

**City of Morganton
Annual Budget
Fiscal Year 2023/2024**

City of Morganton

Annual Budget

Fiscal Year July 01, 2023 – June 30, 2024

City Council

Ronnie Thompson, Mayor
Wendy Cato
Christopher Hawkins
Chris Jernigan
Butch McSwain

City Manager

Sally W. Sandy, CPA

Finance Director

Jessie S. Parris, CPA



June 1, 2023



Honorable Mayor and Members of the City Council
Morganton, North Carolina

In accordance with the North Carolina Local Government Fiscal Control Act, the recommended budget for fiscal year 2023/2024 is presented for your consideration. The budget document represents balanced revenues and expenditures. Using resources to invest in our future requires leadership and vision. Each City department contributes to the whole and is vital to the team. The capital budgets include equipment replacements, facility and infrastructure investments and park improvements. The budget summary by fund is included below:

Statistical Summary

Fund Description	Revised Budget FY 22-23	Requested FY 23-24	Increase/ (Decrease)	
			Dollars	Percent
General Fund				
- Operations	\$22,481,370	\$24,716,086	\$2,234,716	9%
- C.I.P.	\$5,533,974	\$11,440,967	\$5,906,993	106%
- Powell Bill (less capital)	\$266,778	\$417,732	\$150,954	57%
Total General Fund	\$28,282,122	\$36,574,785	\$8,292,663	29%
Water Fund	\$10,948,418	\$11,717,484	\$769,066	7%
Electric Fund	\$30,461,446	\$28,660,142	(\$1,801,304)	(6%)
Wastewater Fund	\$11,620,847	\$12,837,292	\$1,216,445	10%
CoMPAS CATV Fund	\$6,531,018	\$6,252,085	(\$278,933)	(4%)
Cemetery Trust Fund	\$124,200	\$20,200	(\$104,000)	(84%)
Subtotal:	\$87,968,051	\$96,061,988	\$8,093,937	9%
Less Interfund Transfers	(\$843,215)	(\$972,974)	\$129,759	15%
Total Budget:	\$87,124,836	\$95,089,014	\$7,964,178	9%

Not included in the summary above, but presented within this document, is the budget for the Intergovernmental Service Fund. This fund is an internal service fund and represents costs already accounted for within the General and Enterprise Funds. Inclusion of this fund in the statistical summary above would include these expenditures twice.

COVID-19 changed much about how we do business and how we live life. One thing that has not changed is our commitment to making Morganton a community of choice. We continue to enjoy success when we match fiscal responsibility with investments for the future, engage our private partners and leverage our opportunities to make our dollars go further. We are better when we refuse to settle for the ordinary.

Timelines for projects continue to expand as supplies and pricing remain uncertain. Rising fuel costs affect every service we provide. Even vehicle purchases remain a challenge due to availability.

The 2023/2024 total budget is \$95,089,014, which is \$7,964,178 or 9% more than the revised budget for 2022/2023. This large increase is due to a CIP of \$11.4 million. This almost doubles the usual capital requests. We continue to use project funds to account for multi-year projects. Ongoing major projects as of June 30, 2023 include the College Street Redesign, Bethel Park Phases I and II, the Wash Station and the expansion of sewer service in the Bost Road area. Large water and wastewater projects keep being re-budgeted as staff attempts to secure funding assistance from the State. Staff continues to solicit and secure private grant funding and private donations to assist in completing investments.

Our long-standing partnership between the City of Morganton and other governmental partners in the areas of economic development, airport service, public library services and now public transportation continue. In the 2022/2023 budget proposal, these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 311,067
Burke County Library	272,204
Foothills Regional Airport Authority	53,737
WPCOG	26,459
DIG Incentive	68,076
Greenway Transportation	<u>14,000</u>
Total	<u>\$ 745,543</u>

The BDI contributions fund operations and local incentives to industry. Local incentives to industry are included at \$221,577. We have been fortunate to see several business expansions in the last few years. The Foothills Airport requests includes funding for operations, capital and a market analysis for vacant property development. The capital request is to accumulate local matching funds for federal grants for airport improvements in the future. The cost of market analysis will be shared by all four governing partners at \$6,600 each.

The library request of \$235,000 is for operations. The City is funding \$37,204 in capital and doing some concrete work on the grounds. The City continues to budget \$7,500 a year to do routine maintenance on the library grounds, which is in addition to the requested amount in this schedule. The budget proposal includes \$14,000 to continue funding the public transit route in Morganton. The DIG amount of \$68,076 is for Alpine Mill a mixed-use project and the Downtown Fairfield hotel. These projects represent large investments in our community. The funding associated with these partnerships equates to the value of 3.0 cents on the proposed tax rate.

In the next few pages, I want to give a summary of each fund including assumptions regarding revenues for next budget year. Each proposed budget includes a Capital Improvement Program (CIP). All funds require an appropriation of fund balance or retained earnings to balance. In no case is the use of these savings at a level that raises concerns.

General Fund

The General Fund is home of traditional government services – police, fire, sanitation, street maintenance, engineering, zoning and inspections. For Morganton citizens it is also home to cultural activities and functions provided by Main Street, Recreation, CoMMA and the Community House. Economic factors influence the consistency of revenues in this fund. NC General Assembly decisions affect the General Fund, which is dependent on property taxes, sales taxes, ABC revenues, occupancy taxes and grant funding.

The 2023/2024 proposed budget is \$36,574,785. This is \$8,292,663 more than the revised budget for 2022/2023 due to significant capital investments included in the CIP. The investments that bring visitors to our community, attract new residents and create a quality of life above the rest happen in the General Fund with support from our utilities. Most importantly, the services that keep Morganton a cut above other towns are supported with General Fund resources. Affordability of services for our citizens remains a priority.

It is predicted that we will add over \$2 million to the fund balance at fiscal year-end, however, some of that will be spent next year. The fund balance is increasing largely because of sales taxes being higher than predicted. We were also successful in collecting prior years' taxes from delinquent payers.

In the post-COVID world, I am happy to report that we continue to experience more participation in recreational activities, CoMMA performances and rentals are better. Activity Downtown keeps increasing. The Community House continues to see events coming back, bookings are up and catering is still going strong. Our parks, parklets and renovated Courthouse Square are full of activity. Reaching full staff with adequate part-time help to service the increased activity remains challenging.

Ad Valorem Taxes – Burke County performed the statutorily mandated revaluation of real property this past year. Valuations are done by Burke County Tax appraisers or their contractor. In the last appraisal in 2019, property values in Morganton increased on average around 9%. The 2022 values are significantly higher with real property increasing an average of 45.24% across the City.

The 2023/2024 proposed budget includes a recommendation to reduce the current tax rate of \$0.57/\$100 to \$0.50/\$100, which staff believes will generate \$12,237,000 or 33% of the general fund. One cent on the tax rate generates approximately \$244,700. The revenue neutral at a collection rate of 98% is \$0.43/\$100.

The additional revenue of \$1,837,000 will be used for the following projects and investments:

Paving Streets	\$ 500,000
Public Safety Vehicles	655,000
Bethel Park Match	200,000
CoMMA Design	250,000
Housing Stimulus/Streets	150,000
Restaurant Recruitment/Downtown	<u>150,000</u>
Total	<u>\$1,905,000</u>

Downtown Special Tax (MSD Tax) – The property values in the Morganton Municipal Service District (MSD) have increased on average 40.80% since the last revaluation in 2019. The continued investment by property owners in downtown properties is reflected in that growth. The 2017 Masterplan continues to guide efforts to reinvest in Downtown Morganton and keep the heart of our community vibrant.

The 2023/2024 proposed budget includes a recommendation to reduce the current downtown special tax rate at \$0.14/\$100 to \$0.12/\$100, which staff believes will generate \$165,000 or 12% of the 2023/2024 Main Street operational expenditures. One cent on the downtown tax rate generates about \$9,946. The revenue neutral tax rate for the MSD at a collection rate of 98% is \$0.10/\$100.

Motor vehicle taxes, utility franchise taxes, Power Bill revenue and State-shared ABC revenue are fairly consistent with some slight increases budgeted. Local ABC revenue and occupancy taxes continue to be bright spots in revenue collections. They are budgeted at \$500,000 and \$175,000, respectively for 2023/2024. Occupancy taxes are definitely supported by business travel and leisure travel. Our investment in beautification, cultural and recreational facilities, and programming supports tourism efforts. ABC profits continue to increase year over year.

Sales tax revenue has been increasing since the beginning of the pandemic and since NC began tax collections for on-line purchases. We have experienced double-digit growth in sales tax revenues for the past three fiscal years. Based on statewide estimates and conservative projections, 2023/2024 sales tax is budgeted to grow

another 3% and generate \$6,768,105, which is equivalent to the value of 27.6 cents on the tax rate. This revenue is very important to the City of Morganton. It is concerning that sales tax revenues are equal to 55% of ad valorem tax revenue. Sales tax is subject to shifts in the economy, which are out of local control.

The budget includes \$1,710,000 in solid waste user fees based on no increase in the \$12/month fee for residential service and no change in commercial service fees. Powell Bill revenues are included at \$527,500. Interest earnings are finally worth noting with \$225,000 budgeted in the General Fund.

The proposed General Fund CIP includes routine purchases for equipment and maintenance related vehicles. Several CIP investments are being funded jointly by the City and our partners – these include painting and cupola repair at the Historic Burke County Courthouse at \$240,000 (shared equal by the City and Burke County) and rebuilding and resurfacing at Freedom Park tennis courts for \$350,000 (shared with Burke County Public Schools at \$115,000 and the City at \$235,000). Public Safety is budgeting for equipment replacements and small building improvements. Applications for \$123,500 in grant funding for Public Safety have been submitted.

The General Fund CIP includes two large projects that continue our investment in Downtown and our cultural offerings. The Downtown project is a 2 ½ block streetscape project on North Green Street. The total cost of the general fund portion is \$2.1 million and Staff has submitted an application for \$900,000 in grant funds for this project. Utility costs appear in the proper utility funds. The budget proposal also includes \$5.3 million in installment financing proceeds to fund Phase 1 and 2 renovations for CoMMA as proposed in the recently completed Masterplan. These improvements include auditorium renovations to make the theater accessible to all patrons, back of house improvements and lighting and sound system replacements.

The General Fund budget proposal includes an appropriation of fund balance of \$330,000 of fund balance to fund the proposed CIP. A small appropriation of \$114,981 is required for operations. This appropriation does not come close to reaching the Council adopted policy of 35% in available fund balance.

Water Fund

The good news is that water usage continues to increase reaching pre-COVID levels. We have included a 3% growth in usage for the fiscal year 2023/2024 in the budget totaling \$11,717,484. The budget includes a capital budget of \$6,087,000. Estimated revenues of \$200,000 annually are attributed to growth, while revenues generated from a proposed rate increase total \$600,000 annually. An appropriation of \$55,484 is required to balance the budget.

The proposed rate increases include adjustments to fixed and volumetric charges. Average increases for most customer classes are 5% in fixed rates and 5% in volume rates. Residential customers will see fixed charges increase from \$9.00/month to

\$10.50/month. Outside customers will continue to pay double volume charges and an increase of \$3.00/month. The monthly increase to a home inside the City using 5,000 gallons of water will be \$1.85. This is only the second rate change since 2018. Increases will be effective August 1, 2023.

Rate increases are largely being driven by inflation and higher costs of fuel, supplies, chemicals and requirements to keep and maintain a qualified workforce. The budget includes unfreezing a position for distribution and collection work at an annual cost of \$51,644.

Industrial customers will pay a 5% increase in fixed charges and a 2.5% increase in volume charges. Commercial and institutional customers will see 5% increases in fixed charges and 5% in variable charges. Bulk customers will see the same increase as commercial customers.

The recommended CIP once again includes \$4.16 million for the sedimentation upgrade for which we are hoping for some State funding. If no State funding is available, we will need to borrow to complete this project in the upcoming year. The proposed plan includes \$500,000 for line replacement/repair and \$200,000 in housing stimulus grants/loans. Upgrades totaling \$600,000 are proposed at the water plant in addition to the sedimentation project.

Wastewater Fund

The total proposed budget for Wastewater for fiscal year 2023/2024 is \$12,837,292. Just as trends in the water fund indicate, sewer usage is back at pre-COVID levels. Costs for supplies, fuel and chemicals continue to escalate in this fund, too. An appropriation of \$40,292 of retained earnings is included to balance the recommended budget.

Rate increases in the sewer fund mirror the water fund exactly. Residential rates are projected with \$1.50 increase in fixed charges for inside customers and a 5% increase in volume charges outside rates are double. A household using 5,000 gallons will see an increase of \$2.31/month. Revenue generated by the proposed rate increase is estimated at \$705,000 annually. Increases will be effective with the August 1, 2023 billing.

Major improvements at the sewer plant to remain in compliance with State and Federal requirements have been completed in the last several years. Debt service associated with those total \$1.8 million.

The CIP for next year is \$7.56 million. Included in that is the \$5.3 million for the upgrades to Silver Creek Pump Station. An additional \$1,000,000 is included for multiple improvements at the waste treatment plant. Line/manhole replacement is included at \$500,000 and Housing Stimulus funds at \$200,000.

Electric Fund

The proposed Electric Fund budget for 2023/2024 totals \$28,660,142. The capital for next year is down to \$2.3 million since the new substation has been completed. Appropriated retained earnings for next budget year total \$81,092. The slight growth in electric usage since COVID appears consistent. The NCMPA1 is passing on a wholesale rate decrease that should equal about 4% to Morganton. Again, the reduction is in the first demand block so each customer will be effected differently.

City staff recommends a rate reduction of an average 1.75% to City electric customers. This reduction comes on the heels of last year's 5.5% reduction and in the wake of increased supply costs, in some cases, of 100%. It seems appropriate to point out we continue to reduce rates even when the nation is experiencing an average 15% increase in electric rates.

Rate decreases range from 1.25% to 2.34% on average. A typical residential customer will save about \$2/month, while commercial and industrial savings will range from \$21/month to \$2,400/month. Just like last year, rate reductions increase competitiveness with Duke Energy.

Wholesale power costs predicted for next year total \$20,300,000 and tree trimming is included at \$288,000. Revenues from sale of power are \$27,300,000. Capital expenditures include equipment purchases, system improvement and routine expenditures of about \$800,000. The fourth year of upgrading direct buried lines in neighborhoods is estimated at \$317,000 and supports work in the Rebel Run and Heritage Lane areas.

CoMPAS Fund

The proposed budget for CoMPAS for fiscal year 2023/2024 is \$6,252,085. An appropriation of retained earnings of \$87,585 is required to balance the budget. This appropriation follows a projected surplus at the end of the current fiscal year. High-speed internet continues to be the service most in demand. Internet revenue is projected at \$3,500,000 next year. Access to high-speed broadband in our community is invaluable and an economic development tool that provides the City opportunities to support new businesses.

Commercial/business internet customers and phone customers continue to choose CoMPAS. The projection is to add 10 new business customers over the next year and 15 residential customers each month of 2023/2024. In order to remain competitive, we have evaluated our broadband products and recommend some adjustments. Effective with the August 2023 billing, our lowest speed offered will be 200 MB at \$59.95 per month. Other internet offerings will be 500 MB for \$89.95 per month and once available later in the year, 1 Gig service for \$109.95 per month.

For the second year in a row, there is no recommended rate increase for TV service. Fall 2023 will require renegotiations for our local channels so next year will no doubt require price increases. The budgeted costs for video programming is estimated at \$2,250,000. We are predicting to lose 100 video subscribers next year.

The proposed CIP is \$735,000 and includes \$250,000 to continue to deploy headend at several nodes for future conversion possibilities of the system to a streaming service. The budget includes \$20,000 of infrastructure investment to support the development of a local co-work space. Our hopes of funding assistance to convert the existing plant to a full fiber-to-home or last mile fiber system are waning. Future investments for this upgrade will more than likely need to be financed. Private companies are being funded with Federal and State tax dollars, while CoMPAS does not qualify.

Cemetery Trust Fund

The Cemetery Trust Fund is designed to accumulate funds for maintaining the City owned cemetery and to provide perpetual care for that property. The budget for 2023/2024 is \$20,200.

Intergovernmental Service Fund

The Intergovernmental Service Fund includes the Warehouse, Garage, and Information Resources Management Services (IRMS). These departments provide service to other funds. The total budget for these services for 2023/2024 is \$3,060,005, which is \$70,000 less than last year. Increased costs of supplies and fuel are hitting this fund hard. The reduction is in the IT capital portion of this fund.

The IRMS budget is \$1,490,005. IRMS projects continue to span multi-budget years. Contracted services, which include support costs for hardware and software, are \$762,000 or 51% of the IRMS budget. Technology is intertwined and critical in most aspects of our operations. Adequate service to our customers depends on technology. CIP is budgeted at \$108,000 and includes routine purchases and connectivity costs. This budget includes funding for a conversion of our billing and collections software. This conversion will allow us to improve the on-line payment process.

The warehouse budget is \$685,000. This is reflective of the increased costs of all materials. Largest increases are in Electric, followed by wastewater and water, respectively. Inventory costs are up as delivery times are extremely extended and departments are struggling to get necessary items regularly. Purchases of inventories is higher at \$680,000 and a generator for the warehouse is included at \$80,000.

The Equipment Services budget is \$885,000 with fuel costs at \$525,000 for the year. The continued rise in fuel costs will be monitored and may lead to budget amendments mid-year. Departments implemented true conservation measures in Spring 2022, which continue. The garage will be purchasing a steam genie to be installed in the wash station.

American Rescue Plan Act (ARPA)

The City has been awarded \$4,835,619 in direct funds as a result of the American Rescue Plan Act (ARPA). In deciding how to best spend these funds, the Council and Staff set three priorities. These are to leverage other funds if possible, to invest in long-term assets and to select projects that provide broad benefit in the community. This budget proposal includes three proposed capital improvements that meet these categories.

The proposed budget includes using \$250,000 to purchase and install new playground equipment in three City parks. The parks are Carbon City, Freedom and the Catawba River Soccer Complex. This investment will allow us to upgrade our parks with new and accessible playground equipment for our kids to use while families continue to enjoy our recreational facilities.

As a reminder, ARPA funding has been committed/used for resurfacing City streets, wastewater plant sludge system upgrades, the Mountain View gym restoration, the wash station facility at the garage and the Bost Road sewer line extension. Committing funding for our parks helps to ensure our goals for spending ARPA funds are met and that our community gets to enjoy the results of these investments.

The commitments of ARPA funding to date plus the park improvements in this budget leave a balance of about \$1.0 million to use for future projects. The timeline for these funds requires commitment by December 2024 and spending by December 2026.

Personnel Issues

The proposed budget for 2023/2024 includes recommendations for salary increases and several position changes. The salary increases include a 5% COLA for all full-time employees effective July 2023 and a 2% merit increase for full-time eligible employees effective as of March 2024. The total costs for the increases including benefits is \$1,072,012 citywide. Hiring for vacancies remains a struggle. Market pressures and post-pandemic changes in work culture continue to challenge our ability to fill vacancies and provide top quality services. Our employees continue to step up and fill in gaps for vacant positions.

The mini-review market comparison for 1/3 of our positions was completed for Executive, Human Resources, CoMPAS, Public Works, Recreation Maintenance, and Creative and Cultural Development. This study resulted in positions shifting ranges by one or two pay grades. The total adjustments are \$84,119 citywide and are included in the budget to be effective January 1, 2024.

Several new positions are included in the budget. They include an Executive Fire Officer, a Stormwater Administrator and a Distribution and Collections Operator in Water Resources. Total costs, including benefits, for these position changes are \$229,134 citywide and are included in this budget.

Employees continue to contribute at \$50.00 per month toward health insurance and 6% of salary for retirement benefits. The total cost budgeted for insurance benefits next year for active employees is \$2,372,942. The increased cost of retirement for sworn and non-sworn personnel is included at \$135,438. Law enforcement separation allowance is budgeted at \$205,000.

The personnel costs are significant. It is more important than ever to remain competitive as an employer and to attract and retain qualified personnel. The City is in the service business and our most important asset in that delivery is dedicated people. These proposed increases are consistent with public employers in the region and across the State. An additional benefit included in the proposal is an additional holiday at Christmas. This matches benefits offered by neighboring entities.

Summary

The 2023/2024 budget is our road map that keeps us focused on supporting goals that help achieve a bright future for Morganton. Maintaining services, investing in our amenities and planning for our future remain critical to keeping Morganton sustainable and healthy. Beyond sustainable, our goal continues to be a community of choice – for our citizens, our businesses, our visitors and our future investors.

I want to thank the City employees who get the job done every day. You are the foundation to our success. You continue to show up and work hard with pride. The department directors continue to set the example in how to lead us forward as a team working in unison to achieve a victory. Jessie Parris, Finance Director, and Kate Tallent, Assistant Finance Director, worked diligently to get this budget together.

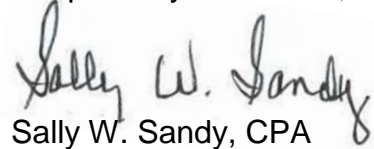
The City Council continues to value master planning, community investment and quality public services. The Council supports conservative financial management, but not at the sacrifice of the City of Morganton's growth and commitment to secure a bright future.

In *Harry Potter and the Chamber of Secrets (2002)*, the wise and all-knowing Dumbledore advises Harry in the following way, "It is not our abilities that show what we truly are, it is our choices." How appropriate. Many places have the ability to be forward thinking and create greatness in the community, only a few have the elected leadership, community support and willing staff to make the tough choices to be GREAT. Thankfully, Morganton continues to have the right commitment to make choices for the future.

Rising fuel costs, escalating material costs, rising inflation and wage pressures and supply chain pressure can't stop us from planning ahead. As we embark on our Comprehensive Land Use Plan update (a process to determine how we grow being led by a group of 29 community representatives who care about our future) we have the opportunity to make the right choices. To our community, participate in this process. Help us choose the path forward. This is work we will do together.

This budget supports a bright future for Morganton. Although this budget does not include funds for a magic wand, it does provide the framework for how we will continue to use our abilities to make the right choices for the benefit of this community.

Respectfully Submitted,

A handwritten signature in black ink that reads "Sally W. Sandy". The signature is written in a cursive style with a large initial 'S'.

Sally W. Sandy, CPA
City Manager

**CITY OF MORGANTON
ANNUAL BUDGET
FISCAL YEAR 2023 – 2024**

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Budget Process

BUDGET ADOPTION

The City of Morganton's budget is adopted by ordinance in accordance with the General Statutes of North Carolina, which requires estimated revenues and expenditures be balanced. The budget includes only expenditures and revenues expected during the fiscal year. The budget is adopted on a modified accrual basis with specifically identified outstanding encumbrances re-appropriated as part of the new budget year.

All expected operating funds are included in the Budget Ordinance and are expended in accordance with the adopted ordinance. The fiscal year budget, by State statute, begins July 1 and ends June 30. The City Council must adopt a budget before July 1 each year.

The budget shows all services provided by the City and the resources allocated for their provision.

BUDGET AMENDMENTS

North Carolina State statutes permit City Council to amend the Budget Ordinance at any time during the fiscal year. The amendments must adhere to the balanced budget requirements and cannot change the property tax levy or in any manner alter a taxpayer liability.

Morganton's budget is a line item budget adopted at the fund/function level. Ordinances approved by City Council are required to increase or decrease appropriations within any fund. Budget transfers within the same fund/function may be approved by the Finance Director.

BASIS OF ACCOUNTING

The basis of accounting determines when the revenues and expenditures or expenses are recognized and reported. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. The governmental fund types are presented in the financial statements on the same basis. Proprietary funds and nonexpendable trust funds are presented in the financial statements on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred.

BUDGET BASIS

All funds budgeted for the City of Morganton are prepared on a modified accrual accounting basis, in accordance with the General Statutes of North Carolina (G.S. 159-26 (c)). This means that revenues are recognized when they are susceptible to accrual (when they are measurable and available) to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for un-matured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The City's budget consists of accounts that reflect the City's financial accounting system in accordance with generally accepted accounting principles (GAAP). Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The accounts are organized on the basis of funds and account groups. The operations of each fund are accounted for through line items that reflect revenues and expenditures. This type of budget is a control tool. Reviewing requested and recommended line item expenditures precludes and prevents the misapplication of public monies, or wasteful expenditures. Expenditures are also controlled by the purchase order/encumbrance system. Purchase orders are required for all operating or capital expenditures over \$1,000. When a purchase order is issued, the amount of the purchase order is encumbered and becomes unavailable for any other expenditure. Once the purchase order is filled, the encumbrance is removed, and replaced by an expenditure in the same line item.

FUND ACCOUNTING

GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, other taxes and licenses, unrestricted and restricted intergovernmental revenues and sales and services. The primary expenditures are in the functional areas of general government, public safety, transportation, environmental protection and culture and recreation.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to a private business enterprises – where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing board has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has four Enterprise Funds, those being the Water Fund, Wastewater Fund, Electric Fund, and Cable Fund.

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to another governmental unit, on a cost-reimbursement basis. The City maintains one Internal Service Fund comprised of the Warehouse, Garage, and Information Resource Management Systems functions.

BUDGET REVENUE PROJECTIONS

All revenues, for all funds, are projected based on trend analysis, estimates provided by the North Carolina League of Municipalities and assumed increases or decreases in usage. The City of Morganton responsibly, conservatively budgets its revenues. Assumptions used in budgeting major revenues are as follows:

Ad Valorem taxes are based on current valuations, as provided by the Burke County tax office, adjusted for anticipated annexations, discoveries and releases.

Other taxes and licenses are forecasted based on past trends and future predictions.

Unrestricted Intergovernmental Revenues, such as Sales Tax reimbursements are budgeted based on past amounts received, adjusted for growth and local economic influences.

Restricted Intergovernmental Revenues are primarily grant-related. Budgets are based on anticipated grant awards.

Sales and Service revenues vary in nature. The largest of these revenues, in the General Fund, are commercial solid waste user fees, City of Morganton Municipal Auditorium ticket sales and recreation program fees. The basis for budgeting these revenues is a factor the number of participants (or users) multiplied by the appropriate rate or fee.

Enterprise fund sales and services revenues are also based on estimated usage or consumption multiplied by the applicable rates.

BUDGET CALENDAR

The Local Government Budget and Fiscal Control Act establishes the dates by which each stage of the annual budget process is to be completed. Departmental requests are to be submitted to the Finance Officer before April 30. The recommended budget must be given to the City Council by its regularly scheduled June meeting, and the Council must enact the budget ordinance by July 1.

The City of Morganton's capital budget process usually begins in late fall. The CIP is a six-year forecasting tool that shows capital costs divided among the years of the forecast period. The CIP consists of all expenditures for equipment/vehicles, and major repair or construction for all funds. The expenditures are \$5,000 or higher before they are included in the CIP. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

The City of Morganton's operating budget process begins in January with the dissemination of the budget packets to all City departments. The operating budget packet is sent to Department Directors in early January. The final date for submission of all requests is mid-February. The first review of the budget requests is by the City Manager and Finance Director with input from the Department Directors. The proposed budget is then reviewed with the City Council. The budget is presented at the City Council's June meeting. A public hearing is called for at that that time. The Council then adopts the budget ordinance for the proposed budget at a specially called meeting late in June.

Financial Policies

City Management is responsible for establishing and maintaining an internal control structure designed to ensure that City assets are protected from loss, theft or misuse. Adequate accounting data must be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs, and benefits, requires estimates and judgments by management.

City policies are based on the Local Government Budget and Fiscal Control Act. Other policies are made to address specific financial issues in Morganton. These policies are reviewed and updated as needed.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the General Fund, certain Special Revenue Funds, Enterprise Funds and the Internal Service Fund are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established, by department, by fund. The City's encumbrance accounting system facilitates budgetary control. Encumbrances normally lapse at year-end. However, outstanding encumbrances can be re-appropriated as part of the following year's budget. The following are policies that relate to the adoption and execution of the annual operating budget:

1. The City of Morganton prepares a balanced annual budget that contains all annually budgeted funds. This budget contains revenues and expenditures, by line items, by fund.
2. The CIP expenditures are developed as a six-year plan for capital expenditures over \$5,000. These expenditures will include vehicle/equipment purchases and major repair and construction projects.

The City's annual budget shall be adopted by July 1 and shall cover the fiscal year beginning July 1 and ending June 30. The accounts of City are independently audited at the close of each fiscal year by a Certified Public Accountant firm.

CASH MANAGEMENT

Cash temporarily idle during the year is invested in maturities ranging from thirty days to three years.

DEBT ADMINISTRATION

North Carolina General Statutes are very specific about the amount of general long-term debt that can be issued by local governments. The statutes state that long-term debt, net of debt issued for enterprise activities, cannot exceed 8% of the assessed valuation of the governmental units. The City's bonds ratings were reviewed by Standard and Poor's four years ago. The result of that review was a two-step increase in rating from A+ to AA. Moody's Investment Service has assigned an A2 rating to Morganton.

FUND BALANCE

North Carolina state law (G.S. 159-13 (b) (16)) restricts appropriation of fund balance or fund equity for the subsequent year's budget to an amount not to exceed the sum of cash and investments minus that sum of liabilities, encumbrances, and deferred revenue arising from cash receipts as those amounts stand at the close of the fiscal year preceding the budget year. A calculation of fund balance available at June 30 should be made as soon as possible after the close of the fiscal year to determine the actual legal amount of fund balance available for appropriation. This figure is the maximum amount that can be appropriated during the coming year. If a greater amount has been appropriated, the budget ordinance should be amended immediately. In order to maintain an adequate cash flow in the General Fund, the Local Government Commission recommends that fund balance for appropriation should not drop below 25% of the total expenditures based on the average of our peer group. It should be noted that the 25% is a minimum requirement, which is needed to meet a tax-levying unit's short-term cash flow needs. Most units need to maintain a higher percentage of fund balance on hand to cover emergencies and any other unforeseen expenditures. The Morganton City Council has taken a more conservative approach with an internal policy stating that fund balance for appropriation should not drop below 35% of total expenditures.

Budget Glossary

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Ad-Valorem Tax – Property Tax

Appropriation – Legal authorization to incur obligations and expend funds for specific purposes.

Appropriatable Fund Balance – The amount of fund balance that is available for appropriation within a fund. The North Carolina Local Government Commission recommends fund balance for appropriations not drop below 8% of total expenditures. Morganton's internal policy is a minimum 15% threshold.

Assessed Valuation – A percent of appraised value assigned to real estate and certain personal property for use as a basis for levying taxes.

Audit – A systematic examination that tests the internal accounting controls and ascertains as to whether financial statements fairly present the City's financial position. It also evaluates as to whether transactions have been legally performed and recorded accurately and consistently. General Statute 159-34 requires that all local governments have an audit performed by a Certified Public Accountant. The audit is performed annually.

Balanced Budget – A financial plan where projected revenues equal projected expenditures. North Carolina law mandates that local government operate under an annual balanced budget ordinance.

Budget – The plan of financial operations that provides a basis for all fiscal policy decisions during the period covered.

Budget Year – The fiscal year for which the budget is being considered.

Capital Improvements Program – Six-year planning projection of capital improvements, including items such as construction projects and equipment purchases.

Capital Outlay – Expenditures made that acquire or add to capital assets. Any item with an expected life of more than one year and a value of more than \$5,000 such as vehicles, heavy equipment, and furniture.

CoMMA – City of Morganton Municipal Auditorium.

CoMPAS – City of Morganton Public Antenna System (cable tv/internet/phone).

Debt Service – Payment of interest and repayment of principal of a debt.

Encumbrances – Financial liability created when a contract or purchase order is issued.

Enterprise Fund – Proprietary fund, which accounts for operations that are financed and operated similar to a business.

Fund – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out specific activities.

Fund Balance – The cumulative difference between revenues and expenditures over the life of a fund.

GAAP – Generally accepted accounting principles.

Grant – Federal or state government appropriation. Payment is usually in cash, designated for a specific program or purpose.

Internal Service Fund – Fund which includes the Warehouse, Garage and Information Resource Management System functions. Used to account for the financing of goods/services provided by one department to another on a cost reimbursement basis.

Modified Accrual Basis of Accounting – Requires revenues to be recognized and recorded when earned and expenditures be recognized and recorded when the goods or services are received. Provides a conservative statement of a fund's financial position as it recognizes, when earned, only those revenues, for which the amount can be determined in advance, the collection is legally enforceable and will occur during the fiscal year or shortly thereafter.

Policy – A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Operating Budget – See Budget.

Operating Expenditures – Routine expenses that are necessary in order to conduct business. Examples include departmental supplies, telephone, postage, travel, and utility expenses.

Ordinance – Formal enactment of law by the City Council.

Per Capita – Per unit of population.

Policy – Plan or course of action designed to guide decisions and/or actions.

Powell Bill – State-shared revenue from gasoline tax receipts that are used to finance streets and sidewalk improvements.

Pro-Rata – Reimbursements from other funds for services provided.

Projections – Estimates of revenues and expenditures for planning purposes.

Property Tax – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property tax is granted to the City Council by State statute.

Purchase Orders – A legally binding document, which authorizes the purchase of specified commodities or services.

Re-appropriation – Action taken to continue the availability of funds from one fiscal year to another. This occurs after fiscal year-end enabling budget to be carried forward to the next fiscal year for encumbrances, which were not liquidated prior to fiscal year-end.

Revenues – Money received or collected by the City as income. This can include tax payments, fees for services, fines, shared revenue, and interest income.

Tax Rate – The amount levied per \$100 of assessed property value, as determined by the Machinery Act in North Carolina Statutes. The tax rate for the City of Morganton is 57 cents per \$100 of assessed value.

Zoning – The partitioning of the City by ordinance into sections reserved for different purposes, such as residential, offices, manufacturing. Zoning ensures land uses are properly situated in relation to each other so that one use does not become a nuisance for its neighbors.

Budget Summary

GENERAL FUND

Revenues anticipated:	\$	36,574,785	
Expenditures authorized:	Legislative		\$ 1,005,993
	Executive		879,557
	Auditorium		6,879,191
	Finance		486,118
	Development and Design		1,366,247
	Public Safety		11,273,827
	Public Works		6,291,594
	Recreation		4,560,718
	Community House/Main Street		<u>3,831,540</u>
	TOTAL		\$36,574,785

WATER FUND

Revenues anticipated:	\$11,717,484
Expenditures authorized:	\$11,717,484

ELECTRIC FUND

Revenues anticipated:	\$28,660,142
Expenditures authorized:	\$28,660,142

WASTEWATER FUND

Revenues anticipated:	\$12,837,292
Expenditures authorized:	\$12,837,292

CoMPAS FUND

Revenues anticipated:	\$6,252,085
Expenditures authorized:	\$6,252,085

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated:	\$3,060,005
Expenditures authorized:	\$3,060,005

CEMETERY TRUST FUND

Revenues anticipated:	\$20,200
Expenditures authorized:	\$20,200

TAXES LEVIED

There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2023 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriation:

GENERAL TAX

Rate per \$100 Valuation of Taxable Property \$.50

SPECIAL DOWNTOWN TAX DISTRICT

Rate per \$100 Valuation of Taxable Property \$.12

Taxes paid during the month of July will be discounted 2% and taxes paid during the month of August will be discounted 1% in accordance with North Carolina General Statute 105-360.

There is hereby levied a Municipal Vehicle Tax of \$20.00 on each residential vehicle as authorized by General Statute 20-97.

REAPPROPRIATION OF FUNDS ENCUMBERED IN FY 2023

Funds encumbered on the financial records as of June 30, 2023, are hereby reappropriated to this budget.

		2020/2021	2021/2022	2022/2023	2022/2023	2022/2023	2023/2024	
		Actual	Actual	Revised	Current	Projected	Budget	
100003 GENERAL								
100003	301000	CURRENT YR AD VALOREM TAXES	-9,809,417.31	-9,866,685.45	-9,950,000.00	-10,275,150.21	-10,400,000.00	-12,237,000.00
100003	301100	SPECIAL TAX - MAIN STREET	-135,714.92	-137,308.12	-131,500.00	-137,704.08	-139,000.00	-165,000.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-59,937.23	-165,935.45	-40,000.00	-107,754.78	-103,000.00	-60,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	-6,344.46	-1,590.86	0.00	1,648.87	0.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-797,960.21	-817,021.12	-725,000.00	-637,458.17	-780,000.00	-750,000.00
100003	305000	CARBON CITY FIRE TAX	-11,053.11	-10,715.42	-10,000.00	-11,484.60	-11,366.00	-11,400.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-41,672.00	-47,323.00	-47,323.00	0.00	-47,323.00	0.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,518.00	-3,583.00	-3,583.00	0.00	-3,583.00	0.00
100003	311000	TAX DISCOUNTS	120,398.93	133,495.24	120,000.00	136,998.03	137,000.00	165,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	-20,003.11	-162,025.25	0.00	0.00	0.00	0.00
100003	316000	REIMBURSEMENT FOR SERVICE	0.00	0.00	-70,000.00	-106,202.91	-108,000.00	-80,000.00
100003	317000	TAX PENALTIES - COST	-29,877.21	-55,369.16	-25,000.00	-41,550.56	-40,000.00	-35,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	-4,091.24	-4,824.36	-3,600.00	-4,121.12	-5,200.00	-5,000.00
100003	318500	MOTOR VEHICLE TAG \$20	-276,326.40	-265,430.80	-270,000.00	-204,574.40	-270,000.00	-270,000.00
100003	321000	PARKING PERMITS	-5,661.00	-6,768.00	-6,500.00	-8,569.00	-8,500.00	-8,500.00
100003	323000	CURB CUTS	-4,475.00	-2,205.00	-4,000.00	-4,765.00	-4,800.00	-4,500.00
100003	329000	INTEREST EARNED	-25,914.20	-108,089.22	-40,000.00	-199,709.37	-220,000.00	-225,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-3,042,332.34	-2,019,861.63	-1,020,000.00	-998,557.95	-998,557.95	-5,302,000.00
100003	331000	RENTS	-56,350.00	-55,106.00	-54,600.00	-46,800.00	-56,200.00	-56,200.00
100003	331100	CITY HALL CANTEEN	-332.84	-355.92	-250.00	-320.32	-275.00	-250.00
100003	331200	PUBLIC SAFETY CANTEEN	-300.45	-2,903.27	-300.00	-290.56	-300.00	-300.00
100003	331300	FIRE DEPT CANTEEN	0.00	0.00	0.00	0.00	0.00	0.00
100003	331400	WAREHOUSE CANTEEN	-301.00	-374.43	-300.00	-344.28	-300.00	-300.00
100003	331500	WASTEWATER CANTEEN	-230.30	-108.62	-250.00	0.00	-250.00	-250.00
100003	331600	CH FOOD SALES	-86,600.07	-180,510.87	-260,000.00	-146,129.13	-185,000.00	-200,000.00
100003	331605	CH ROOM RENTALS	-31,709.22	-56,362.59	-48,000.00	-42,605.39	-60,000.00	-55,000.00
100003	331610	CH LINENS/OTHER	-2,643.50	-6,627.95	-8,500.00	-7,103.10	-8,500.00	-10,000.00
100003	331615	CH ABC PERMITS	-542.50	-7,649.90	-20,000.00	-15,647.90	-20,000.00	-24,000.00
100003	331700	WATER CANTEEN	-181.62	-207.13	-175.00	-366.33	-230.00	-175.00
100003	331800	AUDITORIUM CANTEEN	0.00	0.00	0.00	-85.40	0.00	0.00
100003	335000	MISCELLANEOUS	-70,406.33	-292,404.04	-30,000.00	-54,366.33	-45,000.00	-30,000.00
100003	335100	ELECTION FEES	0.00	-40.00	0.00	0.00	0.00	-150.00
100003	335200	BAD CHECK CHARGES	-1,940.00	-3,180.00	-4,000.00	-3,792.38	-4,000.00	-4,000.00
100003	335300	VERIFICATION FEE	-60.00	-40.00	-150.00	-60.00	-150.00	-150.00
100003	335800	INSURANCE REIMBURSEMENTS	-38,484.53	-105,622.53	-13,715.20	-15,766.43	-15,767.00	0.00
100003	335801	COVID-19 REIMBURSEMENTS	-342,299.91	0.00	0.00	0.00	0.00	0.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	0.00	-220.00	-1,500.00	-4,491.15	-1,500.00	-1,500.00
100003	336200	CONTRIBUTION COBB ESTATE	-22,018.00	-21,413.00	-20,000.00	-23,060.00	-23,000.00	-24,000.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	0.00	-10,000.00	0.00	0.00	0.00	0.00
100003	336275	RESTRICTED CONTRIBUTION SOCCER	0.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	0.00
100003	336500	RESTRICTED CONTRIBUTIONS	-70,500.00	-50,000.00	-27,500.00	-15,000.00	-15,000.00	-247,500.00
100003	337000	UTILITY SALES TAX	-1,710,918.89	-1,718,909.53	-1,675,000.00	-885,444.33	-1,700,000.00	-1,700,000.00
100003	338000	OCCUPANCY TAX	-124,018.36	-188,425.73	-125,000.00	-57,580.83	-185,000.00	-175,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-12,640.81	-13,255.04	-13,200.00	-6,340.88	-13,200.00	-13,500.00

			2020/2021	2021/2022	2022/2023	2022/2023	2022/2023	2023/2024
			Actual	Actual	Revised	Current	Projected	Budget
100003	341000	ALCOHOLIC BEVERAGES TAX	-70,984.60	-69,180.13	-68,000.00	0.00	-70,000.00	-70,500.00
100003	343000	POWELL BILL ALLOCATION	-442,348.92	-529,567.31	-513,000.00	-527,504.80	-527,505.00	-527,500.00
100003	344100	COMMA GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
100003	345000	ONE HALF CENT SALES TAX	-3,543,368.89	-889.37	-4,052,020.00	-2,666,060.71	-4,474,632.00	-4,608,872.00
100003	345200	ONE CENT SALES TAX	-1,715,448.78	-4,189,369.92	-1,961,322.00	-1,238,194.04	-2,096,342.00	-2,159,233.00
100003	347000	ABC REVENUE (GC)	-418,776.15	-1,999,851.59	-335,000.00	-442,183.63	-517,183.00	-500,000.00
100003	348499	STATE APPROPRIATION	0.00	-454,408.33	-80,000.00	-80,000.00	-80,000.00	0.00
100003	348500	NC STATE/FEDERAL GRANT	-63,357.73	-433,979.48	-548,414.00	-24,500.00	-24,500.00	-1,423,500.00
100003	350200	NARCOTICS UNIT	-13,895.71	-52,745.02	-50,000.00	-9,452.18	-15,000.00	-20,000.00
100003	350400	BURKE CO CONTRIBUTIONS	-13,090.50	-13,745.03	0.00	-12,696.99	0.00	0.00
100003	351000	COURT COST & FEES	-8,616.09	-7,787.63	-8,000.00	-7,716.81	-8,000.00	-8,000.00
100003	352000	PARKING PENALTIES	-3,395.00	-2,833.50	-3,500.00	-2,332.00	-3,500.00	-3,000.00
100003	352100	CIVIL CITATIONS	0.00	0.00	0.00	-308.28	0.00	0.00
100003	353000	FIRE PROTECTION - STATE	-82,882.00	-78,189.00	-82,882.00	0.00	-82,882.00	-82,882.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-100.00	0.00	0.00	0.00	0.00	0.00
100003	353150	FIRE INSPECTIONS	-22,560.00	-33,955.00	-38,000.00	-32,625.00	-35,000.00	-38,000.00
100003	353200	ALARM VIOLATIONS	-22,885.00	-27,150.00	-20,000.00	-23,650.00	-23,000.00	-20,000.00
100003	355000	BUILDING PERMITS	-132,880.16	-108,553.13	-50,000.00	-65,703.33	-68,000.00	-60,000.00
100003	357000	PLUMBING PERMITS	-31,745.92	-56,658.21	-42,000.00	-29,156.33	-35,000.00	-42,000.00
100003	357100	ELECTRIC PERMITS	-67,303.57	-62,093.79	-45,000.00	-38,260.67	-42,000.00	-45,000.00
100003	357200	HVAC PERMITS	-43,624.17	-63,337.41	-55,000.00	-43,135.94	-48,000.00	-50,000.00
100003	357250	ENGINEERING INSPECTION FEES	-5,396.75	-1,222.25	-2,000.00	-1,950.00	-2,000.00	-2,000.00
100003	357300	VARIANCE REQUESTS	-1,050.00	0.00	0.00	0.00	0.00	0.00
100003	357400	PLANNING, ZONING REQUEST	-18,122.62	-13,050.00	-10,500.00	-14,700.00	-15,000.00	-15,000.00
100003	359000	SOLID WASTE USERS FEE	-1,430,751.47	-1,492,285.85	-1,417,000.00	-1,370,327.73	-1,710,000.00	-1,715,000.00
100003	359050	ROUGH TRASH FEES	-42,025.00	-42,841.40	-45,000.00	-34,375.00	-42,000.00	-45,000.00
100003	363000	MAIN STREET	-37,632.17	-32,945.00	-18,000.00	-15,643.75	-18,000.00	-18,000.00
100003	363500	FACADE LOAN	3,252.04	0.00	0.00	0.00	0.00	0.00
100003	364000	AUDITORIUM	-30,405.38	-223,611.94	-320,000.00	-438,567.04	-400,000.00	-450,000.00
100003	364001	COMMA ABC SALES	0.00	-3,718.98	-3,500.00	0.00	-8,300.00	-10,000.00
100003	364002	COMMA CONCESSION SALES	0.00	0.00	0.00	-6,382.65	-12,000.00	-14,000.00
100003	364500	DARE PROGRAM	-215.00	0.00	0.00	0.00	0.00	0.00
100003	365000	RECREATION	-389,028.26	-479,178.37	-350,000.00	-334,707.27	-480,000.00	-480,000.00
100003	365500	SENIOR TRIPS	0.00	-6,349.00	-20,000.00	-11,153.62	-14,000.00	-20,000.00
100003	379000	GARBAGE PENALTIES	-11,742.85	-12,402.91	-12,000.00	-10,535.94	-12,000.00	-12,000.00
100003	381000	SALE OF MATERIALS	-122.40	-154.65	0.00	-1,741.04	-1,800.00	0.00
100003	383100	SALE OF PROPERTY	0.00	-41,916.00	0.00	0.00	0.00	-425,000.00

	2020/2021	2021/2022	2022/2023	2022/2023	2022/2023	2023/2024
	Actual	Actual	Revised	Current	Projected	Budget
100003 383200 SALE OF SURPLUS	-86,375.95	-131,876.77	-50,000.00	-112,094.80	-112,500.00	-50,000.00
100003 383210 POWELL BILL SURPLUS	-1,022.40	0.00	0.00	0.00	0.00	0.00
100003 393500 SHARED COST OF CURB AND GUTTER	0.00	0.00	-1,000.00	0.00	0.00	-1,000.00
100003 393600 REVOLVING LOAN PRINCIPAL	-3,020.72	-2,300.03	0.00	-2,903.53	-2,904.00	-2,500.00
100003 393700 REVOLVING LOAN INTEREST	-1,467.65	-775.72	0.00	-860.37	-861.00	-750.00
100003 397000 PMT IN LIEU OF TAXES - ELECTRC	-145,198.00	-150,947.00	-160,211.00	-160,211.00	-160,211.00	-162,162.00
100003 397025 PAYMENT IN LIEU - ECO DEVELOP	-6,788.10	0.00	0.00	0.00	0.00	0.00
100003 397050 PAYMENT IN LIEU - COMPAS	-87,412.00	-89,518.00	-92,766.00	-92,766.00	-92,766.00	-85,409.00
100003 397060 PAYMENT IN LIEU-WATER	-226,923.00	-231,012.00	-235,441.00	-235,441.00	-235,441.00	-209,847.00
100003 397100 TRANSFER T/F ELECTRIC FUND	-764,199.00	-794,458.00	-843,215.00	-843,215.00	-843,215.00	-972,974.00
100003 397200 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
100003 397400 REIMBURSEMENT FROM WATER FUND	-10,000.00	-10,000.00	0.00	0.00	0.00	0.00
100003 397750 REIMBURSEMENT FROM CEMETARY	-20,000.00	0.00	-100,000.00	0.00	-100,000.00	0.00
100003 397900 TRANSFER T/F CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
100003 397930 TRANSFER T/F ARPA FUND	0.00	0.00	-1,532,580.00	-1,532,580.00	-1,532,580.00	-250,000.00
100003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-1,376,926.00	0.00	0.00	-114,981.00
100003 399200 APPROPRIATED FD BAL - GEN CAP	0.00	0.00	0.00	0.00	0.00	-330,000.00
100003 399450 APPROPRIATED FUND BAL OPEB	0.00	0.00	0.00	0.00	0.00	0.00
100003 GENERAL	-26,738,287.01	-28,219,889.87	-29,091,223.20	-24,408,186.44	-29,302,123.95	-36,574,785.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104100 LEGISLATIVE						
104100 402000 SALARIES & WAGES	29,701.44	29,701.44	30,889.00	25,741.30	30,889.00	32,434.00
104100 402500 LONGEVITY	600.00	600.00	600.00	600.00	600.00	600.00
104100 404000 PROFESSIONAL SERVICES	3,168.88	3,687.83	3,150.00	2,974.10	3,150.00	3,200.00
104100 405000 FICA TAXES	2,178.92	2,159.58	2,409.00	1,842.20	2,409.00	2,527.00
104100 406000 GROUP INSURANCE	13,874.74	15,934.12	13,293.00	13,943.60	16,607.62	16,293.00
104100 411000 TELEPHONE & POSTAGE	1,473.76	1,460.82	1,290.00	865.73	1,290.00	1,290.00
104100 414000 TRAVEL/MEETINGS/SCHOOLS	407.20	3,557.21	5,500.00	3,147.16	5,500.00	5,500.00
104100 433001 OFFICE SUPPLIES	285.29	740.92	500.00	95.55	500.00	500.00
104100 434030 CITY STREET LIGHTING	74,000.00	61,500.00	61,500.00	61,500.00	61,500.00	61,500.00
104100 453000 DUES & SUBSCRIPTIONS	41,236.81	42,181.05	46,192.00	44,577.91	46,192.00	47,065.00
104100 455750 OPEB TRUST FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
104100 457020 CODIFICATION OF CHARTER	3,168.59	2,795.41	5,746.00	2,228.83	5,746.00	4,545.00
104100 461000 PRO RATA ADMIN REIMBURSEMENT	-270,594.00	-323,043.00	-325,403.00	-325,403.00	-325,403.00	-493,902.00
104100 464001 REIMBURSEMENT TO FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
104100 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	143,500.00
104100 491000 MORGANTON BURKE CO LIBRARY	255,000.00	273,459.00	235,000.00	235,000.00	235,000.00	272,204.00
104100 491100 SPECIAL APPROPRIATIONS	53,500.00	40,570.81	74,875.00	113,809.74	115,000.00	50,000.00
104100 491400 AIRPORT	47,137.00	47,137.00	47,137.00	47,137.00	47,137.00	53,737.00
104100 491500 ECONOMIC DEVELOPMENT RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
104100 493000 ECONOMIC DEVELOPMENT	162,856.46	177,139.94	198,882.00	243,617.05	198,882.00	380,000.00
104100 497050 TRANSFER T/F CAPITAL PROJETS	0.00	0.00	0.00	0.00	0.00	425,000.00
104100 497080 TRANSFER T/F REDEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
104100 497090 TRANSFER TO SPECIAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
104100 LEGISLATIVE	417,995.09	379,582.13	401,560.00	471,677.17	444,999.62	1,005,993.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104110 LEGAL						
104110 402000 SALARIES & WAGES	165,899.74	168,003.94	180,965.00	153,978.31	180,965.00	202,855.00
104110 402500 LONGEVITY	4,538.74	4,603.84	5,027.00	5,027.39	5,027.00	5,465.00
104110 404000 PROFESSIONAL SERVICES	52,095.08	45,862.44	51,000.00	42,340.98	54,000.00	54,000.00
104110 405000 FICA TAXES	12,492.50	12,661.57	14,228.00	11,745.91	14,228.00	15,937.00
104110 406000 GROUP INSURANCE	13,932.75	15,679.31	16,465.00	13,709.73	16,465.00	16,208.00
104110 407000 RETIREMENT	20,703.54	22,990.19	25,505.00	22,098.50	25,505.00	29,769.00
104110 411000 TELEPHONE & POSTAGE	251.47	237.23	500.00	280.73	500.00	500.00
104110 414000 TRAVEL/MEETINGS/SCHOOLS	492.46	1,868.58	1,500.00	741.88	1,500.00	1,600.00
104110 433000 DEPARTMENTAL SUPPLIES	448.72	575.02	2,500.00	105.27	2,500.00	2,500.00
104110 453000 DUES & SUBSCRIPTIONS	18,301.91	17,274.78	19,000.00	18,185.99	19,000.00	19,500.00
104110 461000 PRO RATA ADMIN REIMBURSEMENT	-220,453.00	-223,965.00	-245,583.00	-245,583.00	-245,583.00	-267,060.00
104110 465000 IRMS FEE	6,700.00	7,613.00	10,754.00	10,754.00	10,754.00	7,746.00
104110 LEGAL	75,403.91	73,404.90	81,861.00	33,385.69	84,861.00	89,020.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104200 EXECUTIVE - CITY MANAGER						
104200 402000 SALARIES & WAGES	389,844.35	414,650.15	518,399.00	412,197.87	518,399.00	561,366.00
104200 402500 LONGEVITY	8,989.55	9,118.03	13,057.00	13,128.46	13,128.00	14,250.00
104200 404000 PROFESSIONAL SERVICES	45,100.00	7,600.00	7,500.00	8,502.54	9,000.00	8,200.00
104200 405000 FICA TAXES	29,436.08	31,673.78	40,656.00	30,956.71	40,656.00	44,035.00
104200 406000 GROUP INSURANCE	44,487.21	49,852.26	58,197.00	45,330.49	58,197.00	57,338.00
104200 407000 RETIREMENT	50,641.79	58,533.40	74,289.00	60,993.78	74,289.00	84,868.00
104200 411000 TELEPHONE & POSTAGE	1,504.17	2,270.14	3,360.00	1,396.15	3,360.00	4,300.00
104200 412000 PRINTING	0.00	0.00	500.00	0.00	500.00	500.00
104200 414000 TRAVEL/MEETINGS/SCHOOLS	2,381.67	4,473.56	19,000.00	8,624.81	15,000.00	14,850.00
104200 417000 MAINTENANCE & REPAIR VEHICLES	7,890.00	8,122.50	9,750.00	5,795.22	9,750.00	9,750.00
104200 433001 OFFICE SUPPLIES	2,815.85	3,694.92	3,500.00	2,521.40	3,500.00	3,000.00
104200 433100 PIO SUPPLIES	635.59	695.22	2,972.00	790.39	2,972.00	3,136.00
104200 453000 DUES & SUBSCRIPTIONS	1,304.79	2,407.80	2,665.00	1,032.85	2,665.00	3,200.00
104200 457150 MARKETING	0.00	1,900.00	4,000.00	2,500.00	4,000.00	3,000.00
104200 461000 PRO RATA ADMIN REIMBURSEMENT	-495,857.00	-481,770.00	-637,002.00	-637,002.00	-637,002.00	-672,848.00
104200 465000 IRMS FEE	25,971.00	29,485.00	38,408.00	38,408.00	38,408.00	29,267.00
104200 EXECUTIVE - CITY MANAGER	115,145.05	142,706.76	159,251.00	-4,823.33	156,822.00	168,212.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104210 HUMAN RESOURCES						
104210 402000 SALARIES & WAGES	228,301.17	232,421.88	248,926.00	211,630.09	250,608.00	274,732.00
104210 402500 LONGEVITY	6,025.34	6,732.10	7,287.00	7,287.25	7,287.00	7,907.00
104210 404000 PROFESSIONAL SERVICES	10,437.15	12,899.55	14,233.25	12,892.40	12,000.00	13,535.00
104210 405000 FICA TAXES	17,073.45	17,302.92	19,600.00	15,990.72	19,729.00	21,622.00
104210 406000 GROUP INSURANCE	27,822.55	31,304.69	32,485.00	27,186.90	32,125.00	32,090.00
104210 407000 RETIREMENT	23,867.81	27,205.64	31,002.00	26,560.39	31,206.00	36,319.00
104210 408000 WORKMANS COMPENSATION	336,240.32	291,962.84	331,500.00	345,378.29	339,000.00	362,500.00
104210 408010 SAFETY	9,548.19	17,690.64	19,350.00	11,453.72	19,350.00	21,500.00
104210 409000 UNEMPLOYMENT	0.00	185.02	3,200.00	4,119.76	4,120.00	12,700.00
104210 409010 EMPLOYEE PROGAMS	12,759.34	14,261.41	12,600.00	7,968.76	12,000.00	13,550.00
104210 409100 WELLNESS PROGRAM	7,945.26	8,282.92	12,000.00	5,332.90	8,000.00	10,000.00
104210 410000 TRAINING EMPLOYEE	0.00	0.00	8,500.00	103.14	700.00	20,500.00
104210 411000 TELEPHONE & POSTAGE	476.95	752.60	750.00	757.74	750.00	750.00
104210 412000 PRINTING	199.15	0.00	250.00	0.00	0.00	750.00
104210 414000 TRAVEL/MEETINGS/SCHOOLS	762.25	1,381.91	4,100.00	1,282.06	2,500.00	4,100.00
104210 433001 OFFICE SUPPLIES	1,756.16	3,779.09	2,500.00	2,680.82	2,500.00	3,100.00
104210 433700 SPECIAL PROJECTS	400.00	21.96	1,950.00	0.00	750.00	1,950.00
104210 433701 HUMAN RELATIONS COMMISSION	847.14	11,462.92	6,045.00	2,400.00	4,000.00	2,000.00
104210 453000 DUES & SUBSCRIPTIONS	1,056.15	1,181.36	1,525.00	1,122.38	1,525.00	22,840.00
104210 454000 INSURANCE AND BONDS	369,904.44	377,869.80	435,203.00	411,553.98	409,090.00	461,570.00
104210 454010 RISK RETENTION	34.95	1,183.15	3,000.00	2,760.00	1,500.00	3,000.00
104210 457010 RECRUITMENT SELECTION	11,842.10	23,969.63	29,650.00	34,872.30	29,500.00	29,360.00
104210 461000 PRO RATA ADMIN REIMBURSEMENT	-662,009.00	-642,615.00	-684,535.00	-684,535.00	-684,535.00	-756,342.00
104210 465000 IRMS FEE	17,645.00	18,611.00	26,101.00	26,101.00	26,101.00	18,792.00
104210 HUMAN RESOURCES	422,935.87	457,848.03	567,222.25	474,899.60	529,806.00	618,825.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104220 CANTEEN						
104220 447010 CITY HALL CANTEEN	456.09	367.42	0.00	601.98	650.00	0.00
104220 447020 POLICE DEPT CANTEEN	0.00	2,885.90	0.00	0.00	0.00	0.00
104220 447040 WAREHOUSE CANTEEN	0.00	0.00	0.00	704.46	750.00	0.00
104220 447050 WASTEWATER CANTEEN	170.00	160.00	0.00	192.61	250.00	0.00
104220 447060 WATER CANTEEN	0.00	188.14	0.00	0.00	0.00	0.00
104220 CANTEEN	626.09	3,601.46	0.00	1,499.05	1,650.00	0.00
104230 ELECTION						
104230 457040 ELECTIONS	0.00	2,290.37	0.00	0.00	0.00	3,500.00
104230 ELECTION	0.00	2,290.37	0.00	0.00	0.00	3,500.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104250 AUDITORIUM						
104250 402000 SALARIES & WAGES	181,737.17	238,718.50	266,388.00	247,788.77	266,388.00	292,180.00
104250 402500 LONGEVITY	4,007.50	4,171.87	6,386.00	4,481.07	4,481.00	6,866.00
104250 404000 PROFESSIONAL SERVICES	3,732.07	41,633.08	115,000.00	101,694.02	115,000.00	290,000.00
104250 405000 FICA TAXES	13,688.59	17,819.19	20,867.00	18,375.51	20,867.00	22,877.00
104250 406000 GROUP INSURANCE	27,971.34	36,239.40	44,362.00	38,467.62	44,362.00	43,524.00
104250 407000 RETIREMENT	18,914.31	27,481.37	33,006.00	30,441.13	33,006.00	38,541.00
104250 411000 TELEPHONE & POSTAGE	9,142.17	2,895.02	7,000.00	8,447.95	9,000.00	9,500.00
104250 413000 UTILITIES	87,200.91	81,660.35	98,000.00	68,770.01	85,000.00	95,000.00
104250 414000 TRAVEL/MEETINGS/SCHOOLS	427.02	5,148.36	11,000.00	12,990.29	12,500.00	13,000.00
104250 415000 MAINTENANCE & REPAIR BUILDINGS	15,337.48	13,428.35	20,500.00	15,106.30	20,500.00	26,000.00
104250 416000 MAINTENANCE & REPAIR EQUIPMENT	4,722.51	1,113.34	5,000.00	2,637.68	5,000.00	5,000.00
104250 417000 MAINTENANCE & REPAIR VEHICLES	277.50	0.00	1,500.00	246.46	500.00	1,500.00
104250 426000 ADVERTISING	12,241.19	32,945.55	45,000.00	42,318.54	45,000.00	50,000.00
104250 431000 VEHICLE SUPPLIES	0.00	0.00	750.00	305.68	750.00	750.00
104250 433000 DEPARTMENTAL SUPPLIES	9,081.58	10,936.23	12,000.00	8,513.39	12,000.00	12,000.00
104250 433003 PRODUCTION SUPPLIES	1,073.07	3,193.26	3,100.00	2,715.49	3,500.00	5,000.00
104250 436000 UNIFORMS	365.22	1,182.18	3,500.00	1,631.57	3,500.00	3,500.00
104250 442000 CONTRACTED LABOR	3,959.00	44,213.33	65,000.00	65,424.57	70,000.00	65,000.00
104250 442500 SPECIAL CONTRACTED SERVICES	0.00	0.00	0.00	85,350.05	0.00	0.00
104250 442700 COMMA GRANT RELATED EXP	0.00	0.00	0.00	0.00	0.00	0.00
104250 443000 CONTRACTED PERFORMANCE	4,631.92	184,579.05	318,500.00	303,368.17	320,000.00	380,000.00
104250 447000 FOOD SUPPLIES	1,974.55	20,355.34	15,000.00	18,766.36	17,500.00	17,500.00
104250 447500 ABC SUPPLIES	0.00	5,086.22	7,500.00	4,620.99	5,000.00	5,000.00
104250 453000 DUES & SUBSCRIPTIONS	2,053.84	3,044.86	5,000.00	3,635.93	5,000.00	5,000.00
104250 457150 MARKETING	14.78	56,850.00	0.00	0.00	0.00	0.00
104250 465000 IRMS FEE	53,347.00	62,126.00	55,710.00	55,710.00	55,710.00	44,453.00
104250 474000 C/O EQUIPMENT	4,644.79	25,917.75	20,700.34	16,002.91	20,700.34	10,000.00
104250 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	133,400.00	49,217.33	60,000.00	5,437,000.00
104250 481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
104250 482000 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
104250 AUDITORIUM	460,545.51	920,738.60	1,314,169.34	1,207,027.79	1,235,264.34	6,879,191.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104400 ACCOUNTING						
104400 402000 SALARIES & WAGES	233,614.22	254,784.94	291,237.00	245,164.50	291,237.00	303,037.00
104400 402500 LONGEVITY	2,871.55	1,960.77	3,532.00	5,511.53	3,532.00	4,937.00
104400 404000 PROFESSIONAL SERVICES	52,693.71	57,078.25	60,000.00	57,482.88	60,000.00	60,000.00
104400 405000 FICA TAXES	17,339.63	18,841.68	22,550.00	18,122.78	22,550.00	23,560.00
104400 406000 GROUP INSURANCE	22,386.59	29,340.37	40,509.00	27,553.94	40,509.00	39,703.00
104400 406001 RETIREE INSURANCE	16,904.93	16,524.36	17,984.00	16,273.96	17,984.00	19,883.00
104400 407000 RETIREMENT	24,086.96	29,211.26	35,667.00	30,331.72	35,667.00	39,575.00
104400 411000 TELEPHONE & POSTAGE	5,173.99	5,453.74	6,000.00	4,724.01	6,000.00	6,000.00
104400 414000 TRAVEL/MEETINGS/SCHOOLS	2,206.88	5,387.58	4,500.00	1,976.62	4,500.00	5,000.00
104400 433001 OFFICE SUPPLIES	2,950.46	5,823.04	5,750.00	9,036.95	5,750.00	7,000.00
104400 433005 BANK FEES	3,932.45	4,415.92	4,000.00	985.56	4,000.00	4,000.00
104400 453000 DUES & SUBSCRIPTIONS	1,231.88	829.88	1,200.00	725.00	1,200.00	1,200.00
104400 461000 PRO RATA ADMIN REIMBURSEMENT	-572,825.00	-729,155.00	-695,536.00	-695,536.00	-695,536.00	-460,829.00
104400 462000 WAREHOUSE GARAGE FEE	280,981.00	380,893.00	299,343.00	299,343.00	299,343.00	375,122.00
104400 465000 IRMS FEE	23,411.00	26,986.00	35,006.00	35,006.00	35,006.00	27,257.00
104400 474000 C/O EQUIPMENT	807.93	0.00	1,000.00	0.00	0.00	1,000.00
104400 ACCOUNTING	117,768.18	108,375.79	132,742.00	56,702.45	131,742.00	456,445.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104450 UTILITY - COLLECTIONS						
104450 402000 SALARIES & WAGES	157,099.92	163,853.63	184,874.00	146,566.00	184,874.00	196,173.00
104450 402500 LONGEVITY	2,393.62	3,197.70	3,432.00	2,604.66	3,432.00	3,490.00
104450 404000 PROFESSIONAL SERVICES	0.00	0.00	1,000.00	0.00	0.00	1,000.00
104450 405000 FICA TAXES	11,838.63	12,297.20	14,405.00	10,968.91	14,405.00	15,274.00
104450 406000 GROUP INSURANCE	26,741.14	30,941.06	32,121.00	25,955.70	32,121.00	31,481.00
104450 406001 RETIREE INSURANCE	12,185.25	12,120.21	13,347.00	12,178.49	13,347.00	15,004.00
104450 407000 RETIREMENT	14,736.37	16,699.67	19,521.00	15,711.71	19,521.00	22,260.00
104450 411000 TELEPHONE & POSTAGE	85,563.12	92,550.32	100,000.00	93,929.40	100,000.00	100,000.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	428.78	3,000.00	681.96	2,500.00	3,000.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	728.00	863.36	2,000.00	958.01	2,000.00	2,000.00
104450 433001 OFFICE SUPPLIES	6,756.27	6,769.65	6,500.00	5,826.75	6,500.00	7,000.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-477,839.00	-490,303.00	-463,753.00	-463,753.00	-463,753.00	-458,513.00
104450 465000 IRMS FEE	53,279.00	61,416.00	83,553.00	83,553.00	83,553.00	61,831.00
104450 UTILITY - COLLECTIONS	-106,517.68	-89,165.42	0.00	-64,818.41	-1,500.00	0.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104452 TAX COLLECTION						
104452 402000 SALARIES & WAGES	40,251.36	38,955.25	43,532.00	36,674.31	43,532.00	48,089.00
104452 402500 LONGEVITY	0.00	0.00	0.00	629.43	0.00	716.00
104452 405000 FICA TAXES	3,042.29	2,957.06	3,330.00	2,830.72	3,330.00	3,734.00
104452 406000 GROUP INSURANCE	6,604.85	7,722.26	8,043.00	6,721.95	8,043.00	7,891.00
104452 406001 RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
104452 407000 RETIREMENT	4,099.22	4,431.81	5,267.00	4,508.17	5,267.00	6,271.00
104452 411000 TELEPHONE & POSTAGE	4,141.14	4,334.39	5,000.00	6,075.41	6,000.00	6,000.00
104452 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	1,846.51	2,500.00	0.00	2,500.00	2,500.00
104452 433001 OFFICE SUPPLIES	1,781.55	2,720.30	2,500.00	598.52	2,500.00	3,000.00
104452 451000 BAD ACCOUNTS	4,240.16	-4,014.06	0.00	-6,248.34	0.00	0.00
104452 461000 PRO RATA ADMIN REIMBURSEMENT	-60,476.00	-58,507.00	-66,836.00	-66,836.00	-66,836.00	-69,138.00
104452 465000 IRMS FEE	17,759.00	20,472.00	25,308.00	25,308.00	25,308.00	20,567.00
104452 TAX COLLECTION	21,443.57	20,918.52	28,644.00	10,262.17	29,644.00	29,630.00
104600 PURCHASING						
104600 465000 IRMS FEE	0.00	0.00	45.00	0.00	45.00	43.00
104600 PURCHASING	0.00	0.00	45.00	0.00	45.00	43.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104900 DEVELOPMENT AND DESIGN SERVICE						
104900 402000 SALARIES & WAGES	186,746.81	186,761.28	202,830.00	143,158.84	202,830.00	197,134.00
104900 402500 LONGEVITY	2,659.97	5,368.70	5,755.00	2,874.87	2,875.00	3,179.00
104900 404000 PROFESSIONAL SERVICES	13,790.85	10,087.75	26,500.00	3,150.00	15,000.00	20,000.00
104900 404100 PROFESSIONAL SERVICES STORMWTR	6,166.65	7,045.00	10,000.00	7,045.00	8,000.00	10,000.00
104900 405000 FICA TAXES	13,790.46	14,215.42	15,957.00	10,992.72	15,957.00	15,324.00
104900 406000 GROUP INSURANCE	20,968.51	23,609.61	24,423.00	18,621.06	24,423.00	23,878.00
104900 406001 RETIREE INSURANCE	14,701.42	13,249.09	14,591.00	13,312.51	14,591.00	16,403.00
104900 407000 RETIREMENT	19,292.16	21,855.89	25,239.00	17,670.11	25,239.00	25,740.00
104900 411000 TELEPHONE & POSTAGE	745.35	671.05	1,000.00	333.32	1,000.00	1,000.00
104900 412000 PRINTING	0.00	48.15	1,250.00	0.00	500.00	1,250.00
104900 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	273.00	5,050.00	1,569.94	3,000.00	5,050.00
104900 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	400.00	0.00	400.00	400.00
104900 417000 MAINTENANCE & REPAIR VEHICLES	3,945.00	3,915.00	3,900.00	1,590.00	1,950.00	1,950.00
104900 426000 ADVERTISING	868.04	1,380.92	1,500.00	847.83	1,500.00	1,500.00
104900 433001 OFFICE SUPPLIES	1,784.04	2,335.93	2,250.00	1,652.65	2,250.00	2,250.00
104900 453000 DUES & SUBSCRIPTIONS	1,135.51	1,201.62	1,600.00	50.00	1,600.00	1,600.00
104900 465000 IRMS FEE	64,033.00	75,941.00	92,091.00	92,091.00	92,091.00	82,821.00
104900 474000 C/O EQUIPMENT	0.00	0.00	250.00	0.00	280.00	250.00
104900 475000 CAPITAL IMPROVEMENT PROGRAM	28,794.50	55,000.00	200,000.00	200,000.00	200,000.00	10,000.00
104900 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
104900 DEVELOPMENT AND DESIGN SERVICE	379,422.27	422,959.41	634,586.00	514,959.85	613,486.00	419,729.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104910 PLANNING						
104910 402000 SALARIES & WAGES	101,238.48	94,421.88	101,848.00	87,483.78	101,848.00	112,425.00
104910 402500 LONGEVITY	0.00	0.00	1,345.00	0.00	0.00	0.00
104910 404000 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	20,000.00
104910 405000 FICA TAXES	7,353.13	6,680.50	7,894.00	6,579.18	7,894.00	8,601.00
104910 406000 GROUP INSURANCE	13,891.22	14,316.76	16,147.00	13,476.81	16,147.00	15,840.00
104910 406001 RETIREE INSURANCE	16,008.23	16,923.73	18,481.00	16,634.74	18,481.00	7,931.00
104910 407000 RETIREMENT	10,312.12	10,742.33	12,486.00	10,585.53	12,486.00	14,447.00
104910 411000 TELEPHONE & POSTAGE	1,073.48	669.61	1,000.00	334.55	1,000.00	1,500.00
104910 412000 PRINTING	0.00	0.00	600.00	0.00	600.00	1,500.00
104910 414000 TRAVEL/MEETINGS/SCHOOLS	2,755.00	-85.00	4,400.00	262.50	1,000.00	3,700.00
104910 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	450.00	0.00	450.00	450.00
104910 417000 MAINTENANCE & REPAIR VEHICLES	98.19	441.47	1,050.00	907.66	1,050.00	500.00
104910 426000 ADVERTISING	3,956.36	3,303.46	3,000.00	1,382.66	3,000.00	5,000.00
104910 431000 VEHICLE SUPPLIES	433.00	624.47	840.00	906.87	1,200.00	1,200.00
104910 433000 DEPARTMENTAL SUPPLIES	572.95	0.00	0.00	0.00	0.00	0.00
104910 433001 OFFICE SUPPLIES	0.00	2,143.41	2,000.00	727.45	1,500.00	2,000.00
104910 453000 DUES & SUBSCRIPTIONS	4,633.54	4,745.02	4,800.00	4,000.00	4,000.00	5,200.00
104910 464015 NUISANCE ABATEMENT	11,450.00	28,555.76	50,000.00	23,950.00	50,000.00	50,000.00
104910 474000 C/O EQUIPMENT	149.99	0.00	225.00	0.00	225.00	225.00
104910 PLANNING	173,925.69	183,483.40	226,566.00	167,231.73	220,881.00	250,519.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
104920 D & D INSPECTION & ZONING						
104920 402000 SALARIES & WAGES	225,899.06	241,136.74	268,185.00	220,462.51	268,185.00	291,285.00
104920 402500 LONGEVITY	4,348.48	4,502.37	5,501.00	5,501.02	5,501.00	7,837.00
104920 404000 PROFESSIONAL SERVICES	0.00	322.03	500.00	0.00	0.00	500.00
104920 405000 FICA TAXES	16,638.67	18,175.79	20,937.00	16,971.42	20,937.00	22,883.00
104920 406000 GROUP INSURANCE	23,488.09	29,035.88	32,524.00	26,860.05	32,524.00	31,955.00
104920 407000 RETIREMENT	23,259.91	27,943.58	33,116.00	27,341.64	33,116.00	38,437.00
104920 411000 TELEPHONE & POSTAGE	2,964.37	4,259.02	3,000.00	2,435.66	3,750.00	3,750.00
104920 412000 PRINTING	350.00	199.00	350.00	431.14	500.00	500.00
104920 414000 TRAVEL/MEETINGS/SCHOOLS	4,310.65	8,097.71	12,000.00	5,049.20	10,000.00	12,000.00
104920 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	500.00	500.00
104920 417000 MAINTENANCE & REPAIR VEHICLES	1,220.51	2,075.42	2,000.00	1,131.14	2,000.00	2,000.00
104920 426000 ADVERTISING	0.00	0.00	500.00	0.00	500.00	500.00
104920 431000 VEHICLE SUPPLIES	2,226.23	3,426.37	3,500.00	3,026.16	3,500.00	3,500.00
104920 433001 OFFICE SUPPLIES	1,356.80	1,496.81	3,000.00	1,314.27	3,000.00	3,000.00
104920 453000 DUES & SUBSCRIPTIONS	631.88	930.00	1,500.00	152.00	1,500.00	1,500.00
104920 474000 C/O EQUIPMENT	149.99	0.00	300.00	0.00	300.00	300.00
104920 D & D INSPECTION & ZONING	306,844.64	341,600.72	387,413.00	310,676.21	385,813.00	420,447.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105000 MUNICIPAL BUILDING						
105000 411000 TELEPHONE & POSTAGE	1,537.55	1,107.59	2,500.00	474.38	2,000.00	2,000.00
105000 413000 UTILITIES	53,402.20	44,900.05	69,000.00	31,230.39	45,000.00	50,000.00
105000 415000 MAINTENANCE & REPAIR BUILDINGS	16,706.57	31,064.67	30,000.00	17,698.56	30,000.00	30,000.00
105000 415500 M & R CITY HALL	19,370.91	19,947.26	20,000.00	9,334.45	10,000.00	20,000.00
105000 416000 MAINTENANCE & REPAIR EQUIPMENT	9,042.00	7,765.55	12,000.00	11,393.79	12,000.00	12,000.00
105000 417000 MAINTENANCE & REPAIR VEHICLES	631.56	127.48	650.00	215.44	400.00	650.00
105000 431000 VEHICLE SUPPLIES	1,044.83	266.26	1,200.00	360.17	500.00	1,000.00
105000 433000 DEPARTMENTAL SUPPLIES	30,922.63	1,921.82	5,000.00	2,819.20	3,500.00	5,000.00
105000 445000 CONTRACTED SERVICES	14,400.00	71,990.00	127,450.00	91,000.00	91,800.00	91,800.00
105000 461000 PRO RATA ADMIN REIMBURSEMENT	-131,145.00	-125,343.00	-136,445.00	-136,445.00	-136,445.00	-147,735.00
105000 464000 IGS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
105000 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	34,360.81	762,580.00	709,016.97	746,000.00	280,000.00
105000 481000 DEBT PRINCIPAL	222,646.66	222,646.66	111,324.00	111,323.43	111,324.00	0.00
105000 482000 INTEREST	17,483.33	9,712.97	1,943.00	1,942.49	1,942.49	0.00
105000 MUNICIPAL BUILDING	256,043.24	320,468.12	1,007,202.00	850,364.27	918,021.49	344,715.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105100 PUBLIC SAFETY OPERATIONS						
105100 402000 SALARIES & WAGES	4,399,693.13	4,444,728.31	4,985,723.00	4,134,775.70	4,985,723.00	5,453,464.00
105100 402100 SPECIAL SEPARATION ALLOWANCE	246,457.33	248,267.66	240,516.00	203,146.05	240,516.00	205,000.00
105100 402500 LONGEVITY	72,541.64	77,677.69	99,875.00	97,461.65	97,462.00	111,981.00
105100 403010 SPECIAL COMPENSATION OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
105100 404000 PROFESSIONAL SERVICES	15,257.83	17,082.20	18,000.00	14,528.00	18,000.00	18,000.00
105100 405000 FICA TAXES	348,310.24	353,026.19	388,497.00	328,737.11	388,497.00	425,206.00
105100 406000 GROUP INSURANCE	547,264.84	598,211.81	727,079.00	558,446.80	727,079.00	744,313.00
105100 406001 RETIREE INSURANCE	415,506.00	391,255.97	436,814.00	377,951.74	436,814.00	458,016.00
105100 406900 GAP INSURANCE	3,592.00	8,250.00	8,250.00	6,587.00	8,250.00	6,500.00
105100 407000 RETIREMENT	622,785.56	684,077.67	816,190.00	676,243.94	816,190.00	944,104.00
105100 411000 TELEPHONE & POSTAGE	66,828.88	66,818.90	65,000.00	50,791.18	66,000.00	67,000.00
105100 413000 UTILITIES	96,271.63	104,678.63	95,000.00	106,564.76	115,000.00	115,000.00
105100 414000 TRAVEL/MEETINGS/SCHOOLS	4,483.41	8,286.28	10,000.00	8,532.60	10,000.00	12,000.00
105100 414010 TRAINING	41,056.52	50,742.79	55,000.00	42,721.13	50,000.00	60,000.00
105100 414020 HEALTH SCREENING	23,064.50	24,577.50	30,100.00	22,588.00	22,588.00	30,100.00
105100 415000 MAINTENANCE & REPAIR BUILDINGS	45,615.14	47,911.30	55,000.00	49,543.21	55,000.00	55,000.00
105100 416000 MAINTENANCE & REPAIR EQUIPMENT	72,818.78	75,438.36	100,000.00	84,017.98	85,000.00	100,000.00
105100 417000 MAINTENANCE & REPAIR VEHICLES	148,301.13	146,268.11	155,000.00	107,912.09	145,000.00	155,000.00
105100 421000 RENTAL	8,388.00	8,388.00	10,000.00	8,388.00	8,388.00	13,000.00
105100 431000 VEHICLE SUPPLIES	103,892.37	184,348.03	145,000.00	168,168.21	175,000.00	175,000.00
105100 433000 DEPARTMENTAL SUPPLIES	39,306.79	37,877.46	40,000.00	39,483.02	40,000.00	40,000.00
105100 433010 STORE/TRAINING SUPPLIES	7,022.68	16,975.87	58,268.00	50,545.88	50,000.00	35,000.00
105100 433020 SUPPLIES PUB SAFETY COMPUTER	6,787.14	12,768.32	6,000.00	2,611.64	6,000.00	6,000.00
105100 433050 SAFE HAVEN	7,623.00	6,469.76	10,000.00	2,028.29	10,000.00	10,000.00
105100 436000 UNIFORMS	44,762.08	61,285.93	61,028.00	43,012.12	55,000.00	60,000.00
105100 436010 SAFETY EQUIPMENT	42,736.46	25,875.07	56,077.00	52,137.69	52,000.00	50,000.00
105100 453000 DUES & SUBSCRIPTIONS	21,533.90	21,686.10	25,000.00	20,953.37	25,000.00	25,000.00
105100 457000 BUY MONEY	10,000.00	10,000.00	10,000.00	5,000.00	5,000.00	10,000.00
105100 458500 ANIMAL CONTROL	21,831.79	23,577.93	27,000.00	26,154.21	27,000.00	0.00
105100 461000 PRO RATA ADMIN REIMBURSEMENT	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100 465000 IRMS FEE	219,926.00	366,978.00	414,171.00	414,171.00	414,171.00	361,053.00
105100 474000 C/O EQUIPMENT	24,368.53	34,607.76	37,100.00	29,391.32	37,100.00	34,600.00
105100 474040 K 9 ACCOUNT	5,548.96	11,545.67	5,500.00	2,473.48	5,500.00	3,000.00
105100 475000 CAPITAL IMPROVEMENT PROGRAM	530,989.62	687,245.86	1,557,735.43	1,539,409.20	800,000.00	1,144,967.00
105100 481000 DEBT PRINCIPAL	774,579.17	558,162.30	385,789.00	382,805.63	382,805.63	332,518.00
105100 482000 INTEREST	29,748.05	13,947.70	12,335.00	11,567.18	11,567.18	32,205.00
105100 PUBLIC SAFETY OPERATIONS	9,049,693.10	9,409,839.13	11,127,847.43	9,649,649.18	10,352,450.81	11,273,827.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105550 PUBLIC WORKS						
105550 402000 SALARIES & WAGES	134,853.77	120,446.27	131,009.00	111,178.16	131,009.00	144,689.00
105550 402500 LONGEVITY	3,345.48	2,986.98	3,234.00	3,233.75	3,234.00	3,549.00
105550 405000 FICA TAXES	10,292.77	9,045.40	10,270.00	8,449.70	10,270.00	11,340.00
105550 406000 GROUP INSURANCE	13,115.72	15,607.51	16,266.00	13,583.84	16,266.00	15,977.00
105550 406001 RETIREE INSURANCE	20,419.80	29,071.38	26,947.00	25,644.53	26,947.00	15,004.00
105550 407000 RETIREMENT	14,025.27	14,041.93	16,243.00	13,843.86	16,243.00	19,049.00
105550 411000 TELEPHONE & POSTAGE	1,473.20	1,431.93	1,500.00	976.29	1,450.00	1,500.00
105550 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	354.06	2,000.00	50.00	500.00	2,000.00
105550 417000 MAINTENANCE & REPAIR VEHICLES	469.33	225.08	500.00	13.45	250.00	500.00
105550 431000 VEHICLE SUPPLIES	361.10	488.44	1,350.00	430.45	500.00	1,000.00
105550 433001 OFFICE SUPPLIES	488.53	556.72	500.00	536.59	600.00	750.00
105550 465000 IRMS FEE	23,043.00	27,598.00	33,711.00	33,711.00	33,711.00	31,656.00
105550 PUBLIC WORKS	221,887.97	221,853.70	243,530.00	211,651.62	240,980.00	247,014.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105600 STREETS ADMINISTRATION						
105600 402000 SALARIES & WAGES	97,458.29	103,870.05	106,354.00	86,244.63	106,354.00	114,131.00
105600 402500 LONGEVITY	3,281.19	3,466.51	1,856.00	1,856.40	1,856.00	2,007.00
105600 404000 PROFESSIONAL SERVICES	368.86	4,950.00	86,750.00	91,750.00	100,350.00	435,000.00
105600 405000 FICA TAXES	7,363.12	7,811.17	8,278.00	6,335.87	8,278.00	8,885.00
105600 406000 GROUP INSURANCE	13,788.92	14,930.44	16,148.00	13,492.38	16,148.00	15,843.00
105600 407000 RETIREMENT	10,261.29	12,158.59	13,093.00	10,660.23	13,093.00	14,924.00
105600 411000 TELEPHONE & POSTAGE	3,165.40	3,417.73	3,500.00	2,662.57	3,500.00	3,500.00
105600 413000 UTILITIES	3,464.98	3,163.89	4,000.00	2,804.58	4,200.00	4,500.00
105600 414000 TRAVEL/MEETINGS/SCHOOLS	1,022.08	596.51	1,000.00	107.50	500.00	1,000.00
105600 416000 MAINTENANCE & REPAIR EQUIPMENT	18.00	170.00	300.00	161.32	300.00	300.00
105600 417000 MAINTENANCE & REPAIR VEHICLES	852.00	1,057.73	1,000.00	175.19	500.00	1,000.00
105600 431000 VEHICLE SUPPLIES	2,576.42	3,924.26	6,000.00	2,653.83	2,500.00	5,000.00
105600 433000 DEPARTMENTAL SUPPLIES	453.95	72.98	1,000.00	860.53	1,000.00	1,200.00
105600 433001 OFFICE SUPPLIES	51.24	50.38	0.00	0.00	0.00	0.00
105600 436000 UNIFORMS	1,251.37	1,650.90	1,800.00	1,345.67	1,600.00	1,800.00
105600 445000 CONTRACTED SERVICES	0.00	1,425.00	10,000.00	5,575.00	10,000.00	10,000.00
105600 474000 C/O EQUIPMENT	0.00	1,333.81	7,500.00	3,325.69	7,500.00	2,500.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	2,489.91	0.00	0.00	0.00	0.00	0.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	133,054.00	265,734.61	1,270,000.00	1,128,198.90	1,128,200.00	780,000.00
105600 481000 DEBT PRINCIPAL	0.00	0.00	43,187.00	41,172.67	41,172.67	77,982.00
105600 482000 INTEREST	0.00	0.00	3,315.00	3,314.67	3,314.67	8,478.00
105600 STREETS ADMINISTRATION	280,921.02	429,784.56	1,585,081.00	1,402,697.63	1,450,366.34	1,488,050.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105610 STREETS MAINTENANCE						
105610 402000 SALARIES & WAGES	300,542.88	310,127.01	349,160.00	274,402.56	349,160.00	373,405.00
105610 402500 LONGEVITY	6,978.34	4,663.85	6,960.00	5,858.22	5,858.00	7,553.00
105610 405000 FICA TAXES	22,879.32	23,580.39	27,243.00	20,917.35	27,243.00	29,143.00
105610 406000 GROUP INSURANCE	58,279.77	67,932.70	72,135.00	56,506.15	72,135.00	70,682.00
105610 406001 RETIREE INSURANCE	0.00	0.00	0.00	1,518.80	0.00	19,349.00
105610 407000 RETIREMENT	31,276.01	34,097.34	41,040.00	32,673.10	41,040.00	46,640.00
105610 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	77.32	1,000.00	481.36	1,000.00	1,000.00
105610 417000 MAINTENANCE & REPAIR VEHICLES	38,312.90	41,514.15	45,000.00	53,832.87	50,000.00	55,000.00
105610 431000 VEHICLE SUPPLIES	22,273.85	41,752.80	47,596.57	40,622.15	45,000.00	50,000.00
105610 433000 DEPARTMENTAL SUPPLIES	4,882.40	6,869.01	6,000.00	3,480.45	6,000.00	7,000.00
105610 436000 UNIFORMS	4,762.67	5,551.61	7,000.00	4,345.45	6,500.00	6,500.00
105610 STREETS MAINTENANCE	490,188.14	536,166.18	603,134.57	494,638.46	603,936.00	666,272.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105620 STREETS CONCRETE						
105620 402000 SALARIES & WAGES	67,862.56	82,246.59	74,698.00	96,327.21	74,698.00	81,048.00
105620 402500 LONGEVITY	1,956.40	2,035.26	2,185.00	3,582.32	3,582.00	2,342.00
105620 405000 FICA TAXES	5,110.43	6,311.28	5,881.00	7,500.51	5,881.00	6,379.00
105620 406000 GROUP INSURANCE	13,689.04	18,241.86	16,041.00	20,117.12	16,041.00	15,724.00
105620 406001 RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
105620 407000 RETIREMENT	7,111.59	9,574.43	9,303.00	12,088.89	9,303.00	10,716.00
105620 417000 MAINTENANCE & REPAIR VEHICLES	6,415.93	2,002.24	5,000.00	1,849.07	2,500.00	2,500.00
105620 431000 VEHICLE SUPPLIES	2,368.15	4,282.18	6,000.00	3,956.03	4,500.00	6,000.00
105620 433000 DEPARTMENTAL SUPPLIES	903.75	2,190.14	2,500.00	2,255.73	2,500.00	3,000.00
105620 436000 UNIFORMS	968.36	1,503.13	1,550.00	990.07	1,350.00	1,550.00
105620 474000 MISC C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	5,000.00
105620 STREETS CONCRETE	106,386.21	128,387.11	123,158.00	148,666.95	120,355.00	134,259.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105640 STREETS - SWEEPING						
105640 402000 SALARIES & WAGES	111,073.74	87,889.46	115,610.00	58,496.75	115,610.00	125,452.00
105640 402500 LONGEVITY	3,686.34	3,331.49	3,584.00	2,185.84	2,186.00	3,842.00
105640 405000 FICA TAXES	8,597.88	6,604.63	8,953.00	4,304.34	8,953.00	9,738.00
105640 406000 GROUP INSURANCE	19,844.13	19,205.59	24,076.00	13,391.07	24,076.00	23,601.00
105640 407000 RETIREMENT	11,630.26	10,371.65	14,162.00	7,342.68	14,162.00	16,357.00
105640 416000 MAINTENANCE & REPAIR EQUIPMENT	8,290.71	14,871.70	15,000.00	18,553.79	20,000.00	20,000.00
105640 431000 VEHICLE SUPPLIES	6,855.73	12,535.63	15,000.00	15,774.79	18,500.00	20,000.00
105640 433000 DEPARTMENTAL SUPPLIES	3,049.00	3,197.94	6,000.00	4,835.64	5,000.00	6,000.00
105640 436000 UNIFORMS	1,440.81	1,390.24	2,000.00	932.75	1,500.00	2,000.00
105640 STREETS - SWEEPING	174,468.60	159,398.33	204,385.00	125,817.65	209,987.00	226,990.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105650 STREETS - SIGN PAINTING						
105650 402000 SALARIES & WAGES	39,287.38	35,096.95	33,498.00	27,743.70	33,498.00	36,876.00
105650 402500 LONGEVITY	1,333.43	1,346.77	0.00	0.00	0.00	0.00
105650 405000 FICA TAXES	3,061.07	2,696.57	2,502.00	2,018.67	2,502.00	2,767.00
105650 406000 GROUP INSURANCE	6,772.20	5,486.00	8,001.00	6,689.98	8,001.00	7,843.00
105650 407000 RETIREMENT	4,137.14	4,095.25	3,958.00	3,357.05	3,958.00	4,649.00
105650 417000 MAINTENANCE & REPAIR VEHICLES	2,205.56	624.49	800.00	123.94	500.00	800.00
105650 431000 VEHICLE SUPPLIES	1,436.70	1,551.57	2,000.00	1,204.05	1,800.00	2,000.00
105650 433000 DEPARTMENTAL SUPPLIES	4,255.01	14,397.45	16,001.20	14,276.14	15,000.00	15,000.00
105650 436000 UNIFORMS	647.77	456.36	700.00	464.10	750.00	750.00
105650 445000 CONTRACTED SERVICES	0.00	0.00	5,000.00	0.00	5,000.00	15,000.00
105650 STREETS - SIGN PAINTING	63,136.26	65,751.41	72,460.20	55,877.63	71,009.00	85,685.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105660 STREETS - CARPENTRY & MASONRY						
105660 402000 SALARIES & WAGES	69,137.97	78,949.44	81,936.00	67,734.87	81,936.00	80,999.00
105660 402500 LONGEVITY	1,315.97	2,230.74	2,811.00	1,466.36	1,466.00	1,601.00
105660 405000 FICA TAXES	5,224.60	6,066.18	6,483.00	5,206.51	6,483.00	6,319.00
105660 406000 GROUP INSURANCE	12,713.56	15,190.54	16,072.00	13,160.79	16,072.00	15,722.00
105660 411000 RETIREMENT	7,177.60	9,233.96	10,254.00	8,373.40	10,254.00	10,614.00
105660 407000 TELEPHONE & POSTAGE	0.00	0.00	0.00	0.00	0.00	840.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	125.00	108.02	250.00	65.00	150.00	250.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	149.61	246.00	800.00	326.61	500.00	800.00
105660 431000 VEHICLE SUPPLIES	876.34	1,576.53	1,800.00	2,043.83	2,500.00	2,000.00
105660 433000 DEPARTMENTAL SUPPLIES	761.52	710.72	1,500.00	1,529.85	1,800.00	1,800.00
105660 436000 UNIFORMS	971.18	991.53	1,300.00	1,060.69	1,350.00	1,350.00
105660 474000 C/O EQUIPMENT	1,285.33	1,186.99	2,000.00	1,353.84	2,000.00	2,000.00
105660 STREETS - CARPENTRY & MASONRY	99,738.68	116,490.65	125,206.00	102,321.75	124,511.00	124,295.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105700 POWELL BILL						
105700 433000 DEPARTMENTAL SUPPLIES	8,341.60	14,435.87	25,000.00	16,462.25	15,000.00	25,000.00
105700 473020 RESURFACING	318,476.11	0.00	0.00	0.00	0.00	200,000.00
105700 473090 SIDEWALK	12,259.81	5,776.85	25,000.00	10,116.41	15,000.00	25,000.00
105700 473140 BRIDGE INSPECTIONS	0.00	3,275.81	3,300.00	0.00	0.00	3,500.00
105700 473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,117.00	2,117.00	2,117.00	2,117.00
105700 473160 STORM DRAINAGE REPAIR	26,808.95	12,624.99	83,000.00	49,213.32	60,000.00	65,000.00
105700 475000 CAPITAL IMPROVEMENT PROGRAM	188,028.66	221,072.79	286,200.00	273,271.92	276,540.00	75,000.00
105700 481000 DEBT PRINCIPAL	112,044.41	120,898.60	123,525.00	121,501.27	121,501.27	94,815.00
105700 482000 INTEREST	5,868.76	4,652.98	4,836.00	4,861.16	4,861.16	2,300.00
105700 POWELL BILL	673,945.30	384,854.89	552,978.00	477,543.33	495,019.43	492,732.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105800 SANITATION - RESIDENTIAL						
105800 402000 SALARIES & WAGES	329,851.64	332,406.32	360,307.00	292,583.66	360,307.00	387,541.00
105800 402500 LONGEVITY	4,613.79	4,015.91	2,847.00	2,847.39	2,847.00	4,695.00
105800 405000 FICA TAXES	24,098.13	24,615.22	27,781.00	21,686.26	27,781.00	30,006.00
105800 406000 GROUP INSURANCE	57,305.45	63,780.16	80,136.00	51,770.22	80,136.00	78,532.00
105800 406001 RETIREE INSURANCE	39,575.19	48,463.84	60,301.00	54,618.06	60,301.00	66,153.00
105800 407000 RETIREMENT	33,351.90	37,095.27	43,942.00	34,605.16	43,942.00	50,402.00
105800 411000 TELEPHONE & POSTAGE	420.50	840.53	450.00	421.14	842.00	850.00
105800 414000 TRAVEL/MEETINGS/SCHOOLS	215.00	511.51	1,200.00	698.71	1,000.00	1,000.00
105800 416000 MAINTENANCE & REPAIR EQUIPMENT	200.01	145.00	200.00	65.00	200.00	200.00
105800 417000 MAINTENANCE & REPAIR VEHICLES	65,574.42	41,953.17	112,417.02	120,903.92	112,470.00	55,000.00
105800 431000 VEHICLE SUPPLIES	42,707.21	68,148.89	60,000.00	62,822.15	70,000.00	70,000.00
105800 433000 DEPARTMENTAL SUPPLIES	490.35	1,485.31	1,500.00	1,949.44	1,800.00	1,800.00
105800 433001 OFFICE SUPPLIES	71.38	82.33	7,500.00	6,085.85	8,000.00	8,000.00
105800 436000 UNIFORMS	5,688.62	7,047.86	0.00	0.00	0.00	0.00
105800 451000 BAD ACCOUNTS	13,078.73	12,948.65	0.00	0.00	0.00	6,000.00
105800 475000 CAPITAL IMPROVEMENT PROGRAM	274,978.80	247,272.63	78,000.00	112,343.95	112,345.00	110,000.00
105800 481000 DEBT PRINCIPAL	132,247.61	125,452.45	168,645.00	163,613.80	163,613.80	111,671.00
105800 482000 INTEREST	5,817.67	3,449.91	7,914.00	7,931.20	7,931.20	4,540.00
105800 SANITATION - RESIDENTIAL	1,030,286.40	1,019,714.96	1,013,140.02	934,945.91	1,053,516.00	986,390.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105810 SANITATION - COMMERCIAL						
105810 402000 SALARIES & WAGES	36,222.32	37,188.73	40,775.00	34,098.07	40,775.00	42,914.00
105810 402500 LONGEVITY	1,182.37	1,230.01	1,330.00	1,330.39	1,330.00	1,425.00
105810 405000 FICA TAXES	2,790.95	2,903.56	3,030.00	2,671.21	3,030.00	3,292.00
105810 406000 GROUP INSURANCE	6,847.97	7,850.81	8,028.00	6,708.06	8,028.00	7,869.00
105810 407000 RETIREMENT	3,809.45	4,369.97	4,793.00	4,286.89	4,793.00	5,531.00
105810 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	14.60	0.00	0.00	0.00	0.00
105810 417000 MAINTENANCE & REPAIR VEHICLES	21,302.79	21,075.61	15,000.00	11,613.10	15,000.00	15,000.00
105810 431000 VEHICLE SUPPLIES	19,328.93	33,606.17	30,000.00	37,561.27	40,000.00	40,000.00
105810 433000 DEPARTMENTAL SUPPLIES	1.47	9.76	100.00	34.99	100.00	200.00
105810 436000 UNIFORMS	695.90	735.30	800.00	505.81	800.00	800.00
105810 445020 RECYCLING CONTAINER PROJECT	5,990.67	4,236.74	5,000.00	1,720.59	3,500.00	5,000.00
105810 457030 TIPPING FEE	213,633.66	253,841.16	263,000.00	229,794.95	255,000.00	275,000.00
105810 481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
105810 482000 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
105810 SANITATION - COMMERCIAL	311,806.48	367,062.42	371,856.00	330,325.33	372,356.00	397,031.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
105820 ROUGH TRASH						
105820 402000 SALARIES & WAGES	71,405.46	68,634.59	74,491.00	46,123.97	74,491.00	75,049.00
105820 402500 LONGEVITY	2,084.82	1,265.67	2,217.00	1,355.80	1,356.00	1,452.00
105820 405000 FICA TAXES	5,388.19	5,171.31	5,868.00	3,511.02	5,868.00	5,852.00
105820 406000 GROUP INSURANCE	13,702.82	14,906.51	16,042.00	9,924.81	16,042.00	15,699.00
105820 406001 RETIREE INSURANCE	13,935.09	13,852.04	15,245.00	13,914.10	15,245.00	17,153.00
105820 407000 RETIREMENT	7,485.01	7,952.03	9,282.00	5,745.13	9,282.00	9,830.00
105820 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
105820 417000 MAINTENANCE & REPAIR VEHICLES	6,813.21	10,138.86	10,000.00	4,372.89	8,000.00	10,000.00
105820 431000 VEHICLE SUPPLIES	6,983.59	20,329.21	20,000.00	17,436.77	22,000.00	22,000.00
105820 433000 DEPARTMENTAL SUPPLIES	6.36	0.00	100.00	0.00	200.00	200.00
105820 436000 UNIFORMS	921.92	936.26	1,500.00	860.65	1,400.00	1,400.00
105820 ROUGH TRASH	128,726.47	143,186.48	154,745.00	103,245.14	153,884.00	158,635.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
106000 MAIN STREET						
106000 402000 SALARIES & WAGES	140,491.48	137,508.53	170,462.00	126,044.14	170,462.00	188,930.00
106000 402500 LONGEVITY	4,866.87	1,519.30	3,564.00	2,332.81	2,333.00	4,605.00
106000 404000 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
106000 405000 FICA TAXES	10,464.33	10,109.40	13,313.00	9,299.37	13,313.00	14,738.00
106000 406000 GROUP INSURANCE	13,633.20	18,162.96	20,343.00	15,696.55	20,343.00	19,985.00
106000 407000 RETIREMENT	14,793.57	15,750.76	21,057.00	15,473.47	21,057.00	24,756.00
106000 411000 TELEPHONE & POSTAGE	3,253.14	3,324.93	2,500.00	2,963.18	2,500.00	2,500.00
106000 412000 PRINTING	2,852.56	2,730.00	4,500.00	4,820.30	5,500.00	6,000.00
106000 413000 UTILITIES	8,511.93	20,622.55	10,000.00	10,146.64	12,000.00	12,000.00
106000 414000 TRAVEL/MEETINGS/SCHOOLS	1,980.24	3,990.00	9,000.00	3,804.34	9,000.00	9,500.00
106000 415000 MAINTENANCE & REPAIR BUILDINGS	1,816.14	2,021.73	3,990.00	1,509.09	2,800.00	3,500.00
106000 417000 MAINTENANCE & REPAIR VEHICLES	1,410.00	0.00	0.00	0.00	0.00	0.00
106000 421000 RENTAL	46,857.72	46,932.72	47,023.00	42,319.14	47,023.00	70,000.00
106000 433001 OFFICE SUPPLIES	10,666.85	22,031.48	18,500.00	13,432.02	15,500.00	16,000.00
106000 442500 SPECIAL CONTRACTED SERVICES	15,389.16	10,996.43	24,000.00	15,552.54	18,000.00	20,000.00
106000 445000 CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
106000 451000 BAD ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
106000 453000 DUES & SUBSCRIPTIONS	1,799.79	1,113.99	1,800.00	1,349.98	1,350.00	1,350.00
106000 457150 MARKETING	81,108.44	85,763.37	94,900.00	92,951.22	94,900.00	99,225.00
106000 457200 MAIN STREET GRANT	0.00	0.00	0.00	0.00	0.00	0.00
106000 465000 IRMS FEE	34,662.00	39,594.00	51,046.00	51,046.00	51,046.00	39,427.00
106000 474000 C/O EQUIPMENT	31,078.84	18,756.45	21,000.00	27,127.02	30,000.00	30,000.00
106000 475000 CAPITAL IMPROVEMENT PROGRAM	73,887.08	111,365.86	173,864.67	103,842.82	0.00	2,340,000.00
106000 475270 FACADE GRANT PROGRAM	16,721.00	13,299.31	25,000.00	25,000.00	25,000.00	25,000.00
106000 481000 DEBT PRINCIPAL	0.00	150,571.33	150,572.00	150,571.33	150,571.33	150,572.00
106000 482000 INTEREST	0.00	43,592.40	40,685.00	13,252.13	40,685.00	37,780.00
106000 497050 TRANSFER T/F CAPITAL PROJECTS	2,383,447.00	0.00	0.00	0.00	0.00	0.00
106000 MAIN STREET	2,899,691.34	759,757.50	907,119.67	728,534.09	733,383.33	3,115,868.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
106200 RECREATION - ADMINISTRATION						
106200 402000 SALARIES & WAGES	191,758.78	182,090.29	202,014.00	162,643.73	202,014.00	214,522.00
106200 402500 LONGEVITY	0.00	2,360.28	0.00	2,828.00	2,828.00	4,633.00
106200 405000 FICA TAXES	14,085.03	13,824.40	15,454.00	12,314.31	15,454.00	16,765.00
106200 406000 GROUP INSURANCE	20,914.63	22,270.59	24,394.00	20,341.84	24,394.00	23,945.00
106200 406001 RETIREE INSURANCE	13,733.75	13,778.76	0.00	11,980.08	0.00	0.00
106200 407000 RETIREMENT	19,532.67	20,967.45	24,444.00	20,022.10	24,444.00	28,161.00
106200 411000 TELEPHONE & POSTAGE	2,417.00	2,033.33	3,000.00	1,814.38	3,000.00	3,000.00
106200 414000 TRAVEL/MEETINGS/SCHOOLS	450.00	672.37	2,300.00	1,169.07	900.00	2,300.00
106200 416000 MAINTENANCE & REPAIR EQUIPMENT	13.00	0.00	125.00	0.00	0.00	125.00
106200 417000 MAINTENANCE & REPAIR VEHICLES	3,945.00	3,915.00	4,600.00	3,315.00	3,900.00	4,600.00
106200 433000 DEPARTMENTAL SUPPLIES	1,204.02	854.91	2,700.00	26.94	1,000.00	2,700.00
106200 453000 DUES & SUBSCRIPTIONS	0.00	0.00	250.00	0.00	0.00	250.00
106200 465000 IRMS FEE	62,571.00	73,976.00	93,328.00	93,328.00	93,328.00	76,193.00
106200 474000 C/O EQUIPMENT	0.00	3,200.00	3,100.00	0.00	2,000.00	2,500.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	624,124.36	554,927.11	1,581,194.23	530,727.38	650,000.00	1,149,000.00
106200 481000 DEBT PRINCIPAL	0.00	11,226.87	11,227.00	10,739.95	10,739.95	11,227.00
106200 482000 INTEREST	0.00	0.00	481.00	486.92	486.92	320.00
106200 497050 TRANSFER T/F CAPITAL PROJECTS	93,000.00	409,107.00	0.00	0.00	0.00	0.00
106200 RECREATION - ADMINISTRATION	1,047,749.24	1,315,204.36	1,968,611.23	871,737.70	1,034,488.87	1,540,241.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
106210 RECREATION - SPECIAL PROGRAMS						
106210 402000 SALARIES & WAGES	360,010.90	422,868.96	545,694.00	381,121.95	545,694.00	564,816.00
106210 402500 LONGEVITY	2,892.86	0.00	1,905.00	1,155.93	1,156.00	2,012.00
106210 405000 FICA TAXES	27,311.62	32,196.92	41,891.00	29,144.72	41,891.00	43,362.00
106210 406000 GROUP INSURANCE	19,097.77	21,692.73	32,158.00	20,865.37	32,158.00	31,537.00
106210 406001 RETIREE INSURANCE	2,744.96	16,705.44	17,984.00	16,273.96	17,984.00	9,365.00
106210 407000 RETIREMENT	17,980.10	16,843.43	23,512.00	17,698.60	23,512.00	27,441.00
106210 411000 TELEPHONE & POSTAGE	8,482.76	8,463.23	8,100.00	6,796.45	8,100.00	8,500.00
106210 412000 PRINTING	5,351.11	0.00	0.00	0.00	0.00	0.00
106210 413000 UTILITIES	305,863.65	318,086.91	320,000.00	280,577.97	320,000.00	320,000.00
106210 414000 TRAVEL/MEETINGS/SCHOOLS	951.98	4,709.44	7,000.00	6,343.36	6,000.00	7,000.00
106210 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	2,600.00	0.00	500.00	2,600.00
106210 417000 MAINTENANCE & REPAIR VEHICLES	1,897.99	613.34	2,000.00	1,225.30	1,500.00	2,000.00
106210 421000 RENTAL	90,000.00	90,000.00	90,000.00	82,500.00	90,000.00	90,000.00
106210 426000 ADVERTISING	6,697.60	14,437.03	15,000.00	7,653.46	10,000.00	15,000.00
106210 431000 VEHICLE SUPPLIES	1,313.41	2,692.35	4,000.00	7,041.22	8,000.00	6,000.00
106210 433001 OFFICE SUPPLIES	4,456.13	4,095.10	6,500.00	4,573.07	5,000.00	6,500.00
106210 434020 SPECIAL SUPPLIES PROGRAMS	77,658.92	122,789.46	127,250.00	122,011.45	127,000.00	136,000.00
106210 434025 SENIOR PROGRAMS/TRIPS	7,822.19	16,874.42	30,000.00	17,419.53	22,000.00	30,000.00
106210 434027 SPECIAL EVENTS	0.00	3,000.00	22,000.00	4,332.20	10,000.00	15,000.00
106210 453000 DUES & SUBSCRIPTIONS	900.00	1,448.88	1,500.00	1,163.25	1,400.00	1,500.00
106210 457100 CANTEEN & DANCE	87,431.34	82,092.57	125,000.00	103,115.21	100,000.00	100,000.00
106210 461000 PRO RATA ADMIN REIMBURSEMENT	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210 474000 C/O EQUIPMENT	0.00	0.00	5,000.00	3,363.00	3,363.00	5,000.00
106210 RECREATION - SPECIAL PROGRAMS	1,006,785.29	1,157,530.21	1,407,014.00	1,092,296.00	1,353,178.00	1,401,553.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
106220 RECREATION - MAINTENANCE						
106220 402000 SALARIES & WAGES	515,344.31	465,788.55	621,778.00	440,861.31	621,778.00	638,797.00
106220 402500 LONGEVITY	7,587.64	6,226.05	7,670.00	8,287.16	8,287.00	8,101.00
106220 405000 FICA TAXES	38,848.93	35,247.27	48,153.00	33,771.52	48,153.00	49,488.00
106220 406000 GROUP INSURANCE	73,391.19	76,165.25	96,217.00	66,582.37	96,217.00	94,227.00
106220 406001 RETIREE INSURANCE	45,637.00	46,894.33	47,418.00	43,616.14	47,418.00	36,462.00
106220 407000 RETIREMENT	43,424.70	42,990.41	55,264.00	41,054.85	55,264.00	60,932.00
106220 414000 TRAVEL/MEETINGS/SCHOOLS	38.14	2,420.52	1,500.00	755.15	1,100.00	1,500.00
106220 415000 MAINTENANCE & REPAIR BUILDINGS	38,050.34	23,697.47	70,139.15	59,246.88	60,000.00	65,000.00
106220 416000 MAINTENANCE & REPAIR EQUIPMENT	2,710.67	4,646.66	14,000.00	3,415.64	6,000.00	14,000.00
106220 417000 MAINTENANCE & REPAIR VEHICLES	18,073.21	25,767.12	25,000.00	18,817.74	20,000.00	25,000.00
106220 431000 VEHICLE SUPPLIES	15,848.84	27,309.31	20,000.00	24,896.31	25,000.00	30,000.00
106220 433000 DEPARTMENTAL SUPPLIES	78,760.06	76,741.31	106,698.18	40,166.00	50,000.00	90,000.00
106220 433400 TURF GRASS SUPPLIES	35,106.14	43,775.07	55,000.00	51,709.60	55,000.00	55,000.00
106220 436000 UNIFORMS	5,361.59	6,648.97	9,500.00	7,084.52	8,000.00	9,500.00
106220 442100 CONTRACT MOWING	16,126.77	17,838.20	35,000.00	27,210.43	35,000.00	35,000.00
106220 474000 C/O EQUIPMENT	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
106220 RECREATION - MAINTENANCE	934,309.53	902,156.49	1,216,337.33	867,475.62	1,140,217.00	1,216,007.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
106230 RECREATION AQUATICS						
106230 402000 SALARIES & WAGES	181,751.26	188,283.89	265,522.00	157,548.02	265,522.00	282,066.00
106230 402500 LONGEVITY	2,914.12	1,186.75	1,312.00	1,312.23	1,312.00	1,462.00
106230 405000 FICA TAXES	14,020.68	14,425.43	20,413.00	12,097.51	20,413.00	21,690.00
106230 406000 GROUP INSURANCE	13,554.83	15,460.54	16,098.00	13,452.64	16,098.00	15,786.00
106230 406001 RETIREE INSURANCE	2,820.66	17,166.12	11,760.00	13,504.50	15,000.00	0.00
106230 407000 RETIREMENT	10,768.77	9,857.14	11,112.00	9,764.22	11,112.00	12,838.00
106230 411000 TELEPHONE & POSTAGE	592.47	586.65	800.00	556.29	800.00	800.00
106230 414000 TRAVEL/MEETINGS/SCHOOLS	2,348.14	1,646.40	2,900.00	1,726.00	2,200.00	2,900.00
106230 416000 MAINTENANCE & REPAIR EQUIPMENT	7,039.12	9,332.26	20,000.00	5,474.16	12,000.00	15,000.00
106230 433000 DEPARTMENTAL SUPPLIES	4,463.38	4,688.24	5,000.00	3,969.85	4,000.00	5,000.00
106230 434000 CHEMICALS	17,380.97	27,534.42	32,000.00	15,894.59	25,000.00	32,000.00
106230 434020 SPECIAL SUPPLIES PROGRAMS	2,782.62	1,666.02	6,000.00	419.14	1,500.00	4,000.00
106230 453000 DUES & SUBSCRIPTIONS	0.00	180.00	375.00	600.00	375.00	375.00
106230 474000 C/O EQUIPMENT	4,320.02	1,173,265.00	20,000.00	19,076.50	19,100.00	9,000.00
106230 RECREATION AQUATICS	264,757.04	1,465,278.86	413,292.00	255,395.65	394,432.00	402,917.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
106400 CEMETERY - PARKS & GROUNDS						
106400 402000 SALARIES & WAGES	393,787.17	383,128.59	457,735.00	358,454.16	457,735.00	484,918.00
106400 402500 LONGEVITY	8,216.58	7,238.69	9,762.00	8,340.61	8,341.00	7,234.00
106400 405000 FICA TAXES	29,178.57	28,758.60	35,764.00	27,168.24	35,764.00	37,650.00
106400 406000 GROUP INSURANCE	68,062.68	75,727.12	88,189.00	69,345.31	88,189.00	86,398.00
106400 406001 RETIREE INSURANCE	40,722.70	35,598.61	24,998.00	22,824.52	24,998.00	28,136.00
106400 407000 RETIREMENT	37,423.58	41,222.59	50,414.00	40,059.30	50,414.00	56,707.00
106400 411000 TELEPHONE & POSTAGE	1,062.99	1,058.61	1,200.00	632.15	1,100.00	1,200.00
106400 413000 UTILITIES	9,438.29	12,201.32	12,500.00	8,014.19	10,000.00	12,000.00
106400 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	400.56	500.00	143.01	500.00	500.00
106400 416000 MAINTENANCE & REPAIR EQUIPMENT	2,018.81	2,537.18	3,500.00	1,260.93	2,500.00	3,500.00
106400 417000 MAINTENANCE & REPAIR VEHICLES	9,318.12	12,683.74	10,000.00	17,962.15	20,000.00	18,000.00
106400 431000 VEHICLE SUPPLIES	13,354.98	18,300.98	20,000.00	19,171.64	25,000.00	25,000.00
106400 433000 DEPARTMENTAL SUPPLIES	18,219.55	23,262.83	30,000.00	23,212.07	30,000.00	30,000.00
106400 433001 OFFICE SUPPLIES	44.50	43.86	0.00	0.00	0.00	0.00
106400 434010 COMMUNITY APPEARANCE PROJECT	8,263.64	7,946.10	12,000.00	9,259.25	12,000.00	15,000.00
106400 436000 UNIFORMS	4,909.92	5,742.21	7,400.00	5,001.78	6,500.00	7,400.00
106400 445000 CONTRACTED SERVICES	0.00	5,700.00	11,800.00	11,800.00	11,800.00	15,000.00
106400 465000 IRMS FEE	7,642.00	8,734.00	10,985.00	10,985.00	10,985.00	9,193.00
106400 474000 C/O EQUIPMENT	5,416.75	9,206.32	10,000.00	4,060.53	10,000.00	12,000.00
106400 475000 CAPITAL IMPROVEMENT PROGRAM	16,068.33	33,299.17	301,000.00	283,794.88	283,795.00	75,000.00
106400 481000 DEBT PRINCIPAL	13,770.63	13,580.26	14,104.00	14,103.06	14,103.06	14,390.00
106400 482000 INTEREST	910.83	858.99	579.00	578.39	578.39	300.00
106400 CEMETERY - PARKS & GROUNDS	687,830.62	727,230.33	1,112,430.00	936,171.17	1,104,302.45	939,526.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
108000 D & D ENGINEERING - ADMIN						
108000 402000 SALARIES & WAGES	309,109.20	309,196.69	345,420.00	284,994.92	345,420.00	433,862.00
108000 402500 LONGEVITY	6,777.22	7,325.53	8,400.00	9,700.10	9,700.00	8,481.00
108000 404000 PROFESSIONAL SERVICES	6,489.68	1,256.25	60,000.00	31,050.00	32,000.00	30,000.00
108000 404000 PROFESSIONAL SERVICES	22,937.00	0.00	0.00	0.00	0.00	0.00
108000 405000 FICA TAXES	34,819.82	22,972.39	27,067.00	21,345.25	27,067.00	33,839.00
108000 406000 GROUP INSURANCE	32,173.62	39,147.90	40,690.00	33,744.19	40,690.00	47,881.00
108000 407000 RETIREMENT	2,318.63	36,006.83	41,602.00	35,605.62	41,602.00	55,556.00
108000 411000 TELEPHONE & POSTAGE	339.00	2,517.51	2,700.00	1,527.84	3,200.00	4,100.00
108000 414000 TRAVEL/MEETINGS/SCHOOLS	400.00	2,631.55	6,200.00	3,588.34	6,200.00	6,200.00
108000 416000 MAINTENANCE & REPAIR EQUIPMENT	1,712.93	400.00	1,600.00	400.00	1,600.00	1,600.00
108000 417000 MAINTENANCE & REPAIR VEHICLES	406.26	865.64	1,600.00	1,647.88	1,600.00	1,600.00
108000 426000 ADVERTISING	768.61	410.50	1,000.00	1,577.82	2,000.00	2,000.00
108000 431000 VEHICLE SUPPLIES	0.00	1,814.79	2,250.00	595.49	1,000.00	1,500.00
108000 433001 OFFICE SUPPLIES	6,312.31	2,610.74	5,500.00	5,782.21	6,500.00	6,500.00
108000 436000 UNIFORMS	379.50	606.02	800.00	460.58	600.00	800.00
108000 453000 DUES & SUBSCRIPTIONS	2,639.00	1,470.00	2,800.00	1,170.00	2,800.00	2,800.00
108000 461000 PRO RATA ADMIN REIMBURSEMENT	-300,334.00	-315,320.00	-346,208.00	-346,208.00	-346,208.00	-413,328.00
108000 465000 IRMS FEE	39,265.00	47,931.00	58,634.00	58,634.00	58,634.00	51,411.00
108000 474000 C/O EQUIPMENT	0.00	0.00	750.00	225.00	750.00	750.00
108000 D & D ENGINEERING - ADMIN	166,513.78	161,843.34	260,805.00	145,841.24	235,155.00	275,552.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
108150 COMMUNITY HOUSE						
108150 402000 SALARIES & WAGES	144,606.45	197,199.34	247,708.00	189,247.20	247,708.00	247,561.00
108150 402500 LONGEVITY	4,030.40	2,928.31	3,184.00	3,482.20	3,482.00	2,873.00
108150 405000 FICA TAXES	10,659.35	15,082.06	19,193.00	14,524.13	19,193.00	19,158.00
108150 406000 GROUP INSURANCE	24,943.97	23,391.63	30,201.00	18,129.16	30,201.00	29,518.00
108150 407000 RETIREMENT	14,269.19	17,860.23	23,703.00	17,735.76	23,703.00	24,407.00
108150 411000 TELEPHONE & POSTAGE	1,949.63	1,824.62	1,500.00	1,037.53	1,500.00	1,500.00
108150 413000 UTILITIES	24,429.06	28,188.87	30,000.00	26,317.58	30,000.00	30,000.00
108150 414000 TRAVEL/MEETINGS/SCHOOLS	570.86	830.89	2,500.00	2,524.63	2,500.00	5,500.00
108150 415000 MAINTENANCE & REPAIR BUILDINGS	1,832.00	1,316.08	7,000.00	4,053.40	7,000.00	7,000.00
108150 416000 MAINTENANCE & REPAIR EQUIPMENT	1,822.08	2,451.22	7,000.00	1,987.81	3,000.00	5,000.00
108150 421000 RENTAL	0.00	446.81	1,000.00	1,416.32	1,700.00	1,000.00
108150 433000 DEPARTMENTAL SUPPLIES	15,719.84	24,738.59	22,000.00	19,064.36	22,000.00	22,000.00
108150 435000 LAUNDRY DRY CLEANING	2,361.70	5,022.74	5,000.00	6,213.65	5,600.00	5,600.00
108150 436000 UNIFORMS	902.96	1,087.56	1,000.00	317.36	800.00	1,000.00
108150 442500 SPECIAL CONTRACTED SERVICES	13,532.01	36,160.01	28,701.00	39,468.34	42,000.00	42,000.00
108150 447000 FOOD SUPPLIES	41,549.43	76,681.71	105,523.32	85,176.15	85,000.00	90,000.00
108150 447500 ABC SUPPLIES	0.00	3,975.13	4,000.00	12,160.31	8,695.00	9,000.00
108150 453000 DUES & SUBSCRIPTIONS	275.40	372.79	500.00	410.95	500.00	500.00
108150 457150 MARKETING	3,984.90	10,035.31	24,400.00	25,561.25	15,000.00	18,000.00
108150 465000 IRMS FEE	4,412.00	5,011.00	9,570.00	9,570.00	9,570.00	5,640.00
108150 474000 C/O EQUIPMENT	3,574.24	3,687.71	8,697.58	12,648.99	8,697.58	5,000.00
108150 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	40,472.00	0.00	0.00	0.00	40,000.00
108150 481000 DEBT PRINCIPAL	86,000.00	86,000.00	86,000.00	86,000.00	86,000.00	86,000.00
108150 482000 INTEREST	33,333.59	23,422.42	19,350.00	19,350.00	19,350.00	17,415.00
108150 497500 TRANSFER TO CAPITAL RESERVE FD	0.00	0.00	0.00	0.00	0.00	0.00
108150 COMMUNITY HOUSE	434,759.06	608,187.03	687,730.90	596,397.08	673,199.58	715,672.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
300003 WATER						
300003 316000 REIMBURSEMENT FOR SERVICE	-158,205.00	-63,256.82	-25,000.00	-11,956.64	-20,000.00	-25,000.00
300003 329000 INTEREST EARNED	-2,993.65	-55,443.04	-25,000.00	-65,127.68	-75,000.00	-50,000.00
300003 329500 INSTALLMENT PURCHASE/SRF	0.00	0.00	0.00	0.00	0.00	0.00
300003 331000 RENTS	-351,604.11	-285,247.33	-330,000.00	-251,405.76	-303,000.00	-315,000.00
300003 335000 MISCELLANEOUS	-1,200.47	-433.87	-1,000.00	-314.47	-500.00	-1,000.00
300003 335800 INSURANCE REIMBURSEMENTS	0.00	-469.03	0.00	0.00	0.00	0.00
300003 348500 NC STATE GRANT	0.00	0.00	-4,162,000.00	0.00	0.00	-4,162,000.00
300003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
300003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	-100,000.00
300003 352200 FINES	0.00	-500.00	0.00	0.00	-1,475.00	0.00
300003 371000 UTILITY RENTS	-5,287,935.46	-5,542,822.11	-5,877,000.00	-4,465,722.51	-6,000,000.00	-6,800,000.00
300003 373000 UTILITY TAPS	-79,016.21	-100,731.00	-85,000.00	-78,159.20	-100,000.00	-100,000.00
300003 373500 BURKE CO. WATER SURCHARGES	15,238.50	29,930.57	20,000.00	10,251.50	20,000.00	-20,000.00
300003 373501 BURKE COUNTY AVAILABILITY FEE	0.00	0.00	0.00	0.00	0.00	0.00
300003 374150 BURKE COUNTY WATER CHARGE	-19,588.50	-20,127.06	-20,000.00	-15,212.83	-20,000.00	-20,000.00
300003 375000 RECONNECT FEES	-23,775.00	-17,305.00	-17,000.00	-19,375.00	-20,000.00	-20,000.00
300003 379000 UTILITY PENALTIES	-46,234.02	-46,418.57	-45,000.00	-45,457.74	-50,000.00	-45,000.00
300003 381000 SALE OF MATERIALS	0.00	-3,700.00	-1,500.00	156.40	-1,000.00	-1,500.00
300003 383200 SALE OF SURPLUS	0.00	-26,600.00	-2,500.00	-3,801.75	-3,800.00	-2,500.00
300003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-377,418.00	0.00	0.00	-55,484.00
300003 WATER	-5,955,313.92	-6,133,123.26	-10,948,418.00	-4,946,125.68	-6,574,775.00	-11,717,484.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
307025 WATER OPERATIONS						
307025 402000 SALARIES & WAGES	1,146,941.80	830,766.39	1,350,613.00	1,055,103.22	1,350,613.00	1,524,387.00
307025 402050 ACCRUED VACATION	-11,982.62	-5,811.81	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	11,579.43	11,869.51	24,608.00	15,394.44	15,394.00	26,920.00
307025 404000 PROFESSIONAL SERVICES	62,746.29	81,041.50	70,000.00	68,124.75	70,000.00	170,000.00
307025 405000 FICA TAXES	85,155.05	79,934.28	102,647.00	78,698.28	102,647.00	115,642.00
307025 406000 GROUP INSURANCE	176,445.03	183,846.66	234,748.00	159,517.30	234,748.00	238,061.00
307025 406001 RETIREE INSURANCE	30,354.08	17,005.67	17,588.00	27,012.12	17,588.00	33,069.00
307025 407000 RETIREMENT	117,081.40	122,767.87	166,402.00	129,167.96	166,402.00	199,343.00
307025 407050 LGERS PENSION	79,074.00	0.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,764.42	7,305.34	6,000.00	6,277.90	7,500.00	7,500.00
307025 413000 UTILITIES	454,611.69	478,583.63	440,000.00	426,642.13	500,000.00	500,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	1,905.03	2,578.89	5,500.00	4,160.62	5,500.00	7,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	20,869.53	5,342.40	15,000.00	6,335.55	10,000.00	15,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	27,377.80	22,593.95	50,000.00	39,197.89	45,000.00	50,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	23,915.61	30,965.01	33,000.00	37,016.24	38,000.00	33,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	24,592.76	36,536.20	27,000.00	24,539.78	35,000.00	35,000.00
307025 426000 ADVERTISING	0.00	0.00	300.00	0.00	0.00	300.00
307025 431000 VEHICLE SUPPLIES	14,610.09	25,951.25	25,000.00	26,672.54	35,000.00	35,000.00
307025 433000 DEPARTMENTAL SUPPLIES	59,039.27	37,136.35	204,000.00	172,687.59	190,000.00	204,000.00
307025 434000 CHEMICALS	0.00	0.00	0.00	16.50	0.00	0.00
307025 436000 UNIFORMS	260,080.42	302,836.32	409,452.16	387,806.16	405,000.00	400,000.00
307025 445000 CONTRACTED SERVICES	10,912.10	10,964.00	15,000.00	9,735.31	12,000.00	15,000.00
307025 451000 BAD ACCOUNTS	20,662.00	21,387.00	25,000.00	22,459.00	30,000.00	30,000.00
307025 453000 DUES & SUBSCRIPTIONS	11,749.50	27,250.71	0.00	0.00	0.00	0.00
307025 455700 OPEB EXPENSE	1,352.00	1,011.50	1,900.00	30.00	1,500.00	1,900.00
307025 455750 OPEB TRUST FUNDING	-35,172.00	-56,572.00	0.00	0.00	0.00	0.00
307025 459000 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
307025 459500 GAIN/LOSS ON FIXED ASSET	1,094,268.60	1,117,049.47	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
307025 462000 WAREHOUSE GARAGE FEE	1,177,979.00	1,228,955.00	1,329,005.00	1,329,005.00	1,329,005.00	1,404,706.00
307025 465000 IRMS FEE	62,854.00	60,479.00	52,759.00	52,759.00	52,759.00	76,591.00
307025 473250 SLUDGE REMOVAL	82,112.00	83,208.00	102,882.00	102,882.00	102,882.00	100,412.00
307025 474000 C/O EQUIPMENT	11,937.75	14,920.40	25,000.00	28,695.38	15,000.00	25,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	8,165.00	6,505.60	12,049.92	11,999.92	12,000.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM grn	-0.06	0.09	5,731,681.36	933,098.91	1,360,000.00	6,087,000.00
307025 481000 DEBT PRINCIPAL	-0.25	0.00	232,306.00	66,221.67	66,221.67	62,306.00
307025 482000 INTEREST	3,764.79	3,617.46	3,536.00	81.46	3,536.00	0.00
307025 489010 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
307025 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	100,000.00
307025 493300 WATER AGREEMENT PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00
307025 496990 PAYMENT IN LIEU OF TAXES	226,923.00	231,012.00	235,441.00	235,441.00	235,441.00	209,847.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	10,000.00	10,000.00	0.00	0.00	0.00	0.00
307025 497050 TRANSFER T/F CAPITAL PROJECTS	100,000.00	0.00	0.00	0.00	0.00	0.00
307025 WATER OPERATIONS	5,377,668.51	5,031,037.64	10,948,418.44	5,456,779.62	6,448,736.67	11,717,484.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
310003 ELECTRIC						
310003 316000 REIMBURSEMENT FOR SERVICE	-18,008.49	-228,327.43	-15,000.00	-644.66	-7,500.00	-15,000.00
310003 316000 REIMBURSEMENT FOR SERVICE	-4,044,534.10	0.00	0.00	0.00	0.00	0.00
310003 317500 NCMPA1 REIMBURSEMENT	674.68	-90,045.02	-40,000.00	-82,770.60	-90,000.00	-90,000.00
310003 329000 INTEREST EARNED	0.00	13,606.79	0.00	0.00	0.00	0.00
310003 329500 INSTALLMENT PURCHASE PROCEEDS	-5,100.00	-10,060.00	-5,000.00	-35,060.00	-35,500.00	-10,000.00
310003 335000 MISCELLANEOUS	0.00	-2,339.60	-4,614.65	-4,614.65	-4,614.65	0.00
310003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	32,297.27	0.00	0.00
310003 345400 SALES TAX REIMBURSEMENT	0.00	0.00	-20,000.00	0.00	0.00	-260,250.00
310003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
310003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	0.00
310003 349250 ARC GRANT	-28,661,295.20	-28,776,764.37	-27,500,000.00	-21,631,306.79	-27,819,156.00	-27,300,000.00
310003 371100 SALE OF POWER	-30,807.00	-36,400.00	-30,000.00	-23,960.00	-30,000.00	-30,000.00
310003 375000 RECONNECT FEES	-554,288.35	-549,254.96	-540,000.00	-431,130.44	-540,000.00	-545,000.00
310003 376000 SECURITY LIGHT RENTALS	-74,000.00	-61,500.00	-61,500.00	-61,500.00	-61,500.00	-61,500.00
310003 376500 STREET LIGHTING	-6,261.00	-7,890.00	-7,300.00	-6,261.00	-7,300.00	-7,300.00
310003 377000 ELECTRIC POLE RENTALS	-202,421.21	-201,401.55	-200,000.00	-178,531.75	-220,000.00	-210,000.00
310003 379000 UTILITY PENALTIES	-3,363.81	-14,056.75	-5,000.00	-7,033.60	-12,000.00	-10,000.00
310003 381000 SALE OF MATERIALS	-3,591.44	-39,089.97	-10,000.00	0.00	-5,000.00	-40,000.00
310003 383200 SALE OF SURPLUS	0.00	0.00	-2,023,032.00	0.00	0.00	-81,092.00
310003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
310003 ELECTRIC	-33,602,995.92	-30,003,522.86	-30,461,446.65	-22,430,516.22	-28,832,570.65	-28,660,142.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
317200 ELECTRIC OPERATIONS						
317200 402000 SALARIES & WAGES	1,120,564.16	844,840.79	1,269,487.00	1,038,192.71	1,269,487.00	1,355,911.00
317200 402050 ACCRUED VACATION	-11,848.14	-18,330.70	0.00	0.00	0.00	0.00
317200 402500 LONGEVITY	17,100.75	18,229.35	17,829.00	18,114.85	18,115.00	23,700.00
317200 404000 PROFESSIONAL SERVICES	46,525.37	41,972.22	170,000.00	88,841.28	95,000.00	78,000.00
317200 405000 FICA TAXES	82,463.58	82,150.87	98,480.00	77,325.38	98,480.00	105,540.00
317200 406000 GROUP INSURANCE	140,443.06	150,657.91	169,847.00	130,988.82	169,847.00	166,633.00
317200 406001 RETIREE INSURANCE	73,949.08	86,769.57	109,145.00	99,123.59	109,145.00	121,549.00
317200 407000 RETIREMENT	114,472.28	127,861.04	155,765.00	127,372.08	155,765.00	177,280.00
317200 407050 LGERS PENSION	88,957.00	0.00	0.00	0.00	0.00	0.00
317200 411000 TELEPHONE & POSTAGE	8,531.11	10,900.29	9,800.00	6,964.01	10,287.00	11,500.00
317200 413000 UTILITIES	7,232.25	5,252.27	7,500.00	4,344.48	5,000.00	7,000.00
317200 414000 TRAVEL/MEETINGS/SCHOOLS	7,401.58	15,741.19	20,700.00	7,611.83	15,500.00	20,100.00
317200 416000 MAINTENANCE & REPAIR EQUIPMENT	11,517.02	10,016.74	14,000.00	11,461.81	11,000.00	14,000.00
317200 416010 MAINTENANCE & REP TRANSFORMERS	12,317.25	39,939.15	35,000.00	35,661.30	33,000.00	35,000.00
317200 416020 MAINTENANCE & REPAIR GENERATOR	0.00	662.56	1,500.00	884.84	900.00	1,500.00
317200 417000 MAINTENANCE & REPAIR VEHICLES	35,102.83	35,878.84	36,114.65	38,514.02	32,000.00	32,500.00
317200 431000 VEHICLE SUPPLIES	42,175.53	71,965.29	45,000.00	58,162.30	75,000.00	83,000.00
317200 433000 DEPARTMENTAL SUPPLIES	77,731.57	160,727.36	350,000.00	314,042.26	350,000.00	350,000.00
317200 434000 STREET AND AREA LIGHTS	214,595.15	116,713.62	177,418.75	51,581.77	75,000.00	100,000.00
317200 434030 CITY STREET LIGHTING - DUKE	32,799.25	28,908.90	33,000.00	25,950.08	33,000.00	32,000.00
317200 436000 UNIFORMS	29,482.56	21,271.99	25,000.00	17,878.26	25,000.00	28,500.00
317200 445000 CONTRACTED SERVICES	260,806.42	146,269.24	294,996.85	260,806.61	280,000.00	288,000.00
317200 448000 NCMPA #1	22,143,350.41	22,499,346.67	20,200,000.00	16,597,953.23	20,150,000.00	19,400,000.00
317200 448500 SEPA	807,741.61	803,674.69	850,000.00	815,659.73	964,500.00	900,000.00
317200 449000 NCMPA1 CREDIT	-2,204,053.90	0.00	0.00	0.00	0.00	0.00
317200 451000 BAD ACCOUNTS	56,358.37	78,527.92	75,000.00	-199.27	75,000.00	0.00
317200 453000 DUES & SUBSCRIPTIONS	25,067.00	24,792.00	26,000.00	42,480.00	43,000.00	44,000.00
317200 455700 OPEB EXPENSE	-39,571.00	-63,644.00	0.00	0.00	0.00	0.00
317200 455750 OPEB TRUST FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
317200 457150 MARKETING	3,291.45	6,971.90	8,000.00	2,517.87	8,000.00	8,000.00
317200 457152 ENERGY REBATES	400.00	3,600.58	5,000.00	0.00	2,500.00	2,500.00
317200 459000 DEPRECIATION EXPENSE	985,850.93	1,253,245.00	0.00	0.00	0.00	0.00
317200 461000 PRO RATA ADMIN REIMBURSEMENT	0.04	0.00	0.00	0.00	0.00	0.00
317200 462000 WAREHOUSE GARAGE FEE	1,189,938.00	1,279,133.00	1,346,764.00	1,346,764.00	1,346,764.00	1,355,649.00
317200 465000 IRMS FEE	171,866.00	127,256.00	122,367.00	122,367.00	122,367.00	198,141.00
317200 474000 C/O EQUIPMENT	131,398.00	140,778.00	171,801.00	171,801.00	171,801.00	163,321.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	17,177.51	42,152.44	77,000.60	75,676.92	77,000.00	63,500.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	20,608.05	155,937.43	3,143,143.70	3,176,928.42	3,100,000.00	2,314,000.00
317200 481000 DEBT PRINCIPAL	-0.53	0.00	82,190.00	82,273.43	82,273.43	35,320.00
317200 482000 INTEREST	4,141.93	12,554.25	10,171.00	3,764.65	10,171.00	8,862.00
317200 489010 RATE STABILIZATION	0.00	0.00	300,000.00	0.00	0.00	0.00
317200 489011 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
317200 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
317200 496990 PAYMENT IN LIEU OF TAXES	145,198.00	150,947.00	160,211.00	160,211.00	160,211.00	162,162.00
317200 497000 TRANSFER TO GENERAL FUND	764,199.00	794,458.00	843,215.00	843,215.00	843,215.00	972,974.00
317200 497050 TRANSFER T/F CAPITAL PROJECTS	521,544.00	0.00	0.00	0.00	0.00	0.00
317200 ELECTRIC OPERATIONS	27,156,824.53	29,308,129	30,461,446.55	25,855,235.26	30,018,328.43	28,660,142.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
320003 WASTEWATER						
320003 316000 REIMBURSEMENT FOR SERVICE	-154,276.09	-4,192.94	-2,000.00	-7,322.95	-5,000.00	-5,000.00
320003 316000 REIMBURSEMENT FOR SERVICE	-10,085.23	0.00	0.00	0.00	0.00	0.00
320003 329000 INTEREST EARNED	0.00	-33,120.03	-12,000.00	-43,315.79	-45,000.00	-40,000.00
320003 329500 INSTALLMENT PURCHASE PROCEEDS	2,508.00	0.00	0.00	0.00	0.00	0.00
320003 335000 MISCELLANEOUS	-30,756.50	0.00	-1,000.00	-75.00	-200.00	-1,000.00
320003 335800 INSURANCE REIMBURSEMENTS	0.00	-3,069.48	0.00	0.00	0.00	0.00
320003 336500 RESTRICTED CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
320003 348320 SAFETY GRANT	0.00	-5,000.00	0.00	0.00	0.00	0.00
320003 348500 NC STATE GRANT	0.00	0.00	-5,310,000.00	0.00	0.00	-5,310,000.00
320003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
320003 349250 ARC GRANT	0.00	0.00	0.00	0.00	0.00	-200,000.00
320003 352200 FINES	0.00	0.00	0.00	-1,625.00	0.00	0.00
320003 371000 UTILITY RENTS	-5,655,381.31	-5,751,616.89	-5,853,000.00	-5,007,450.52	-6,200,000.00	-7,100,000.00
320003 371500 SEPTAGE REVENUE	-74,025.00	-47,025.00	-70,000.00	-63,025.00	-75,000.00	-75,000.00
320003 373000 UTILITY TAPS	-20,000.00	-26,720.00	-25,000.00	-20,850.00	-25,000.00	-25,000.00
320003 373100 UTILITY LINE EXTENSIONS	0.00	0.00	0.00	0.00	0.00	0.00
320003 373600 BURKE CO. SEWER SURCHARGES	7.66	3.84	15.00	13.90	15.00	15.00
320003 374000 GLEN ALPINE SEWER CHARGE	-6,708.20	6,708.20	0.00	-4,865.60	0.00	0.00
320003 374100 BURKE COUNTY SEWER CHARGE	-10.10	-20.34	-15.00	-16.61	-15.00	-15.00
320003 379000 UTILITY PENALTIES	-34,089.73	-32,093.66	-30,000.00	-30,847.21	-50,000.00	-30,000.00
320003 381000 SALE OF MATERIALS	0.00	0.00	-1,000.00	-312.80	-500.00	-1,000.00
320003 381100 SALE OF SLUDGE	0.00	0.00	0.00	0.00	0.00	0.00
320003 383200 SALE OF SURPLUS	-10,000.00	-8,532.00	-10,000.00	0.00	0.00	-10,000.00
320003 397200 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
320003 397930 TRANSFER T/F ARPA FUND	0.00	0.00	-294,485.00	-294,485.00	0.00	0.00
320003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-306,847.00	0.00	0.00	-40,292.00
320003 WASTEWATER	-5,992,816.50	-5,904,678.30	-11,915,332.00	-5,474,177.58	-6,400,700.00	-12,837,292.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
327110 WASTEWATER OPERATIONS						
327110 402000 SALARIES & WAGES	697,858.40	516,798.28	744,656.00	643,815.38	744,656.00	828,678.00
327110 402050 ACCRUED VACATION	-419.84	3,409.04	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	9,299.36	11,073.44	10,496.00	14,344.67	14,344.67	14,884.00
327110 404000 PROFESSIONAL SERVICES	35,174.46	58,849.67	48,000.00	40,236.30	54,000.00	47,000.00
327110 405000 FICA TAXES	51,020.51	56,308.39	57,769.00	49,075.56	57,769.00	64,533.00
327110 406000 GROUP INSURANCE	113,320.95	137,491.11	126,950.00	115,131.29	126,950.00	124,534.00
327110 406001 RETIREE INSURANCE	149,148.78	143,234.70	137,066.00	122,787.16	137,066.00	109,371.00
327110 407000 RETIREMENT	71,810.28	87,184.71	91,373.00	79,637.47	91,373.00	108,398.00
327110 407050 LGERS PENSION	79,074.00	0.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	9,041.76	9,434.06	9,000.00	8,753.06	9,000.00	9,000.00
327110 413000 UTILITIES	300,956.65	277,709.10	291,000.00	263,135.79	291,000.00	290,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	825.00	2,497.97	5,000.00	2,165.70	5,000.00	6,500.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	7,843.42	8,031.85	10,000.00	6,243.49	10,000.00	12,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	85,702.84	83,929.08	126,198.70	115,464.29	115,000.00	115,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	28,080.38	108,111.63	49,000.00	116,170.45	140,000.00	49,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	19,942.28	25,356.75	20,000.00	20,243.11	21,000.00	23,000.00
327110 426000 ADVERTISING	0.00	110.78	300.00	0.00	0.00	300.00
327110 431000 VEHICLE SUPPLIES	27,349.96	33,623.94	32,000.00	30,496.91	42,000.00	52,000.00
327110 433000 DEPARTMENTAL SUPPLIES	66,021.74	72,458.66	95,000.00	78,281.93	95,000.00	110,000.00
327110 434000 CHEMICALS	0.00	189,130.14	305,000.00	324,853.54	306,000.00	340,000.00
327110 434040 BARK	152,619.61	33,800.00	44,000.00	43,975.00	35,000.00	35,000.00
327110 436000 UNIFORMS	42,550.00	13,334.79	16,000.00	12,254.15	15,000.00	18,000.00
327110 445000 CONTRACTED SERVICES	12,528.41	36,780.04	80,219.96	77,514.00	80,000.00	80,000.00
327110 451000 BAD ACCOUNTS	30,064.41	16,462.60	0.00	0.00	0.00	0.00
327110 453000 DUES & SUBSCRIPTIONS	15,952.58	1,023.58	1,500.00	1,500.00	1,500.00	1,500.00
327110 455700 OPEB EXPENSE	1,315.00	-61,748.00	0.00	0.00	0.00	0.00
327110 455750 OPEB TRUST FUNDING	-32,524.00	0.00	0.00	0.00	0.00	0.00
327110 459000 DEPRECIATION EXPENSE	0.00	1,629,857.00	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	1,620,961.44	634,298.00	667,659.00	667,659.00	667,659.00	710,838.00
327110 462000 WAREHOUSE GARAGE FEE	599,232.00	20,891.00	16,634.00	16,634.00	16,634.00	21,279.00
327110 464000 IGS REIMBURSEMENT	16,165.00	0.00	-150,000.00	-150,000.00	-150,000.00	0.00
327110 465000 IRMS FEE	0.00	69,966.00	87,125.00	87,125.00	87,125.00	83,914.00
327110 473260 LANDFILL FEES	67,392.00	24,455.07	35,000.00	18,771.04	20,000.00	25,000.00
327110 474000 C/O EQUIPMENT	49,535.82	9,431.31	10,000.00	2,611.84	10,000.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	9,174.48	0.00	0.00	0.00	0.00	0.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	4,010.54	-0.16	7,052,828.00	1,240,059.84	1,240,000.00	7,563,500.00
327110 481000 DEBT PRINCIPAL	-0.29	0.00	1,637,409.00	656,673.79	1,637,409.00	1,664,123.00
327110 482000 INTEREST	326,911.18	295,970.69	258,148.00	131,491.26	258,148.00	219,940.00
327110 489010 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
327110 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	100,000.00
327110 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
327110 WASTEWATER OPERATIONS	4,667,939.11	4,549,265.22	11,915,331.66	4,837,150.90	6,178,633.67	12,837,292.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
340003 CABLE						
340003 316000 REIMBURSEMENT FOR SERVICE	-26,047.99	-14,648.99	-10,000.00	0.00	0.00	-10,000.00
340003 329000 INTEREST EARNED	-13.06	-0.43	0.00	-0.78	0.00	0.00
340003 329500 INSTALLMENT PURCHASE PROCEEDS	0.34	0.00	0.00	0.00	0.00	0.00
340003 335000 MISCELLANEOUS	9,935.85	2,647.34	-5,000.00	8,027.58	-5,000.00	-5,000.00
340003 335200 BAD CHECK CHARGES	-3,200.00	-1,146.09	0.00	0.00	0.00	0.00
340003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
340003 335801 COVID-19 REIMBURSEMENTS	-127,316.11	0.00	0.00	0.00	0.00	0.00
340003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
340003 371000 UTILITY RENTS	-2,484,583.35	-2,443,865.72	-2,200,000.00	-2,109,304.38	-2,285,000.00	-2,150,000.00
340003 371300 INTERNET REVENUE	-2,953,582.60	-3,212,844.30	-3,375,000.00	-3,132,774.98	-3,409,000.00	-3,500,000.00
340003 371600 AD SALES	-18,029.16	-8,512.57	-5,000.00	-8,116.60	-8,500.00	-5,000.00
340003 371700 TELEPHONE SALES	-413,566.31	-425,305.48	-412,000.00	-371,090.29	-406,000.00	-384,000.00
340003 371701 NC E911	-8,236.20	-8,254.40	-8,200.00	-8,208.85	-9,100.00	-10,500.00
340003 375000 RECONNECT FEES	-26,100.00	-24,750.00	-28,000.00	-33,240.00	-28,000.00	-40,000.00
340003 379000 UTILITY PENALTIES	-67,970.84	-73,826.83	-69,000.00	-48,320.07	-69,000.00	-60,000.00
340003 383200 SALE OF SURPLUS	-6,101.00	-4,720.00	0.00	0.00	0.00	0.00
340003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-418,818.00	0.00	0.00	-87,585.00
340003 CABLE	-6,124,810.43	-6,215,227.47	-6,531,018.00	-5,703,028.37	-6,219,600.00	-6,252,085.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
347400 CABLE						
347400 402000 SALARIES & WAGES	479,188.16	408,177.55	580,224.00	469,050.38	540,000.00	635,552.00
347400 402050 ACCRUED VACATION	-3,137.24	-6,092.34	0.00	0.00	0.00	0.00
347400 402500 LONGEVITY	11,126.82	11,636.50	14,406.00	11,472.16	11,472.00	13,215.00
347400 404000 PROFESSIONAL SERVICES	333,273.42	291,504.71	410,978.00	432,150.62	410,000.00	405,000.00
347400 405000 FICA TAXES	36,425.42	36,996.27	45,489.00	35,780.21	45,489.00	49,631.00
347400 406000 GROUP INSURANCE	65,609.23	72,982.85	84,856.00	66,804.54	84,856.00	83,240.00
347400 407000 RETIREMENT	49,632.59	54,236.76	72,353.00	55,775.10	72,353.00	83,796.00
347400 407050 LGERS PENSION	29,653.00	0.00	0.00	0.00	0.00	0.00
347400 411000 TELEPHONE & POSTAGE	37,079.59	41,090.04	41,925.25	53,997.37	48,000.00	45,000.00
347400 413000 UTILITIES	95,581.89	91,836.95	100,000.00	74,548.68	85,000.00	95,000.00
347400 414000 TRAVEL/MEETINGS/SCHOOLS	100.00	1,857.89	11,000.00	606.00	11,000.00	11,000.00
347400 415000 MAINTENANCE & REPAIR BUILDINGS	6,871.11	2,431.23	6,500.00	632.24	2,500.00	6,500.00
347400 416000 MAINTENANCE & REPAIR EQUIPMENT	48,795.65	72,768.04	138,183.36	114,235.94	113,000.00	115,000.00
347400 417000 MAINTENANCE & REPAIR VEHICLES	12,943.17	8,832.92	42,838.61	38,463.55	42,000.00	15,000.00
347400 431000 VEHICLE SUPPLIES	8,570.67	12,524.01	20,000.00	13,520.79	16,000.00	20,000.00
347400 433000 DEPARTMENTAL SUPPLIES	88,245.32	81,811.97	99,477.96	75,972.19	80,000.00	85,000.00
347400 433001 OFFICE SUPPLIES	2,710.09	1,635.81	2,500.00	2,009.59	2,300.00	2,500.00
347400 433500 INTERNET CONNECTIVITY	486,555.96	621,056.89	666,200.00	703,862.11	650,000.00	650,000.00
347400 433600 TELEPHONE CONNECTIVITY	209,162.19	201,692.20	195,000.00	176,995.81	175,000.00	175,000.00
347400 436000 UNIFORMS	776.40	1,998.80	2,250.00	793.99	2,250.00	2,250.00
347400 445000 CONTRACTED SERVICES	2,000,106.22	1,853,733.33	2,205,109.76	1,812,791.60	1,900,000.00	2,250,000.00
347400 451000 BAD ACCOUNTS	18,181.48	-16,017.58	0.00	-8,943.22	0.00	0.00
347400 453000 DUES & SUBSCRIPTIONS	819.75	1,074.79	2,000.00	1,110.99	2,000.00	2,000.00
347400 455700 OPEB EXPENSE	-19,316.00	-16,036.00	0.00	0.00	0.00	0.00
347400 455750 OPEB TRUST FUNDING	0.00	0.00	0.00	0.00	0.00	0.00
347400 457150 MARKETING	51,729.84	52,127.99	62,811.00	60,825.74	62,000.00	65,000.00
347400 459000 DEPRECIATION EXPENSE	408,477.18	480,752.06	0.00	0.00	0.00	0.00
347400 460500 COPY RIGHT FEE	6,838.58	6,429.53	7,200.00	3,140.58	6,282.00	7,200.00
347400 461000 PRO RATA ADMIN REIMBURSEMENT	265,663.00	288,915.00	299,153.00	299,153.00	299,153.00	309,782.00
347400 462000 WAREHOUSE GARAGE FEE	35,788.00	32,910.00	29,164.00	29,164.00	29,164.00	43,158.00
347400 464000 IGS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
347400 465000 IRMS FEE	134,323.00	230,894.00	238,669.00	238,669.00	238,669.00	223,627.00
347400 474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
347400 475000 CAPITAL IMPROVEMENT PROGRAM	0.03	-0.45	901,912.53	484,712.24	660,000.00	735,000.00
347400 481000 DEBT PRINCIPAL	-0.16	0.00	55,833.00	55,217.27	55,217.27	36,895.00
347400 482000 INTEREST	4,584.28	2,967.48	2,219.00	2,227.75	2,227.75	1,330.00
347400 490000 CONTINGENCY	0.00	0.00	100,000.00	0.00	0.00	0.00
347400 496990 PAYMENT IN LIEU OF TAXES	87,412.00	89,518.00	92,766.00	92,766.00	92,766.00	85,409.00
347400 CABLE	4,993,770.64	5,016,247.20	6,531,018.47	5,397,506.22	5,738,699.02	6,252,085.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
350003 INTERGOVERNMENTAL SERVICES						
350003 335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
350003 335801 COVID-19 REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
350003 348500 ARC GRANT	0.00	0.00	0.00	0.00	0.00	0.00
350003 348700 REIMBURSEMENT FROM GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
350003 381000 SALE OF MATERIALS	-4,281.45	0.00	0.00	0.00	0.00	0.00
350003 381200 SALE OF FUEL	-282,499.41	-494,276.87	-425,000.00	-453,665.16	-550,000.00	-525,000.00
350003 383200 SALE OF SURPLUS	-1,398.30	-2,035.30	0.00	-140.40	-500.00	0.00
350003 390000 IRMS LEGAL	-6,700.00	-7,613.00	-10,754.00	-10,754.00	-10,754.00	-7,746.00
350003 390010 IRMS EXECUTIVE	-25,971.00	-29,485.00	-38,408.00	-38,408.00	-38,408.00	-29,267.00
350003 390020 IRMS HR	-17,645.00	-18,611.00	-26,101.00	-26,101.00	-26,101.00	-18,792.00
350003 390030 IRMS COMMA	-53,347.00	-62,126.00	-55,710.00	-55,710.00	-55,710.00	-44,453.00
350003 390040 IRMS ACCOUNTING	-23,411.00	-26,986.00	-35,006.00	-35,006.00	-35,006.00	-27,257.00
350003 390060 IRMS BUSINESS OFFICE	-53,279.00	-61,416.00	-83,553.00	-83,553.00	-83,553.00	-61,831.00
350003 390070 IRMS TAX	-17,759.00	-20,472.00	-25,308.00	-25,308.00	-25,308.00	-20,567.00
350003 390080 IRMS CUSTOMER SERVICE	0.00	0.00	-45.00	0.00	-45.00	-43.00
350003 390090 IRMS DEVELOPMENT	-64,033.00	-75,941.00	-92,091.00	-92,091.00	-92,091.00	-82,821.00
350003 390092 IRMS PUBLIC SAFETY	-219,926.00	-366,978.00	-414,171.00	-414,171.00	-414,171.00	-361,053.00
350003 390094 IRMS PUBLIC WORKS	-23,043.00	-27,598.00	-33,711.00	-33,711.00	-33,711.00	-31,656.00
350003 390095 IRMS CEMETARY	-7,642.00	-8,734.00	-10,985.00	-10,985.00	-10,985.00	-9,193.00
350003 390096 IRMS MAIN STREET	-34,662.00	-39,594.00	-51,046.00	-51,046.00	-51,046.00	-39,427.00
350003 390097 IRMS RECREATION	-62,571.00	-73,976.00	-93,328.00	-93,328.00	-93,328.00	-76,193.00
350003 390098 IRMS DESIGN	-39,265.00	-47,931.00	-58,634.00	-58,634.00	-58,634.00	-51,411.00
350003 390100 IRMS WATER	-82,112.00	-83,208.00	-102,882.00	-102,957.00	-102,882.00	-100,412.00
350003 390200 IRMS ELECTRIC	-131,398.00	-140,778.00	-171,801.00	-171,801.00	-171,801.00	-163,321.00
350003 390300 IRMS WASTEWATER	-67,392.00	-69,966.00	-87,125.00	-87,125.00	-87,125.00	-83,914.00
350003 390400 IRMS COMPAS	-134,323.00	-230,894.00	-238,669.00	-238,669.00	-238,669.00	-223,627.00
350003 390450 IRMS COMMUNITY HOUSE	-4,412.00	-5,011.00	-9,570.00	-9,570.00	-9,570.00	-5,640.00
350003 390475 IRMS WAREHOUSE	-11,001.00	-10,828.00	-15,421.00	-15,421.00	-15,421.00	-14,697.00
350003 390500 IRMS GARAGE	-25,787.00	-30,945.00	-37,687.00	-37,687.00	-37,687.00	-36,684.00
350003 391100 GENERAL WAREHOUSE	-26,434.40	-23,734.86	-34,500.00	-16,511.67	-30,000.00	-30,000.00
350003 391200 ELECTRIC WAREHOUSE	-241,153.52	-311,746.97	-475,000.00	-283,563.55	-415,000.00	-475,000.00
350003 391300 WATER WAREHOUSE	-86,091.45	-94,169.28	-92,000.00	-111,195.92	-115,000.00	-120,000.00
350003 391400 WASTEWATER WAREHOUSE	-1,426.93	-1,983.57	-5,500.00	-5,944.38	-5,000.00	-5,000.00
350003 391600 CABLE WAREHOUSE	-45,854.08	-43,538.68	-55,000.00	-35,879.08	-45,000.00	-55,000.00
350003 392100 GENERAL GARAGE	-261,099.06	-263,549.93	-275,000.00	-249,636.48	-275,000.00	-275,000.00
350003 392200 ELECTRIC GARAGE	-29,399.08	-27,839.10	-28,500.00	-23,338.08	-25,000.00	-25,000.00
350003 392300 WATER GARAGE	-21,715.24	-33,418.89	-28,500.00	-22,852.23	-28,500.00	-30,000.00
350003 392400 WASTEWATER GARAGE	-14,583.61	-15,632.35	-17,500.00	-13,753.07	-15,000.00	-22,000.00
350003 392600 CABLE GARAGE	-8,108.86	-7,902.75	-10,500.00	-3,370.09	-5,000.00	-8,000.00
350003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-257,503.00	0.00	0.00	0.00
350003 INTERGOVERNMENTAL SERVICES	-2,129,724.39	-2,758,919.55	-3,396,509.00	-2,911,886.11	-3,201,006.00	-3,060,005.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
354300 INFORMATION RESOURCE MGMT SERV						
354300 402000 SALARIES & WAGES	293,051.01	175,844.56	316,806.00	236,358.31	316,806.00	343,545.00
354300 402050 ACCRUED VACATION	7,380.53	-3,267.48	0.00	0.00	0.00	0.00
354300 402500 LONGEVITY	5,211.72	5,701.01	5,912.00	3,129.71	3,130.00	5,101.00
354300 404000 PROFESSIONAL SERVICES	26,462.73	36,932.22	49,800.00	30,635.00	45,000.00	45,200.00
354300 405000 FICA TAXES	21,740.61	19,841.33	24,688.00	17,932.45	24,688.00	26,671.00
354300 406000 GROUP INSURANCE	38,141.98	38,238.22	44,522.00	32,074.66	44,522.00	43,679.00
354300 406001 RETIREE INSURANCE	13,935.09	21,485.86	30,982.00	26,646.40	30,982.00	33,716.00
354300 407000 RETIREMENT	30,378.67	30,913.16	38,646.00	28,978.26	38,646.00	44,371.00
354300 407050 LGERS PENSION	2,322.88	0.00	0.00	0.00	0.00	0.00
354300 411000 TELEPHONE & POSTAGE	624.96	2,074.73	3,000.00	1,023.14	2,000.00	2,500.00
354300 414000 TRAVEL/MEETINGS/SCHOOLS	8,947.44	5,059.30	11,990.00	4,587.68	10,000.00	10,000.00
354300 416000 MAINTENANCE & REPAIR EQUIPMENT	134.13	8,514.02	10,000.00	4,225.20	7,500.00	10,000.00
354300 417000 MAINTENANCE & REPAIR VEHICLES	371.82	34.56	285.00	72.78	150.00	285.00
354300 431000 VEHICLE SUPPLIES	1,284.67	631.81	600.00	451.47	685.00	700.00
354300 433000 DEPARTMENTAL SUPPLIES	91,663.46	1,724.67	2,000.00	498.68	1,000.00	2,000.00
354300 445000 CONTRACTED SERVICES IRMS	290,292.98	92,137.90	141,600.00	132,914.59	141,600.00	142,307.00
354300 445001 CONTRACTED SERVICES-OTHER DEPT	0.00	320,218.93	456,206.00	324,608.31	311,215.00	620,000.00
354300 455750 OPEB TRUST FUNDING	89,865.96	0.00	0.00	0.00	0.00	0.00
354300 464001 REIMBURSEMENT TO FUNDS	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00
354300 474000 C/O EQUIPMENT	65,948.10	40,066.60	110,022.00	42,862.46	80,000.00	51,930.00
354300 474001 DOWNTOWN WIFI	0.00	0.00	0.00	0.00	0.00	0.00
354300 475000 CAPITAL IMPROVEMENT PROGRAM	-0.20	19,180.34	417,305.79	261,471.17	211,637.00	108,000.00
354300 INFORMATION RESOURCE MGMT SERV	987,758.54	815,331.74	1,814,364.79	1,298,470.27	1,419,561.00	1,490,005.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
357000 WAREHOUSE						
357000 402000 SALARIES & WAGES	76,052.46	40,989.69	45,454.00	38,013.29	45,454.00	50,064.00
357000 402050 ACCRUED VACATION	-6,613.72	-36.85	0.00	0.00	0.00	0.00
357000 402500 LONGEVITY	3,077.23	1,410.01	1,525.00	1,525.09	1,525.00	1,731.00
357000 405000 FICA TAXES	5,827.76	3,198.89	3,594.00	2,986.48	3,594.00	3,962.00
357000 406000 GROUP INSURANCE	10,338.84	7,510.56	8,055.00	6,595.26	8,055.00	7,902.00
357000 406001 RETIREE INSURANCE	16,886.33	16,509.40	17,984.00	16,273.96	17,984.00	0.00
357000 407000 RETIREMENT	8,046.29	4,823.19	5,684.00	4,784.20	5,684.00	6,656.00
357000 411000 TELEPHONE & POSTAGE	1,208.28	1,006.65	1,500.00	748.50	1,050.00	1,500.00
357000 413000 UTILITIES	22,187.43	15,332.85	20,000.00	22,842.78	25,000.00	25,000.00
357000 414000 TRAVEL/MEETINGS/SCHOOLS	100.00	0.00	200.00	0.00	0.00	0.00
357000 415000 MAINTENANCE & REPAIR BUILDINGS	2,746.94	2,019.79	3,500.00	3,774.69	3,500.00	10,000.00
357000 416000 MAINTENANCE & REPAIR EQUIPMENT	931.66	708.18	2,000.00	640.19	1,500.00	2,000.00
357000 417000 MAINTENANCE & REPAIR VEHICLES	169.68	151.70	500.00	83.06	200.00	500.00
357000 431000 VEHICLE SUPPLIES	456.07	1,114.20	1,100.00	703.36	1,100.00	1,100.00
357000 433000 DEPARTMENTAL SUPPLIES	4,127.04	6,166.32	6,000.00	3,753.38	4,500.00	6,000.00
357000 433001 OFFICE SUPPLIES	2.93	224.56	500.00	272.76	300.00	0.00
357000 436000 UNIFORMS	1,134.79	720.58	1,200.00	539.40	1,000.00	1,000.00
357000 455000 PURCHASES FOR INVENTORY	419,927.19	497,738.96	663,365.21	465,283.58	610,000.00	685,000.00
357000 455100 PURCH FOR INVENTORY CITY HALL	2,764.76	4,322.73	5,000.00	2,034.44	3,500.00	5,000.00
357000 455500 CHANGE IN INVENTORY	-9,445.50	8,297.03	0.00	0.00	0.00	0.00
357000 459000 DEPRECIATION EXPENSE	7,406.02	7,406.02	0.00	0.00	0.00	0.00
357000 461000 PRO RATA ADMIN REIMBURSEMENT	-218,024.00	-133,555.00	-139,217.00	-139,217.00	-139,217.00	-243,099.00
357000 465000 IRMS FEE	11,001.00	10,828.00	15,421.00	15,421.00	15,421.00	36,684.00
357000 474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	4,000.00
357000 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	0.00	0.00	80,000.00
357000 WAREHOUSE	360,309.48	496,887.46	663,365.21	447,058.42	610,150.00	685,000.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
357500 EQUIPMENT SERVICES						
357500 402000 SALARIES & WAGES	163,082.17	191,402.42	187,767.00	170,457.16	187,767.00	206,186.00
357500 402050 ACCRUED VACATION	2,069.53	406.71	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	3,666.81	2,299.38	3,544.00	3,543.58	3,544.00	4,486.00
357500 405000 FICA TAXES	12,169.92	14,168.21	14,635.00	12,718.71	14,635.00	16,116.00
357500 406000 GROUP INSURANCE	24,559.53	30,958.44	32,230.00	26,931.84	32,230.00	31,610.00
357500 406001 RETIREE INSURANCE	15,457.59	14,980.83	16,288.00	14,844.91	16,288.00	18,275.00
357500 407000 RETIREMENT	16,943.09	20,326.98	23,149.00	19,505.75	23,149.00	27,071.00
357500 411000 TELEPHONE & POSTAGE	1,043.02	811.10	800.00	598.65	850.00	850.00
357500 413000 UTILITIES	13,190.88	16,316.82	18,000.00	12,124.70	16,000.00	20,000.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	667.18	721.07	1,800.00	973.42	1,800.00	1,800.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	4,115.74	5,517.82	9,200.00	8,914.58	7,000.00	7,000.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	5,737.77	11,121.59	6,000.00	4,698.54	7,000.00	7,000.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	1,458.55	1,842.84	1,000.00	1,074.94	1,100.00	1,200.00
357500 431000 VEHICLE SUPPLIES	1,136.02	1,906.34	2,250.00	1,561.81	2,250.00	3,000.00
357500 433000 DEPARTMENTAL SUPPLIES	13,751.73	14,074.23	15,500.00	11,907.37	15,500.00	15,500.00
357500 436000 UNIFORMS	3,267.29	3,052.32	3,400.00	2,336.94	3,400.00	3,400.00
357500 455000 PURCHASES FOR INVENTORY	242,586.85	293,654.93	362,842.03	298,850.82	360,000.00	360,000.00
357500 455010 PURCHASES FOR FUEL	301,653.62	501,935.96	550,000.00	462,665.37	550,000.00	525,000.00
357500 459000 DEPRECIATION EXPENSE	23,379.01	127,499.72	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-349,630.00	-488,874.00	-381,050.00	-381,050.00	-381,050.00	-471,191.00
357500 465000 IRMS FEE	25,787.00	30,945.00	37,687.00	37,687.00	37,687.00	14,697.00
357500 474000 C/O EQUIPMENT	9,226.83	6,055.85	13,736.72	7,566.82	10,500.00	10,000.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	-0.20	15,648.61	0.00	0.00	0.00	83,000.00
357500 EQUIPMENT SERVICES	535,319.93	816,773.17	918,778.75	717,912.91	909,650.00	885,000.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
400003 CEMETERY TRUST						
400003 329000 INTEREST EARNED	-863.90	-1,360.15	-1,200.00	-866.91	-1,200.00	-1,200.00
400003 361000 CEMETERY LOT SALES	-26,300.00	-26,055.00	-20,000.00	-12,310.00	-16,000.00	-16,000.00
400003 361100 CEMETERY LOT SERVICES MARKERS	-3,775.00	-4,390.00	-3,000.00	-1,675.00	-3,000.00	-3,000.00
400003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-100,000.00	-100,000.00	-100,000.00	0.00
400003 CEMETERY TRUST	-30,938.90	-31,805.15	-124,200.00	-114,851.91	-120,200.00	-20,200.00
406950 CEMETERY TRUST						
406950 497000 REIMBURSE GENERAL FUND	20,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
406950 498000 RESERVE FOR TRUSTS	0.00	0.00	24,200.00	0.00	0.00	20,200.00
406950 CEMETERY TRUST	20,000.00	0.00	124,200.00	100,000.00	100,000.00	20,200.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
560003 CAPITAL RESERVE						
560003 329000 INTEREST EARNED	-265.81	-1,558.92	-1,000.00	-17,136.20	-17,000.00	-10,000.00
560003 397300 TRANSFER T/F GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
560003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	1,000.00	0.00	17,000.00	10,000.00
560003 CAPITAL RESERVE	-265.81	-1,558.92	0.00	-17,136.20	0.00	0.00
565656 CAPITAL RESERVE						
565656 497000 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
565656 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
160003 GREENWAY CONNECTOR						
160003 348500 NC STATE GRANT	0.00	-1,003,653.70	-1,335,000.00	200,730.74	-1,335,000.00	-1,335,000.00
160003 397300 TRANSFER T/F GENERAL	0.00	0.00	-333,750.00	0.00	-375,497.12	-375,497.12
160003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-47,883.00	0.00	-6,136.00	-6,136.00
160003 GREENWAY CONNECTOR	0.00	-1,003,653.70	-1,716,633.00	200,730.74	-1,716,633.12	-1,716,633.12
161616 GREENWAY CONNECTOR						
161616 472070 CONSTRUCTION	21,380.00	0.00	707,582.00	0.00	707,582.00	707,582.00
161616 472100 PROJECT REVIEW/OVERSIGHT	4,703.55	181.15	12,800.39	3,800.39	12,800.39	12,800.39
161616 472110 CONSTRUCTION ADMINISTRATION	92,446.48	49,153.95	161,144.00	56,293.33	161,144.00	161,144.00
161616 473020 RESURFACING	515,321.83	378,312.05	835,106.73	37,946.73	835,106.73	835,106.73
161616 GREENWAY CONNECTOR	633,851.86	427,647.15	1,716,633.12	98,040.45	1,716,633.12	1,716,633.12
180003 COLLEGE STREET						
180003 348500 NC STATE GRANT	0.00	0.00	-2,649,699.00	-148,840.50	-2,649,699.00	-2,649,699.00
180003 397300 TRANSFER T/F GENERAL	0.00	0.00	-662,301.00	0.00	-662,301.00	-662,301.00
180003 COLLEGE STREET	0.00	0.00	-3,312,000.00	0.00	-3,312,000.00	-3,312,000.00
181818 COLLEGE STREET						
181818 472070 CONSTRUCTION	0.00	0.00	3,125,949.00	0.00	3,125,949.00	3,125,949.00
181818 472100 PROJECT REVIEW/OVERSIGHT	151,446.14	22,593.14	186,051.00	35,762.86	186,051.00	186,051.00
181818 COLLEGE STREET	151,446.14	151,446.14	3,312,000.00	22,593.14	3,312,000.00	3,312,000.00
220003 ARPA FUNDS						
220003 349200 FEDERAL GRANT	-2,417,809.50	-2,417,809.50	-4,835,619.00	0.00	-4,835,619.00	-4,835,619.00
220003 ARPA FUNDS	-2,417,809.50	-2,417,809.50	-4,835,619.00	0.00	-4,835,619.00	-4,835,619.00
222222 ARPA FUNDS						
222222 433700 SPECIAL PROJECTS	0.00	1,700,000.00	4,835,619.00	1,827,065.00	4,835,619.00	4,835,619.00
222222 ARPA FUNDS	0.00	1,700,000.00	4,835,619.00	1,827,065.00	4,835,619.00	4,835,619.00
230003 DOGWOOD TRUST						
230003 336000 MISCELLANEOUS CONTRIBUTIONS	0.00	-2,161,125.00	-2,161,125.00	0.00	-2,161,125.00	-2,161,125.00
230003 348409 ARPA - SEWER	0.00	-1,700,000.00	-1,700,000.00	0.00	-1,700,000.00	-1,700,000.00
230003 DOGWOOD TRUST	0.00	-3,861,125.00	-3,861,125.00	0.00	-3,861,125.00	-3,861,125.00
232323 DOGWOOD TRUST						
232323 475280 HWY 181 SEWER- DOGWOOD	0.00	301,750.00	1,695,000.00	134,920.00	1,695,000.00	1,695,000.00
232323 475290 AFFORDABLE HOUSING PROJECT	0.00	0.00	466,125.00	0.00	466,125.00	466,125.00
232323 475300 HWY 181 SEWER- ARPA	0.00	0.00	1,700,000.00	0.00	1,700,000.00	1,700,000.00
232323 DOGWOOD TRUST	0.00	0.00	3,861,125.00	134,920.00	3,861,125.00	3,861,125.00

	2020/2021 Actual	2021/2022 Actual	2022/2023 Revised	2022/2023 Current	2022/2023 Projected	2023/2024 Budget
240003 BETHEL PARK IMPROVEMENTS						
240003 336500 RESTRICTED CONTRIBUTIONS	0.00	0.00	-250,000.00	0.00	-250,000.00	-250,000.00
240003 348500 NC STATE GRANT	0.00	0.00	-1,000,000.00	-55,489.81	-1,000,000.00	-1,000,000.00
240003 397300 TRANSFER T/F GENERAL	0.00	-409,107.00	-687,310.00	0.00	-687,310.00	-687,310.00
240003 BETHEL PARK IMPROVEMENTS	0.00	-409,107.00	-1,937,310.00	-55,489.81	-1,937,310.00	-1,937,310.00
242424 BETHEL PARK IMPROVEMENTS						
242424 472065 PARK IMPROVEMENTS	0.00	0.00	500,000.00	0.00	500,000.00	500,000.00
242424 472070 CONSTRUCTION	0.00	0.00	993,715.00	0.00	993,715.00	993,715.00
242424 472100 ARCHITECTURAL/ ENGINEERING	0.00	119,390.30	202,743.00	0.00	202,743.00	202,743.00
242424 472110 ADMINISTRATION	0.00	0.00	92,109.00	0.00	92,109.00	92,109.00
242424 490000 CONTINGENCY	0.00	0.00	148,743.00	0.00	148,743.00	148,743.00
242424 BETHEL PARK IMPROVEMENTS	0.00	119,390.30	1,937,310.00	0.00	1,937,310.00	1,937,310.00
290003 BUILDING REUSE						
290003 309800 BURKE COUNTY	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
290003 309800 BURKE COUNTY	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
290003 309800 BURKE COUNTY	0.00	0.00	-12,500.00	0.00	-12,500.00	-12,500.00
290003 309800 BURKE COUNTY	0.00	0.00	-6,000.00	0.00	-6,000.00	-6,000.00
290003 348500 NC STATE GRANT	-101,470.39	0.00	0.00	0.00	0.00	0.00
290003 348500 NC STATE GRANT	0.00	0.00	-240,000.00	0.00	-240,000.00	-240,000.00
290003 348500 NC STATE GRANT	0.00	0.00	-200,000.00	0.00	-200,000.00	-200,000.00
290003 348500 NC STATE GRANT	0.00	0.00	-200,000.00	0.00	-200,000.00	-200,000.00
290003 348500 NC STATE GRANT	0.00	0.00	-500,000.00	0.00	-500,000.00	-500,000.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	-6,000.00	0.00	-6,000.00	-6,000.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
290003 397300 TRANSFER T/F GENERAL	0.00	0.00	-12,500.00	0.00	-12,500.00	-12,500.00
290003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
290003 BUILDING REUSE	-101,470.39	0.00	-1,197,000.00	0.00	-1,197,000.00	-1,197,000.00
292929 BUILDING REUSE						
292929 493100 ECONOMIC DEVELOPMENT GRANTS	101,470.39	0.00	0.00	0.00	0.00	0.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	240,000.00	0.00	240,000.00	240,000.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00
292929 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	500,000.00	0.00	500,000.00	500,000.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	12,000.00	0.00	12,000.00	12,000.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00
292929 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00
292929 BUILDING REUSE	101,470.39	0.00	1,197,000.00	0.00	1,197,000.00	1,197,000.00

The Capital Improvement Program

The Capital Improvement Program (“CIP”) is a six-year project-planning tool. As a long-range plan, it reflects the City's policy regarding long-range physical and economic development. The plan provides valuable information to the City Council and the City Manager, which facilitates the capital investment decision-making process.

As with any long range planning efforts, changes will be required as departmental goals and objectives are refined. Unanticipated needs arise, priorities change, revenue expectations may fall short, projections may prove incorrect or emergencies could develop which require further refinement. For this reason, the CIP is subject to reassessment on an ongoing basis.

It should be emphasized that the CIP is formulated based on the best data available at that time. Proposed expenditures must meet the criteria of making services provided by the City more efficient and effective, while being financially feasible.

DEFINITION OF A CAPITAL IMPROVEMENT PROJECT

Generally, a typical item in the CIP would be equipment or vehicle purchases, construction or renovation of facilities, or purchases of land. Expenditures are normally \$5,000 or higher. These projects represent significant contributions to the City's overall inventory of physical assets.

PREPARATION OF CIP

The City Manager, Finance Director and Department Directors review the proposed projects. The recommended projects are then presented at an annual meeting of the City Council. Council reviews the presented CIP and gives informal approval. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

REVENUES FOR CAPITAL IMPROVEMENT PROJECTS

Projects are funded through the General Fund, Capital Project Funds and four Enterprise Funds: Water, Wastewater, Cable and Electric. The City Council has identified specific revenue sources that are to be used to fund General Fund Capital Improvements for the City of Morganton. One-cent sales tax, ABC Revenue, and grant revenues for specific projects. These revenue projections are based on historical trend, North Carolina Department of Revenue collection and distribution reports for sales and use tax, as well as research from the North Carolina League of Municipalities, and expected grant and miscellaneous revenues.

**City of Morganton
General Fund
Capital Revenues**

	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27	Projected 27-28	Projected 28-29
1 Cent Sales Tax (75%)	1,619,425	1,619,425	1,619,425	1,619,425	1,619,425	1,619,425
1/2 Cent Sales Tax	2,210,660	2,210,660	2,210,660	2,210,660	2,210,660	2,210,660
ABC Revenue	375,000	375,000	375,000	375,000	375,000	375,000
State Shared Fire Protection	82,882	82,882	82,882	82,882	82,882	82,882
Installment Purchase - CoMMA	5,302,000					
State Transformation Grant- MainStreet	900,000					
Burke County Contribution Court House Restoration	120,000					
BCPS- Freedom Park	115,000					
ARPA- Playground Equipment	250,000					
Public Safety Equipment State Grant	123,500					
Privated Donations/ Grant - Mainstreet Art	12,500					
Appropriated Fund Balance - 399200	330,000					
Totals	\$11,440,967	\$4,287,967	\$4,287,967	\$4,287,967	\$4,287,967	\$4,287,967

City of Morganton
Total General Fund Capital 2023-2024

Department	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
CoMMA	5,437,000	10,000	10,000,000				15,447,000
Development and Design	10,000						10,000
Municipal Buildings	280,000						280,000
Public Safety	1,144,967						1,144,967
Street	780,000						780,000
Powell Bill	75,000				300,000		375,000
Sanitation	110,000			50,000			160,000
Main Street	2,340,000	220,000	715,000	605,000	75,000	10,000	3,965,000
Recreation	1,149,000	2,480,000	2,244,000	841,000	539,000	266,000	7,519,000
Cemetery and Grounds	75,000						75,000
Community House	40,000	110,000	15,000	30,000		30,000	225,000
Totals	\$11,440,967	\$2,820,000	\$12,974,000	\$1,526,000	\$914,000	\$306,000	\$29,980,967

**City of Morganton
Total Capital 2023-2024**

Department	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
CoMMA	5,437,000	10,000	10,000,000				15,447,000
Development and Design	10,000						10,000
Municipal Buildings	280,000						280,000
Public Safety	1,144,967						1,144,967
Street	780,000						780,000
Powell Bill	75,000				300,000		375,000
Sanitation	110,000			50,000			160,000
Main Street	2,340,000	220,000	715,000	605,000	75,000	10,000	3,965,000
Recreation	1,149,000	2,480,000	2,244,000	841,000	539,000	266,000	7,519,000
Cemetery and Grounds	75,000						75,000
Community House	40,000	110,000	15,000	30,000		30,000	225,000
Water	6,087,000	1,365,830	1,255,000	1,873,000	3,173,000	1,463,000	15,216,830
Electric	2,314,000	4,657,000	707,000	1,120,000	325,000	275,000	9,398,000
Wastewater	7,563,500	2,117,500	1,910,000	1,844,000	1,125,000	2,700,000	17,260,000
CoMPAS	735,000		200,000		200,000		1,135,000
IRMS	108,000	108,000	108,000	188,000	158,000	108,000	778,000
Warehouse	80,000						80,000
Garage	83,000		150,000				233,000
ARPA	250,000	250,000					500,000
Totals	\$28,661,467	\$11,318,330	\$17,304,000	\$6,551,000	\$5,895,000	\$4,852,000	\$74,581,797

**City of Morganton
ARPA**

PROJECT #	PROJECT	Note	22-23	23-24	24-25	25-26	26-27	27-28	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	Equipment Wash Station	a	652,580						652,580
2	Resurfacing	b	800,000						800,000
3	Replace Primary Sludge Pump Controls	c	122,105						122,105
4	Primary Sludge Holding Mixer	c	172,280						172,280
5	Bost Rd Sewer Project	d	1,700,000						1,700,000
6	MT View Gym Floor	e	80,000						80,000
7	Park Improvements	f		250,000					250,000
Totals			\$3,526,965	\$250,000	\$0	\$0	\$0	\$0	\$3,776,965
Total Funds			<u>\$ 4,835,618.50</u>						
Remaining Balance			<u>(\$1,058,654)</u>						

Notes:

- a This request is to upgrade our vehicle wash station located at our garage facility per North Carolina Environmental Quality. The total cost of \$700,000 includes: relocate our current pressure washer, plumb it in, add a new electrical service (\$47,420 funded by the Electric Fund) and build a stand alone building with mechanical room, install a drive thru equipment wash system in the building that will comply with North Carolina Environmental Quality.
- b Planned resurfacing in all four City districts.
- c Ran constantly for 26 years, the primary sludge mixer gear box is badly deteriorated. Worried the mixer will fall apart and into tank itself due to rusting platform and area. This tank needs constant mixing to eliminate primary sludge from thickening beyond ability to pump out. Crucial part of the primary sludge process which is needed to meet wastewater permit requirements
- d Update Pump station on Bost Rd and extend needed sewer line from Sanford Dr to Hwy 181- matched with \$2,161,125 Dogwood Trust Funding
- e Replace existing gym floor and bleachers at Mt View Gym Rec. \$80,000 match from Office of State Budget Management
- f Replace playground equipment and install shade structures at Freedom Park, Carbon City Park and Soccer Complex.

**City of Morganton
General Fund
CoMMA**

PROJECT #	PROJECT	Note							Total
			23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	
1	Brick and Mortar Repair	a	10,000	10,000					20,000
2	Phase 1 and 2 Improvements	b	5,302,000						5,302,000
3	Phase 3 -Front of House Upgrades	c			10,000,000				10,000,000
4	Landscaping Parking Lot	d	125,000						125,000
Totals			\$5,437,000	\$10,000	\$10,000,000				\$15,447,000
Current Year Budget			<u>\$65,000</u>						
(Decrease)/Increase			<u><u>\$5,372,000</u></u>						

Notes:

- a Continuation of mortar repair from water and rust damage. This has not been done since 2015. Have tried to start back in 2021/2022
- b Phase 1 & 2 of Master Plan includes: auditorium renovations, back of house including loading dock, and performance systems renovations.
- c Phase 3 of Master Plan includes: addition and front entrance renovation.
- d Addition of crosswalks and improvement of sidewalk to entrance from College St.

**City of Morganton
General Fund
DEVELOPMENT AND DESIGN**

PROJECT PROJECT			23-24	24-25	25-26	26-27	27-28	28-29	
		Note	Plan	Plan	Plan	Plan	Plan	Plan	Total
	Vehicles								
1	Replace #610 (Design Field Inspector)			40,000					40,000
2	Replace #4 (Design Field Inspector)				35,000				35,000
	Facilities								
3	State Properties Greenway Development					12,000,000			12,000,000
4	Permitting Software-Planning, Zoning & Building Insp				200,000				200,000
5	Unified Development Ordinance			250,000					250,000
6	Update Stormwater/Watershed	a	10,000						75,000
	Community Appearance								
7	Exit 103 Enhancements							250,000	250,000
8	Exit 100 Enhancements							250,000	250,000
	Totals		\$10,000	\$290,000	\$235,000	\$12,000,000		\$250,000	\$13,100,000

Current Year Budget

(Decrease)/Increase

\$10,000

Notes:

- a Rewrite Stormwater/watershed ordinance. Attaining compliance with NPDES Phase II Regulations.

**City of Morganton
General Fund
PUBLIC WORKS/MUNICIPAL BUILDINGS**

PROJECT #	PROJECT	Note	23-24	24-25	25-26	26-27	27-28	28-29	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	Maintenance/Repair Buildings	a	40,000	40,000	40,000	40,000	40,000	40,000	240,000
2	Repair/paint exterior of Old Courthouse	b	240,000						240,000
3	Replace 22 Chevy Administrative SUV #5							40,000	40,000
4	Replace 15 Dodge Administrative Van #10				40,000				40,000
Totals			\$280,000	\$40,000	\$80,000	\$40,000	\$40,000	\$80,000	\$560,000
Current Year Budget			<u>110,000</u>						
(Decrease)/Increase			<u>\$170,000</u>						

Notes:

- a Capital expenditures for unexpected structural and/or building equipment purchases. Possible examples include roof repairs, HVAC replacement/repair, larger repairs to City owned or City maintained facilities.
- b The scope of work on this project is very detailed and broad. It will consist of installing a membrane material on the cupola, replacing rotten wood, and painting the exterior of the building. Burke County will share this expense 50/50.

**City of Morganton
General Fund
PUBLIC SAFETY**

PROJECT # PROJECT		Note	23-24	24-25	25-26	26-27	27-28	28-29	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
Buildings & Grounds									
1	Design and Construct Fire Station #4	a		7,100,000					7,100,000
2	Remodel HQ Locker Rooms	c		150,000					150,000
3	Roll-Up Security Partition for Evidence Room	d	8,000						8,000
4	Replace Bay Doors at Fire Station #3					100,000			100,000
5	Replace Outside Cameras at Headquarters	e	15,000						15,000
6	Headquarters Hallway Floor Project	f		35,000					35,000
7	Replace Showers at Fire Station #2	g	8,000						8,000
8	Replace Fire Station #3 Garage Door Motors	h	10,000						10,000
Fire Apparatus									
9	Replace Fire Apparatus Engine #5				900,000				900,000
10	Replace Ladder #1						1,700,000		1,700,000
Vehicles									
11	Replace 8 Patrol Vehicles	i	560,000		580,000	580,000		600,000	2,320,000
12	Replace Fire Training Lt. Truck	j	50,000						50,000
13	Replace Fire Lt. Tahoe	k			60,000				60,000
14	Replace CID Vehicle	l	45,000						45,000

PROJECT # PROJECT

			23-24	24-25	25-26	26-27	27-28	28-29	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
	Comm./ Miscellaneous Equipment	Note							
15	Fire Equipment for New Fire Apparatus	m		28,000					28,000
16	Replace Portable Radios	n	110,000						110,000
17	Replace Thermal Imaging Devices	o	8,000	10,000	10,000	10,000	10,000		48,000
18	Taser Replacement	p	36,000	36,000	36,000	36,000	36,000	36,000	216,000
19	Replace Firefighter Turn-Out Gear	q	50,000	55,000	60,000	60,000	60,000	60,000	345,000
20	Replacement of Fire Hose	r	10,000	20,000	15,000	15,000	15,000	15,000	90,000
21	Replace Network Firewalls & AP's				45,000				45,000
22	Conex Storage Container	s	8,000						8,000
23	Replace 14 Rifles	t	8,500						8,500
24	New K9				15,000				15,000
25	SWAT Breaching Tools and Lights	u	7,000						7,000
26	Replace VMHost Server	v	11,000						11,000
27	FARO Scanner	w	73,000						73,000
28	Purchase Firearms Training Simulator	x	29,500						29,500
29	AFG Fire/Rescue Equipment	y	97,967						97,967
Totals			\$1,144,967	\$7,434,000	\$1,721,000	\$801,000	\$1,821,000	\$711,000	\$13,742,967
Current Year Budget			967,925						
(Decrease)/Increase			\$177,042						

PROJECT #	PROJECT	Note	23-24	24-25	25-26	26-27	27-28	28-29	Total
			Plan	Plan	Plan	Plan	Plan	Plan	

Notes:

- a Purchase land for Fire Station #4 located adjacent to Enola Road near Broughton Hospital. Construct Fire Station #4 off of Enola Rd.
- c Remodel 41+ year old locker rooms at Public Safety Headquarters. Goal is to complete this project alongside the hallway replacement project.
- d Install secure roll-up partition for Evidence room to provide secondary protection for higher liability items.
- e Replace exterior security cameras at Public Safety HQ.
- f Instal tile flooring for upstairs hallway at Public Safety HQ building.
- g Replace shower stalls at Fire Station #2.
- h Replace garage door motors at Fire Staion #3.
- i Purchase 8 patrol SUV's.
- j Replace Fire Training Lt. Truck, a 2009 model.
- k Replace Fire Lt. Tahoe, a 2011 model.
- l Replace CID Vehicle #7945 (2009 Ford Explorer), with over 100,000 miles.
- m Purchase needed equipment for new fire apparatus.
- n Purchase/Replace 22 portable radios.
- o Purchase 8 handheld Thermal Imaging Cameras for fire shifts.
- p Purchase/Replace obsolete and/or damaged Tasers.
- q Purchase/Replace 10 sets of fire turnout gear.
- r Purchase/Replace 30 plus year old fire hose.
- s Purchase Conex Storage Container for Fire Training grounds.
- t Replace 14 Rifles for Patrol Shifts.
- u SWAT Breaching Tools and Lights.
- v VMHost01 Server-Replacement.
- w 3D Scanner for Traffic Reconstruction involving injuries and fatalities.
- x Purchase Firearms Training Simulator (Applied for GCC Grant-100%)
- y AFG Fire/Rescue Equipment (Applied for AFG Grant-5% match).

**City of Morganton
General Fund
PUBLIC WORKS/STREET**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
1	Replace 18 Kubota F3990 #104			30,000					30,000
2	Housing Stimulus Funds	a	150,000	150,000					300,000
3	Resurfacing	b	500,000						500,000
4	Replace 22 Bobcat T870 Skidsteer Loader #178							150,000	150,000
5	Replace 14 Freightliner Vac Truck #185			230,000					230,000
6	Replace 15 Freightliner Vac Truck #181					235,000			235,000
7	Replace 08 Freightliner Vac Truck #187						240,000		240,000
8	Replace 21 Freightloner Vac Truck #186							255,000	255,000
9	Replace 22 Chevy Colorado #1784							40,000	40,000
10	Replace 08 Ford F250 Diesel #117	c	70,000						70,000
11	Replace 05 Cat 938G Rubber Tire Loader				325,000				325,000
12	Replace 15 F250 Utility Body Truck #123	d	60,000						60,000
13	Replace 21 John Deere Z997R #101						18,000		18,000
14	Replace 21 John Deere Z994 60" #98						18,000		18,000
15	Replace 12 Kubota 3080 Front Deck #102				16,000				16,000
Totals			\$780,000	\$410,000	\$341,000	\$235,000	\$276,000	\$445,000	\$2,987,000
Current Year Budget			<u>\$470,000</u>						
(Decrease)/Increase			<u>\$ 310,000</u>						

Notes:

- a Housing Stimulus Funds for infrastructure costs to serve new housing.
- b Resurfacing of City Streets.
- c Truck #117 is 15 years old and used daily in our street division to tow equipment to the job site. This truck is up for replacement due to age and mileage (82,085).
Truck #143 is 10 years old and used daily in our paint and sign division. This truck is up for replacement due to age and mileage (83,150). We would like to replace truck #123 and move the current truck to replace #143 in our sign division. This truck is outfitted to work well in the paint and sign division.
- d

**City of Morganton
General Fund
POWELL BILL**

PROJECT # PROJECT			23-24	24-25	25-26	26-27	27-28	28-29	
		Note	Plan	Plan	Plan	Plan	Plan	Plan	Total
	Streets Administration								
1	Replace 14 Ford F150 #100			45,000					45,000
2	Replace 21 Ford F150 #114							45,000	45,000
3	Replace 14 Ford F150 #119			45,000					45,000
	Street Maintenance								
4	Replace 14 Hino 2T Dump #155				160,000				160,000
5	Replace 13 Kubota Tractor #172	a	75,000						75,000
6	Replace 12 Freightliner 2T #113			150,000					150,000
7	Replace 20 Freightliner 2T Dump #151						175,000		175,000
8	Replace 21 Freightliner 2T Dump #152							180,000	180,000
9	Replace 94 Galion Motor Grader #147							255,000	255,000
10	Replace 10 New Holland Tractor w/ boom mower #171				180,000				180,000
11	Replace 08 Lee-Boy Tac Machine #124			12,000					12,000
12	Replace 07 Freightliner Road Tractor #176				150,000				150,000
13	Replace 2005 Trailboss 35T Trailer #177							60,000	60,000

PROJECT # PROJECT			23-24	24-25	25-26	26-27	27-28	28-29		
Note			Plan	Plan	Plan	Plan	Plan	Plan	Total	
14	Replace 99 Volvo Flusher #159	b		190,000					190,000	
15	Replace 13 Hino 2T Dump plow #156					150,000			150,000	
16	Replace 14 Ford F450 4X4 #150			110,000					110,000	
17	Replace 15 Ford F350 4X4 Dump #148				100,000				100,000	
18	Replace 2017 Mack Tandum Dump #195						200,000		200,000	
19	Replace 19 Lee-Boy Roller #179							75,000	75,000	
20	Replace 18 CAT Backhoe #149					175,000			175,000	
	Street Sweeping									
21	Replace 16 Peterbuilt Street Sweeper #175					300,000			300,000	
22	Replace 13 Freightliner Sweeper #164						300,000		300,000	
	Concrete Crew									
23	Replace 22 Bobcat E-60 Excavator #140							120,000	120,000	
24	Replace 07 Int 1 1/2T Dump #145			80,000					80,000	
25	Replace 19 Ford F250 Utility Crew #135				60,000				60,000	
	Street Painting									
27	Replace 13 Ford F150 2x4 #143			45,000					45,000	
Totals				\$75,000	\$677,000	\$650,000	\$625,000	\$675,000	\$735,000	\$3,437,000

Current Year Budget

\$130,000

(Decrease)/Increase

\$ (55,000)

Notes:

- a Tractor #172 is 10 years old and used daily during mowing season to mow street right-of-ways. This tractor is up for replacement due to age and the wear and tear it receives while mowing.
- b Truck #159 is 24 years old and used to flush streets/parking lots when needed. This truck is up for replacement due to age and mileage (73,801).

**City of Morganton
General Fund
PUBLIC WORKS/SANITATION**

PROJECT #	PROJECT	Note						Total	
			23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan		28-29 Plan
1	Replace Kubota Refuse Hauler				40,000		42,000	82,000	
2	Replace 20 Mack Front Loader #220					260,000		260,000	
3	Replace 14 Mack Rear Loader #250				240,000			240,000	
4	Replace 15 Mack Front Loader #210				245,000			245,000	
5	Replace 22 Mack Rear Loader #240						260,000	260,000	
6	Replace 17 Mack Rear Loader #260						250,000	250,000	
7	Replace 09 International Rear Loader #270				235,000			235,000	
8	Replace 22 Dodge Ram 1500 #201						50,000	50,000	
9	Replace 17 Ford 1T Dump #230						75,000	75,000	
10	Replace 98 International 2T Dump #173	a	110,000					110,000	
11	Replace 18 Chevy 1500 # 200					50,000		50,000	
12	Replace 22 Freightliner/Brush Hog Knuckleboom #290						250,000	250,000	
13	Replace 20 Mack Knuckleboom #280					225,000		225,000	
Totals			\$110,000	\$235,000	\$525,000	\$535,000	\$367,000	\$560,000	\$2,332,000
Current Year Budget			\$78,000						
(Decrease)/Increase			<u>\$ 32,000</u>						

Notes:

a Truck #173 is 25 years old and used daily in our sanitation division. This truck is up for replacement due to age and mileage. (128,893)

**City of Morganton
General Fund
MAIN STREET**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
1	Parking Lot (corner of King & Meeting)				250,000				250,000
2	Restaurant Recruitment	a	150,000	100,000	75,000		75,000		400,000
3	Art/Sculpture/Murals	b	25,000			25,000			50,000
4	Trash/Recycling Receptacles			10,000				10,000	20,000
5	Implentation of 2 way streets					500,000			500,000
6	Dog Park			30,000					30,000
7	Outdoor Kiosk				60,000				60,000
8	N Green St Transformation	c	2,165,000						2,165,000
9	Building Up Fit Grant			80,000	80,000	80,000			240,000
10	Infrastructure Improvements for Belk Block				250,000				250,000
Totals			\$2,340,000	\$220,000	\$715,000	\$605,000	\$75,000	\$10,000	\$3,965,000
Current Year Budget			<u>171,365</u>						
(Decrease)/Increase			<u>\$2,168,635</u>						

Notes:

- a Restaurant Recruitment Incentive \$125,000 loan funds, variety of 5 year loan at 3%.
- b City's planned contribution to Masterplan. Private donations or grants will also be sought for additional funding.
- c Upcoming projects to need infrastructure improvements: North Green Street from Union to Avery - sidewalk expansion, lighting and streetscape enhancements North Sterling Street from Union to Queen - streetscape enhancements. Expect to continue streetscape work every few years.

**City of Morganton
General Fund
RECREATION**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
	Park / Pool Improvements								
1	Park Improvement	a	75,000	75,000	75,000	75,000	75,000	75,000	450,000
2	Bethel Park Match to PARTF	b	200,000						200,000
3	Gene Turner Park Improvements				500,000				500,000
4	Water Park feature at Collett St Pool	c		1,000,000					1,000,000
5	Renovation to Shuey Lf/softball						350,000		350,000
	Resurface Tennis/Pickle ball Courts:								
6	Freedom park (6)	d	350,000						350,000
7	Collett St							175,000	175,000
	Bethel Park						50,000		50,000
	Outdoor Tracks/Basketball Court								
8	Outdoor Court at Carbon City	e	75,000						75,000
9	Outdoor Basketball Freedom			50,000					50,000
10	Outdoor Basketball MLK			40,000					40,000
11	Freedom Parking lots (5)			105,000					105,000
12	Freedom Park drive road			125,000					125,000
13	Sand Volleyball Courts Catawba Meadows (6)				60,000				60,000
14	Sand Volleyball Freedom (1)				40,000				40,000
	Buildings/Facilities								
15	Rockyford Greenway Access	f		600,000					600,000
16	Replace Basketball Scoreboards 4	g	30,000						30,000
17	Replace Baseball/soccer Scoreboards 13				48,000		48,000		96,000
18	Indoor Pool Replace Boiler and Sand Filtration Sys	h	65,000						65,000
19	Lift System for Work in High Ceiling Areas			35,000					35,000
20	Horseshoe Pitching Courts (12 lighted)					60,000			60,000
21	Training Center				950,000				950,000

PROJECT # PROJECT

			23-24	24-25	25-26	26-27	27-28	28-29	Total
			Plan	Plan	Plan	Plan	Plan	Plan	
22	Catawba Meadows Maintenance Complex					600,000			600,000
	Playgrounds								
23	Playground Carbon City Park	i	75,000						75,000
24	Playground MLK Park				75,000				75,000
25	Playground Catawba Meadows				300,000				300,000
26	Playground Greenway Judges	j		75,000					75,000
27	Playground Soccer Complex	k	75,000						75,000
28	Playground Freedom Park	l	100,000						100,000
29	Playground Drexel Heritage Park	m		75,000					75,000
	Mowers/Field Maintenance								
30	Replace 19 Ventrac Front Mower #879				35,000				35,000
31	Replace 19 John Deere Front Mower #873					32,000			32,000
32	Replace 18 z-turn Kubota Dis #853			17,000					17,000
33	Replace 16 Z - Turn John Deere #874	n	24,000						24,000
34	Replace 15 Reel John Deere #858				30,000				30,000
35	Replace 17 Reel John Deere #872					30,000			30,000
	Tractors								
36	Replace 04 New Holland Tractor #859	o	42,000						42,000
37	Replace 17 John Deere Tractor #896			30,000					30,000
	Drag Machines								
38	Replace 15 John Deere Drag #890			17,000					17,000
39	Replace 15 John Deere Drag #892			17,000					17,000
40	Replace 18 Smith Co Drag #893				17,000				17,000
41	Replace 19 John Deere Drag #891				17,000				17,000

PROJECT # PROJECT

	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total	
Golf Cart									
42			16,000					16,000	
43			16,000					16,000	
44				16,000				16,000	
45					16,000			16,000	
46						16,000		16,000	
47							16,000	16,000	
48	p	16,000						16,000	
Gator/RTV									
49	q	11,000						11,000	
50	r	11,000						11,000	
51			11,000					11,000	
52			11,000					11,000	
53					14,000			14,000	
54					14,000			14,000	
55				11,000				11,000	
Vans									
56			35,000					35,000	
57				35,000				35,000	
Trucks									
58			50,000					50,000	
59			45,000					45,000	
60			35,000					35,000	
61				35,000				35,000	
Totals			\$1,149,000	\$2,480,000	\$2,244,000	\$841,000	\$539,000	\$266,000	\$7,519,000

Current Year Budget 1,509,457
(Decrease)/Increase (\$360,457)

PROJECT # PROJECT

23-24	24-25	25-26	26-27	27-28	28-29	Total
Plan	Plan	Plan	Plan	Plan	Plan	Total

Note

Notes:

- a Changing safety surface of all playgrounds. Repairs to large pieces of equipment due to vandalism and high usage. Routine repairs to buildings and equipment.
- b Funds needed to match PARTF Grant
This engineering design will help alleviate the flooding problem at Bethel Park. This will be Phase I for Hunting Creek stream restoration and internal park improvements. Phase 2 includes Fiddlers Run stream restoration and internal park improvements includes \$443,914 in LWCF funding, \$393,897 in City match, and \$166,042 in-kind match services. The PARTF grant requests helps fund: walking track \$850,000, dog park \$25,000, playground \$60,000, and basketball court/ soccer improvements \$75,000. Follows Master Plan. The City is seeking 50/50 grant funding for each phase.
- c Add water park features and slide at Collett Street Pool
- d Renovate the 6 existing tennis courts at Freedom Park. Would require us to demolish asphalt and redo surfacing. Does not include the sport court tiles. Will be having discussions with BCPS to share the cost of this project.
- e Renovate 2 tennis courts at Carbon City Park and replace with 4 pickleball courts.
- f Add restrooms to the Rocky Ford greenway access point. Seeking grant and private funding
- g Replace the 4 scoreboards at Mtn View and Collett Street
- h Replace the sand filtration system at the pool.
- i Replace playground equipment at Carbon City Park
- j Replace playground equipment at Judge's greenway access
- k Replace playground equipment at Soccer Complex
- l Replace playground equipment at Freedom Park
- m Replace playground equipment at Drexel Heritage Park
- n Replace 2016 John Deere Z-turn
- o Replace 2004 New Holland tractor
- p Replace 2008 EZ Go Golf Cart
- q Replace 2015 John Deere Gator #881
- r Replace 2015 John Deere Gator #886

**City of Morganton
General Fund
PUBLIC WORKS/CEMETERY AND GROUNDS**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
	Maintenance Equipment								
1	Replace 22 John Deere X750 Tractor/Mower #605							20,000	20,000
2	Replace 22 John Deere X750 Tractor/Mower #606							20,000	20,000
3	Replace 17 John Deere X750 Tractor/Mower #609			20,000					20,000
4	Replace 20 John Deere Z930M Tractor/Mower #611				20,000				20,000
5	Replace 06 John Deere X595 Snow Plow #120	a	20,000						20,000
6	Replace 17 Kubota RTV520 4X4 #168					20,000			20,000
7	Replace 22 Kubota RTV520 4x4 #169							25,000	25,000
8	Replace 19 John Deere Z930M Tractor/Mower #608			20,000					20,000
10	Replace 19 Kubota M6060 Tractor/Backhoe #607							75,000	75,000
11	Replace 22 Toro Mower/Aerator/Dump #613							20,000	20,000
12	Add Spreader/Top Dresser	b	10,000						10,000
	Vehicle Replacement								
13	Replace 22 Ford F250 #115							50,000	50,000
14	Replace 08 Ford F150 4X4 #136	c	45,000						45,000
15	Replace 08 Ford 1T Flat Bed #129			70,000					70,000
16	Replace 13 Ford F150 4x4 PU #130				45,000				45,000
17	Replace 16 Ford F150 4x4 PU #132					45,000			45,000

PROJECT # PROJECT

		Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
18	Replace 17 Chevy 1T Dump #603						75,000		75,000
19	Replace 00 International 2T Dump #134				80,000				80,000
20	Replace 16 Chevy 3500 4x4 #133							75,000	75,000
21	Replace 22 Chevy 1500 4x4 #128							45,000	45,000
	Cemetery Maintenance								
22	Resurface remainder of Forest Hill Cemetery streets			100,000					100,000
Totals			\$75,000	\$210,000	\$145,000	\$65,000	\$75,000	\$330,000	\$900,000
Current Year Budget			<u>229,000</u>						
(Decrease)/Increase			<u>(\$154,000)</u>						

Notes:

Tractor/Mower #609 is 6 years old and is essential providing maintenance of Cities cemeteries, parks and municipal grounds.

The request is routine replacement with schedule based on the condition of existing equipment. This mower is used by the grounds crew mowing mini-parks and beautification areas.

a

The equipment requested is for a walk behind top dresser to help properly maintain the Bermuda Turf that was chosen for the Old Courthouse lawn renovation.

b

Truck #136 is 15 years old and is needed to continue to provide maintenance of the parks and right of way beautification areas. This truck will be used to transport mowing equipment to maintain the city's parks and grounds.

c

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
1	Kitchen equipment replacement			30,000		30,000		30,000	90,000
2	Replace 06 Chrysler catering van #1			40,000					40,000
3	Paint Interior and Exterior of Building	a	40,000	40,000					80,000
4	Furniture Upholstery/ Replacement				15,000				15,000
Totals			\$40,000	\$110,000	\$15,000	\$30,000		\$30,000	\$225,000
Current Year Budget			<u>45,000</u>						
(Decrease)/Increase			<u><u>(\$5,000)</u></u>						

Notes:

a The exterior and interior are in need of painting. The exterior is in particularly bad shape with peeling happening all over. The interior damage is from general wear and tear.

**City of Morganton
WATER FUND**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
	Distribution								
1	Main, Line and Meter Replacement	a	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
2	Housing Stimulus Funds	b	200,000	200,000					400,000
3	Belk Block Water Infrastructure Upgrades				100,000				100,000
4	N Green St Transformation	c	245,000						245,000
5	Lead Service Line Systemwide Inventory & Plan	d						100,000	100,000
6	Bost Rd & Summit Rd Line						875,000		875,000
7	Hwy 64 Line						1,610,000		1,610,000
8	Utility Relocation Hartland Rd NCDOT	e	12,000						12,000
9	Utility Relocation/181 Rd Widening				202,000				202,000
10	Utility Relocation Bridge 99 Replacement	f		217,830					217,830
11	Back-up Pad Mount Transformer					100,000			100,000
12	Water Tank Maintenance	g	188,000	188,000	188,000	188,000	188,000	188,000	1,128,000
13	Pump Station Maintenance			75,000		75,000		75,000	225,000
	Vehicle Replacement								
14	Replace 10 Dodge Caliber #380			35,000					35,000
15	Replace Truck #325	h	100,000						100,000
16	Replace Truck #328			35,000					35,000
17	Replace Truck #339				60,000				60,000
18	Replace Truck #372			35,000					35,000
19	Replace Truck #340				60,000				60,000
20	Mini Excavator w/ Tralier	i	100,000						100,000

PROJECT # PROJECT			23-24	24-25	25-26	26-27	27-28	28-29	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
	Water Supply and Treatment	Note							
21	Coagulation & Sedimentation Upgrade	j	4,162,000						4,162,000
22	Belt Press Rehab/Air Compressor Replacement					980,000			980,000
23	SCADA Upgrade							600,000	600,000
24	Automated Metering Infrastructure			7,320,907					7,320,907
25	Trailer Mounted Generator Replacement			80,000					80,000
26	Chemical Feed System Modernization	k	160,000						160,000
27	So. Hypochlorite Bulk Tank Replacement	l	220,000						220,000
28	Main Building Roof Replacement	m	200,000						200,000
29	24x40 Enclosed Storage w/ Concrete Pad	n				30,000			30,000
30	Main Basement Pipe Gallery Heater Replacement	o			80,000				80,000
31	Main Basement Pipe Gallery Window/Door Replacement	p			65,000				65,000
Totals			\$6,087,000	\$8,686,737	\$1,255,000	\$1,873,000	\$3,173,000	\$1,463,000	\$22,537,737
Current Year Budget			<u>\$4,815,440</u>						
(Decrease)/Increase			<u>\$1,271,560</u>						

PROJECT # PROJECT							Total
	23-24	24-25	25-26	26-27	27-28	28-29	
Note	Plan	Plan	Plan	Plan	Plan	Plan	

Notes:

- a Covers typical emergency repairs and routine operation of the water system.
- b To fund assistance for water service to new housing projects.
- c Project is in conjunction with the new street scape project for N Green St.
As part of the EPA's Lead & Copper Rule Revisions, all community water systems are required to develop an inventory of all service lines within the distribution system and provide a detailed planning report to NC Public Water Supply by October 16, 2024. Will take approximately 12 months to complete.
- d
- e The relocation and abandonment of the existing water lines during the NCDOT bridge replacement project.
- f Relocation and abandonment of the existing waterlines during the NCDOT bridge replacement project.
- g Continuation of maintenance contracts for all 11 water tanks in the system.
- h Truck #325 has over 100,000 miles and is used to haul heavy machinery to job sites. New truck would have higher towing capacity.
- j Would allow the department to have two crews excavating at separate job sites. Would increase productivity and decrease overtime hours.
This is for the construction of the CFS project at the water plant. Major components include additional floc basins, plate settlers, & continuous sludge removal. Currently the final design is complete and we are awaiting possible State grant or financing funding.
- k These systems carry all of the treatment chemicals to the various processes of the plant. Current system has outlasted its useful life. Damages are unable to be repaired.
- l Current bleach tanks have failed and were not designed to store such harsh chemicals. Replacement is necessary.
- m Current roof is in dire need of replacement. Roof is cracking and leaking into the control room, main hallway and laboratory and are causing damage.
- n Purchase storage shed to store equipment and materials that are not stored well in the outdoor elements.
- o Current heaters have failed and we are now heating with inefficient floor units. Replacement is necessary for pipe gallery to be climate controlled.
- p Windows will not close all the way. It is impossible to maintain a temperature high enough in the winter to keep our chemical lines from stopping up.

**City of Morganton
ELECTRIC FUND**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
	Vehicle Replacement								
1	Replace Meter Reader Truck 436	a	45,000						45,000
2	Replace Meter Reader Truck 438	b	45,000						45,000
3	Forestry Mulcher	c	205,000						205,000
	Heavy Equipment/Misc Replacement								
4	Substation Breaker	d	50,000		50,000		50,000		150,000
5	Wire Wheel Trailer	e	40,000						40,000
	Service Delivery								
6	System Improvements	g	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
7	Delivery 5 Substation Transformer Control Panel	h	115,000						115,000
8	Delivery 4 Substation Transformer			1,000,000					1,000,000
9	Line Fault Indicators (50-\$1000ea)	i	50,000						50,000
10	Pole Replacement/ Inspection			75,000	75,000	75,000			225,000
11	Replace O/H Primary Metering Platforms (ARB/Spare)	j	40,000			600,000			640,000
12	GIS Mapper System Upgrade	k		500,000					500,000
13	Replace Automatic Transfer Switches	l	115,000						115,000
14	Automated Metering Infrastructure	m		1,600,000					1,600,000
15	Replace 20 yr old Direct Buried U/G Cables	n	317,000						317,000
16	Belk Block - King St Project				275,000	120,000			395,000
17	N Green St Transformation		955,000						955,000
18	College Street Greenway Project			1,200,000		50,000			1,250,000
19	Ubicquia Smart Streetlight Indicators	o	7,000	7,000	7,000				21,000
20	Seasonal Equipment/ Municipal Upgrade	p	80,000	25,000	50,000	25,000	25,000	25,000	230,000
	Totals		\$2,314,000	\$4,657,000	\$707,000	\$1,120,000	\$325,000	\$275,000	\$9,398,000
	Current Year Budget		<u>\$5,083,492</u>						
	(Decrease)/Increase		<u>(\$2,769,492)</u>						

PROJECT #	PROJECT		23-24	24-25	25-26	26-27	27-28	28-29	
		Note	Plan	Plan	Plan	Plan	Plan	Plan	Total

Notes:

- a Replace meter reading truck, Trk-436
- b Replace meter reading truck, Trk-438. Transfer old trk to Garage for city spare
- c Replace Skid Steer Loader with heavy duty tree and brush mulcher. Would be used to clear the electrical right-of-way of small trees and heavy brush. Add sprayer attachment.
- d Purchase spare remote control substation breaker to have as back-up in case of failure due to storms or vandalism.
- e Replace 45 year old wire wheel trailer, Trk 495.
- g Routine system improvement funds to be able to cover unexpected situations throughout the FY.
- h Replace 40 year old Del 5 station transformer control panel.
- i Purchase overhead line fault indicators. Will be year 3 of the 7 year project plan to install these devices.
- j Replace overhead primary meter platform at water plant. These platforms meter our 17 largest industrial customers. 12 of these units are located on poles and are subject to weather induced damage. Will be year 2 of replacing a unit with a goal of all units replaced by 2030.
- k To continue upgrading the City's GIS Mapping System to include all of the electrical distribution system. This will be year 2 of the project. 22-23 FY the preliminary work was performed and now project is ready to be completed.
- l Replace the existing automatic transfer switched at Sieren. The device switches power from the primary source to a back-up source in case of primary source failure. This will be year 2 of replacing these switches.
- m Purchase Advanced Metering Infrastructure (AMI) system for electric meters.
- n Replace underground electrical lines in the Rebel Run and Heritage Lane neighborhoods. This will be year 4 of 10 of replacing the underground lines at apartment complexes and neighborhoods in the City.
- o Purchase Ubicquia smart streetlight voltage outage indicators. This will be year 3 of the 5 year project to mount these devices that control streetlights and provide crews with notification when the power fails.
- p Replace and purchase seasonal decorations and replace overhead control wiring

**City of Morganton
WASTEWATER FUND**

PROJECT # PROJECT			23-24	24-25	25-26	26-27	27-28	28-29	
		Note	Plan	Plan	Plan	Plan	Plan	Plan	Total
	Collections								
1	Line/Manhole Replacement/Extension	a	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
2	Housing Stimulus Funds	b	200,000	200,000					400,000
3	N Green St Transformation	c	456,000						456,000
4	Belk Block Sewer infrastructure upgrades				330,000				330,000
5	Bethel Sewer Basin Rehab				450,000	450,000	450,000	2,200,000	3,550,000
6	Utility Relocation for 181 Road Widening					404,000			404,000
7	Flusher Truck Storage Building				150,000				150,000
8	Sewer Liftstation Maintenance	f	75,000		75,000		75,000		225,000
	Silver Creek Pump Station		5,310,000						
	Vehicle Replacement								
9	Replace 94 Ford Tractor #355			50,000					50,000
10	Replace Sludge Dump Truck #395	g		135,000					135,000
11	Replace 07 New Holland Backhoe #351				130,000				130,000
12	Replace Lab Truck #330			42,500					42,500
13	Replace Pre-Treatment Truck #366	h	42,500						42,500
14	Replace 2014 Skid Steer					150,000			150,000

PROJECT # PROJECT			23-24	24-25	25-26	26-27	27-28	28-29	
	Treatment	Note	Plan	Plan	Plan	Plan	Plan	Plan	Total
15	Compost Powerscreen & Conveyor	i		475,000					475,000
16	Compost Mix Box & Screen					200,000			200,000
17	Plant Capacity & Solids Handling Study	j	150,000						150,000
18	Holding Tank Mixers			175,000					175,000
19	More Covered Storage - Finished Compost					140,000			140,000
20	Disinfection Replacement Study	k	50,000						50,000
21	Polymer Pump Skid & Tank Replacement	l			125,000				125,000
22	By-pass Pumping equipment replacement			100,000					100,000
23	SCADA System & PLC Upgrade	m	200,000						200,000
24	Upgrade Plant Site Lighting				50,000				50,000
25	Centrifuge Rehab	n	100,000		75,000				175,000
26	Laboratory Modernization						100,000		100,000
27	Influent Pump Check Valve Replacement	o	200,000						200,000
28	Bar Screen Chain & Sproket Rehab	p		160,000					160,000
29	Aeration Basin #3 Mixers Rehab	q	30,000						30,000
30	Plant Hoists Replacements and Rebuilds	r	125,000						125,000
31	Dewatering Building Roof Replacement	s	125,000						125,000
32	Influent Building & Primary Pump Station Roof Replace			85,000					85,000
33	Administration Building Roof Rehab			120,000					120,000
34	Grit Building & CL2 Roof Rehab			75,000					75,000
35	Update Rate Study & Masterplan				25,000				25,000
Totals			\$7,563,500	\$2,117,500	\$1,910,000	\$1,844,000	\$1,125,000	\$2,700,000	\$11,950,000
Current Year Budget			<u>\$6,370,063</u>						
(Decrease)/Increase			<u>\$1,193,437</u>						

PROJECT #	PROJECT	Note	23-24	24-25	25-26	26-27	27-28	28-29	Total
			Plan	Plan	Plan	Plan	Plan	Plan	

Notes:

- a Routine maintenance program that provides for sewer line inspection, condition assesment and rehab services.
- b Funds to provide assistance for sewer service to new housing projects.
- c This project is in conjunction with the new street scape for N Green St.
- d Relocation and abandonment of the existing sewer lines during the NCDOT bridge replacement project.
- e Next phase of Bost Rd Project.
- f Continued maintenance on the 16 sewer lift stations.

- g Current truck is over 20 years old. We are in need of a more reliable option. Without a sludge truck, plant is unable to removed sludge from plant causing violations of wastewater permit.
Truck is 15 years old with high idle hours and over 60,000 miles. Recommend to replace before powertrain starts having more issues. Plan is to replace with a larger midsize truck with more space for equipment.
- h
- i NDEQ compliance inspection reports continue to recommend replacement to ensure continued compliance. Compost permit requirements will not be met without a functioning unit.
- j Capacity study is required by NCDEQ under new permit and for a baseline for other plant studies in the future to be required.
Currently using the highly dangerous chemical, chlorine gas to disinfect. This requires several safety practices and updates to a required Risk Management Practices plan. Study needs to be conducted to provide capital costs of alternative methods used for disinfection.
- k
- l Polymer system is over 10 years old and parts have become difficult to find, repair or replace. Several items have been rebuilt and are at the end of their useful life.
- m Current SCADA system is nearing the end of it's useful life. New SCADA system is the only means of further operation.
- n Funds to continue rehab on plant centrifuges to keep operational for sludge removal.
- o Raw wastewater pump check valves need to be replaced. These control all incoming flow into the treatment plant.
- p Current chains and sprockets are stretched to their maximum potential and require replacement before failure.
- q Motors for Aeration mixers have failed. Need to be removed and repaired to be functional again.
There are 10 hoists at the plant and several have exceeded their life expectancy. These require multiple yearly repairs to pass required hoist inspections. A rebuild or replacement is required for some hoists before complete failure occurs.
- r
- s A plant roof assessment conducted in 2022 found this roof to be in immediate need of replacement.

**City of Morganton
CABLE FUND**

PROJECT #	PROJECT	Note							Total
			23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	
1	System Improvements/Expansion	a	75,000	75,000	75,000	75,000	75,000	75,000	450,000
2	Network Improvements	b	75,000	75,000	75,000	75,000	75,000	75,000	450,000
3	Fiber to the Premise/Fiber to the Home				10,000,000				10,000,000
4	N Green Street Transformation	c	100,000						100,000
5	Bucket Truck			120,000		120,000		120,000	360,000
6	Vehicles	d	35,000	35,000					70,000
7	Remote Phy Pilot	e	250,000	250,000	250,000	250,000			1,000,000
8	OLT (Optical Line Termination)	f	200,000		200,000		200,000		600,000
Totals			\$735,000	\$555,000	\$10,600,000	\$520,000	\$350,000	\$270,000	\$13,030,000
Current Year Budget			<u>1,174,653</u>						
(Decrease)/Increase			<u><u>(\$439,653)</u></u>						

Notes:

- a System Improvement
- b Network improvements at the headend for internet. Every time we get ahead of bandwidth it is short lived. Bandwidth has been projected to double every 2 years but for us this is more like every 15-16 months.
- c Project is in conjunction with the new street scape project for N Green St.
- d Vehicle is to add another vehicle for Director.
- e Several things going on with Video, we are at an area where we are gonna have to go Over The Top
- f To replace one of our oldest OLTs which supplies our Fiber Business Customers

**City of Morganton
IRMS**

PROJECT #	PROJECT	Note	23-24 24-25 25-26 26-27 27-28 28-29						Total
			Plan	Plan	Plan	Plan	Plan	Plan	
1	City-Wide Connectivity	a	20,000	20,000	20,000	20,000	20,000	20,000	120,000
2	Servers	b	13,000	13,000	13,000	13,000	13,000	13,000	78,000
3	Exchange Server						50,000		50,000
4	Storage Array					80,000			80,000
5	Secuirty Monitoring	c	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Totals			\$108,000	\$108,000	\$108,000	\$188,000	\$158,000	\$108,000	\$778,000
Current Year Budget			<u>290,274</u>						
(Decrease)/Increase			<u><u>(\$182,274)</u></u>						

Notes:

- a This is a yearly amount set aside for network improvements throughout the City.
- b We have so many servers now and for the most part when can move around the older ones to less important services
- c Security Monitoring as a service

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT # PROJECT			23-24	24-25	25-26	26-27	27-28	28-29	
			Plan	Plan	Plan	Plan	Plan	Plan	Total
1	Facility Master Plan	a		50,000		250,000			300,000
2	Replace 04 Chevy Van #960				40,000				40,000
3	Install Generator for Operations Center	b	80,000						80,000
Totals			\$80,000	50,000	\$40,000	250,000			\$420,000
Current Year Budget			\$ -						
(Decrease)/Increase			\$80,000						

Notes:

- a This is a consolidated request from all departments that work out of this facility. We have recently done a survey analysis of our existing property and found that we could better utilize the facility by reorganizing the warehouse area as well as the other departmental areas located at this facility. The number listed in FY 24-25 is for expenses to develop a master plan and start to assess space utilization, reorganize and start to develop areas to determine if we need to expand the facility. In FY 26-27 we plan to build more storage to provide much needed covered space to protect equipment and better utilize the facility and pave areas that desperately need it. The overall plan is to make this facility more organized and efficient.
- b The Public Works/Warehouse Operations Center is a hub for our municipal operations and emergency response. We would like to install a generator to keep the lights on and the phones operational and keep operations going during a power outage.

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT #	PROJECT	Note	23-24 Plan	24-25 Plan	25-26 Plan	26-27 Plan	27-28 Plan	28-29 Plan	Total
1	Replace 08 Chev 3/4T w/ Utility Body #950	a	68,000						68,000
2	Steam Genie	b	15,000						15,000
3	Install Truck/Equipment Wash System				150,000				150,000
Totals			\$83,000		\$150,000				\$248,000

Current Year Budget

-

(Decrease)/Increase

\$83,000

Notes:

Truck #119 is 9 years old and used daily in our street division. We would like to replace truck #950 and move the current truck to replace #119 to our street division.

a This truck is outfitted to work well in our street division.

b Gas powered steam genie for wash station.