

TOWN OF SYLVA

NORTH CAROLINA



ANNUAL BUDGET FISCAL YEARS 2017-2018

May 25, 2017

Paige R. Dowling

Town Manager/Budget Officer

Lynn A. Bryant

Finance Officer

Town of Sylva
North Carolina

Fiscal Year 2017-2018
Annual Budget

Lynda Sossamon, Mayor

Barbara Hamilton, Mayor Pro Tem

Mary Gelbaugh

Harold Hensley

Greg McPherson

David Nestler

Paige Roberson Dowling

Town Manager/Budget Officer

Lynn Allen Bryant

Finance Officer



Budget Message

May 25, 2017

Honorable Mayor Sossamon and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2017 and ending June 30, 2018. 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 \$0.425 cents per \$100 of property valuation following the 2016 revaluation. This budget does not include fee increases in the General Fund.

The Town's proposed General Fund budget totals \$3,698,382. This is an increase of \$98,514 or 3.3 percent from the original 2016-2017 Budget which totaled \$3,599,868. (This figure includes grants and other proceeds.) This increase is primarily due to increasing the OPEB and separation allowance that were reduced during the recession, the additional one cent funding agreement for the fire department will be realized in the Fiscal Year 2017-2018 budget along with implementing recommendations from the pay and classification plan. Not including grants and other proceeds, the General Government budget totals \$3,065,165; which is an increase of \$256,777 or 9.1 percent from the FY 2016-2017 General Government budget. This increase, with the factors mentioned, is compounded by the decrease in revenues received from lease proceeds from the garbage truck and backhoe that were received in the FY 2016-2017 Budget.

Both the national and state economy seem slightly optimistic but healthcare, infrastructure spending, and tax code revisions are unknown factors. State revenue projections forecast that North Carolina is headed for a year of steady moderate growth.

During the financial crisis, the Town cut and delayed needed capital improvements. In this draft budget, the Town will meet some of the delayed capital purchases and increase contributions to meet financial obligations that were reduced during the recession. 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 January 26, 2017 and listed key budget needs and wants that would achieve 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.

The proposed budget will meet current operating needs. Additional departmental needs, future capital replacements, or Board priorities and goals have not been addressed due to a lack of revenue.

Solutions

This proposed 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 expressed during the budget planning process is to fund post-retirement benefits at the recommended level. Contributions to OPEB and to the separation allowance were reduced recently during past budget shortfalls. These costs need to be funded at a level that will allow the Town to catch up and meet our financial obligations with our aging workforce. The FY 2017-2018 budget includes \$150,000 for OPEB contributions (10-690-9900) and \$55,000 for law enforcement officer's separation allowance (10-690-9800).

2. Police Communication Need

A mobile CAD system to add GPS in police cars (\$15,930) was identified as the Board's highest priority for the FY 2017-2018 budget. (10-510-7300)

3. Strategic Planning

The Economic Development Steering committee highlighted the need for land use planning and an ordinance review, focusing on density and lot size. Teague Engineering will provide professional planning assistance over the next seven months. The remainder of what was budgeted in Fiscal Year 2016-2017 for the Economic Development Strategic Plan was originally appropriated from the Revolving Loan Fund (Fund 15) and will be rolled over from fund balance into the FY 2017-2018 Budget. This will help attain the long-term priorities and goals of the Board to grow Sylva's tax base with consistent ordinances and land use design.

4. Pay Plan Implementation

The Town Board recognizes employees are the organizations strongest asset and are essential to providing high-quality services to citizens. The MAPS Group just completed the first pay and classification plan the Town has done since 2003. Administration has calculated \$55,815 as the total cost to implement the pay plan. The MAPS Group's report provided a structure that assigns employees an appropriate salary based on job duties that is comparable to the market. This will ultimately reduce the cost of turnover, increase retention, reduce the cost of new-hire training, and potentially be a long-term cost savings to the Town.

5. Capital & Equipment

- The Public Works Department's capital needs include a tire balancer (\$5,000) (10-560-7400), 3 weed eaters (\$1,000), and 3 leaf blowers (\$1,600). (10-560-7500)
- The Police Department needs to replace one vehicle in the upcoming budget to keep up with their replacement schedule. The vehicle including equipment will cost \$35,035 (10-510-7400). The Police Department's other capital needs include 3 tasers (\$3,200), 2 in-car cameras (\$9,354), 3 body cameras (\$2,400), and 4 ballistic vests (\$2,440). (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. Items that were initially requested but have been cut from the budget or delayed include garage door openers for Public Works and two in-car cameras to maintain the Police Department's replacement schedule. If these cameras phase out mid-year, they will need to be replaced immediately. Long-term priorities for the Town that must be delayed until funds are available include a sidewalk on Skyland Drive, a bathroom on Main Street, public art, a water feature at Bridge Park, improving the entrances to town, remodeling the Sylva Pool bathrooms, hiring a part-time Main Street director, rewiring Town Hall to install a generator, and repairing the caving rock wall in Scotts Creek behind Town Hall.

Future Concerns

A primary concern Town administration has expressed is the uncertainty of health care costs. Town employees' medical insurance plan has been renewed for another year, but is set to expire in 2018. We assume the costs for a comparable plan will be higher for both the employees and the Town. Healthcare costs are a concern nationwide and we do not anticipate the issue will be resolved in the near future. The FY 2018-2019 budget will be built under the assumption that town employees will change insurance plans.

The proposed budget appropriates \$21,500 from fund balance. During the 2016 revaluation, the Board worked to set an adequate tax rate for our operating budget. Unfortunately, Lowe's Home Center, LLC's property tax appeal settlement resulted in an unanticipated revenue loss of \$17,221. Food Lion's settlement results in a loss of \$3,373. The fund balance appropriation will

cover these unanticipated losses. Our hope is that this appropriation will remain in contingency and will not be utilized or that savings within departments can compensate for this revenue loss.

The operating budget is sufficient, but current revenues are not adequate to achieve the Board's mission and goals or meet future capital replacement needs without accruing more debt. Historically, Sylva has experienced minimal growth in the tax base between revaluations. The Town of Sylva does not have a sustainable capital improvement plan (CIP). The Town has capital equipment replacement needs that are quickly arising along with capital projects the Council hopes to accomplish. A financially feasible plan to fund these needs does not currently exist.

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 2017-2018 is \$3,698,382 with the addition of anticipated grants and other proceeds.

Fund Balance

As of June 30, 2016, Sylva's unassigned fund balance totaled \$2,724,910. Sylva's current estimated fund balance is at 70 percent, which includes appropriations made after July 1, 2016. Estimated fund balance currently is \$2,513, 585.

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 have an estimated fund balance of 68 percent. This will not meet our fund balance goal of 73 percent, which is the average fund balance for a town our size. Fund balance appropriations made after July 1, 2016 have reduced our financial position. Not including the rollover to capital reserves, appropriations totaling \$111,125, were made for Powell Bill repaving (\$33,000), repairs to the Sylva Pool (\$50,000), street tree replacement (\$10,000), Sylva Pool revenue loss (\$14,700), and pool engineering for the 2017 renovation (\$3,625). One penny on Sylva's tax rate yields \$40,155.

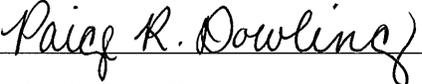
Currently, fund balance is being appropriated throughout the year to cover unexpected expenditures. The mid-year appropriations for one-time expenditures should be kept to a

minimum because fund balance should be used with caution. Fund balance should never be used for operating expenses or things that could have been planned. The budget is a planning document and everything the staff and Board do over the entire year should be included in this budget. If the Town continues to make mid-year appropriations for one-time expenditures, we will jeopardize the Town's financial condition.

Conclusion

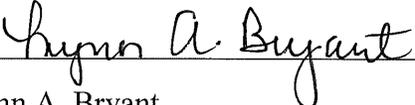
The Town staff has presented you with a balanced budget that maintains our existing level of high quality services necessary to meet the Board's vision and the Town of Sylva's mission.

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

Town Manager/Budget Director



Lynn A. Bryant

Finance Officer

THE TOWN OF SYLVA
FY 2017-2018
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, 2017** and ending **June 30, 2018** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	37,570
Community Contributions	19,275
Administration	271,509
Highway Patrol Electric	1,000
Main Street	84,885
Tax Collection Fees	6,000
Professional Services	62,200
Police Department	1,216,721
Street Department	431,360
Powell Bill Department	71,500
Street Lights	104,500
Planning/Land use Department	26,700
Sanitation Department	129,250
Facilities Maintenance	52,250
Cemetery Department	8,000
Non-Departmental	143,216
<u>Miscellaneous Appropriations</u>	<u>428,729</u>
Total Expenses	\$3,094,665

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2017** and ending **June 30, 2018**.

Current Year's Property Tax	1,648,065
Prior Year's Property Tax	18,000
Interest on Taxes	6,500
Tax Advertising Penalties	800
Scrap Metal	250
Business Registration Permit	6,500
Vehicle Taxes	83,000
ABC License	1,000
Interest on Investments	10,500
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	4,500
Morris Broadband Franchise	350
Sales of Telecommunication	49,000
Excise Tax on Natural Gas	4,500
Local Video Programming	15,500
Franchise Tax on Power	288,500
Sales Tax Art 40	118,500
Sales Tax Article 42	109,500
Sales Tax Article 39	221,500
Solid Waste Disposal	1,800

Hold Harmless	110,500
Wine and Beer	11,500
Powell Bill	71,500
ABC Revenue	181,000
Occupancy Use Tax	3,000
Police Department Fines and Fees	8,000
Conditional Use/Appeals	2,000
Sales Tax Refund	10,500
Grants	29,500
Sale of Fixed Assets	20,000
Vending Machine Revenue	700
Miscellaneous Revenue	500
Transfer In	0
Fund Balance Rollover	25,500
Fund Balance	21,500
<u>Lease Proceeds</u>	<u>0</u>
Total Revenues	\$3,094,665

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Personnel Expense	23,150
Operating Expenses	26,850
<u>Pool Expense</u>	<u>16,600</u>
Total Expenses	\$66,000

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Interest	100
Park Rental	4,000
<u>Transfer from General Fund</u>	<u>62,500</u>
Total Revenue	\$66,000

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Payroll – Separation Allowance	36,250
<u>Fund Balance Contribution</u>	<u>18,750</u>
Total Expenses	\$55,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

<u>Transfer from General Fund</u>	<u>\$50,500</u>
Total Revenues	\$55,000

Section 7. The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Transfer Out	0
<u>RLF Expenses</u>	<u>6,000</u>
Total Expenses	\$6,000

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, 2017** and ending **June 30, 2018**.

Misc. Revenue	0
<u>Fund Balance Appropriation</u>	<u>6,000</u>
Total Revenues	\$ 6,000

Section 9. The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Operating Expense	245,335
Building Debt	164,917
<u>Debt – Other</u>	<u>71,865</u>
Total Expenses	\$482,117

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, 2017** and ending **June 30, 2018**.

Sylva Contribution	161,229
Dillsboro Contribution	16,052
Webster Contribution	20,457
Jackson County Contribution	112,362
Building Loan	164,917
<u>Miscellaneous Revenue</u>	<u>7,100</u>
Total Expenses	\$482,117

Section 11. The following amounts are hereby appropriated in the Fisher Creek Department **Fund 24** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Maintenance and Improvements	10,000
<u>Fund Balance Appropriation</u>	<u>0</u>
Total Expenses	\$10,000

Section 12. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Fisher Creek Interest	10,000
<u>Fisher Creek Fund Balance Appropriation</u>	<u>0</u>
Total Revenues	\$10,000

Section 13. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

Retiree Insurance	38,400
<u>Fund Balance Contribution</u>	<u>111,600</u>
Total Expenses	\$150,000

Section 14. It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2017** and ending **June 30, 2018**.

<u>Revenue from General Fund</u>	<u>150,000</u>
Total Revenues	\$150,000

Section 15. There is hereby levied a tax at the **rate of forty-two and one half cents (.425)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2017** 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 **\$396,372,144** and an estimated rate of collection of **97.83%**.

Section 16. The capitalization threshold for 2017-2018 is **\$5,000** for all capital asset classes.

Section 17. 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 18. 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 22nd DAY OF JUNE 2017.

Lynda Sossamon, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva

Proposed Fee Schedule FY 2017-2018

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	\$50.00 (\leq 500 sq. ft.) \$75.00 ($>$ 500 sq. ft.)
	(Rooms, Decks, Garage etc)	

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
	Itinerant Merchant Peddlers (24 hour)	\$100.00 \$25.00
	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.
 \$50.00 for alcohol per event + cost of officers

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
10. Sweeper	\$65.00

Police Department Cost Basis for Manpower:

Labor Charge (per hour).....\$35.00

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 22nd day of June 2017.

Lynda Sossamon, Mayor

Amanda Murajda, Clerk

5/22/2017

Revenue Comparisons:	Estimated	Original	Est/Original	Amended	Amended/Original
	2017-2018	2016-2017	Difference	as of 4/18/2017	Difference
Taxes	1,648,065	1,510,198	137,867	1,658,531	148,333
Prior Year Taxes	18,000	16,000	2,000	16,000	0
Vehicle Taxes	64,000	55,400	8,600	61,400	6,000
Rental Vehicle	19,000	19,000	0	19,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	6,500	6,540	-40	6,540	0
Business Registration Permit	5,500	6,000	-500	6,000	0
Vending Machine Revenue	700	550	150	550	0
Miscellaneous Revenue	500	500	0	500	0
ABC License	1,000	1,000	0	1,000	0
Interest on Investments	10,500	5,500	5,000	5,500	0
Sale of Recycling Bins	500	500	0	500	0
Scrap Metal	250	250	0	250	0
Intra-governmental	1,200	1,200	0	1,200	0
Local Government Reimbursement			0	3,625	3,625
Main Street Program	14,500	18,500	-4,000	18,500	0
Sale of Telecommunication	49,000	50,000	-1,000	50,000	0
Sale of Fixed Assets	20,000	10,000	10,000	10,000	0
Natural Gas Excise	4,500	6,000	-1,500	6,000	0
Local Video Programming	15,500	15,000	500	15,000	0
Franchise Tax on Power	288,500	260,000	28,500	260,000	0
Morris Broadband Franchise	350	350	0	350	0
Sales Tax Article 40	118,500	113,500	5,000	113,500	0
Sales Tax Article 42	109,500	105,600	3,900	105,600	0
Sales Tax Article 39	221,500	211,500	10,000	211,500	0
Hold Harmless	110,500	100,500	10,000	100,500	0
Solid Waste	1,800	1,600	200	1,600	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	71,500	72,500	-1,000	72,500	0
ABC General Fund	160,000	160,000	0	160,000	0
ABC Rehab/Education	12,000	12,000	0	12,000	0
ABC Law Enforcement	9,000	9,000	0	9,000	0
Occupancy Use Inspection	3,000	3,000	0	3,000	0
PD Fines and Fees	8,000	8,000	0	8,000	0

5/22/2017

Conditional Use Appeals	2,000	2,400	-400	2,400	0
Substance Tax	0		0	2,000	2,000
K-9 Donations	0		0	10,975	10,975
Sales Tax Refund	10,500	8,000	2,500	12,360	4,360
Fund Balance Approp.	21,500	0	21,500	178,325	178,325
Powell Bill Fund Balance Approp.		0	0	33,000	33,000
Fund Balance Rollover Fund Bal Approp	25,500	6,000	19,500	6,000	0
General Government (minus grants and proceeds)	3,065,165	2,808,388	256,777	3,195,006	386,618
Recreation Department (minus grants and proceeds)	66,600	51,150	15,450	173,850	122,700
Separation Allowance (minus grants and proceeds)	55,000	50,500	-4,500	56,500	6,000
Fire Department (minus grants and proceeds)	482,117	454,485	27,632	544,647	90,162
Total Revenue	\$3,668,882	\$3,364,523	\$304,359	\$3,970,003	\$605,480
Grants and Proceeds:					
State Grant	24,500	38,449	-13,949	28,449	-10,000
Misc Grant (Walmart/TDA/TWSA/Duke)	5,000	4,926	74	22,391	17,465
Lease Proceeds (Garbage Truck and Backhoe)	0	164,000	-164,000	164,000	0
Transfer In CWMTF Grant (Fund 24)	0		0	17,000	17,000
Transfer In RLF	0	20,000	-20,000	20,000	0
Transfer In Signage Grant Project (Fund 18)	0	7,970	-7,970	0	-7,970
Transfer from General Fund CIP Reserves	0	0	0		0
	\$29,500	\$235,345	-\$205,845	\$251,840	\$16,495
					0
Total General Fund Budget	\$3,698,382	\$3,599,868	\$98,514	\$4,221,843	\$621,975
Total Appropriated Fund Balance (Rollover Not Included)	\$21,500	\$0	\$21,500	\$211,325	\$211,325

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
Type: R								
Fund: 10								
10-301-0600	TAXES: AD VALOREM 06	10	\$45.98	\$0.00				R
10-301-0700	TAXES: AD VALOREM 07	10	\$3.78	\$0.00				R
10-301-0800	TAXES: AD VALOREM 08	10	\$0.00	\$0.00				R
10-301-0900	TAXES: AD VALOREM 09	10	\$158.78	\$0.00				R
10-301-1000	TAXES: AD VALOREM 10	10	\$104.48	\$0.00				R
10-301-1100	TAXES: AD VALOREM 11	10	\$102.45	\$0.00				R
10-301-1200	TAXES: AD VALOREM 12	10	\$710.89	\$200.00				R
10-301-1300	TAXES: AD VALOREM 13	10	\$1,792.51	\$0.00				R
10-301-1400	TAXES: AD VALOREM 14	10	\$7,745.03	\$7,400.00				R
10-301-1500	TAXES: AD VALOREM 15	10	\$13,086.12	\$19,000.00				R
10-301-1600	TAXES: AD VALOREM 16	10	\$1,650,830.62	\$1,668,531.00	\$18,000.00	\$18,000.00	\$18,000.00	R
10-301-1700	TAXES: AD VALOREM 17	10	\$0.00	\$0.00	\$1,669,565.00	\$1,648,065.00	\$1,648,065.00	R
10-302-0900	09 VEHICLE TAXES	10	\$230.31	\$0.00				R
10-302-1000	RENTAL VEHICLE TAX	10	\$16,390.59	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00	R
10-304-0000	STNC VEHICLE TAXES	10	\$54,594.21	\$61,400.00	\$64,000.00	\$64,000.00	\$64,000.00	R
10-315-0000	TAX ADVERTISING PENALTY	10	\$279.87	\$400.00	\$400.00	\$400.00	\$400.00	R
10-316-0000	TAX PENALTIES	10	\$710.82	\$400.00	\$400.00	\$400.00	\$400.00	R
10-317-0000	TAX INTEREST	10	\$7,922.52	\$6,540.00	\$6,500.00	\$6,500.00	\$6,500.00	R
10-317-0100	VEHICLE INTEREST	10	\$329.17	\$0.00				R
10-317-0200	JC VEHICLE TAX INTEREST	10	\$46.80	\$0.00				R
10-317-0300	TAX LIEN REIMBURSEMENT	10	\$0.00	\$0.00				R
10-317-0400	FORECLOSURE/TAX REIMB	10	\$487.75	\$0.00				R
10-317-0500	TAX OVRAGE	10	\$0.26	\$0.00				R
10-318-0000	PRIV LIC. INTEREST	10	\$0.00	\$0.00				R
10-319-0000	VENDING MACHINE	10	\$1,150.42	\$550.00	\$700.00	\$700.00	\$700.00	R
10-325-0000	PRIVILEGE LICENSE	10	\$15.00	\$0.00				R
10-326-0000	ABC LICENSE	10	\$970.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-327-0000	BUSINESS REG PERMIT	10	\$5,100.00	\$6,000.00	\$5,500.00	\$5,500.00	\$5,500.00	R
10-329-0000	INTEREST ON INVESTMENTS	10	\$8,959.87	\$5,500.00	\$10,500.00	\$10,500.00	\$10,500.00	R
10-330-0000	SALE OF RECYCLING BINS	10	\$582.50	\$500.00	\$500.00	\$500.00	\$500.00	R
10-330-0100	SCRAP METAL	10	\$0.00	\$250.00	\$250.00	\$250.00	\$250.00	R
10-331-0000	SERVICES TO OTHER GOV.	10	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	R
10-332-0000	LOCAL GOVERNMENT RETMBURSEMENT	10	\$0.00	\$3,625.00				R
10-333-0000	WC REIMBURSEMENT	10	\$0.00	\$0.00				R
10-333-0200	INSURANCE REIMB.	10	\$4,638.00	\$0.00				R
10-335-0000	MISCELLANEOUS REVENUE	10	\$1,871.66	\$500.00	\$500.00	\$500.00	\$500.00	R
10-335-0200	SALE OF FA (CAPITAL)	10	\$0.00	\$10,000.00	\$18,000.00	\$18,000.00	\$18,000.00	R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-335-0500	HAZARD ABATEMENT	10	\$0.00	\$0.00				R
10-336-0000	MAIN STREET PROGRAM	10	\$664.00	\$500.00	\$500.00	\$500.00	\$500.00	R
10-336-0100	MAIN STREET PARADE	10	\$955.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	R
10-336-0200	GUTM FEES	10	\$11,815.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	R
10-336-0300	GUTM SPONSORSHIP	10	\$5,755.00	\$7,500.00	\$3,500.00	\$3,500.00	\$3,500.00	R
10-336-0400	TASTE OF SYLVA	10	\$0.00	\$0.00				R
10-337-0100	SALES OF TELECOMM SERV	10	\$39,832.92	\$50,000.00	\$49,000.00	\$49,000.00	\$49,000.00	R
10-337-0200	NATURAL GAS EXCISE	10	\$3,506.55	\$6,000.00	\$4,500.00	\$4,500.00	\$4,500.00	R
10-338-0000	LOCAL VIDEO	10	\$11,682.74	\$15,000.00	\$15,500.00	\$15,500.00	\$15,500.00	R
10-338-0100	MORRIS BROADBAND	10	\$0.00	\$350.00	\$350.00	\$350.00	\$350.00	R
10-339-0000	FRANCHISE TAX ON POWER	10	\$205,792.02	\$260,000.00	\$288,500.00	\$288,500.00	\$288,500.00	R
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$80,091.73	\$113,500.00	\$118,500.00	\$118,500.00	\$118,500.00	R
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$75,543.44	\$105,600.00	\$109,500.00	\$109,500.00	\$109,500.00	R
10-340-0200	SALES TAX/ART 39(1%)	10	\$152,246.82	\$211,500.00	\$221,500.00	\$221,500.00	\$221,500.00	R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	\$25.19	\$0.00				R
10-340-0400	HOLD HARMLESS	10	\$75,243.64	\$100,500.00	\$110,500.00	\$110,500.00	\$110,500.00	R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$1,369.53	\$1,600.00	\$1,800.00	\$1,800.00	\$1,800.00	R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-341-0000	WINE AND BEER TAX	10	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	R
10-343-0000	POWELL BILL	10	\$71,593.58	\$72,500.00	\$71,500.00	\$71,500.00	\$71,500.00	R
10-347-0000	A.B.C. GENERAL FUND	10	\$120,000.00	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00	R
10-347-0100	ABC REHAB/EDUCATION 7%	10	\$10,803.36	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$7,759.55	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	R
10-348-0000	OCCUPANCY INSPECTION	10	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	R
10-351-0000	SUBSTANCE TAX	10	\$9,026.02	\$2,000.00				R
10-351-0200	PD EQUITABLE SHARING	10	\$3,945.34	\$0.00				R
10-352-0000	PD FINES AND FEES	10	\$8,280.53	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	R
10-353-0000	K-9 DONATIONS	10	\$10,975.00	\$10,975.00				R
10-355-0000	CONDITIONAL USE/APPEALS	10	\$1,150.00	\$2,400.00	\$2,000.00	\$2,000.00	\$2,000.00	R
10-357-0000	125th ANNIVERSARY	10	\$90.00	\$0.00				R
10-367-0000	SALES TAX REFUND	10	\$12,363.27	\$12,360.00	\$10,500.00	\$10,500.00	\$10,500.00	R
10-367-0200	FEDERAL GRANT/REVENUE	10	\$0.00	\$0.00				R
10-367-0300	STATE GRANT/REVENUE	10	\$3,547.80	\$28,448.79	\$24,500.00	\$24,500.00	\$24,500.00	R
10-367-0400	MISC. GRANTS	10	\$2,464.56	\$22,390.56	\$5,000.00	\$5,000.00	\$5,000.00	R
10-391-0000	LEASE PROCEEDS	10	\$164,000.00	\$164,000.00				R
10-392-0000	TRANSFER IN	10	\$57,000.00	\$57,000.00	\$20,000.00			R
10-392-0100	TRANS IN FUND BAL RES.	10	\$0.00	\$0.00				R
10-393-0000	DUE FROM	10	\$0.00	\$0.00				R
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$178,325.00		\$21,500.00	\$21,500.00	R
10-399-0100	PB FUND BALANCE APPROP.	10	\$0.00	\$39,500.00				R
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$6,000.00	\$24,500.00	\$25,500.00	\$25,500.00	R
			\$2,929,382.98	\$3,493,945.35	\$3,113,665.00	\$3,094,665.00	\$3,094,665.00	
Fund: 13								
13-329-0000	REC INTEREST	13	\$102.66	\$100.00	\$100.00	\$100.00	\$100.00	R
13-332-0000	REC LOCAL GOV REIMB	13	\$0.00	\$56,000.00				R
13-335-0000	REC MISC. REVENUE	13	\$0.00	\$0.00				R
13-336-0000	REC PARK RENTAL	13	\$4,265.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
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	\$113,750.00	\$113,750.00	\$62,500.00	\$62,500.00	\$62,500.00	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
			\$118,117.66	\$173,850.00	\$66,600.00	\$66,600.00	\$66,600.00	
Fund: 14								
14-301-0000	SEP ALLOW REVENUE	14	\$0.00	\$0.00				R
14-301-0100	SEP ALLOW GF REVENUE	14	\$56,500.00	\$56,500.00	\$55,000.00	\$55,000.00	\$55,000.00	R
14-329-0000	SEP ALLOW INTEREST	14	\$207.85	\$0.00				R
14-399-0100	SEP ALL FUND BAL APPROP	14	\$0.00	\$0.00				R
			\$56,707.85	\$56,500.00	\$55,000.00	\$55,000.00	\$55,000.00	
Fund: 15								
15-302-0100	RLF MISC. REVENUE	15	\$1,031.10	\$0.00				R
15-329-0000	RLF INTEREST	15	\$207.79	\$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	\$46,000.00	\$6,000.00	\$6,000.00	\$6,000.00	R
			\$1,238.89	\$46,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Fund: 18								
18-329-0000	GRANT PROJECT INTEREST	18	\$1.80	\$0.00				R
18-367-0000	GRANT PROJECT SALES TAX	18	\$0.00	\$0.00				R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
18-381-0000	GRANT PROJECT REVENUE	18	\$0.00	\$4,853.64				R
18-382-0000	ARC GRANT	18	\$10,000.00	\$10,000.00				R
18-399-0000	GF FUND BAL APPROP	18	\$0.00	\$10,871.36				R
			\$10,001.80	\$25,725.00	\$0.00	\$0.00	\$0.00	
Fund: 19								
19-329-0000	FD INTEREST	19	\$73.17	\$55.00	\$100.00	\$100.00	\$100.00	R
19-335-0400	SALES OF CAPITAL (FIXED)	19	\$0.00	\$2,000.00				R
19-336-0000	FD VEND MACHINE	19	\$559.00	\$1,500.00	\$1,000.00	\$1,000.00	\$1,000.00	R
19-336-0100	FD DONATIONS	19	\$2,755.47	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	R
19-336-0200	FD PROT OF ST PROP.	19	\$2,163.00	\$0.00				R
19-352-0000	FD JC LOAN REIMB	19	\$84,669.51	\$168,460.00	\$164,917.00	\$164,917.00	\$164,917.00	R
19-353-0000	FD JC	19	\$114,562.00	\$112,000.00	\$112,362.00	\$112,362.00	\$112,362.00	R
19-353-0100	FD DILLSBORO	19	\$12,653.00	\$12,653.00	\$16,052.00	\$16,052.00	\$16,052.00	R
19-353-0200	FD WEBSTER	19	\$16,727.00	\$16,727.00	\$20,457.00	\$20,457.00	\$20,457.00	R
19-353-0300	FD SYLVA	19	\$136,090.00	\$136,090.00	\$161,229.00	\$161,229.00	\$161,229.00	R
19-366-0000	FD INSURANCE REIMBURSEMENT	19	\$0.00	\$0.00				R
19-367-0000	FD SALES TAX	19	\$3,501.26	\$3,000.00	\$4,000.00	\$4,000.00	\$4,000.00	R
19-390-0000	FD INSTALL PURCH	19	\$0.00	\$0.00				R
19-391-0000	FD TRANS IN	19	\$88,000.00	\$88,000.00				R
19-399-0000	FD FUND BAL APPROP.	19	\$2,162.00	\$2,162.00				R
19-399-0100	FD STATE PROP DFB	19	\$0.00	\$0.00				R
			\$463,915.41	\$544,647.00	\$482,117.00	\$482,117.00	\$482,117.00	
Fund: 20								
20-329-0000	FD CRF INTEREST	20	\$58.01	\$0.00				R
20-392-0000	FD CRF TRAN IN	20	\$2,162.00	\$2,162.00				R
20-399-0200	FD CRF FUND BAL APPROP	20	\$0.00	\$88,000.00				R
			\$2,220.01	\$90,162.00	\$0.00	\$0.00	\$0.00	
Fund: 21								
21-329-0000	GF CRF INTEREST	21	\$57.35	\$0.00				R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
21-392-0000	GF CRF TRAN GF FUND	21	\$100,000.00	\$100,000.00				R
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$0.00	\$20,000.00			R
			\$100,057.35	\$100,000.00	\$20,000.00	\$0.00	\$0.00	
Fund: 23								
23-329-0000	PAF INTEREST	23	\$0.06	\$0.00				R
23-367-0000	PAF DONATIONS	23	\$100.00	\$5,000.00				R
			\$100.06	\$5,000.00	\$0.00	\$0.00	\$0.00	
Fund: 24								
24-329-0000	FC INT	24	\$10,072.03	\$6,000.00	\$10,000.00	\$10,000.00	\$10,000.00	R
24-329-0100	FC DONATIONS	24	\$7,269.52	\$0.00				R
24-367-0000	FC SALES TAX REF	24	\$735.43	\$0.00				R
24-399-0000	FC FUND BAL APPROP	24	\$0.00	\$62,000.00				R
			\$18,076.98	\$68,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
Fund: 25								
25-301-0000	OPEB REVENUE	25	\$0.00	\$0.00				R
25-301-0100	OPEB GF REVENUE	25	\$192,333.00	\$192,333.00	\$150,000.00	\$150,000.00	\$150,000.00	R
25-329-0000	OPEB INT	25	\$1,450.49	\$0.00				R
			\$193,783.49	\$192,333.00	\$150,000.00	\$150,000.00	\$150,000.00	
			\$3,893,602.48	\$4,796,162.35	\$3,903,382.00	\$3,864,382.00	\$3,864,382.00	
			\$3,893,602.48	\$4,796,162.35	\$3,903,382.00	\$3,864,382.00	\$3,864,382.00	

[Type] = 'R'

5/22/2017

Expenditure Comparisons:	Estimated 2017-2018	Original 2016-2017	Est/Original Difference	Amended 4/18/2017	Amended/Original Difference
Mayor and Board	37,570	36,920	650	36,920	0
Community Contributions	19,275	19,250	25	19,250	0
Administration Department	271,509	256,750	14,759	256,887	137
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	6,000	0	6,000	6,000	6,000
Main Street Program	82,385	78,200	4,185	78,231	31
Professional	62,200	66,200	-4,000	85,070	18,870
Police Department	1,189,721	1,139,000	50,721	1,159,277	20,277
Street Department	431,360	383,050	48,310	390,946	7,896
Powell Bill	71,500	72,500	-1,000	105,500	33,000
Street Lights	104,500	105,500	-1,000	105,500	0
Planning	26,700	26,700	0	26,700	0
Sanitation Department	129,250	159,450	-30,200	159,500	50
Facility Maintenance Department	52,250	55,750	-3,500	55,754	4
Cemetery Maintenance	8,000	8,000	0	8,000	0
Non-Departmental	143,216	93,478	49,738	78,798	-14,680
Misc Appropriations	428,729	306,640	122,089	621,673	315,033
General Government (minus grants and proceeds)	3,065,165	2,808,388	256,777	3,195,006	386,618
Recreation Department (minus grants and proceeds)	66,600	51,150	15,450	173,850	122,700
Separation Allowance (minus grants and proceeds)	55,000	50,500	4,500	56,500	6,000
Fire Department (minus grants and proceeds)	482,117	454,485	27,632	544,647	90,162
Total Expenditures	\$3,668,882	\$3,364,523	\$304,359	\$3,970,003	\$605,480
Grants and Proceeds:					
State Grant	24,500	38,449	-13,949	28,449	-10,000
Misc Grant (Walmart/TDA/TWSA/Duke)	5,000	4,926	74	22,391	17,465
Lease Proceeds (Garbage Truck and Backhoe)	0	164,000	-164,000	164,000	0
Transfer In CWMTF Grant (Fund 24)				17,000	17,000
Transfer In RLF	0	20,000	-20,000	20,000	0
Transfer In Signage Grant Project (Fund 18)	0	7,970	-7,970	0	-7,970
Transfer from General Capital Fund Reserves	0	0	0	0	0
	\$29,500	\$235,345	-\$205,845	\$251,840	\$16,495
Total General Fund Budget	\$3,698,382	\$3,599,868	\$98,514	\$4,221,843	\$621,975

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
Type: E								
Fund: 10								
Basic Acct: 410								
10-410-0200	BOARD WAGES/SALARIES	10	\$20,900.00	\$22,800.00	\$22,800.00	\$22,800.00	\$22,800.00	E
10-410-0500	BOARD-FICA	10	\$1,598.85	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	E
10-410-0900	LIABILITY INSURANCE	10	\$2,000.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	E
10-410-1000	MAYOR/BOARD W/C	10	\$100.00	\$300.00	\$300.00	\$300.00	\$300.00	E
10-410-1200	TRAVEL	10	\$911.46	\$2,170.00	\$2,280.00	\$2,280.00	\$2,280.00	E
10-410-1300	TRAINING	10	\$2,321.56	\$5,540.00	\$5,580.00	\$5,580.00	\$5,580.00	E
10-410-1400	EXP. OF MAYOR & BOARD	10	\$843.54	\$1,950.00	\$2,150.00	\$2,150.00	\$2,150.00	E
10-410-3500	MAYOR/BOARD IT	10	\$0.00	\$210.00	\$210.00	\$210.00	\$510.00	E
			\$28,675.41	\$36,920.00	\$37,270.00	\$37,270.00	\$37,570.00	
Basic Acct: 415								
10-415-9000	CHAMBER CONTRIBUTION	10	\$3,600.00	\$2,500.00	\$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	\$5,000.00	E
10-415-9200	AWAKE	10	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E
10-415-9300	GARDEN CLUB	10	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E
10-415-9400	MOUNTAIN MEDIATION	10	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	E
10-415-9500	MISC. CONTRIBUTION	10	\$0.00	\$500.00	\$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	\$2,000.00	E
10-415-9700	CONCERT ON THE CREEK	10	\$1,343.33	\$5,450.00	\$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	\$1,000.00	E
10-415-9900	4TH OF JULY	10	\$255.06	\$1,300.00	\$1,325.00	\$1,325.00	\$1,325.00	E
			\$14,698.39	\$19,250.00	\$19,275.00	\$19,275.00	\$19,275.00	
Basic Acct: 420								
10-420-0200	ADM. WAGES/SALARY	10	\$129,226.70	\$152,000.00	\$156,250.00	\$156,250.00	\$160,500.00	E
10-420-0500	ADM. FICA	10	\$9,569.47	\$11,700.00	\$12,000.00	\$12,000.00	\$12,275.00	E
10-420-0600	ADM. GROUP INS.	10	\$16,538.08	\$17,500.00	\$22,300.00	\$17,600.00	\$17,600.00	E
10-420-0610	ADM HSA	10	\$3,866.65	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-420-0700	ADM. RETIREMENT	10	\$9,469.63	\$11,187.00	\$11,900.00	\$11,900.00	\$12,200.00	E
10-420-0800	ADM. 401K	10	\$5,644.11	\$7,600.00	\$7,850.00	\$7,850.00	\$8,050.00	E
10-420-0900	ADM LIABILITY INSURANCE	10	\$721.00	\$900.00	\$900.00	\$900.00	\$900.00	E
10-420-1000	ADM. W/C	10	\$500.00	\$1,000.00	\$500.00	\$500.00	\$500.00	E
10-420-1100	ADM. TELEPHONE	10	\$5,987.76	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00	E
10-420-1200	POSTAGE	10	\$2,157.14	\$2,200.00	\$3,000.00	\$3,000.00	\$3,000.00	E
10-420-1300	ADM ADVERTISING	10	\$1,376.85	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	E
10-420-1400	TRAINING	10	\$3,400.48	\$6,850.00	\$7,125.00	\$7,125.00	\$7,125.00	E
10-420-1600	ADM DUES/MEMBERSHIP	10	\$1,318.88	\$1,350.00	\$1,350.00	\$1,350.00	\$1,350.00	E
10-420-1700	AUTO MAINTENANCE	10	\$64.69	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E
10-420-1800	BONDS	10	\$812.00	\$750.00	\$750.00	\$750.00	\$750.00	E
10-420-1900	TRAVEL REIMBURSEMENT	10	\$1,979.88	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-420-3100	FUEL	10	\$203.13	\$1,000.00	\$600.00	\$600.00	\$600.00	E
10-420-3300	ADM. SUPPLIES/EXPENSE	10	\$2,368.41	\$5,300.00	\$5,500.00	\$5,500.00	\$5,500.00	E
10-420-3500	ADMINISTRATION- IT	10	\$8,977.55	\$11,900.00	\$13,259.00	\$13,259.00	\$14,729.00	E
10-420-4000	ADM SUNSHINE FUND	10	\$304.95	\$500.00	\$500.00	\$500.00	\$500.00	E
10-420-5700	ADM SPECIFIED EXPENSE	10	\$6,381.00	\$8,500.00	\$9,280.00	\$9,280.00	\$9,280.00	E
			\$210,868.36	\$256,887.00	\$269,714.00	\$265,014.00	\$271,509.00	
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
			\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
Basic Acct: 425								
10-425-0100	TAX COLLECTION FEES	10	\$4,098.06	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	E
			\$4,098.06	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Basic Acct: 450								
10-450-0200	MS WAGES/SALARY	10	\$33,850.00	\$33,850.00	\$34,750.00	\$34,750.00	\$38,850.00	E
10-450-0500	MS FICA	10	\$2,600.00	\$2,600.00	\$2,700.00	\$2,700.00	\$3,000.00	E
10-450-0600	MS GROUP INSURANCE	10	\$3,550.00	\$3,550.00	\$4,500.00	\$3,525.00	\$3,550.00	E
10-450-0610	MS HSA	10	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-450-0700	MS RETIREMENT	10	\$2,500.00	\$2,531.00	\$2,650.00	\$2,650.00	\$2,950.00	E
10-450-0800	MS 401K	10	\$1,700.00	\$1,700.00	\$1,750.00	\$1,750.00	\$1,950.00	E
10-450-0900	LIABILITY INSURANCE	10	\$550.00	\$500.00	\$500.00	\$500.00	\$500.00	E
10-450-1400	MS TRAINING	10	\$1,069.44	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	E
10-450-1500	MS SUPPLIES AND EXPENSE	10	\$641.85	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	E
10-450-1600	DUES	10	\$545.00	\$650.00	\$650.00	\$650.00	\$650.00	E
10-450-1700	MS GUTM	10	\$12,729.40	\$15,476.00	\$15,500.00	\$15,500.00	\$15,500.00	E
10-450-1800	MS COMM. PROMOTIONS	10	\$1,552.46	\$7,450.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-450-1900	MS TRAVEL REIMB	10	\$286.00	\$750.00	\$800.00	\$800.00	\$800.00	E
10-450-2100	MS DECORATIONS & LIGHTS	10	\$511.49	\$3,650.00	\$5,250.00	\$5,250.00	\$5,250.00	E
10-450-2200	MS CONTRACTED SERVICES	10	\$135.00	\$800.00	\$800.00	\$800.00	\$800.00	E
10-450-2300	MS PARADES	10	\$927.20	\$2,100.00	\$2,135.00	\$2,135.00	\$2,135.00	E
			\$63,947.84	\$79,557.00	\$80,935.00	\$79,960.00	\$84,885.00	
Basic Acct: 470								
10-470-0000	LEGAL RETAINER	10	\$3,340.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	E
10-470-1400	LEGAL GENERAL GOV,	10	\$15,110.50	\$31,000.00	\$29,000.00	\$29,000.00	\$29,000.00	E
10-470-1500	LEGAL TAXES	10	\$1,140.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	E
10-470-1700	LEGAL HAZARD ABATE	10	\$1,123.58	\$7,000.00	\$700.00	\$700.00	\$700.00	E
10-470-1800	AUDIT	10	\$14,000.00	\$14,100.00	\$14,600.00	\$14,600.00	\$14,600.00	E
10-470-2000	ACTUARIAL	10	\$178.00	\$3,700.00	\$4,000.00	\$4,000.00	\$4,000.00	E
10-470-2100	ENGINEERING	10	\$0.00	\$7,250.00				E
10-470-2200	CONSULTING PROFESSIONALS	10	\$2,600.00	\$10,120.00	\$2,000.00	\$2,000.00	\$2,000.00	E
			\$37,492.08	\$85,070.00	\$62,200.00	\$62,200.00	\$62,200.00	
Basic Acct: 510								
10-510-0000	COMP/VAC PAYOUT	10	\$456.33	\$6,800.00	\$12,850.00	\$12,850.00	\$14,025.00	E
10-510-0100	WAGES/SALARIES AUX.	10	\$2,886.17	\$8,050.00	\$7,000.00	\$7,000.00	\$7,000.00	E
10-510-0200	PD WAGES/SALARIES	10	\$509,096.13	\$591,400.00	\$609,500.00	\$609,500.00	\$636,700.00	E
10-510-0300	PD OT WAGES	10	\$28,698.53	\$29,500.00	\$26,715.00	\$26,715.00	\$26,715.00	E
10-510-0400	PD SEP ALLOW	10	\$0.00	\$15,318.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-510-0500	PD FICA	10	\$40,454.62	\$49,746.00	\$50,200.00	\$50,200.00	\$52,400.00	E
10-510-0600	PD GROUP INS.	10	\$92,822.94	\$111,650.00	\$123,700.00	\$97,315.00	\$97,450.00	E
10-510-0610	PD HSA	10	\$22,399.58	\$22,400.00	\$22,400.00	\$22,400.00	\$22,400.00	E
10-510-0700	PD RETIREMENT	10	\$42,473.70	\$48,800.00	\$52,800.00	\$52,800.00	\$55,200.00	E
10-510-0800	PD 401K	10	\$26,166.46	\$30,400.00	\$31,650.00	\$31,650.00	\$33,100.00	E
10-510-0900	PD LIABILITY INS.	10	\$29,035.00	\$33,435.00	\$31,100.00	\$31,100.00	\$31,100.00	E
10-510-1000	PD W/C	10	\$17,266.11	\$17,267.00	\$18,000.00	\$18,000.00	\$18,000.00	E
10-510-1100	PD TELEPHONE	10	\$8,203.70	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	E
10-510-1200	PD BONDS	10	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	E
10-510-1600	PD EVID. POSTAGE	10	\$442.59	\$750.00	\$800.00	\$800.00	\$800.00	E
10-510-1700	PD AUTO MAINT.	10	\$11,281.57	\$11,084.00	\$9,000.00	\$9,000.00	\$9,000.00	E
10-510-1800	PD COMMUNICATION	10	\$2,708.23	\$2,950.00	\$2,150.00	\$2,150.00	\$2,150.00	E
10-510-3000	PD IT	10	\$16,537.68	\$22,950.00	\$25,900.00	\$25,900.00	\$28,210.00	E
10-510-3100	PD FUEL	10	\$18,858.83	\$41,116.00	\$34,000.00	\$34,000.00	\$34,000.00	E
10-510-3200	PD TRAINING	10	\$5,661.64	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	E
10-510-3300	PD SUPPLIES/EXP.	10	\$7,535.52	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	E
10-510-3400	PD SPECIFIED EXP	10	\$5,288.32	\$5,850.00	\$5,850.00	\$5,850.00	\$5,850.00	E
10-510-3500	PD SPECIAL FUNDS	10	\$1,620.00	\$2,000.00				E
10-510-3700	PD COMM. POLICING	10	\$995.43	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00	E
10-510-3800	PD LAW ENFOR SUPPLIES	10	\$2,372.79	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	E
10-510-3900	PD PSYCH SERVICE	10	\$506.10	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E
10-510-4000	PD SPECIAL EVENTS	10	\$307.21	\$500.00	\$500.00	\$500.00	\$500.00	E
10-510-4100	PD ABC FUNDS	10	\$6,915.12	\$8,000.00	\$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	\$4,725.20	\$7,000.00				E
10-510-4400	K-9 EXPENSE	10	\$10,012.33	\$10,975.00		\$1,000.00	\$1,000.00	E
10-510-7100	PD GRANT EXP.	10	\$26,290.03	\$29,498.79	\$29,500.00	\$29,500.00	\$29,500.00	E
10-510-7200	PD LEASE PROCEEDS	10	\$0.00	\$0.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-510-7300	PD CAPITAL (NF)	10	\$0.00	\$3,250.00	\$32,686.00	\$32,686.00	\$32,686.00	E
10-510-7400	PD CAPITAL	10	\$77,558.26	\$78,100.00	\$35,035.00	\$35,035.00	\$35,035.00	E
			\$1,019,676.12	\$1,222,189.79	\$1,205,236.00	\$1,179,851.00	\$1,216,721.00	
Basic Acct: 560								
10-560-0000	SD VAC/COMP PAYOUT	10	\$0.00	\$4,350.00	\$4,450.00	\$4,450.00	\$5,350.00	E
10-560-0200	SD WAGES/SALARIES	10	\$167,770.94	\$194,200.00	\$220,000.00	\$220,000.00	\$241,300.00	E
10-560-0300	SD OVERTIME	10	\$6,864.67	\$11,750.00	\$12,000.00	\$12,000.00	\$12,150.00	E
10-560-0500	SD FICA	10	\$12,974.08	\$16,100.00	\$18,100.00	\$18,100.00	\$19,800.00	E
10-560-0600	SD GROUP INS.	10	\$32,290.90	\$34,600.00	\$49,300.00	\$38,700.00	\$38,800.00	E
10-560-0610	SD HSA	10	\$7,493.16	\$8,000.00	\$8,000.00	\$8,000.00	\$9,000.00	E
10-560-0700	SD RETIREMENT	10	\$12,817.90	\$15,490.00	\$17,950.00	\$17,950.00	\$19,650.00	E
10-560-0800	SD 401K	10	\$8,093.02	\$10,600.00	\$11,900.00	\$11,900.00	\$12,950.00	E
10-560-0900	SD LIABILITY INS.	10	\$8,764.00	\$9,517.00	\$10,200.00	\$10,200.00	\$10,200.00	E
10-560-1000	SD W/C	10	\$11,000.00	\$12,700.00	\$11,500.00	\$11,500.00	\$11,500.00	E
10-560-1100	SD TELEPHONE	10	\$377.97	\$950.00	\$950.00	\$950.00	\$950.00	E
10-560-1700	SD AUTO MAINT.	10	\$8,045.12	\$10,000.00	\$9,000.00	\$9,000.00	\$9,000.00	E
10-560-3000	SD IT	10	\$0.00	\$300.00	\$800.00	\$800.00	\$800.00	E
10-560-3100	SD FUEL	10	\$3,883.88	\$10,000.00	\$6,000.00	\$6,000.00	\$6,000.00	E
10-560-3300	SD SUPPLIES/EXPENSE	10	\$6,908.55	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	E
10-560-3600	SD UNIFORMS/SAFETY	10	\$3,476.67	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	E
10-560-3800	SD SHOP	10	\$2,395.76	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	E
10-560-3900	SD LANDSCAPE	10	\$6,916.47	\$17,000.00	\$1,000.00	\$1,000.00	\$1,000.00	E
10-560-7000	WATERFOUNTAIN GRANT	10	\$7,259.42	\$8,564.56				E
10-560-7100	SD LEASE PROCEEDS	10	\$36,000.00	\$36,000.00				E
10-560-7200	SD DEBT INTEREST	10	\$0.00	\$750.00	\$325.00	\$325.00	\$325.00	E
10-560-7300	SD DEBT PRINCIPAL	10	\$0.00	\$3,300.00	\$8,985.00	\$8,985.00	\$8,985.00	E
10-560-7400	SD CAPITAL	10	\$9,289.00	\$9,289.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-560-7500	SD CAPITAL (NF)	10	\$6,017.00	\$6,050.00	\$2,600.00	\$2,600.00	\$2,600.00	E
			\$358,638.51	\$435,510.56	\$414,060.00	\$403,460.00	\$431,360.00	

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
Basic Acct: 561								
10-561-0900	PB ENGINEER.	10	\$0.00	\$2,300.00				E
10-561-1000	PB PAVING (CA)	10	\$61,900.00	\$74,700.00	\$54,000.00	\$54,000.00	\$54,000.00	E
10-561-1100	PB MAINT.	10	\$8,223.03	\$6,000.00	\$16,000.00	\$16,000.00	\$16,000.00	E
10-561-1200	PB SNOW/ICE REM.	10	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	E
10-561-1700	PB BRIDGE INSPEC.	10	\$839.28	\$0.00				E
10-561-1800	PB SIDEWALK	10	\$0.00	\$8,000.00				E
10-561-1900	PB NEW EQUIPMENT (NF)	10	\$13,000.00	\$13,000.00				E
			\$83,962.31	\$105,500.00	\$71,500.00	\$71,500.00	\$71,500.00	
Basic Acct: 562								
10-562-0000	STREET LIGHTS DUKE	10	\$83,384.03	\$105,500.00	\$104,500.00	\$104,500.00	\$104,500.00	E
			\$83,384.03	\$105,500.00	\$104,500.00	\$104,500.00	\$104,500.00	
Basic Acct: 570								
10-570-1300	PLANNING/LANDUSE ADV	10	\$189.60	\$600.00	\$600.00	\$600.00	\$600.00	E
10-570-3200	JC INSPECTION FEES	10	\$4,925.00	\$20,000.00	\$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	\$200.00	E
10-570-3400	HAZARD ABATEMENT	10	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-570-3500	PLAN/LANDUSE PROF SER	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	E
10-570-3600	PLANNING/LANDUSE IT	10	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	E
			\$5,514.60	\$26,700.00	\$26,700.00	\$26,700.00	\$26,700.00	
Basic Acct: 580								
10-580-0200	SANT WAGES/SALARIES	10	\$52,904.48	\$63,700.00	\$44,900.00	\$44,900.00	\$45,100.00	E
10-580-0300	SANT OT WAGES	10	\$0.00	\$0.00				E
10-580-0500	SANT FICA	10	\$4,047.16	\$4,900.00	\$3,500.00	\$3,500.00	\$3,450.00	E
10-580-0600	SANT GROUP INS.	10	\$12,435.71	\$13,800.00	\$12,550.00	\$9,900.00	\$9,900.00	E
10-580-0610	SANT HSA	10	\$3,039.95	\$3,200.00	\$3,200.00	\$3,200.00	\$2,250.00	E
10-580-0700	SANT RETIREMENT	10	\$3,883.32	\$4,708.00	\$3,450.00	\$3,450.00	\$3,450.00	E
10-580-0800	SANT 401K	10	\$2,223.17	\$3,200.00	\$2,250.00	\$2,250.00	\$2,300.00	E
10-580-0900	SANT LIABILITY INS.	10	\$3,051.00	\$3,798.00	\$4,000.00	\$4,000.00	\$4,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-580-1000	SANT W/C	10	\$1,800.00	\$3,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E
10-580-1700	SANT AUTO MAINT	10	\$4,266.76	\$6,000.00	\$5,000.00	\$5,000.00	\$5,000.00	E
10-580-3100	SANT FUEL	10	\$4,542.46	\$8,500.00	\$7,000.00	\$7,000.00	\$7,000.00	E
10-580-3300	SANT SUPPLIES/EXP.	10	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	E
10-580-3600	SANT UNIFORMS	10	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	E
10-580-4400	SANT C&D/BRUSH	10	\$7,987.70	\$10,000.00	\$11,000.00	\$11,000.00	\$11,000.00	E
10-580-4700	SANT PRINCIPAL	10	\$0.00	\$11,700.00	\$26,850.00	\$26,850.00	\$26,850.00	E
10-580-4800	SANT INTEREST	10	\$0.00	\$2,600.00	\$2,250.00	\$2,250.00	\$2,250.00	E
10-580-5200	SANT RECYC. BINS	10	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	E
10-580-7200	LEASE PROCEEDS	10	\$128,000.00	\$128,000.00				E
10-580-7300	SANT CAPITAL (NF)	10	\$6,144.00	\$6,144.00				E
10-580-7400	SANT CAPITAL	10	\$15,599.00	\$15,000.00				E
			\$251,124.71	\$291,450.00	\$132,650.00	\$130,000.00	\$129,250.00	
Basic Acct: 590								
10-590-0200	FM WAGES/SALARIES	10	\$0.00	\$0.00				E
10-590-0300	FM OT WAGES	10	\$7,360.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,350.00	E
10-590-0500	FM FICA	10	\$553.97	\$650.00	\$650.00	\$650.00	\$650.00	E
10-590-0600	FM 401K	10	\$0.00	\$0.00				E
10-590-0700	FM RETIREMENT	10	\$270.02	\$354.00	\$350.00	\$350.00	\$350.00	E
10-590-0800	FM LIABILITY INS.	10	\$7,667.00	\$8,550.00	\$8,350.00	\$8,350.00	\$8,350.00	E
10-590-1000	FM W/C	10	\$300.00	\$500.00	\$500.00	\$500.00	\$500.00	E
10-590-3100	FM NATURAL GAS	10	\$1,799.68	\$3,500.00	\$2,500.00	\$2,500.00	\$2,500.00	E
10-590-3200	FM ELECTRIC	10	\$12,956.03	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00	E
10-590-3300	FM WATER/SEWER	10	\$1,560.62	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	E
10-590-3400	FM BUILDING MAINT.	10	\$6,758.07	\$10,000.00	\$9,500.00	\$9,500.00	\$9,500.00	E
10-590-3500	FM CONTRACTED SERVICES	10	\$0.00	\$2,300.00	\$650.00	\$650.00	\$650.00	E
10-590-3600	FM TERMINIX CONTRACT	10	\$1,568.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E
			\$40,793.39	\$55,754.00	\$52,400.00	\$52,400.00	\$52,250.00	
Basic Acct: 640								

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-640-4500	CEME. DEPT CONTRACT	10	\$6,831.56	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	E
			\$6,831.56	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	
Basic Acct: 660								
10-660-0300	RR CROSSING MAINT.	10	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E
10-660-0400	MUNICODE	10	\$3,743.28	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E
10-660-0500	TUITION ASSISTANCE	10	\$0.00	\$800.00	\$800.00	\$800.00	\$800.00	E
10-660-0600	CONTINGENCY	10	\$0.00	\$8,510.00	\$90,254.00	\$115,564.00	\$39,974.00	E
10-660-0700	ESC EXPENSE	10	\$127.34	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	E
10-660-0800	PARKING LOT RENTAL	10	\$6,226.53	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	E
10-660-0900	WELLNESS/DRUG AWARE	10	\$2,532.68	\$2,500.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-660-0910	HRA ADMINISTRATION	10	\$50.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	E
10-660-1000	ABC REHAB/SCHOLARSHIP	10	\$1,978.00	\$1,978.00	\$11,158.00	\$11,158.00	\$11,158.00	E
10-660-1100	EMPLOYEE RECOGNITION	10	\$420.00	\$750.00	\$750.00	\$750.00	\$750.00	E
10-660-1200	REFUND ON TAXES	10	\$0.00	\$27,600.00	\$500.00	\$500.00	\$500.00	E
10-660-1300	CWMTF GRANT	10	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	E
10-660-1400	DUKE GRANT	10	\$9,500.00	\$10,000.00				E
10-660-1500	ARC GRANT COMP PLAN	10	\$863.38	\$20,000.00	\$7,500.00	\$7,500.00	\$7,500.00	E
10-660-1600	ARC WAYFINDING GRANT	10	\$0.00	\$0.00				E
10-660-1700	REBRANDING/LOGO	10	\$0.00	\$3,000.00				E
10-660-1800	WEBSITE MAINTENANCE	10	\$600.00	\$850.00	\$850.00	\$850.00	\$850.00	E
10-660-3400	MECK CO (.50%) TAX	10	\$98.64	\$200.00				E
10-660-3500	STATE USE TAX	10	\$1,942.52	\$3,500.00	\$2,000.00	\$2,000.00	\$2,000.00	E
10-660-3600	COUNTY USE TAX	10	\$854.54	\$1,450.00	\$750.00	\$750.00	\$750.00	E
10-660-3700	NON DEPT STATE SALES TAX	10	\$7,395.24	\$7,500.00	\$9,000.00	\$9,000.00	\$9,000.00	E
10-660-3800	JC FOOD TAX (2%)	10	\$50.04	\$50.00				E
10-660-3900	NON DEPT JACK CO	10	\$2,787.82	\$3,410.00	\$4,000.00	\$4,000.00	\$4,000.00	E
10-660-4100	NON DEPT HAY CO	10	\$26.20	\$0.00				E
10-660-4200	NON DEPT MACON CO	10	\$64.90	\$0.00				E
10-660-4600	NON DEPT MECK CO	10	\$394.50	\$500.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-660-5300	NON DEPT DUES/SUBSCR.	10	\$6,240.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	E
10-660-5400	NON DEPT LIABILITY INS.	10	\$8,928.96	\$9,000.00	\$12,634.00	\$12,634.00	\$12,634.00	E
10-660-5600	ELECTIONS	10	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E
			\$54,824.57	\$152,898.00	\$193,496.00	\$218,806.00	\$143,216.00	
Basic Acct: 690								
10-690-0000	CONTRIBUTION TO FD	10	\$136,090.00	\$136,090.00	\$161,229.00	\$161,229.00	\$161,229.00	E
10-690-0800	TRANSFER OUT OF GF	10	\$100,000.00	\$100,000.00				E
10-690-9300	CONT TO RECREATION	10	\$113,750.00	\$113,750.00	\$62,500.00	\$62,500.00	\$62,500.00	E
10-690-9400	CONT TO FUNB BALANCE	10	\$0.00	\$23,000.00				E
10-690-9800	OPEB SEPARATION ALLOW.	10	\$56,500.00	\$40,036.00	\$55,000.00	\$55,000.00	\$55,000.00	E
10-690-9900	OPEB RETIREE INSURANCE	10	\$192,333.00	\$172,883.00	\$150,000.00	\$150,000.00	\$150,000.00	E
			\$598,673.00	\$585,759.00	\$428,729.00	\$428,729.00	\$428,729.00	
Basic Acct: 999								
10-999-9900	SUSPENSE	10	\$0.00	\$0.00				E
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			\$2,864,202.94	\$3,473,945.35	\$3,113,665.00	\$3,094,665.00	\$3,094,665.00	
Fund: 13								
Basic Acct: 620								
13-620-0200	REC SALARIES/WAGES	13	\$16,546.37	\$20,800.00	\$21,500.00	\$21,500.00	\$21,500.00	E
13-620-0300	REC OT	13	\$0.00	\$0.00				E
13-620-0500	REC FICA	13	\$1,265.72	\$1,600.00	\$1,650.00	\$1,650.00	\$1,650.00	E
13-620-0800	REC 401K	13	\$0.00	\$0.00				E
13-620-0900	REC LIAB. INS.	13	\$1,301.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E
13-620-1000	REC W/C	13	\$500.00	\$1,000.00	\$500.00	\$500.00	\$500.00	E
13-620-1300	REC UTILITIES	13	\$8,205.85	\$9,400.00	\$9,400.00	\$9,400.00	\$9,400.00	E
13-620-1500	REC MAINT AND REPAIR	13	\$1,102.98	\$4,000.00	\$7,000.00	\$7,000.00	\$7,000.00	E
13-620-1600	REC PARK REFUND	13	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	E
13-620-1700	REC MILE REIMB	13	\$719.46	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	E
13-620-3300	REC SUPPLIES/EXPENSE	13	\$1,198.65	\$2,500.00	\$3,500.00	\$3,500.00	\$3,500.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
13-620-3500	RECREATION IT	13	\$1,539.45	\$1,500.00	\$1,700.00	\$1,700.00	\$1,700.00	E
13-620-3600	REC UNIFORMS	13	\$94.00	\$600.00	\$600.00	\$600.00	\$600.00	E
13-620-3700	REC STATE SALES TAX	13	\$74.85	\$500.00	\$500.00	\$500.00	\$500.00	E
13-620-3900	REC JC SALES TAX	13	\$34.74	\$250.00	\$250.00	\$250.00	\$250.00	E
13-620-5700	REC MISC EXPENSE	13	\$0.00	\$0.00				E
			\$32,583.07	\$45,550.00	\$50,000.00	\$50,000.00	\$50,000.00	
Basic Acct: 720								
13-720-0900	REC LIAB. INS	13	\$1,437.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	E
13-720-5700	REC MISC POOL EXP	13	\$13,229.05	\$126,700.00	\$15,000.00	\$15,000.00	\$15,000.00	E
			\$14,666.05	\$128,300.00	\$16,600.00	\$16,600.00	\$16,600.00	
			\$47,249.12	\$173,850.00	\$66,600.00	\$66,600.00	\$66,600.00	
Fund: 14								
Basic Acct: 510								
14-510-0400	SEP ALLOW PAYROLL	14	\$14,041.17	\$15,500.00	\$29,600.00	\$32,700.00	\$32,700.00	E
14-510-0500	SEP ALLOW FICA	14	\$1,049.73	\$1,300.00	\$3,300.00	\$3,550.00	\$3,550.00	E
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	\$0.00	\$39,700.00	\$22,100.00	\$18,750.00	\$18,750.00	E
14-510-0700	SEP ALLOW RETIREE INS	14	\$0.00	\$0.00				E
			\$15,090.90	\$56,500.00	\$55,000.00	\$55,000.00	\$55,000.00	
			\$15,090.90	\$56,500.00	\$55,000.00	\$55,000.00	\$55,000.00	
Fund: 15								
Basic Acct: 410								
15-410-0000	RLF EXPENSE	15	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	E
15-410-3700	RLF STATE SALES TAX	15	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	E
15-410-3900	RLF JC SALES TAX	15	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	E
15-410-4000	RLF TRAN OUT	15	\$40,000.00	\$40,000.00				E
			\$40,000.00	\$46,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
			\$40,000.00	\$46,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Fund: 18								
Basic Acct: 410								
18-410-0000	GRANT PROJECT EXPENSE	18	\$20,569.21	\$25,625.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
			\$20,569.21	\$25,625.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 415								
18-415-3700	GRANT PROJECT STATE TAX	18	\$5.27	\$75.00				E
18-415-3900	GRANT PROJECT JC TAX	18	\$2.50	\$25.00				E
			\$7.77	\$100.00	\$0.00	\$0.00	\$0.00	
			\$20,576.98	\$25,725.00	\$0.00	\$0.00	\$0.00	
Fund: 19								
Basic Acct: 530								
19-530-0000	FD CONTINGENCY	19	\$0.00	\$0.00	\$20,494.00	\$20,494.00	\$20,494.00	E
19-530-0500	FD RETIRE FIREMEN	19	\$7,028.40	\$7,040.00	\$6,240.00	\$6,240.00	\$6,240.00	E
19-530-0600	FD IRA CONTRIBUTION	19	\$24,700.00	\$24,700.00	\$25,000.00	\$25,000.00	\$25,000.00	E
19-530-0700	FD PENSION FUND	19	\$4,060.00	\$4,075.00	\$3,600.00	\$4,300.00	\$4,300.00	E
19-530-0800	FD INSURANCE	19	\$27,731.00	\$27,731.00	\$32,500.00	\$32,500.00	\$32,500.00	E
19-530-1000	FD W/C	19	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E
19-530-1100	FD TELEPHONE	19	\$2,973.18	\$3,200.00	\$2,500.00	\$2,500.00	\$2,500.00	E
19-530-1300	FD UTILITIES	19	\$8,411.82	\$8,900.00	\$11,000.00	\$11,000.00	\$11,000.00	E
19-530-1400	FD IT	19	\$1,100.45	\$1,300.00	\$3,500.00	\$3,500.00	\$3,500.00	E
19-530-1600	FD COMMUNICATION	19	\$720.79	\$1,500.00	\$4,000.00	\$4,000.00	\$4,000.00	E
19-530-1700	FD TRUCK MAINTENANCE	19	\$26,782.28	\$26,679.38	\$25,000.00	\$25,000.00	\$25,000.00	E
19-530-1800	FD VEND MACHINE EXP	19	\$790.25	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	E
19-530-3100	FD FUEL	19	\$8,774.90	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	E
19-530-3200	FD SUNSHINE	19	\$383.77	\$700.00	\$500.00	\$500.00	\$500.00	E
19-530-3300	FD SUPPLIES	19	\$6,466.77	\$8,000.00	\$6,000.00	\$6,000.00	\$6,000.00	E
19-530-3400	FD SPECIFIED EXPENSE	19	\$2,997.44	\$3,000.00	\$4,000.00	\$3,300.00	\$3,300.00	E
19-530-3500	FD TRAINING	19	\$1,932.35	\$2,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E
19-530-3600	FD FIRE PREVENTION	19	\$5,461.77	\$5,921.95	\$3,500.00	\$3,500.00	\$3,500.00	E
19-530-3700	FD BLDG MAINT	19	\$9,597.50	\$8,536.86	\$6,000.00	\$6,000.00	\$6,000.00	E
19-530-3800	FD EQUIP MAINT	19	\$6,245.44	\$6,278.81	\$5,000.00	\$5,000.00	\$5,000.00	E
19-530-3900	FD EQUIP	19	\$4,565.13	\$6,852.00	\$10,000.00	\$10,000.00	\$10,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
19-530-4000	FD P.P.E.	19	\$224.49	\$650.00	\$16,000.00	\$16,000.00	\$16,000.00	E
19-530-4900	FD GASTON CO	19	\$0.00	\$0.00				E
19-530-6800	FD BUILD INTER	19	\$13,632.41	\$26,385.00	\$22,843.00	\$22,843.00	\$22,843.00	E
19-530-6900	FD BUILD PRINCIPAL	19	\$71,037.10	\$142,075.00	\$142,075.00	\$142,075.00	\$142,075.00	E
19-530-7000	FD INT EXP	19	\$10,474.31	\$10,510.00	\$8,665.00	\$8,665.00	\$8,665.00	E
19-530-7100	FD PRINC EXP	19	\$62,551.37	\$62,700.00	\$63,200.00	\$63,200.00	\$63,200.00	E
19-530-7200	FD FISHER CREEK	19	\$7,790.35	\$8,200.00	\$8,000.00	\$8,000.00	\$8,000.00	E
19-530-7400	FD CAPITAL	19	\$118,353.06	\$118,350.00	\$24,000.00	\$24,000.00	\$24,000.00	E
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00				E
19-530-7900	FD HENDERSON TAX	19	\$106.76	\$200.00				E
19-530-8000	NC USE TAX	19	\$164.50	\$4,240.00	\$3,000.00	\$3,000.00	\$3,000.00	E
19-530-8100	COUNTY USE TAX	19	\$70.00	\$1,660.00	\$1,500.00	\$1,500.00	\$1,500.00	E
19-530-8400	STATE SALES TAX	19	\$6,209.66	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	E
19-530-8500	FD JC TAX	19	\$2,481.22	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	E
19-530-8600	FD BUNC CO TAX	19	\$74.09	\$100.00				E
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	\$2,162.00	\$2,162.00				E
			\$448,054.56	\$543,147.00	\$482,117.00	\$482,117.00	\$482,117.00	
			\$448,054.56	\$543,147.00	\$482,117.00	\$482,117.00	\$482,117.00	
Fund: 20								
Basic Acct: 410								
20-410-0600	FD CRF CONTR.	20	\$2,162.00	\$2,162.00				E
			\$2,162.00	\$2,162.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 415								
20-415-0000	FD CRF TRANS TO	20	\$88,000.00	\$88,000.00				E
			\$88,000.00	\$88,000.00	\$0.00	\$0.00	\$0.00	
			\$90,162.00	\$90,162.00	\$0.00	\$0.00	\$0.00	
Fund: 21								
Basic Acct: 410								

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
21-410-0600	GF CRF CONTRIB	21	\$0.00	\$100,000.00				E
			\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 415								
21-415-0000	GF CRF TRAN TO GF	21	\$0.00	\$0.00	\$20,000.00			E
			\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	
			\$0.00	\$100,000.00	\$20,000.00	\$0.00	\$0.00	
Fund: 23								
Basic Acct: 416								
23-416-0000	PAF EXPENSE	23	\$0.00	\$5,000.00				E
			\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	
			\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	
Fund: 24								
Basic Acct: 420								
24-420-0100	FC PROF SERV	24	\$25,000.00	\$25,000.00				E
24-420-0200	FC TRANSFER OUT	24	\$17,000.00	\$17,000.00				E
24-420-3100	FC CAMERA EXPENSE	24	\$0.00	\$12,500.00	\$1,500.00	\$1,500.00	\$1,500.00	E
24-420-3200	FC ROAD MAINTENANCE	24	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	E
24-420-3300	FC SUPPLIES & EXPENSE	24	\$2,518.32	\$5,600.00	\$7,600.00	\$7,600.00	\$7,600.00	E
24-420-3600	FC MAINT.	24	\$0.00	\$7,000.00				E
24-420-3700	FC STATE TAX	24	\$37.44	\$300.00	\$300.00	\$300.00	\$300.00	E
24-420-3800	FC JC SALE TAX	24	\$8.34	\$100.00	\$100.00	\$100.00	\$100.00	E
			\$44,564.10	\$68,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
			\$44,564.10	\$68,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
Fund: 25								
Basic Acct: 510								
25-510-0200	OPEB H-S-A WAGES PAYABLE	25	\$1,600.00	\$1,750.00	\$3,200.00	\$3,200.00	\$3,200.00	E
25-510-0500	OPEB H-S-A SS EXP	25	\$0.00	\$150.00				E
25-510-0600	OPEB FUND BAL CONT	25	\$0.00	\$170,298.00	\$111,600.00	\$111,600.00	\$111,600.00	E
25-510-0700	OPEB RETIREE INS.	25	\$15,433.24	\$15,735.00	\$25,300.00	\$25,300.00	\$25,300.00	E
25-510-0900	OPEB HRA	25	\$4,367.51	\$4,400.00	\$9,900.00	\$9,900.00	\$9,900.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
			\$21,400.75	\$192,333.00	\$150,000.00	\$150,000.00	\$150,000.00	
			\$21,400.75	\$192,333.00	\$150,000.00	\$150,000.00	\$150,000.00	
			\$3,591,301.35	\$4,774,662.35	\$3,903,382.00	\$3,864,382.00	\$3,864,382.00	
			[\$3,591,301.35]	[\$4,774,662.35]	[\$3,903,382.00]	[\$3,864,382.00]	\$3,864,382.00	

[Type] = 'e'