TOWN OF SYLVA

NORTH CAROLINA

ANNUAL BUDGET

FISCAL YEAR 2018-2019

May 29, 2018

Paige R. Dowling

Town Manager/Budget Officer

Lynn A. Bryant

Finance Officer

Town of Sylva

North Carolina

Fiscal Year 2018-2019

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 29, 2018

Honorable Mayor Sossamon and Sylva Town Commissioners:

Enclosed please find for your consideration the proposed budget for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019. 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 $40,246. This budget does not include fee increases in the General Fund.

The Town's proposed General Fund budget totals $4,259,503. This is an increase of $561,121 or 15 percent from the original 2017-2018 Budget which totaled $3,698,382. (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 NC 107 sidewalk contribution, replacing two police vehicles, replacing the bucket truck, public works succession planning, and pool repairs. Not including grants and other proceeds, the General Government budget totals $3,403,909; which is an increase of $338,744 or 11 percent from the FY 2017-2018 General Government budget. The proposed budget includes an expenditure increase comparable to expenditures approved after the current budget was passed.

Currently, the national economy remains strong. Recent federal decisions on the federal budget, 2017 tax reform, healthcare, and infrastructure spending are unknown factors that could affect municipal revenues. North Carolina's outlook is positive overall. 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.

During the recession, the Town reduced post-employment benefit contributions. In this proposed budget, the Town will increase contributions to meet financial obligations that were reduced. This 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 2.1 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 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 25, 2018 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 Board's wish list to improve the Town. Capital needs, equipment, and pedestrian safety were areas highlighted by the Board.

Departmental requests were due March 2, 2018. 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 proposed 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 will remain at $150,000 pending the results of the actuarial study. The separation allowance contribution will be increased from $55,000 to $100,000 to begin catching up on the Town's unfunded obligation of $326,690 (reported June 30, 2017). 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.
2. Sidewalks on NC 107/R-5600 Construction:
   The Board's top budget priority 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. The Town will commit $100,000 in the upcoming budget for sidewalks. 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. Succession Planning:
   The Public Works Director has announced he will retire in April 2019. The Board has agreed to fund a temporary position in the upcoming budget to hire an assistant to the public works director. This person will work alongside the director for 3 seasons and transition into the

role ($54,600). Succession planning should smooth the transition for the varied tasks of this position.

4. Pedestrian Safety – Crosswalks:
   The Town Board recognizes the importance of pedestrian safety. The Town has altered the traffic pattern on both Main Street (2014) and Mill Street (2017) to reduce vehicular speed. The Board has prioritized crosswalk improvements at 3 intersections on Main Street. A thermoplastic overlay that resembles brick will be added to the current asphalt in the crosswalks ($8,500).
5. Capital & Equipment:

- The Public Works Department's capital needs include a bucket truck ($35,000) (10-560-7400), sweeper parts ($5,500) (10-560-1700), and leaf blowers and weed eaters ($2,000). (10-560-7500)
- Repairing the railroad crossing on Harold Street ($25,000). (Powell Bill funds)
- A new sound system for the board room at Town Hall ($2,000). (10-590-7300)
- The Police Department will replace two vehicles in the upcoming budget to keep up with their replacement schedule. One vehicle will be a truck for transporting larger evidence. The vehicles including equipment will cost $109,858 (10-510-7400). The Police Department's other capital needs include 1 in-car camera ($4,647), 4 body cameras ($3,200), and 5 ballistic vests ($3,050). (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 cameras for Town Hall, computers for administration, decorative street lights on Mill Street, and one in-car cameras to maintain the Police Department's replacement schedule. If a camera or computer phases out mid-year, it will need to be replaced immediately. Long-term priorities for the Town that must be delayed until funds are available include sidewalks, a bathroom on Main Street, public art, Bridge Park improvements, bike racks, hiring part-time employees for public works, a clerk at the police department, and Main Street director, 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 mid-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-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.

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. Capital equipment is needed to continue providing services at the current level. 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. A 3 percent rate increase is guaranteed through June 2019. 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 2018-2019 is $4,259,503 with the addition of anticipated grants and other proceeds.

Reserves

Capital Reserves

The proposed budget recommends transferring $50,500 from the capital reserve fund for sweeper parts ($5,500), replacing the bucket truck ($35,000), and the increased cost of a police truck from a standard police vehicle ($10,000). This transfer is appropriate because it will maintain the Town's capital replacement schedule and the capital reserve fund currently totals $265,054.

Fund Balance

As of June 30, 2017, Sylva's unassigned fund balance totaled $2,893,755 or 70 percent. The Fiscal Year 2017-2018 Budget appropriated $21,500 from fund balance to cover the unanticipated loss of property tax revenue from appeals. Since July 1, 2017, we have appropriated $88,850 from fund balance for pool repairs ($81,100), the comprehensive plan rollover ($5,250), and a police

department grant ($2,500). Sylva's current estimated fund balance is at 70 percent, which includes appropriations made after July 1, 2017. Estimated fund balance currently totals $2,592,905.

The proposed budget appropriates $196,600 from fund balance. The current operating budget is sufficient, but the proposed budget recommends using fund balance for the following expenditures: 107 sidewalk contributions ($100,000), pool repairs ($20,000), public works director replacement ($54,600), fire department/highway patrol roof ($6,000), painting the American Legion ($7,500), and pedestrian safety improvements for crosswalks at 3 intersections on Main Street ($8,500). 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 56 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. These types of expenditures were appropriated from fund balance mid-year the last two budget cycles. Since fund balance is significantly below the recommended level, the Town must be cautious not to make mid-year appropriations for unplanned expenses or continuously use fund balance for one-time expenditures. Over time this will jeopardize the Town's financial condition.

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 2018-2019

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, 2018** and ending **June 30, 2019** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	38,130
Community Contributions	26,775
Administration	281,061
Highway Patrol Electric	1,000
Main Street	88,159
Tax Collection Fees	6,000
Professional Services	59,100
Police Department	1,292,937
Street Department	550,750
Powell Bill Department	74,000
Street Lights	104,500
Planning/Land use Department	26,300
Sanitation Department	136,125
Facilities Maintenance	61,552
Cemetery Department	8,100
Non-Departmental	180,798
Miscellaneous Appropriations	609,872
Total Expenses	**$3,545,159**

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2018** and ending **June 30, 2019**.

Current Year's Property Tax	1,674,355
Prior Year's Property Tax	20,000
Interest on Taxes	7,054
Tax Advertising Penalties	800
Scrap Metal	250
Business Registration Permit	5,500
Vehicle Taxes	88,000
ABC License	1,000
Interest on Investments	30,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	16,200
K-9 Donations	300
Sales of Telecommunication	47,000
Excise Tax on Natural Gas	5,000
Local Video Programming	15,000
Franchise Tax on Power	275,000
Sales Tax Art 40	148,000
Sales Tax Article 42	140,000
Sales Tax Article 39	270,000
Solid Waste Disposal	1,800

Hold Harmless	142,000
Wine and Beer	11,500
Powell Bill	74,000
ABC Revenue	181,000
Occupancy Use Tax	3,000
Police Department Fines and Fees	9,000
Conditional Use/Appeals	2,000
Sales Tax Refund	16,850
Grants	90,750
Sale of Fixed Assets	0
Vending Machine Revenue	1,500
Miscellaneous Revenue	500
Transfer In	50,500
Fund Balance Rollover	17,000
Fund Balance	196,600
Substance Tax/Equitable Sharing	2,000
Total Revenues	**$3,545,159**

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1**, **2018** and ending **June 30, 2019**.

Personnel Expense	24,050
Operating Expenses	28,750
Pool Expense	79,100
Total Expenses	**$131,900**

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2018** and ending **June 30, 2019**.

Interest	200
Park Rental	4,000
Local Gov. Reimb.	31,250
Sales Tax Refund	2,000
Transfer from General Fund	94,450
Total Revenue	**$131,900**

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2018** and ending **June 30, 2019**.

Payroll – Separation Allowance	19,000
Fund Balance Contribution	81,000
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, 2018** and ending **June 30, 2019**.

Transfer from General Fund	$100,000
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, 2018** and ending **June 30, 2019**.

Transfer Out	0
RLF Expenses	6,000

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, 2018** and ending **June 30, 2019**.

Misc. Revenue	0
Fund Balance Appropriation	6,000
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, 2018** and ending **June 30, 2019.**

Operating Expense	249,197
Building Debt	161,382
Debt – Other	71,865
Total Expenses	**$482,444**

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, 2018** and ending **June 30, 2019**.

Sylva Contribution	165,422
Dillsboro Contribution	16,417
Webster Contribution	20,563
Jackson County Contribution	114,562
Building Loan	161,382
Miscellaneous Revenue	4,098
Total Expenses	**$482,444**

Section 11. The following amounts are hereby appropriated in the Fisher Creek Department **Fund 24** for the Fiscal Year beginning **July 1, 2018** and ending **June 30, 2019**.

Maintenance and Improvements	30,000
Fisher Creek Capital	250,000
	$280,000

Section 12. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2018** and ending **June 30, 2019**.

Fisher Creek Interest	30,000
Fisher Creek Fund Balance Appropriation	250,000
Total Revenues	**$280,000**

Section 13. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2018** and ending **June 30, 2019.**

Retiree Insurance	28,450
Fund Balance Contribution	121,550
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, 2018** and ending **June 30, 2019.**

Revenue from General Fund	150,000
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, 2018** and ending **June 30, 2019.**

Sidewalk Expense – Skyland Drive	93,713
Fund Balance Contribution – Highway 107	100,000
Total Expenses	**$193,713**

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, 2018** and ending **June 30, 2019.**

Sidewalk Special Revenue Fund Balance	93,713
Transfer from General Fund	100,000
Total Revenues	**$193,713**

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, 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 **$402,457,783** and an estimated rate of collection of **97.89%.**

Section 18. The capitalization threshold for 2017-2018 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 14th DAY OF JUNE 2018.

_____
Lynda Sossamon, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva
Fee Schedule FY 2018-2019

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 Manufactured Homes	$40.00 per unit Singlewide $50.00 Doublewide $75.00
	Accessory Buildings	$50.00
	Additions / Renovations (Rooms, Decks, Garage etc)	$50.00 (≤500 sq. ft.) $75.00 (>500 sq. ft.)

2. Commercial, Business, Mixed Use, Industrial		
	Occupancy Use Inspection (commercial business opening or change of ownership)	$100.00 (Paid to Town of Sylva prior to issuance of Privilege License)
	Business Registration Permit (applicable to all businesses not licensed by the State of NC)	$20.00
	Itinerant Merchant	$100.00
	Peddlers (24 hour)	$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 14th day of June 2018.

_____
Lynda Sossamon, Mayor

_____
Amanda Murajda, Clerk

5/25/2018

Revenue Comparisons:	Estimated 2018-2019	Original 2017-2018	Est/Original Difference	Amended as of 4/10/2018	Amended/Original Difference
Taxes	1,674,355	1,648,065	26,290	1,658,565	10,500
Prior Year Taxes	20,000	18,000	2,000	18,000	0
Vehicle Taxes	66,000	64,000	2,000	64,000	0
Rental Vehicle	22,000	19,000	3,000	19,000	0
Tax Advertising/ Penalty	800	800	0	800	0
Tax Interest	7,054	6,500	554	6,500	0
Business Registration Permit	5,500	5,500	0	5,500	0
Vending Machine Revenue	1,500	700	800	700	0
Miscellaneous Revenue	500	500	0	2,789	2,289
ABC License	1,000	1,000	0	1,000	0
Interest on Investments	30,000	10,500	19,500	10,600	100
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	0	0
Main Street Program	16,200	14,500	1,700	14,500	0
Sale of Telecommunication	47,000	49,000	-2,000	49,000	0
Sale of Fixed Assets	0	20,000	-20,000	38,288	18,288
Natural Gas Excise	5,000	4,500	500	4,500	0
Local Video Programming	15,000	15,500	-500	15,500	0
Franchise Tax on Power	275,000	288,500	-13,500	288,500	0
Morris Broadband Franchise	0	350	-350	350	0
Sales Tax Article 40	148,000	118,500	29,500	118,500	0
Sales Tax Article 42	140,000	109,500	30,500	109,500	0
Sales Tax Article 39	270,000	221,500	48,500	221,500	0
Hold Harmless	142,000	110,500	31,500	110,500	0
Solid Waste	1,800	1,800	0	1,800	0
Beer and Wine	11,500	11,500	0	11,500	0
Powell Bill	74,000	71,500	2,500	71,500	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	9,000	8,000	1,000	8,000	0

5/25/2018

Conditional Use Appeals	2,000	2,000	0	2,000	0
Substance Tax/Equitable Sharing	2,000	0	2,000	12,415	12,415
K-9 Donations	300	0	0	0	0
Sales Tax Refund	16,850	10,500	6,350	10,500	0
Fund Balance Approp.	196,600	21,500	175,100	181,500	160,000
Powell Bill Fund Balance Approp.	0	0	0	65,000	65,000
Fund Balance Rollover Fund Bal Approp	17,000	25,500	-8,500	33,250	7,750
General Government (minus grants and proceeds)	3,403,909	3,065,165	338,744	3,341,507	276,342
Recreation Department (minus grants and proceeds)	131,900	66,600	65,300	147,700	81,100
Separation Allowance (minus grants and proceeds)	100,000	55,000	45,000	55,000	0
Fire Department (minus grants and proceeds)	482,444	482,117	327	489,609	7,492
Total Revenue	**$4,118,253**	**$3,668,882**	**$449,371**	**$4,033,815**	**$364,933**
Grants and Proceeds:					
State Grant (CWMTF/Governor's Crime Comm)	88,250	24,500	63,750	88,250	63,750
Misc Grant (Walmart)	2,500	5,000	-2,500	37,273	32,273
Lease Proceeds	0	0	0		0
Transfer In	0	0	0		0
Transfer In Fund Balance Reserve	0	0	0	25,000	25,000
Transfer In	0	0	0	0	0
Transfer from General Fund CIP Reserves	50,500	0	50,500	0	0
	$141,250	**$29,500**	**$111,750**	**$150,523**	**$121,023**
					0
Total General Fund Budget	**$4,259,503**	**$3,698,382**	**$561,121**	**$4,184,338**	**$485,956**
Total Appropriated Fund Balance (Rollover Not Included)	**$196,600**	**$21,500**	**$175,100**	**$246,500**	**$225,000**
Rescue Squad Renovations	7,500				
107 Sidewalk	100,000				
PW Replacement	54,600				
FD Roof	6,000				
Pool	20,000				
Crosswalks	8,500				
	$ 196,600				
Transfer from General Fund CIP Reserves:					
Bucket Truck	35,000				
SD Sweeper Parts	5,500				
PD Truck Addition	10,000				
	$ 50,500				

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
Type: R								
Fund: 10								
10-301-0700	TAXES: AD VALOREM 07	10	$96.49	$0.00				R
10-301-0800	TAXES: AD VALOREM 08	10	$105.93	$0.00				R
10-301-0900	TAXES: AD VALOREM 09	10	$0.00	$0.00				R
10-301-1000	TAXES: AD VALOREM 10	10	$0.00	$0.00				R
10-301-1100	TAXES: AD VALOREM 11	10	$0.00	$0.00				R
10-301-1200	TAXES: AD VALOREM 12	10	$43.04	$0.00				R
10-301-1300	TAXES: AD VALOREM 13	10	$324.83	$0.00				R
10-301-1400	TAXES: AD VALOREM 14	10	$979.12	$0.00				R
10-301-1500	TAXES: AD VALOREM 15	10	$3,875.09	$0.00				R
10-301-1600	TAXES: AD VALOREM 16	10	$22,414.10	$18,000.00				R
10-301-1700	TAXES: AD VALOREM 17	10	$1,706,510.06	$1,658,565.00	$20,000.00	$20,000.00		R
10-301-1800	TAXES: AD VALOREM 18	10	$0.00	$0.00	$1,674,355.00	$1,674,355.00		R
10-302-1000	RENTAL VEHICLE TAX	10	$15,460.51	$19,000.00	$22,000.00	$22,000.00		R
10-302-1200	12 VEHICLE TAXES	10	$0.00	$0.00				R
10-304-0000	STNC VEHICLE TAXES	10	$51,129.12	$64,000.00	$66,000.00	$66,000.00		R
10-315-0000	TAX ADVERTISING PENALTY	10	$201.45	$400.00	$400.00	$400.00		R
10-316-0000	TAX PENALTIES	10	$600.00	$400.00	$400.00	$400.00		R
10-317-0000	TAX INTEREST	10	$6,198.66	$6,500.00	$6,754.00	$6,754.00		R
10-317-0100	VEHICLE INTEREST	10	$263.52	$0.00	$300.00	$300.00		R
10-317-0200	JC VEHICLE TAX INTEREST	10	$0.00	$0.00				R
10-317-0300	TAX LIEN REIMBURSEMENT	10	$0.00	$0.00				R
10-317-0400	FORECLOSURE/TAX REIMB	10	$3,862.50	$0.00				R
10-317-0500	TAX OVERAGE	10	$1.71	$0.00				R
10-318-0000	PRIV LIC. INTEREST	10	$0.00	$0.00				R
10-319-0000	VENDING MACHINE	10	$980.49	$700.00	$1,500.00	$1,500.00		R
10-325-0000	PRIVILEGE LICENSE	10	$265.00	$0.00				R
10-326-0000	ABC LICENSE	10	$590.00	$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	$5,220.00	$5,500.00	$5,500.00	$5,500.00		R
10-329-0000	INTEREST ON INVESTMENTS	10	$23,370.83	$10,600.00	$30,000.00	$30,000.00		R
10-330-0000	SALE OF RECYCLING BINS	10	$375.00	$500.00	$500.00	$500.00		R
10-330-0100	SCRAP METAL	10	$213.70	$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		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	$902.79	$0.00				R
10-335-0000	MISCELLANEOUS REVENUE	10	$2,836.02	$2,500.00	$500.00	$500.00		R
10-335-0200	SALE OF FA (CAPITAL)	10	$48,014.74	$33,080.09				R
10-335-0300	SALE OF FA (NON-CAPITAL)	10	$1,207.41	$5,207.41				R
10-335-0500	HAZARD ABATEMENT	10	$0.00	$0.00				R
10-336-0000	MAIN STREET PROGRAM	10	$1,760.00	$500.00	$700.00	$700.00		R
10-336-0100	MAIN STREET PARADE	10	$2,170.74	$1,000.00	$2,000.00	$2,000.00		R
10-336-0200	GUTM FEES	10	$12,200.00	$9,500.00	$10,000.00	$10,000.00		R
10-336-0300	GUTM SPONSORSHIP	10	$4,770.00	$3,500.00	$3,500.00	$3,500.00		R
10-337-0100	SALES OF TELECOMM SERV	10	$36,338.39	$49,000.00	$47,000.00	$47,000.00		R
10-337-0200	NATURAL GAS EXCISE	10	$4,322.85	$4,500.00	$5,000.00	$5,000.00		R
10-338-0000	LOCAL VIDEO	10	$11,396.25	$15,500.00	$15,000.00	$15,000.00		R
10-338-0100	MORRIS BROADBAND	10	$0.00	$350.00	$350.00			R
10-339-0000	FRANCHISE TAX ON POWER	10	$208,663.25	$288,500.00	$275,000.00	$275,000.00		R
10-340-0000	SALES TAX/ART 40(1/2%)	10	$94,088.13	$118,500.00	$148,000.00	$148,000.00		R
10-340-0100	SALES TAX/ART 42(1/2%)	10	$86,837.79	$109,500.00	$140,000.00	$140,000.00		R
10-340-0200	SALES TAX/ART 39(1%)	10	$174,740.57	$221,500.00	$270,000.00	$270,000.00		R
10-340-0300	SALES TAX/ART 44 (1/2%)	10	($1.26)	$0.00				R
10-340-0400	HOLD HARMLESS	10	$89,622.33	$110,500.00	$142,000.00	$142,000.00		R
10-340-0500	SOLID WASTE DISPOSAL TAX	10	$1,403.35	$1,800.00	$1,800.00	$1,800.00		R
10-341-0000	WINE AND BEER TAX	10	$0.00	$11,500.00	$11,500.00	$11,500.00		R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
10-343-0000	POWELL BILL	10	$74,230.82	$71,500.00	$74,000.00	$74,000.00		R
10-347-0000	A.B.C. GENERAL FUND	10	$80,000.00	$160,000.00	$160,000.00	$160,000.00		R
10-347-0100	ABC REHAB/EDUCATION 7%	10	$7,192.00	$12,000.00	$12,000.00	$12,000.00		R
10-347-0200	ABC LAW ENFORCEMENT 5%	10	$5,101.44	$9,000.00	$9,000.00	$9,000.00		R
10-348-0000	OCCUPANCY INSPECTION	10	$2,800.00	$3,000.00	$3,000.00	$3,000.00		R
10-351-0000	PD SUBSTANCE TAX (SPECIAL FUNDS)	10	$559.55	$9,433.00	$2,000.00	$2,000.00		R
10-351-0200	PD EQUITABLE SHARING	10	$0.00	$2,982.00				R
10-352-0000	PD FINES/ FEES/CALENDAR	10	$4,076.98	$8,000.00	$9,000.00	$9,000.00		R
10-353-0000	K-9 DONATIONS	10	$224.09	$289.00	$300.00	$300.00		R
10-355-0000	CONDITIONAL USE/APPEALS	10	$1,500.00	$2,000.00	$2,000.00	$2,000.00		R
10-367-0000	SALES TAX REFUND	10	$8,149.19	$10,500.00	$16,500.00	$16,850.00		R
10-367-0200	FEDERAL GRANT/REVENUE	10	$0.00	$0.00				R
10-367-0300	STATE GRANT/REVENUE	10	$0.00	$62,250.00	$88,250.00	$88,250.00		R
10-367-0400	MISC. GRANTS	10	$15,773.00	$68,533.00	$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	$25,000.00	$25,000.00	$50,500.00	$50,500.00		R
10-393-0000	DUE FROM	10	$0.00	$0.00				R
10-399-0000	FUND BALANCE APPROP.	10	$0.00	$181,500.00	$180,600.00	$196,600.00		R
10-399-0100	PB FUND BALANCE APPROP.	10	$0.00	$65,000.00				R
10-399-0200	FUND BALANCE ROLLOVER	10	$0.00	$33,250.00	$17,000.00	$17,000.00		R
			$2,848,961.57	$3,497,289.50	$3,529,159.00	$3,545,159.00	$0.00	
Fund: 13								
13-329-0000	REC INTEREST	13	$179.50	$100.00	$200.00	$200.00		R
13-332-0000	REC LOCAL GOV REIMB	13	$0.00	$40,550.00	$31,250.00	$31,250.00		R
13-335-0000	REC MISC. REVENUE	13	$0.00	$0.00				R
13-336-0000	REC PARK RENTAL	13	$3,545.00	$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

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
13-367-0000	REC SALES TAX REFUND	13	$0.00	$0.00	$2,000.00	$2,000.00		R
13-367-0100	REC GRANTS	13	$0.00	$0.00				R
13-397-0000	REC TRANS FROM GF	13	$62,500.00	$62,500.00	$94,450.00	$94,450.00		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	$40,550.00				R
13-399-0300	REC DESIGNATED FUND BAL	13	$0.00	$0.00				R
			$66,224.50	$147,700.00	$131,900.00	$131,900.00	$0.00	
Fund: 14								
14-301-0000	SEP ALLOW REVENUE	14	$0.00	$0.00				R
14-301-0100	SEP ALLOW GF REVENUE	14	$55,000.00	$55,000.00	$100,000.00	$100,000.00		R
14-329-0000	SEP ALLOW INTEREST	14	$650.23	$0.00				R
14-399-0100	SEP ALL FUND BAL APPROP	14	$0.00	$0.00				R
			$55,650.23	$55,000.00	$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	$49.51	$0.00				R
15-350-0000	BALSAM WEST CREDIT	15	$0.00	$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	$109,713.00	$6,000.00	$6,000.00		R
			$49.51	$109,713.00	$6,000.00	$6,000.00	$0.00	
Fund: 17								
17-329-0000	BRIDGE PARK INTEREST	17	$21.40	$0.00				R
17-330-0000	BRIDGE PARK DONATIONS	17	$0.00	$0.00				R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
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
			$21.40	$0.00	$0.00	$0.00	$0.00	
Fund: 19								
19-329-0000	FD INTEREST	19	$52.27	$100.00	$100.00	$98.00		R
19-335-0000	FD MISC. REVENUE	19	$871.00	$0.00				R
19-335-0300	SALE OF FA (NON CAPITAL)	19	$0.00	$0.00				R
19-335-0400	SALES OF CAPITAL (FIXED)	19	$0.00	$0.00				R
19-336-0000	FD VEND MACHINE	19	$200.00	$1,000.00	$1,000.00	$1,000.00		R
19-336-0100	FD DONATIONS	19	$1,142.00	$2,000.00	$500.00	$500.00		R
19-336-0200	FD PROT OF ST PROP.	19	$0.00	$0.00				R
19-352-0000	FD JC LOAN REIMB	19	$82,900.69	$164,917.00	$161,380.00	$161,382.00		R
19-353-0000	FD JC	19	$95,096.10	$119,853.60	$114,562.00	$114,562.00		R
19-353-0100	FD DILLSBORO	19	$16,052.00	$16,052.00	$16,417.00	$16,417.00		R
19-353-0200	FD WEBSTER	19	$20,457.00	$20,457.00	$20,563.00	$20,563.00		R
19-353-0300	FD SYLVA	19	$161,229.00	$161,229.00	$165,422.00	$165,422.00		R
19-366-0000	FD INSURANCE REIMBURSEMENT	19	$0.00	$0.00				R
19-367-0000	FD SALES TAX	19	$9,197.97	$4,000.00	$2,500.00	$2,500.00		R
19-367-0200	FD FED GRANT	19	$0.00	$0.00				R
19-367-0300	FD ST GRANT	19	$0.00	$0.00				R
19-380-0000	FD LOAN PROCEEDS ESCROW	19	$0.00	$0.00				R
19-390-0000	FD INSTALL PURCH	19	$0.00	$0.00				R
19-391-0000	FD TRANS IN	19	$0.00	$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
			$387,198.03	$489,608.60	$482,444.00	$482,444.00	$0.00	
Fund: 20								

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
20-329-0000	FD CRF INTEREST	20	$41.20	$0.00				R
20-335-0000	FD CRF MISC REVENUE	20	$0.00	$0.00				R
20-392-0000	FD CRF TRAN IN	20	$0.00	$0.00				R
20-399-0200	FD CRF FUND BAL APPROP	20	$0.00	$0.00				R
			$41.20	$0.00	$0.00	$0.00	$0.00	
Fund: 21								
21-329-0000	GF CRF INTEREST	21	$135.73	$0.00				R
21-392-0000	GF CRF TRAN GF FUND	21	$165,087.50	$165,087.50				R
21-399-0200	GF CRF FUND BAL APPRO.	21	$0.00	$25,000.00	$50,500.00	$50,500.00		R
			$165,223.23	$190,087.50	$50,500.00	$50,500.00	$0.00	
Fund: 23								
23-329-0000	PAF INTEREST	23	$0.19	$0.00				R
23-367-0000	PAF DONATIONS	23	$100.00	$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
			$100.19	$0.00	$0.00	$0.00	$0.00	
Fund: 24								
24-329-0000	FC INT	24	$22,809.78	$10,000.00	$30,000.00	$30,000.00		R
24-329-0100	FC DONATIONS	24	$392.87	$0.00				R
24-330-0000	FC REWARD DONATIONS	24	$122.24	$0.00				R
24-332-0000	FC LOCAL GOV REIMB	24	$0.00	$0.00				R
24-367-0000	FC SALES TAX REF	24	$382.46	$0.00				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	$15,000.00		$250,000.00		R
			$23,707.35	$25,000.00	$30,000.00	$280,000.00	$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		R

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Recommended	Approved	Type
25-329-0000	OPEB INT	25	$4,359.81	$0.00				R
			$154,359.81	$150,000.00	$150,000.00	$150,000.00	$0.00	
Fund: 27								
27-329-0000	SPRF INTEREST	27	$28.76	$0.00				R
27-331-0000	SSRF TRANSFER IN	27	$103,713.00	$103,713.00	$100,000.00	$100,000.00		R
27-399-0000	SSRF FUND BALANCE APPROP	27	$0.00	$0.00	$93,713.00	$93,713.00		R
			$103,741.76	$103,713.00	$193,713.00	$193,713.00	$0.00	
			$3,805,278.78	$4,768,111.60	$4,673,716.00	$4,939,716.00	$0.00	
			$3,805,278.78	$4,768,111.60	$4,673,716.00	$4,939,716.00	$0.00	
[Type] = 'R'								

5/25/2018

Expenditure Comparisons:	Estimated 2018-2019	Original 2017-2018	Est/Original Difference	Amended 4/10/2018	Amended/Original Difference
Mayor and Board	38,130	37,570	560	37,570	0
Community Contributions	26,775	19,275	7,500	19,275	0
Administration Department	281,061	271,509	9,552	272,814	1,305
Highway Patrol	1,000	1,000	0	1,000	0
Tax Collection Fees	6,000	6,000	0	6,000	0
Main Street Program	88,159	82,385	5,774	82,385	0
Professional	59,100	62,200	-3,100	62,200	0
Police Department	1,255,937	1,189,721	66,216	1,216,427	26,706
Street Department	510,250	431,360	78,890	435,336	3,976
Powell Bill	74,000	71,500	2,500	136,500	65,000
Street Lights	104,500	104,500	0	104,500	0
Planning	26,300	26,700	-400	26,700	0
Sanitation Department	136,125	129,250	6,875	129,870	620
Facility Maintenance Department	61,552	52,250	9,302	52,250	0
Cemetery Maintenance	8,100	8,000	100	8,100	100
Non-Departmental	117,048	143,216	-26,168	156,763	13,547
Misc Appropriations	609,872	428,729	181,143	593,817	165,088
General Government (minus grants and proceeds)	3,403,909	3,065,165	338,744	3,341,507	276,342
Recreation Department (minus grants and procceeds)	131,900	66,600	65,300	147,700	81,100
Separation Allowance (minus grants and proceeds)	100,000	55,000	45,000	55,000	0
Fire Department (minus grants and proceeds)	482,444	482,117	327	489,609	7,492
Total Expenditures	**$4,118,253**	**$3,668,882**	**$449,371**	**$4,033,815**	**$364,933**
Grants and Proceeds:					
State Grant / CWMTF/Governor's Crime Comm	88,250	24,500	63,750	88,250	63,750
Misc Grant (Walmart)	2,500	5,000	-2,500	37,273	32,273
Lease Proceeds	0	0	0		0
Transfer In	0	0			0
Transfer In Fund Balance Reserves	0	0	0	25,000	25,000
Transfer In	0	0	0		0
Transfer from General Capital Fund Reserves	50,500	0	50,500		0
	$141,250	**$29,500**	**$111,750**	**$150,523**	**$121,023**
Total General Fund Budget	**$4,259,503**	**$3,698,382**	**$561,121**	**$4,184,338**	**$485,956**

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
Type: E								
Fund: 10								
Basic Acct: 410								
10-410-0200	BOARD WAGES/SALARIES	10	$17,100.00	$22,800.00	$22,800.00		$22,800.00	E
10-410-0500	BOARD-FICA	10	$1,308.15	$1,750.00	$1,750.00		$1,750.00	E
10-410-0900	LIABILITY INSURANCE	10	$2,384.00	$2,400.00	$2,500.00		$2,500.00	E
10-410-1000	MAYOR/BOARD W/C	10	$100.00	$100.00	$300.00		$300.00	E
10-410-1200	TRAVEL	10	$0.00	$2,160.00	$2,280.00		$2,280.00	E
10-410-1300	TRAINING	10	$1,178.44	$5,580.00	$5,580.00		$5,580.00	E
10-410-1400	EXP. OF MAYOR & BOARD	10	$1,368.64	$2,150.00	$2,350.00		$2,350.00	E
10-410-3500	MAYOR/BOARD IT	10	$495.00	$630.00	$570.00		$570.00	E
			$23,934.23	$37,570.00	$38,130.00	$0.00	$38,130.00	
Basic Acct: 415								
10-415-9000	CHAMBER CONTRIBUTION	10	$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	E
10-415-9200	AWAKE	10	$500.00	$500.00	$500.00		$500.00	E
10-415-9300	GARDEN CLUB	10	$500.00	$500.00	$500.00		$500.00	E
10-415-9400	MOUNTAIN MEDIATION	10	$500.00	$500.00	$500.00		$500.00	E
10-415-9500	MISC. CONTRIBUTION	10	$100.00	$500.00	$500.00		$500.00	E
10-415-9600	RESCUE SQUAD	10	$0.00	$2,000.00	$2,000.00		$9,500.00	E
10-415-9700	CONCERT ON THE CREEK	10	$1,849.17	$5,450.00	$5,450.00		$5,450.00	E
10-415-9800	NEIGHBORS IN NEED	10	$1,000.00	$1,000.00	$1,000.00		$1,000.00	E
10-415-9900	4TH OF JULY	10	$255.87	$1,325.00	$1,325.00		$1,325.00	E
			$12,205.04	$19,275.00	$19,275.00	$0.00	$26,775.00	
Basic Acct: 420								
10-420-0200	ADM. WAGES/SALARY	10	$114,441.09	$160,500.00	$167,800.00		$167,800.00	E
10-420-0500	ADM. FICA	10	$8,448.25	$12,275.00	$12,900.00		$12,900.00	E
10-420-0600	ADM. GROUP INS.	10	$14,877.70	$18,905.00	$18,100.00		$18,100.00	E
10-420-0610	ADM HSA	10	$3,199.98	$4,000.00	$4,000.00		$4,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-420-0700	ADM. RETIREMENT	10	$8,654.26	$12,200.00	$13,200.00		$13,200.00	E
10-420-0800	ADM. 401K	10	$6,689.50	$8,050.00	$8,400.00		$8,400.00	E
10-420-0900	ADM LIABILITY INSURANCE	10	$836.00	$900.00	$1,200.00		$1,200.00	E
10-420-1000	ADM. W/C	10	$350.00	$500.00	$500.00		$500.00	E
10-420-1100	ADM. TELEPHONE	10	$4,962.16	$7,400.00	$7,400.00		$7,400.00	E
10-420-1200	POSTAGE	10	$3,000.00	$3,000.00	$3,000.00		$3,000.00	E
10-420-1300	ADM ADVERTISING	10	$845.00	$2,250.00	$2,250.00		$2,250.00	E
10-420-1400	TRAINING	10	$1,692.00	$6,325.00	$6,525.00		$6,525.00	E
10-420-1600	ADM DUES/MEMBERSHIP	10	$1,607.00	$1,350.00	$1,436.00		$1,436.00	E
10-420-1700	AUTO MAINTENANCE	10	$175.31	$1,000.00	$1,000.00		$1,000.00	E
10-420-1800	BONDS	10	$200.00	$750.00	$750.00		$750.00	E
10-420-1900	MILEAGE REIMBURSEMENT	10	$327.16	$2,000.00	$2,000.00		$2,000.00	E
10-420-3100	FUEL	10	$201.25	$600.00	$600.00		$600.00	E
10-420-3300	ADM. SUPPLIES/EXPENSE	10	$2,810.58	$5,500.00	$5,500.00		$5,500.00	E
10-420-3500	ADMINISTRATION- IT	10	$9,694.26	$15,529.00	$14,720.00		$14,720.00	E
10-420-4000	ADM SUNSHINE FUND	10	$135.00	$500.00	$500.00		$500.00	E
10-420-5700	ADM SPECIFIED EXPENSE	10	$5,056.31	$9,280.00	$9,280.00		$9,280.00	E
			$188,202.81	$272,814.00	$281,061.00	$0.00	$281,061.00	
Basic Acct: 421								
10-421-1300	HIGHWAY PATROL ELECTRIC	10	$1,000.00	$1,000.00	$1,000.00		$1,000.00	E
			$1,000.00	$1,000.00	$1,000.00	$0.00	$1,000.00	
Basic Acct: 425								
10-425-0100	TAX COLLECTION FEES	10	$3,345.40	$6,000.00	$6,000.00		$6,000.00	E
			$3,345.40	$6,000.00	$6,000.00	$0.00	$6,000.00	
Basic Acct: 450								
10-450-0200	MS WAGES/SALARY	10	$38,850.00	$38,850.00	$40,650.00		$40,650.00	E
10-450-0500	MS FICA	10	$3,000.00	$3,000.00	$3,150.00		$3,150.00	E
10-450-0600	MS GROUP INSURANCE	10	$3,550.00	$3,550.00	$3,650.00		$3,650.00	E
10-450-0610	MS HSA	10	$800.00	$800.00	$800.00		$800.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-450-0700	MS RETIREMENT	10	$2,950.00	$2,950.00	$3,180.00		$3,180.00	E
10-450-0800	MS 401K	10	$975.00	$1,950.00	$2,050.00		$2,050.00	E
10-450-0900	LIABILITY INSURANCE	10	$550.00	$550.00	$500.00		$500.00	E
10-450-1400	MS TRAINING	10	$837.10	$1,700.00	$1,750.00		$1,750.00	E
10-450-1500	MS SUPPLIES AND EXPENSE	10	$73.54	$1,400.00	$1,400.00		$1,400.00	E
10-450-1600	DUES	10	$555.00	$650.00	$655.00		$655.00	E
10-450-1700	MS GUTM	10	$5,925.20	$15,760.00	$15,500.00		$15,500.00	E
10-450-1800	MS COMM. PROMOTIONS	10	$1,797.48	$5,000.00	$5,000.00		$5,000.00	E
10-450-1900	MS TRAVEL REIMB	10	$445.28	$800.00	$800.00		$800.00	E
10-450-2100	MS DECORATIONS & LIGHTS	10	$2,075.26	$5,250.00	$6,139.00		$6,139.00	E
10-450-2200	MS CONTRACTED SERVICES	10	$0.00	$800.00	$800.00		$800.00	E
10-450-2300	MS PARADES	10	$1,336.57	$2,135.00	$2,135.00		$2,135.00	E
			$63,720.43	$85,145.00	$88,159.00	$0.00	$88,159.00	
Basic Acct: 470								
10-470-0000	LEGAL RETAINER	10	$1,800.00	$2,400.00	$2,400.00		$2,400.00	E
10-470-1400	LEGAL GENERAL GOV,	10	$10,588.91	$29,000.00	$29,000.00		$29,000.00	E
10-470-1500	LEGAL TAXES	10	$2,332.50	$9,500.00	$9,500.00		$9,500.00	E
10-470-1700	LEGAL HAZARD ABATE	10	$0.00	$700.00	$700.00		$700.00	E
10-470-1800	AUDIT	10	$14,500.00	$14,600.00	$15,000.00		$15,000.00	E
10-470-1900	SURVEYOR	10	$0.00	$0.00				E
10-470-2000	ACTUARIAL	10	$356.00	$4,000.00	$500.00		$500.00	E
10-470-2100	ENGINEERING	10	$0.00	$0.00				E
10-470-2200	CONSULTING PROFESSIONALS	10	$0.00	$2,000.00	$2,000.00		$2,000.00	E
10-470-2300	LANDSCAPE ARCHITECTURE	10	$0.00	$0.00				E
			$29,577.41	$62,200.00	$59,100.00	$0.00	$59,100.00	
Basic Acct: 510								
10-510-0000	COMP/VAC PAYOUT	10	$10,980.66	$12,025.00	$7,350.00		$7,350.00	E
10-510-0100	WAGES/SALARIES AUX.	10	$3,425.47	$7,000.00	$6,000.00		$6,000.00	E
10-510-0200	PD WAGES/SALARIES	10	$471,790.16	$636,700.00	$644,500.00		$644,500.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-510-0300	PD OT WAGES	10	$24,933.80	$28,715.00	$28,518.00		$28,518.00	E
10-510-0400	PD SEP ALLOW	10	$0.00	$0.00				E
10-510-0500	PD FICA	10	$38,245.81	$52,400.00	$52,500.00		$52,500.00	E
10-510-0600	PD GROUP INS.	10	$80,275.67	$103,525.00	$100,150.00		$100,150.00	E
10-510-0610	PD HSA	10	$19,466.52	$22,400.00	$22,400.00		$22,400.00	E
10-510-0700	PD RETIREMENT	10	$41,093.57	$55,200.00	$56,700.00		$56,700.00	E
10-510-0800	PD 401K	10	$24,614.77	$33,100.00	$33,100.00		$33,100.00	E
10-510-0900	PD LIABILITY INS.	10	$32,137.00	$32,137.00	$33,500.00		$33,500.00	E
10-510-1000	PD W/C	10	$15,857.26	$16,963.00	$18,000.00		$22,750.00	E
10-510-1100	PD TELEPHONE	10	$7,070.19	$11,000.00	$11,000.00		$11,000.00	E
10-510-1200	PD BONDS	10	$126.00	$100.00	$126.00		$126.00	E
10-510-1600	PD EVID. POSTAGE	10	$505.38	$800.00	$1,700.00		$1,700.00	E
10-510-1700	PD AUTO MAINT.	10	$7,573.40	$9,000.00	$9,000.00		$10,000.00	E
10-510-1800	PD COMMUNICATION	10	$937.89	$2,150.00	$2,350.00		$2,350.00	E
10-510-2900	PD SUNSHINE	10	$0.00	$0.00	$2,000.00		$2,000.00	E
10-510-3000	PD IT	10	$19,885.39	$28,210.00	$29,881.00		$29,881.00	E
10-510-3100	PD FUEL	10	$19,568.80	$33,720.00	$34,000.00		$33,000.00	E
10-510-3200	PD TRAINING	10	$5,367.12	$8,500.00	$8,500.00		$8,500.00	E
10-510-3300	PD SUPPLIES/EXP.	10	$5,551.72	$8,200.00	$8,200.00		$8,200.00	E
10-510-3400	PD SPECIFIED EXP	10	$4,185.05	$5,850.00	$5,850.00		$5,850.00	E
10-510-3500	PD SPECIAL FUNDS	10	$7,429.01	$9,433.00	$2,000.00		$2,000.00	E
10-510-3600	PD NEW UNIFORMS	10	$134.48	$0.00				E
10-510-3700	PD COMM. POLICING	10	$2,124.89	$7,000.00	$2,500.00		$2,397.00	E
10-510-3800	PD LAW ENFOR SUPPLIES	10	$1,335.81	$3,000.00	$3,000.00		$3,000.00	E
10-510-3900	PD PSYCH SERVICE	10	$1,200.00	$1,600.00	$1,600.00		$1,600.00	E
10-510-4000	PD SPECIAL EVENTS	10	$250.00	$500.00	$1,600.00		$1,600.00	E
10-510-4100	PD ABC FUNDS	10	$4,531.77	$9,000.00	$9,000.00		$9,000.00	E
10-510-4200	PD EQUIT. SHARING	10	$1,609.86	$2,982.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-510-4300	ABC REHAB/EDU	10	$959.98	$1,704.00				E
10-510-4400	K-9 EXPENSE	10	$1,666.60	$1,289.00	$1,800.00		$1,800.00	E
10-510-7100	PD GRANT EXP.	10	$250.00	$29,750.00	$29,450.00		$29,450.00	E
10-510-7200	PD LEASE PROCEEDS	10	$0.00	$0.00				E
10-510-7300	PD CAPITAL (NF)	10	$29,393.05	$36,886.00	$16,804.00		$12,157.00	E
10-510-7400	PD CAPITAL	10	$35,314.62	$35,315.00	$109,858.00		$109,858.00	E
			$919,791.70	$1,246,154.00	$1,292,937.00	$0.00	$1,292,937.00	
Basic Acct: 560								
10-560-0000	SD VAC/COMP PAYOUT	10	$0.00	$5,350.00	$8,200.00		$8,200.00	E
10-560-0200	SD WAGES/SALARIES	10	$184,960.12	$241,300.00	$291,750.00		$291,750.00	E
10-560-0300	SD OVERTIME	10	$8,311.99	$12,150.00	$12,400.00		$12,400.00	E
10-560-0500	SD FICA	10	$14,392.34	$19,800.00	$23,900.00		$23,900.00	E
10-560-0600	SD GROUP INS.	10	$34,579.70	$41,300.00	$47,100.00		$47,100.00	E
10-560-0610	SD HSA	10	$6,399.96	$9,000.00	$10,600.00		$10,600.00	E
10-560-0700	SD RETIREMENT	10	$14,630.66	$19,650.00	$24,500.00		$24,500.00	E
10-560-0800	SD 401K	10	$9,203.85	$12,950.00	$15,650.00		$15,650.00	E
10-560-0900	SD LIABILITY INS.	10	$9,291.00	$10,200.00	$11,400.00		$11,300.00	E
10-560-1000	SD W/C	10	$10,500.00	$11,500.00	$11,500.00		$11,600.00	E
10-560-1100	SD TELEPHONE	10	$396.84	$950.00	$950.00		$950.00	E
10-560-1700	SD AUTO MAINT.	10	$3,472.69	$7,000.00	$8,000.00		$8,000.00	E
10-560-3000	SD IT	10	$0.00	$800.00	$800.00		$800.00	E
10-560-3100	SD FUEL	10	$5,807.03	$6,000.00	$8,000.00		$8,000.00	E
10-560-3300	SD SUPPLIES/EXPENSE	10	$4,367.40	$8,111.00	$8,500.00		$8,500.00	E
10-560-3600	SD UNIFORMS/SAFETY	10	$2,722.14	$4,500.00	$3,200.00		$3,200.00	E
10-560-3800	SD SHOP	10	$1,108.94	$3,000.00	$3,000.00		$3,000.00	E
10-560-3900	SD LANDSCAPE	10	$1,082.77	$1,000.00	$1,000.00		$1,000.00	E
10-560-7000	JC MUNICIPAL GRANT	10	$39.43	$5,000.00				E
10-560-7100	SD LEASE PROCEEDS	10	$0.00	$0.00				E
10-560-7200	SD DEBT INTEREST	10	$411.00	$325.00	$300.00		$300.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-560-7300	SD DEBT PRINCIPAL	10	$4,490.50	$8,985.00	$9,000.00		$9,000.00	E
10-560-7400	SD CAPITAL	10	$32,212.40	$32,389.00	$40,500.00		$49,000.00	E
10-560-7500	SD CAPITAL (NF)	10	$1,461.00	$4,076.00	$2,000.00		$2,000.00	E
			$349,841.76	$465,336.00	$542,250.00	$0.00	$550,750.00	
Basic Acct: 561								
10-561-0900	PB ENGINEER.	10	$0.00	$0.00	$2,300.00		$2,300.00	E
10-561-1000	PB PAVING (CA)	10	$121,200.00	$121,200.00	$55,200.00		$55,200.00	E
10-561-1100	PB MAINT.	10	$2,016.46	$13,800.00	$15,000.00		$15,000.00	E
10-561-1200	PB SNOW/ICE REM.	10	$0.00	$1,500.00	$1,500.00		$1,500.00	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
			$123,216.46	$136,500.00	$74,000.00	$0.00	$74,000.00	
Basic Acct: 562								
10-562-0000	STREET LIGHTS DUKE	10	$69,130.66	$104,500.00	$104,500.00		$104,500.00	E
			$69,130.66	$104,500.00	$104,500.00	$0.00	$104,500.00	
Basic Acct: 570								
10-570-1300	PLANNING/LANDUSE ADV	10	$160.05	$600.00	$600.00		$600.00	E
10-570-3200	JC INSPECTION FEES	10	$4,525.00	$20,000.00	$20,000.00		$20,000.00	E
10-570-3300	PLANNING/LANDUSE EXP	10	$0.00	$200.00	$200.00		$200.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-570-3400	HAZARD ABATEMENT	10	$26.00	$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	E
10-570-3600	PLANNING/LANDUSE IT	10	$0.00	$400.00				E
			$4,711.05	$26,700.00	$26,300.00	$0.00	$26,300.00	
Basic Acct: 580								
10-580-0200	SANT WAGES/SALARIES	10	$35,334.01	$45,100.00	$47,900.00		$47,900.00	E
10-580-0300	SANT OT WAGES	10	$0.00	$0.00				E
10-580-0500	SANT FICA	10	$2,703.01	$3,450.00	$3,700.00		$3,700.00	E
10-580-0600	SANT GROUP INS.	10	$8,504.37	$10,520.00	$10,175.00		$10,175.00	E
10-580-0610	SANT HSA	10	$2,399.98	$2,250.00	$2,250.00		$2,250.00	E
10-580-0700	SANT RETIREMENT	10	$2,674.90	$3,450.00	$3,750.00		$3,750.00	E
10-580-0800	SANT 401K	10	$1,680.23	$2,300.00	$2,400.00		$2,400.00	E
10-580-0900	SANT LIABILITY INS.	10	$4,049.00	$4,000.00	$4,600.00		$4,600.00	E
10-580-1000	SANT W/C	10	$2,000.00	$2,500.00	$2,500.00		$5,200.00	E
10-580-1700	SANT AUTO MAINT	10	$636.49	$5,000.00	$5,000.00		$5,000.00	E
10-580-3100	SANT FUEL	10	$3,727.27	$7,000.00	$7,000.00		$7,000.00	E
10-580-3300	SANT SUPPLIES/EXP.	10	$407.72	$1,500.00	$1,500.00		$1,500.00	E
10-580-3600	SANT UNIFORMS	10	$1,194.45	$1,200.00	$2,500.00		$2,500.00	E
10-580-3700	SANT SPRING CLEANUP	10	$0.00	$0.00				E
10-580-4400	SANT C&D/BRUSH	10	$6,754.79	$11,000.00	$11,000.00		$11,000.00	E
10-580-4700	SANT PRINCIPAL	10	$13,341.85	$26,850.00	$27,500.00		$27,500.00	E
10-580-4800	SANT INTEREST	10	$959.73	$2,250.00	$1,650.00		$1,650.00	E
10-580-5200	SANT RECYC. BINS	10	$0.00	$1,500.00	$1,500.00			E
10-580-7200	LEASE PROCEEDS	10	$0.00	$0.00				E
10-580-7300	SANT CAPITAL (NF)	10	$0.00	$0.00				E
10-580-7400	SANT CAPITAL	10	$0.00	$0.00				E
			$86,367.80	$129,870.00	$134,925.00	$0.00	$136,125.00	
Basic Acct: 590								
10-590-0200	FM WAGES/SALARIES	10	$0.00	$0.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-590-0300	FM OT WAGES	10	$3,200.00	$4,450.00	$4,200.00		$4,200.00	E
10-590-0500	FM FICA	10	$244.80	$650.00	$350.00		$350.00	E
10-590-0600	FM 401K	10	$0.00	$0.00				E
10-590-0700	FM RETIREMENT	10	$0.00	$350.00	$350.00		$350.00	E
10-590-0800	FM LIABILITY INS.	10	$6,743.00	$6,750.00	$8,350.00		$8,350.00	E
10-590-1000	FM W/C	10	$350.00	$500.00	$500.00		$200.00	E
10-590-3100	FM NATURAL GAS	10	$2,455.43	$2,500.00	$2,500.00		$2,500.00	E
10-590-3200	FM ELECTRIC	10	$11,654.75	$18,000.00	$18,000.00		$18,000.00	E
10-590-3300	FM WATER/SEWER	10	$1,635.98	$1,800.00	$1,800.00		$1,800.00	E
10-590-3400	FM BUILDING MAINT.	10	$9,962.62	$11,100.00	$9,500.00		$9,500.00	E
10-590-3500	FM CONTRACTED SERVICES	10	$2,625.00	$4,550.00	$6,702.00		$6,702.00	E
10-590-3600	FM TERMINIX CONTRACT	10	$1,140.00	$1,600.00	$1,600.00		$1,600.00	E
10-590-7300	FM CAPITAL (NF)	10	$0.00	$0.00	$2,000.00		$2,000.00	E
10-590-7400	FM CAPITAL	10	$0.00	$0.00	$6,000.00		$6,000.00	E
			$40,011.58	$52,250.00	$61,852.00	$0.00	$61,552.00	
Basic Acct: 640								
10-640-3300	CEME. DEPT SUPPLIES/EXP	10	$0.00	$0.00				E
10-640-4500	CEME. DEPT CONTRACT	10	$4,488.89	$8,100.00	$8,100.00		$8,100.00	E
			$4,488.89	$8,100.00	$8,100.00	$0.00	$8,100.00	
Basic Acct: 660								
10-660-0300	RR CROSSING MAINT.	10	$1.84	$1,600.00	$1,600.00		$1,600.00	E
10-660-0400	MUNICODE	10	$0.00	$4,000.00	$4,000.00		$4,000.00	E
10-660-0500	TUITION ASSISTANCE	10	$0.00	$800.00	$1,000.00		$1,000.00	E
10-660-0600	CONTINGENCY	10	$0.00	$38,498.00	$18,531.00		$18,000.00	E
10-660-0700	ESC EXPENSE	10	$505.21	$7,800.00	$10,000.00		$10,000.00	E
10-660-0800	PARKING LOT RENTAL	10	$6,000.00	$6,500.00	$7,100.00		$7,100.00	E
10-660-0900	WELLNESS/DRUG AWARE	10	$495.00	$8,023.00	$2,000.00		$2,000.00	E
10-660-0910	COBRA ADMINISTRATION	10	$639.00	$1,200.00	$1,200.00		$1,200.00	E
10-660-1000	ABC REHAB/SCHOLARSHIP	10	$10,113.00	$10,113.00	$11,817.00		$11,817.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-660-1100	EMPLOYEE RECOGNITION	10	$490.00	$750.00	$750.00		$750.00	E
10-660-1200	REFUND ON TAXES	10	$2,688.82	$2,700.00	$500.00		$500.00	E
10-660-1300	CWMTF GRANT	10	$15,201.97	$80,750.00	$80,750.00		$80,750.00	E
10-660-1500	ARC GRANT COMP PLAN	10	$3,000.00	$12,750.00				E
10-660-1800	WEBSITE MAINTENANCE	10	$650.00	$850.00	$850.00		$850.00	E
10-660-1900	MILL STREET IMPROVEMENTS	10	$0.00	$0.00				E
10-660-2001	DOWNTOWN REVIT GRANT	10	$10,508.00	$26,000.00				E
10-660-3400	MECK CO (2.25)TAX	10	$137.90	$0.00				E
10-660-3500	STATE USE TAX	10	$6,667.13	$8,000.00	$4,000.00		$4,000.00	E
10-660-3600	COUNTY USE TAX	10	$3,158.11	$3,750.00	$1,500.00		$1,500.00	E
10-660-3700	NON DEPT STATE SALES TAX	10	$4,673.21	$9,000.00	$9,000.00		$8,631.00	E
10-660-3800	JC FOOD TAX (2%)	10	$0.00	$0.00				E
10-660-3900	NON DEPT JACK CO	10	$1,953.61	$4,000.00	$4,000.00		$4,000.00	E
10-660-4000	NON DEPT BUNC CO	10	$0.00	$0.00				E
10-660-4100	NON DEPT HAY CO	10	$12.47	$0.00				E
10-660-4200	NON DEPT MACON CO	10	$47.52	$0.00				E
10-660-4400	NON DEPT HENDERSON CO	10	$0.00	$0.00				E
10-660-4600	NON DEPT MECK CO	10	$55.88	$0.00				E
10-660-4900	NON DEPT GASTON CO	10	$0.00	$0.00				E
10-660-5300	NON DEPT DUES/SUBSCR.	10	$5,765.00	$7,000.00	$7,100.00		$7,100.00	E
10-660-5400	NON DEPT LIABILITY INS.	10	$7,071.00	$11,975.00	$12,000.00		$12,000.00	E
10-660-5600	ELECTIONS	10	$300.00	$4,000.00	$4,000.00		$4,000.00	E
10-660-5900	NON DEPT WAKE CO	10	$0.00	$0.00				E
10-660-7000	NON DEPT SWAIN CO	10	$5.38	$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

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
10-660-8000	NON DEPT CABARRUS CO	10	$0.00	$0.00				E
10-660-8100	ALEXANDER CO TAX	10	$0.00	$0.00				E
10-660-8500	CONTRIBUTED CAPITAL	10	$0.00	$0.00				E
10-660-8600	PURCHASE OF LAND	10	$0.00	$0.00				E
			$80,140.05	$250,059.00	$181,698.00	$0.00	$180,798.00	
Basic Acct: 690								
10-690-0000	CONTRIBUTION TO FD	10	$161,229.00	$161,229.00	$165,422.00		$165,422.00	E
10-690-0700	CONTRIBUTION TO GF CRF	10	$165,087.50	$165,087.50				E
10-690-0800	TRANSFER OUT OF GF	10	$0.00	$0.00				E
10-690-0900	DUE TO	10	$0.00	$0.00				E
10-690-5700	MISC APPROP.	10	$0.00	$0.00				E
10-690-9300	CONT TO RECREATION	10	$62,500.00	$62,500.00	$94,450.00		$94,450.00	E
10-690-9400	CONT TO FUNB BALANCE	10	$0.00	$0.00				E
10-690-9500	CONT TO FC	10	$0.00	$0.00				E
10-690-9700	CONT TO SIDEWALK PROJECT	10	$0.00	$0.00	$100,000.00		$100,000.00	E
10-690-9800	OPEB SEPARATION ALLOW.	10	$55,000.00	$55,000.00	$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	E
			$593,816.50	$593,816.50	$609,872.00	$0.00	$609,872.00	
			$2,593,501.77	$3,497,289.50	$3,529,159.00	$0.00	$3,545,159.00	
Fund: 13								
Basic Acct: 620								
13-620-0200	REC SALARIES/WAGES	13	$14,986.19	$21,500.00	$22,300.00		$22,300.00	E
13-620-0300	REC OT	13	$0.00	$0.00				E
13-620-0500	REC FICA	13	$1,146.41	$1,650.00	$1,750.00		$1,750.00	E
13-620-0600	REC GROUP INS	13	$0.00	$0.00				E
13-620-0700	REC RETIREMENT	13	$0.00	$0.00				E
13-620-0800	REC 401K	13	$0.00	$0.00				E
13-620-0900	REC LIAB. INS.	13	$1,276.00	$1,276.00	$2,100.00		$2,100.00	E
13-620-1000	REC W/C	13	$250.00	$250.00	$500.00		$700.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
13-620-1300	REC UTILITIES	13	$7,593.52	$9,400.00	$9,400.00		$9,400.00	E
13-620-1500	REC MAINT AND REPAIR	13	$2,028.16	$7,000.00	$7,000.00		$6,800.00	E
13-620-1600	REC PARK REFUND	13	$0.00	$200.00	$200.00		$200.00	E
13-620-1700	REC MILE REIMB	13	$483.89	$1,200.00	$1,200.00		$1,200.00	E
13-620-3300	REC SUPPLIES/EXPENSE	13	$2,047.91	$3,500.00	$3,500.00		$3,500.00	E
13-620-3500	RECREATION IT	13	$1,669.63	$1,700.00	$1,500.00		$1,700.00	E
13-620-3600	REC UNIFORMS	13	$0.00	$600.00	$600.00		$600.00	E
13-620-3700	REC STATE SALES TAX	13	$1,371.66	$1,900.00	$1,800.00		$1,700.00	E
13-620-3900	REC JC SALES TAX	13	$645.28	$850.00	$950.00		$850.00	E
13-620-4000	REC BUNC. CO SALES TAX	13	$0.00	$0.00				E
13-620-4100	REC HAYW. CO SALES TAX	13	$0.00	$0.00				E
13-620-4200	REC MACON CO SALES TAX	13	$0.00	$0.00				E
13-620-4300	REC TRANSFER OUT	13	$0.00	$0.00				E
13-620-4400	REC TRANS. TO C. RESER.	13	$0.00	$0.00				E
13-620-5700	REC MISC EXPENSE	13	$0.00	$0.00				E
13-620-7300	RECREATION CAPITAL (NF)	13	$0.00	$0.00				E
			$33,498.65	$51,026.00	$52,800.00	$0.00	$52,800.00	
Basic Acct: 720								
13-720-0900	REC LIAB. INS	13	$1,287.00	$1,287.00	$1,600.00		$1,600.00	E
13-720-5700	REC MISC POOL EXP	13	$16,219.84	$14,287.00	$15,000.00		$15,000.00	E
13-720-7400	REC POOL CA	13	$58,971.10	$81,100.00	$62,500.00		$62,500.00	E
13-720-9300	REC ABC CONT. TO JC	13	$0.00	$0.00				E
			$76,477.94	$96,674.00	$79,100.00	$0.00	$79,100.00	
			$109,976.59	$147,700.00	$131,900.00	$0.00	$131,900.00	
Fund: 14								
Basic Acct: 510								
14-510-0400	SEP ALLOW PAYROLL	14	$13,969.61	$32,700.00	$17,500.00		$17,500.00	E
14-510-0500	SEP ALLOW FICA	14	$1,060.19	$3,550.00	$1,500.00		$1,500.00	E
14-510-0600	SEP ALLOW FUND BAL. CONT.	14	$0.00	$18,750.00	$81,000.00		$81,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
14-510-0700	SEP ALLOW RETIREE INS	14	$0.00	$0.00				E
			$15,029.80	$55,000.00	$100,000.00	$0.00	$100,000.00	
			$15,029.80	$55,000.00	$100,000.00	$0.00	$100,000.00	
Fund: 15								
Basic Acct: 410								
15-410-0000	RLF EXPENSE	15	$0.00	$5,500.00	$5,500.00		$5,500.00	E
15-410-0100	RLF LOAN	15	$0.00	$0.00				E
15-410-0200	METROSTAT RLF EXPENSE	15	$0.00	$0.00				E
15-410-3700	RLF STATE SALES TAX	15	$0.00	$400.00	$400.00		$400.00	E
15-410-3900	RLF JC SALES TAX	15	$0.00	$100.00	$100.00		$100.00	E
15-410-4000	RLF TRAN OUT	15	$103,713.00	$103,713.00				E
15-410-5000	USDA RURAL BUS. GRANT EXP.	15	$0.00	$0.00				E
			$103,713.00	$109,713.00	$6,000.00	$0.00	$6,000.00	
			$103,713.00	$109,713.00	$6,000.00	$0.00	$6,000.00	
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	
Fund: 19								
Basic Acct: 530								
19-530-0000	FD CONTINGENCY	19	$0.00	$20,494.00	$14,861.00		$17,697.00	E
19-530-0400	FD GRANT CONTRIBUTION	19	$0.00	$0.00				E
19-530-0500	FD RETIRE FIREMEN	19	$5,909.28	$6,240.00	$6,000.00		$6,000.00	E
19-530-0600	FD IRA CONTRIBUTION	19	$22,970.00	$25,000.00	$25,000.00		$25,000.00	E
19-530-0700	FD PENSION FUND	19	$3,020.00	$4,300.00	$4,200.00		$4,200.00	E
19-530-0800	FD INSURANCE	19	$28,431.00	$30,500.00	$33,500.00		$33,500.00	E
19-530-1000	FD W/C	19	$1,700.00	$2,000.00	$2,000.00		$2,700.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
19-530-1100	FD TELEPHONE	19	$2,201.35	$2,500.00	$2,500.00		$2,500.00	E
19-530-1300	FD UTILITIES	19	$7,081.25	$11,000.00	$11,000.00		$11,000.00	E
19-530-1400	FD IT	19	$1,063.50	$3,500.00	$3,500.00		$3,500.00	E
19-530-1600	FD COMMUNICATION	19	$954.06	$4,000.00	$4,000.00		$4,000.00	E
19-530-1700	FD TRUCK MAINTENANCE	19	$17,770.01	$32,491.60	$32,500.00		$32,500.00	E
19-530-1800	FD VEND MACHINE EXP	19	$373.50	$2,000.00	$1,000.00		$1,000.00	E
19-530-3100	FD FUEL	19	$6,975.37	$10,000.00	$10,000.00		$10,000.00	E
19-530-3200	FD SUNSHINE	19	$75.00	$500.00	$500.00		$500.00	E
19-530-3300	FD SUPPLIES	19	$5,661.95	$6,000.00	$6,000.00		$6,000.00	E
19-530-3400	FD SPECIFIED EXPENSE	19	$4,494.29	$4,700.00	$4,000.00		$4,000.00	E
19-530-3500	FD TRAINING	19	$1,566.60	$2,600.00	$2,500.00		$2,500.00	E
19-530-3600	FD FIRE PREVENTION	19	$4,056.19	$4,100.00	$4,100.00		$4,100.00	E
19-530-3700	FD BLDG MAINT	19	$3,591.69	$6,000.00	$7,000.00		$7,000.00	E
19-530-3800	FD EQUIP MAINT	19	$6,313.48	$6,330.00	$6,000.00		$6,000.00	E
19-530-3900	FD EQUIP	19	$0.00	$10,000.00	$10,000.00		$10,000.00	E
19-530-4000	FD P.P.E.	19	$0.00	$16,000.00	$16,000.00		$16,000.00	E
19-530-4100	FD HAYWOOD CO TAX	19	$3.33	$50.00				E
19-530-4200	FD MACON CO TAX	19	$0.00	$0.00				E
19-530-4600	FD POLK COUNTY	19	$0.00	$0.00				E
19-530-4900	FD GASTON CO	19	$0.00	$0.00				E
19-530-5000	FD CATAWBA CO	19	$0.00	$0.00				E
19-530-6800	FD BUILD INTER	19	$11,863.59	$22,843.00	$22,843.00		$19,307.00	E
19-530-6900	FD BUILD PRINCIPAL	19	$71,037.10	$142,075.00	$142,075.00		$142,075.00	E
19-530-7000	FD INT EXP	19	$6,611.95	$8,665.00	$8,665.00		$8,665.00	E
19-530-7100	FD PRINC EXP	19	$50,509.58	$63,200.00	$63,200.00		$63,200.00	E
19-530-7200	FD FISHER CREEK	19	$3,704.82	$8,000.00	$8,000.00		$8,000.00	E
19-530-7300	FD GRANT EXPENSE	19	$0.00	$0.00				E
19-530-7400	FD CAPITAL	19	$0.00	$24,000.00	$24,000.00		$24,000.00	E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
19-530-7500	FD CAPITAL (NF)	19	$0.00	$0.00				E
19-530-7600	FD CONTRIBUTED CAPITAL	19	$0.00	$0.00				E
19-530-7900	FD HENDERSON TAX	19	$8.37	$20.00				E
19-530-8000	NC USE TAX	19	$279.94	$3,000.00	$2,000.00		$2,000.00	E
19-530-8100	COUNTY USE TAX	19	$132.17	$1,500.00	$1,000.00		$1,000.00	E
19-530-8400	STATE SALES TAX	19	$1,343.73	$4,000.00	$3,000.00		$3,000.00	E
19-530-8500	FD JC TAX	19	$580.94	$2,000.00	$1,500.00		$1,500.00	E
19-530-8600	FD BUNC CO TAX	19	$0.00	$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	$0.00	$0.00				E
19-530-9300	FB EARMARK PUMPER TRUCK	19	$0.00	$0.00				E
			$270,284.04	$489,608.60	$482,444.00	$0.00	$482,444.00	
			$270,284.04	$489,608.60	$482,444.00	$0.00	$482,444.00	
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	
Basic Acct: 415								
20-415-0000	FD CRF TRANS TO	20	$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	
Fund: 21								
Basic Acct: 410								
21-410-0600	GF CRF CONTRIB	21	$0.00	$165,087.50				E
			$0.00	$165,087.50	$0.00	$0.00	$0.00	
Basic Acct: 415								

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
21-415-0000	GF CRF TRAN TO GF	21	$25,000.00	$25,000.00	$50,500.00		$50,500.00	E
			$25,000.00	$25,000.00	$50,500.00	$0.00	$50,500.00	
			$25,000.00	$190,087.50	$50,500.00	$0.00	$50,500.00	
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	
Basic Acct: 416								
23-416-0000	PAF EXPENSE	23	$0.00	$0.00				E
			$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	
Fund: 24								
Basic Acct: 420								
24-420-0100	FC PROF SERV	24	$0.00	$0.00				E
24-420-0200	FC TRANSFER OUT	24	$0.00	$0.00				E
24-420-3100	FC CAMERA EXPENSE	24	$1,065.05	$1,500.00				E
24-420-3200	FC ROAD MAINTENANCE	24	$300.00	$500.00	$1,500.00		$1,500.00	E
24-420-3300	FC SUPPLIES & EXPENSE	24	$1,151.57	$7,600.00	$5,000.00		$5,000.00	E
24-420-3400	FC BRIDGES	24	$0.00	$0.00				E
24-420-3600	FC MAINT.	24	$6,772.05	$15,000.00	$7,600.00		$7,600.00	E
24-420-3700	FC STATE TAX	24	$68.77	$300.00	$700.00		$700.00	E
24-420-3800	FC JC SALE TAX	24	$32.60	$100.00	$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	$0.00	$14,900.00		$14,900.00	E
24-420-7400	FC CAPITAL	24	$0.00	$0.00			$250,000.00	E
24-420-9100	FC DUE TO	24	$0.00	$0.00				E

GL Account	GLAcct Desc	Fund	Current Act	Current Bgt	Estimated	Requested	Recommended	Type
			$9,390.04	$25,000.00	$30,000.00	$0.00	$280,000.00	
			$9,390.04	$25,000.00	$30,000.00	$0.00	$280,000.00	
Fund: 25								
Basic Acct: 510								
	OPEB H-S-A WAGES PAYABLE	25	$0.00	$3,200.00				E
25-510-0500	OPEB H-S-A SS EXP	25	$0.00	$0.00				E
25-510-0600	OPEB FUND BAL CONT	25	$1,834.00	$111,600.00	$121,550.00		$121,550.00	E
25-510-0610	OPEB HSA	25	$0.00	$0.00	$3,200.00		$3,200.00	E
25-510-0700	OPEB RETIREE INS.	25	$14,613.07	$25,300.00	$25,250.00		$25,250.00	E
25-510-0800	OPEB RETIREE PAYABLE	25	$0.00	$0.00				E
25-510-0900	OPEB HRA	25	$0.00	$9,900.00				E
			$16,447.07	$150,000.00	$150,000.00	$0.00	$150,000.00	
			$16,447.07	$150,000.00	$150,000.00	$0.00	$150,000.00	
Fund: 27								
Basic Acct: 413								
27-413-0000	SSRF EXPENSE	27	$10,000.00	$103,713.00	$93,713.00		$93,713.00	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	$0.00	$100,000.00		$100,000.00	E
			$10,000.00	$103,713.00	$193,713.00	$0.00	$193,713.00	
			$10,000.00	$103,713.00	$193,713.00	$0.00	$193,713.00	
			$3,153,342.31	$4,768,111.60	$4,673,716.00	$0.00	$4,939,716.00	
			($3,153,342.31)	($4,768,111.60)	($4,673,716.00)	$0.00	($4,939,716.00)	
[Type] = 'e'								