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Sylva, NC 28779
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Memorandum

To: Mayor and Town Board

From: Paige R. Dowling, Town Manager

Lynn A. Bryant, Finance Officer

Date: April 21, 2020

Subject: Town of Sylva Annual 2020-2021 Draft Budget

Please find the enclosed Draft Budget Document for the Town of Sylva. Please add this draft document to the Budget Manual that was given to you at the initial Budget Planning Workshop.

Please remember that we have our next Budget Work Session next Thursday, April 30, 2020 at 9:00 a.m.

Please let me know of any questions that you may have.

Draft Budget Message

April 21, 2020

Honorable Mayor Sossamon and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021. 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 maintains the current tax rate of $0.425 cents per $100 of property valuation following the 2016 revaluation. One penny on Sylva's tax rate generates $42,350. This budget does not include fee increases in the General Fund.

The Town's proposed General Fund budget totals $4,163,407. This is ai increase of $103,564 or 2.5 percent from the original 2019-2020 Budget which totaled $4,059,843. (This figure includes grants and other proceeds.) This increase is attributed to purchasing more capital equipment than the prior budget and appropriating more from fund balance and capital reserves. The proposed budget includes two patrol cars and funds $30,000 for a legislative requirement to improve our zoning map and land use plan. Not including grants and other proceeds, the General Government budget totals $3,351,761; which is the same the FY 2019-2020 General Government budget. This means that the Town's General Government expenditures are the same as the prior year, but we have less revenue to cover those expenditures.

We are facing a significant revenue shortfall in the proposed FY 2020-2021 budget due to the COVID-19 virus. Globally, we are in a period of unprecedented economic uncertainty. Unemployment claims are dramatically higher than ever before. Consumer spending has dropped in most sectors due to job losses and shutdowns. The economic slowdown will affect local government cash flows, revenues, and budgets. State sales tax revenues are projected to decrease 20 percent, these make up 20 percent of Sylva's General Fund operating budget. We anticipate significant losses from returns on our investments.

During the recession, the Town reduced post-employment benefit contributions. In this draft budget, the Town continues contributions to help meet financial obligations that were reduced, although contributions are lower than last year. This proposed draft budget maintains the Town's capital replacement schedule. In following the 2017 pay plan, the proposed budget includes a 2.3 percent cost of living adjustment for all employees, but unfortunately, we are unable to afford merit increases due to the economic condition and revenue shortfall. 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 Board of Commissioners to:

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

Town Board Priorities

The Sylva Town Board conducted a budget workshop on January 23, 2020 and listed key budget needs and wants that would achieve the Town's vision. There were multiple imperative needs and quite a few items on the Board's wish list to improve the Town. The Board's top priorities included a part-time Main Street Economic Development Director, a green infrastructure plan for Bridge Park, multi-use trails at Blackrock Creek, an additional patrol officer, and landscaping downtown. Capital needs, equipment, and pedestrian safety were additional areas highlighted by the Board. Due to the size of the Town of Sylva's budget, limited resources, and significant revenue shortfalls we are unable to fund many of these priorities in the upcoming budget.

Departmental requests were due March 2, 2020. Many requests were cut to keep increases to a minimum. The proposed budget will meet current operating needs. Additional departmental needs and wants along with many Board priorities and goals have not been addressed due to a lack of revenue.

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

1. Post-Employment:
   The Town of Sylva's top financial need the past couple of years has been to fund post-retirement benefits at the recommended level. Contributions to OPEB are reduced to $125,000 instead of the recommended $150,000 due to our budget shortfall. The separation allowance contribution will remain at $100,000 to continue catching up on the Town's unfunded obligation of $231,706 (as of June 30, 2019). These costs must to be funded at a level that will allow the Town to catch up on our financial obligations to meet the needs of our aging workforce. In fiscal year 2024-2025, five employees will be eligible for retirement and two employees will be eligible to receive the separation allowance.

2. Main Street Economic Development Director:
   The Board's top budget priority this year during the budget planning work session was funding a part-time Main Street Director. The Main Street program has evolved, and the job has increasing demands. Businesses will need more assistance as the economy begins to return to normal. A dedicated person will help aid businesses and keep Sylva adhering to the state and national Main Street program standards. This is budgeted as a $15,000 contract position (10-450-2200) instead of a part-time employee, because we can not afford to take on additional employees right now and we will save on employment related costs.
3. Green Infrastructure Plan for Bridge Park:
   This $13,000 will fund construction documents to begin the first phase of the Bridge Park Green Infrastructure Improvement Project. The goal of this project will be to slow, and clean stormwater as it exits Sylva's downtown area and enters Scotts Creek. This will be done using environmentally friendly practices to improve water quality in Scotts Creek while visually enhancing Bridge Park. As grant opportunities present themselves, many require these documents for the application process. These documents also give us a solid baseline to project future costs of the project and help to develop a schedule. (Fisher Creek Fund, 24-420-3100)
4. Capital & Equipment:

- The Public Works Department's capital needs include 2 exterior cameras for Public Works building and equipment ($3,400) (10-590-3600).
- The Police Department will replace two vehicles in the upcoming budget to keep up with their replacement schedule. The patrol SUVs including equipment will cost $45,752 each (10-510-7400). These vehicles totaling $91,500 will be paid out of the capital reserve fund. The Police Department's other capital needs include 2 body cameras ($1,600), 1 taser ($1,226), and 3 ballistic vests ($1,890). (10-510-7300).

This budget has been reduced to meet imperative needs and utilize our existing revenue in the most fiscally responsible manner. Reductions have been made in capital, equipment, and other expenditures wherever possible. It was not feasible to set aside funding to plan for NC Highway107 sidewalks, betterments along R-5600, add an additional patrol officer, or a merit increase for town employees under our current budget conditions. Long-term priorities for the Town that must be delayed until funds are available include sidewalks, trails at Blackrock Creek, a bathroom on Main Street, landscaping and beautification, a pump track, Bryson Park improvements, and repairing the caving rock wall in Scotts Creek behind Town Hall.

Future Concerns

COVID-19 Recovery:
We are in an unprecedented period of economic uncertainty. The economy is highly volatile, and conditions are changing rapidly due to the nature of the pandemic and public health response. The economic impacts are unknown, as is the length of time it will take the economy to return to normal, or what that normal will look like.

NC 107/R-5600 Construction Project:
Sylva will face budget shortfalls during the NC 107/R-5600 construction project. The project is scheduled to begin in early-2023 which is a year after revenue from the 2021 revaluation is realized. The tax base will decrease with construction and right of way acquisition. Sales tax revenue will be negatively impacted during the two or three-year construction since most commercial businesses in city limits are located along the project corridor. The degree of the impact is unknown, so we will approach the project estimating a decrease in property tax value based on right-of-way acquisition and budget conservatively for sales tax revenue.

Paving:
Sylva's Powell Bill funds total $74,000 annually. Considering current costs and conditions, an estimated $39,000 is needed each year above current funding levels to maintain town streets. Most town streets are in relatively good shape, but under the existing funding we will only be able to resurface one street every two years. Over time, streets will deteriorate, costing more to repair and maintain.

Capital Improvements:
The Town of Sylva does not have a sustainable method to fund capital improvement needs (CIP). The Town has capital equipment replacement needs that are arising along with capital projects and goals the Board hopes to accomplish. A financially feasible plan with a mechanism to fund these needs does not currently exist. The proposed budget does not allow for expenditures above current operations.

Healthcare:
An important concern Town administration expressed is the uncertainty of health care costs. Town employees' medical insurance is anticipated to increase 20 percent in the proposed draft budget. Healthcare costs are increasing nationwide and we realize healthcare will continue to impact upcoming budgets. Town staff are committed to take all steps we can to keep rates low.

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 the same 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 2020-2021 is $4,163,407 with the addition of anticipated grants and other proceeds.

Reserves

Fund Balance

As of June 30, 2019, Sylva's unassigned fund balance totaled $3,597,208. The Fiscal Year 2019-2020 Budget appropriated $50,000 from fund balance for NC Highway 107 sidewalks. Since July 1, we have appropriated additional funds for the Skyland Drive sidewalk. Currently, Sylva's estimated unassigned Fund Balance totals $3,282,884 or 80.86 percent.

The proposed draft budget appropriates $190,000 from fund balance to cover revenue shortfalls from state sales tax and loss on investments. The revenue will not cover expenditures and cuts were made to meet the current budget. This draft budget adheres to the Town of Sylva's financial policy that the fund balance will not fall below 40 percent. With the adoption of the proposed budget the estimated available fund balance will be 74.21 percent. This will not meet our fund balance goal of 81.6 percent, which is the average fund balance for a town our size.

Appropriating from fund balance is advisable in these unprecedented economic times. Due to the uncertainty an unpredictability of these unparalleled economic times, appropriating from fund balance is recommended. A healthy fund balance allows for this to be done; however, it is not fiscally responsible to do this repeatedly.

Conclusion

The Town staff have presented you with a balanced budget that maintains our existing level of high quality services necessary to meet the Board'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

4/21/2020

Revenue Comparisons:	Estimated 2020-2021	Original 2019-2020	Est/Original Difference	Amended as of 4/7/2020	Amended Original Difference
Taxes	1,761,725	1,697,956	63,769	1,709,256	11,300
Prior Year Taxes	18,000	20,000	-2,000	20,000	0
Vehicle Taxes	70,000	70,000	0	70,000	0
Rental Vehicle	23,000	24,000	-1,000	24,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	6,300	6,300	0	6,300	0
Business Registration Permit	5,000	5,500	-500	5,500	0
Vending Machine Revenue	1,500	1,500	0	1,500	0
Miscellaneous Revenue	0	500	-500	1,000	500
ABC License	1,000	1,000	0	1,000	0
Interest on Investments	5,000	57,000	-52,000	57,000	0
Sale of Recycling Bins	500	500	0	500	0
Scrap Metal	500	500	0	500	0
Intra-governmental	1,200	1,200	0	1,200	0
Main Street Program	23,300	18,500	4,800	18,500	0
Sale of Telecommunication	34,500	38,000	-3,500	38,000	0
Sale of Fixed Assets	0	0	0	0	0
Natural Gas Excise	5,000	5,000	0	5,000	0
Local Video Programming	13,500	14,000	-500	14,000	0
Franchise Tax on Power	283,000	283,000	0	283,000	0
Sales Tax Article 40	130,400	163,000	-32,600	163,000	0
Sales Tax Article 42	127,200	159,000	-31,800	159,000	0
Sales Tax Article 39	236,000	295,000	-59,000	295,000	0
Hold Harmless	117,600	147,000	-29,400	147,000	0
Solid Waste	2,000	1,200	800	1,200	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	70,200	70,500	-300	70,500	0
ABC General Fund	160,000	160,000	0	160,000	0
ABC Rehab/Education	14,000	12,000	2,000	12,000	0
ABC Law Enforcement	10,500	9,000	1,500	9,000	0
Occupancy Use Inspection	3,000	3,000	0	3,000	0
PD Fines and Fees	9,000	9,000	0	9,000	0
Conditional Use Appeals	1,000	2,000	-$1,000	2,000	0
Substance Tax/Equitable Sharing	2,000	2,000	$0	2,000	0

4/21/2020

K-9 Donations		300	$0	300	0
Sales Tax Refund	10,413	12,005	-$1,592	12,005	0
Fund Balance Approp.	190,000	50,000	$140,000	364,324	314,324
Fund Balance Rollover Fund Bal Approp	3,123	0	$3,123	0	0
General Government(minus grants/ proceeds)	3,351,761	3,351,761	$0	3,677,885	326,124
Recreation Department(minus grants/proceeds)	87,533	97,283	-$9,750	97,283	0
Separation Allowance(minus grants/ proceeds)	100,000	100,000	$0	100,000	0
Fire Department(minus grants/ proceeds)	504,668	483,799	$20,869	483,799	0
Total Revenue	**$4,043,962**	**$4,032,843**	**$11,119**	**$4,358,967**	**$326,124**
Grants and Proceeds:					
State Grant (CWMTF/Governor's Crime Comm)	24,500	24,500	$0	25,779	1,279
Misc Grant	3,445	2,500	$945	2,500	0
Transfer from Capital Reserves	91,500	0	$91,500	50,000	-50,000
	$119,445	**$27,000**	**$92,445**	**$78,279**	**-$48,721**
Total General Fund Budget	**$4,163,407**	**$4,059,843**	**$103,564**	**$4,437,246**	**$277,403**
Total Appropriated Fund Balance (No Rollover)	$190,000	$50,000	$140,000	$364,324	$314,324
107 Sidewalk	0	50,000	-$50,000		
Balance Budget ~ Due to Revenue Loss	190,000	0	$190,000		
	$ 190,000	**$ 50,000**	**$140,000**		

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
Type: R							
Fund: 10							
10-301-0800	TAXES: AD VALOREM 08	10	$68.40	$0.00			R
10-301-0900	TAXES: AD VALOREM 09	10	$182.65	$0.00			R
10-301-1000	TAXES: AD VALOREM 10	10	$68.40	$0.00			R
10-301-1100	TAXES: AD VALOREM 11	10	$0.00	$0.00			R
10-301-1200	TAXES: AD VALOREM 12	10	$68.40	$0.00			R
10-301-1300	TAXES: AD VALOREM 13	10	$135.69	$0.00			R
10-301-1400	TAXES: AD VALOREM 14	10	$114.10	$0.00			R
10-301-1500	TAXES: AD VALOREM 15	10	$566.17	$0.00			R
10-301-1600	TAXES: AD VALOREM 16	10	$1,408.26	$0.00			R
10-301-1700	TAXES: AD VALOREM 17	10	$3,246.19	$0.00			R
10-301-1800	TAXES: AD VALOREM 18	10	$15,876.69	$20,000.00	$20,000.00	$18,000.00	R
10-301-1900	TAXES: AD VALOREM 19	10	$1,769,612.43	$1,709,256.00	$1,761,725.00	$1,761,725.00	R
10-301-2020	TAXES: AD VALOREM 20	10	$0.00	$0.00			R
10-302-0800	08 VEHICLE TAXES	10	$0.00	$0.00			R
10-302-0900	09 VEHICLE TAXES	10	$59.70	$0.00			R
10-302-1000	RENTAL VEHICLE TAX	10	$17,279.18	$24,000.00	$24,000.00	$23,000.00	R
10-302-1010	10 VEHICLE TAXES	10	$0.00	$0.00			R
10-302-1100	11 VEHICLE TAXES	10	$0.00	$0.00			R
10-302-1200	12 VEHICLE TAXES	10	$0.00	$0.00			R
10-302-1300	13 VEHICLE TAXES	10	($2.37)	$0.00			R
10-303-1000	10 VEHICLE TAXES	10	$0.00	$0.00			R
10-304-0000	STNC VEHICLE TAXES	10	$59,372.83	$70,000.00	$70,000.00	$70,000.00	R
10-312-0200	REFUND PRIVILEGE LIC.	10	$0.00	$0.00			R
10-315-0000	TAX ADVERTISING PENALTY	10	$211.01	$400.00	$400.00	$400.00	R
10-316-0000	TAX PENALTIES	10	$360.00	$400.00	$400.00	$400.00	R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-317-0000	TAX INTEREST	10	$6,593.90	$6,000.00	$6,000.00	$6,000.00	R
10-317-0100	VEHICLE INTEREST	10	$362.88	$300.00	$300.00	$300.00	R
10-317-0200	JC VEHICLE TAX INTEREST	10	($32.72)	$0.00			R
10-317-0300	TAX LIEN REIMBURSEMENT	10	$0.00	$0.00			R
10-317-0400	FORECLOSURE/TAX REIMB	10	$3,646.32	$0.00			R
10-317-0500	TAX OVERAGE	10	$1.74	$0.00			R
10-318-0000	PRIV LIC. INTEREST	10	$0.00	$0.00			R
10-319-0000	VENDING MACHINE	10	$752.24	$1,500.00	$1,500.00	$1,500.00	R
10-325-0000	PRIVILEGE LICENSE	10	$180.00	$0.00			R
10-326-0000	ABC LICENSE	10	$555.00	$1,000.00	$1,000.00	$1,000.00	R
10-327-0000	BUSINESS REG PERMIT	10	$4,940.00	$5,500.00	$5,000.00	$5,000.00	R
10-329-0000	INTEREST ON INVESTMENTS	10	$42,460.57	$57,000.00	$5,000.00	$5,000.00	R
10-330-0000	SALE OF RECYCLING BINS	10	$404.00	$500.00	$500.00	$500.00	R
10-330-0100	SCRAP METAL	10	$0.00	$500.00	$500.00	$500.00	R
10-331-0000	SERVICES TO OTHER GOV.	10	$0.00	$1,200.00	$1,200.00	$1,200.00	R
10-332-0000	LOCAL GOVERN REIMB	10	$0.00	$0.00			R
10-333-0000	WC REIMBURSEMENT	10	$0.00	$0.00			R
10-333-0200	INSURANCE REIMB.	10	$5,538.05	$0.00			R
10-335-0000	MISCELLANEOUS REVENUE	10	$2,289.80	$1,000.00			R
10-335-0200	SALE OF FA (CAPITAL)	10	$0.00	$0.00			R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	$0.00	$0.00			R
10-335-0500	HAZARD ABATEMENT	10	$0.00	$0.00			R
10-336-0000	MAIN STREET PROGRAM	10	$300.00	$1,000.00	$500.00	$500.00	R
10-336-0100	MAIN STREET PARADE	10	$2,535.00	$2,000.00	$2,500.00	$2,500.00	R
10-336-0200	GUTM ARTS/CRAFT	10	$9,270.00	$12,500.00	$9,500.00	$9,500.00	R
10-336-0300	GUTM SPONSORSHIP	10	$2,400.00	$3,000.00	$7,000.00	$7,000.00	R
10-336-0400	MAIN STREET ENDOWMENT	10	$7,642.74	$0.00			R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-336-0500	GUTM NON PROFIT	10	$0.00	$0.00	$1,300.00	$1,300.00	R
10-336-0600	GUTM FOOD VENDOR	10	$2,835.00	$0.00	$2,000.00	$2,000.00	R
10-336-0700	GUTM MERCHANT BEVERAGE	10	$0.00	$0.00	$500.00	$500.00	R
10-337-0100	SALES OF TELECOMM SERV	10	$29,761.44	$38,000.00	$38,000.00	$34,500.00	R
10-337-0200	NATURAL GAS EXCISE	10	$4,720.88	$5,000.00	$5,000.00	$5,000.00	R
10-338-0000	LOCAL VIDEO	10	$10,082.81	$14,000.00	$13,500.00	$13,500.00	R
10-339-0000	FRANCHISE TAX ON POWER	10	$221,923.09	$283,000.00	$283,000.00	$283,000.00	R
10-340-0000	SALES TAX/ART 40(1/2%)	10	$130,597.69	$163,000.00	$130,400.00	$130,400.00	R
10-340-0100	SALES TAX/ART 42(1/2%)	10	$87,568.58	$159,000.00	$127,200.00	$127,200.00	R
10-340-0200	SALES TAX/ART 39(1%)	10	$202,823.86	$295,000.00	$236,000.00	$236,000.00	R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	$1.13	$0.00			R
10-340-0400	HOLD HARMLESS	10	$81,134.90	$147,000.00	$117,600.00	$117,600.00	R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	$1,543.54	$1,200.00	$2,000.00	$2,000.00	R
10-341-0000	WINE AND BEER TAX	10	$0.00	$11,500.00	$11,500.00	$11,500.00	R
10-343-0000	POWELL BILL	10	$70,198.85	$70,500.00	$70,200.00	$70,200.00	R
10-347-0000	A.B.C. GENERAL FUND	10	$87,623.25	$160,000.00	$160,000.00	$160,000.00	R
10-347-0100	ABC REHAB/EDUCATION 7%	10	$4,751.50	$12,000.00	$14,000.00	$14,000.00	R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	$4,393.51	$9,000.00	$10,500.00	$10,500.00	R
10-348-0000	OCCUPANCY INSPECTION	10	$2,800.00	$3,000.00	$3,000.00	$3,000.00	R
10-350-0000	PD TRAINING REIMB	10	$0.00	$0.00			R
10-351-0000	PD SUBSTANCE TAX	10	$53.84	$2,000.00	$2,000.00	$2,000.00	R
10-351-0200	PD EQUITABLE SHARING	10	$0.00	$0.00			R
10-352-0000	PD FINES/ FEES/CALENDAR	10	$6,857.48	$9,000.00	$9,000.00	$9,000.00	R
10-353-0000	K-9 DONATIONS	10	$116.86	$300.00			R
10-354-0000	PD SECURITY	10	$2,720.00	$0.00			R
10-355-0000	CONDITIONAL USE/APPEALS	10	$295.00	$2,000.00	$1,000.00	$1,000.00	R
10-367-0000	SALES TAX REFUND	10	$19,143.28	$12,005.00	$12,000.00	$10,413.00	R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-367-0200	FEDERAL GRANT/REVENUE	10	$0.00	$0.00			R
10-367-0300	STATE GRANT/REVENUE	10	$1,274.02	$25,779.28	$24,500.00	$24,500.00	R
10-367-0400	MISC. GRANTS	10	$0.00	$2,500.00	$3,445.00	$3,445.00	R
10-391-0000	LEASE PROCEEDS	10	$0.00	$0.00			R
10-392-0000	TRANSFER IN	10	$0.00	$0.00			R
10-392-0100	TRANS IN CAPITAL RESERVE FUND	10	$0.00	$0.00	$50,000.00	$91,500.00	R
10-393-0000	DUE FROM	10	$0.00	$0.00			R
10-399-0000	FUND BALANCE APPROP.	10	$0.00	$354,187.00	$399,362.00	$190,000.00	R
10-399-0100	PB FUND BALANCE APPROP.	10	$0.00	$0.00			R
10-399-0200	FUND BALANCE ROLLOVER	10	$0.00	$10,137.00	$3,123.00	$3,123.00	R
			$2,931,687.76	$3,706,164.28	$3,647,155.00	$3,471,206.00	
Fund: 13							
13-329-0000	REC INTEREST	13	$3,433.51	$1,800.00	$5,000.00	$500.00	R
13-332-0000	REC LOCAL GOV REIMB	13	$0.00	$11,625.00		$5,000.00	R
13-335-0000	REC MISC. REVENUE	13	$0.00	$0.00			R
13-336-0000	REC PARK RENTAL	13	$3,557.50	$4,000.00	$4,000.00	$4,000.00	R
13-347-0000	REC ABC REVENUE	13	$0.00	$0.00			R
13-347-0100	REC POOL REVENUE	13	$0.00	$0.00			R
13-367-0000	REC SALES TAX REFUND	13	$0.00	$0.00			R
13-367-0100	REC GRANTS	13	$0.00	$0.00			R
13-397-0000	REC TRANS FROM GF	13	$79,858.00	$79,858.00	$82,533.00	$78,033.00	R
13-397-0100	CONTRIBUTED CAPITAL	13	$0.00	$0.00			R
13-398-0000	TRANSFER IN RLF	13	$0.00	$0.00			R
13-399-0100	REC FUND BAL APPROP	13	$0.00	$0.00			R
13-399-0200	POOL FUND BAL APPROP	13	$0.00	$0.00			R
13-399-0300	REC DESIGNATED FUND BAL	13	$0.00	$0.00			R
			$86,849.01	$97,283.00	$91,533.00	$87,533.00	
Fund: 14							

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
14-301-0000	SEP ALLOW REVENUE	14	$0.00	$0.00			R
14-301-0100	SEP ALLOW GF REVENUE	14	$100,000.00	$100,000.00	$100,000.00	$100,000.00	R
14-329-0000	SEP ALLOW INTEREST	14	$3,449.88	$0.00			R
14-399-0100	SEP ALL FUND BAL APPROP	14	$0.00	$0.00			R
			$103,449.88	$100,000.00	$100,000.00	$100,000.00	
Fund: 15							
15-302-0100	RLF MISC. REVENUE	15	$0.00	$0.00			R
15-329-0000	RLF INTEREST	15	$357.73	$0.00			R
15-350-0000	BALSAM WEST CREDIT	15	$614.51	$0.00			R
15-352-0300	METROSTAT/PRINCIPAL	15	$0.00	$0.00			R
15-352-0400	METROSTAT/INTEREST	15	$0.00	$0.00			R
15-367-0000	RLF SALES TAX REFUND	15	$0.00	$0.00			R
15-368-0000	USDA RURAL BUS. GRANT REV	15	$0.00	$0.00			R
15-392-0000	RLF TRANSFER IN	15	$0.00	$0.00			R
15-399-0000	RLF FUND BAL. APPROP.	15	$0.00	$6,000.00	$6,000.00	$6,000.00	R
			$972.24	$6,000.00	$6,000.00	$6,000.00	
Fund: 17							
17-329-0000	BRIDGE PARK INTEREST	17	$394.08	$0.00			R
17-330-0000	BRIDGE PARK DONATIONS	17	$0.00	$0.00			R
17-335-0000	BRIDGE PARK REVENUE	17	$0.00	$0.00			R
17-367-0000	BRIDGE PARK TAX REFUND	17	$0.00	$0.00			R
17-392-0000	BRIDGE PARK TRANSFER IN	17	$0.00	$0.00	$13,000.00	$13,000.00	R
17-399-0000	FUND BALANCE APPROP.	17	$0.00	$0.00			R
			$394.08	$0.00	$13,000.00	$13,000.00	
Fund: 19							
19-329-0000	FD INTEREST	19	$1,325.57	$600.00	$500.00	$500.00	R
19-335-0000	FD MISC. REVENUE	19	$0.00	$0.00			R
19-335-0300	SALE OF FA (NON CAPITAL)	19	$0.00	$0.00			R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
19-335-0400	SALES OF CAPITAL (FIXED)	19	$0.00	$0.00			R
19-336-0000	FD VEND MACHINE	19	$217.00	$500.00	$500.00	$500.00	R
19-336-0100	FD DONATIONS	19	$2,368.00	$1,000.00	$1,500.00	$1,500.00	R
19-336-0200	FD PROT OF ST PROP.	19	$0.00	$0.00			R
19-352-0000	FD JC LOAN REIMB	19	$79,363.03	$157,842.00	$154,304.00	$154,304.00	R
19-353-0000	FD JC	19	$91,071.00	$119,094.00	$121,428.00	$121,428.00	R
19-353-0100	FD DILLSBORO	19	$16,824.00	$16,824.00	$28,039.00	$28,039.00	R
19-353-0200	FD WEBSTER	19	$20,812.00	$20,812.00	$20,927.00	$20,927.00	R
19-353-0300	FD SYLVA	19	$164,127.00	$164,127.00	$171,970.00	$171,970.00	R
19-366-0000	FD INSURANCE REIMBURSEMENT	19	$0.00	$0.00			R
19-367-0000	FD SALES TAX	19	$6,167.40	$3,000.00	$5,000.00	$5,500.00	R
19-367-0200	FD FED GRANT	19	$0.00	$0.00			R
19-367-0300	FD ST GRANT	19	$0.00	$0.00			R
19-380-0000	FD LOAN PROCEEDS ESCROW	19	$0.00	$0.00			R
19-390-0000	FD INSTALL PURCH	19	$0.00	$0.00			R
19-391-0000	FD TRANS IN	19	$0.00	$50,000.00			R
19-399-0000	FD FUND BAL APPROP.	19	$0.00	$0.00			R
19-399-0100	FD STATE PROP DFB	19	$0.00	$0.00			R
			$382,275.00	$533,799.00	$504,168.00	$504,668.00	
Fund: 20							
20-329-0000	FD CRF INTEREST	20	$2,622.36	$0.00			R
20-335-0000	FD CRF MISC REVENUE	20	$0.00	$0.00			R
20-392-0000	FD CRF TRAN IN	20	$0.00	$0.00			R
20-399-0200	FD CRF FUND BAL APPROP	20	$0.00	$50,000.00			R
			$2,622.36	$50,000.00	$0.00	$0.00	
Fund: 21							
21-329-0000	GF CRF INTEREST	21	$4,306.63	$0.00			R
21-392-0000	GF CRF TRAN GF FUND	21	$121,500.00	$121,500.00			R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
21-399-0200	GF CRF FUND BAL APPRO.	21	$0.00	$0.00	$50,000.00	$91,505.00	R
			$125,806.63	$121,500.00	$50,000.00	$91,505.00	
Fund: 23							
23-329-0000	PAF INTEREST	23	$7.95	$2.00			R
23-367-0000	PAF DONATIONS	23	$2,465.50	$898.00			R
23-367-0400	PAF GRANT	23	$700.00	$700.00			R
23-392-0000	PAF TRANSFER IN	23	$0.00	$0.00			R
23-399-0200	PAF FUND BAL APPROP	23	$0.00	$400.00			R
			$3,173.45	$2,000.00	$0.00	$0.00	
Fund: 24							
24-329-0000	FC INT	24	$43,084.05	$55,000.00	$5,000.00	$5,000.00	R
24-329-0100	FC DONATIONS	24	$366.97	$0.00			R
24-330-0000	FC REWARD DONATIONS	24	$0.00	$0.00			R
24-332-0000	FC LOCAL GOV REIMB	24	$250,000.00	$250,000.00			R
24-367-0000	FC SALES TAX REF	24	$302.74	$0.00			R
24-368-0000	FC GRANT (CWMTF)	24	$1,000,000.00	$1,021,600.00			R
24-392-0000	FC TRAN IN	24	$0.00	$0.00			R
24-392-0100	FC DUE FROM	24	$0.00	$0.00			R
24-399-0000	FC FUND BAL APPROP	24	$0.00	$255,000.00	$37,400.00	$37,400.00	R
			$1,293,753.76	$1,581,600.00	$42,400.00	$42,400.00	
Fund: 25							
25-301-0000	OPEB REVENUE	25	$0.00	$0.00			R
25-301-0100	OPEB GF REVENUE	25	$150,000.00	$150,000.00	$150,000.00	$125,000.00	R
25-329-0000	OPEB INT	25	$10,310.12	$0.00			R
			$160,310.12	$150,000.00	$150,000.00	$125,000.00	
Fund: 27							
27-329-0000	SPRF INTEREST	27	$4,320.14	$0.00			R
27-331-0000	SSRF TRANSFER IN	27	$224,687.00	$224,687.00	$50,000.00		R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
27-399-0000	SSRF FUND BALANCE APPROP	27	$0.00	$86,513.00			R
			$229,007.14	$311,200.00	$50,000.00	$0.00	
			$5,320,301.43	$6,659,546.28	$4,654,256.00	$4,441,312.00	
			$5,320,301.43	$6,659,546.28	$4,654,256.00	$4,441,312.00	

[Type] = 'R'

4/21/2020

Expenditure Comparisons:	Estimated 2020-2021	Original 2019-2020	Est/Original Difference	Amended 4/7/2020	Amended Original Difference
Mayor and Board	38,477	38,417	60	38,417	0
Community Contributions	19,275	19,275	0	19,275	0
Administration Department	368,953	299,200	69,753	299,375	175
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	6,000	6,000	0	6,000	0
Main Street Program	56,187	95,674	-39,487	95,674	0
Professional	63,600	63,050	550	63,050	0
Police Department	1,298,201	1,292,535	5,666	1,306,427	13,892
Street Department	453,936	455,335	-1,399	461,725	6,390
Powell Bill	70,200	70,500	-300	70,500	0
Street Lights	104,500	104,500	0	104,500	0
Planning	56,300	26,300	30,000	26,300	0
Sanitation Department	160,502	161,360	-858	161,410	50
Facility Maintenance Department	63,912	58,952	4,960	70,437	11,485
Cemetery Maintenance	8,100	12,850	-4,750	15,750	2,900
Non-Departmental	107,615	102,828	4,787	97,873	-4,955
Misc Appropriations	475,003	543,985	-68,982	840,172	296,187
General Government (minus grants/proceeds)	3,351,761	3,351,761	0	3,677,885	326,124
Recreation Department (minus grants procceeds)	87,533	97,283	-9,750	97,283	0
Separation Allowance (minus grants/proceeds)	100,000	100,000	0	100,000	0
Fire Department (minus grants/proceeds)	504,668	483,799	20,869	483,799	0
Total Expenditures	**$4,043,962**	**$4,032,843**	**$11,119**	**$4,358,967**	**$326,124**
Grants and Proceeds:					
State Grant / CWMTF/Governor's Crime Comm	24,500	24,500	0	25,779	1,279
Misc Grant / Walmart/ NCLM	3,445	2,500	945	2,500	0
Transfer from Capital Fund Reserves	91,500	0	91,500	50,000	-50,000
	$119,445	**$27,000**	**$92,445**	**$78,279**	**-$48,721**
Total General Fund Budget	**$4,163,407**	**$4,059,843**	**$103,564**	**$4,437,246**	**$277,403**

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
Type: E							
Fund: 10							
Basic Acct: 410							
10-410-0200	BOARD WAGES/SALARIES	10	$17,100.00	$22,800.00	$22,800.00	$22,800.00	E
10-410-0500	BOARD-FICA	10	$1,308.15	$1,750.00	$1,750.00	$1,750.00	E
10-410-0900	LIABILITY INSURANCE	10	$2,280.00	$2,500.00	$2,500.00	$2,500.00	E
10-410-1000	MAYOR/BOARD W/C	10	$100.00	$300.00	$300.00	$300.00	E
10-410-1200	TRAVEL	10	$0.00	$2,214.00	$2,452.00	$2,452.00	E
10-410-1300	TRAINING	10	$300.00	$5,418.00	$5,655.00	$5,655.00	E
10-410-1400	EXP. OF MAYOR & BOARD	10	$793.62	$2,350.00	$2,350.00	$2,350.00	E
10-410-3500	MAYOR/BOARD IT	10	$821.98	$1,085.00	$670.00	$670.00	E
			$22,703.75	$38,417.00	$38,477.00	$38,477.00	
Basic Acct: 415							
10-415-9000	CHAMBER CONTRIBUTION	10	$0.00	$2,500.00	$2,500.00	$2,500.00	E
10-415-9100	LIBRARY CONTRIBUTION	10	$5,000.00	$5,000.00	$5,000.00	$5,000.00	E
10-415-9200	AWAKE	10	$500.00	$500.00	$500.00	$500.00	E
10-415-9300	GARDEN CLUB	10	$500.00	$500.00	$500.00	$500.00	E
10-415-9400	MOUNTAIN MEDIATION	10	$0.00	$500.00	$500.00	$500.00	E
10-415-9500	MISC. CONTRIBUTION	10	$100.00	$500.00	$500.00	$500.00	E
10-415-9600	RESCUE SQUAD	10	$2,000.00	$2,000.00	$2,000.00	$2,000.00	E
10-415-9700	CONCERT ON THE CREEK	10	$2,913.00	$5,450.00	$5,450.00	$5,450.00	E
10-415-9800	NEIGHBORS IN NEED	10	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E
10-415-9900	4TH OF JULY	10	$275.79	$1,325.00	$1,325.00	$1,325.00	E
			$12,288.79	$19,275.00	$19,275.00	$19,275.00	
Basic Acct: 420							
10-420-0200	ADM. WAGES/SALARY	10	$124,957.10	$175,100.00	$228,175.00	$222,780.00	E
10-420-0500	ADM. FICA	10	$9,158.52	$13,400.00	$17,460.00	$17,045.00	E
10-420-0600	ADM. GROUP INS.	10	$15,748.30	$21,850.00	$27,960.00	$29,450.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-420-0610	ADM HSA	10	$3,599.98	$4,000.00	$4,800.00	$4,800.00	E
10-420-0700	ADM. RETIREMENT	10	$11,316.74	$15,875.00	$23,160.00	$22,785.00	E
10-420-0800	ADM. 401K	10	$8,370.37	$8,800.00	$11,410.00	$11,410.00	E
10-420-0900	ADM LIABILITY INSURANCE	10	$1,037.00	$1,200.00	$1,350.00	$1,350.00	E
10-420-1000	ADM. W/C	10	$550.00	$550.00	$650.00	$650.00	E
10-420-1100	ADM. TELEPHONE	10	$5,182.38	$7,400.00	$7,400.00	$7,400.00	E
10-420-1200	POSTAGE	10	$0.00	$3,000.00	$3,000.00	$3,000.00	E
10-420-1300	ADM ADVERTISING	10	$878.60	$2,250.00	$2,250.00	$2,250.00	E
10-420-1400	TRAINING	10	$3,167.93	$5,519.00	$7,294.00	$7,294.00	E
10-420-1600	ADM DUES/MEMBERSHIP	10	$1,363.18	$1,478.00	$1,478.00	$1,478.00	E
10-420-1700	AUTO MAINTENANCE	10	$37.98	$1,000.00	$1,000.00	$1,000.00	E
10-420-1800	BONDS	10	$200.00	$750.00	$750.00	$750.00	E
10-420-1900	MILEAGE REIMBURSEMENT	10	$445.44	$1,300.00	$2,000.00	$2,000.00	E
10-420-3100	FUEL	10	$229.82	$600.00	$600.00	$600.00	E
10-420-3300	ADM. SUPPLIES/EXPENSE	10	$3,480.80	$5,500.00	$5,500.00	$5,500.00	E
10-420-3500	ADMINISTRATION- IT	10	$9,810.87	$14,798.00	$14,631.00	$14,631.00	E
10-420-4000	ADM SUNSHINE FUND	10	$204.89	$500.00	$500.00	$500.00	E
10-420-5700	ADM SPECIFIED EXPENSE	10	$4,751.85	$9,280.00	$9,280.00	$12,280.00	E
10-420-7300	ADM. CAPITAL OUTLAY (NF)	10	$3,350.00	$5,225.00			E
10-420-7400	ADM. CAPITAL OUTLAY	10	$0.00	$0.00			E
			$207,841.75	$299,375.00	$370,648.00	$368,953.00	
Basic Acct: 421							
10-421-1300	HIGHWAY PATROL ELECTRIC	10	$1,000.00	$1,000.00	$1,000.00	$1,000.00	E
			$1,000.00	$1,000.00	$1,000.00	$1,000.00	
Basic Acct: 425							
10-425-0100	TAX COLLECTION FEES	10	$3,670.37	$6,000.00	$6,000.00	$6,000.00	E
			$3,670.37	$6,000.00	$6,000.00	$6,000.00	
Basic Acct: 450							

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-450-0200	MS WAGES/SALARY	10	$42,450.00	$42,450.00	$25,000.00		E
10-450-0500	MS FICA	10	$3,250.00	$3,250.00	$1,925.00		E
10-450-0600	MS GROUP INSURANCE	10	$4,400.00	$4,400.00			E
10-450-0610	MS HSA	10	$800.00	$800.00			E
10-450-0700	MS RETIREMENT	10	$3,800.00	$3,800.00			E
10-450-0800	MS 401K	10	$0.00	$2,150.00			E
10-450-0900	LIABILITY INSURANCE	10	$0.00	$500.00	$500.00	$500.00	E
10-450-1400	MS TRAINING	10	$1,010.64	$1,750.00	$2,058.00	$2,058.00	E
10-450-1500	MS SUPPLIES AND EXPENSE	10	$517.96	$1,400.00	$1,400.00	$1,400.00	E
10-450-1600	DUES	10	$615.00	$700.00	$700.00	$700.00	E
10-450-1700	M5 GUTM	10	$3,399.00	$15,500.00	$15,500.00	$15,500.00	E
10-450-1800	MS COMM. PROMOTIONS	10	$1,237.32	$5,000.00	$4,700.00	$4,700.00	E
10-450-1900	MS TRAVEL REIMB	10	$360.00	$800.00	$3,155.00	$3,155.00	E
10-450-2100	MS DECORATIONS & LIGHTS	10	$1,717.43	$6,139.00	$6,139.00	$6,139.00	E
10-450-2200	MS CONTRACTED SERVICES	10	$1,000.00	$4,800.00	$1,800.00	$19,800.00	E
10-450-2300	MS PARADES	10	$1,370.73	$2,235.00	$2,235.00	$2,235.00	E
			$65,928.08	$95,674.00	$65,112.00	$56,187.00	
Basic Acct: 470							
10-470-0000	LEGAL RETAINER	10	$1,800.00	$2,400.00	$2,400.00	$2,400.00	E
10-470-1400	LEGAL GENERAL GOV,	10	$20,418.07	$29,000.00	$29,000.00	$29,000.00	E
10-470-1500	LEGAL TAXES	10	$2,110.00	$9,500.00	$9,500.00	$9,500.00	E
10-470-1700	LEGAL HAZARD ABATE	10	$0.00	$700.00	$700.00	$700.00	E
10-470-1800	AUDIT	10	$15,500.00	$15,450.00	$16,000.00	$16,000.00	E
10-470-2000	ACTUARIAL	10	$3,939.75	$4,000.00	$4,000.00	$4,000.00	E
10-470-2200	CONSULTING PROFESSIONALS	10	$0.00	$2,000.00	$2,000.00	$2,000.00	E
			$43,767.82	$63,050.00	$63,600.00	$63,600.00	
Basic Acct: 510							
10-510-0000	COMP/VAC PAYOUT	10	$21,059.22	$21,250.00	$9,000.00	$8,765.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-510-0100	WAGES/SALARIES AUX.	10	$3,441.30	$2,500.00	$6,000.00	$6,000.00	E
10-510-0200	PD WAGES/SALARIES	10	$457,441.82	$675,825.00	$763,285.00	$704,725.00	E
10-510-0300	PD OT WAGES	10	$28,999.82	$30,825.00	$32,860.00	$31,205.00	E
10-510-0400	PD SEP ALLOW	10	$0.00	$0.00			E
10-510-0500	PD FICA	10	$38,458.96	$55,875.00	$62,050.00	$57,430.00	E
10-510-0600	PD GROUP INS.	10	$76,274.65	$121,075.00	$138,360.00	$135,600.00	E
10-510-0610	PD HSA	10	$17,066.53	$22,400.00	$24,000.00	$22,400.00	E
10-510-0700	PD RETIREMENT	10	$47,785.19	$69,050.00	$86,350.00	$79,810.00	E
10-510-0800	PD 401K	10	$23,477.74	$35,600.00	$39,610.00	$36,610.00	E
10-510-0900	PD LIABILITY INS.	10	$33,560.00	$34,000.00	$37,000.00	$37,000.00	E
10-510-1000	PD W/C	10	$22,632.97	$24,000.00	$24,500.00	$24,500.00	E
10-510-1100	PD TELEPHONE	10	$9,397.37	$11,000.00	$11,000.00	$11,000.00	E
10-510-1200	PD BONDS	10	$105.00	$126.00	$126.00	$126.00	E
10-510-1600	PD EVID. POSTAGE	10	$452.43	$1,000.00	$1,800.00	$1,800.00	E
10-510-1700	PD AUTO MAINT.	10	$13,523.95	$13,000.00	$15,000.00	$15,000.00	E
10-510-1800	PD COMMUNICATION	10	$1,009.32	$2,000.00	$2,000.00	$2,000.00	E
10-510-2900	PD SUNSHINE	10	$914.85	$2,000.00	$2,000.00	$2,000.00	E
10-510-3000	PD IT	10	$23,616.58	$30,881.00	$31,129.00	$31,129.00	E
10-510-3100	PD FUEL	10	$18,583.80	$31,000.00	$33,000.00	$33,000.00	E
10-510-3200	PD TRAINING	10	$5,474.87	$7,500.00	$10,000.00	$10,000.00	E
10-510-3300	PD SUPPLIES/EXP.	10	$7,013.88	$8,200.00	$8,200.00	$8,200.00	E
10-510-3400	PD SPECIFIED EXP	10	$4,541.38	$5,850.00	$7,975.00	$7,975.00	E
10-510-3500	PD SPECIAL FUNDS	10	$1,000.00	$2,000.00	$2,000.00	$2,000.00	E
10-510-3600	PD NEW UNIFORMS	10	$0.00	$0.00			E
10-510-3700	PD COMM. POLICING	10	$213.33	$2,897.00	$2,000.00	$2,000.00	E
10-510-3800	PD LAW ENFOR SUPPLIES	10	$1,492.08	$3,000.00	$2,500.00	$2,500.00	E
10-510-3900	PD PSYCH SERVICE	10	$1,190.00	$1,600.00	$1,600.00	$1,600.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-510-4000	PD SPECIAL EVENTS	10	$977.28	$1,600.00	$1,100.00	$1,100.00	E
10-510-4100	PD ABC FUNDS	10	$8,707.71	$9,000.00	$9,000.00	$9,000.00	E
10-510-4200	PD EQUIT. SHARING	10	$0.00	$0.00			E
10-510-4300	ABC REHAB/EDU	10	$1,819.80	$7,420.00			E
10-510-4400	K-9 EXPENSE	10	$6,150.48	$8,772.00	$4,500.00	$4,500.00	E
10-510-7100	PD GRANT EXP.	10	$1,288.70	$30,729.28	$29,450.00	$29,450.00	E
10-510-7200	PD LEASE PROCEEDS	10	$0.00	$0.00			E
10-510-7300	PD CAPITAL (NF)	10	$0.00	$16,866.00	$7,716.00	$7,716.00	E
10-510-7400	PD CAPITAL	10	$25,638.33	$45,865.00	$91,505.00	$91,505.00	E
			$903,309.34	$1,334,706.28	$1,496,616.00	$1,417,646.00	
Basic Acct: 560							
10-560-0000	SD VAC/COMP PAYOUT	10	$1,070.25	$6,800.00	$7,110.00	$6,940.00	E
10-560-0200	SD WAGES/SALARIES	10	$179,183.48	$243,900.00	$244,075.00	$238,781.00	E
10-560-0300	SD OVERTIME	10	$6,782.56	$12,575.00	$12,600.00	$12,600.00	E
10-560-0500	SD FICA	10	$13,949.01	$20,225.00	$20,180.00	$19,755.00	E
10-560-0600	SD GROUP INS.	10	$33,205.17	$46,550.00	$50,000.00	$52,450.00	E
10-560-0610	SD HSA	10	$7,786.61	$8,960.00	$8,640.00	$8,640.00	E
10-560-0700	SD RETIREMENT	10	$16,884.09	$23,265.00	$26,775.00	$26,500.00	E
10-560-0800	SD 401K	10	$9,253.39	$12,900.00	$13,200.00	$12,920.00	E
10-560-0900	SD LIABILITY INS.	10	$11,111.00	$11,300.00	$13,000.00	$13,000.00	E
10-560-1000	SD W/C	10	$12,000.00	$12,000.00	$13,500.00	$13,500.00	E
10-560-1100	SD TELEPHONE	10	$310.46	$450.00	$450.00	$450.00	E
10-560-1700	SD AUTO MAINT.	10	$4,133.78	$8,000.00	$8,000.00	$8,000.00	E
10-560-3000	SD IT	10	$279.60	$800.00	$800.00	$800.00	E
10-560-3100	SD FUEL	10	$6,136.74	$10,000.00	$10,000.00	$10,000.00	E
10-560-3200	SD TRAINING	10	$220.00	$500.00	$500.00	$500.00	E
10-560-3300	SD SUPPLIES/EXPENSE	10	$6,561.88	$8,500.00	$8,500.00	$8,500.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-560-3600	SD UNIFORMS/SAFETY	10	$3,284.17	$3,700.00	$3,800.00	$3,800.00	E
10-560-3800	SD SHOP	10	$1,736.10	$3,000.00	$3,000.00	$3,000.00	E
10-560-3900	SD LANDSCAPE	10	$227.11	$700.00	$2,500.00	$2,500.00	E
10-560-7000	JC MUNICIPAL GRANT	10	$0.00	$0.00			E
10-560-7100	SD LEASE PROCEEDS	10	$0.00	$0.00			E
10-560-7200	SD DEBT INTEREST	10	$300.00	$300.00	$300.00	$300.00	E
10-560-7300	SD DEBT PRINCIPAL	10	$9,000.00	$9,000.00	$9,000.00	$9,000.00	E
10-560-7400	SD CAPITAL	10	$0.00	$8,300.00			E
10-560-7500	SD CAPITAL (NF)	10	$8,550.47	$10,000.00	$2,000.00	$2,000.00	E
			$331,965.87	$461,725.00	$457,930.00	$453,936.00	
Basic Acct: 561							
10-561-0900	PB ENGINEER.	10	$0.00	$300.00	$2,300.00	$2,300.00	E
10-561-1000	PB PAVING (CA)	10	$0.00	$53,400.00	$49,100.00	$49,100.00	E
10-561-1100	PB MAINT.	10	$360.05	$13,950.00	$15,000.00	$15,000.00	E
10-561-1200	PB SNOW/ICE REM.	10	$0.00	$1,800.00	$1,800.00	$1,800.00	E
10-561-1300	PB CURB/GUTTER (CA)	10	$0.00	$0.00			E
10-561-1400	PB NEW EQIP. (CA)	10	$0.00	$0.00			E
10-561-1500	PB NEW CONST. (CA)	10	$0.00	$0.00			E
10-561-1600	PB SIDEWALK (CA)	10	$0.00	$0.00			E
10-561-1700	PB BRIDGE INSPEC.	10	$1,006.21	$1,050.00	$2,000.00	$2,000.00	E
10-561-1800	PB SIDEWALK	10	$0.00	$0.00			E
10-561-1900	PB NEW EQUIPMENT (NF)	10	$0.00	$0.00			E
10-561-3700	PB NC TAX	10	$0.00	$0.00			E
10-561-3900	PB JC TAX	10	$0.00	$0.00			E
10-561-7200	PB DEBT INT.	10	$0.00	$0.00			E
10-561-7300	PB DEBT PRINCIPAL	10	$0.00	$0.00			E
10-561-7600	PB OPER. TRANSFER	10	$0.00	$0.00			E
			$1,366.26	$70,500.00	$70,200.00	$70,200.00	

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
Basic Acct: 562							
10-562-0000	STREET LIGHTS DUKE	10	$60,015.20	$104,500.00	$104,500.00	$104,500.00	E
			$60,015.20	$104,500.00	$104,500.00	$104,500.00	
Basic Acct: 570							
10-570-1300	PLANNING/LANDUSE ADV	10	$0.00	$600.00	$600.00	$600.00	E
10-570-3200	JC INSPECTION FEES	10	$4,260.00	$20,000.00	$20,000.00	$20,000.00	E
10-570-3300	PLANNING/LANDUSE EXP	10	$0.00	$200.00	$200.00	$200.00	E
10-570-3400	HAZARD ABATEMENT	10	$0.00	$5,000.00	$5,000.00	$5,000.00	E
10-570-3500	PLAN/LANDUSE PROF SER	10	$0.00	$500.00	$30,500.00	$30,500.00	E
			$4,260.00	$26,300.00	$56,300.00	$56,300.00	
Basic Acct: 580							
10-580-0200	SANT WAGES/SALARIES	10	$42,910.07	$59,325.00	$57,350.00	$56,310.00	E
10-580-0300	SANT OT WAGES	10	$0.00	$0.00			E
10-580-0500	SANT FICA	10	$3,282.69	$4,550.00	$4,400.00	$4,310.00	E
10-580-0600	SANT GROUP INS.	10	$8,821.23	$13,950.00	$15,140.00	$15,925.00	E
10-580-0610	SANT HSA	10	$1,813.34	$2,250.00	$2,560.00	$2,560.00	E
10-580-0700	SANT RETIREMENT	10	$3,874.88	$5,400.00	$5,825.00	$5,825.00	E
10-580-0800	SANT 401K	10	$2,049.84	$3,000.00	$2,870.00	$2,815.00	E
10-580-0900	SANT LIABILITY INS.	10	$5,313.00	$5,376.00	$6,500.00	$6,500.00	E
10-580-1000	SANT W/C	10	$5,500.00	$5,500.00	$6,500.00	$6,500.00	E
10-580-1700	SANT AUTO MAINT	10	$3,945.78	$7,309.00	$7,700.00	$7,700.00	E
10-580-3100	SANT FUEL	10	$2,482.59	$6,609.00	$7,000.00	$7,000.00	E
10-580-3300	SANT SUPPLIES/EXP.	10	$602.73	$1,046.00	$2,300.00	$2,300.00	E
10-580-3600	SANT UNIFORMS	10	$1,506.35	$2,109.00	$2,650.00	$2,650.00	E
10-580-3700	SANT SPRING CLEANUP	10	$0.00	$0.00			E
10-580-4400	SANT C&D/BRUSH	10	$6,067.12	$11,000.00	$11,000.00	$11,000.00	E
10-580-4700	SANT PRINCIPAL	10	$9,505.03	$29,110.00	$28,877.00	$28,877.00	E
10-580-4800	SANT INTEREST	10	$398.05	$925.00	$230.00	$230.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-580-5200	SANT RECYC. BINS	10	$3,699.31	$3,951.00			E
10-580-7200	LEASE PROCEEDS	10	$0.00	$0.00			E
10-580-7300	SANT CAPITAL (NF)	10	$0.00	$0.00			E
10-580-7400	SANT CAPITAL	10	$0.00	$0.00			E
			$101,772.01	$161,410.00	$160,902.00	$160,502.00	
Basic Acct: 590							
10-590-0200	FM WAGES/SALARIES	10	$1,280.00	$0.00			E
10-590-0300	FM OT WAGES	10	$1,920.00	$4,200.00	$4,160.00	$4,160.00	E
10-590-0500	FM FICA	10	$244.68	$350.00	$350.00	$350.00	E
10-590-0600	FM 401K	10	$0.00	$458.00			E
10-590-0700	FM RETIREMENT	10	$124.16	$827.00			E
10-590-0800	FM LIABILITY INS.	10	$5,926.00	$8,350.00	$8,000.00	$8,000.00	E
10-590-1000	FM W/C	10	$200.00	$250.00	$250.00	$250.00	E
10-590-3100	FM NATURAL GAS	10	$1,837.42	$2,500.00	$2,500.00	$2,500.00	E
10-590-3200	FM ELECTRIC	10	$13,254.38	$18,000.00	$18,000.00	$18,000.00	E
10-590-3300	FM WATER/SEWER	10	$1,739.68	$1,800.00	$1,800.00	$1,800.00	E
10-590-3400	FM BUILDING MAINT.	10	$7,931.25	$11,450.00	$14,500.00	$14,500.00	E
10-590-3500	FM CONTRACTED SERVICES	10	$3,275.00	$9,352.00	$9,352.00	$9,352.00	E
10-590-3600	FM TERMINIX CONTRACT	10	$1,155.00	$1,600.00	$1,600.00	$1,600.00	E
10-590-7300	FM CAPITAL (NF)	10	$0.00	$0.00	$3,400.00	$3,400.00	E
10-590-7400	FM CAPITAL	10	$10,865.13	$11,300.00			E
			$49,752.70	$70,437.00	$63,912.00	$63,912.00	
Basic Acct: 640							
10-640-3300	CEME. DEPT SUPPLIES/EXP	10	$7,465.00	$7,650.00			E
10-640-4500	CEME. DEPT CONTRACT	10	$4,500.00	$8,100.00	$8,100.00	$8,100.00	E
			$11,965.00	$15,750.00	$8,100.00	$8,100.00	
Basic Acct: 660							
10-660-0300	RR CROSSING MAINT.	10	$1,472.07	$3,000.00	$3,000.00	$3,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-660-0400	MUNICODE	10	$225.00	$4,000.00	$4,000.00	$4,000.00	E
10-660-0500	TUITION ASSISTANCE	10	$0.00	$1,000.00	$1,000.00	$1,000.00	E
10-660-0600	CONTINGENCY	10	$0.00	$14,987.00	$19,309.00	$16,844.00	E
10-660-0700	ESC EXPENSE	10	$406.47	$10,000.00	$10,000.00	$10,000.00	E
10-660-0800	PARKING LOT RENTAL	10	$6,375.00	$8,488.00	$9,200.00	$9,200.00	E
10-660-0900	WELLNESS/DRUG AWARE	10	$1,185.00	$2,495.00	$2,495.00	$2,495.00	E
10-660-0910	COBRA ADMINISTRATION	10	$360.00	$1,200.00	$1,200.00	$1,200.00	E
10-660-1000	ABC REHAB/SCHOLARSHIP	10	$3,478.00	$3,478.00	$11,118.00	$11,118.00	E
10-660-1100	EMPLOYEE RECOGNITION	10	$450.00	$950.00	$950.00	$950.00	E
10-660-1200	REFUND ON TAXES	10	$0.00	$500.00	$500.00	$500.00	E
10-660-1300	CWMTF GRANT	10	$0.00	$0.00			E
10-660-1500	ARC GRANT COMP PLAN	10	$0.00	$4,165.00			E
10-660-1600	ARC WAYFINDING GRANT	10	$0.00	$0.00			E
10-660-1700	REBRANDING/LOGO	10	$0.00	$0.00			E
10-660-1800	WEBSITE MAINTENANCE	10	$780.00	$850.00	$850.00	$850.00	E
10-660-1900	MILL STREET IMPROVEMENTS	10	$0.00	$0.00			E
10-660-2001	FEMA - COVID-19 EXPENSE	10	$0.00	$0.00			E
10-660-3400	MECK CO TAX .50	10	$16.83	$0.00			E
10-660-3500	STATE USE TAX	10	$566.78	$4,000.00	$2,000.00	$2,000.00	E
10-660-3600	COUNTY USE TAX	10	$268.49	$1,500.00	$1,000.00	$1,000.00	E
10-660-3700	NON DEPT STATE SALES TAX	10	$5,225.80	$9,000.00	$10,000.00	$10,000.00	E
10-660-3800	JC FOOD TAX (2%)	10	$0.00	$0.00			E
10-660-3900	NON DEPT JACK CO	10	$2,270.76	$4,000.00	$4,500.00	$4,500.00	E
10-660-4000	NON DEPT BUNC CO	10	$4.32	$0.00			E
10-660-4100	NON DEPT HAY CO	10	$18.93	$0.00			E
10-660-4200	NON DEPT MACON CO	10	$66.46	$0.00			E
10-660-4400	NON DEPT HENDERSON CO	10	$0.00	$0.00			E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-660-4600	NON DEPT MECK CO - 2%	10	$67.30	$0.00			E
10-660-4900	NON DEPT GASTON CO	10	$0.00	$0.00			E
10-660-5300	NON DEPT DUES/SUBSCR.	10	$6,709.00	$7,260.00	$7,458.00	$7,458.00	E
10-660-5400	NON DEPT LIABILITY INS.	10	$12,602.37	$13,000.00	$17,500.00	$17,500.00	E
10-660-5600	ELECTIONS	10	$660.00	$4,000.00	$4,000.00	$4,000.00	E
10-660-5900	NON DEPT WAKE CO	10	$0.00	$0.00			E
10-660-6900	NON DEPT	10	$0.00	$0.00			E
10-660-7000	NON DEPT SWAIN CO	10	$0.00	$0.00			E
10-660-7400	NON DEPT CATAWBA CO	10	$0.00	$0.00			E
10-660-7600	NON DEPT DURHAM CO	10	$0.00	$0.00			E
10-660-7700	NON DEPT WATAUGA CO	10	$0.00	$0.00			E
10-660-7800	NON DEPT CRAVEN CO	10	$0.00	$0.00			E
10-660-8000	NON DEPT CABARRUS CO	10	$0.00	$0.00			E
10-660-8100	ALEXANDER CO TAX	10	$0.00	$0.00			E
10-660-8500	CONTRIBUTED CAPITAL	10	$0.00	$0.00			E
10-660-8600	PURCHASE OF LAND	10	$0.00	$0.00			E
			$43,208.58	$97,873.00	$110,080.00	$107,615.00	
Basic Acct: 690							
10-690-0000	CONTRIBUTION TO FD	10	$164,127.00	$164,127.00	$171,970.00	$171,970.00	E
10-690-0700	CONTRIBUTION TO GF CRF	10	$121,500.00	$121,500.00			E
10-690-0800	TRANSFER OUT OF GF	10	$0.00	$0.00			E
10-690-0900	DUE TO	10	$0.00	$0.00			E
10-690-5700	MISC APPROP.	10	$0.00	$0.00			E
10-690-9300	CONT TO RECREATION	10	$79,858.00	$79,858.00	$82,533.00	$78,033.00	E
10-690-9400	CONT TO FUNB BALANCE	10	$0.00	$0.00			E
10-690-9500	CONT TO FC	10	$0.00	$0.00			E
10-690-9700	CONT TO SIDEWALK PROJECT	10	$224,687.00	$224,687.00	$50,000.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
10-690-9800	OPEB SEPARATION ALLOW.	10	$100,000.00	$100,000.00	$100,000.00	$100,000.00	E
10-690-9900	OPEB RETIREE INSURANCE	10	$150,000.00	$150,000.00	$150,000.00	$125,000.00	E
			$840,172.00	$840,172.00	$554,503.00	$475,003.00	
			$2,704,987.52	$3,706,164.28	$3,647,155.00	$3,471,206.00	
Fund: 13							
Basic Acct: 620							
13-620-0200	REC SALARIES/WAGES	13	$15,008.45	$22,175.00	$22,675.00	$22,675.00	E
13-620-0300	REC OT	13	$0.00	$0.00			E
13-620-0500	REC FICA	13	$1,148.19	$1,700.00	$1,750.00	$1,750.00	E
13-620-0600	REC GROUP INS	13	$0.00	$0.00	$2,500.00	$2,500.00	E
13-620-0700	REC RETIREMENT	13	$0.00	$0.00			E
13-620-0800	REC 401K	13	$0.00	$0.00			E
13-620-0900	REC LIAB. INS.	13	$2,107.00	$1,600.00	$2,500.00	$2,500.00	E
13-620-1000	REC W/C	13	$750.00	$800.00	$850.00	$850.00	E
13-620-1300	REC UTILITIES	13	$7,516.14	$9,400.00	$9,950.00	$9,950.00	E
13-620-1500	REC MAINT AND REPAIR	13	$697.58	$6,800.00	$6,800.00	$6,800.00	E
13-620-1600	REC PARK REFUND	13	$0.00	$200.00	$200.00	$200.00	E
13-620-1700	REC MILE REIMB	13	$661.76	$1,200.00	$1,200.00	$1,200.00	E
13-620-3300	REC SUPPLIES/EXPENSE	13	$1,087.41	$3,500.00	$3,500.00	$3,500.00	E
13-620-3500	RECREATION IT	13	$1,259.55	$1,908.00	$1,908.00	$1,908.00	E
13-620-3600	REC UNIFORMS	13	$84.00	$600.00	$600.00	$600.00	E
13-620-3700	REC STATE SALES TAX	13	$88.73	$1,700.00	$1,000.00	$1,000.00	E
13-620-3900	REC JC SALES TAX	13	$42.10	$850.00	$500.00	$500.00	E
13-620-4000	REC BUNC. CO SALES TAX	13	$0.00	$0.00			E
13-620-4100	REC HAYW. CO SALES TAX	13	$0.00	$0.00			E
13-620-4200	REC MACON CO SALES TAX	13	$0.00	$0.00			E
13-620-4300	REC TRANSFER OUT	13	$0.00	$0.00			E
13-620-4400	REC TRANS. TO C. RESER.	13	$0.00	$0.00			E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
13-620-5700	REC MISC EXPENSE	13	$0.00	$0.00			E
13-620-7300	RECREATION CAPITAL (NF)	13	$0.00	$0.00			E
			$30,450.91	$52,433.00	$55,933.00	$55,933.00	
Basic Acct: 720							
13-720-0900	REC LIAB. INS	13	$1,222.00	$1,600.00	$1,600.00	$1,600.00	E
13-720-5700	REC MISC POOL EXP	13	$3,777.29	$20,000.00	$20,000.00	$20,000.00	E
13-720-7400	REC POOL CA	13	$13,799.94	$23,250.00	$14,000.00	$10,000.00	E
13-720-9300	REC ABC CONT. TO JC	13	$0.00	$0.00			E
			$18,799.23	$44,850.00	$35,600.00	$31,600.00	
			$49,250.14	$97,283.00	$91,533.00	$87,533.00	
Fund: 14							
Basic Acct: 510							
14-510-0400	SEP ALLOW PAYROLL	14	$33,334.70	$42,500.00	$42,500.00	$42,500.00	E
14-510-0500	SEP ALLOW FICA	14	$2,550.08	$3,500.00	$3,500.00	$3,500.00	E
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	$0.00	$54,000.00	$54,000.00	$54,000.00	E
14-510-0700	SEP ALLOW RETIREE INS	14	$0.00	$0.00			E
			$35,884.78	$100,000.00	$100,000.00	$100,000.00	
			$35,884.78	$100,000.00	$100,000.00	$100,000.00	
Fund: 15							
Basic Acct: 410							
15-410-0000	RLF EXPENSE	15	$0.00	$5,500.00	$5,500.00	$5,500.00	E
15-410-0100	RLF LOAN	15	$0.00	$0.00			E
15-410-0200	METROSTAT RLF EXPENSE	15	$0.00	$0.00			E
15-410-3700	RLF STATE SALES TAX	15	$0.00	$400.00	$400.00	$400.00	E
15-410-3900	RLF JC SALES TAX	15	$0.00	$100.00	$100.00	$100.00	E
15-410-4000	RLF TRAN OUT	15	$0.00	$0.00			E
15-410-5000	USDA RURAL BUS. GRANT EXP.	15	$0.00	$0.00			E
			$0.00	$6,000.00	$6,000.00	$6,000.00	
			$0.00	$6,000.00	$6,000.00	$6,000.00	

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
Fund: 17							
Basic Acct: 410							
17-410-0000	BRIDGE PARK EXPENSE	17	$0.00	$0.00	$13,000.00	$13,000.00	E
17-410-3700	BP STATE SALES TAX	17	$0.00	$0.00			E
17-410-3900	BP JC SALES TAX	17	$0.00	$0.00			E
			$0.00	$0.00	$13,000.00	$13,000.00	
			$0.00	$0.00	$13,000.00	$13,000.00	
Fund: 19							
Basic Acct: 530							
19-530-0000	FD CONTINGENCY	19	$0.00	$6,190.00	$25,085.00	$25,585.00	E
19-530-0400	FD GRANT CONTRIBUTION	19	$0.00	$0.00			E
19-530-0500	FD RETIRE FIREMEN	19	$5,572.80	$6,000.00	$6,000.00	$6,000.00	E
19-530-0600	FD IRA CONTRIBUTION	19	$21,172.50	$22,300.00	$25,000.00	$25,000.00	E
19-530-0700	FD PENSION FUND	19	$845.00	$4,200.00	$4,200.00	$4,200.00	E
19-530-0800	FD INSURANCE	19	$31,215.00	$33,500.00	$38,500.00	$38,500.00	E
19-530-1000	FD W/C	19	$2,700.00	$2,900.00	$2,900.00	$2,900.00	E
19-530-1100	FD TELEPHONE	19	$2,010.25	$2,500.00	$2,500.00	$2,500.00	E
19-530-1300	FD UTILITIES	19	$6,488.66	$11,000.00	$11,000.00	$11,000.00	E
19-530-1400	FD IT	19	$1,061.55	$3,500.00	$2,000.00	$2,000.00	E
19-530-1600	FD COMMUNICATION	19	$5,725.42	$8,000.00	$8,000.00	$8,000.00	E
19-530-1700	FD TRUCK MAINTENANCE	19	$18,737.47	$32,500.00	$32,500.00	$32,500.00	E
19-530-1800	FD VEND MACHINE EXP	19	$212.50	$1,000.00	$1,000.00	$1,000.00	E
19-530-3100	FD FUEL	19	$6,614.02	$10,000.00	$8,000.00	$8,000.00	E
19-530-3200	FD SUNSHINE	19	$229.00	$500.00	$500.00	$500.00	E
19-530-3300	FD SUPPLIES	19	$6,192.62	$6,000.00	$6,000.00	$6,000.00	E
19-530-3400	FD SPECIFIED EXPENSE	19	$3,202.70	$5,000.00	$5,000.00	$5,000.00	E
19-530-3500	FD TRAINING	19	$1,373.80	$2,500.00	$20,000.00	$20,000.00	E
19-530-3600	FD FIRE PREVENTION	19	$6,790.94	$6,800.00	$5,600.00	$5,600.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
19-530-3700	FD BLDG MAINT	19	$6,564.75	$7,000.00	$7,000.00	$7,000.00	E
19-530-3800	FD EQUIP MAINT	19	$5,815.56	$6,000.00	$6,000.00	$6,000.00	E
19-530-3900	FD EQUIP	19	$6,299.20	$15,000.00	$15,000.00	$15,000.00	E
19-530-4000	FD P.P.E.	19	$1,982.00	$26,000.00	$20,000.00	$20,000.00	E
19-530-4100	FD HAYWOOD CO TAX	19	$24.11	$0.00			E
19-530-4200	FD MACON CO TAX	19	$1.44	$0.00			E
19-530-4300	FD SWAIN CO	19	$0.00	$0.00			E
19-530-4600	FD POLK COUNTY	19	$0.00	$0.00			E
19-530-4900	FD GASTON CO	19	$0.00	$0.00			E
19-530-5000	FD CATAWBA CO	19	$91.37	$0.00			E
19-530-6800	FD BUILD INTER	19	$8,325.93	$15,768.00	$12,230.00	$12,230.00	E
19-530-6900	FD BUILD PRINCIPAL	19	$71,037.10	$142,075.00	$142,075.00	$142,075.00	E
19-530-7000	FD INT EXP	19	$4,218.14	$5,894.00	$4,330.00	$4,330.00	E
19-530-7100	FD PRINC EXP	19	$51,178.93	$64,547.00	$65,248.00	$65,248.00	E
19-530-7200	FD FISHER CREEK	19	$1,063.30	$6,500.00	$6,000.00	$6,000.00	E
19-530-7300	FD GRANT EXPENSE	19	$0.00	$55,000.00	$5,000.00	$5,000.00	E
19-530-7400	FD CAPITAL	19	$14,020.82	$18,125.00	$10,000.00	$10,000.00	E
19-530-7500	FD CAPITAL (NF)	19	$0.00	$0.00			E
19-530-7600	FD CONTRIBUTED CAPITAL	19	$0.00	$0.00			E
19-530-7900	FD HENDERSON TAX	19	$0.00	$0.00			E
19-530-8000	NC USE TAX	19	$215.18	$2,000.00	$1,500.00	$1,500.00	E
19-530-8100	COUNTY USE TAX	19	$101.92	$1,000.00	$500.00	$500.00	E
19-530-8400	STATE SALES TAX	19	$3,176.39	$3,000.00	$3,500.00	$3,500.00	E
19-530-8500	FD JC TAX	19	$1,494.94	$1,500.00	$2,000.00	$2,000.00	E
19-530-8600	FD BUNC CO TAX	19	$1.17	$0.00			E
19-530-8700	FD ALEXANDER TAX	19	$0.00	$0.00			E
19-530-8800	FD BURKE CO	19	$0.00	$0.00			E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
19-530-8900	JC PREPARED FOOD TAX	19	$0.00	$0.00			E
19-530-9000	JACKSON CO FOOD TAX	19	$0.00	$0.00			E
19-530-9100	FD TRANS TO CAP RES	19	$0.00	$0.00			E
19-530-9200	FD CONT TO FUND BAL	19	$0.00	$0.00			E
19-530-9300	FB EARMARK PUMPER TRUCK	19	$0.00	$0.00			E
			$295,756.48	$533,799.00	$504,168.00	$504,668.00	
			$295,756.48	$533,799.00	$504,168.00	$504,668.00	
Fund: 20							
Basic Acct: 410							
20-410-0600	FD CRF CONTR.	20	$0.00	$0.00			E
			$0.00	$0.00	$0.00	$0.00	
Basic Acct: 415							
20-415-0000	FD CRF TRANS TO	20	$0.00	$50,000.00			E
			$0.00	$50,000.00	$0.00	$0.00	
			$0.00	$50,000.00	$0.00	$0.00	
Fund: 21							
Basic Acct: 410							
21-410-0600	GF CRF CONTRIB	21	$0.00	$121,500.00			E
			$0.00	$121,500.00	$0.00	$0.00	
Basic Acct: 415							
21-415-0000	GF CRF TRAN TO GF	21	$0.00	$0.00	$50,000.00	$91,505.00	E
21-415-0100	EARMARK KNUCKLEBOOM	21	$0.00	$0.00			E
			$0.00	$0.00	$50,000.00	$91,505.00	
			$0.00	$121,500.00	$50,000.00	$91,505.00	
Fund: 23							
Basic Acct: 415							
23-415-0200	PAF TRANSFER OUT	23	$0.00	$0.00			E
23-415-3300	PAF EXPENSE	23	$1,341.87	$1,550.00			E
23-415-3500	PAF NC USE TAX	23	$15.76	$30.00			E
23-415-3600	PAF JC USE TAX	23	$7.47	$20.00			E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
23-415-3700	PAF STATE TAX	23	$0.00	$250.00			E
23-415-3800	PAF JC SALES TAX	23	$0.00	$150.00			E
			$1,365.10	$2,000.00	$0.00	$0.00	
			$1,365.10	$2,000.00	$0.00	$0.00	
Fund: 24							
Basic Acct: 420							
24-420-0100	FC PROF SERV	24	$0.00	$0.00			E
24-420-0200	FC TRANSFER OUT	24	$0.00	$0.00	$13,000.00	$13,000.00	E
24-420-3100	FC CAMERA EXPENSE	24	$435.12	$1,200.00	$1,200.00	$1,200.00	E
24-420-3200	FC ROAD MAINTENANCE	24	$0.00	$1,500.00	$2,200.00	$2,200.00	E
24-420-3300	FC SUPPLIES & EXPENSE	24	$379.11	$5,000.00	$5,000.00	$5,000.00	E
24-420-3400	FC BRIDGES	24	$0.00	$0.00			E
24-420-3600	FC MAINT.	24	$0.00	$20,000.00	$20,000.00	$20,000.00	E
24-420-3700	FC STATE TAX	24	$17.99	$700.00	$700.00	$700.00	E
24-420-3800	FC JC SALE TAX	24	$8.53	$300.00	$300.00	$300.00	E
24-420-4100	FC HAYWOOD CO TAX	24	$0.00	$0.00			E
24-420-4200	FC MACON CO TAX	24	$0.00	$0.00			E
24-420-6000	FC FUND BAL CONT	24	$0.00	$26,300.00			E
24-420-7400	FC CAPITAL	24	$1,503,939.98	$1,526,600.00			E
24-420-9100	FC DUE TO	24	$0.00	$0.00			E
			$1,504,780.73	$1,581,600.00	$42,400.00	$42,400.00	
			$1,504,780.73	$1,581,600.00	$42,400.00	$42,400.00	
Fund: 25							
Basic Acct: 510							
25-510-0500	OPEB H-S-A SS EXP	25	$0.00	$0.00			E
25-510-0600	OPEB FUND BAL CONT	25	$0.00	$107,200.00	$92,960.00	$67,960.00	E
25-510-0610	OPEB HSA	25	$4,800.00	$4,800.00	$6,400.00	$6,400.00	E
25-510-0700	OPEB RETIREE INS.	25	$32,352.00	$38,000.00	$50,640.00	$50,640.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Type
25-510-0800	OPEB RETIREE PAYABLE	25	$0.00	$0.00			E
25-510-0900	OPEB HRA	25	$0.00	$0.00			E
			$37,152.00	$150,000.00	$150,000.00	$125,000.00	
			$37,152.00	$150,000.00	$150,000.00	$125,000.00	
Fund: 27							
Basic Acct: 413							
27-413-0000	SSRF EXPENSE	27	$0.00	$261,200.00			E
27-413-3700	SSRF STATE SALES TAX	27	$0.00	$0.00			E
27-413-3900	SSRF JC SALES TAX	27	$0.00	$0.00			E
27-413-6000	SSRF FUND BALANCE CONTR.	27	$0.00	$50,000.00	$50,000.00		E
			$0.00	$311,200.00	$50,000.00	$0.00	
			$0.00	$311,200.00	$50,000.00	$0.00	
			$4,629,176.75	$6,659,546.28	$4,654,256.00	$4,441,312.00	
			($4,629,176.75)	($6,659,546.28)	($4,654,256.00)	($4,441,312.00)	
[Type] = 'e'							

FUND BALANCE ANALYSIS:		
Unassigned - 6/30/19 *	$3,647,208	
Subsequent Year Appropration	-$50,000	
Appropriated after 7/1/19	-$192,824	
FB Appropration to CRF	-$121,500	
Estimated Fund Balance	**$3,282,884**	**Goal**
	80.86%	**81.60%**
* Note - Includes Subsequent Year		

FUND BALANCE ANALYSIS:		
Unassigned - 6/30/19 *	$3,647,208	
Subsequent Year Appropration	-$50,000	
Appropriated after 7/1/19	-$192,824	
FB Appropration to CRF	-$121,500	
2020-2021 Fund Balance Approp	-$190,000	
Estimated Fund Balance	**$3,092,884**	**Goal**
	74.29%	**81.60%**
* Note - Includes Subsequent Year		

CAPITAL RESERVE FUNDS:			
General Fund		**Fire Department**	
GF Res. 6/30/2019	$213,210	FD Res. 6/30/19	$182,226
Approp. to CRF	$121,500	Appropriations	$0
Interest	$2,591	DOI Earmarked	$6,806
Other	-$2	Interest	$1,685
2020-2021 Appropriation	-$91,500	2019-2020 Appropriation	-$50,076
GF Available Funds	**$245,799**	FD Available Funds	**$140,641**