

TOWN OF SYLVA

NORTH CAROLINA



ANNUAL BUDGET FISCAL YEARS 2015-2016

May 21, 2015

Paige R. Dowling

Town Manager/Budget Officer

Lynn A. Bryant

Finance Officer

Town of Sylva

North Carolina

Fiscal Year 2015-2016

Annual Budget

Maurice Moody, Mayor

Lynda Sossamon, Mayor Pro Tem

Danny Allen

Mary Gelbaugh

Barbara Hamilton

Harold Hensley

Paige Roberson Dowling

Town Manager/Budget Officer

Lynn Allen Bryant

Finance Officer

TOWN OF SYLVA



83 ALLEN STREET
SYLVA, N.C. 28779

828-586-2719 FAX 828-586-8134

Budget Message

May 21, 2015

Honorable Mayor Moody and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016. The budget has been prepared in accordance with the North Carolina Fiscal Control Act as required by NC General Statute 159-11.

No tax increase is proposed. This budget keeps the current tax rate of \$0.30 cents per \$100 of property evaluation. This budget does not include fee increases in the General Fund. This will be the 12th year in a row that the governing body has not raised the tax rate.

The Town's proposed General Fund budget totals \$3,302,622. This is a decrease of \$220,164 or 6.2 percent from the original 2014-2015 Budget which totaled \$3,522,786. (This figure includes grants and other proceeds.) This increase is primarily due to the purchase of a pumper fire truck purchased in September 2014. Not including grants and other proceeds, the General Government budget totals \$3,212,906; which is an increase of \$155,293 or 5.1 percent from the FY 2014-2015 General Government budget. This increase is a result of large capital expenditures within departments.

Recovery from the 2008 recession has been slow, but statewide the economy has picked up over the last year. The unemployment rate is below the national average. Aside from the construction industry, taxable sales have risen above pre-recession levels. The economy is improving both nationally and locally.

Following the 2008 housing crisis, the Town of Sylva has lost \$60,000 from interest on investments which reduced the General Fund budget. Facing this budget cycle, Sylva is losing \$75,000 since we are no longer allowed to collect privilege licenses. Fortunately this is offset by the estimated \$71,000 from the sale of the hospital to a for-profit company. Economic changes are still ahead, particularly with the Jackson County property tax revaluation looming in 2016.

A tax increase is not proposed, therefore, this draft budget will transfer \$144,500 from Fund Balance to balance the budget. This transfer is slightly larger than the \$117,000 that was transferred in the FY 2014-2015 Budget. A transfer this large is acceptable as long as we address this shortfall in the immediate future. Each cent on the property tax rate will generate \$43,000 in revenue.

During the financial crisis, the Town has cut and delayed needed capital improvements. In this draft budget, the Town will meet some of the delayed capital purchases. With the approval of this budget, the Town employees will be able to continue the Town's tradition of providing high quality, efficient

services, while maintaining a small town atmosphere. Specific highlights of the proposed budget are discussed in detail on the following pages.

Major Budget Issues

This Budget was developed with the vision as established by the Sylva Town Council to:

Provide efficient, effective, high quality services, encourage partnerships and proactively plan for the future to meet the changing needs.

Council Priorities

The Sylva Town Council conducted a budget workshop on February 19, 2015 and listed key budget needs and wants for achieving the Town's vision. There were several imperative needs and quite a few items on the Council's wish list to improve the town. Capital, equipment, and public improvements to parks were areas highlighted by the Council.

Departmental requests were due March 6, 2015, and the requested expenditures were \$266,333 over the projected revenue. Sylva is facing a large budget deficit. When deficits of this magnitude exist, we are not able to fund the wants, and we need reserve funds in order to provide the same level of services to our citizens. A limited number of the priorities set in the budget planning work session were funded in this draft due to the lack of revenue.

Cutting the budget was a top priority for the council. Between when the department heads submitted their budget requests and our last council work session \$133,600 was cut from the budget. These cuts were made in an effort to be fiscally responsible to Sylva's citizens and taxpayers.

Solutions

This Draft Budget provides funding for Sylva's imperative budget needs. Other needs and wish list items will be funded in the future when funds are available.

The primary priorities from the budget work session funded in this draft budget are capital expenditures. The entire fund balance transfer will go towards the costs of capital equipment.

The following priorities funded in this version of the Draft Budget include:

1. Capital & Equipment
 - Replacement Knuckle boom (Brush) Truck – ½ was budgeted in FY 2014-2015 (additional \$61,000 needed to purchase in FY 2015-2016)
 - The Public Works Department's capital needs include a replacement vehicle lift (\$4,800) and a mower (\$7,500).
 - The Police Department's major capital needs are three (3) vehicles with equipment, replacement computers, and additional body cameras. For the past two years, the Police Department has not been able to keep up with their replacement schedule due to lack of funding. The vehicles, including equipment will cost \$107,300. The three vehicles will come with new radars. A \$15,000 grant will allow the Police Department to purchase five (5) replacement computers (\$4,000 total) and four (4) additional body cameras for police officers (\$3,200 total).

2. Strategic Planning

- Grant match funding (\$20,000) is included in the FY 2015-2016 Draft Budget for the Town of Sylva's first comprehensive plan. This plan will drive economic development. If the grant is awarded to the Town, the financial match will come from the Revolving Loan Fund. Once the comprehensive plan is adopted by the Town Board, future budgets will be aligned to attain the long-term priorities and goals of the citizens and Board.

This budget has been cut dramatically in an effort to reduce the amount of our budget shortfall. Reductions have been made in capital, equipment, and other expenditures wherever possible. Department heads are delaying the purchase of necessary items because funding is not available this coming year. Items that were initially requested but have been cut from the budget or delayed include the phone system and rewiring in Town Hall, additional video surveillance, a mower, an air compressor, additional computers, a server, radars and body cameras for the Police Department. Long-term priorities for the Town that must be delayed until funds are available include a bathroom on Main Street, a sidewalk on Skyland Drive, street paving (only paid through Powell Bill funds), paving the lot between the Town and the Sylva Pool, repairs to the Sylva Pool, improving the entrances into Town and onto Main Street (including the former Hall Tire property), remodeling Town Hall, an impound area for the Police Department, and a contract 24-hour law firm for the Police Department.

Future Concerns – 2016 Property Tax Revaluation

In 2008 the tax rate was set at a revenue neutral rate. General growth of the budget and future capital needs were not built into the tax rate. Major growth or development has not occurred in Sylva that would offset the shortfall. Since the last revaluation, the recession hit and State revenues have declined. Towns and counties statewide have been negatively impacted. Sylva has not raised taxes during the recession, to compensate and cover the deficit we have taken from our Fund Balance. A delayed revaluation has forced us to operate with less for longer.

Tax valuations are expected to drop which will widen the gap between the revenue collected and the costs to operate. Steps must be taken to protect our financial condition. We cannot accomplish this through budget cuts alone. There are only so many cuts that can be made and still provide the same level of service.

Governmental Funds

The budget is an integral part of the Town of Sylva's accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations. In accordance with North Carolina State Law, the Town's budget is prepared on the modified accrual basis, and its accounting records are also maintained on that basis. Under modified accrual accounting, revenues are recorded when they are measurable and available.

Expenditures are recorded when the liability is incurred, except for interest on long-term debt and accrued vacation benefits. The Town of Sylva has the following Governmental Fund:

General Fund

The proposed General Fund Budget for FY 2015-2016 is \$3,302,622 including anticipated grants and other proceeds.

Fund Balance Reduction

This Draft Budget adheres to the Town of Sylva’s financial policy that our Fund Balance will not fall below 40 percent. The proposed budget will not meet our fund balance goal of 73 percent, which is the average fund balance for a town our size.

The proposed draft budget will reduce the available Fund Balance by \$144,500. As of June 30, 2014 Sylva’s unassigned fund balance totaled \$2,544,863. Sylva’s current estimated Fund Balance is at 65 percent, which includes appropriations made after July 1, 2014. The proposed FY 2015-2016 budget will reduce the fund balance by approximately 4.5 percent, dropping it to 59.5 percent. This is 13.5 percent below our goal and the size of fund balance held by other municipalities our size. A continued trend like this will put Sylva’s financial position at risk.

Conclusion

The Town staff has presented you with a balanced budget that maintains our existing level of high quality services necessary to meet the Council’s vision and the Town of Sylva’s mission.

The preparation of this budget report would not have been possible without the dedicated efforts of the Town of Sylva employees and the support of the members of the Sylva Town Board of Commissioners.

Paige R. Dowling

Paige R. Dowling

Town Manager/Budget Director

Lynn A. Bryant

Lynn A. Bryant

Finance Officer

THE TOWN OF SYLVA
FY 2015-2016
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Sylva, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Operating Budget for the operation of the town government and its activities for the fiscal year beginning **July 1, 2015** and ending **June 30, 2016** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	36,805
Community Contributions	17,950
Administration	240,325
Highway Patrol Electric	1,000
Main Street	77,225
Professional Services	55,100
Police Department	1,138,998
Street Department	354,681
Powell Bill Department	56,500
Street Lights	105,000
Planning/Land use Department	26,700
Sanitation Department	277,020
Facilities Maintenance	54,950
Cemetery Department	9,850
Non-Departmental	138,726
<u>Miscellaneous Appropriations</u>	<u>220,161</u>
Total Expenses	\$2,810,991

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2015** and ending **June 30, 2016**.

Current Year's Property Tax	1,268,850
Prior Year's Property Tax	15,000
Interest on Taxes	6,500
Tax Advertising Penalties	425
Scrap Metal	500
Business Registration Permit	6,000
Vehicle Taxes	55,000
ABC License	1,000
Interest on Investments	3,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	17,450
Sales of Telecommunication	57,000
Excise Tax on Natural Gas	6,500
Local Video Programming	16,000
Franchise Tax on Power	235,000
Sales Tax Art 40	109,000
Sales Tax Article 42	100,000
Sales Tax Article 39	205,000
Solid Waste Disposal	1,600
Hold Harmless	98,000
Wine and Beer	11,500

Powell Bill	56,500
ABC Revenue	179,200
Occupancy Use Tax	2,500
Police Department Fines and Fees	8,000
Conditional Use/Appeals	1,000
Sales Tax Refund	9,500
Grants	44,716
Sale of Fixed Assets	25,000
Miscellaneous Revenue	1,000
Transfer In	45,000
Fund Balance Rollover	79,050
<u>Fund Balance Appropriation</u>	<u>144,500</u>
Total Revenues	\$2,810,991

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Personnel Expense	24,250
Operating Expenses	24,000
<u>Pool Expense</u>	<u>1,600</u>
Total Expenses	\$49,850

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Interest	50
Park Rental	4,000
<u>Transfer from General Fund</u>	<u>45,800</u>
Total Revenue	\$49,850

Section 5. The following amounts are hereby appropriated in the Post Employment Trust **Fund 14** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Payroll – Separation Allowance	16,700
<u>Fund Balance Contribution</u>	<u>3,800</u>
Total Expenses	\$20,500

Section 6. It is estimated that the following revenues will be available in Post-Employment Trust **Fund 14** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

<u>Transfer from General Fund</u>	<u>\$20,500</u>
Total Revenues	\$20,500

Section 7. The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Transfer Out	20,000
<u>RLF Expenses</u>	<u>6,000</u>
Total Expenses	\$26,000

Section 8. It is estimated that the following revenues will be available in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Misc. Revenue	1,000
<u>Fund Balance Appropriation</u>	<u>25,000</u>
Total Revenues	\$26,000

Section 9. The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Operating Expense	203,625
Building Debt	171,994
Debt – Other	<u>66,162</u>
Total Expenses	\$441,781

Section 10. It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Sylva Contribution	123,861
Dillsboro Contribution	13,900
Webster Contribution	16,651
Jackson County Contribution	107,000
Building Loan	171,993
<u>Miscellaneous Revenue</u>	<u>8,376</u>
Total Revenues	\$441,781

Section 11. The following amounts are hereby appropriated in the General Fund Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

<u>Transfer to General Fund</u>	<u>25,000</u>
Total Expenses	\$ 25,000

Section 12. It is estimated that the following revenues will be available in the General Fund Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

<u>Fund Balance Appropriation</u>	<u>25,000</u>
Total Revenues	\$ 25,000

Section 13. The following amounts are hereby appropriated in the Fisher Creek Department **Fund 24** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

<u>Maintenance and Improvements</u>	<u>6,000</u>
Total Expenses	\$6,000

Section 14. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

<u>Fisher Creek Interest</u>	<u>6,000</u>
Total Revenues	\$6,000

Section 15. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

Retiree Insurance	22,700
<u>Fund Balance Contribution</u>	<u>7,300</u>
Total Expenses	\$30,000

Section 16. It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2015** and ending **June 30, 2016**.

<u>Revenue from General Fund</u>	<u>30,000</u>
Total Revenues	\$30,000

Section 17. There is hereby levied a tax at the **rate of thirty cents (.30)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2015** for the purpose of raising the revenue listed as "Current Year's Property Taxes" in the General Fund in Section 2 of this Ordinance. This is based on a total estimated valuation of property for the purposes of taxation of **\$433,974,075** and an estimated rate of collection of **97.46%**.

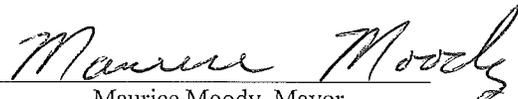
Section 18. The capitalization threshold for 2015-2016 is **\$5,000** for all capital asset classes.

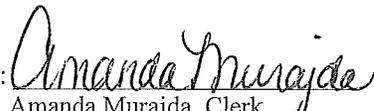
Section 19. The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts between objects of expenditures within a department may be transferred without limitations and without report being given.
- b. Amounts up to **\$2,000** dollars may be transferred between departments with an official report on such transfers on the next consent agenda.

Section 20. The Finance Officer is hereby directed to invest all idle funds only in the North Carolina Capital Management Trust and fully insured FDIC demand deposit accounts in the bank of record for the Town of Sylva. Obligations of the U.S. Government, such as Treasury Bill, Bonds, and Notes, time deposits with any financially sound bank or savings institution whose principal office is in North Carolina; A-1, P-1, domestic commercial paper may be utilized only with approval of the Town Board.

ADOPTED THIS THE 18th DAY OF JUNE 2015.


Maurice Moody, Mayor

ATTEST: 
Amanda Murajda, Clerk

Town of Sylva

Proposed Fee Schedule FY 2015-2016

Planning and Code Enforcement Permits and Fees:

1. Residential	Type	Fee	
	Single Family	0-1,500 sq. ft.	\$50.00
		1,501-3,000 sq. ft.	\$75.00
		More than 3,000 sq. ft.	\$100.00
	Multi-Family Units	\$40.00 per unit	
	Manufactured Homes	Singlewide \$50.00 Doublewide \$75.00	
	Accessory Buildings	\$50.00	
	Additions / Renovations (Rooms, Decks, Garage etc.)	\$50.00 (\leq 500 sq. ft.) \$75.00 ($>$ 500 sq. ft.)	

2. Commercial, Business, Mixed Use, Industrial		
	Occupancy Use Inspection (commercial business opening or change of ownership)	\$100.00 (Paid to Town of Sylva prior to issuance of Privilege License)
	Business Registration Permit (applicable to all businesses not licensed by the State of NC)	\$20.00
	Heavy Commercial (20,000 sq. ft. or more) and/or Industrial	\$500.00
	Medium Commercial (5,001 sq. ft.-19,999 sq. ft.)	\$350.00
	Light Commercial (up to 5,000 sq. ft.)	\$250.00
	Additions/Renovations	
	<500 sq. ft.	\$50.00
	>500 sq. ft.	\$75.00
	Churches	\$75.00
	Retail Office	\$50.00

3. Hillside development		
	Residential hillside areas with an average slope of 15 percent or greater and is at or above 2000 feet mean sea level (MSL)	
		\$150.00
4. Overlay Districts		
	Planned Unit Development (PUD) Mobile Home Parks	(In addition to CUP fee)
	Class I (2-11 units)	\$150.00
	Class II (12-24 units)	\$250.00
	Class III (25+ units)	\$400.00 +25.00 per home above 2
5. Subdivision plat		
	Minor Subdivision	\$160.00 +plus \$150.00 per lot
	Major Subdivision	\$300.00 +plus \$275.00 per lot
		(Family subdivisions exempt from per lot fee)
6. Demolition permit		
	Residential	\$80.00
	Non-Residential	\$150.00
7. Sign permit		
	Single-face	\$150.00
	Double-face	\$200.00
	Illuminated	\$250.00
	Temporary	\$20.00 (Per event, fee covers two signs)
	Sandwich Board	\$40.00 (Annual renewal required)
	Off-premise sign	\$500.00
8. ABC Permit Inspections		
	On-Premise	\$100.00
	Off-Premise	\$100.00
9. Sexually Oriented Business permit		
	Establishment Permit	\$2000.00 Annually
	Entertainer Permit	\$250.00 Annually

10. Street/Sidewalk cut permit		
	Streets	\$75.00
	Sidewalks	\$50.00

11. Hazardous Material Special Use Permit		
	All hazardous materials located on or within 10 feet of any street, or sidewalk	\$50 for first 2 containers \$25 per add. container (Annual Renewal Required)

12. Driveway Access Permit		
	Residential	\$25.00
	Non-residential	\$100.00

13. Flood Plain Permit		
	Residential	\$50.00
	Non-residential	\$100.00

14. Zoning Approval		
		\$45.00

15. Flood Damage Prevention Variance		
	Residential	\$200.00
	Non-Residential	\$350.00

16. Zoning Ordinance Variance		
	Residential	\$250.00
	Non-Residential	\$350.00

17. Conditional Use Permit		
	Residential	\$250.00
	Non-Residential	\$350.00
18. Zoning Ordinance Amendment		
	Amendment to Text	\$500.00
	Map Amendment	\$500.00
19. Public Hearings and Appeal Hearings	All	
		\$300.00
20. Zoning Vested Rights Approval	All	
		\$250.00
21. Hazard Abatement	All	
		\$200.00

Recreation Fees:

Poteet Park and Bryson Park Pavilion Rental....

\$25.00 per 2 hour reservation block for Town residents.

\$50.00 per 2 hour reservation block for non Town residents.

Bridge Park Pavilion Rental

\$30.00 for 2 hours reservation block for Town residents.

\$50.00 per 2 hour reservation block for non Town residents.

\$50.00 for 4 hours and \$100.00 for 8 hours for Town residents.

\$75.00 for 4 hours and \$125.00 for 8 hours for non Town residents.

Public Works Cost Basis for Equipment and Manpower:

Vehicle, Equipment and Manpower Charges:

Labor Charge (per hour)

1. During normal work hours..... \$30.00 per person
2. After normal work hour.....\$45.50 per person

Equipment Charge (per hour)

1. Backhoe	\$50.00
2. Bucket Truck	\$65.00
3. Dump Truck	\$40.00
4. Knuckleboom Truck	\$75.00
5. Trackhoe	\$65.00
6. Water Truck	\$60.00 + Water Charge
7. Ton Truck	\$40.00
8. Weedeater or Leaf Blower	\$20.00
9. Mower	\$40.00

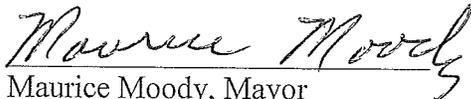
Parking Fines and Fees:

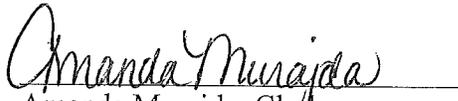
Parking in Handicapped Space	\$150.00
Parking in Fire Lane	\$50.00
Downtown Employee (B-1)	\$50.00
Handicapped Plaque Not Displayed	\$25.00
Parking in Loading Zone	\$25.00
Parking Across Line	\$25.00
Parking in Roadway (posted)	\$25.00
Parking in a restricted area	\$15.00
Double Parking	\$15.00
Parking in Prohibited Area	\$15.00
Parking too Close to Intersection	\$15.00
Parking in Wrong Direction	\$15.00
Parking in Alley Way	\$15.00
Improper Parking	\$15.00
Parking in No Parking Zone	\$15.00
Parking too Close to Fire Hydrant	\$15.00
Monthly Reserved Parking	\$10.00

Administrative Miscellaneous

Hard copy of Zoning Ordinance	\$15.00
Internet Copy	Free
View Code of Ordinance Online	Free
Municipal Code Corporation Copies	\$0.10 per sheet

Adopted this the 18th day of June 2015.


Maurice Moody, Mayor


Amanda Murajda, Clerk

5/19/2015

Revenue Comparisons:	Estimated 2015-2016	Original 2014-2015	Est/Original Difference	Amended 2014-2015
Taxes	1,268,850	1,194,400	74,450	1,194,400
Prior Year Taxes	15,000	20,000	-5,000	20,000
Vehicle Taxes	38,000	46,000	-8,000	46,000
Prior Year Vehicle Taxes	1,000	1,000	0	1,000
Rental Vehicle	16,000	13,000	3,000	13,000
Tax Advertising Penalty	825	825	0	825
Tax Interest	6,000	7,500	-1,500	7,500
Vehicle Interest	100	200	-100	200
Privilege License Interest	0	800	-800	800
Business Registration Permit	6,000	0	6,000	0
Vending Machine Revenue	500	1,000	-500	1,000
Privilege License	0	66,500	-66,500	66,500
ABC License	1,000	1,000	0	1,000
Interest on Investments	3,000	3,000	0	3,000
Sale of Recycling Bins	500	500	0	500
Scrap Metal	500	500	0	500
Intra-governmental	1,200	1,200	0	1,200
Main Street Program	17,450	19,550	-2,100	21,022
Sale of Telecommunication	57,000	65,000	-8,000	65,000
Sale of Fixed Assets	25,000	7,000	18,000	7,000
Natural Gas Excise	6,500	8,500	-2,000	8,500
Local Video Programming	16,000	16,500	-500	16,500
Franchise Tax on Power	235,000	212,000	23,000	212,000
Morris Broadband Franchise	500	600	-100	600
Sales Tax Article 40	109,000	100,000	9,000	100,000
Sales Tax Article 42	100,000	90,000	10,000	90,000
Sales Tax Article 39	205,000	180,000	25,000	180,000
Hold Harmless	98,000	90,000	8,000	90,000
Solid Waste	1,600	1,300	300	1,300
Beer and Wine	11,500	11,500	0	11,500
Powell Bill	56,500	71,000	-14,500	71,000
ABC General Fund	160,000	160,000	0	160,000
ABC Rehab/Education	11,200	11,500	-300	11,500
ABC Law Enforcement	8,000	8,400	-400	8,400

5/19/2015

Occupancy Use Inspection	2,500	2,000	500	2,000
PD Fines and Fees	8,000	9,000	-1,000	9,000
Conditional Use Appeals	1,000	1,000	0	1,000
Miscellaneous Revenue			0	0
Insurance Reimbursement			0	0
125th Anniversary				6,150
Sales Tax Refund	9,500	9,500	0	9,500
Fund Balance Approp.	144,500	117,000	27,500	381,143
Powell Bill Fund Balance Approp.	0	0	0	0
Fund Balance Rollover Fund Bal Approp	79,050	7,860	71,190	7,860
General Government (minus grants and proceeds)	2,721,275	2,556,635	164,640	2,828,400
Recreation Department (minus grants and proceeds)	49,850	56,550	-6,700	56,550
Fire Department (minus grants and proceeds)	441,781	444,428	-2,647	444,428
Total Revenue	\$3,212,906	\$3,057,613	155,293	\$3,329,378
Grants and Proceeds:				
State Grant (Recycling Grant)	42,716	19,333	23,383	19,333
Misc Grant (Walmart)	2,000		2,000	2,000
FD Installment Purchase		263,230	-263,230	263,230
Transfer In RLF	20,000	13,400	6,600	23,400
Transfer In Fisher Creek			0	55,000
Transfer Fire Department CIP Reserves		104,210	-104,210	156,810
Transfer from General Fund CIP Reserves	25,000	65,000	-40,000	65,000
	\$89,716	\$465,173	-375,457	\$584,773
Total General Fund Budget	\$3,302,622	\$3,522,786	-\$220,164	\$3,914,151
Total Appropriated Fund Balance	144,500	117,000	-27,500	381,143
PD Capital - 3 Police Vehicles Equipped	107,300	76,770		
PW Capital -Knuckleboom/1 Mower/Lift	152,425	99,837		
Total Capital	259,725	176,607	83,118	

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type
Type: R									
Fund: 10									
10-301-0400	TAXES: AD VALOREM 04	10	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-0500	TAXES: AD VALOREM 05	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-0600	TAXES: AD VALOREM 06	10	\$63.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-0700	TAXES: AD VALOREM 07	10	\$539.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-0800	TAXES: AD VALOREM 08	10	\$62.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-0900	TAXES: AD VALOREM 09	10	\$62.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-1000	TAXES: AD VALOREM 10	10	\$376.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-1100	TAXES: AD VALOREM 11	10	\$818.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-1200	TAXES: AD VALOREM 12	10	\$4,851.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-1300	TAXES: AD VALOREM 13	10	\$7,996.43	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-301-1400	TAXES: AD VALOREM 14	10	\$1,145,035.21	\$1,194,400.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.	R
10-301-1500	TAXES: AD VALOREM 15	10	\$0.00	\$0.00	\$1,268,850.00	\$1,268,850.00	\$1,268,850.00	\$0.	R
10-302-1000	RENTAL VEHICLE TAX	10	\$9,737.48	\$13,000.00	\$15,000.00	\$15,000.00	\$16,000.00	\$0.	R
10-302-1300	13 VEHICLE TAXES	10	\$2,975.53	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.	R
10-304-0000	STNC VEHICLE TAXES	10	\$18,935.58	\$46,000.00	\$38,000.00	\$38,000.00	\$38,000.00	\$0.	R
10-315-0000	TAX ADVERTISING PENALTY	10	\$135.00	\$425.00	\$425.00	\$425.00	\$425.00	\$0.	R
10-316-0000	TAX PENALTIES	10	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.	R
10-317-0000	TAX INTEREST	10	\$4,136.95	\$7,500.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.	R
10-317-0100	VEHICLE INTEREST	10	\$273.38	\$200.00	\$100.00	\$100.00	\$100.00	\$0.	R
10-317-0500	TAX OVERAGE	10	\$0.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-318-0000	PRIV LIC. INTEREST	10	\$581.58	\$800.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-319-0000	VENDING MACHINE	10	\$220.45	\$1,000.00	\$500.00	\$500.00	\$500.00	\$0.	R
10-325-0000	PRIVILEGE LICENSE	10	\$64,940.24	\$66,500.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-326-0000	ABC LICENSE	10	\$60.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.	R
10-327-0000	BUSINESS REGISTRATION PERMI	10	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.	R
10-329-0000	INTEREST ON INVESTMENTS	10	\$1,981.23	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.	R
10-330-0000	SALE OF RECYCLING BINS	10	\$565.35	\$500.00	\$500.00	\$500.00	\$500.00	\$0.	R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type
10-330-0100	SCRAP METAL	10	\$276.90	\$500.00	\$500.00	\$500.00	\$500.00	\$0.	R
10-331-0000	SERVICES TO OTHER GOV.	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.	R
10-335-0000	MISCELLANEOUS REVENUE	10	\$75.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-335-0200	SALE OF FA (CAPITAL)	10	\$0.00	\$9,000.00	\$20,000.00	\$20,000.00	\$25,000.00	\$0.	R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-336-0000	MAIN STREET PROGRAM	10	\$3,988.36	\$4,872.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.	R
10-336-0100	MAIN STREET PARADE	10	\$1,025.00	\$1,450.00	\$1,025.00	\$1,450.00	\$1,450.00	\$0.	R
10-336-0200	GUTM FEES	10	\$1,500.00	\$14,700.00	\$9,000.00	\$8,000.00	\$9,000.00	\$0.	R
10-336-0300	GUTM SPONSORSHIP	10	\$200.00	\$0.00	\$500.00	\$2,500.00	\$3,000.00	\$0.	R
10-337-0100	SALES OF TELECOMM SERV	10	\$29,406.50	\$65,000.00	\$55,000.00	\$57,000.00	\$57,000.00	\$0.	R
10-337-0200	NATURAL GAS EXCISE	10	\$3,214.86	\$8,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.	R
10-338-0000	LOCAL VIDEO	10	\$8,138.31	\$16,500.00	\$16,000.00	\$16,500.00	\$16,000.00	\$0.	R
10-338-0100	MORRIS BROADBAND	10	\$0.00	\$600.00	\$500.00	\$500.00	\$500.00	\$0.	R
10-339-0000	FRANCHISE TAX ON POWER	10	\$115,674.03	\$212,000.00	\$225,000.00	\$228,000.00	\$235,000.00	\$0.	R
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$45,873.02	\$100,000.00	\$105,000.00	\$107,500.00	\$109,000.00	\$0.	R
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$46,318.25	\$90,000.00	\$95,000.00	\$97,500.00	\$100,000.00	\$0.	R
10-340-0200	SALES TAX/ART 39(1%)	10	\$93,232.42	\$180,000.00	\$200,000.00	\$201,500.00	\$205,000.00	\$0.	R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	\$46.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-340-0400	HOLD HARMLESS	10	\$40,057.85	\$90,000.00	\$92,500.00	\$96,000.00	\$98,000.00	\$0.	R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$825.36	\$1,300.00	\$1,500.00	\$1,600.00	\$1,600.00	\$0.	R
10-341-0000	WINE AND BEER TAX	10	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$0.	R
10-343-0000	POWELL BILL	10	\$73,102.17	\$71,000.00	\$56,500.00	\$56,500.00	\$56,500.00	\$0.	R
10-347-0000	A.B.C. GENERAL FUND	10	\$80,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$0.	R
10-347-0100	ABC REHAB/EDUCATION 7%	10	\$5,842.61	\$11,500.00	\$11,200.00	\$11,200.00	\$11,200.00	\$0.	R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$4,173.31	\$8,400.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.	R
10-347-0400	ABC GRANT	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
10-348-0000	OCCUPANCY INSPECTION	10	\$1,900.00	\$2,000.00	\$2,000.00	\$2,500.00	\$2,500.00	\$0.	R
10-351-0000	SUBSTANCE TAX	10	\$789.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type
10-351-0200	PD EQUITABLE SHARING	10	\$1.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	R
10-352-0000	PD FINES AND FEES	10	\$6,208.69	\$9,000.00	\$9,000.00	\$9,000.00	\$8,000.00	\$0.00	R
10-355-0000	CONDITIONAL USE/APPEALS	10	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	R
10-357-0000	125th ANNIVERSARY	10	\$2,383.51	\$6,150.00	\$0.00	\$0.00	\$0.00	\$0.00	R
10-367-0000	SALES TAX REFUND	10	\$7,514.32	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	R
10-367-0200	FEDERAL GRANT/REVENUE	10	\$0.00	(\$3,133.00)	\$0.00	\$0.00	\$0.00	\$0.00	R
10-367-0300	STATE GRANT/REVENUE	10	\$8,399.70	\$19,333.00	\$7,883.00	\$27,883.00	\$42,716.00	\$0.00	R
10-367-0400	MISC. GRANTS	10	\$16,160.25	\$3,200.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	R
10-392-0000	TRANSFER IN	10	\$65,000.00	\$65,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	R
10-392-0100	TRANS IN FUND BAL RES.	10	\$0.00	\$65,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	R
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$381,143.00	\$117,000.00	\$200,000.00	\$144,500.00	\$0.00	R
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$7,860.00	\$79,050.00	\$79,050.00	\$79,050.00	\$0.00	R
			\$1,926,481.52	\$2,979,800.00	\$2,682,633.00	\$2,829,158.00	\$2,810,991.00	\$0.00	
Fund: 13									
13-329-0000	REC INTEREST	13	\$39.08	\$50.00	\$50.00	\$50.00	\$50.00	\$0.00	R
13-335-0000	REC MISC. REVENUE	13	\$120.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	R
13-336-0000	REC PARK RENTAL	13	\$2,185.00	\$7,000.00	\$5,000.00	\$4,000.00	\$4,000.00	\$0.00	R
13-397-0000	REC TRANS FROM GF	13	\$49,500.00	\$49,500.00	\$44,800.00	\$45,800.00	\$45,800.00	\$0.00	R
13-398-0000	TRANSFER IN RLF	13	\$0.00	\$13,400.00	\$0.00	\$0.00	\$0.00	\$0.00	R
			\$51,844.70	\$69,950.00	\$49,850.00	\$49,850.00	\$49,850.00	\$0.00	
Fund: 14									
14-301-0000	SEP ALLOW REVENUE	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	R
14-301-0100	SEP ALLOW GF REVENUE	14	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	\$0.00	R
14-329-0000	SEP ALLOW INTEREST	14	\$21.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	R
14-399-0100	SEP ALL FUND BAL APPROP	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	R
			\$20,521.18	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	\$0.00	
Fund: 15									
15-329-0000	RLF INTEREST	15	\$208.09	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	R
15-350-0000	BALSAM WEST CREDIT	15	\$773.33	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	pro	Type
15-399-0000	RLF FUND BAL. APPROP.	15	\$0.00	\$28,400.00	\$5,000.00	\$25,000.00	\$25,000.00	\$0.	R
			\$981.42	\$28,400.00	\$6,000.00	\$26,000.00	\$26,000.00	\$0.00	
Fund: 17									
17-329-0000	BRIDGE PARK INTEREST	17	\$15.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
17-399-0000	FUND BALANCE APPROP.	17	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.	R
			\$15.98	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 18									
18-329-0000	GRANT PROJECT INTEREST	18	\$2.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
18-367-0000	GRANT PROJECT SALES TAX	18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
18-392-0000	GP TRAN IN	18	\$1,472.00	\$1,472.00	\$0.00	\$0.00	\$0.00	\$0.	R
18-399-0000	GP FUND BAL APPROP	18	\$0.00	\$4,780.32	\$0.00	\$0.00	\$0.00	\$0.	R
			\$1,474.81	\$6,252.32	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 19									
19-329-0000	FD INTEREST	19	\$44.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-335-0000	FD MISC. REVENUE	19	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-336-0000	FD VEND MACHINE	19	\$787.94	\$2,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.	R
19-336-0100	FD DONATIONS	19	\$2,221.75	\$2,500.00	\$2,500.00	\$2,876.00	\$2,876.00	\$0.	R
19-336-0200	FD PROT OF ST PROP.	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-352-0000	FD JC LOAN REIMB	19	\$88,207.16	\$175,530.00	\$171,993.00	\$171,993.00	\$171,993.00	\$0.	R
19-353-0000	FD JC	19	\$82,654.50	\$106,000.00	\$106,000.00	\$107,000.00	\$107,000.00	\$0.	R
19-353-0100	FD DILLSBORO	19	\$13,786.00	\$13,786.00	\$13,900.00	\$13,900.00	\$13,900.00	\$0.	R
19-353-0200	FD WEBSTER	19	\$0.00	\$16,536.00	\$16,651.00	\$16,651.00	\$16,651.00	\$0.	R
19-353-0300	FD SYLVA	19	\$124,076.00	\$124,076.00	\$123,861.00	\$123,861.00	\$123,861.00	\$0.	R
19-366-0000	FD DEPT OF INS	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-367-0000	FD SALES TAX	19	\$4,364.28	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.	R
19-367-0200	FD FED GRANT	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-367-0300	FD ST GRANT	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-380-0000	LOAN PROCEEDS ESCROW ACCO	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-390-0000	FD INSTALL PURCH	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type
19-391-0000	FD TRANS IN	19	\$156,810.00	\$156,810.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-399-0000	FD FUND BAL APPROP.	19	\$0.00	\$263,230.00	\$0.00	\$0.00	\$0.00	\$0.	R
19-399-0100	FD STATE PROP DFB	19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
			\$472,972.48	\$864,468.00	\$440,405.00	\$441,781.00	\$441,781.00	\$0.00	
Fund: 20									
20-329-0000	FD CRF INTEREST	20	\$44.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
20-335-0000	FD CRF MISC REVENUE	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
20-392-0000	FD CRF TRAN IN	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
20-399-0000	FD CRF FUND BAL APPROP	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
20-399-0200	FD CRF FUND BAL APPROP	20	\$0.00	\$156,810.00	\$0.00	\$0.00	\$0.00	\$0.	R
			\$44.63	\$156,810.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 21									
21-329-0000	GF CRF INTEREST	21	\$51.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
21-392-0000	GF CRF TRAN GF FUND	21	\$25,500.00	\$25,500.00	\$0.00	\$0.00	\$0.00	\$0.	R
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$65,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.	R
			\$25,551.80	\$90,500.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	
Fund: 24									
24-329-0000	FC INT	24	\$2,934.62	\$6,000.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.	R
24-329-0100	FC DONATIONS	24	\$28.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
24-367-0000	FC SALES TAX REF	24	\$63.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
24-392-0000	FC TRAN IN	24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
24-392-0100	FC DUE FROM	24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
24-399-0000	FC FUND BAL APPROP	24	\$0.00	\$55,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.	R
			\$3,026.38	\$61,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	
Fund: 25									
25-301-0100	OPEB GF REVENUE	25	\$26,000.00	\$26,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.	R
25-329-0000	OPEB INT	25	\$127.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	R
			\$26,127.48	\$26,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	
			\$2,529,042.38	\$4,313,680.32	\$3,235,388.00	\$3,428,289.00	\$3,410,122.00	\$0.00	
			\$2,529,042.38	\$4,313,680.32	\$3,235,388.00	\$3,428,289.00	\$3,410,122.00	\$0.00	

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type
[Type] = 'R'									

5/19/2015

Expenditure Comparisons:	Estimated	Original	Est/Original	FY 2014-2015
	2015-2016	2014-2015	Difference	Amended as of 3/12/2015
Mayor and Board	36,805	34,010	2,795	34,010
Community Contributions	17,950	17,950	0	17,950
Administration Department	240,325	231,560	8,765	246,263
Highway Patrol	1,000	1,000	0	1,000
Main Street Program	77,225	74,380	2,845	72,380
Professional	55,100	45,450	9,650	64,450
Police Department	1,097,165	1,069,497	27,668	1,073,957
Street Department	354,681	341,350	13,331	341,350
Powell Bill	56,500	71,000	-14,500	71,000
Street Lights	105,000	105,000	0	105,000
Planning	26,700	26,700	0	21,200
Sanitation Department	269,137	154,150	114,987	144,817
Facility Maintenance Department	54,950	52,750	2,200	52,750
Cemetery Maintenance	9,850	9,850	0	9,850
Non-Departmental	98,726	108,912	-10,186	325,375
Misc Appropriations	220,161	213,076	7,085	247,048
General Government (minus grants and proceeds)	2,721,275	2,556,635	164,640	2,828,400
Recreation Department (minus grants and proceeds)	49,850	56,550	-6,700	56,550
Fire Department (minus grants and proceeds)	441,781	444,428	-2,647	444,428
Total Expenditures	\$3,212,906	\$3,057,613	155,293	\$3,329,378
Grants and Proceeds:				
State Grant	42,716	19,333	23,383	19,333
Misc Grant (Walmart)	2,000		2,000	2,000
FD Installment Purchase		263,230	-263,230	263,230
Transfer In RLF	20,000	13,400	6,600	23,400
Transfer In Fisher Creek			0	55,000
Transfer Fire Department Capital Reserves	0	104,210	-104,210	156,810
Transfer from General Capital Fund Reserves	25,000	65,000	-40,000	65,000
	\$89,716	\$465,173	-375,457	\$584,773
			0	
Total General Fund Budget	\$3,302,622	\$3,522,786	-220,164	\$3,914,151

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type	Spec A
Type: E										
Fund: 10										
Basic Acct: 410										
10-410-0200	BOARD WAGES/SALARIES	10	\$13,300.00	\$22,800.00	\$22,800.00	\$22,800.00	\$22,800.00		E	41
10-410-0500	BOARD-FICA	10	\$1,006.20	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00		E	41
10-410-0900	LIABILITY INSURANCE	10	\$2,000.00	\$2,150.00	\$2,200.00	\$2,200.00	\$2,200.00		E	41
10-410-1000	MAYOR/BOARD W/C	10	\$100.00	\$300.00	\$300.00	\$300.00	\$300.00		E	41
10-410-1200	TRAVEL	10	\$510.80	\$1,700.00	\$2,650.00	\$2,020.00	\$2,020.00		E	41
10-410-1300	TRAINING	10	\$2,816.25	\$4,350.00	\$5,525.00	\$5,525.00	\$5,525.00		E	41
10-410-1400	EXP. OF MAYOR & BOARD	10	\$127.25	\$900.00	\$3,150.00	\$2,150.00	\$2,150.00		E	41
10-410-3500	MAYOR/BOARD IT	10	\$0.00	\$60.00	\$60.00	\$60.00	\$60.00		E	41
			\$19,860.50	\$34,010.00	\$38,435.00	\$36,805.00	\$36,805.00	0.00		
Basic Acct: 415										
10-415-9000	CHAMBER CONTRIBUTION	10	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		E	41
10-415-9100	LIBRARY CONTRIBUTION	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		E	41
10-415-9200	AWAKE	10	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		E	41
10-415-9300	GARDEN CLUB	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00		E	41
10-415-9400	MOUNTAIN MEDIATION	10	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		E	41
10-415-9500	MISC. CONTRIBUTION	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00		E	41
10-415-9600	RESCUE SQUAD	10	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		E	41
10-415-9700	CONCERT ON THE CREEK	10	\$2,535.00	\$4,850.00	\$5,450.00	\$5,450.00	\$5,450.00		E	41
10-415-9800	NEIGHBORS IN NEED	10	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		E	41
			\$3,535.00	\$17,350.00	\$17,950.00	\$17,950.00	\$17,950.00	0.00		
Basic Acct: 420										
10-420-0200	ADM. WAGES/SALARY	10	\$84,020.11	\$149,769.00	\$147,050.00	\$147,050.00	\$147,050.00		E	42
10-420-0500	ADM. FICA	10	\$5,733.83	\$11,481.00	\$11,300.00	\$11,300.00	\$11,300.00		E	42
10-420-0600	ADM. GROUP INS.	10	\$8,521.06	\$16,100.00	\$17,650.00	\$17,650.00	\$14,505.00		E	42
10-420-0610	ADM HSA	10	\$3,366.66	\$4,725.00	\$4,000.00	\$4,000.00	\$4,000.00		E	42
10-420-0700	ADM. RETIREMENT	10	\$5,990.75	\$10,767.00	\$9,850.00	\$9,850.00	\$9,960.00		E	42

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	Spec A
10-420-0800	ADM. 401K	10	\$3,289.79	\$7,286.00	\$7,400.00	\$7,400.00	\$7,400.00	E		42
10-420-0900	ADM LIABILITY INSURANCE	10	\$706.00	\$710.00	\$900.00	\$900.00	\$900.00	E		42
10-420-1000	ADM. W/C	10	\$500.00	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	E		42
10-420-1100	ADM. TELEPHONE	10	\$2,498.09	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	E		42
10-420-1200	POSTAGE	10	\$28.89	\$3,000.00	\$2,250.00	\$2,000.00	\$2,000.00	E		42
10-420-1300	ADM ADVERTISING	10	\$1,124.88	\$2,250.00	\$2,000.00	\$2,250.00	\$2,250.00	E		42
10-420-1400	TRAINING	10	\$1,340.00	\$6,610.00	\$6,660.00	\$5,660.00	\$5,660.00	E		42
10-420-1600	ADM DUES/MEMBERSHIP	10	\$1,298.26	\$1,300.00	\$1,350.00	\$1,350.00	\$1,350.00	E		42
10-420-1700	AUTO MAINTENANCE	10	\$21.60	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	E		42
10-420-1800	BONDS	10	\$500.00	\$500.00	\$500.00	\$500.00	\$1,150.00	E		42
10-420-1900	TRAVEL REIMBURSEMENT	10	\$777.45	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E		42
10-420-3100	FUEL	10	\$119.14	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E		42
10-420-3300	ADM. SUPPLIES/EXPENSE	10	\$3,014.17	\$5,240.00	\$5,500.00	\$5,500.00	\$5,500.00	E		42
10-420-3500	ADMINISTRATION- IT	10	\$6,525.20	\$10,450.00	\$10,550.00	\$10,100.00	\$10,100.00	E		42
10-420-4000	ADM SUNSHINE FUND	10	\$140.98	\$500.00	\$500.00	\$500.00	\$500.00	E		42
10-420-5700	ADM SPECIFIED EXPENSE	10	\$4,490.78	\$8,400.00	\$8,500.00	\$8,500.00	\$8,500.00	E		42
			\$134,007.64	\$246,988.00	\$244,560.00	\$243,110.00	\$240,725.00			00
Basic Acct: 421										
10-421-1300	HIGHWAY PATROL ELECTRIC	10	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E		42
			\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			00
Basic Acct: 450										
10-450-0200	MS WAGES/SALARY	10	\$32,700.00	\$32,700.00	\$33,300.00	\$33,300.00	\$33,300.00	E		45
10-450-0500	MS FICA	10	\$2,500.00	\$2,500.00	\$2,600.00	\$2,600.00	\$2,600.00	E		45
10-450-0600	MS GROUP INSURANCE	10	\$3,240.00	\$3,240.00	\$3,500.00	\$3,500.00	\$2,955.00	E		45
10-450-0610	MS HSA	10	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	E		45
10-450-0700	MS RETIREMENT	10	\$2,350.00	\$2,350.00	\$2,250.00	\$2,250.00	\$2,255.00	E		45
10-450-0800	MS 401K	10	\$1,650.00	\$1,650.00	\$1,675.00	\$1,675.00	\$1,675.00	E		45
10-450-0900	LIABILITY INSURANCE	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	E		45
10-450-1400	MS TRAINING	10	\$496.18	\$1,800.00	\$1,750.00	\$1,750.00	\$1,750.00	E		45

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type	Spec A
10-450-1500	MS SUPPLIES AND EXPENSE	10	\$142.03	\$1,080.00	\$1,580.00	\$1,380.00	\$1,380.00	E		45
10-450-1600	DUES	10	\$545.00	\$550.00	\$650.00	\$650.00	\$650.00	E		45
10-450-1700	MS GUTM	10	\$1,335.00	\$13,875.00	\$12,675.00	\$12,675.00	\$12,675.00	E		45
10-450-1800	MS COMM. PROMOTIONS	10	\$3,891.42	\$7,350.00	\$7,960.00	\$7,460.00	\$6,950.00	E		45
10-450-1900	MS TRAVEL REIMBURSEMENT	10	\$24.08	\$820.00	\$820.00	\$820.00	\$820.00	E		45
10-450-2100	MS DECORATIONS & LIGHTS	10	\$1,318.44	\$2,150.00	\$5,250.00	\$4,250.00	\$4,250.00	E		45
10-450-2200	MS CONTRACTED SERVICES	10	\$0.00	\$600.00	\$2,800.00	\$2,800.00	\$2,800.00	E		45
10-450-2300	MS PARADES	10	\$846.14	\$1,615.00	\$1,865.00	\$1,865.00	\$1,865.00	E		45
			\$51,838.29	\$73,580.00	\$79,975.00	\$78,275.00	\$77,225.00			00
Basic Acct: 470										
10-470-0000	LEGAL RETAINER	10	\$1,400.00	\$6,400.00	\$2,400.00	\$2,400.00	\$2,400.00	E		47
10-470-1400	LEGAL GENERAL GOV,	10	\$16,049.00	\$40,000.00	\$30,000.00	\$27,000.00	\$27,000.00	E		47
10-470-1500	LEGAL TAXES	10	\$3,388.92	\$9,285.00	\$10,000.00	\$7,500.00	\$7,500.00	E		47
10-470-1700	LEGAL HAZARD ABATE	10	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	E		47
10-470-1800	AUDIT	10	\$13,000.00	\$13,000.00	\$13,500.00	\$13,500.00	\$13,500.00	E		47
10-470-2000	ACTUARIAL	10	\$178.00	\$200.00	\$200.00	\$200.00	\$200.00	E		47
10-470-2200	CONSULTING PROFESSIONAL	10	\$65.00	\$1,065.00	\$2,000.00	\$2,000.00	\$2,000.00	E		47
			\$34,080.92	\$69,950.00	\$60,600.00	\$55,100.00	\$55,100.00			00
Basic Acct: 510										
10-510-0000	COMP/VAC PAYOUT	10	\$0.00	\$0.00	\$2,000.00			E		51
10-510-0100	WAGES/SALARIES AUX.	10	\$2,492.26	\$5,000.00	\$17,190.00	\$17,190.00	\$17,190.00	E		51
10-510-0200	PD WAGES/SALARIES	10	\$374,230.77	\$566,430.00	\$579,200.00	\$579,200.00	\$579,200.00	E		51
10-510-0300	PD OT WAGES	10	\$16,658.39	\$27,500.00	\$24,000.00	\$24,000.00	\$24,000.00	E		51
10-510-0500	PD FICA	10	\$28,337.07	\$45,867.50	\$47,650.00	\$47,500.00	\$47,500.00	E		51
10-510-0600	PD GROUP INS.	10	\$57,033.51	\$89,300.00	\$97,600.00	\$97,600.00	\$80,250.00	E		51
10-510-0610	PD HSA	10	\$13,386.62	\$22,400.00	\$22,400.00	\$22,400.00	\$22,400.00	E		51
10-510-0700	PD RETIREMENT	10	\$28,398.85	\$42,512.50	\$44,200.00	\$44,000.00	\$45,000.00	E		51
10-510-0800	PD 401K	10	\$18,767.40	\$28,675.00	\$29,200.00	\$29,200.00	\$29,200.00	E		51
10-510-0900	PD LIABILITY INS.	10	\$25,953.00	\$26,000.00	\$27,500.00	\$27,500.00	\$27,500.00	E		51

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type	Spec A
10-510-1000	PD W/C	10	\$17,000.00	\$20,000.00	\$18,000.00	\$18,000.00	\$18,000.00		E	51
10-510-1100	PD TELEPHONE	10	\$5,162.51	\$9,120.00	\$9,300.00	\$9,300.00	\$9,300.00		E	51
10-510-1200	PD BONDS	10	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00		E	51
10-510-1600	PD EVID. POSTAGE	10	\$619.79	\$860.00	\$750.00	\$750.00	\$750.00		E	51
10-510-1700	PD AUTO MAINT.	10	\$6,714.24	\$9,540.00	\$10,000.00	\$10,000.00	\$10,000.00		E	51
10-510-1800	PD COMMUNICATION	10	\$319.15	\$1,039.00	\$2,150.00	\$2,150.00	\$2,150.00		E	51
10-510-3000	PD IT	10	\$11,352.72	\$19,293.00	\$21,275.00	\$21,275.00	\$21,275.00		E	51
10-510-3100	PD FUEL	10	\$19,299.62	\$38,200.00	\$50,000.00	\$47,000.00	\$47,000.00		E	51
10-510-3200	PD TRAINING	10	\$3,903.31	\$10,000.00	\$8,500.00	\$8,500.00	\$8,500.00		E	51
10-510-3300	PD SUPPLIES/EXP.	10	\$3,208.40	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00		E	51
10-510-3400	PD SPECIFIED EXP	10	\$3,426.09	\$5,402.00	\$12,050.00	\$5,850.00	\$5,850.00		E	51
10-510-3700	PD COMM. POLICING	10	\$2,000.00	\$2,700.00	\$1,000.00	\$1,000.00	\$1,000.00		E	51
10-510-3800	PD LAW ENFOR SUPPLIES	10	\$349.37	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00		E	51
10-510-3900	PD PSYCH SERVICE	10	\$400.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E	51
10-510-4000	PD SPECIAL EVENTS	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00		E	51
10-510-4100	PD ABC FUNDS	10	\$5,636.89	\$7,900.00	\$8,500.00	\$8,500.00	\$8,500.00		E	51
10-510-4200	PD EQUIT. SHARING	10	\$3,935.98	\$3,940.00					E	51
10-510-7100	PD GRANT EXP.	10	\$0.00	(\$3,133.00)	\$2,000.00	\$2,000.00	\$16,833.00		E	51
10-510-7300	PD CAPITAL (NF)	10	\$13,899.82	\$14,218.00	\$10,400.00	\$7,200.00			E	51
10-510-7400	PD CAPITAL	10	\$71,846.25	\$76,770.00	\$107,300.00	\$107,300.00	\$107,300.00		E	51
			\$734,332.01	\$1,078,834.00	\$1,162,465.00	\$1,147,715.00	\$1,138,998.00	0.00		
Basic Acct: 560										
10-560-0200	SD WAGES/SALARIES	10	\$122,193.12	\$185,500.00	\$191,300.00	\$191,300.00	\$191,300.00		E	56
10-560-0300	SD OVERTIME	10	\$5,140.94	\$11,500.00	\$11,700.00	\$11,700.00	\$11,700.00		E	56
10-560-0500	SD FICA	10	\$9,001.87	\$15,100.00	\$15,550.00	\$15,550.00	\$15,550.00		E	56
10-560-0600	SD GROUP INS.	10	\$22,225.64	\$31,900.00	\$34,900.00	\$34,900.00	\$29,310.00		E	56
10-560-0610	SD HSA	10	\$4,578.65	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00		E	56
10-560-0700	SD RETIREMENT	10	\$9,097.63	\$14,100.00	\$13,550.00	\$13,550.00	\$13,750.00		E	56
10-560-0800	SD 401K	10	\$6,292.48	\$9,900.00	\$10,200.00	\$10,200.00	\$10,200.00		E	56

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	spic A
10-560-0900	SD LIABILITY INS.	10	\$8,870.00	\$8,900.00	\$10,000.00	\$10,000.00	\$10,000.00		E	56
10-560-1000	SD W/C	10	\$11,644.33	\$11,900.00	\$12,700.00	\$12,700.00	\$12,700.00		E	56
10-560-1100	SD TELEPHONE	10	\$244.97	\$950.00	\$950.00	\$950.00	\$950.00		E	56
10-560-1700	SD AUTO MAINT.	10	\$6,796.69	\$14,288.00	\$12,000.00	\$12,000.00	\$12,000.00		E	56
10-560-3000	SD IT	10	\$0.00	\$600.00	\$600.00	\$300.00	\$300.00		E	56
10-560-3100	SD FUEL	10	\$4,332.83	\$9,500.00	\$11,000.00	\$11,000.00	\$11,000.00		E	56
10-560-3300	SD SUPPLIES/EXPENSE	10	\$4,618.80	\$7,000.00	\$8,000.00	\$8,000.00	\$8,000.00		E	56
10-560-3600	SD UNIFORMS/SAFETY	10	\$1,810.13	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00		E	56
10-560-3800	SD SHOP	10	\$796.99	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		E	56
10-560-3900	SD LANDSCAPE	10	\$83.95	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		E	56
10-560-7400	SD CAPITAL	10	\$6,511.37	\$6,512.00	\$15,242.00	\$7,621.00	\$7,621.00		E	56
10-560-7500	SD CAPITAL (NF)	10	\$0.00	\$0.00	\$7,600.00	\$4,800.00	\$4,800.00		E	56
			\$224,240.39	\$343,150.00	\$370,792.00	\$360,071.00	\$354,681.00			
Basic Acct: 561										
10-561-0900	PB ENGINEER.	10	\$416.00	\$1,050.00					E	56
10-561-1000	PB PAVING (CA)	10	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00		E	56
10-561-1100	PB MAINT.	10	\$3,418.33	\$10,025.00	\$5,000.00	\$5,000.00	\$5,000.00		E	56
10-561-1200	PB SNOW/ICE REM.	10	\$477.75	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		E	56
10-561-1400	PB NEW EQIP. (CA)	10	\$6,875.00	\$6,875.00					E	56
10-561-1600	PB SIDEWALK (CA)	10	\$16,417.87	\$35,200.00					E	56
10-561-1700	PB BRIDGE INSPEC.	10	\$902.14	\$1,950.00					E	56
10-561-1800	PB SIDEWALK	10	\$10,694.48	\$14,400.00	\$20,000.00	\$20,000.00	\$20,000.00		E	56
			\$39,201.57	\$71,000.00	\$56,500.00	\$56,500.00	\$56,500.00			
Basic Acct: 562										
10-562-0000	STREET LIGHTS DUKE	10	\$52,355.58	\$105,000.00	\$105,000.00	\$105,000.00	\$105,000.00		E	56
			\$52,355.58	\$105,000.00	\$105,000.00	\$105,000.00	\$105,000.00			
Basic Acct: 570										
10-570-1300	PLANNING/LANDUSE ADV	10	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00		E	57
10-570-3200	JC INSPECTION FEES	10	\$350.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00		E	57

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type	Spic A
10-570-3300	PLANNING/LANDUSE EXP	10	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00		E	57
10-570-3400	HAZARD ABATEMENT	10	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00		E	57
10-570-3500	PLANNING/LANDUSE PROF SE	10	\$0.00	\$0.00		\$500.00	\$500.00		E	57
10-570-3600	PLANNING/LANDUSE IT	10	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00		E	57
			\$350.00	\$21,200.00	\$26,200.00	\$26,700.00	\$26,700.00			
Basic Acct: 580										
10-580-0200	SANT WAGES/SALARIES	10	\$39,437.12	\$60,200.00	\$63,000.00	\$63,000.00	\$63,000.00		E	58
10-580-0500	SANT FICA	10	\$2,990.98	\$4,600.00	\$4,825.00	\$4,825.00	\$4,825.00		E	58
10-580-0600	SANT GROUP INS.	10	\$8,465.82	\$12,750.00	\$13,900.00	\$13,900.00	\$11,450.00		E	58
10-580-0610	SANT HSA	10	\$1,954.66	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00		E	58
10-580-0700	SANT RETIREMENT	10	\$2,819.61	\$4,300.00	\$4,200.00	\$4,200.00	\$4,270.00		E	58
10-580-0800	SANT 401K	10	\$1,971.80	\$3,050.00	\$3,150.00	\$3,150.00	\$3,150.00		E	58
10-580-0900	SANT LIABILITY INS.	10	\$3,195.00	\$3,200.00	\$4,000.00	\$4,000.00	\$4,000.00		E	58
10-580-1000	SANT W/C	10	\$2,750.00	\$4,800.00	\$3,500.00	\$3,500.00	\$3,500.00		E	58
10-580-1700	SANT AUTO MAINT	10	\$3,606.52	\$5,200.00	\$6,000.00	\$6,000.00	\$6,000.00		E	58
10-580-3100	SANT FUEL	10	\$4,302.15	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00		E	58
10-580-3300	SANT SUPPLIES/EXP.	10	\$0.00	\$400.00	\$500.00	\$500.00	\$500.00		E	58
10-580-3600	SANT UNIFORMS	10	\$514.70	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E	58
10-580-4400	SANT C&D/BRUSH	10	\$3,807.42	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00		E	58
10-580-7300	SANT CAPITAL (NF)	10	\$14,892.00	\$14,900.00	\$11,825.00	\$11,825.00	\$11,825.00		E	58
10-580-7400	SANT CAPITAL	10	\$0.00	\$79,050.00	\$145,000.00	\$140,600.00	\$140,600.00		E	58
			\$90,707.78	\$217,350.00	\$284,800.00	\$279,400.00	\$277,020.00			
Basic Acct: 590										
10-590-0300	FM OT WAGES	10	\$5,140.00	\$7,950.00	\$8,350.00	\$8,350.00	\$8,350.00		E	59
10-590-0500	FM FICA	10	\$390.77	\$650.00	\$650.00	\$650.00	\$650.00		E	59
10-590-0600	FM 401K	10	\$0.00	\$50.00					E	59
10-590-0700	FM RETIREMENT	10	\$185.11	\$300.00	\$300.00	\$300.00	\$300.00		E	59
10-590-0800	FM LIABILITY INS.	10	\$7,076.00	\$7,100.00	\$8,000.00	\$8,000.00	\$8,000.00		E	59
10-590-1000	FM W/C	10	\$250.00	\$250.00	\$500.00	\$500.00	\$500.00		E	59

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	Spic	A
10-590-3100	FM NATURAL GAS	10	\$1,112.58	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00		E		59
10-590-3200	FM ELECTRIC	10	\$8,874.38	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00		E		59
10-590-3300	FM WATER/SEWER	10	\$906.72	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00		E		59
10-590-3400	FM BUILDING MAINT.	10	\$3,619.80	\$9,300.00	\$10,000.00	\$10,000.00	\$10,000.00		E		59
10-590-3500	FM CONTRACTED SERVICES	10	\$0.00	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00		E		59
10-590-3600	FM TERMINIX CONTRACT	10	\$1,465.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00		E		59
10-590-7300	FM CAPITAL (NF)	10	\$0.00	\$0.00					E		59
10-590-7400	FM CAPITAL	10	\$0.00	\$0.00					E		59
			\$29,020.36	\$52,750.00	\$54,950.00	\$54,950.00	\$54,950.00				
Basic Acct: 640											
10-640-4500	CEME. DEPT CONTRACT	10	\$5,460.00	\$9,850.00	\$9,850.00	\$9,850.00	\$9,850.00		E		64
			\$5,460.00	\$9,850.00	\$9,850.00	\$9,850.00	\$9,850.00				
Basic Acct: 660											
10-660-0300	RR CROSSING MAINT.	10	\$1,432.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00		E		66
10-660-0400	MUNICODE	10	\$0.00	\$1,550.00	\$2,100.00	\$2,100.00	\$2,100.00		E		66
10-660-0600	CONTINGENCY	10	\$0.00	\$16,740.00	\$20,000.00	\$18,343.00	\$18,498.00		E		66
10-660-0700	ESC EXPENSE	10	\$2,595.76	\$10,000.00	\$11,000.00	\$10,000.00	\$10,000.00		E		66
10-660-0800	PARKING LOT RENTAL	10	\$6,000.00	\$6,000.00	\$6,000.00	\$6,500.00	\$6,000.00		E		66
10-660-0900	WELLNESS/DRUG AWARE	10	\$356.60	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		E		66
10-660-1000	ABC REHAB/SCHOLARSHIP	10	\$0.00	\$11,200.00	\$16,128.00	\$16,128.00	\$16,128.00		E		66
10-660-1100	EMPLOYEE RECOGNITION	10	\$432.00	\$550.00	\$550.00	\$550.00	\$550.00		E		66
10-660-1200	REFUND ON TAXES	10	\$474.96	\$500.00	\$500.00	\$500.00	\$500.00		E		66
10-660-1300	REFUND ON PRIVILEGE	10	\$0.00	\$250.00					E		66
10-660-1400	TRAFFIC STUDY	10	\$3,000.00	\$15,000.00					E		66
10-660-1500	ARC GRANT COMP PLAN	10	\$0.00	\$0.00		\$40,000.00	\$40,000.00		E		66
10-660-1600	LANDSCAPE MILL STREET	10	\$4,275.61	\$7,860.00					E		66
10-660-1700	TRAFFIC POLES MAIN STREET	10	\$3,162.55	\$5,000.00					E		66
10-660-1800	WEBSITE MAINTENANCE	10	\$0.00	\$850.00	\$850.00	\$850.00	\$850.00		E		66
10-660-1900	125TH ANNIVERSARY	10	\$8,696.44	\$13,650.00					E		66

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	psic	A
10-660-3500	STATE USE TAX	10	\$718.26	\$3,500.00	\$3,000.00	\$3,000.00	\$3,000.00		E		66
10-660-3600	COUNTY USE TAX	10	\$302.42	\$1,490.00	\$1,500.00	\$1,500.00	\$1,500.00		E		66
10-660-3700	NON DEPT STATE SALES TAX	10	\$5,497.77	\$10,000.00	\$9,000.00	\$9,000.00	\$9,000.00		E		66
10-660-3800	JC FOOD TAX (2%)	10	\$0.48	\$0.00					E		66
10-660-3900	NON DEPT JACK CO	10	\$2,328.62	\$5,000.00	\$4,000.00	\$4,000.00	\$4,000.00		E		66
10-660-4000	NON DEPT BUNC CO	10	\$50.62	\$0.00					E		66
10-660-4100	NON DEPT HAY CO	10	\$3.71	\$0.00					E		66
10-660-4200	NON DEPT MACON CO	10	\$2.73	\$0.00					E		66
10-660-4900	NON DEPT GASTON CO	10	\$0.00	\$0.00					E		66
10-660-5300	NON DEPT DUES/SUBSCR.	10	\$5,987.11	\$5,990.00	\$6,500.00	\$6,500.00	\$6,500.00		E		66
10-660-5400	NON DEPT LIABILITY INS.	10	\$7,009.38	\$7,010.00	\$10,500.00	\$10,500.00	\$10,500.00		E		66
10-660-5600	ELECTIONS	10	\$0.00	\$0.00	\$5,000.00	\$4,000.00	\$6,500.00		E		66
10-660-8500	CONTRIBUTED CAPITAL	10	\$0.00	\$0.00					E		66
10-660-8600	PURCHASE OF LAND	10	\$256,872.96	\$256,900.00					E		66
			\$309,199.98	\$382,140.00	\$99,728.00	\$136,571.00	\$138,726.00	0.00			
Basic Acct: 690											
10-690-0000	CONTRIBUTION TO FD	10	\$124,076.00	\$124,076.00	\$123,861.00	\$123,861.00	\$123,861.00		E		69
10-690-0700	TRANS TO CAP RES PROJ.	10	\$1,472.00	\$1,472.00					E		69
10-690-0800	TRANSFER OUT OF GF	10	\$25,500.00	\$25,500.00					E		69
10-690-9300	CONT TO RECREATION	10	\$49,500.00	\$49,500.00	\$44,800.00	\$45,800.00	\$45,800.00		E		69
10-690-9800	OPEB SEPARATION ALLOW.	10	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00		E		69
10-690-9900	OPEB RETIREE INSURANCE	10	\$26,000.00	\$26,000.00	\$30,000.00	\$30,000.00	\$30,000.00		E		69
			\$247,048.00	\$247,048.00	\$219,161.00	\$220,161.00	\$220,161.00	0.00			
			\$1,976,238.02	\$2,971,200.00	\$2,831,966.00	\$2,829,158.00	\$2,811,391.00	0.00			
Fund: 13											
Basic Acct: 620											
13-620-0200	REC SALARIES/WAGES	13	\$11,654.51	\$22,200.00	\$22,500.00	\$22,500.00	\$22,500.00		E		62
13-620-0500	REC FICA	13	\$856.25	\$1,700.00	\$1,750.00	\$1,750.00	\$1,750.00		E		62
13-620-0900	REC LIAB. INS.	13	\$1,165.00	\$1,200.00	\$2,000.00	\$2,000.00	\$2,000.00		E		62

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type	spic A
13-620-1000	REC W/C	13	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		E	62
13-620-1300	REC UTILITIES	13	\$5,151.53	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00		E	62
13-620-1500	REC MAINT AND REPAIR	13	\$1,649.25	\$3,500.00	\$4,500.00	\$4,500.00	\$4,500.00		E	62
13-620-1600	REC PARK REFUND	13	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00		E	62
13-620-1700	REC MILE REIMB	13	\$615.53	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E	62
13-620-3300	REC SUPPLIES/EXPENSE	13	\$1,724.81	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00		E	62
13-620-3500	RECREATION IT	13	\$663.84	\$1,050.00	\$1,050.00	\$1,050.00	\$1,050.00		E	62
13-620-3600	REC UNIFORMS	13	\$70.00	\$600.00	\$600.00	\$600.00	\$600.00		E	62
13-620-3700	REC STATE SALES TAX	13	\$608.84	\$1,250.00	\$1,000.00	\$1,000.00	\$1,000.00		E	62
13-620-3900	REC JC SALES TAX	13	\$39.54	\$275.00	\$500.00	\$500.00	\$500.00		E	62
13-620-4000	REC BUNC. CO SALES TAX	13	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00		E	62
13-620-4200	REC MACON CO SALES TAX	13	\$216.80	\$225.00					E	62
13-620-7300	RECREATION CAPITAL (NF)	13	\$13,340.00	\$13,400.00					E	62
			\$38,255.90	\$59,750.00	\$48,250.00	\$48,250.00	\$48,250.00	0.00		
Basic Acct: 720										
13-720-0900	REC LIAB. INS	13	\$1,311.00	\$1,350.00	\$1,600.00	\$1,600.00	\$1,600.00		E	72
13-720-5700	REC MISC POOL EXP	13	\$0.00	\$0.00					E	72
13-720-9300	REC ABC CONT. TO JC	13	\$0.00	\$8,850.00					E	72
			\$1,311.00	\$10,200.00	\$1,600.00	\$1,600.00	\$1,600.00	0.00		
			\$39,566.90	\$69,950.00	\$49,850.00	\$49,850.00	\$49,850.00	0.00		
Fund: 14										
Basic Acct: 510										
14-510-0400	SEP ALLOW PAYROLL	14	\$10,211.76	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00		E	51
14-510-0500	SEP ALLOW FICA	14	\$616.11	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E	51
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	\$0.00	\$3,800.00	\$3,800.00	\$3,800.00	\$3,800.00		E	51
			\$10,827.87	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	0.00		
			\$10,827.87	\$20,500.00	\$20,500.00	\$20,500.00	\$20,500.00	0.00		
Fund: 15										
Basic Acct: 410										
15-410-0000	RLF EXPENSE	15	\$0.00	\$4,675.00	\$5,500.00	\$5,500.00	\$5,500.00		E	41

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	Spic A
15-410-0100	RLF LOAN	15	\$0.00	\$0.00					E	41
15-410-0200	METROSTAT RLF EXPENSE	15	\$0.00	\$0.00					E	41
15-410-3700	RLF STATE SALES TAX	15	\$0.00	\$275.00	\$400.00	\$400.00	\$400.00		E	41
15-410-3900	RLF JC SALES TAX	15	\$0.00	\$50.00	\$100.00	\$100.00	\$100.00		E	41
15-410-4000	RLF TRAN OUT	15	\$10,000.00	\$23,400.00		\$20,000.00	\$20,000.00		E	41
15-410-5000	USDA RURAL BUS. GRANT EX	15	\$0.00	\$0.00					E	41
			\$10,000.00	\$28,400.00	\$6,000.00	\$26,000.00	\$26,000.00	\$0.00		
			\$10,000.00	\$28,400.00	\$6,000.00	\$26,000.00	\$26,000.00	\$0.00		
Fund: 17										
Basic Acct: 410										
17-410-0000	BRIDGE PARK EXPENSE	17	\$6,001.42	\$10,000.00					E	41
17-410-3700	BP STATE SALES TAX	17	\$60.91	\$0.00					E	41
17-410-3900	BP JC SALES TAX	17	\$25.64	\$0.00					E	41
			\$6,087.97	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
			\$6,087.97	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
Fund: 18										
Basic Acct: 410										
18-410-0000	GRANT PROJECT EXPENSE	18	\$0.00	\$6,252.32					E	41
			\$0.00	\$6,252.32	\$0.00	\$0.00	\$0.00	\$0.00		
Basic Acct: 415										
18-415-3700	GRANT PROJECT STATE TAX	18	\$0.00	\$0.00					E	41
18-415-3900	GRANT PROJECT JC TAX	18	\$0.00	\$0.00					E	41
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
			\$0.00	\$6,252.32	\$0.00	\$0.00	\$0.00	\$0.00		
Fund: 19										
Basic Acct: 530										
19-530-0000	FD CONTINGENCY	19	\$0.00	\$0.00	\$440,405.00				E	53
19-530-0400	FD STATE - EQUIPMENT	19	\$0.00	\$0.00		\$10,000.00	\$10,000.00		E	53
19-530-0500	FD RETIRE FIREMEN	19	\$6,321.00	\$6,325.00		\$6,500.00	\$6,500.00		E	53
19-530-0600	FD IRA CONTRIBUTION	19	\$21,745.00	\$21,745.00		\$25,000.00	\$25,000.00		E	53

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Type	Typic A
19-530-0700	FD PENSION FUND	19	\$3,720.00	\$3,720.00		\$3,575.00	\$3,575.00		E	53
19-530-0800	FD INSURANCE	19	\$23,722.00	\$23,722.00		\$25,500.00	\$25,500.00		E	53
19-530-1000	FD W/C	19	\$2,000.00	\$2,500.00		\$2,500.00	\$2,500.00		E	53
19-530-1100	FD TELEPHONE	19	\$2,046.98	\$3,200.00		\$3,200.00	\$3,200.00		E	53
19-530-1300	FD UTILITIES	19	\$6,285.99	\$10,900.00		\$10,900.00	\$10,900.00		E	53
19-530-1400	FD IT	19	\$2,107.89	\$4,200.00		\$4,000.00	\$4,000.00		E	53
19-530-1600	FD COMMUNICATION	19	\$632.42	\$2,360.00		\$4,000.00	\$4,000.00		E	53
19-530-1700	FD TRUCK MAINTENANCE	19	\$18,342.48	\$25,400.00		\$24,300.00	\$24,300.00		E	53
19-530-1800	FD VEND MACHINE EXP	19	\$1,049.50	\$2,000.00		\$2,000.00	\$2,000.00		E	53
19-530-3100	FD FUEL	19	\$7,692.15	\$12,000.00		\$12,000.00	\$12,000.00		E	53
19-530-3200	FD SUNSHINE	19	\$85.40	\$500.00		\$500.00	\$500.00		E	53
19-530-3300	FD SUPPLIES	19	\$4,617.69	\$8,000.00		\$8,000.00	\$8,000.00		E	53
19-530-3400	FD SPECIFIED EXPENSE	19	\$2,849.29	\$4,000.00		\$4,000.00	\$4,000.00		E	53
19-530-3500	FD TRAINING	19	\$306.17	\$2,000.00		\$2,500.00	\$2,500.00		E	53
19-530-3600	FD FIRE PREVENTION	19	\$2,989.14	\$3,000.00		\$3,000.00	\$3,000.00		E	53
19-530-3700	FD BLDG MAINT	19	\$3,063.46	\$7,700.00		\$5,000.00	\$5,000.00		E	53
19-530-3800	FD EQUIP MAINT	19	\$6,284.69	\$19,778.00		\$5,000.00	\$5,000.00		E	53
19-530-3900	FD EQUIP	19	\$9,721.38	\$10,500.00		\$12,000.00	\$12,000.00		E	53
19-530-4000	FD P.P.E.	19	\$564.19	\$4,150.00		\$11,650.00	\$11,650.00		E	53
19-530-4100	FD HAYWOOD CO TAX	19	\$22.30	\$50.00					E	53
19-530-4200	FD MACON CO TAX	19	\$2.00	\$25.00					E	53
19-530-4600	FD POLK COUNTY	19	\$217.90	\$225.00					E	53
19-530-4900	FD GASTON CO	19	\$0.00	\$0.00					E	53
19-530-6800	FD BUILD INTER	19	\$17,170.06	\$33,460.00		\$29,919.00	\$29,919.00		E	53
19-530-6900	FD BUILD PRINCIPAL	19	\$71,037.10	\$142,075.00		\$142,075.00	\$142,075.00		E	53
19-530-7000	FD INT EXP	19	\$10,820.32	\$14,793.00		\$11,992.00	\$11,992.00		E	53
19-530-7100	FD PRINC EXP	19	\$48,887.93	\$60,150.00		\$54,170.00	\$54,170.00		E	53
19-530-7200	FD FISHER CREEK	19	\$1,920.14	\$5,500.00		\$11,000.00	\$11,000.00		E	53

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	3 A
19-530-7300	FD GRANT EXPENSE	19	\$0.00	\$0.00					E	53
19-530-7400	FD CAPITAL	19	\$396,019.64	\$423,180.00					E	53
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00					E	53
19-530-7600	FD CONTRIBUTED CAPITAL	19	\$0.00	\$0.00					E	53
19-530-7900	FD HENDERSON TAX	19	\$0.00	\$0.00					E	53
19-530-8000	NC USE TAX	19	\$271.83	\$1,275.00		\$1,500.00	\$1,500.00		E	53
19-530-8100	COUNTY USE TAX	19	\$114.46	\$500.00		\$500.00	\$500.00		E	53
19-530-8400	STATE SALES TAX	19	\$1,906.10	\$4,000.00		\$4,000.00	\$4,000.00		E	53
19-530-8500	FD JC TAX	19	\$538.92	\$1,500.00		\$1,500.00	\$1,500.00		E	53
19-530-8600	FD BUNC CO TAX	19	\$1.84	\$10.00					E	53
19-530-8700	FD ALEXANDER TAX	19	\$19.29	\$20.00					E	53
19-530-8800	FD BURKE CO	19	\$0.00	\$0.00					E	53
19-530-8900	JC PREPARED FOOD TAX	19	\$2.51	\$5.00					E	53
19-530-9100	FD TRANS TO CAP RES	19	\$0.00	\$0.00					E	53
19-530-9200	FD CONT TO FUND BAL	19	\$0.00	\$0.00					E	53
19-530-9300	FB EARMARK PUMPER TRUCK	19	\$0.00	\$0.00					E	53
			\$675,099.16	\$864,468.00	\$440,405.00	\$441,781.00	\$441,781.00	0.00		
			\$675,099.16	\$864,468.00	\$440,405.00	\$441,781.00	\$441,781.00	0.00		
Fund: 20										
Basic Acct: 410										
20-410-0600	FD CRF CONTR.	20	\$0.00	\$0.00					E	41
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00		
Basic Acct: 415										
20-415-0000	FD CRF TRANS TO	20	\$156,810.00	\$156,810.00					E	41
			\$156,810.00	\$156,810.00	\$0.00	\$0.00	\$0.00	0.00		
			\$156,810.00	\$156,810.00	\$0.00	\$0.00	\$0.00	0.00		
Fund: 21										
Basic Acct: 410										
21-410-0600	GF CRF CONTRIB	21	\$0.00	\$25,500.00					E	41
			\$0.00	\$25,500.00	\$0.00	\$0.00	\$0.00	0.00		

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	prov	Typ	slc	A
Basic Acct: 415											
21-415-0000	GF CRF TRAN TO GF	21	\$0.00	\$65,000.00	\$25,000.00	\$25,000.00	\$25,000.00		E		41
			\$0.00	\$65,000.00	\$25,000.00	\$25,000.00	\$25,000.00				
			\$0.00	\$90,500.00	\$25,000.00	\$25,000.00	\$25,000.00				
Fund: 24											
Basic Acct: 420											
24-420-0100	FC PROF SERV	24	\$0.00	\$0.00					E		42
24-420-0200	FC TRANSFER OUT	24	\$55,000.00	\$55,000.00					E		42
24-420-3300	FC SUPPLIES & EXPENSE	24	\$185.00	\$5,600.00	\$5,600.00	\$5,600.00	\$5,600.00		E		42
24-420-3400	FC BRIDGES	24	\$0.00	\$0.00					E		42
24-420-3600	FC MAINT.	24	\$0.00	\$0.00					E		42
24-420-3700	FC STATE TAX	24	\$8.79	\$300.00	\$300.00	\$300.00	\$300.00		E		42
24-420-3800	FC JC SALE TAX	24	\$3.70	\$100.00	\$100.00	\$100.00	\$100.00		E		42
24-420-4100	FC HAYWOOD CO TAX	24	\$0.00	\$0.00					E		42
24-420-6000	FC FUND BAL CONT	24	\$0.00	\$0.00					E		42
24-420-7400	FC CAPITAL	24	\$0.00	\$0.00					E		42
24-420-9100	FC DUE TO	24	\$0.00	\$0.00					E		42
			\$55,197.49	\$61,000.00	\$6,000.00	\$6,000.00	\$5,600.00				
			\$55,197.49	\$61,000.00	\$6,000.00	\$6,000.00	\$5,600.00				
Fund: 25											
Basic Acct: 510											
25-510-0200	OPEB H-S-A WAGES PAYABLE	25	\$2,390.00	\$0.00	\$1,750.00	\$1,750.00	\$1,750.00		E		51
25-510-0500	OPEB H-S-A SS EXP	25	\$117.95	\$0.00	\$150.00	\$150.00	\$150.00		E		51
25-510-0600	OPEB FUND BAL CONT	25	\$0.00	\$0.00	\$5,450.00	\$5,450.00	\$5,450.00		E		51
25-510-0610	OPEB HSA	25	\$3,200.00	\$3,200.00					E		51
25-510-0700	OPEB RETIREE INS.	25	\$10,405.66	\$19,600.00	\$22,650.00	\$22,650.00	\$22,650.00		E		51
25-510-0800	OPEB RETIREE PAYABLE	25	\$0.00	\$3,200.00					E		51
			\$16,113.61	\$26,000.00	\$30,000.00	\$30,000.00	\$30,000.00				
			\$16,113.61	\$26,000.00	\$30,000.00	\$30,000.00	\$30,000.00				
			\$2,945,941.02	\$4,305,080.32	\$3,409,721.00	\$3,428,289.00	\$3,410,122.00				

GL Account	GLAcct Desc	Func	Current Act	Current Bgt	Estimated	Requested	Recommended	provTypsic A
			(\$2,945,941.02)	(\$4,305,080.32)	(\$3,409,721.00)	(\$3,428,289.00)	(\$3,410,122.00)	0.00
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