 RETIREMENT	2,516.99	4,361.46	4,691.00	4,041.89	4,658.00	5,005.00
105620 416000 MAINTENANCE & REPAIR EQUIPMENT	15.73	8.25	175.00	16.50	175.00	175.00
105620 417000 MAINTENANCE & REPAIR VEHICLES	1,285.97	8,063.60	5,000.00	4,166.35	4,812.00	5,000.00
105620 431000 VEHICLE SUPPLIES	2,132.60	4,200.65	9,815.00	4,322.69	4,323.00	7,500.00
105620 433000 DEPARTMENTAL SUPPLIES	958.37	987.86	2,000.00	1,581.71	1,802.00	2,000.00
105620 436000 UNIFORMS	774.15	1,313.07	1,691.00	840.42	1,164.00	1,871.00
105620 474000 MISC C/O EQUIPMENT	0.00	0.00	2,000.00	0.00	0.00	4,000.00
105620 STREETS CONCRETE	\$64,884.97	\$102,384.80	\$113,096.00	\$85,576.37	\$97,985.00	\$108,475.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105640 STREETS - SWEEPING						
105640 402000 SALARIES & WAGES	65,987.36	92,225.55	94,652.00	86,873.49	100,116.00	102,293.00
105640 402500 LONGEVITY	1,825.37	2,560.37	2,698.00	2,803.04	2,803.00	2,831.00
105640 405000 FICA TAXES	5,143.03	7,173.62	7,447.00	6,766.20	7,760.00	8,042.00
105640 406000 GROUP INSURANCE	18,740.89	18,335.35	19,126.00	15,923.37	18,346.00	20,136.00
105640 407000 RETIREMENT	4,543.45	6,876.25	7,301.00	6,725.72	7,719.00	8,147.00
105640 416000 MAINTENANCE & REPAIR EQUIPMENT	4,241.58	8,830.39	7,670.00	3,672.44	10,423.00	7,670.00
105640 431000 VEHICLE SUPPLIES	6,796.09	8,001.32	26,400.00	9,005.90	14,317.00	15,000.00
105640 433000 DEPARTMENTAL SUPPLIES	4.01	5,263.82	5,250.00	1,752.21	4,844.00	5,250.00
105640 436000 UNIFORMS	1,207.40	1,568.93	1,814.00	1,353.07	1,354.00	2,159.00
105640 STREETS - SWEEPING	\$108,489.18	\$150,835.60	\$172,358.00	\$134,875.44	\$167,682.00	\$171,528.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105650 STREETS - SIGN PAINTING						
105650 402000 SALARIES & WAGES	20,772.38	33,033.11	35,525.00	30,488.31	35,237.00	36,700.00
105650 402500 LONGEVITY	714.30	1,145.83	1,235.00	1,234.63	1,235.00	1,247.00
105650 405000 FICA TAXES	1,636.33	2,601.18	2,812.00	2,400.11	2,757.00	2,903.00
105650 406000 GROUP INSURANCE	5,460.77	6,061.28	6,390.00	5,390.69	6,172.00	6,722.00
105650 407000 RETIREMENT	1,439.57	2,479.63	2,757.00	2,379.32	2,735.00	2,941.00
105650 416000 MAINTENANCE & REPAIR EQUIPMENT	7.87	84.12	138.00	8.26	12.00	138.00
105650 417000 MAINTENANCE & REPAIR VEHICLES	319.30	221.30	500.00	235.31	236.00	500.00
105650 431000 VEHICLE SUPPLIES	728.30	1,580.60	3,196.00	882.74	1,187.00	3,196.00
105650 433000 DEPARTMENTAL SUPPLIES	3,456.50	3,292.26	8,000.00	6,704.97	6,999.00	8,000.00
105650 436000 UNIFORMS	438.74	521.48	605.00	406.11	441.00	720.00
105650 STREETS - SIGN PAINTING	\$34,974.06	\$51,020.79	\$61,158.00	\$50,130.45	\$57,011.00	\$63,067.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105660 STREETS - CARPENTRY & MASONRY						
105660 402000 SALARIES & WAGES	64,076.51	63,836.52	67,645.00	53,717.53	62,304.00	67,342.00
105660 402500 LONGEVITY	1,567.13	1,597.75	1,685.00	871.03	872.00	880.00
105660 405000 FICA TAXES	4,953.79	4,698.54	5,304.00	3,556.78	4,113.00	5,219.00
105660 406000 GROUP INSURANCE	17,207.55	12,237.04	12,765.00	9,932.12	11,543.00	13,418.00
105660 407000 RETIREMENT	4,398.21	4,747.13	5,200.00	4,094.10	4,738.00	5,287.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	12.39	4.12	150.00	8.26	12.00	150.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	68.75	128.37	800.00	213.53	214.00	800.00
105660 431000 VEHICLE SUPPLIES	740.02	793.86	1,875.00	764.13	985.00	1,875.00
105660 433000 DEPARTMENTAL SUPPLIES	831.65	1,641.03	500.00	971.24	972.00	500.00
105660 436000 UNIFORMS	995.34	1,098.52	1,072.00	1,141.12	1,146.00	1,302.00
105660 474000 C/O EQUIPMENT	0.00	0.00	750.00	0.00	750.00	1,180.00
105660 STREETS - CARPENTRY & MASONRY	\$94,851.34	\$90,782.88	\$97,746.00	\$75,269.84	\$87,649.00	\$97,953.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105700 POWELL BILL						
105700 402000 SALARIES & WAGES	285,058.00	0.00	0.00	0.00	0.00	0.00
105700 433000 DEPARTMENTAL SUPPLIES	65,071.32	22,587.96	24,000.00	22,575.01	23,856.00	24,000.00
105700 473020 RESURFACING	438,252.31	0.00	312,520.00	179,290.77	226,713.00	25,000.00
105700 473040 CRACK SEALING	10,000.00	0.00	20,000.00	0.00	0.00	0.00
105700 473050 ASPHALT MILLING	10,000.00	0.00	20,000.00	0.00	0.00	0.00
105700 473090 SIDEWALK	4,354.25	8,335.00	15,000.00	5,900.85	8,973.00	10,000.00
105700 473140 BRIDGE INSPECTIONS	0.00	2,571.73	0.00	0.00	0.00	2,575.00
105700 473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,500.00	2,117.00	2,118.00	2,500.00
105700 473160 STORM DRAINAGE REPAIR	0.00	109,698.15	12,000.00	2,000.00	2,000.00	10,000.00
105700 475000 CAPITAL IMPROVEMENT PROGRAM	9,918.00	435,732.59	0.00	0.00	0.00	187,000.00
105700 481000 DEBT PRINCIPAL	0.00	0.00	71,474.00	71,473.52	71,474.00	74,222.00
105700 482000 INTEREST	0.00	0.00	4,907.00	4,907.41	4,907.00	2,160.00
105700 POWELL BILL	\$824,770.88	\$581,042.43	\$482,401.00	\$288,264.56	\$340,041.00	\$337,457.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105800 SANITATION - RESIDENTIAL						
105800 402000 SALARIES & WAGES	308,086.48	310,174.50	330,971.00	273,808.94	316,389.00	359,224.00
105800 402500 LONGEVITY	7,191.78	4,824.18	5,099.00	4,337.87	4,338.00	5,150.00
105800 405000 FICA TAXES	23,584.94	23,140.79	25,709.00	20,161.52	23,215.00	27,875.00
105800 406000 GROUP INSURANCE	85,334.64	60,688.52	63,791.00	53,733.62	61,792.00	73,763.00
105800 406001 RETIREE INSURANCE	11,581.15	35,295.82	37,934.00	34,502.02	37,740.00	42,205.00
105800 407000 RETIREMENT	20,923.98	22,586.23	25,205.00	20,715.47	23,909.00	28,239.00
105800 411000 TELEPHONE & POSTAGE	0.95	595.00	423.00	245.45	455.00	423.00
105800 414000 TRAVEL/MEETINGS/SCHOOLS	916.83	560.00	700.00	240.00	410.00	700.00
105800 416000 MAINTENANCE & REPAIR EQUIPMENT	61.89	20.63	203.00	41.26	62.00	203.00
105800 417000 MAINTENANCE & REPAIR VEHICLES	31,180.32	65,653.81	41,430.00	33,939.89	42,000.00	41,430.00
105800 431000 VEHICLE SUPPLIES	33,364.74	35,110.63	50,000.00	35,998.84	46,655.00	50,000.00
105800 433000 DEPARTMENTAL SUPPLIES	705.75	454.38	750.00	458.87	655.00	750.00
105800 433001 OFFICE SUPPLIES	94.05	108.70	150.00	44.56	145.00	150.00
105800 436000 UNIFORMS	5,944.91	5,506.21	5,800.00	5,408.69	5,874.00	7,175.00
105800 451000 BAD ACCOUNTS	11,609.58	4,262.70	0.00	643.99	4,300.00	0.00
105800 475000 CAPITAL IMPROVEMENT PROGRAM	311,868.00	284,937.88	112,500.00	90,962.00	90,962.00	258,000.00
105800 481000 DEBT PRINCIPAL	0.00	46,801.49	97,034.00	97,034.37	97,034.00	99,874.00
105800 482000 INTEREST	0.00	4,623.07	6,910.00	6,878.35	6,910.00	4,070.00
105800 SANITATION - RESIDENTIAL	\$852,449.99	\$905,344.54	\$804,609.00	\$679,155.71	\$762,845.00	\$999,231.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105810 SANITATION - COMMERCIAL						
105810 402000 SALARIES & WAGES	31,055.29	30,950.37	33,000.00	27,943.98	32,211.00	34,768.00
105810 402500 LONGEVITY	752.20	765.43	792.00	792.50	793.00	1,121.00
105810 405000 FICA TAXES	2,421.63	2,390.77	2,585.00	2,156.68	2,477.00	2,745.00
105810 406000 GROUP INSURANCE	8,603.19	6,115.16	6,380.00	5,438.45	6,244.00	6,715.00
105810 407000 RETIREMENT	2,131.09	2,300.83	2,534.00	2,155.18	2,475.00	2,781.00
105810 416000 MAINTENANCE & REPAIR EQUIPMENT	24.75	8.25	153.00	16.50	25.00	153.00
105810 417000 MAINTENANCE & REPAIR VEHICLES	5,925.90	5,895.10	44,701.00	5,865.58	5,866.00	11,700.00
105810 431000 VEHICLE SUPPLIES	14,837.02	13,365.50	28,000.00	16,177.07	17,244.00	22,000.00
105810 433000 DEPARTMENTAL SUPPLIES	47.78	11.07	100.00	4.99	52.00	100.00
105810 436000 UNIFORMS	635.98	552.44	733.00	620.42	685.00	808.00
105810 445020 RECYCLING CONTAINER PROJECT	52,716.51	51,712.16	58,000.00	40,861.26	52,796.00	58,000.00
105810 457030 TIPPING FEE	144,192.85	137,938.15	148,000.00	134,812.01	155,798.00	160,000.00
105810 481000 DEBT PRINCIPAL	91,857.65	93,658.01	43,653.00	43,652.37	92,974.00	44,636.00
105810 482000 INTEREST	4,878.29	3,084.32	1,735.00	1,734.56	4,400.00	751.00
105810 SANITATION - COMMERCIAL	\$360,080.13	\$348,747.56	\$370,366.00	\$282,231.55	\$374,040.00	\$346,278.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
105820 ROUGH TRASH						
105820 402000 SALARIES & WAGES	62,227.75	63,469.59	70,617.00	53,984.31	62,485.00	65,081.00
105820 402500 LONGEVITY	1,528.36	1,567.88	1,653.00	1,905.68	1,906.00	1,925.00
105820 405000 FICA TAXES	4,833.10	4,944.74	5,529.00	4,200.33	4,835.00	5,126.00
105820 406000 GROUP INSURANCE	17,213.76	12,234.53	12,775.00	10,609.08	12,220.00	13,414.00
105820 406001 RETIREE INSURANCE	9,997.47	11,864.70	13,951.00	12,380.91	13,521.00	14,856.00
105820 407000 RETIREMENT	4,271.90	4,718.25	5,420.00	4,191.76	4,829.00	5,193.00
105820 416000 MAINTENANCE & REPAIR EQUIPMENT	49.50	16.50	186.00	33.00	33.00	186.00
105820 417000 MAINTENANCE & REPAIR VEHICLES	3,013.93	9,102.01	10,000.00	25,727.72	25,728.00	10,000.00
105820 431000 VEHICLE SUPPLIES	13,078.84	15,383.80	21,500.00	14,068.16	17,228.00	21,000.00
105820 433000 DEPARTMENTAL SUPPLIES	7.97	87.67	100.00	120.89	121.00	200.00
105820 436000 UNIFORMS	1,267.18	924.90	1,416.00	713.31	1,067.00	1,566.00
105820 ROUGH TRASH	\$117,489.76	\$124,314.57	\$143,147.00	\$127,935.15	\$143,973.00	\$138,547.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
106000 MAIN STREET						
106000 402000 SALARIES & WAGES	121,917.88	124,021.15	131,856.00	112,852.70	131,553.00	135,926.00
106000 402500 LONGEVITY	2,604.11	2,665.64	2,868.00	2,867.97	2,868.00	2,897.00
106000 404000 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	6,500.00
106000 405000 FICA TAXES	8,750.25	8,983.17	10,306.00	8,182.48	9,502.00	10,620.00
106000 406000 GROUP INSURANCE	17,403.87	12,479.79	13,080.00	11,137.77	12,844.00	13,750.00
106000 407000 RETIREMENT	8,343.54	9,190.85	10,104.00	8,679.12	10,082.00	10,759.00
106000 411000 TELEPHONE & POSTAGE	2,824.03	2,840.41	3,568.06	2,345.90	2,600.00	3,500.00
106000 412000 PRINTING	1,680.48	2,334.70	5,500.00	2,148.45	5,500.00	5,500.00
106000 413000 UTILITIES	10,273.58	10,223.91	11,500.00	11,489.55	13,000.00	13,000.00
106000 414000 TRAVEL/MEETINGS/SCHOOLS	4,781.50	7,383.44	7,180.00	4,104.88	5,000.00	6,500.00
106000 415000 MAINTENANCE & REPAIR BUILDINGS	0.00	0.00	0.00	0.00	0.00	3,000.00
106000 417000 MAINTENANCE & REPAIR VEHICLES	1,980.00	1,957.50	1,980.00	1,687.50	1,700.00	1,980.00
106000 421000 RENTAL	38,575.20	38,575.20	37,200.00	34,875.60	34,875.00	37,200.00
106000 433000 DEPARTMENTAL SUPPLIES	0.00	186.60	0.00	0.00	0.00	0.00
106000 433001 OFFICE SUPPLIES	11,773.84	11,700.35	13,200.00	14,490.64	14,500.00	13,200.00
106000 442500 SPECIAL CONTRACTED SERVICES	14,169.83	19,473.68	17,526.00	15,590.84	19,295.00	19,250.00
106000 451000 BAD ACCOUNTS	0.00	4,250.48	0.00	16,213.36	16,214.00	0.00
106000 453000 DUES & SUBSCRIPTIONS	1,157.49	1,016.40	1,150.00	1,714.39	1,715.00	1,117.00
106000 457150 MARKETING	76,311.52	73,730.11	80,000.00	78,342.20	80,000.00	80,000.00
106000 457200 MAIN STREET GRANT	119,000.00	0.00	200,000.00	5,000.00	5,000.00	200,000.00
106000 465000 IRMS FEE	25,565.00	25,824.00	28,137.00	28,137.00	28,137.00	30,153.00
106000 474000 C/O EQUIPMENT	12,226.43	15,746.76	27,000.63	11,787.47	27,000.00	27,000.00
106000 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	176,967.44	168,321.85	108,200.38	168,322.00	240,000.00
106000 475270 FACADE GRANT PROGRAM	14,627.16	16,442.45	20,000.00	13,274.84	20,000.00	20,000.00
106000 MAIN STREET	\$493,965.71	\$565,994.03	\$790,477.54	\$493,123.04	\$609,707.00	\$881,852.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
106200 RECREATION - ADMINISTRATION						
106200 402000 SALARIES & WAGES	112,396.33	113,415.91	131,466.00	111,507.62	128,934.00	121,534.00
106200 402500 LONGEVITY	2,822.86	0.00	0.00	1,055.45	1,056.00	0.00
106200 405000 FICA TAXES	8,909.59	8,662.62	10,057.00	8,536.67	9,853.00	9,302.00
106200 406000 GROUP INSURANCE	15,975.49	11,615.50	13,021.00	11,105.50	12,814.00	13,645.00
106200 406001 RETIREE INSURANCE	11,909.79	15,493.14	18,195.00	15,961.05	17,417.00	18,979.00
106200 407000 RETIREMENT	7,670.76	8,229.02	9,860.00	8,442.22	9,749.00	9,423.00
106200 411000 TELEPHONE & POSTAGE	1,670.79	1,425.38	2,500.00	1,461.96	2,500.00	3,000.00
106200 414000 TRAVEL/MEETINGS/SCHOOLS	705.56	2,182.09	2,300.00	935.08	2,300.00	2,300.00
106200 416000 MAINTENANCE & REPAIR EQUIPMENT	16.00	0.00	125.00	0.00	125.00	125.00
106200 417000 MAINTENANCE & REPAIR VEHICLES	3,000.00	3,375.00	4,600.00	3,415.00	4,600.00	4,600.00
106200 433000 DEPARTMENTAL SUPPLIES	4,057.91	10,225.43	3,500.00	2,172.93	3,500.00	2,700.00
106200 453000 DUES & SUBSCRIPTIONS	107.00	0.00	275.00	170.00	275.00	275.00
106200 465000 IRMS FEE	36,756.00	47,126.00	50,067.00	50,067.00	50,067.00	54,888.00
106200 474000 C/O EQUIPMENT	1,358.40	1,333.70	2,500.00	1,109.80	2,500.00	2,500.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	795,083.99	579,946.43	1,230,820.34	560,275.80	1,230,820.00	222,953.00
106200 481000 DEBT PRINCIPAL	185,998.03	379,441.96	376,885.00	376,884.60	376,885.00	380,857.00
106200 482000 INTEREST	22,165.59	32,553.89	20,484.00	20,451.91	20,484.00	11,544.00
106200 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	385,000.00
106200 RECREATION - ADMINISTRATION	\$1,210,604.09	\$1,215,026.07	\$1,876,655.34	\$1,173,552.59	\$1,873,879.00	\$1,243,625.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
106210 RECREATION - SPECIAL PROGRAMS						
106210 402000 SALARIES & WAGES	497,493.51	484,428.39	481,283.00	375,231.86	455,000.00	528,155.00
106210 402500 LONGEVITY	2,350.29	2,380.25	2,461.00	1,797.95	1,798.00	2,721.00
106210 404000 PROFESSIONAL SERVICES	925.00	0.00	0.00	0.00	0.00	0.00
106210 405000 FICA TAXES	38,207.64	37,159.26	37,006.00	28,737.22	32,362.00	40,612.00
106210 406000 GROUP INSURANCE	23,055.60	10,533.45	24,370.00	9,090.68	10,782.00	33,752.00
106210 407000 RETIREMENT	8,829.19	8,186.99	13,188.00	7,851.24	9,117.00	16,894.00
106210 411000 TELEPHONE & POSTAGE	6,331.48	5,471.81	7,500.00	4,919.47	6,700.00	8,000.00
106210 412000 PRINTING	12,799.12	8,470.94	19,500.00	7,940.54	12,000.00	12,500.00
106210 413000 UTILITIES	361,397.72	322,778.94	360,000.00	262,838.05	340,000.00	360,000.00
106210 414000 TRAVEL/MEETINGS/SCHOOLS	9,441.13	4,551.58	11,500.00	4,193.32	5,100.00	7,000.00
106210 416000 MAINTENANCE & REPAIR EQUIPMENT	1,094.74	194.49	2,600.00	0.00	2,600.00	2,600.00
106210 417000 MAINTENANCE & REPAIR VEHICLES	535.56	913.42	2,000.00	1,357.89	2,000.00	2,000.00
106210 421000 RENTAL	97,300.00	97,300.00	90,000.00	80,025.00	90,000.00	90,000.00
106210 426000 ADVERTISING	14,139.27	14,310.28	15,000.00	9,569.74	15,000.00	15,000.00
106210 431000 VEHICLE SUPPLIES	3,033.82	3,546.05	4,000.00	2,109.90	4,000.00	4,000.00
106210 433001 OFFICE SUPPLIES	4,103.11	4,692.58	6,500.00	4,242.75	6,500.00	6,500.00
106210 434000 CHEMICALS	356.55	0.00	0.00	0.00	0.00	0.00
106210 434020 SPECIAL SUPPLIES PROGRAMS	160,421.60	116,583.81	179,556.52	111,537.61	120,000.00	151,000.00
106210 434025 SENIOR PROGRAMS/TRIPS	29,598.03	27,048.40	35,000.00	24,592.91	35,000.00	35,000.00
106210 434026 2019 RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	0.00	0.00	75,000.00
106210 434026 2017 RED, WHITE AND BLUEGRASS	0.00	82,805.74	8,154.00	11,127.26	11,128.00	0.00
106210 434026 2018 RED, WHITE AND BLUEGRASS	0.00	0.00	100,000.00	35,119.07	100,000.00	0.00
106210 434026 2015 RED, WHITE AND BLUEGRASS	14,650.69	0.00	0.00	0.00	0.00	0.00
106210 434026 2016 RED, WHITE AND BLUEGRASS	146,861.29	10,079.79	0.00	0.00	0.00	0.00
106210 453000 DUES & SUBSCRIPTIONS	675.00	345.00	1,250.00	0.00	1,250.00	1,500.00
106210 457100 CANTEEN & DANCE	117,705.58	84,195.22	137,070.11	72,312.01	137,070.00	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	5,104.72	4,106.66	7,500.00	0.00	7,500.00	7,500.00
106210 RECREATION - SPECIAL PROGRAMS	\$1,534,330.64	\$1,308,003.05	\$1,523,358.63	\$1,032,514.47	\$1,382,827.00	\$1,512,654.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
106220 RECREATION - MAINTENANCE						
106220 402000 SALARIES & WAGES	489,470.53	480,365.94	533,125.00	394,776.51	480,000.00	549,144.00
106220 402500 LONGEVITY	6,138.58	6,666.07	7,087.00	7,087.78	7,088.00	8,602.00
106220 405000 FICA TAXES	37,621.79	36,911.69	41,326.00	30,287.58	33,441.00	42,668.00
106220 406000 GROUP INSURANCE	85,343.08	61,156.68	63,839.00	51,147.55	58,402.00	73,844.00
106220 406001 RETIREE INSURANCE	21,222.03	21,382.32	15,254.00	13,537.90	14,785.00	16,247.00
106220 407000 RETIREMENT	20,932.35	23,227.28	25,216.00	21,886.79	25,283.00	29,004.00
106220 414000 TRAVEL/MEETINGS/SCHOOLS	2,223.01	1,558.42	2,000.00	1,181.84	2,000.00	2,000.00
106220 415000 MAINTENANCE & REPAIR BUILDINGS	57,393.60	43,629.89	60,624.14	48,958.19	60,624.00	75,000.00
106220 416000 MAINTENANCE & REPAIR EQUIPMENT	16,169.71	8,198.49	14,000.00	6,648.03	14,000.00	14,000.00
106220 417000 MAINTENANCE & REPAIR VEHICLES	27,654.34	21,805.84	25,000.00	21,952.15	25,000.00	25,000.00
106220 431000 VEHICLE SUPPLIES	15,593.67	16,225.12	30,000.00	19,090.44	20,000.00	20,000.00
106220 433000 DEPARTMENTAL SUPPLIES	108,547.56	118,967.26	128,938.26	108,928.04	128,938.00	120,000.00
106220 433400 TURF GRASS SUPPLIES	38,092.98	37,363.76	42,000.00	25,719.41	42,000.00	42,000.00
106220 436000 UNIFORMS	6,523.62	5,736.50	8,000.00	4,226.50	8,000.00	8,000.00
106220 442100 CONTRACT MOWING	20,693.00	41,950.00	40,000.00	9,214.00	30,000.00	30,000.00
106220 474000 C/O EQUIPMENT	3,959.12	9.98	3,000.00	0.00	3,000.00	3,000.00
106220 RECREATION - MAINTENANCE	\$957,578.97	\$925,155.24	\$1,039,409.40	\$764,642.71	\$952,561.00	\$1,058,509.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
106230 RECREATION AQUATICS						
106230 402000 SALARIES & WAGES	190,855.58	190,661.47	174,195.00	157,990.04	195,000.00	177,584.00
106230 402500 LONGEVITY	1,220.18	1,751.23	1,867.00	1,880.13	1,881.00	2,746.00
106230 405000 FICA TAXES	14,354.98	14,394.69	13,469.00	11,931.61	14,067.00	13,795.00
106230 406000 GROUP INSURANCE	17,329.65	12,716.61	12,830.00	11,184.87	12,872.00	13,501.00
106230 407000 RETIREMENT	5,818.73	6,408.15	6,654.00	5,998.70	7,032.00	7,207.00
106230 411000 TELEPHONE & POSTAGE	616.92	931.67	950.00	444.46	800.00	800.00
106230 414000 TRAVEL/MEETINGS/SCHOOLS	2,813.44	2,372.97	2,900.00	2,754.67	2,900.00	2,900.00
106230 416000 MAINTENANCE & REPAIR EQUIPMENT	16,636.12	20,499.33	30,000.00	7,484.20	30,000.00	30,000.00
106230 433000 DEPARTMENTAL SUPPLIES	1,899.66	4,118.92	5,000.00	2,592.63	5,000.00	5,000.00
106230 434000 CHEMICALS	22,839.15	31,715.71	40,000.00	23,990.49	35,000.00	35,000.00
106230 434020 SPECIAL SUPPLIES PROGRAMS	3,253.79	4,022.34	6,500.00	2,894.72	6,500.00	6,500.00
106230 453000 DUES & SUBSCRIPTIONS	245.00	189.00	375.00	0.00	375.00	375.00
106230 474000 C/O EQUIPMENT	0.00	12,422.50	9,000.00	0.00	9,000.00	9,000.00
106230 RECREATION AQUATICS	\$277,883.20	\$302,204.59	\$303,740.00	\$229,146.52	\$320,427.00	\$304,408.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
106400 CEMETERY - PARKS & GROUNDS						
106400 402000 SALARIES & WAGES	331,545.26	338,146.99	373,058.00	298,364.40	338,926.00	373,256.00
106400 402500 LONGEVITY	3,478.30	3,549.25	3,732.00	3,574.94	3,575.00	4,096.00
106400 405000 FICA TAXES	24,483.85	24,743.38	28,824.00	21,789.13	24,669.00	28,867.00
106400 406000 GROUP INSURANCE	85,918.58	60,757.20	63,855.00	54,155.80	62,164.00	67,108.00
106400 406001 RETIREE INSURANCE	20,634.73	29,400.02	41,695.00	37,270.67	40,685.00	44,501.00
106400 407000 RETIREMENT	20,919.84	22,952.90	24,509.00	21,048.18	24,320.00	25,757.00
106400 411000 TELEPHONE & POSTAGE	637.40	1,408.23	1,095.00	649.28	1,117.00	1,095.00
106400 413000 UTILITIES	8,911.23	9,430.72	11,000.00	7,796.84	8,602.00	11,000.00
106400 414000 TRAVEL/MEETINGS/SCHOOLS	35.00	657.00	250.00	150.00	150.00	250.00
106400 416000 MAINTENANCE & REPAIR EQUIPMENT	1,061.44	1,852.58	3,500.00	1,503.20	1,812.00	3,500.00
106400 417000 MAINTENANCE & REPAIR VEHICLES	8,075.92	5,294.85	6,000.00	4,659.06	5,649.00	6,000.00
106400 431000 VEHICLE SUPPLIES	11,367.46	11,287.66	16,000.00	10,000.85	12,618.00	16,000.00
106400 433000 DEPARTMENTAL SUPPLIES	12,364.99	10,017.60	15,450.00	11,917.42	15,384.00	16,950.00
106400 433001 OFFICE SUPPLIES	111.34	95.44	300.00	43.08	44.00	300.00
106400 434010 COMMUNITY APPEARANCE PROJECT	6,669.85	6,446.00	9,500.00	2,940.00	8,715.00	10,000.00
106400 436000 UNIFORMS	5,188.79	5,016.51	7,206.00	4,735.56	6,782.00	7,206.00
106400 461500 PRO RATA REIMBURSEMENT	-10,000.00	0.00	0.00	0.00	0.00	0.00
106400 465000 IRMS FEE	5,629.00	5,716.00	5,866.00	5,866.00	5,866.00	6,457.00
106400 474000 C/O EQUIPMENT	8,750.10	6,971.13	9,550.00	6,053.18	8,941.00	9,550.00
106400 475000 CAPITAL IMPROVEMENT PROGRAM	74,383.95	10,990.48	61,130.94	55,350.52	55,351.00	15,000.00
106400 CEMETERY - PARKS & GROUNDS	\$620,167.03	\$554,733.94	\$682,520.94	\$547,868.11	\$625,370.00	\$646,893.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
108000 D & D ENGINEERING - ADMIN						
108000 402000 SALARIES & WAGES	268,649.27	271,956.64	284,923.00	246,354.03	284,709.00	291,959.00
108000 402500 LONGEVITY	7,638.81	7,805.45	8,257.00	8,256.97	8,257.00	8,340.00
108000 404000 PROFESSIONAL SERVICES	0.00	2,095.00	2,000.00	883.92	2,000.00	30,000.00
108000 405000 FICA TAXES	20,150.36	20,595.38	22,428.00	18,804.16	21,617.00	22,973.00
108000 406000 GROUP INSURANCE	43,385.73	31,003.75	32,411.00	27,833.89	32,052.00	34,076.00
108000 406001 RETIREE INSURANCE	15,145.23	13,371.72	0.00	0.00	0.00	0.00
108000 407000 RETIREMENT	18,512.38	20,295.98	21,988.00	19,095.97	21,973.00	23,273.00
108000 411000 TELEPHONE & POSTAGE	2,984.73	2,963.14	3,150.00	1,956.53	3,150.00	3,150.00
108000 414000 TRAVEL/MEETINGS/SCHOOLS	4,764.25	5,166.33	5,500.00	3,369.49	5,500.00	5,500.00
108000 416000 MAINTENANCE & REPAIR EQUIPMENT	400.00	422.30	1,250.00	1,519.10	2,000.00	1,500.00
108000 417000 MAINTENANCE & REPAIR VEHICLES	388.56	670.83	1,000.00	790.31	1,000.00	1,000.00
108000 426000 ADVERTISING	709.00	859.60	1,000.00	407.66	1,000.00	1,000.00
108000 431000 VEHICLE SUPPLIES	747.72	2,078.63	2,250.00	680.18	750.00	2,250.00
108000 433001 OFFICE SUPPLIES	3,681.60	4,637.39	5,100.00	3,666.00	5,100.00	6,500.00
108000 436000 UNIFORMS	435.61	472.25	500.00	427.26	500.00	500.00
108000 453000 DUES & SUBSCRIPTIONS	1,635.98	1,565.00	2,325.00	1,447.00	2,325.00	2,820.00
108000 461000 PRO RATA ADMIN REIMBURSEMENT	-260,264.00	-255,796.00	-265,255.00	-265,255.00	-265,255.00	-271,618.00
108000 465000 IRMS FEE	30,005.00	29,140.00	29,759.00	29,759.00	29,759.00	31,680.00
108000 474000 C/O EQUIPMENT	225.00	250.00	250.00	0.00	250.00	1,175.00
108000 D & D ENGINEERING - ADMIN	\$159,195.23	\$159,553.39	\$158,836.00	\$99,996.47	\$156,687.00	\$196,078.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
108150 COMMUNITY HOUSE						
108150 402000 SALARIES & WAGES	196,944.97	187,371.66	189,945.00	198,643.49	228,289.00	234,803.00
108150 402500 LONGEVITY	914.30	932.68	947.00	984.68	985.00	995.00
108150 405000 FICA TAXES	14,354.14	13,711.50	14,603.00	14,705.54	16,866.00	18,038.00
108150 406000 GROUP INSURANCE	25,921.04	18,517.48	24,084.00	17,951.62	21,015.00	25,479.00
108150 407000 RETIREMENT	9,512.60	10,267.97	10,961.00	10,264.15	11,887.00	14,012.00
108150 411000 TELEPHONE & POSTAGE	1,293.46	1,252.64	1,400.00	1,221.86	1,350.00	1,350.00
108150 413000 UTILITIES	30,260.13	25,761.53	34,332.00	22,870.45	28,000.00	34,332.00
108150 414000 TRAVEL/MEETINGS/SCHOOLS	1,255.35	2,121.89	2,500.00	1,882.81	2,500.00	2,500.00
108150 415000 MAINTENANCE & REPAIR BUILDINGS	5,596.12	1,283.25	4,000.00	12,034.74	12,035.00	6,000.00
108150 416000 MAINTENANCE & REPAIR EQUIPMENT	4,325.12	1,025.87	2,000.00	3,082.24	3,083.00	3,000.00
108150 421000 RENTAL	1,549.60	513.60	1,000.00	8,280.80	10,000.00	2,000.00
108150 433000 DEPARTMENTAL SUPPLIES	18,692.58	15,745.37	15,000.00	20,728.83	20,800.00	20,000.00
108150 435000 LAUNDRY DRY CLEANING	9,877.25	6,505.16	10,000.00	8,144.50	8,500.00	10,000.00
108150 436000 UNIFORMS	1,714.21	1,977.10	2,000.00	1,994.51	2,000.00	2,000.00
108150 442500 SPECIAL CONTRACTED SERVICES	9,411.62	7,735.32	6,523.00	13,093.02	14,815.00	17,215.00
108150 447000 FOOD SUPPLIES	73,216.25	63,965.76	100,000.00	64,847.33	80,000.00	100,000.00
108150 453000 DUES & SUBSCRIPTIONS	752.94	675.00	675.00	195.00	350.00	350.00
108150 457150 MARKETING	6,358.97	6,137.95	15,875.00	8,998.12	10,000.00	15,000.00
108150 465000 IRMS FEE	3,744.00	3,334.00	3,418.00	3,418.00	3,418.00	5,369.00
108150 474000 C/O EQUIPMENT	5,402.05	3,107.54	14,500.00	5,385.86	10,442.00	6,000.00
108150 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	244,089.00	212,364.70	215,000.00	0.00
108150 481000 DEBT PRINCIPAL	0.00	0.00	86,000.00	86,000.00	86,000.00	86,000.00
108150 482000 INTEREST	0.00	0.00	41,089.00	41,088.30	41,089.00	38,890.00
108150 497525 TRANSFER TO CAPITAL PROJECT FD	75,000.00	0.00	0.00	0.00	0.00	0.00
108150 COMMUNITY HOUSE	\$496,096.70	\$371,943.27	\$824,941.00	\$758,180.55	\$828,424.00	\$643,333.00
TOTAL GENERAL FUND EXPENDITURES	\$19,405,664.76	\$24,748,428.14	\$24,288,130.14	\$19,040,173.81	\$22,366,160.00	\$22,904,146.00
REVENUES OVER (UNDER) EXPENDITURES	\$2,709,898.76	(\$2,650,556.28)	\$0.00	(\$1,064,527.83)	(\$128,505.00)	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
160003 GREENWAY CONNECTOR						
160003 348500 NC STATE GRANT	0.00	0.00	-1,335,000.00	0.00	0.00	0.00
160003 397300 TRANSFER T/F GENERAL	0.00	0.00	-333,750.00	-333,750.00	-333,750.00	0.00
160003 GREENWAY CONNECTOR	\$0.00	\$0.00	\$-1,668,750.00	\$-333,750.00	\$-333,750.00	\$0.00
161616 GREENWAY CONNECTOR						
161616 472070 CONSTRUCTION	0.00	0.00	1,668,750.00	0.00	0.00	0.00
161616 GREENWAY CONNECTOR	\$0.00	\$0.00	\$1,668,750.00	\$0.00	\$0.00	\$0.00
REVENUES OVER (UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$333,750.00	\$333,750.00	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
290003 BUILDING REUSE						
290003 309800 BURKE COUNTY	0.00	0.00	-28,250.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	0.00	0.00	-1,630,000.00	0.00	0.00	0.00
290003 397300 TRANSFER FROM GENERAL	0.00	0.00	-10,000.00	-10,000.00	-10,000.00	0.00
290003 397300 TRANSFER FROM GENERAL	0.00	0.00	-5,750.00	-5,750.00	-5,750.00	0.00
290003 397300 TRANSFER FROM GENERAL	0.00	0.00	-12,500.00	-12,500.00	-12,500.00	0.00
290003 BUILDING REUSE	\$0.00	\$0.00	\$-1,686,500.00	\$-28,250.00	\$-28,250.00	\$0.00
292929 BUILDING REUSE						
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	230,000.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	400,000.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	1,000,000.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	20,000.00	7,708.27	7,709.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	11,500.00	0.00	0.00	0.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	25,000.00	0.00	0.00	0.00
292929 BUILDING REUSE	\$0.00	\$0.00	\$1,686,500.00	\$7,708.27	\$7,709.00	\$0.00
REVENUES OVER (UNDER) EXPENDITURES	\$0.00	\$0.00	\$0.00	\$20,541.73	\$20,541.00	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
300003 WATER						
300003 316000 REIMBURSEMENT FOR SERVICE	-9,305.10	-8,376.03	-10,000.00	-33,741.47	-35,000.00	-10,000.00
300003 329000 INTEREST EARNED	-32,028.12	-35,812.28	-31,000.00	-53,395.82	-64,000.00	-75,000.00
300003 331000 RENTS	-297,139.29	-309,273.01	-353,000.00	-273,438.28	-320,000.00	-340,000.00
300003 335000 MISCELLANEOUS	-9,278.60	-1,096.81	-2,000.00	-740.14	-1,000.00	-2,000.00
300003 335800 INSURANCE REIMBURSEMENTS	-15,643.11	-30,900.00	0.00	0.00	0.00	0.00
300003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	-79,888.00
300003 371000 UTILITY RENTS	-4,731,363.46	-4,597,938.73	-5,275,000.00	-4,302,476.79	-5,000,000.00	-5,350,000.00
300003 371400 DEBT RECOVERY	-592,358.28	-559,728.51	0.00	0.00	0.00	0.00
300003 373000 UTILITY TAPS	-60,894.59	-57,144.90	-50,000.00	-47,880.28	-56,000.00	-55,000.00
300003 373500 BURKE CO. WATER SURCHARGES	25,757.20	27,214.18	27,000.00	11,052.02	22,104.00	22,104.00
300003 373501 BURKE COUNTY AVAILABILITY FEE	0.00	0.00	-28,500.00	-28,500.00	-28,500.00	0.00
300003 374150 BURKE COUNTY WATER CHARGE	-27,698.70	-27,214.18	-27,000.00	-18,000.86	-20,800.00	-20,800.00
300003 375000 RECONNECT FEES	-30,550.00	-27,000.00	-28,000.00	-15,575.00	-20,000.00	-21,000.00
300003 379000 UTILITY PENALTIES	-52,611.87	-53,225.84	-49,500.00	-51,845.69	-61,200.00	-61,200.00
300003 381000 SALE OF MATERIALS	-1,832.94	-1,242.00	-1,500.00	0.00	0.00	-1,500.00
300003 383200 SALE OF SURPLUS	-1,428.13	0.00	-1,500.00	-1,156.25	-1,250.00	-1,000.00
300003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-40,391.10	0.00	0.00	0.00
300003 WATER	\$-5,836,374.99	\$-5,681,738.11	\$-5,870,391.10	\$-4,815,698.56	\$-5,585,646.00	\$-5,995,284.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
307025 WATER OPERATIONS						
307025 402000 SALARIES & WAGES	747,469.56	754,685.95	1,100,262.00	917,267.36	995,750.00	1,109,710.00
307025 402050 ACCRUED VACATION	-14,400.73	3,281.42	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	13,698.06	11,682.90	15,807.00	12,922.27	15,838.00	15,282.00
307025 404000 PROFESSIONAL SERVICES	-33,394.48	60,524.00	73,000.00	46,060.08	65,000.00	65,000.00
307025 405000 FICA TAXES	55,688.58	56,537.44	85,379.00	68,355.38	74,325.00	86,062.00
307025 406000 GROUP INSURANCE	174,316.12	117,176.46	181,880.00	136,728.20	150,887.00	191,109.00
307025 406001 RETIREE INSURANCE	55,759.50	80,686.90	75,335.00	86,011.10	97,196.00	83,530.00
307025 407000 RETIREMENT	50,870.03	55,575.35	83,705.00	69,580.24	76,392.00	87,187.00
307025 407050 LGERS PENSION	-22,135.00	22,599.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,706.59	5,438.54	6,116.10	4,183.61	5,800.00	6,000.00
307025 413000 UTILITIES	506,948.59	490,886.33	520,000.00	374,570.30	500,000.00	510,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	5,694.88	5,084.29	5,500.00	2,036.37	5,000.00	5,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	8,302.08	11,312.24	13,000.00	3,939.67	10,000.00	13,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	47,436.44	31,371.89	50,000.00	25,757.26	45,000.00	45,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	20,028.79	20,025.29	28,000.00	18,083.89	23,000.00	28,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	21,281.73	26,999.45	20,000.00	25,908.42	28,000.00	20,000.00
307025 426000 ADVERTISING	0.00	330.46	300.00	90.00	90.00	300.00
307025 431000 VEHICLE SUPPLIES	19,819.99	24,322.15	30,000.00	18,649.17	25,000.00	30,000.00
307025 433000 DEPARTMENTAL SUPPLIES	55,242.28	42,990.47	105,000.00	107,576.19	125,000.00	105,000.00
307025 434000 CHEMICALS	239,337.25	239,724.83	230,000.00	205,508.21	225,000.00	230,000.00
307025 436000 UNIFORMS	11,800.69	12,960.66	15,000.00	10,821.99	13,000.00	15,000.00
307025 445000 CONTRACTED SERVICES	12,864.91	11,713.14	22,000.00	19,620.00	21,000.00	22,000.00
307025 451000 BAD ACCOUNTS	18,661.20	12,938.80	0.00	15,288.04	15,289.00	0.00
307025 453000 DUES & SUBSCRIPTIONS	2,073.00	973.00	1,900.00	1,325.00	1,500.00	1,900.00
307025 455700 CHANGE IN OPEB	38,947.28	38,655.44	0.00	0.00	0.00	0.00
307025 459000 DEPRECIATION EXPENSE	1,083,107.63	1,146,090.40	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	1,526,513.00	1,565,868.00	1,138,514.00	1,138,514.00	1,138,514.00	1,164,892.00
307025 462000 WAREHOUSE GARAGE FEE	42,231.00	44,397.00	60,161.00	60,161.00	60,161.00	62,434.00
307025 465000 IRMS FEE	52,970.00	42,680.00	46,052.00	46,052.00	46,052.00	63,981.00
307025 473250 SLUDGE REMOVAL	24,635.42	30,822.45	42,000.00	23,700.37	36,000.00	42,000.00
307025 474000 C/O EQUIPMENT	9,439.64	7,341.89	10,000.00	1,393.38	5,000.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	1,098,575.39	1,014,235.59	1,217,275.00	767,000.33	1,050,000.00	1,133,775.00
307025 481000 DEBT PRINCIPAL	361,252.35	364,466.32	330,777.00	330,777.01	330,777.00	232,306.00
307025 482000 INTEREST	53,155.08	20,910.65	18,363.00	1,014.67	18,363.00	14,226.00
307025 489010 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	300,000.00
307025 490000 CONTINGENCY	0.00	0.00	110,699.00	0.00	0.00	87,004.00
307025 493300 WATER AGREEMENT PAYOUT	0.00	0.00	28,500.00	28,500.00	28,500.00	0.00
307025 496990 PAYMENT IN LIEU OF TAXES	180,396.00	189,306.00	195,866.00	195,866.00	195,866.00	205,086.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
307025 WATER	\$6,489,292.85	\$6,574,594.70	\$5,870,391.10	\$4,773,261.51	\$5,437,300.00	\$5,995,284.00
REVENUES OVER (UNDER) EXPENDITURES	(\$652,917.86)	(\$892,856.59)	\$0.00	\$42,437.05	\$148,346.00	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
310003 ELECTRIC						
310003 316000 REIMBURSEMENT FOR SERVICE	-89,361.11	-58,553.60	-35,000.00	-58,283.04	-60,000.00	-42,750.00
310003 329000 INTEREST EARNED	-35,607.42	-29,689.47	-31,000.00	-36,687.51	-44,300.00	-52,000.00
310003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	-348,428.00	-327,500.00	-280,400.00	-280,400.00	0.00
310003 335000 MISCELLANEOUS	-28,251.62	-345.00	-500.00	-394.11	-400.00	-400.00
310003 335800 INSURANCE REIMBURSEMENTS	0.00	-8,262.62	0.00	-58,751.37	-58,752.00	0.00
310003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	-72,102.00
310003 371000 UTILITY RENTS	0.00	674.71	0.00	0.00	0.00	0.00
310003 371100 SALE OF POWER	-32,424,150.08	-31,817,091.92	-32,200,000.00	-26,072,089.36	-31,000,000.00	-30,657,000.00
310003 375000 RECONNECT FEES	-59,600.00	-49,875.00	-48,000.00	-31,125.00	-32,000.00	-40,000.00
310003 376000 SECURITY LIGHT RENTALS	-526,280.60	-530,239.50	-515,000.00	-433,048.94	-521,000.00	-530,000.00
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	-12,709.00	-6,242.00	-6,000.00	-6,261.00	-6,500.00	-5,000.00
310003 378100 CASH OVER (SHORT)	174.26	154.36	0.00	0.00	0.00	0.00
310003 379000 UTILITY PENALTIES	-266,108.82	-232,497.35	-250,000.00	-246,815.12	-272,740.00	-275,000.00
310003 381000 SALE OF MATERIALS	-18,242.04	-9,287.30	-5,000.00	-2,251.65	-2,500.00	-2,500.00
310003 383200 SALE OF SURPLUS	-1,954.17	-800.58	-40,000.00	-2,632.01	-2,842.00	-5,000.00
310003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-26,497.23	0.00	0.00	0.00
310003 ELECTRIC	\$-33,536,090.60	\$-33,164,483.27	\$-33,558,497.23	\$-27,302,739.11	\$-32,355,434.00	\$-31,755,752.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
317200 ELECTRIC OPERATIONS						
317200 402000 SALARIES & WAGES	961,364.05	996,896.21	924,470.00	877,427.20	890,953.00	1,063,265.00
317200 402050 ACCRUED VACATION	5,135.60	-7,970.35	0.00	0.00	0.00	0.00
317200 402500 LONGEVITY	18,392.01	18,829.55	17,977.00	22,024.19	22,025.00	18,233.00
317200 404000 PROFESSIONAL SERVICES	26,209.03	27,666.29	25,000.00	28,754.30	29,200.00	27,000.00
317200 405000 FICA TAXES	71,889.72	74,995.86	72,097.00	66,209.73	66,642.00	82,735.00
317200 406000 GROUP INSURANCE	211,871.66	146,063.02	134,756.00	112,368.82	113,000.00	142,638.00
317200 406001 RETIREE INSURANCE	49,914.48	42,468.05	46,609.00	49,806.43	54,178.00	83,410.00
317200 407000 RETIREMENT	65,089.04	72,433.81	70,684.00	65,727.58	66,000.00	83,816.00
317200 407050 LGERS PENSION	-24,901.00	25,425.00	0.00	0.00	0.00	0.00
317200 411000 TELEPHONE & POSTAGE	8,429.84	9,902.50	9,273.28	7,859.51	9,500.00	8,000.00
317200 413000 UTILITIES	9,893.20	10,437.77	11,000.00	8,873.67	11,000.00	11,000.00
317200 414000 TRAVEL/MEETINGS/SCHOOLS	7,463.63	7,376.09	8,000.00	7,994.20	8,750.00	9,000.00
317200 416000 MAINTENANCE & REPAIR EQUIPMENT	6,073.05	13,499.76	17,000.00	4,171.36	13,500.00	17,000.00
317200 416010 MAINTENANCE & REP TRANSFORMERS	32,889.33	21,301.59	42,550.60	32,708.96	59,500.00	45,000.00
317200 417000 MAINTENANCE & REPAIR VEHICLES	47,103.51	47,477.21	32,500.00	31,367.86	34,160.00	32,500.00
317200 431000 VEHICLE SUPPLIES	39,468.38	42,028.28	45,000.00	38,563.48	57,000.00	55,000.00
317200 433000 DEPARTMENTAL SUPPLIES	144,328.29	98,193.52	252,035.35	191,414.43	252,035.00	300,000.00
317200 434000 STREET AND AREA LIGHTS	71,704.00	44,349.32	50,000.00	89,511.68	90,000.00	100,000.00
317200 434030 CITY STREET LIGHTING - DUKE	36,945.20	36,104.15	40,000.00	32,790.34	37,500.00	40,000.00
317200 436000 UNIFORMS	30,296.36	21,947.55	31,000.00	21,577.87	28,400.00	31,000.00
317200 445000 CONTRACTED SERVICES	90,345.78	102,531.57	102,200.00	102,258.05	112,900.00	125,000.00
317200 448000 NCMPA #1	27,405,786.22	27,118,902.21	27,100,000.00	21,647,367.92	26,517,739.00	24,625,000.00
317200 448500 SEPA	909,120.49	911,291.03	835,000.00	882,561.13	893,000.00	830,000.00
317200 451000 BAD ACCOUNTS	80,480.96	60,091.46	0.00	6,151.69	24,000.00	0.00
317200 453000 DUES & SUBSCRIPTIONS	24,161.00	25,561.00	26,709.00	26,056.00	26,130.00	27,600.00
317200 455700 CHANGE IN OPEB	43,815.69	43,487.37	0.00	0.00	0.00	0.00
317200 457150 MARKETING	2,169.14	2,141.27	2,000.00	3,663.89	3,700.00	3,700.00
317200 457152 ENERGY REBATES	1,296.05	2,269.50	5,000.00	0.00	1,800.00	5,000.00
317200 459000 DEPRECIATION EXPENSE	768,418.36	819,228.62	0.00	0.00	0.00	0.00
317200 461000 PRO RATA ADMIN REIMBURSEMENT	1,042,364.00	1,071,087.00	1,105,998.00	1,105,998.00	1,105,998.00	1,124,485.00
317200 461500 PRO RATA REIMBURSEMENT	-125,738.00	-119,082.00	0.00	0.00	0.00	0.00
317200 462000 WAREHOUSE GARAGE FEE	161,343.00	166,524.00	146,925.00	146,925.00	146,925.00	167,219.00
317200 465000 IRMS FEE	81,370.00	82,231.00	85,575.00	85,575.00	85,575.00	102,128.00
317200 474000 C/O EQUIPMENT	11,703.91	15,699.62	15,500.00	11,763.14	15,000.00	16,000.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	717,368.19	966,100.64	884,038.00	317,252.99	710,000.00	577,953.00
317200 481000 DEBT PRINCIPAL	68,868.24	69,669.57	107,181.00	107,180.99	107,181.00	166,011.00
317200 482000 INTEREST	4,364.43	3,625.73	7,350.00	3,977.46	7,350.00	11,493.00
317200 489010 RATE STABILIZATION	220,000.00	0.00	350,000.00	0.00	0.00	750,000.00
317200 490000 CONTINGENCY	0.00	0.00	126,047.00	0.00	0.00	211,440.00
317200 496990 PAYMENT IN LIEU OF TAXES	117,912.00	121,609.00	124,470.00	124,470.00	124,470.00	129,591.00
317200 497000 TRANSFER TO GENERAL FUND	667,428.00	688,353.00	704,552.00	704,552.00	704,552.00	733,535.00
317200 ELECTRIC OPERATIONS	\$34,112,136.84	\$33,900,746.77	\$33,558,497.23	\$26,964,904.87	\$32,429,663.00	\$31,755,752.00

REVENUES OVER (UNDER) EXPENDITURES

2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
(\$576,046.24)	(\$736,263.50)	\$0.00	\$337,834.24	(\$74,229.00)	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
320003 WASTEWATER						
320003 316000 REIMBURSEMENT FOR SERVICE	-72,857.70	-977.49	0.00	0.00	0.00	-1,000.00
320003 329000 INTEREST EARNED	-25,186.16	-21,789.98	-27,000.00	-26,176.01	-30,000.00	-35,000.00
320003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-190,000.00	-150,000.00	-150,000.00	-400,000.00
320003 335000 MISCELLANEOUS	-784.04	25.00	-1,000.00	0.00	-1,000.00	-1,000.00
320003 335800 INSURANCE REIMBURSEMENTS	0.00	-5,967.23	0.00	-3,073.09	-3,074.00	0.00
320003 345400 SALES TAX REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-30,605.00
320003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	-78,650.00
320003 371000 UTILITY RENTS	-4,415,375.34	-3,927,268.89	-5,200,000.00	-4,610,125.29	-5,300,000.00	-5,656,000.00
320003 371001 ADJUSTMENT	104,899.10	0.00	0.00	0.00	0.00	0.00
320003 371400 DEBT RECOVERY	-805,638.29	-760,696.25	0.00	0.00	0.00	0.00
320003 371500 SEPTAGE REVENUE	-22,775.00	-27,650.00	-25,000.00	-45,350.00	-45,350.00	-40,000.00
320003 373000 UTILITY TAPS	-12,902.54	-4,000.00	-5,000.00	-11,000.00	-11,000.00	-7,500.00
320003 373600 BURKE CO. SEWER SURCHARGES	2,272.77	2,691.36	3,200.00	418.14	2,500.00	2,500.00
320003 374100 BURKE COUNTY SEWER CHARGE	-2,742.99	-2,691.36	-4,000.00	-420.64	-2,700.00	-2,700.00
320003 379000 UTILITY PENALTIES	-37,912.42	-30,811.52	-33,000.00	-26,441.77	-30,100.00	-31,000.00
320003 381000 SALE OF MATERIALS	-860.90	-5.00	-1,000.00	0.00	-1,000.00	-1,000.00
320003 381100 SALE OF SLUDGE	-5,340.00	-1,640.00	-5,500.00	-935.00	-1,500.00	-1,500.00
320003 383200 SALE OF SURPLUS	-40,000.00	1,492.87	-5,000.00	-8,163.13	-8,200.00	-10,000.00
320003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-716,289.55	0.00	0.00	-64,382.00
320003 WASTEWATER	<u>\$-5,335,203.51</u>	<u>\$-4,779,288.49</u>	<u>\$-6,209,589.55</u>	<u>\$-4,881,266.79</u>	<u>\$-5,581,424.00</u>	<u>\$-6,357,837.00</u>

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
327110 WASTEWATER OPERATIONS						
327110 402000 SALARIES & WAGES	838,372.86	863,158.37	701,475.00	576,184.15	672,447.00	662,794.00
327110 402050 ACCRUED VACATION	1,217.36	-2,879.08	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	16,410.61	16,822.33	15,053.00	16,587.99	16,588.00	13,441.00
327110 404000 PROFESSIONAL SERVICES	37,842.95	35,922.61	37,000.00	30,583.19	37,000.00	37,000.00
327110 405000 FICA TAXES	64,032.88	65,453.99	54,814.00	43,915.13	50,717.00	51,732.00
327110 406000 GROUP INSURANCE	194,398.50	130,130.57	106,540.00	91,846.12	106,900.00	99,993.00
327110 406001 RETIREE INSURANCE	39,850.49	46,128.53	53,901.00	54,453.07	55,000.00	74,760.00
327110 407000 RETIREMENT	57,277.96	63,835.38	53,740.00	44,544.08	52,562.00	52,408.00
327110 407050 LGERS PENSION	-22,135.00	22,599.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	7,851.63	8,139.27	8,316.10	7,471.18	7,500.00	8,200.00
327110 413000 UTILITIES	362,548.40	473,080.31	500,000.00	410,344.47	510,000.00	520,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	5,034.48	3,934.86	5,000.00	1,589.88	4,300.00	5,000.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	8,034.26	3,652.45	6,000.00	5,903.95	6,000.00	6,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	116,359.24	99,686.01	113,550.00	90,148.23	100,000.00	100,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	26,666.82	34,179.91	30,000.00	22,911.49	30,000.00	30,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	14,526.75	15,513.40	16,000.00	8,404.91	13,000.00	16,000.00
327110 426000 ADVERTISING	90.00	61.38	300.00	0.00	100.00	300.00
327110 431000 VEHICLE SUPPLIES	17,143.30	12,253.46	19,000.00	11,438.64	14,000.00	19,000.00
327110 433000 DEPARTMENTAL SUPPLIES	43,247.91	75,740.29	85,000.00	45,821.52	75,000.00	75,000.00
327110 434000 CHEMICALS	384,959.54	340,387.91	375,000.00	293,138.79	350,000.00	350,000.00
327110 434040 BARK	29,405.00	31,005.00	30,000.00	30,400.00	37,000.00	38,000.00
327110 436000 UNIFORMS	12,311.74	11,607.71	16,000.00	10,855.06	13,000.00	16,000.00
327110 445000 CONTRACTED SERVICES	146,389.91	63,012.85	80,000.00	30,825.00	60,000.00	65,000.00
327110 451000 BAD ACCOUNTS	0.00	1,594.20	0.00	-1,124.06	3,100.00	0.00
327110 453000 DUES & SUBSCRIPTIONS	1,168.00	1,355.00	1,800.00	1,425.00	1,500.00	1,800.00
327110 455700 CHANGE IN OPEB	38,947.28	38,655.44	0.00	0.00	0.00	0.00
327110 459000 DEPRECIATION EXPENSE	1,339,466.66	1,330,342.77	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	640,645.00	662,169.00	659,731.00	659,731.00	659,731.00	627,431.00
327110 461500 PRO RATA REIMBURSEMENT	-331,958.00	-328,747.00	0.00	0.00	0.00	0.00
327110 462000 WAREHOUSE GARAGE FEE	14,234.00	16,137.00	14,991.00	14,991.00	14,991.00	16,547.00
327110 465000 IRMS FEE	39,781.00	39,883.00	41,277.00	41,277.00	41,277.00	49,942.00
327110 473260 LANDFILL FEES	16,275.59	10,912.21	15,000.00	11,556.78	12,000.00	15,000.00
327110 474000 C/O EQUIPMENT	25,214.86	7,890.39	10,000.00	9,982.07	10,000.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	1,486,301.66	591,155.28	1,127,748.45	408,966.15	800,000.00	1,472,300.00
327110 481000 DEBT PRINCIPAL	574,936.80	574,936.80	1,444,200.00	574,936.80	1,444,200.00	1,530,084.00
327110 482000 INTEREST	239,556.99	203,480.86	422,032.00	143,397.69	422,032.00	394,105.00
327110 490000 CONTINGENCY	0.00	0.00	166,121.00	0.00	0.00	0.00
327110 WASTEWATER OPERATIONS	\$6,486,407.43	\$5,563,191.46	\$6,209,589.55	\$3,692,506.28	\$5,619,945.00	\$6,357,837.00
REVENUES OVER (UNDER) EXPENDITURES	(\$1,151,203.92)	(\$783,902.97)	\$0.00	\$1,188,760.51	(\$38,521.00)	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
340003 CABLE						
340003 316000 REIMBURSEMENT FOR SERVICE	-14,782.63	-19,774.25	-15,000.00	-31,850.91	-32,000.00	-21,500.00
340003 329000 INTEREST EARNED	0.00	-0.27	0.00	-26.62	-27.00	0.00
340003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-165,000.00	-165,000.00	-165,000.00	0.00
340003 335000 MISCELLANEOUS	-16,551.39	-8,320.34	-8,000.00	-6,529.44	-8,200.00	-8,200.00
340003 335200 BAD CHECK CHARGES	-1,600.00	-1,620.00	-2,000.00	-2,074.48	-2,200.00	-2,000.00
340003 335800 INSURANCE REIMBURSEMENTS	0.00	-285.00	0.00	0.00	0.00	0.00
340003 362100 STUDIO REVENUE	-1,120.00	-1,200.00	-1,200.00	0.00	0.00	0.00
340003 371000 UTILITY RENTS	-2,568,789.45	-2,508,939.38	-2,635,300.00	-2,256,221.78	-2,460,000.00	-2,400,000.00
340003 371300 INTERNET REVENUE	-1,294,592.80	-1,466,402.65	-1,545,859.00	-1,734,240.85	-1,902,000.00	-2,150,000.00
340003 371600 AD SALES	-63,604.36	-68,350.06	-67,000.00	-33,569.24	-40,000.00	-40,000.00
340003 371700 TELEPHONE SALES	-352,303.65	-348,873.50	-360,500.00	-335,460.15	-365,000.00	-365,000.00
340003 371701 NC E911	-7,778.40	-7,688.80	-7,600.00	-7,019.60	-7,650.00	-7,650.00
340003 375000 RECONNECT FEES	-11,955.00	-22,590.00	-20,000.00	-26,400.00	-27,000.00	-25,000.00
340003 379000 UTILITY PENALTIES	-57,499.33	-55,626.84	-55,000.00	-57,262.54	-62,000.00	-62,000.00
340003 383200 SALE OF SURPLUS	0.00	0.00	0.00	0.00	0.00	-2,984.00
340003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-39,045.03	0.00	0.00	0.00
340003 CABLE	\$-4,390,577.01	\$-4,509,671.09	\$-4,921,504.03	\$-4,655,655.61	\$-5,071,077.00	\$-5,084,334.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
347400 CABLE						
347400 402000 SALARIES & WAGES	380,130.83	367,197.39	397,443.00	335,873.15	389,111.00	446,816.00
347400 402050 ACCRUED VACATION	4,289.50	-10,311.78	0.00	0.00	0.00	0.00
347400 402500 LONGEVITY	9,766.14	9,085.41	9,588.00	9,587.75	9,588.00	11,222.00
347400 404000 PROFESSIONAL SERVICES	14,730.71	32,478.17	256,633.60	217,605.38	255,000.00	275,000.00
347400 405000 FICA TAXES	29,321.49	27,951.04	30,552.00	25,589.55	29,537.00	35,040.00
347400 406000 GROUP INSURANCE	76,845.37	40,700.48	61,211.00	39,043.25	45,227.00	64,375.00
347400 407000 RETIREMENT	25,971.16	27,054.32	30,160.00	25,542.37	29,535.00	35,498.00
347400 407050 LGERS PENSION	-8,300.00	8,475.00	0.00	0.00	0.00	0.00
347400 411000 TELEPHONE & POSTAGE	31,840.72	26,035.20	32,623.28	25,159.77	32,450.00	32,940.00
347400 413000 UTILITIES	91,931.99	99,621.07	100,500.00	86,307.85	100,500.00	107,500.00
347400 414000 TRAVEL/MEETINGS/SCHOOLS	51.11	523.09	4,600.00	509.56	4,200.00	10,500.00
347400 415000 MAINTENANCE & REPAIR BUILDINGS	2,838.25	6,341.16	6,350.00	2,281.75	4,000.00	6,350.00
347400 416000 MAINTENANCE & REPAIR EQUIPMENT	31,652.66	29,562.68	50,290.32	22,775.98	25,000.00	35,000.00
347400 417000 MAINTENANCE & REPAIR VEHICLES	13,158.93	16,540.00	25,000.00	10,060.30	15,000.00	25,000.00
347400 431000 VEHICLE SUPPLIES	10,310.24	10,870.56	15,000.00	13,645.64	14,206.00	15,000.00
347400 433000 DEPARTMENTAL SUPPLIES	84,863.54	77,317.06	76,336.24	52,624.05	70,000.00	75,000.00
347400 433001 OFFICE SUPPLIES	2,464.98	1,855.00	2,500.00	1,335.52	2,000.00	2,500.00
347400 433500 INTERNET CONNECTIVITY	399,270.59	344,072.93	400,961.43	335,384.84	394,000.00	440,000.00
347400 433600 TELEPHONE CONNECTIVITY	262,980.09	205,101.99	183,818.00	165,201.15	196,000.00	200,000.00
347400 436000 UNIFORMS	2,113.14	1,590.82	2,250.00	561.43	2,250.00	2,250.00
347400 445000 CONTRACTED SERVICES	2,006,757.00	2,112,661.87	2,158,703.84	1,776,074.10	2,158,703.00	2,328,200.00
347400 451000 BAD ACCOUNTS	5,161.36	12,804.15	0.00	-4,423.26	10,700.00	0.00
347400 453000 DUES & SUBSCRIPTIONS	1,799.22	1,292.50	2,002.00	606.56	1,900.00	2,000.00
347400 455700 CHANGE IN OPEB	14,605.23	14,495.79	0.00	0.00	0.00	0.00
347400 457150 MARKETING	17,158.71	16,929.60	63,759.32	61,239.35	63,760.00	60,000.00
347400 459000 DEPRECIATION EXPENSE	303,322.01	325,443.76	0.00	0.00	0.00	0.00
347400 460500 COPY RIGHT FEE	6,974.26	6,819.30	7,200.00	3,209.94	7,200.00	7,200.00
347400 461000 PRO RATA ADMIN REIMBURSEMENT	325,198.00	321,075.00	316,351.00	316,351.00	316,351.00	316,246.00
347400 462000 WAREHOUSE GARAGE FEE	26,675.00	28,470.00	28,194.00	28,194.00	28,194.00	35,408.00
347400 464000 IGS REIMBURSEMENT	-35,725.00	0.00	-60,000.00	-60,000.00	-60,000.00	-100,000.00
347400 465000 IRMS FEE	100,218.00	101,972.00	107,487.00	107,487.00	107,487.00	116,645.00
347400 474000 C/O EQUIPMENT	58,823.83	16,523.60	0.00	1,542.90	1,600.00	0.00
347400 475000 CAPITAL IMPROVEMENT PROGRAM	430,247.41	269,264.82	370,000.00	262,371.62	370,000.00	312,000.00
347400 481000 DEBT PRINCIPAL	153,818.38	156,783.14	159,483.00	159,483.08	159,483.00	103,186.00
347400 482000 INTEREST	11,610.88	4,521.35	3,024.00	1,303.25	3,024.00	5,613.00
347400 490000 CONTINGENCY	0.00	15,169.46	2,338.00	0.00	0.00	0.00
347400 496990 PAYMENT IN LIEU OF TAXES	73,096.00	74,865.00	77,145.00	77,145.00	77,145.00	77,845.00
347400 497500 TRANSFER TO CAPITAL RESERVE FD	35,725.00	0.00	0.00	0.00	0.00	0.00
347400 CABLE	\$5,001,696.73	\$4,801,152.93	\$4,921,504.03	\$4,099,673.83	\$4,863,151.00	\$5,084,334.00
REVENUES OVER (UNDER) EXPENDITURES	(\$611,119.72)	(\$291,481.84)	\$0.00	\$555,981.78	\$207,926.00	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
350003 INTERGOVERNMENTAL SERVICES						
350003 348500 ARC GRANT	0.00	0.00	0.00	-30,783.00	-30,783.00	0.00
350003 381000 SALE OF MATERIALS	-3,853.14	-527.27	0.00	-1,868.53	-1,869.00	0.00
350003 381200 SALE OF FUEL	-275,975.83	-278,637.43	-450,000.00	-269,655.04	-300,000.00	-400,000.00
350003 383200 SALE OF SURPLUS	-567.85	-688.74	0.00	-1,436.08	-1,436.00	0.00
350003 390000 GENERAL - IRMS	-5,067.00	-5,215.00	-5,333.00	-5,333.00	-5,333.00	-6,404.00
350003 390010 GENERAL - MANAGER	-19,325.00	-19,483.00	-20,139.00	-20,139.00	-20,139.00	-21,541.00
350003 390020 GENERAL PERSONNEL	-11,750.00	-11,904.00	-12,489.00	-12,489.00	-12,489.00	-13,142.00
350003 390030 GENERAL COMMA	-34,646.00	-34,876.00	-42,275.00	-42,275.00	-42,275.00	-44,592.00
350003 390040 GENERAL ACCOUNTING	-17,038.00	-17,262.00	-18,947.00	-18,947.00	-18,947.00	-18,741.00
350003 390060 GENERAL BUSINESS OFFICE	-38,776.00	-39,284.00	-40,389.00	-40,389.00	-40,389.00	-42,357.00
350003 390070 GENERAL TAX OFFICE	-14,165.00	-13,094.00	-13,463.00	-13,463.00	-13,463.00	-14,285.00
350003 390090 GENERAL COMMUNITY DEVELOPMENT	-48,048.00	-48,079.00	-49,317.00	-49,317.00	-49,317.00	-58,408.00
350003 390092 GENERAL PUBLIC SAFETY	-210,901.00	-214,370.00	-249,235.00	-249,235.00	-249,235.00	-244,662.00
350003 390094 GENERAL PUBLIC WORKS	-17,189.00	-17,458.00	-17,921.00	-17,921.00	-17,921.00	-19,681.00
350003 390095 IRMS- CEMETARY	-5,629.00	-5,716.00	-5,866.00	-5,866.00	-5,866.00	-6,457.00
350003 390096 GENERAL MAIN STREET	-25,565.00	-25,824.00	-28,137.00	-28,137.00	-28,137.00	-30,153.00
350003 390097 GENERAL RECREATION	-36,756.00	-47,126.00	-50,067.00	-50,067.00	-50,067.00	-54,888.00
350003 390098 GENERAL ENGINEERING	-30,005.00	-29,140.00	-29,759.00	-29,759.00	-29,759.00	-31,680.00
350003 390100 WATER IRMS	-52,970.00	-42,680.00	-46,052.00	-46,052.00	-46,052.00	-63,981.00
350003 390200 ELECTRIC - IRMS	-81,370.00	-82,231.00	-85,575.00	-85,575.00	-85,575.00	-102,128.00
350003 390300 WASTEWATER IRMS	-39,781.00	-39,883.00	-41,277.00	-41,277.00	-41,277.00	-49,942.00
350003 390400 COMPAS IRMS	-100,218.00	-101,972.00	-107,487.00	-107,487.00	-107,487.00	-116,645.00
350003 390450 COMMUNITY HOUSE	-3,744.00	-3,334.00	-3,418.00	-3,418.00	-3,418.00	-5,369.00
350003 390475 WAREHOUSE IRMS	-7,026.00	-7,139.00	-7,323.00	-7,323.00	-7,323.00	-8,135.00
350003 390500 GARAGE IRMS	-18,755.00	-18,995.00	-19,730.00	-19,730.00	-19,730.00	-20,474.00
350003 391100 GENERAL WAREHOUSE	-15,855.47	-19,255.74	-30,000.00	-16,770.79	-20,000.00	-30,000.00
350003 391200 ELECTRIC WAREHOUSE	-268,478.09	-225,259.49	-235,000.00	-198,491.66	-250,000.00	-270,000.00
350003 391300 WATER WAREHOUSE	-53,521.72	-64,259.33	-65,000.00	-58,581.40	-65,000.00	-65,000.00
350003 391400 WASTEWATER WAREHOUSE	-1,116.49	-836.87	-2,000.00	-2,521.79	-2,600.00	-5,000.00
350003 391600 CABLE WAREHOUSE	-24,035.61	-28,072.09	-30,000.00	-38,110.37	-38,500.00	-40,000.00
350003 392100 GENERAL GARAGE	-182,084.59	-228,791.78	-207,900.00	-185,701.03	-208,396.00	-208,000.00
350003 392200 ELECTRIC GARAGE	-22,558.50	-24,908.02	-25,000.00	-23,102.27	-25,865.00	-25,000.00
350003 392300 WATER GARAGE	-18,109.09	-23,219.90	-22,000.00	-22,455.30	-22,500.00	-22,000.00
350003 392400 WASTEWATER GARAGE	-11,243.07	-6,096.38	-10,000.00	-2,051.63	-2,055.00	-10,000.00
350003 392600 CABLE GARAGE	-9,794.72	-13,220.39	-10,000.00	-9,983.40	-10,000.00	-10,000.00
350003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-365,867.33	0.00	0.00	-100,000.00
350003 INTERGOVERNMENTAL SERVICES	\$-1,705,918.17	\$-1,738,838.43	\$-2,346,966.33	\$-1,755,711.29	\$-1,873,203.00	\$-2,158,665.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
354300 INFORMATION RESOURCE MGMT SERV						
354300 402000 SALARIES & WAGES	296,743.77	265,054.87	263,801.00	232,394.34	269,364.00	274,293.00
354300 402050 ACCRUED VACATION	-2,577.27	-1,934.18	0.00	0.00	0.00	0.00
354300 402500 LONGEVITY	4,986.91	3,895.16	2,504.00	5,776.78	5,777.00	5,940.00
354300 404000 PROFESSIONAL SERVICES	20,644.74	23,341.28	26,880.00	27,705.64	27,706.00	26,000.00
354300 405000 FICA TAXES	21,611.45	19,611.62	20,372.00	17,404.02	20,104.00	21,438.00
354300 406000 GROUP INSURANCE	51,967.60	32,247.67	35,501.00	30,780.06	35,403.00	37,306.00
354300 406001 RETIREE INSURANCE	0.00	4,432.60	13,951.00	12,380.91	13,521.00	14,856.00
354300 407000 RETIREMENT	20,217.42	19,481.43	19,973.00	17,862.82	20,635.00	21,718.00
354300 407050 LGERS PENSION	-11,066.00	11,300.00	0.00	0.00	0.00	0.00
354300 411000 TELEPHONE & POSTAGE	3,724.65	3,693.19	4,000.00	2,457.27	3,800.00	4,000.00
354300 414000 TRAVEL/MEETINGS/SCHOOLS	5,382.44	5,202.15	5,400.00	1,165.90	5,400.00	5,400.00
354300 416000 MAINTENANCE & REPAIR EQUIPMENT	4,976.94	6,440.18	12,624.50	7,743.95	10,370.00	18,000.00
354300 417000 MAINTENANCE & REPAIR VEHICLES	419.69	101.27	285.00	0.00	0.00	286.00
354300 431000 VEHICLE SUPPLIES	188.90	273.85	350.00	199.07	325.00	350.00
354300 433000 DEPARTMENTAL SUPPLIES	1,372.59	9,514.35	1,760.00	1,559.81	1,700.00	1,760.00
354300 445000 CONTRACTED SERVICES IRMS	73,361.01	80,839.48	108,455.00	81,343.21	108,455.00	118,438.00
354300 445001 CONTRACTED SERVICES-OTHER DEPT	151,024.04	155,555.38	226,126.57	180,826.64	215,093.00	250,980.00
354300 455700 CHANGE IN OPEB	19,473.64	19,326.72	0.00	0.00	0.00	0.00
354300 459000 DEPRECIATION EXPENSE	70,210.61	75,181.33	0.00	0.00	0.00	0.00
354300 464001 REIMBURSEMENT TO FUNDS	185,725.00	150,000.00	185,000.00	185,000.00	185,000.00	100,000.00
354300 474000 C/O EQUIPMENT	16,841.79	13,788.14	64,842.00	63,552.68	64,100.00	79,900.00
354300 474001 DOWNTOWN WIFI	0.00	13,061.89	32,884.41	32,577.63	32,578.00	0.00
354300 475000 CAPITAL IMPROVEMENT PROGRAM	90,373.46	10,967.26	222,126.25	88,417.15	222,126.00	93,000.00
354300 INFORMATION RESOURCE MGMT SERV	\$1,025,603.38	\$921,375.64	\$1,246,835.73	\$989,147.88	\$1,241,457.00	\$1,073,665.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
357000 WAREHOUSE						
357000 402000 SALARIES & WAGES	80,731.95	82,119.71	86,427.00	74,815.41	86,056.00	87,974.00
357000 402050 ACCRUED VACATION	-137.81	1,198.27	0.00	0.00	0.00	0.00
357000 402500 LONGEVITY	1,205.93	1,232.60	1,298.00	2,525.33	2,526.00	2,551.00
357000 405000 FICA TAXES	6,004.00	6,044.21	6,711.00	5,607.58	6,425.00	6,925.00
357000 406000 GROUP INSURANCE	17,223.25	12,332.36	12,875.00	10,845.18	12,493.00	13,493.00
357000 406001 RETIREE INSURANCE	10,435.85	14,824.44	17,405.00	15,462.13	16,887.00	18,576.00
357000 407000 RETIREMENT	5,490.35	6,046.97	6,579.00	5,800.61	6,644.00	7,016.00
357000 411000 TELEPHONE & POSTAGE	1,727.56	1,791.77	1,900.00	1,471.36	1,850.00	1,900.00
357000 413000 UTILITIES	22,655.50	18,558.37	25,000.00	18,694.01	22,000.00	24,000.00
357000 414000 TRAVEL/MEETINGS/SCHOOLS	604.64	1,036.26	5,863.00	1,387.12	1,500.00	4,000.00
357000 415000 MAINTENANCE & REPAIR BUILDINGS	1,380.50	961.87	3,000.00	2,230.08	3,000.00	3,500.00
357000 416000 MAINTENANCE & REPAIR EQUIPMENT	410.83	411.93	2,000.00	448.26	500.00	1,500.00
357000 417000 MAINTENANCE & REPAIR VEHICLES	553.00	27.55	1,000.00	123.59	124.00	1,000.00
357000 431000 VEHICLE SUPPLIES	537.73	478.88	1,200.00	316.38	400.00	1,000.00
357000 433000 DEPARTMENTAL SUPPLIES	14,004.94	1,706.29	8,227.59	745.22	5,000.00	5,000.00
357000 433001 OFFICE SUPPLIES	214.16	278.87	400.00	451.24	475.00	500.00
357000 436000 UNIFORMS	1,317.46	1,018.95	1,500.00	1,109.57	1,250.00	1,500.00
357000 455000 PURCHASES FOR INVENTORY	363,219.33	319,947.18	367,150.00	357,685.44	372,500.00	410,000.00
357000 455100 PURCH FOR INVENTORY CITY HALL	5.18	2,648.80	4,000.00	2,235.54	4,000.00	5,000.00
357000 455500 CHANGE IN INVENTORY	-3,170.08	27,776.38	0.00	0.00	0.00	0.00
357000 459000 DEPRECIATION EXPENSE	16,443.29	16,443.30	0.00	0.00	0.00	0.00
357000 461000 PRO RATA ADMIN REIMBURSEMENT	-177,734.00	-176,181.00	-188,618.00	-188,618.00	-188,618.00	-209,570.00
357000 465000 IRMS FEE	7,026.00	7,139.00	7,323.00	7,323.00	7,323.00	8,135.00
357000 474000 C/O EQUIPMENT	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
357000 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	0.00	0.00	15,000.00
357000 WAREHOUSE	\$370,149.56	\$347,842.96	\$372,240.59	\$320,659.05	\$363,335.00	\$410,000.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
357500 EQUIPMENT SERVICES						
357500 402000 SALARIES & WAGES	142,584.91	144,073.07	149,804.00	129,650.07	149,833.00	154,412.00
357500 402050 ACCRUED VACATION	442.34	2,679.38	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	3,074.60	3,943.33	4,142.00	4,150.56	4,151.00	4,192.00
357500 405000 FICA TAXES	10,942.77	11,138.53	11,777.00	9,922.71	11,402.00	12,133.00
357500 406000 GROUP INSURANCE	34,341.61	21,592.28	25,629.00	16,766.41	19,217.00	26,958.00
357500 406001 RETIREE INSURANCE	20,954.13	30,217.23	35,315.00	31,148.54	34,002.00	37,204.00
357500 407000 RETIREMENT	9,759.73	10,738.25	11,546.00	10,035.00	11,549.00	12,292.00
357500 411000 TELEPHONE & POSTAGE	687.96	635.28	700.00	487.88	667.00	700.00
357500 413000 UTILITIES	16,969.90	16,416.91	21,820.00	17,090.03	18,685.00	21,820.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	213.00	411.95	725.00	416.94	499.00	1,125.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	3,218.26	5,198.71	11,170.00	4,751.72	4,945.00	7,210.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	4,689.65	4,199.00	5,485.00	4,027.25	5,360.00	5,685.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	541.65	1,563.34	850.00	1,359.07	1,458.00	850.00
357500 431000 VEHICLE SUPPLIES	1,433.60	1,910.90	2,350.00	712.93	740.00	2,350.00
357500 433000 DEPARTMENTAL SUPPLIES	10,094.35	10,943.24	11,550.00	10,757.13	12,456.00	13,050.00
357500 436000 UNIFORMS	5,288.30	4,751.80	5,426.00	3,994.19	5,078.00	5,626.00
357500 455000 PURCHASES FOR INVENTORY	138,360.29	255,603.23	275,000.00	224,226.92	270,408.00	275,000.00
357500 455010 PURCHASES FOR FUEL	261,105.57	273,277.67	450,000.00	270,516.27	306,471.00	400,000.00
357500 459000 DEPRECIATION EXPENSE	14,209.87	17,847.43	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-311,413.00	-359,391.00	-327,619.00	-327,619.00	-327,619.00	-361,281.00
357500 465000 IRMS FEE	18,755.00	18,995.00	19,730.00	19,730.00	19,730.00	20,474.00
357500 474000 C/O EQUIPMENT	14,805.34	15,059.13	9,500.00	7,126.75	7,127.00	12,200.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	44,629.29	2,990.01	0.00	2,991.00	23,000.00
357500 EQUIPMENT SERVICES	\$401,059.83	\$536,433.95	\$727,890.01	\$439,251.37	\$559,150.00	\$675,000.00
REVENUES OVER (UNDER) EXPENDITURES	(\$90,894.60)	(\$66,814.12)	\$0.00	\$6,652.99	(\$290,739.00)	\$0.00

	2015/2016 Actual	2016/2017 Actual	2017/2018 Revised	2017/2018 Current	2017/2018 Projected	2018/2019 Budget
400003 CEMETERY TRUST						
400003 329000 INTEREST EARNED	-1,714.42	-1,402.48	-800.00	-484.57	-1,000.00	-1,200.00
400003 361000 CEMETERY LOT SALES	-10,630.06	-9,605.00	-8,000.00	-6,475.00	-7,000.00	-7,000.00
400003 361100 CEMETERY LOT SERVICES MARKERS	-3,015.00	-2,545.18	-1,000.00	-1,695.00	-1,500.00	-1,600.00
400003 CEMETERY TRUST	\$-15,359.48	\$-13,552.66	\$-9,800.00	\$-8,654.57	\$-9,500.00	\$-9,800.00
406950 CEMETERY TRUST						
406950 461500 PRO RATA REIMBURSEMENT	10,000.00	0.00	0.00	0.00	0.00	0.00
406950 497000 REIMBURSE GENERAL FUND	50,000.00	0.00	0.00	0.00	0.00	0.00
406950 498000 RESERVE FOR TRUSTS	0.00	0.00	9,800.00	0.00	9,800.00	9,800.00
406950 CEMETERY TRUST	\$60,000.00	\$0.00	\$9,800.00	\$0.00	\$9,800.00	\$9,800.00
REVENUES OVER (UNDER) EXPENDITURES	(\$44,640.52)	\$13,552.66	\$0.00	\$8,654.57	(\$300.00)	\$0.00

The Capital Improvement Program

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

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

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

DEFINITION OF A CAPITAL IMPROVEMENT PROJECT

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

PREPARATION OF CIP

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

REVENUES FOR CAPITAL IMPROVEMENT PROJECTS

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

**General Fund
Capital Revenues
FY 2018-19**

	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2022-23
1 Cent Sales Tax (75%)	1,081,177	953,629	953,629	953,629	953,629	953,629
ABC Revenue	245,000	266,000	266,000	266,000	266,000	266,000
State Shared - Fire Protection (half of annual payment)	31,673	31,673	31,673	31,673	31,673	31,673
College Street - LAPP/SPOT 5		2,649,699				
Installment Purchase - Public Safety Cars/CID Car	425,000					
Installment Purchase - Fire Truck Refurbishment	550,000					
Installment Purchase - Knuckleboom	220,000					
Installment Purchase - Powell Bill Backhoe	115,000					
ARC - Green Street Revitalization	46,901					
Appropriated CIP Fund Balance	64,109	4,273,199	5,196,298	3,959,798	3,048,698	74,198
Total Revenue	2,778,860	8,174,200	6,447,600	5,211,100	4,300,000	1,325,500

Notes:

City of Morganton
TOTAL GENERAL FUND CAPITAL 2018-2019

DEPARTMENT/FUND	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
CoMMA	142,000	84,000	68,000		10,000	60,000	364,000
Development and Design		3,427,000	730,000	2,833,000	950,000		7,940,000
Municipal Buildings	25,000	55,000	25,000	25,000	25,000	25,000	180,000
Public Safety	1,641,057	1,537,700	3,530,600	701,600	1,283,000		8,693,957
Street	47,850	200,000	210,000		244,000	450,000	1,151,850
Powell Bill	187,000	785,000	487,000	315,000	260,000	190,000	2,224,000
Sanitation	258,000	230,000	281,000	222,000	262,000	305,000	1,558,000
Main Street	240,000	520,000	280,000				1,040,000
Recreation	222,953	1,205,500	745,000	1,070,000	1,219,000	247,500	4,709,953
Cemetery and Grounds	15,000	130,000	91,000	44,500	17,000	18,000	315,500
Community House					30,000	30,000	60,000
Totals	2,778,860	8,174,200	6,447,600	5,211,100	4,300,000	1,325,500	28,237,260

Notes:

City of Morganton
TOTAL CAPITAL 2018-2019

	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Note							
CoMMA	142,000	84,000	68,000		10,000	60,000	364,000
Development and Design		3,427,000	730,000	2,833,000	950,000		7,940,000
Municipal Buildings	25,000	55,000	25,000	25,000	25,000	25,000	180,000
Public Safety	1,641,057	1,537,700	3,530,600	701,600	1,283,000		8,693,957
Street	47,850	200,000	210,000		244,000	450,000	1,151,850
Powell Bill	187,000	785,000	487,000	315,000	260,000	190,000	2,224,000
Sanitation	258,000	230,000	281,000	222,000	262,000	305,000	1,558,000
Main Street	240,000	520,000	280,000				1,040,000
Recreation	222,953	1,205,500	745,000	1,070,000	1,219,000	247,500	4,709,953
Cemetery and Grounds	15,000	130,000	91,000	44,500	17,000	18,000	315,500
Community House					30,000	30,000	60,000
Water	1,133,775	4,239,000	1,391,000	999,000	3,181,000	2,341,000	13,284,775
Electric	577,953	2,662,500	222,500	222,500			3,685,453
Wastewater	1,472,300	1,465,000	3,929,000	1,420,000	1,630,000	1,690,000	11,606,300
Cable	312,000	613,000	490,000				1,415,000
IRMS	93,000	233,000	83,000	68,000	33,000	63,000	573,000
Warehouse	15,000					30,000	45,000
Garage	23,000	48,000					71,000
Totals	6,405,888	17,434,700	12,563,100	7,920,600	9,144,000	5,449,500	58,917,788

Notes:

**City of Morganton
General Fund
CoMMA**

PROJECT	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL	
	Plan	Plan	Plan	Plan	Plan	Plan		
	Note							
Re-roof Building	1	115,000					115,000	
Window Sealing and Re-tinting	2	10,000					10,000	
Motor Chain Project Completion	3	17,000					17,000	
New College Street Sign	5		14,000				14,000	
Brick and Mortar Repair	6		10,000		10,000		30,000	
Rock Wall (Street Side)	4		22,000				22,000	
New Front Doors			16,000				16,000	
Exterior Facility Lighting			24,000				24,000	
Painting of Sound Clouds						60,000	60,000	
Women Bathroom Stalls			18,000				18,000	
Grand Stairs Step Lighting		16,000					16,000	
Amphitheatre Reworking		22,000					22,000	
Department Totals		142,000	84,000	68,000		10,000	60,000	364,000
SUMMARY								
CIP Recommended		142,000	84,000	68,000		10,000	60,000	364,000
Budgeted CIP, 17-18		83,000						83,000
(Decrease)/Increase		59,000	84,000	68,000		10,000	60,000	281,000

Notes:

1. Roof is 33 years old. (Main Theater \$60,617, Shop/Green Room/Dressing/Office \$29,659, Kitchen/Telephone/Switcher Room \$10,338, Contingency \$14,386)
2. Window seals are cracked and dry rotted
3. Eliminates hiring riggers to do the same job several times a year. (\$2000 per time we call them)
4. Rock wall needs to be redone. Original from the early 50's
5. Old sign has rust and water damage. Electrical needs to be replaced.
6. Continuation of mortar repair from water and rust damage

**City of Morganton
General Fund
MAIN STREET**

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Downtown	Note							
Parking Lot (corner of King & Meeting)	1			250,000				250,000
Housing Incentives	2	120,000	120,000					240,000
Mural/Arts	3	25,000	20,000	20,000				65,000
Courthouse Square	4	85,000	45,000					130,000
Trash/Recycling Receptacles	5	10,000	10,000	10,000				30,000
Implentation of 2 way streets	6		325,000					325,000
Department Totals		240,000	520,000	280,000				1,040,000
SUMMARY								
CIP Recommended		240,000	520,000	280,000				1,040,000
Budgeted CIP, 17-18		50,000						50,000
(Decrease)/Increase		190,000	520,000	280,000				990,000

Notes:

1. Design and redo of parking lot per design of landscape architect
2. Implentation of masterplan: year one of multi-year plan. Propose \$10,000 loan per unit, constucting up to 12 residential units per building/parcel. Currently 26 units are under consideration by 6 developers
3. Implentation of masterplan: \$25,000 murals/art; \$3,150 to redo mural at the park, corner of King and Union. \$15,000 to partner with Wells Fargo, \$6,850 creation of vertical garden
4. Implentation of masterplan \$85,000 for a building/landscape architect for courthouse ground sin FY 18/19; \$45,000 for removal of old jail house building in FY 19/20
5. Trash and recycling receptacles (4 trash/4 recycling)
6. Implentation of masterplan: 2 way streets. \$325,000 estimate comes from Stantec.

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

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	TOTAL
Vehicles	Note							
Replace #650 (Fire Inspector)	1				30,000			30,000
Replace #630 (Chief Bldg. Inspector)	2		30,000					30,000
Replace #610 (Design Field Inspector)	3			30,000				30,000

Facilities								
State Properties Greenway Development	4		50,000	500,000		500,000		1,050,000
College Street Improvements	5		3,312,000					3,312,000
W Fleming (Burkemon to College) Multi-use path	6				2,303,000			2,303,000
King Street Street Improvements	7				500,000			500,000
Land Development Plan	8			200,000				200,000
Plotter	9		35,000					35,000

Community Appearance								
Exit 103 Enhancements	10					250,000		250,000
Exit 100 Enhancements	11					200,000		200,000

Department Totals			3,427,000	730,000	2,833,000	950,000		7,940,000
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SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended			3,427,000	730,000	2,833,000	950,000		7,940,000
Budgeted CIP, 17-18		1,778,209						1,778,209
(Decrease)/Increase		(1,778,209)	3,427,000	730,000	2,833,000	950,000		6,161,791

Notes:

1. Replace #650 (Fire Inspector) move replacement to 21-20 from 18-19 budget
2. Replace #650 (Bldg Inspector) move replacement to 19-20 from 18-19 budget
3. Replace #610 (Design Field Inspector) move replacement to 20-21 from 18-19 budget
4. 19/20 Preliminary planning, surveying, design
5. College Street - road rightsizing, \$662,301 City funding, \$2,649,699 LAPP funding/SPOT 5 funding
6. W. Fleming Drive mult-use path connecting Burkemont Ave. to College Street, City Match \$368,480
7. King Street Road rightsizing.
8. Land Development Plan will provide the City growth and direction over the next 10 years (update to MISSION 2030 plan)
9. Replace aging Canon IPF 765 plotter utilized by all departments
10. City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5009)
11. City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5874)

**City of Morganton
General Fund
PUBLIC SAFETY**

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	TOTAL
Buildings & Grounds		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
Extend Existing Paradox Access Control System	1	12,000						12,000
Re-pave Station #2 Parking Lot	2		137,100					137,100
Replace Exterior Sign at Fire Station #1	3		6,000					6,000
Purchase Land next to HQ	4			90,000				90,000
Firearms Range - Repaving	5		45,000					45,000
Firearms Range - Retaining Wall	6	8,000						8,000
Replace Exterior Light Poles at HQ	7		11,000					11,000
Remodel HQ Locker Rooms	8		100,000					100,000
Fire Apparatus								
Refurbish Fire Apparatus Ladder #1 (5 yr)	9,20	550,000						550,000
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
Vehicles								
Replace 8 Patrol Cars (5 yr)	10,20	385,000	385,000					770,000
Replace K9 Vehicle	11		50,000					50,000
Replace CID Vehicle (5 yr)	12,20	40,000	40,000	40,000				120,000
Animal Control Vehicle			20,000					20,000
Communications/Miscellaneous Equipment								
Replacement of Self-Contained Breathing Apparatus	13	529,907						529,907
Replace Portable Radios (115 units)	14		437,000					437,000
Replace Thermal Imaging Devices	15	10,000	10,000	10,000				30,000
Purchase Draft Commander 3000			105,000					105,000
Taser Replacement			15,000					15,000
Replacement of Night Vision Equipment	16	10,000	10,000					20,000
Replacement of Firefighter Turn-Out Gear	17	29,000	30,000	31,000	32,000	33,000		155,000
Replace Primary Domain Controller					10,000			10,000
K-9 Patrol Replacement			20,000					20,000
Ballistic Shield Replacement	18	9,600	9,600	9,600	9,600			38,400
Ballistic Vest & Helmets Purchase (Level 3)	19	27,200						27,200
Driving/DWI Simulator	20		27,000					27,000
Crash Data Retrieval System	21	10,000						10,000
Evidence Management Software	22	20,350						20,350
Department Totals		1,641,057	1,537,700	3,530,600	701,600	1,283,000		8,693,957
SUMMARY								
CIP Recommended		1,641,057	1,537,700	3,530,600	701,600	1,283,000		8,693,957
Budgeted CIP, 17-18		844,510						844,510
(Decrease)/Increase		796,547	1,537,700	3,530,600	701,600	1,283,000		7,849,447

Notes:

1. Install access control at all three fire stations in the City. System will integrate with access control system at Public Safety headquarters. The fire stations only have push button code door locks which are inadequate with more personnel working and sleeping at these stations.
2. City Engineer, has reviewed and determined the parking lot and drainage system at Fire Station 2 on Carbon City Road needs replacing due to cracking and deterioration over time. Without replacement, deterioration will continue creating hazards for our vehicles and building.
3. Current sign is old, faded, and in need of repair and too small for citizens to recognize when trying to locate the fire station.

4. Purchase land adjoining Public Safety Headquarters on Concord Street to provide much needed parking and storage. It is rare for contiguous land to be available for purchase.
5. Firearms range asphalt pad has large cracks and sunken sections due to weather and inadequate drainage. City Engineer has inspected and recommends repaving.
6. The state of the current wall poses a safety hazard and requires replacement. City Engineer has inspected the wall and recommends replacement with large concrete blocks.
7. 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.
8. Locker rooms at Public Safety headquarters are over 40 years old and require considerable maintenance and repairs to include leaking plumbing, constant clogged sinks, deteriorating tile, walls and floor. Request to renovate the mens and womens locker rooms.
9. Request to refurbish LADDER-1 fire apparatus which was purchased in 1998 at a cost of \$670,331. This apparatus is 20 years old and requires either replacement or refurbishing. Replacement would be \$1,500,000 and refurbishing is \$550,000. Will extend truck life ten years.
10. Public Safety has 12 vehicles near or exceeding 100,000 miles, resulting in constant maintenance and repairs resulting in prolonged down time.
11. Public Safety is eligible to receive a 50/50 grant match from the Governor's Highway Safety Program (GHSP) to purchase a K9 sport utility vehicle.
12. Replace three vehicles for Criminal Investigations Division (Two 2004 Chevy Impala's and one 2005 Chevy Impala).
13. Applying for grant for 90%.
14. Funds needed to purchase 115 new portable radios to replace current outdated radios that are nearing 10 years old. Current radios are no longer supported by Motorola and are near end of life.
15. Purchase a Thermal Imaging Device for use on fire apparatus. Plan to purchase one device per year to equip all fire apparatus over time.
16. Replace two of our current 13 year old night vision devices with current technology. Night vision is crucial for SWAT activities, night time calls for service, etc.
17. Replace 10 sets of fire turnout gear that has reached their mandated service life of 10 years.
18. Replace four of our antiquated ballistic shields. These shields are used during events such as active shooter, barricaded suspects, calls involving firearms, armed robbery, etc.
19. Purchase tactical kits that include threat level 3 ballistic vests and helmets. Vest 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 officer uniforms. Public Safety purchased 27 units in FY 17/18 and funds will allow for purchase of units for remaining personnel.
20. Installment purchase financing.
21. Crash Data Retrieval (CDR) software enables extracting data from vehicles involved in a crash such as speed, brake status, seatbelt status, airbag deployment, etc. This data helps to establish fault, fraud, liability and witness accounts for court proceedings.
22. Evidence is crucial to all law enforcement agencies and must be managed and accounted for at all times. Request purchase of evidence management software using RFID technology to enhance ability to locate and retrieve evidence throughout its life cycle.

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

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles & Equipment	Note							
Replace Kubota Refuse Haulers (Diesel)	1	38,000	40,000	41,000	42,000	42,000	45,000	248,000
Replace 08 Knuckleboom Loader #280 (4 yr)	2	220,000						220,000
Replace 09 Int Rear Loader # 270			190,000					190,000
Replace 11 Autocar Front Loader # 220	3			240,000				240,000
Replace 13 Ford F750 Knuckleboom #290	3				180,000			180,000
Replace 14 Mack Rear Loader # 250						220,000		220,000
Replace 15 Mack Front Loader # 210							260,000	260,000
Department Totals		258,000	230,000	281,000	222,000	262,000	305,000	1,558,000
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		258,000	230,000	281,000	222,000	262,000	305,000	1,558,000
Budgeted CIP, 17-18		112,500						112,500
(Decrease)/Increase		145,500	230,000	281,000	222,000	262,000	305,000	1,445,500

Notes:

1. Reduced annual purchase to one vehicle
2. Installment purchase financing
3. Previous requested purchase decision delayed

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

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	TOTAL
Maintenance Equipment		Note						
Replace 11 Tractor/Mower #608 (Grounds)		15,000						15,000
Replace 14 Tractor/Mower #605 (Grounds)				16,000				16,000
Replace 15 Tractor/Mower #606 (Grounds)	1				16,500			16,500
Replace 17 Tractor/Mower #609 (Grounds)	1					17,000		17,000
Replace 06 Tractor/Mower #120 Snow Plow (Diesel)	1						18,000	18,000
Replace 07 John Deere #607 Backhoe			60,000					60,000
Vehicle Replacement								
Replace 98 3/4T Chev #115 (Grounds)			40,000					40,000
Replace 08 Ford F150 4X4 #136	1		30,000					30,000
Replace 08 Ford 1T Flat Bed #129				75,000				75,000
Replace 13 Ford F150 4x4 PU #130					28,000			28,000
Department Totals		15,000	130,000	91,000	44,500	17,000	18,000	315,500
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		15,000	130,000	91,000	44,500	17,000	18,000	315,500
Budgeted CIP, 17-18		20,000						20,000
(Decrease)/Increase		(5,000)	130,000	91,000	44,500	17,000	18,000	295,500

Notes:

1. Previous requested purchase decision delayed

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

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	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
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		25,000	55,000	25,000	25,000	25,000	25,000	180,000
Budgeted CIP, 17-18		25,000						25,000
(Decrease)/Increase			55,000	25,000	25,000	25,000	25,000	155,000

Notes:

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

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

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note							
Replace 08 Freightliner Vacuum #187	1		200,000					200,000
Replace Volvo w/Tarrant Leaf Vac #186	1			210,000				210,000
Replace 16 John Deere Z997R #101						24,000		24,000
Replace 14 Freightliner Vacuum Truck # 185						220,000		220,000
Replace 15 Freightliner Vacuum Truck # 181							225,000	225,000
Green Street Revitalization - sidewalk	2	47,850					225,000	272,850
Department Totals		47,850	200,000	210,000		244,000	450,000	1,151,850
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		47,850	200,000	210,000		244,000	450,000	1,151,850
Budgeted CIP, 17-18		31,500						31,500
(Decrease)/Increase		16,350	200,000	210,000		244,000	450,000	1,120,350

Notes:

1. Previous requested purchase decision delayed.
2. Green Street Revitalization project - grant match \$23,925

**City of Morganton
General Fund
POWELL BILL**

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan
Streets Administration		Note					
Replace 10 Ford F150, #114			30,000				
Replace 14 Ford F150, #100	1						30,000

Street Maintenance							
Replace 00 Int 2T Dump plow, #151/189			135,000				
Replace 03 Backhoe w/ext boom #149 (4 yr)	2,4	115,000					
Replace 06 Ford F350 1T Dump 4X4 #160	3		80,000				
Replace 99 2T Vibrating Roller #179		72,000					
Replace 91 John Deere Track Loader #178			160,000				
Replace 08 Ford F350 1T Dump #174			85,000				
Replace 13 Kubota 4x4 tractor mower #172			50,000				
Replace 94 Galion Motor Grader # 147				250,000			
Replace 10 New Holland Tractor w/L Arm #171	2			130,000			
Replace 08 Lee-Boy Tac Machine #124	2			12,000			
Replace 07 Freightliner L120064T #176				95,000			
Replace 12 Freightliner 2T Dump plow #113					150,000		
Replace Flusher #159	3				160,000		
Replace 13 Hino 2T Dump plow, #156/165							160,000

Street Sweeping							
Replace 13 Freightliner Street Sweeper #164	1					260,000	

Concrete Crew							
Replace 08 F250 Crew Cab w/utility body #135	1		45,000				
Replace 07 New Holland Backhoe #140			125,000				
Replace 07 Int 1 1/2T Dump #145	1		75,000				
Replace 11 Husqvarna Concrete Saw #127					5,000		

Department Totals	187,000	785,000	487,000	315,000	260,000	190,000
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SUMMARY	17-18	18-19	19-20	20-21	21-22	23-24
CIP Recommended	187,000	785,000	487,000	315,000	260,000	190,000
Budgeted CIP, 17-18	0					
(Decrease)/Increase	187,000	785,000	487,000	315,000	260,000	190,000

Notes:

1. Previous requested purchase decision delayed 1 year
2. Previous requested purchase decision delayed 2 years
3. Previous requested purchase decision delayed 3 years
4. Installment purchase financing

TOTAL

30,000
30,000

135,000
115,000
80,000
72,000
160,000
85,000
50,000
250,000
130,000
12,000
95,000
150,000
160,000
160,000

260,000

45,000
125,000
75,000
5,000

2,224,000

TOTAL

2,224,000
0

2,224,000

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	TOTAL
	Note						
Kitchen equipment replacement						30,000	30,000
Van					30,000		30,000
Department Totals							60,000

SUMMARY	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended							60,000
Budgeted CIP, 17-18							
(Decrease)/Increase							60,000

Notes:

**City of Morganton
General Fund
RECREATION**

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	TOTAL
Park / Pool Improvements		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			800,000					800,000
Evacuator System (Aquatics Center)			50,000					50,000
Renovation to Shuey Legion Field				350,000				350,000
Green Street Revitalization - greenway replacement	5	45,953						45,953
Resurface Tennis Courts:								
Collett Street (Upper 3)					30,000			30,000
Carbon City (2)	2	30,000					20,000	50,000
Bethel Park (2)	3		30,000				25,000	55,000
Sand Volleyball Courts (6)				60,000				60,000
Replacement Scoreboards (Basketball 4)			40,000					40,000
Buildings/Facilities								
Greenway Restrooms				135,000				135,000
Lift System for Work in High Ceiling Areas			35,000					35,000
Horseshoe Pitching Courts (12 lighted)					60,000			60,000
Training Center						950,000		950,000
Catawba Meadows Maintenance Complex					600,000			600,000
Mowers/Field Maintenance								
Replace 06 Kubota Front Mower #879			30,000					30,000
Replace 14 Kubota Front Mower #883				22,000				22,000
Replace 07 Reel Mower #898				35,000				35,000
Replace 16 John Deere Mower #867					22,000			22,000
Replace 16 John Deere Mower #878					22,000			22,000
Replace 98 Electric 4 Seat Golf Cart #866	6	10,000						10,000
Replace 12 Kubota Mower #873			30,000					30,000
Replace 16 Z - Turn Mower #874					17,000			17,000
Replace 13 Z - Turn Mower #876					17,000			17,000
Replace 13 Kubota Z - Turn Mower #877	7	17,000						17,000
Replace 09 Gator that has been surplusd #896	8	8,500						8,500
Replace 98 2wd Kubota Tractor (ballfields) #860				25,000				25,000
Replace 08 Ford Dump Truck #810						50,000		50,000
Replace 08 Ford Truck #800	9	30,000						30,000
Replace 08 Ford Truck #825			30,000					30,000
Replace 05 Dodge Van #840				30,000				30,000
Replace Woods 72" finish mower #854							7,000	7,000
Replace Woods 90" finish mower #864							7,000	7,000
Replace Frontier Finish Mower behind Tractor			7,000					7,000
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 Limo Golf Cart #869			10,000					10,000
Replace 00 Electric 4 Seat Golf Cart #871			10,000					10,000
Replace 00 Limo gas Golf Cart #875	10	10,000						10,000
Replace 05 gas 4 Seat Golf Cart #868				10,000				10,000
Replace 07 gas limo Golf Cart #894					10,000			10,000
Replace 07 gas limo Golf Cart #895					10,000			10,000
Replace 14 Golf Cart Yahama #856							10,000	10,000
Replace 15 Golf Cart Yahama #857							10,000	10,000
Replace 04 New Holland Tractor #859				28,000				28,000

Replace 07 Kubota Tractor Front Load #865				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	11	15,000					15,000
Replace 06 Smithco Drag #893			15,000				15,000
Replace 14 gator #886				8,500			8,500
Replace 14 Reel Mower #858					35,000		35,000
Purchase a Reel Mower (Soccer Expansion)			60,000				60,000
Replace 11 Ford #830				30,000			30,000
Replace 14 Ford #815					30,000		30,000
Replace 15 Ford 1 Ton #849					50,000		50,000
Replace 17 Chevrolet Van #844						40,000	40,000
Replace 17 Ford truck #820						30,000	30,000
Replace 06 Hudson Trailer (mowing) #888	4	6,500					6,500
Replace 12 Ford Van #845						40,000	40,000

Department Totals	222,953	1,205,500	745,000	1,070,000	1,219,000	247,500	4,709,953
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SUMMARY	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended	222,953	1,205,500	745,000	1,070,000	1,219,000	247,500	4,709,953
Budgeted CIP, 17-18	408,500						408,500
(Decrease)/Increase	(185,547)	1,205,500	745,000	1,070,000	1,219,000	247,500	4,301,453

Notes:

1. Changing the safety fall surface at all the playgrounds, repair large pieces of equipment often due to vandalism and high usage, and perform routine repairs to buildings and equipment.
2. Repair cracks and resurface tennis courts at Carbon City Park. These courts will be utilized for Pickle Ball which is a fast growing program.
3. Repair cracks and resurface tennis courts at Bethel Park. Postponed one year.
4. Replace a 2006 mowing crew trailer.
5. Green Street Revitalization project - grant match \$22,976
6. Replace a 1998 electric golf cart with a new gas limo style cart.
7. Replace a 2013 zero turn mower.
8. Replace a 2009 Gator that was surplus and not replaced.
9. Replace a 2008 Ford F150 trash truck.
10. Replace a 2000 gas limo golf cart.
11. Replace a 2006 Smithco drag.

**City of Morganton
Internal Service Fund
IRMS**

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	Note							
City-Wide Connectivity	2	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Servers	1	13,000	13,000	13,000	13,000	13,000	13,000	78,000
Public Safety Network/Switch upgrades	4	20,000					20,000	40,000
Work Van	5	30,000						30,000
Public Safety Server Redundancy	3	10,000					10,000	20,000
Outage Management System	6		150,000	50,000	35,000			235,000
Work Order Management Software			50,000					50,000
Department Totals		93,000	233,000	83,000	68,000	33,000	63,000	573,000
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		93,000	233,000	83,000	68,000	33,000	63,000	573,000
Budgeted CIP, 17-18		113,000						113,000
(Decrease)/Increase		(20,000)	233,000	83,000	68,000	33,000	63,000	460,000

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. Keeps network devices and infrastructure operational.
3. Public Safety has servers at HQ that needs a redundant system at City Hall to ensure data is backed up properly. Must be available to operate from during maintenance windows and for failover issues.
4. Public Safety has switches that need to be upgraded.
5. Work van to haul equipment and items necessary for system maintenance and repairs.
6. Recommend delay purchasing of full scale outage management system until pilot projects are completed and evaluated. Currently performing 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 should reduce the outage time by 50% or more by automatically notifying electric on call crews of when and where an outage has occurred.

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note							
Replace 04 Chevy Van #960							30,000	30,000
Replace Windows		15,000						15,000
Department Totals		15,000					30,000	45,000
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		15,000					30,000	45,000
Budgeted CIP, 16-17								
(Decrease)/Increase		15,000					30,000	45,000

Notes:

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note						
Replace 93 Hotsy Pressure Wash System	8,000						8,000
Replace Miller Welder/Generator	1	15,000					15,000
Replace 08 Chev 3/4T w/ Utility Body #950	1		48,000				48,000
Department Totals	23,000	48,000					71,000
SUMMARY	18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended	23,000	48,000					71,000
Budgeted CIP, 17-18							
(Decrease)/Increase	23,000	48,000					71,000

Notes:

1. Previous requested purchase decision delayed 1 year

**City of Morganton
Water Fund**

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan
Distribution	Note						
Main Replacement/Renewal Program Line replacement/extension	1	400,000	450,000	450,000	450,000	450,000	450,000
7,600ft of 12in Main on Bost Rd & Summitt Rd						875,000	
15,000ft of 12in Main on Hwy 64						1,610,000	
Utility Relocation/181 Road Widening Project				202,000			
Back-up 4160 Volt Pad Mount Transformer							100,000
Water Tank Maintenance	2	309,000	309,000	309,000	309,000	171,000	171,000
Pump Station Maintenance	3	75,000		75,000		75,000	
Green Street Revitalization project	6	209,775					
Feasibility Study Land Acquisition for New Plant Entrance							20,000
Vehicle Replacement							
Replace 08 Ford F250 #343				30,000			
Replace 05 Dodge #319	9	30,000					
Replace 10 Dodge Caliber #380					30,000		
Water Supply and Treatment							
Finished Water Pump Rehab/MCC Replace				200,000			
Raw Water Pump Station Rehab	5	40,000			210,000		
Coagulation & Sedimentation Process Upgrade	8		3,480,000				
Belt Press Modernization							1,000,000
Security Fence Around Plant	4	10,000					
SCADA Upgrade	7	60,000					600,000
Chemical Feed System Modernization				125,000			
Department Totals		1,133,775	4,239,000	1,391,000	999,000	3,181,000	2,341,000
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24
CIP Recommended		1,133,775	4,239,000	1,391,000	999,000	3,181,000	2,341,000
Budgeted CIP, 17-18		1,177,000					
(Decrease) Increase		(43,225)	4,239,000	1,391,000	999,000	3,181,000	2,341,000

Notes:

- These items are continuous components of routine maintenance for the water system. Targeted areas include improving or eliminating of poor or degraded water quality, replacing aged water infrastructure and for providing new service lines to new customers.
- Continuation of maintenance contracts for all water tanks in system.
- Preventative maintenance tasks to prolong the useful life of pump station components.
- This fence will provide plant security from the proposed public boat launch adjacent to the plant site. Required by State.
- For removal & rebuild of raw pump #1. Repair needs to be made earlier than planned.
- Green Street Revitalization project - grant match \$79,888 - includes \$50,000 additional line work not in the grant.
- This would provide for new SCADA hardware, software, and programming to upgrade the control & monitoring systems at the water. Doing this now will allow a 5 year delay in a major replacement investment.
- This is for construction phase bidding, construction administration, and start-up
- This is a 2005 Dodge pick-up truck with 162,180 miles on it. This is a supervisor truck and is used as a flagger truck to provide traffic. It is currently out of service in need of a new transmission.

TOTAL

2,650,000
875,000
1,610,000
202,000
100,000
1,578,000
225,000
209,775
20,000

30,000
30,000
30,000

200,000
250,000
3,480,000
1,000,000
10,000
660,000
125,000

13,284,775

TOTAL

13,284,775
1,177,000

12,107,775

ing areas

plant.

ic control.

**City of Morganton
Wastewater Fund**

PROJECT		18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan	TOTAL
Collections		Note						
Sewer Line/Manhole Rehab Program Line Replacement/Extension	1	350,000	640,000	640,000	640,000	640,000	640,000	3,550,000
Rehab/Raise Manholes on 30 in Upstream Silver Creek PS			35,000					35,000
Bethel Sewer Basin Rehab	2			225,000	225,000	225,000	225,000	900,000
Green Street Revitalization project	3	192,300						192,300
Inflow and Infiltration Study/SSO Analysis							125,000	125,000
Utility relocation for 181 road widening project				202,000				202,000
Bost Rd. Liftstation Rehabilitation						300,000		300,000
Silver Creek Pump Station Rehabilitation				2,762,000				2,762,000
Vehicle Replacement								
Replace 04 Chevy 1500 #331		30,000						30,000
Replace 94 Ford Tractor #355					40,000			40,000
Replace 92 Front Loader #358			250,000					250,000
Replace Small Vacuum #323			30,000					30,000
Replace 07 New Holland Backhoe #351				100,000				100,000
Replace Combo Vac-Pump Truck #336 (5 yr)	4	400,000						400,000
Replace Small Jetter #337			70,000					70,000
Treatment								
Compost Mix Box & Screen			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
#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
Laboratory Modernization							100,000	100,000
Department Totals		1,472,300	1,465,000	3,929,000	1,420,000	1,630,000	1,690,000	11,606,300
SUMMARY		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
CIP Recommended		1,472,300	1,465,000	3,929,000	1,420,000	1,630,000	1,690,000	11,606,300
Budgeted CIP, 17-18		1,060,125						1,060,125
(Decrease)/Increase		412,175	1,465,000	3,929,000	1,420,000	1,630,000	1,690,000	10,546,175

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.
- This is a continuation of recommendations from the Bethel Sewer Basin Investigation Project (2017 Update)
- Green Street Revitalization project - grant match \$78,650 - includes \$35,000 additional line work not in the grant.

4. Installment purchase financed

**City of Morganton
Cable Fund**

PROJECT		18-19	19-20	20-21	21-22	22-23	23-24	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
System	Note							
System Improvements/Expansion	1	40,000	75,000					115,000
Bucket Truck			90,000	90,000				180,000
HD Ad Insertion Equipment	3		28,000					28,000
Conversion of Video to Digital	4	250,000	400,000	400,000				1,050,000
28' X 60' Shed to Cover Truck/Equip.			20,000					20,000
Vehicle for Director/Network Engineer	2	22,000						22,000
Department Totals		312,000	613,000	490,000				1,415,000
SUMMARY								
CIP Recommended		312,000	613,000	490,000				1,415,000
Budgeted CIP, 17-18		368,000						368,000
(Decrease)/Increase		(56,000)	613,000	490,000				1,047,000

Notes:

1. This is for Systemwide improvements/expansion
2. Vehicle for the Director/Network Engineer to use going to customer locations. (Existing vehicle transferred to Community House)
3. Currently able to have ad insertions in SD channels, this will allow insertion of ads into HD channels
4. Initial cost to convert system to total digital. This are items identified to start the process.

**City of Morganton
Electric Fund**

PROJECT								TOTAL
	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	22-23 Plan	23-24 Plan		
Vehicle Replacement								
	Note							
Replace 08 Chevy Service Trk #470	1	43,500						43,500
Replace 08 Chevy Supervisor Trk #420	2	28,750						28,750
Wire Take-up Trailer, Trk #458	3	16,000						16,000
Backyard Multi-purpose Equipment Device	4		200,000					200,000
Heavy Equipment/Misc Replacement								
Replace Substation SCADA RTU (Del 1)	5	19,500						19,500
Upgrade Substation Mechanical Breakers(D1)	6	24,500						24,500
Upgrade Substation Regulators (Del 6)	7	56,500						56,500
Upgrade Industrial Customer Stations	8	145,000						145,000
Service Delivery								
System Improvements	10	100,000	360,000	100,000	100,000			660,000
Green Street Revitalization project - lighting	9	144,203						144,203
Load Management Switch Replacement (3,500)	11		122,500	122,500	122,500			367,500
Replacement of Rand Street Substation	12		1,980,000					1,980,000
Department Totals		577,953	2,662,500	222,500	222,500			3,685,453
SUMMARY								
CIP Recommended		577,953	2,662,500	222,500	222,500			3,685,453
Budgeted CIP, 17-18		864,500						864,500
(Decrease)/Increase		(286,547)	2,662,500	222,500	222,500			2,820,953

Notes:

1. Recommend replacing underground line supervisor service truck #470. Current truck has numerous repairs and is 11 years old. Current annual repair/maintenance cost continues to grow.
2. Recommend replacing Meter Reader Supervisor truck #420. Current truck is over 10 yrs old and has had several major repairs.
3. Replace existing wire/multiple purpose trailer. Current one has numerous structure failures due to being stored outside and the axis assembly is in need of major overhaul.
4. Recommend delay purchasing a machine that can access customer backyard meters and secondary voltage locations. This machine can dig and set service poles, set small padmount transformers, and with bucket attachment allows line crew to work overhead. Operating width is only 3 feet thus avoiding damage to most fences.
5. Fifth and final year to upgrade substation SCADA (communication/monitoring) system in substations.
6. Fifth and final year to upgrade mechanical breakers in substation to solid state. City has 23 circuit breakers and this project extends the service life another 12-15 years.
7. Fifth and final year to install one set of larger regulators in each station to improve back feed options and repairs as needed.
8. Continue program to upgrade and standardize large industrial/commercial electric substations (Momentive and Chaddock). Replace station transformers with pad mount style transformers. Replace underground/overhead wire as needed.
9. Green Street Revitalization project - grant match \$72,102
10. The number of these large transformers needed by large industrial customers has increased as these customers have recently expanded operations. \$38,000 for FY18/19 downtown hotel parking lot. Exit 105 hotel parking lot \$38,000 for FY19/20. In FY 19/20 \$240,000 for the relocation of Concord Street service to McDowell Street.
11. Recommend replacing antiquated load management switches on customer heat pumps and hot water heaters. Current system was deployed in 1986 and spare parts are no longer available.
12. Recommend building a new Del-1 substation.