

TOWN OF SYLVA

NORTH CAROLINA



ANNUAL BUDGET

FISCAL YEAR 2019-2020

May 23, 2019

Paige R. Dowling
Town Manager/Budget Officer

Lynn A. Bryant
Finance Officer

Town of Sylva
North Carolina

Fiscal Year 2019-2020
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 20, 2019

Honorable Mayor Sossamon and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020. 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 \$40,704. This budget does not include fee increases in the General Fund.

The Town's proposed General Fund budget totals \$4,059,843. This is a decrease of \$199,660 or 4.7 percent from the original 2018-2019 Budget which totaled \$4,259,503. (This figure includes grants and other proceeds.) This decrease is attributed to purchasing less capital and equipment than the prior budget and appropriating less from fund balance. Not including grants and other proceeds, the General Government budget totals \$3,351,761; which is a decrease of \$52,148 or 1.5 percent from the FY 2018-2019 General Government budget. This decrease is primarily from replacing one police vehicle in the upcoming budget instead of two.

Currently, the national economy remains strong. There are suspicions of an upcoming recession, but economic growth projections are steady for the upcoming months. North Carolina's outlook is positive. Statewide, there's been an increase in construction employment, housing prices, growth in retail sales, and increased real personal income above the prior year. Housing demand is driving up home prices. Housing affordability is a concern for municipalities state-wide since wages are increasing at a slower rate than home prices. Homes in Jackson County are selling closer to the asking price than in our neighboring counties.

During the recession, the Town reduced post-employment benefit contributions. In this budget, the Town continues increased contributions to meet financial obligations that were previously reduced. This proposed budget maintains the Town's capital replacement schedule and makes necessary repairs to several capital assets. In following the 2017 pay plan, the proposed budget includes a 1.9 percent cost of living adjustment for all employees and up to a 2.5 percent merit increase for full-time employees based on performance. 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 24, 2019 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. Of the Board's top five priorities, three involved additional personnel. A part-time clerk at the Police Department, additional Patrol Officer, and part-time Main Street Economic Development Director were highly ranked priorities. Capital needs, equipment, and pedestrian safety were additional areas highlighted by the Board. Due to the size of the Town of Sylva's budget and limited resources, we are unable to fund additional positions in the upcoming budget.

Departmental requests were due March 1, 2019. 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 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 Budget include:

1. Post-Employment:

The Town of Sylva's top financial need the past couple of years is to fund post-retirement benefits at the recommended level. Contributions to OPEB will remain at \$150,000 pending the results of the actuarial study. The separation allowance contribution will remain at \$100,000 to begin catching up on the Town's unfunded obligation of \$215,826 (as of June 30, 2018). 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 2023-2024, seven employees will be eligible for retirement and three employees will be eligible to receive the separation allowance.

2. Sidewalks on NC 107/R-5600 Construction:

The Board's top budget priority last year during the budget planning work session was appropriating for sidewalks on NC 107. The Town will contribute a 20 percent local match

for missing sidewalk sections along the project corridor that will be completed with the NC 107 project. During budget discussion last year, the Town committed to setting aside \$100,000 annually over the next 2-3 years to plan for the sidewalk cost match. The proposed budget includes \$50,000 in the upcoming budget for sidewalks since project construction was delayed and is now expected to begin in 2023. The 2011 pedestrian plan estimates 20% to cost \$250,000. Town staff recommend setting aside portions over several years so fund balance does not decrease drastically when it is time for construction.

3. Fisher Creek Expansion:

The Town of Sylva has worked with the Conservation Fund on an acquisition grant through the Clean Water Management Trust Fund to acquire a 440-acre tract to expand Pinnacle Park. The upcoming budget includes the Town's \$250,000 match and the County's \$250,000 contribution for the Blackrock Creek purchase. The proposed budget includes \$20,000 for road work in Pinnacle Park and the new Blackrock Creek section. (Fisher Creek Fund 24)

4. Capital & Equipment:

- The Public Works Department's capital needs include a new bed for the plow truck (\$8,300) (10-560-7400) and a heat and air service contract on all Town-owned buildings (\$2,500) (10-590-3400).
- Interior Cameras in the lobby and hall of Town Hall qty. 2 (\$2,750). (10-420-7300)
- The Police Department will replace one vehicle in the upcoming budget to keep up with their replacement schedule. The patrol charger including equipment will cost \$45,865 (10-510-7400). The Police Department's other capital needs include 2 in-car cameras (\$9,316), 3 body cameras (\$2,400), 2 tasers (\$2,400), 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 add an additional patrol officer, maintenance technician, part-time Police clerk, or part-time Main Street director under our current budget conditions. Long-term priorities for the Town that must be delayed until funds are available include sidewalks, a bathroom on Main Street, entrance signs, dark cable for 107, and repairing the caving rock wall in Scotts Creek behind Town Hall.

Future Concerns

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-2020 which is a year before 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 changed to the NC League of Municipalities in October 2017. 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 2019-2020 is \$4,059,843 with the addition of anticipated grants and other proceeds.

Reserves

Fund Balance

As of June 30, 2018, Sylva's unassigned fund balance totaled \$3,077,526. The Fiscal Year 2018-2019 Budget appropriated \$213,600 from fund balance including 107 sidewalks (\$100,000), succession planning for Public Works (\$54,600), roof on the highway patrol office (\$6,000), and pool operations (\$20,000). Since July 1, 2018, we have appropriated for a police department grant match (\$2,450). Estimated fund balance currently totals \$2,861,476 or 67.18 percent.

The proposed budget appropriates \$50,000 from fund balance. The current operating budget is sufficient, but the proposed budget recommends appropriating \$50,000 from fund balance to the

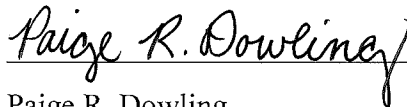
sidewalk fund for the R-5600/NC 107 project. This budget adheres to the Town of Sylva's financial policy that our fund balance will not fall below 40 percent. With the adoption of the proposed budget the estimated available fund balance will be 69.4 percent. This will not meet our fund balance goal of 76.65 percent, which is the average fund balance for a town our size.

Appropriating from fund balance is recommended for these one-time expenditures. Fund balance is used appropriately in this proposed budget for one-time expenditures that are not operational expenses. Saving for the sidewalk over several years will keep us from drastically reducing the fund balance at one time.

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
Town Manager/Budget Director



Lynn A. Bryant
Finance Officer

THE TOWN OF SYLVA
FY 2019-2020
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, 2019** and ending **June 30, 2020** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	38,417
Community Contributions	19,275
Administration	299,200
Highway Patrol Electric	1,000
Main Street	95,674
Tax Collection Fees	6,000
Professional Services	63,050
Police Department	1,319,535
Street Department	455,335
Powell Bill Department	70,500
Street Lights	104,500
Planning/Land use Department	26,300
Sanitation Department	161,360
Facilities Maintenance	58,952
Cemetery Department	12,850
Non-Departmental	102,828
<u>Miscellaneous Appropriations</u>	<u>543,985</u>
Total Expenses	\$3,378,761

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2019** and ending **June 30, 2020**.

Current Year's Property Tax	1,697,956
Prior Year's Property Tax	20,000
Interest on Taxes	6,300
Tax Advertising Penalties	800
Scrap Metal	500
Business Registration Permit	5,500
Vehicle Taxes	94,000
ABC License	1,000
Interest on Investments	57,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	18,500
K-9 Donations	300
Sales of Telecommunication	38,000
Excise Tax on Natural Gas	5,000
Local Video Programming	14,000
Franchise Tax on Power	283,000
Sales Tax Art 40	163,000
Sales Tax Article 42	159,000
Sales Tax Article 39	295,000
Solid Waste Disposal	1,200

Hold Harmless	147,000
Wine and Beer	11,500
Powell Bill	70,500
ABC Revenue	181,000
Occupancy Use Tax	3,000
Police Department Fines and Fees	9,000
Conditional Use/Appeals	2,000
Sales Tax Refund	12,005
Grants	27,000
Sale of Fixed Assets	0
Vending Machine Revenue	1,500
Miscellaneous Revenue	500
Transfer In	0
Fund Balance Rollover	0
Fund Balance	50,000
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
Total Revenues	\$3,378,761

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Personnel Expense	23,875
Operating Expenses	28,558
<u>Pool Expense</u>	<u>44,850</u>
Total Expenses	\$97,283

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Interest	1,800
Park Rental	4,000
Local Government Reimbursement	11,625
<u>Transfer from General Fund</u>	<u>79,858</u>
Total Revenue	\$97,283

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Payroll – Separation Allowance	46,000
<u>Fund Balance Contribution</u>	<u>54,000</u>
Total Expenses	\$100,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

<u>Transfer from General Fund</u>	<u>\$100,000</u>
Total Revenues	\$100,000

Section 7. The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

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, 2019** and ending **June 30, 2020**.

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, 2019** and ending **June 30, 2020**.

Operating Expense	255,515
Building Debt	157,843
<u>Debt – Other</u>	<u>70,441</u>
Total Expenses	\$483,799

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, 2019** and ending **June 30, 2020**.

Sylva Contribution	164,127
Dillsboro Contribution	16,824
Webster Contribution	20,812
Jackson County Contribution	119,094
Building Loan	157,843
<u>Miscellaneous Revenue</u>	<u>5,099</u>
Total Expenses	\$483,799

Section 11. The following amounts are hereby appropriated in the Fisher Creek Department **Fund 24** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Maintenance and Improvements	28,700
FC Fund Balance Appropriation	26,300
<u>Fisher Creek Capital</u>	<u>1,526,600</u>
	\$1,581,600

Section 12. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Fisher Creek Interest	55,000
Jackson County Reimbursement	250,000
CWMTF Grant	1,021,600
<u>Fisher Creek Fund Balance Appropriation</u>	<u>255,000</u>
Total Revenues	\$1,581,600

Section 13. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Retiree Insurance	42,800
<u>Fund Balance Contribution</u>	<u>107,200</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, 2019** and ending **June 30, 2020**.

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

Section 15. The following amounts are hereby appropriated in the Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Sidewalk Expense	86,513
<u>Fund Balance Contribution – Highway 107</u>	<u>50,000</u>
Total Expenses	\$136,513

Section 16. It is estimated that the following revenues will be available in Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2019** and ending **June 30, 2020**.

Fund Balance Appropriation	86,513
<u>Transfer from General Fund</u>	<u>50,000</u>
Total Revenues	\$136,513

Section 17. 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, 2018** 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 **\$407,049,459** and an estimated rate of collection of **98.15%**.

Section 18. The capitalization threshold for 2019-2020 is **\$5,000** for all capital asset classes.

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

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

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

ADOPTED THIS THE 13th DAY OF JUNE 2019.

Lynda Sossamon, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva

Proposed Fee Schedule FY 2019-2020

Planning and Code Enforcement Permits and Fees:

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
(Fees for replacement only)		
Accessory Buildings	\$50.00	
Additions/Renovations	(Rooms, Decks, Garage, etc.)	
	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

NON-RESIDENTIAL USES: COMMERCIAL, BUSINESS, MIXED USE, INDUSTRIAL (Collected at Town Hall)

Occupancy Use Inspection (Commercial business opening or change of ownership)	\$100.00 (Paid to Town of Sylva prior to issuance of Business Registration Permit)
Business Registration Permit (Applicable to all businesses not licensed by the State of NC)	\$20.00
Itinerant Merchant License (less than 6 months)	\$100.00
Food Truck (6 months)	\$100.00
Peddler's License (less than 30 minutes in a 24-hour period)	\$25.00

NON-RESIDENTIAL USES: (Collected by Jackson County)

Large Structure (≥ 20,000 sq. ft.)	\$500.00	
Medium Structure (5,001-19,999 sq. ft.)	\$350.00	
Small Structure (≤ 5,000 sq. ft.)	\$250.00	
Additions/Renovations	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

OVERLAY DISTRICTS

Planned Unit Development (PUD) & Mobile Home Parks	In Addition to CUP fee
Class 1 (2-11 Units)	\$150.00
Class 2 (12-24 Units)	\$250.00

Class 3 (25+ Units)	\$400.00	+\$25.00 per home above 2
SUBDIVISION PLAT		
Minor Subdivision	\$50.00	+\$20.00 per lot
Major Subdivision	\$250.00	+\$50.00 per lot
DEMOLITION PERMIT		
Residential	\$80.00	
Non-Residential	\$150.00	
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	
ABC PERMIT INSPECTIONS		
On-Premise	\$100.00	
Off-Premise	\$100.00	
SEXUALLY ORIENTED BUSINESS PERMIT		
Establishment Permit	\$2,000.00	Annually
Entertainer Permit	\$250.00	Annually
FLOOD PLAIN PERMIT		
Residential	\$50.00	
Non-Residential	\$100.00	
ZONING APPROVAL		
Zoning Approval	\$45.00	
FLOOD DAMAGE PREVENTION VARIANCE		
Residential	\$200.00	
Non-Residential	\$350.00	
ZONING ORDINANCE VARIANCE		
Residential	\$250.00	
Non-Residential	\$350.00	
CONDITIONAL USE PERMIT		
Residential	\$250.00	
Non-Residential	\$350.00	
ZONING ORDINANCE AMENDMENT		
Amendment to Text	\$500.00	
Map Amendment	\$500.00	
PUBLIC HEARINGS AND APPEAL HEARINGS		
All	\$300.00	

Recreation Fees:

POTEET PARK AND BRYSON PARK RENTAL		
Town Residents	\$25.00	Per two hours
Non-Town Residents	\$50.00	Per two hours
BRIDGE PARK PAVILION RENTAL		
Town Residents	Two Hours	\$30.00

	Four Hours	\$50.00
	Eight Hours	\$100.00
	Alcohol (+ Cost of Officers)	\$50.00
Non-Town Residents	Two Hours	\$50.00
	Four Hours	\$75.00
	Eight Hours	\$125.00
	Alcohol (+ Cost of Officers)	\$50.00

PUBLIC WORKS MISCELLANEOUS:

STREET/SIDEWALK CUT PERMIT

Streets	\$75.00
Sidewalks	\$50.00

DRIVEWAY ACCESS PERMIT

Residential	\$25.00
Non-Residential	\$100.00

HAZARD ABATEMENT

All	\$200.00
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RECYCLING BINS

Residential (both bins)	\$30.00
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PUBLIC WORKS COST BASIS FOR EQUIPMENT AND MANPOWER:

LABOR CHARGE (PER HOUR):

During Normal Work Hours	\$30.00 per person
After Normal Work Hours	\$45.50 per person

EQUIPMENT CHARGE (PER HOUR):

Backhoe	\$50.00
Bucket Truck	\$65.00
Dump Truck	\$40.00
Knuckleboom Truck	\$75.00
Trackhoe	\$65.00
Water Truck	\$60.00 + Water Charge
Ton Truck	\$40.00
Weed Eater OR Leaf Blower	\$20.00
Mower	\$40.00
Sweeper	\$65.00

POLICE DEPARTMENT COST BASIS FOR MANPOWER

LABOR CHARGE PER HOUR:

Labor Charge	\$35.00
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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 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:

ZONING ORDINANCE COPIES	
Hard Copy	\$15.00
Internet Copy	Free
CODE OF ORDINANCES (Municipal Code Corporation)	
Internet Copy	Free
GENERAL	
Copies	\$0.10 Per Sheet

Adopted this the 13th day of June 2019.

Lynda Sossamon, Mayor

Amanda Murajda, Clerk

5/20/2019

Revenue Comparisons:	Estimated 2019-2020	Original 2018-2019	Est/Original Difference	Amended as of 4/10/2019	Amended Original Difference
Taxes	1,697,956	1,674,355	23,601	1,674,355	0
Prior Year Taxes	20,000	20,000	0	20,000	0
Vehicle Taxes	70,000	66,000	4,000	66,000	0
Rental Vehicle	24,000	22,000	2,000	22,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	6,300	7,054	-754	7,054	0
Business Registration Permit	5,500	5,500	0	5,500	0
Vending Machine Revenue	1,500	1,500	0	1,500	0
Miscellaneous Revenue	500	500	0	4,805	4,305
ABC License	1,000	1,000	0	1,000	0
Interest on Investments	57,000	30,000	27,000	30,000	0
Sale of Recycling Bins	500	500	0	500	0
Scrap Metal	500	250	250	250	0
Intra-governmental	1,200	1,200	0	1,200	0
Local Government Reimbursement			0	0	0
Main Street Program	18,500	16,200	2,300	16,200	0
Sale of Telecommunication	38,000	47,000	-9,000	47,000	0
Sale of Fixed Assets	0	0	0	5,500	5,500
Natural Gas Excise	5,000	5,000	0	5,000	0
Local Video Programming	14,000	15,000	-1,000	15,000	0
Franchise Tax on Power	283,000	275,000	8,000	275,000	0
Sales Tax Article 40	163,000	148,000	15,000	148,000	0
Sales Tax Article 42	159,000	140,000	19,000	140,000	0
Sales Tax Article 39	295,000	270,000	25,000	270,000	0
Hold Harmless	147,000	142,000	5,000	142,000	0
Solid Waste	1,200	1,800	-600	1,800	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	70,500	74,000	-3,500	70,863	-3,137
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	9,000	9,000	0	9,000	0
Conditional Use Appeals	2,000	2,000	\$0	2,000	0

5/20/2019

Substance Tax/Equitable Sharing	2,000	2,000	\$0	5,790	3,790
K-9 Donations	300	300	\$0	300	0
Sales Tax Refund	12,005	16,850	-\$4,845	16,850	0
Fund Balance Approp.	50,000	196,600	-\$146,600	199,050	2,450
Fund Balance Rollover Fund Bal Approp	0	17,000	-\$17,000	17,000	0
General Government(minus grants/ proceeds)	3,351,761	3,403,909	-\$52,148	3,416,817	12,908
Recreation Department(minus grants/proceeds)	97,283	131,900	-\$34,617	131,900	0
Separation Allowance(minus grants/ proceeds)	100,000	100,000	\$0	100,000	0
Fire Department(minus grants/ proceeds)	483,799	482,444	\$1,355	482,444	0
Total Revenue	\$4,032,843	\$4,118,253	-\$85,410	\$4,131,161	\$12,908
Grants and Proceeds:					
State Grant (CWMTF/Governor's Crime Comm)	24,500	88,250	-\$63,750	112,750	24,500
Misc Grant	2,500	2,500	\$0	10,100	7,600
Lease Proceeds	0	0	\$0		0
Transfer in PB Reserves				27,000	27,000
Transfer from General Fund CIP Reserves	0	50,500	-\$50,500	68,595	18,095
	\$27,000	\$141,250	-\$114,250	\$218,445	\$77,195
Total General Fund Budget	\$4,059,843	\$4,259,503	-\$199,660	\$4,349,606	\$90,103
Total Appropriated Fund Balance (No Rollover)	\$50,000	\$196,600	-\$146,600	\$199,050	\$2,450
Rescue Squad Renovations	0	7,500	-\$7,500		
107 Sidewalk	50,000	100,000	-\$50,000		
PW Capital ~ Bed for Salt Spreader		54,600	-\$54,600		
FD Roof	0	6,000	-\$6,000		
Pool	0	20,000	-\$20,000		
PD Capital ~ Vehicles		0	\$0		
Crosswalks	0	8,500	-\$8,500		
	\$ 50,000	\$ 196,600	-\$146,600		
Transfer from General Fund CIP Reserves:					
Bucket Truck/Sweeper Parts	0	40,500	-\$40,500		
PW Capital	0	0	\$0		
PD Truck Addition	0	10,000	-\$10,000		
	\$ 0	\$ 50,500	-\$50,500		

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
Type: R									
Fund: 10									
10-301-0900	TAXES: AD VALOREM 09	10	\$120.89	\$0.00					R
10-301-1000	TAXES: AD VALOREM 10	10	\$470.88	\$0.00					R
10-301-1100	TAXES: AD VALOREM 11	10	\$525.66	\$0.00					R
10-301-1200	TAXES: AD VALOREM 12	10	\$536.40	\$0.00					R
10-301-1300	TAXES: AD VALOREM 13	10	\$1,003.80	\$0.00					R
10-301-1400	TAXES: AD VALOREM 14	10	\$1,030.64	\$0.00					R
10-301-1500	TAXES: AD VALOREM 15	10	\$818.22	\$0.00					R
10-301-1600	TAXES: AD VALOREM 16	10	\$2,840.87	\$0.00					R
10-301-1700	TAXES: AD VALOREM 17	10	\$17,051.09	\$20,000.00					R
10-301-1800	TAXES: AD VALOREM 18	10	\$1,694,900.24	\$1,674,355.00	\$20,000.00	\$20,000.00	\$20,000.00		R
10-301-1900	TAXES: AD VALOREM 19	10	\$0.00	\$0.00	\$1,697,956.00	\$1,697,956.00	\$1,697,956.00		R
10-302-0800	08 VEHICLE TAXES	10	\$3.15	\$0.00					R
10-302-0900	09 VEHICLE TAXES	10	\$126.45	\$0.00					R
10-302-1000	RENTAL VEHICLE TAX	10	\$19,039.71	\$22,000.00	\$24,000.00	\$24,000.00	\$24,000.00		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	\$156.85	\$0.00					R
10-303-1000	10 VEHICLE TAXES	10	\$0.00	\$0.00					R
10-304-0000	STNC VEHICLE TAXES	10	\$70,415.65	\$66,000.00	\$70,000.00	\$70,000.00	\$70,000.00		R
10-315-0000	TAX ADVERTISING PENALTY	10	\$340.52	\$400.00	\$400.00	\$400.00	\$400.00		R
10-316-0000	TAX PENALTIES	10	\$240.00	\$400.00	\$400.00	\$400.00	\$400.00		R
10-317-0000	TAX INTEREST	10	\$7,546.65	\$6,754.00	\$6,000.00	\$6,000.00	\$6,000.00		R
10-317-0100	VEHICLE INTEREST	10	\$427.82	\$300.00	\$300.00	\$300.00	\$300.00		R
10-317-0300	TAX LIEN REIMBURSEMENT	10	\$1,243.73	\$0.00					R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-317-0400	FORECLOSURE/TAX REIMB	10	\$0.00	\$0.00					R
10-317-0500	TAX OVERAGE	10	\$0.58	\$0.00					R
10-318-0000	PRIV LIC. INTEREST	10	\$0.00	\$0.00					R
10-319-0000	VENDING MACHINE	10	\$824.83	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		R
10-325-0000	PRIVILEGE LICENSE	10	\$205.00	\$0.00					R
10-326-0000	ABC LICENSE	10	\$880.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		R
10-327-0000	BUSINESS REG PERMIT	10	\$5,289.95	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00		R
10-329-0000	INTEREST ON INVESTMENTS	10	\$49,961.01	\$30,000.00	\$57,000.00	\$57,000.00	\$57,000.00		R
10-330-0000	SALE OF RECYCLING BINS	10	\$450.00	\$500.00	\$500.00	\$500.00	\$500.00		R
10-330-0100	SCRAP METAL	10	\$488.15	\$250.00	\$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	\$1,200.00		R
10-332-0000	LOCAL GOVERNMENT REIMBURSEMENT	10	\$0.00	\$0.00					R
10-333-0000	WC REIMBURSEMENT	10	\$0.00	\$0.00					R
10-333-0200	INSURANCE REIMB.	10	\$729.00	\$0.00					R
10-335-0000	MISCELLANEOUS REVENUE	10	\$7,061.79	\$4,805.00	\$500.00	\$500.00	\$500.00		R
10-335-0200	SALE OF FA (CAPITAL)	10	\$9,700.01	\$5,500.00					R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	\$403.22	\$0.00					R
10-335-0500	HAZARD ABATEMENT	10	\$0.00	\$0.00					R
10-336-0000	MAIN STREET PROGRAM	10	\$3,995.02	\$700.00	\$1,000.00	\$1,000.00	\$1,000.00		R
10-336-0100	MAIN STREET PARADE	10	\$2,325.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		R
10-336-0200	GUTM FEES	10	\$13,505.00	\$10,000.00	\$12,500.00	\$12,500.00	\$12,500.00		R
10-336-0300	GUTM SPONSORSHIP	10	\$7,997.00	\$3,500.00	\$3,000.00	\$3,000.00	\$3,000.00		R
10-337-0100	SALES OF TELECOMM SERV	10	\$33,954.39	\$47,000.00	\$38,000.00	\$38,000.00	\$38,000.00		R
10-337-0200	NATURAL GAS EXCISE	10	\$5,070.30	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		R
10-338-0000	LOCAL VIDEO	10	\$10,854.21	\$15,000.00	\$14,000.00	\$14,000.00	\$14,000.00		R
10-339-0000	FRANCHISE TAX ON POWER	10	\$219,996.81	\$275,000.00	\$280,000.00	\$283,000.00	\$283,000.00		R
10-340-0000	SALES TAX/ART 40(1/2%)	10	\$102,548.61	\$148,000.00	\$159,000.00	\$163,000.00	\$163,000.00		R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-340-0100	SALES TAX/ART 42(1/2%)	10	\$95,882.51	\$140,000.00	\$155,500.00	\$159,000.00	\$159,000.00		R
10-340-0200	SALES TAX/ART 39(1%)	10	\$192,590.70	\$270,000.00	\$292,000.00	\$295,000.00	\$295,000.00		R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	\$1.12	\$0.00					R
10-340-0400	HOLD HARMLESS	10	\$96,338.02	\$142,000.00	\$145,000.00	\$147,000.00	\$147,000.00		R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	\$892.26	\$1,800.00	\$1,200.00	\$1,200.00	\$1,200.00		R
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	\$70,862.88	\$70,862.90	\$70,500.00	\$70,500.00	\$70,500.00		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	\$13,213.54	\$12,000.00	\$12,000.00	\$12,005.00	\$12,005.00		R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	\$9,423.96	\$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
10-350-0000	PD TRAINING REIMBURSEMENT	10	\$0.00	\$0.00					R
10-351-0000	PD SUBSTANCE TAX (SPECIAL FUNDS)	10	\$15.56	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		R
10-351-0200	PD EQUITABLE SHARING	10	\$0.00	\$3,790.00					R
10-352-0000	PD FINES/ FEES/CALENDAR	10	\$9,380.15	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00		R
10-353-0000	K-9 DONATIONS	10	\$1,900.32	\$300.00	\$300.00	\$300.00	\$300.00		R
10-355-0000	CONDITIONAL USE/APPEALS	10	\$500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		R
10-356-0000	PARKING LOT RENTAL	10	\$0.00	\$0.00					R
10-367-0000	SALES TAX REFUND	10	\$19,751.37	\$16,850.00	\$12,000.00	\$12,000.00	\$12,000.00		R
10-367-0200	FEDERAL GRANT/REVENUE	10	\$0.00	\$0.00					R
10-367-0300	STATE GRANT/REVENUE	10	\$46,811.47	\$112,750.00	\$24,500.00	\$24,500.00	\$24,500.00		R
10-367-0400	MISC. GRANTS	10	\$2,600.00	\$10,100.00	\$2,500.00	\$2,500.00	\$2,500.00		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	\$68,595.00	\$68,595.00					R
10-393-0000	DUE FROM	10	\$0.00	\$0.00					R
10-399-0000	FUND BALANCE APPROP.	10	\$0.00	\$199,050.00	\$65,505.00	\$50,000.00	\$50,000.00		R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-399-0100	PB FUND BALANCE APPROP.	10	\$0.00	\$27,000.00					R
10-399-0200	FUND BALANCE ROLLOVER	10	\$0.00	\$17,000.00	\$11,903.00				R
			\$3,046,837.96	\$3,635,261.90	\$3,390,664.00	\$3,378,761.00	\$3,378,761.00	\$0.00	
Fund: 13									
13-329-0000	REC INTEREST	13	\$2,167.27	\$1,942.00	\$1,800.00	\$1,800.00	\$1,800.00		R
13-332-0000	REC LOCAL GOV REIMB	13	(\$1,741.07)	\$29,508.00	\$11,625.00	\$11,625.00	\$11,625.00		R
13-335-0000	REC MISC. REVENUE	13	\$0.00	\$0.00					R
13-336-0000	REC PARK RENTAL	13	\$3,817.50	\$4,000.00	\$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	\$2,630.14	\$2,000.00					R
13-367-0100	REC GRANTS	13	\$0.00	\$0.00					R
13-397-0000	REC TRANS FROM GF	13	\$94,450.00	\$94,450.00	\$79,858.00	\$79,858.00	\$79,858.00		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
			\$101,323.84	\$131,900.00	\$97,283.00	\$97,283.00	\$97,283.00	\$0.00	
Fund: 14									
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	\$100,000.00		R
14-329-0000	SEP ALLOW INTEREST	14	\$2,366.38	\$0.00					R
14-399-0100	SEP ALL FUND BAL APPROP	14	\$0.00	\$0.00					R
			\$102,366.38	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	
Fund: 15									
15-302-0100	RLF MISC. REVENUE	15	\$0.00	\$0.00					R
15-329-0000	RLF INTEREST	15	\$240.50	\$0.00					R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
15-350-0000	BALSAM WEST CREDIT	15	\$3,333.36	\$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	\$6,000.00		R
			\$3,573.86	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	
Fund: 17									
17-329-0000	BRIDGE PARK INTEREST	17	\$305.69	\$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					R
17-399-0000	FUND BALANCE APPROP.	17	\$0.00	\$0.00					R
			\$305.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 19									
19-329-0000	FD INTEREST	19	\$679.23	\$98.00	\$600.00	\$600.00	\$600.00		R
19-335-0000	FD MISC. REVENUE	19	\$4,526.00	\$0.00					R
19-335-0300	SALE OF FA (NON CAPITAL)	19	\$4,526.00	\$0.00					R
19-335-0400	SALES OF CAPITAL (FIXED)	19	\$0.00	\$0.00					R
19-336-0000	FD VEND MACHINE	19	\$700.85	\$1,000.00	\$500.00	\$500.00	\$500.00		R
19-336-0100	FD DONATIONS	19	\$1,767.58	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00		R
19-336-0200	FD PROT OF ST PROP.	19	\$0.00	\$0.00					R
19-352-0000	FD JC LOAN REIMB	19	\$81,131.86	\$161,382.00	\$157,842.00	\$157,842.00	\$157,842.00		R
19-353-0000	FD JC	19	\$119,094.00	\$114,562.00	\$119,094.00	\$119,094.00	\$119,094.00		R
19-353-0100	FD DILLSBORO	19	\$16,417.00	\$16,417.00	\$16,824.00	\$16,824.00	\$16,824.00		R
19-353-0200	FD WEBSTER	19	\$20,563.00	\$20,563.00	\$20,812.00	\$20,812.00	\$20,812.00		R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
19-353-0300	FD SYLVA	19	\$165,422.00	\$165,422.00	\$164,127.00	\$164,127.00	\$164,127.00		R
19-366-0000	FD INSURANCE REIMBURSEMENT	19	\$2,916.00	\$0.00					R
19-367-0000	FD SALES TAX	19	\$4,247.62	\$2,500.00	\$3,000.00	\$3,000.00	\$3,000.00		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	\$0.00					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
			\$421,991.14	\$482,444.00	\$483,799.00	\$483,799.00	\$483,799.00	\$0.00	
Fund: 20									
20-329-0000	FD CRF INTEREST	20	\$1,063.97	\$0.00					R
20-335-0000	FD CRF MISC REVENUE	20	\$0.00	\$0.00					R
20-392-0000	FD CRF TRAN IN	20	\$61,965.84	\$0.00					R
20-399-0200	FD CRF FUND BAL APPROP	20	\$0.00	\$0.00					R
			\$63,029.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 21									
21-329-0000	GF CRF INTEREST	21	\$2,475.77	\$0.00					R
21-392-0000	GF CRF TRAN GF FUND	21	\$0.00	\$0.00					R
21-399-0200	GF CRF FUND BAL APPRO.	21	\$0.00	\$68,595.00					R
			\$2,475.77	\$68,595.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 23									
23-329-0000	PAF INTEREST	23	\$3.32	\$0.00					R
23-367-0000	PAF DONATIONS	23	\$200.00	\$0.00					R
23-392-0000	PAF TRANSFER IN	23	\$0.00	\$0.00					R
23-399-0200	PAF FUND BAL APPROP	23	\$0.00	\$0.00					R
			\$203.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
Fund: 24									
24-329-0000	FC INT	24	\$43,158.30	\$30,000.00	\$55,000.00	\$55,000.00	\$55,000.00		R
24-329-0100	FC DONATIONS	24	\$324.18	\$0.00					R
24-330-0000	FC REWARD DONATIONS	24	\$0.00	\$0.00					R
24-332-0000	FC LOCAL GOV REIMB	24	\$0.00	\$250,000.00		\$250,000.00	\$250,000.00		R
24-367-0000	FC SALES TAX REF	24	\$109.77	\$0.00					R
24-368-0000	FC GRANT (CWMTF)	24	\$0.00	\$1,021,600.00		\$1,021,600.00	\$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	\$250,000.00		\$255,000.00	\$255,000.00		R
			\$43,592.25	\$1,551,600.00	\$55,000.00	\$1,581,600.00	\$1,581,600.00	\$0.00	
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	\$150,000.00	\$150,000.00		R
25-329-0000	OPEB INT	25	\$9,826.10	\$0.00					R
			\$159,826.10	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	
Fund: 27									
27-329-0000	SPRF INTEREST	27	\$1,107.93	\$0.00					R
27-331-0000	SSRF TRANSFER IN	27	\$100,000.00	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00		R
27-399-0000	SSRF FUND BALANCE APPROP	27	\$0.00	\$93,713.00			\$86,513.00		R
			\$101,107.93	\$193,713.00	\$50,000.00	\$50,000.00	\$136,513.00	\$0.00	
			\$4,046,634.05	\$6,319,513.90	\$4,332,746.00	\$5,847,443.00	\$5,933,956.00	\$0.00	
			\$4,046,634.05	\$6,319,513.90	\$4,332,746.00	\$5,847,443.00	\$5,933,956.00	\$0.00	

[Type] = 'R'

5/20/2019

Expenditure Comparisons:	Estimated	Original	Est/Original	Amended	Amended
	2019-2020	2018-2019	Difference	4/10/2019	Original Difference
Mayor and Board	38,417	38,130	287	38,130	0
Community Contributions	19,275	26,775	-7,500	26,775	0
Administration Department	299,200	281,061	18,139	283,061	2,000
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	6,000	6,000	0	6,000	0
Main Street Program	95,674	88,159	7,515	86,459	-1,700
Professional	63,050	59,100	3,950	62,700	3,600
Police Department	1,292,535	1,255,937	36,598	1,266,182	10,245
Street Department	455,335	510,250	-54,915	514,150	3,900
Powell Bill	70,500	74,000	-3,500	70,863	-3,137
Street Lights	104,500	104,500	0	104,500	0
Planning	26,300	26,300	0	22,161	-4,139
Sanitation Department	161,360	136,125	25,235	136,125	0
Facility Maintenance Department	58,952	61,552	-2,600	61,552	0
Cemetery Maintenance	12,850	8,100	4,750	8,100	0
Non-Departmental	102,828	117,048	-14,220	119,187	2,139
Misc Appropriations	543,985	609,872	-65,887	609,872	0
General Government (minus grants/proceeds)	3,351,761	3,403,909	-52,148	3,416,817	12,908
Recreation Department (minus grants proceeds)	97,283	131,900	-34,617	131,900	0
Separation Allowance (minus grants/proceeds)	100,000	100,000	0	100,000	0
Fire Department (minus grants/proceeds)	483,799	482,444	1,355	482,444	0
Total Expenditures	\$4,032,843	\$4,118,253	-\$85,410	\$4,131,161	\$12,908
Grants and Proceeds:					
State Grant / CWMTF/Governor's Crime Comm	24,500	88,250	-63,750	112,750	24,500
Misc Grant (Walmart)	2,500	2,500	0	10,100	7,600
Lease Proceeds	0	0	0		0
Transfer In PB Fund Balance Reserves	0	0		27,000	27,000
Transfer In Fund Balance Reserves	0	0	0		0
Transfer In	0	0	0		0
Transfer from General Capital Fund Reserves	0	50,500	-50,500	68,595	18,095
	\$27,000	\$141,250	-\$114,250	\$218,445	\$77,195

Total General Fund Budget \$4,059,843 \$4,259,503 -\$199,660 \$4,349,606 \$90,103

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
Type: E									
Fund: 10									
Basic Acct: 410									
10-410-0200	BOARD WAGES/SALARIES	10	\$19,000.00	\$22,800.00	\$22,800.00	\$22,800.00	\$22,800.00		E
10-410-0500	BOARD-FICA	10	\$1,453.50	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00		E
10-410-0900	LIABILITY INSURANCE	10	\$2,388.00	\$2,500.00	\$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	\$300.00		E
10-410-1200	TRAVEL	10	\$844.14	\$2,280.00	\$2,452.00	\$2,452.00	\$2,452.00		E
10-410-1300	TRAINING	10	\$20.00	\$5,580.00	\$5,655.00	\$5,655.00	\$5,655.00		E
10-410-1400	EXP. OF MAYOR & BOARD	10	\$813.40	\$2,350.00	\$2,350.00	\$2,350.00	\$2,350.00		E
10-410-3500	MAYOR/BOARD IT	10	\$360.00	\$570.00	\$610.00	\$610.00	\$610.00		E
			\$24,979.04	\$38,130.00	\$38,417.00	\$38,417.00	\$38,417.00	\$0.00	
Basic Acct: 415									
10-415-9000	CHAMBER CONTRIBUTION	10	\$2,500.00	\$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	\$100.00	\$500.00	\$500.00	\$500.00	\$500.00		E
10-415-9600	RESCUE SQUAD	10	\$0.00	\$9,500.00	\$2,000.00	\$2,000.00	\$2,000.00		E
10-415-9700	CONCERT ON THE CREEK	10	\$1,957.00	\$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	\$1,255.87	\$1,325.00	\$1,325.00	\$1,325.00	\$1,325.00		E
			\$13,312.87	\$26,775.00	\$19,275.00	\$19,275.00	\$19,275.00	\$0.00	
Basic Acct: 420									
10-420-0200	ADM. WAGES/SALARY	10	\$134,889.96	\$167,800.00	\$175,100.00	\$175,100.00	\$175,100.00		E
10-420-0500	ADM. FICA	10	\$10,738.07	\$12,900.00	\$13,400.00	\$13,400.00	\$13,400.00		E
10-420-0600	ADM. GROUP INS.	10	\$15,473.74	\$18,100.00	\$21,850.00	\$21,850.00	\$21,850.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-420-0610	ADM HSA	10	\$3,733.32	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00		E
10-420-0700	ADM. RETIREMENT	10	\$10,626.42	\$13,200.00	\$15,700.00	\$15,700.00	\$15,700.00		E
10-420-0800	ADM. 401K	10	\$6,711.53	\$8,400.00	\$8,800.00	\$8,800.00	\$8,800.00		E
10-420-0900	ADM LIABILITY INSURANCE	10	\$891.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E
10-420-1000	ADM. W/C	10	\$500.00	\$500.00	\$550.00	\$550.00	\$550.00		E
10-420-1100	ADM. TELEPHONE	10	\$5,694.46	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00		E
10-420-1200	POSTAGE	10	\$2,926.69	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		E
10-420-1300	ADM ADVERTISING	10	\$1,889.60	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00		E
10-420-1400	TRAINING	10	\$2,212.79	\$6,525.00	\$7,294.00	\$7,294.00	\$7,294.00		E
10-420-1600	ADM DUES/MEMBERSHIP	10	\$1,073.76	\$1,436.00	\$1,478.00	\$1,478.00	\$1,478.00		E
10-420-1700	AUTO MAINTENANCE	10	\$60.92	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		E
10-420-1800	BONDS	10	\$200.00	\$750.00	\$750.00	\$750.00	\$750.00		E
10-420-1900	MILEAGE REIMBURSEMENT	10	\$118.12	\$1,650.00	\$2,000.00	\$2,000.00	\$2,000.00		E
10-420-3100	FUEL	10	\$229.85	\$600.00	\$600.00	\$600.00	\$600.00		E
10-420-3300	ADM. SUPPLIES/EXPENSE	10	\$3,177.08	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00		E
10-420-3500	ADMINISTRATION- IT	10	\$10,775.69	\$17,070.00	\$14,798.00	\$14,798.00	\$14,798.00		E
10-420-4000	ADM SUNSHINE FUND	10	\$207.00	\$500.00	\$500.00	\$500.00	\$500.00		E
10-420-5700	ADM SPECIFIED EXPENSE	10	\$4,675.68	\$9,280.00	\$9,280.00	\$9,280.00	\$9,280.00		E
10-420-7300	ADM. CAPITAL OUTLAY (NF)	10	\$0.00	\$0.00	\$2,750.00	\$2,750.00	\$2,750.00		E
			\$216,805.68	\$283,061.00	\$299,200.00	\$299,200.00	\$299,200.00	\$0.00	
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	\$0.00	
Basic Acct: 425									
10-425-0100	TAX COLLECTION FEES	10	\$4,274.22	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00		E
			\$4,274.22	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	
Basic Acct: 450									
10-450-0200	MS WAGES/SALARY	10	\$40,650.00	\$40,650.00	\$42,450.00	\$42,450.00	\$42,450.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-450-0500	MS FICA	10	\$3,150.00	\$3,150.00	\$3,250.00	\$3,250.00	\$3,250.00		E
10-450-0600	MS GROUP INSURANCE	10	\$3,650.00	\$3,650.00	\$4,400.00	\$4,400.00	\$4,400.00		E
10-450-0610	MS HSA	10	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00		E
10-450-0700	MS RETIREMENT	10	\$3,180.00	\$3,180.00	\$3,800.00	\$3,800.00	\$3,800.00		E
10-450-0800	MS 401K	10	\$2,050.00	\$2,050.00	\$2,150.00	\$2,150.00	\$2,150.00		E
10-450-0900	LIABILITY INSURANCE	10	\$550.00	\$550.00	\$500.00	\$500.00	\$500.00		E
10-450-1400	MS TRAINING	10	\$968.64	\$1,700.00	\$1,750.00	\$1,750.00	\$1,750.00		E
10-450-1500	MS SUPPLIES AND EXPENSE	10	\$372.23	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00		E
10-450-1600	DUES	10	\$660.00	\$655.00	\$700.00	\$700.00	\$700.00		E
10-450-1700	MS GUTM	10	\$11,555.01	\$15,500.00	\$15,500.00	\$15,500.00	\$15,500.00		E
10-450-1800	MS COMM. PROMOTIONS	10	\$790.30	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		E
10-450-1900	MS TRAVEL REIMB	10	\$180.00	\$800.00	\$800.00	\$800.00	\$800.00		E
10-450-2100	MS DECORATIONS & LIGHTS	10	\$559.17	\$4,139.00	\$6,139.00	\$6,139.00	\$6,139.00		E
10-450-2200	MS CONTRACTED SERVICES	10	\$270.00	\$800.00	\$4,800.00	\$4,800.00	\$4,800.00		E
10-450-2300	MS PARADES	10	\$1,104.25	\$2,435.00	\$2,235.00	\$2,235.00	\$2,235.00		E
			\$70,489.60	\$86,459.00	\$95,674.00	\$95,674.00	\$95,674.00	\$0.00	
Basic Acct: 470									
10-470-0000	LEGAL RETAINER	10	\$2,000.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00		E
10-470-1400	LEGAL GENERAL GOV,	10	\$21,818.08	\$29,000.00	\$29,000.00	\$29,000.00	\$29,000.00		E
10-470-1500	LEGAL TAXES	10	\$1,636.32	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00		E
10-470-1700	LEGAL HAZARD ABATE	10	\$500.00	\$700.00	\$700.00	\$700.00	\$700.00		E
10-470-1800	AUDIT	10	\$15,000.00	\$15,000.00	\$15,450.00	\$15,450.00	\$15,450.00		E
10-470-2000	ACTUARIAL	10	\$356.00	\$4,100.00	\$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	\$2,000.00		E
			\$41,310.40	\$62,700.00	\$63,050.00	\$63,050.00	\$63,050.00	\$0.00	
Basic Acct: 510									
10-510-0000	COMP/VAC PAYOUT	10	\$3,459.66	\$7,350.00	\$8,050.00	\$8,050.00	\$8,050.00		E
10-510-0100	WAGES/SALARIES AUX.	10	\$3,020.88	\$6,000.00	\$2,500.00	\$2,500.00	\$2,500.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-510-0200	PD WAGES/SALARIES	10	\$537,206.96	\$644,500.00	\$689,025.00	\$689,025.00	\$689,025.00		E
10-510-0300	PD OT WAGES	10	\$28,180.36	\$31,488.19	\$30,825.00	\$30,825.00	\$30,825.00		E
10-510-0400	PD SEP ALLOW	10	\$0.00	\$0.00					E
10-510-0500	PD FICA	10	\$42,666.09	\$52,711.53	\$55,875.00	\$55,875.00	\$55,875.00		E
10-510-0600	PD GROUP INS.	10	\$86,331.53	\$100,150.00	\$121,075.00	\$121,075.00	\$121,075.00		E
10-510-0610	PD HSA	10	\$19,199.88	\$22,400.00	\$22,400.00	\$22,400.00	\$22,400.00		E
10-510-0700	PD RETIREMENT	10	\$47,007.50	\$56,935.03	\$69,050.00	\$69,050.00	\$69,050.00		E
10-510-0800	PD 401K	10	\$27,994.03	\$33,238.25	\$35,600.00	\$35,600.00	\$35,600.00		E
10-510-0900	PD LIABILITY INS.	10	\$32,050.00	\$33,500.00	\$34,000.00	\$34,000.00	\$34,000.00		E
10-510-1000	PD W/C	10	\$22,596.09	\$22,750.00	\$24,000.00	\$24,000.00	\$24,000.00		E
10-510-1100	PD TELEPHONE	10	\$9,311.73	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00		E
10-510-1200	PD BONDS	10	\$126.00	\$126.00	\$126.00	\$126.00	\$126.00		E
10-510-1600	PD EVID. POSTAGE	10	\$655.96	\$1,700.00	\$1,000.00	\$1,000.00	\$1,000.00		E
10-510-1700	PD AUTO MAINT.	10	\$9,035.78	\$10,000.00	\$11,000.00	\$11,000.00	\$11,000.00		E
10-510-1800	PD COMMUNICATION	10	\$957.56	\$2,350.00	\$2,000.00	\$2,000.00	\$2,000.00		E
10-510-2900	PD SUNSHINE	10	\$1,286.50	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		E
10-510-3000	PD IT	10	\$21,401.14	\$29,881.00	\$30,881.00	\$30,881.00	\$30,881.00		E
10-510-3100	PD FUEL	10	\$24,634.84	\$33,000.00	\$33,000.00	\$33,000.00	\$33,000.00		E
10-510-3200	PD TRAINING	10	\$4,294.29	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00		E
10-510-3300	PD SUPPLIES/EXP.	10	\$4,592.97	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00		E
10-510-3400	PD SPECIFIED EXP	10	\$5,163.69	\$5,850.00	\$5,850.00	\$5,850.00	\$5,850.00		E
10-510-3500	PD SPECIAL FUNDS	10	\$0.00	\$2,000.00	\$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	\$1,609.27	\$4,447.00	\$2,397.00	\$2,397.00	\$2,397.00		E
10-510-3800	PD LAW ENFOR SUPPLIES	10	\$929.75	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		E
10-510-3900	PD PSYCH SERVICE	10	\$400.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00		E
10-510-4000	PD SPECIAL EVENTS	10	\$1,390.86	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-510-4100	PD ABC FUNDS	10	\$3,354.33	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00		E
10-510-4300	ABC REHAB/EDU	10	\$0.00	\$0.00	\$11,903.00				E
10-510-4400	K-9 EXPENSE	10	\$1,318.34	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00		E
10-510-7100	PD GRANT EXP.	10	\$20,461.80	\$56,400.00	\$29,450.00	\$29,450.00	\$29,450.00		E
10-510-7300	PD CAPITAL (NF)	10	\$5,560.00	\$13,157.00	\$16,866.00	\$16,866.00	\$16,866.00		E
10-510-7400	PD CAPITAL	10	\$91,873.61	\$125,551.00	\$45,865.00	\$45,865.00	\$45,865.00		E
			\$1,058,071.40	\$1,342,185.00	\$1,331,438.00	\$1,319,535.00	\$1,319,535.00	\$0.00	
Basic Acct: 560									
10-560-0000	SD VAC/COMP PAYOUT	10	\$7,756.56	\$8,200.00	\$6,800.00	\$6,800.00	\$6,800.00		E
10-560-0200	SD WAGES/SALARIES	10	\$247,061.77	\$291,750.00	\$238,400.00	\$243,900.00	\$243,900.00		E
10-560-0300	SD OVERTIME	10	\$6,114.62	\$12,400.00	\$12,575.00	\$12,575.00	\$12,575.00		E
10-560-0500	SD FICA	10	\$19,486.51	\$23,900.00	\$19,725.00	\$20,225.00	\$20,225.00		E
10-560-0600	SD GROUP INS.	10	\$37,991.96	\$47,100.00	\$46,550.00	\$46,550.00	\$46,550.00		E
10-560-0610	SD HSA	10	\$9,146.59	\$10,600.00	\$8,960.00	\$8,960.00	\$8,960.00		E
10-560-0700	SD RETIREMENT	10	\$20,465.09	\$24,500.00	\$23,075.00	\$23,075.00	\$23,075.00		E
10-560-0800	SD 401K	10	\$13,337.03	\$15,650.00	\$12,900.00	\$12,900.00	\$12,900.00		E
10-560-0900	SD LIABILITY INS.	10	\$9,125.00	\$11,300.00	\$11,300.00	\$11,300.00	\$11,300.00		E
10-560-1000	SD W/C	10	\$11,600.00	\$11,600.00	\$12,000.00	\$12,000.00	\$12,000.00		E
10-560-1100	SD TELEPHONE	10	\$348.77	\$950.00	\$450.00	\$450.00	\$450.00		E
10-560-1700	SD AUTO MAINT.	10	\$5,785.64	\$6,443.00	\$8,000.00	\$8,000.00	\$8,000.00		E
10-560-3000	SD IT	10	\$145.00	\$800.00	\$800.00	\$800.00	\$800.00		E
10-560-3100	SD FUEL	10	\$7,593.52	\$8,000.00	\$10,000.00	\$10,000.00	\$10,000.00		E
10-560-3200	SD TRAINING	10	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00		E
10-560-3300	SD SUPPLIES/EXPENSE	10	\$7,030.09	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00		E
10-560-3600	SD UNIFORMS/SAFETY	10	\$3,173.52	\$3,200.00	\$3,700.00	\$3,700.00	\$3,700.00		E
10-560-3800	SD SHOP	10	\$886.52	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		E
10-560-3900	SD LANDSCAPE	10	\$616.71	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-560-7200	SD DEBT INTEREST	10	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00		E
10-560-7300	SD DEBT PRINCIPAL	10	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00		E
10-560-7400	SD CAPITAL	10	\$45,766.97	\$54,457.00	\$8,300.00	\$8,300.00	\$8,300.00		E
10-560-7500	SD CAPITAL (NF)	10	\$543.92	\$5,000.00	\$2,000.00	\$2,000.00	\$2,000.00		E
			\$453,975.79	\$557,650.00	\$449,335.00	\$455,335.00	\$455,335.00	\$0.00	
Basic Acct: 561									
10-561-0900	PB ENGINEER.	10	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00		E
10-561-1000	PB PAVING (CA)	10	\$89,196.19	\$93,400.00	\$53,400.00	\$53,400.00	\$53,400.00		E
10-561-1100	PB MAINT.	10	\$2,277.92	\$2,962.90	\$15,000.00	\$15,000.00	\$15,000.00		E
10-561-1200	PB SNOW/ICE REM.	10	\$1,050.00	\$1,500.00	\$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	\$0.00	\$0.00					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
			\$92,524.11	\$97,862.90	\$70,500.00	\$70,500.00	\$70,500.00	\$0.00	
Basic Acct: 562									
10-562-0000	STREET LIGHTS DUKE	10	\$68,944.51	\$104,500.00	\$104,500.00	\$104,500.00	\$104,500.00		E
			\$68,944.51	\$104,500.00	\$104,500.00	\$104,500.00	\$104,500.00	\$0.00	
Basic Acct: 570									
10-570-1300	PLANNING/LANDUSE ADV	10	\$75.00	\$600.00	\$600.00	\$600.00	\$600.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-570-3200	JC INSPECTION FEES	10	\$7,395.00	\$15,861.00	\$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
			\$7,470.00	\$22,161.00	\$26,300.00	\$26,300.00	\$26,300.00	\$0.00	
Basic Acct: 580									
10-580-0200	SANT WAGES/SALARIES	10	\$39,200.96	\$47,900.00	\$59,325.00	\$59,325.00	\$59,325.00		E
10-580-0300	SANT OT WAGES	10	\$24.61	\$0.00					E
10-580-0500	SANT FICA	10	\$3,000.81	\$3,700.00	\$4,550.00	\$4,550.00	\$4,550.00		E
10-580-0600	SANT GROUP INS.	10	\$8,496.21	\$10,175.00	\$13,950.00	\$13,950.00	\$13,950.00		E
10-580-0610	SANT HSA	10	\$2,053.31	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00		E
10-580-0700	SANT RETIREMENT	10	\$3,071.35	\$3,750.00	\$5,350.00	\$5,350.00	\$5,350.00		E
10-580-0800	SANT 401K	10	\$1,951.43	\$2,400.00	\$3,000.00	\$3,000.00	\$3,000.00		E
10-580-0900	SANT LIABILITY INS.	10	\$4,342.00	\$4,600.00	\$4,750.00	\$4,750.00	\$4,750.00		E
10-580-1000	SANT W/C	10	\$5,200.00	\$5,200.00	\$6,000.00	\$6,000.00	\$6,000.00		E
10-580-1700	SANT AUTO MAINT	10	\$5,236.14	\$5,000.00	\$7,700.00	\$7,700.00	\$7,700.00		E
10-580-3100	SANT FUEL	10	\$4,073.48	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00		E
10-580-3300	SANT SUPPLIES/EXP.	10	\$780.49	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		E
10-580-3600	SANT UNIFORMS	10	\$1,833.51	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		E
10-580-4400	SANT C&D/BRUSH	10	\$8,052.52	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00		E
10-580-4700	SANT PRINCIPAL	10	\$18,165.58	\$27,500.00	\$29,110.00	\$29,110.00	\$29,110.00		E
10-580-4800	SANT INTEREST	10	\$1,037.50	\$1,650.00	\$925.00	\$925.00	\$925.00		E
10-580-5200	SANT RECYC. BINS	10	\$0.00	\$0.00	\$2,450.00	\$2,450.00	\$2,450.00		E
			\$106,519.90	\$136,125.00	\$161,360.00	\$161,360.00	\$161,360.00	\$0.00	
Basic Acct: 590									
10-590-0300	FM OT WAGES	10	\$3,520.00	\$4,200.00	\$4,200.00	\$4,200.00	\$4,200.00		E
10-590-0500	FM FICA	10	\$269.06	\$350.00	\$350.00	\$350.00	\$350.00		E
10-590-0700	FM RETIREMENT	10	\$6.80	\$350.00					E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-590-0800	FM LIABILITY INS.	10	\$6,670.00	\$7,150.00	\$8,350.00	\$8,350.00	\$8,350.00		E
10-590-1000	FM W/C	10	\$200.00	\$200.00	\$250.00	\$250.00	\$250.00		E
10-590-3100	FM NATURAL GAS	10	\$2,580.71	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		E
10-590-3200	FM ELECTRIC	10	\$13,036.06	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00		E
10-590-3300	FM WATER/SEWER	10	\$1,675.34	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00		E
10-590-3400	FM BUILDING MAINT.	10	\$9,911.93	\$10,700.00	\$12,550.00	\$12,550.00	\$12,550.00		E
10-590-3500	FM CONTRACTED SERVICES	10	\$4,084.00	\$6,702.00	\$9,352.00	\$9,352.00	\$9,352.00		E
10-590-3600	FM TERMINIX CONTRACT	10	\$1,459.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00		E
10-590-7300	FM CAPITAL (NF)	10	\$1,961.40	\$2,000.00					E
10-590-7400	FM CAPITAL	10	\$23,873.94	\$24,095.00					E
			\$69,248.24	\$79,647.00	\$58,952.00	\$58,952.00	\$58,952.00	\$0.00	
Basic Acct: 640									
10-640-3300	CEME. DEPT SUPPLIES/EXP	10	\$0.00	\$0.00	\$4,750.00	\$4,750.00	\$4,750.00		E
10-640-4500	CEME. DEPT CONTRACT	10	\$4,500.00	\$8,100.00	\$8,100.00	\$8,100.00	\$8,100.00		E
			\$4,500.00	\$8,100.00	\$12,850.00	\$12,850.00	\$12,850.00	\$0.00	
Basic Acct: 660									
10-660-0300	RR CROSSING MAINT.	10	\$2,864.00	\$3,032.00	\$3,000.00	\$3,000.00	\$3,000.00		E
10-660-0400	MUNICODE	10	\$1,175.00	\$4,000.00	\$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	\$1,000.00		E
10-660-0600	CONTINGENCY	10	\$0.00	\$9,400.00	\$26,775.00	\$20,775.00	\$20,775.00		E
10-660-0700	ESC EXPENSE	10	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00		E
10-660-0800	PARKING LOT RENTAL	10	\$3,800.00	\$7,100.00	\$4,400.00	\$4,400.00	\$4,400.00		E
10-660-0900	WELLNESS/DRUG AWARE	10	\$1,182.26	\$2,000.00	\$2,495.00	\$2,495.00	\$2,495.00		E
10-660-0910	COBRA ADMINISTRATION	10	\$400.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E
10-660-1000	ABC REHAB/SCHOLARSHIP	10	\$2,000.00	\$2,000.00	\$10,898.00	\$10,898.00	\$10,898.00		E
10-660-1100	EMPLOYEE RECOGNITION	10	\$490.00	\$750.00	\$950.00	\$950.00	\$950.00		E
10-660-1200	REFUND ON TAXES	10	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00		E
10-660-1300	CWMTF GRANT	10	\$45,859.69	\$71,000.00					E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-660-1500	ARC GRANT COMP PLAN	10	\$3,098.40	\$13,889.00					E
10-660-1800	WEBSITE MAINTENANCE	10	\$650.00	\$850.00	\$850.00	\$850.00	\$850.00		E
10-660-2001	DOWNTOWN REVIT GRANT	10	\$2,517.57	\$7,000.00					E
10-660-3400	MECK CO TAX .50	10	\$0.00	\$0.00					E
10-660-3500	STATE USE TAX	10	\$1,673.17	\$3,000.00	\$4,000.00	\$4,000.00	\$4,000.00		E
10-660-3600	COUNTY USE TAX	10	\$793.08	\$1,250.00	\$1,500.00	\$1,500.00	\$1,500.00		E
10-660-3700	NON DEPT STATE SALES TAX	10	\$8,444.57	\$8,631.00	\$9,000.00	\$9,000.00	\$9,000.00		E
10-660-3800	JC FOOD TAX (2%)	10	\$35.08	\$0.00					E
10-660-3900	NON DEPT JACK CO	10	\$3,765.16	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00		E
10-660-4000	NON DEPT BUNC CO	10	\$6.31	\$0.00					E
10-660-4100	NON DEPT HAY CO	10	\$53.86	\$0.00					E
10-660-4200	NON DEPT MACON CO	10	\$277.23	\$0.00					E
10-660-4400	NON DEPT HENDERSON CO	10	\$0.00	\$0.00					E
10-660-4600	NON DEPT MECK CO - 2%	10	\$0.00	\$0.00					E
10-660-4900	NON DEPT GASTON CO	10	\$0.00	\$0.00					E
10-660-5300	NON DEPT DUES/SUBSCR.	10	\$6,711.00	\$6,711.00	\$7,260.00	\$7,260.00	\$7,260.00		E
10-660-5400	NON DEPT LIABILITY INS.	10	\$9,952.94	\$11,721.00	\$13,000.00	\$13,000.00	\$13,000.00		E
10-660-5600	ELECTIONS	10	\$0.00	\$4,000.00	\$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

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
10-660-8500	CONTRIBUTED CAPITAL	10	\$0.00	\$0.00					E
10-660-8600	PURCHASE OF LAND	10	\$0.00	\$0.00					E
			\$95,749.32	\$173,034.00	\$108,828.00	\$102,828.00	\$102,828.00	\$0.00	
Basic Acct: 690									
10-690-0000	CONTRIBUTION TO FD	10	\$165,422.00	\$165,422.00	\$164,127.00	\$164,127.00	\$164,127.00		E
10-690-9300	CONT TO RECREATION	10	\$94,450.00	\$94,450.00	\$79,858.00	\$79,858.00	\$79,858.00		E
10-690-9700	CONT TO SIDEWALK PROJECT	10	\$100,000.00	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00		E
10-690-9800	OPEB SEPARATION ALLOW.	10	\$100,000.00	\$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	\$150,000.00	\$150,000.00		E
			\$609,872.00	\$609,872.00	\$543,985.00	\$543,985.00	\$543,985.00	\$0.00	
			\$2,939,047.08	\$3,635,261.90	\$3,390,664.00	\$3,378,761.00	\$3,378,761.00	\$0.00	
Fund: 13									
Basic Acct: 620									
13-620-0200	REC SALARIES/WAGES	13	\$16,677.79	\$22,300.00	\$22,175.00	\$22,175.00	\$22,175.00		E
13-620-0500	REC FICA	13	\$1,275.89	\$1,750.00	\$1,700.00	\$1,700.00	\$1,700.00		E
13-620-0900	REC LIAB. INS.	13	\$1,229.00	\$2,100.00	\$1,600.00	\$1,600.00	\$1,600.00		E
13-620-1000	REC W/C	13	\$700.00	\$700.00	\$800.00	\$800.00	\$800.00		E
13-620-1300	REC UTILITIES	13	\$7,944.09	\$9,400.00	\$9,400.00	\$9,400.00	\$9,400.00		E
13-620-1500	REC MAINT AND REPAIR	13	\$5,710.65	\$6,800.00	\$6,800.00	\$6,800.00	\$6,800.00		E
13-620-1600	REC PARK REFUND	13	\$50.00	\$200.00	\$200.00	\$200.00	\$200.00		E
13-620-1700	REC MILE REIMB	13	\$521.94	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00		E
13-620-3300	REC SUPPLIES/EXPENSE	13	\$608.54	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00		E
13-620-3500	RECREATION IT	13	\$1,411.55	\$1,700.00	\$1,908.00	\$1,908.00	\$1,908.00		E
13-620-3600	REC UNIFORMS	13	\$84.00	\$600.00	\$600.00	\$600.00	\$600.00		E
13-620-3700	REC STATE SALES TAX	13	\$177.89	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00		E
13-620-3900	REC JC SALES TAX	13	\$84.46	\$850.00	\$850.00	\$850.00	\$850.00		E
			\$36,475.80	\$52,800.00	\$52,433.00	\$52,433.00	\$52,433.00	\$0.00	
Basic Acct: 720									

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
13-720-0900	REC LIAB. INS	13	\$1,275.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00		E
13-720-5700	REC MISC POOL EXP	13	\$14,932.40	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00		E
13-720-7400	REC POOL CA	13	\$13,708.65	\$62,500.00	\$23,250.00	\$23,250.00	\$23,250.00		E
			\$29,916.05	\$79,100.00	\$44,850.00	\$44,850.00	\$44,850.00	\$0.00	
			\$66,391.85	\$131,900.00	\$97,283.00	\$97,283.00	\$97,283.00	\$0.00	
Fund: 14									
Basic Acct: 510									
14-510-0400	SEP ALLOW PAYROLL	14	\$15,934.60	\$17,500.00	\$35,850.00	\$42,500.00	\$42,500.00		E
14-510-0500	SEP ALLOW FICA	14	\$1,218.91	\$1,500.00	\$3,000.00	\$3,500.00	\$3,500.00		E
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	\$0.00	\$81,000.00	\$61,150.00	\$54,000.00	\$54,000.00		E
			\$17,153.51	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	
			\$17,153.51	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	
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	\$0.00	\$0.00					E
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	
			\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	
Fund: 17									
Basic Acct: 410									
17-410-0000	BRIDGE PARK EXPENSE	17	\$0.00	\$0.00					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	\$0.00	\$0.00	\$0.00	\$0.00	
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 19									
Basic Acct: 530									
19-530-0000	FD CONTINGENCY	19	\$0.00	\$17,697.00	\$14,815.00	\$14,815.00	\$14,815.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
19-530-0500	FD RETIRE FIREMEN	19	\$5,567.04	\$5,700.00	\$6,000.00	\$6,000.00	\$6,000.00		E
19-530-0600	FD IRA CONTRIBUTION	19	\$20,695.00	\$20,695.00	\$25,000.00	\$25,000.00	\$25,000.00		E
19-530-0700	FD PENSION FUND	19	\$3,000.00	\$3,000.00	\$4,200.00	\$4,200.00	\$4,200.00		E
19-530-0800	FD INSURANCE	19	\$31,032.00	\$33,500.00	\$33,500.00	\$33,500.00	\$33,500.00		E
19-530-1000	FD W/C	19	\$2,700.00	\$2,700.00	\$2,900.00	\$2,900.00	\$2,900.00		E
19-530-1100	FD TELEPHONE	19	\$2,118.05	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		E
19-530-1300	FD UTILITIES	19	\$7,782.89	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00		E
19-530-1400	FD IT	19	\$1,127.45	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00		E
19-530-1600	FD COMMUNICATION	19	\$1,223.96	\$5,300.00	\$8,000.00	\$8,000.00	\$8,000.00		E
19-530-1700	FD TRUCK MAINTENANCE	19	\$21,109.72	\$32,500.00	\$32,500.00	\$32,500.00	\$32,500.00		E
19-530-1800	FD VEND MACHINE EXP	19	\$429.23	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		E
19-530-3100	FD FUEL	19	\$6,781.86	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00		E
19-530-3200	FD SUNSHINE	19	\$80.00	\$500.00	\$500.00	\$500.00	\$500.00		E
19-530-3300	FD SUPPLIES	19	\$5,060.43	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00		E
19-530-3400	FD SPECIFIED EXPENSE	19	\$3,401.00	\$4,000.00	\$5,000.00	\$5,000.00	\$5,000.00		E
19-530-3500	FD TRAINING	19	\$1,289.75	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		E
19-530-3600	FD FIRE PREVENTION	19	\$2,335.75	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00		E
19-530-3700	FD BLDG MAINT	19	\$6,626.07	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00		E
19-530-3800	FD EQUIP MAINT	19	\$6,113.85	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00		E
19-530-3900	FD EQUIP	19	\$491.40	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00		E
19-530-4000	FD P.P.E.	19	\$3,079.30	\$23,023.00	\$31,000.00	\$31,000.00	\$31,000.00		E
19-530-4100	FD HAYWOOD CO TAX	19	\$10.96	\$0.00					E
19-530-4200	FD MACON CO TAX	19	\$6.50	\$0.00					E
19-530-4300	FD SWAIN CO	19	\$6.73	\$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	\$0.00	\$0.00					E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
19-530-6800	FD BUILD INTER	19	\$10,094.76	\$19,307.00	\$15,768.00	\$15,768.00	\$15,768.00		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	\$5,080.36	\$8,665.00	\$5,894.00	\$5,894.00	\$5,894.00		E
19-530-7100	FD PRINC EXP	19	\$51,178.93	\$63,200.00	\$64,547.00	\$64,547.00	\$64,547.00		E
19-530-7200	FD FISHER CREEK	19	\$1,167.26	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00		E
19-530-7400	FD CAPITAL	19	\$21,482.47	\$21,482.00	\$8,000.00	\$8,000.00	\$8,000.00		E
19-530-7500	FD CAPITAL (NF)	19	\$0.00	\$0.00					E
19-530-7900	FD HENDERSON TAX	19	\$300.41	\$0.00					E
19-530-8000	NC USE TAX	19	\$213.35	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00		E
19-530-8100	COUNTY USE TAX	19	\$101.06	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00		E
19-530-8400	STATE SALES TAX	19	\$2,320.55	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00		E
19-530-8500	FD JC TAX	19	\$689.13	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		E
19-530-8600	FD BUNC CO TAX	19	\$0.99	\$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
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	\$61,965.84	\$0.00					E
19-530-9300	FB EARMARK PUMPER TRUCK	19	\$0.00	\$0.00					E
			\$357,701.15	\$482,444.00	\$483,799.00	\$483,799.00	\$483,799.00	\$0.00	
			\$357,701.15	\$482,444.00	\$483,799.00	\$483,799.00	\$483,799.00	\$0.00	
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	\$0.00	\$0.00	
Basic Acct: 415									
20-415-0000	FD CRF TRANS TO	20	\$0.00	\$0.00					E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 21									
Basic Acct: 410									
21-410-0600	GF CRF CONTRIB	21	(\$7,615.00)	\$0.00					E
			(\$7,615.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 415									
21-415-0000	GF CRF TRAN TO GF	21	\$68,595.00	\$68,595.00					E
			\$68,595.00	\$68,595.00	\$0.00	\$0.00	\$0.00	\$0.00	
			\$60,980.00	\$68,595.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 23									
Basic Acct: 415									
23-415-0000	PAF TRANS OUT	23	\$0.00	\$0.00					E
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 416									
23-416-0000	PAF EXPENSE	23	\$0.00	\$0.00					E
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Basic Acct: 690									
23-690-9400	GF CIRF CONT TO FUND BAL	23	\$0.00	\$0.00					E
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund: 24									
Basic Acct: 420									
24-420-0100	FC PROF SERV	24	\$840.00	\$0.00					E
24-420-0200	FC TRANSFER OUT	24	\$0.00	\$0.00					E
24-420-3100	FC CAMERA EXPENSE	24	\$465.06	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00		E
24-420-3200	FC ROAD MAINTENANCE	24	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00		E
24-420-3300	FC SUPPLIES & EXPENSE	24	\$175.00	\$5,000.00	\$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	\$7,600.00	\$20,000.00	\$20,000.00	\$20,000.00		E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Approved	Type
24-420-3700	FC STATE TAX	24	\$8.31	\$700.00	\$700.00	\$700.00	\$700.00		E
24-420-3800	FC JC SALE TAX	24	\$3.94	\$300.00	\$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	\$9,900.00	\$26,300.00	\$26,300.00	\$26,300.00		E
24-420-7400	FC CAPITAL	24	\$0.00	\$1,526,600.00		\$1,526,600.00	\$1,526,600.00		E
24-420-9100	FC DUE TO	24	\$0.00	\$0.00					E
			\$1,492.31	\$1,551,600.00	\$55,000.00	\$1,581,600.00	\$1,581,600.00	\$0.00	
			\$1,492.31	\$1,551,600.00	\$55,000.00	\$1,581,600.00	\$1,581,600.00	\$0.00	
Fund: 25									
Basic Acct: 510									
25-510-0600	OPEB FUND BAL CONT	25	\$3,200.00	\$121,550.00	\$109,335.00	\$107,200.00	\$107,200.00		E
25-510-0610	OPEB HSA	25	\$0.00	\$3,200.00	\$4,800.00	\$4,800.00	\$4,800.00		E
25-510-0700	OPEB RETIREE INS.	25	\$18,980.00	\$25,250.00	\$35,865.00	\$38,000.00	\$38,000.00		E
			\$22,180.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	
			\$22,180.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	
Fund: 27									
Basic Acct: 413									
27-413-0000	SSRF EXPENSE	27	\$7,200.00	\$93,713.00			\$86,513.00		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	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00		E
			\$7,200.00	\$193,713.00	\$50,000.00	\$50,000.00	\$136,513.00	\$0.00	
			\$7,200.00	\$193,713.00	\$50,000.00	\$50,000.00	\$136,513.00	\$0.00	
			\$3,472,145.90	\$6,319,513.90	\$4,332,746.00	\$5,847,443.00	\$5,933,956.00	\$0.00	
			(\$3,472,145.90)	(\$6,319,513.90)	(\$4,332,746.00)	(\$5,847,443.00)	(\$5,933,956.00)	\$0.00	
[Type] = 'e'									