



2017-2018 City Manager's Recommended Budget

PREPARED BY:
FRANKIE MANESS
CITY MANAGER

May 2, 2017

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BUDGET MESSAGE

Dear Mayor and Council:

I'm pleased to present to you the proposed 2017-2018 Annual Budget for the City of Graham. The enclosed budget seeks to continue the high level of public service afforded to our citizens while maintaining the sound financial performance experienced in recent years. This budget also provides greater attention to much needed capital and maintenance items.

QUICK FACTS & HIGHLIGHTS

- The proposed annual budget totals \$19,998,800, a 1.67% increase over FY 2016-2017.
- The Ad Valorem tax rate is recommended to remain at 45.5¢ per \$100 of valuation.
- One penny on the tax rate is estimated to generate \$108,791 in the upcoming year based on a 97% collection rate.
- No increase to water, sewer, sanitation, recycling or stormwater fees are proposed.
- Services and service levels remain unchanged.
- Health Insurance Premiums were initially proposed to increase by 38.23% or \$366,676. Following negotiations and plan design changes, premiums will increase 7.57% or \$72,560.
- The employee Cost of Living Adjustment (COLA) is proposed at 2% based on the CPI-U increase of 2.1%. The pool for performance based pay (commonly referred to as merit) is 1.5%.
- Staffing levels are slightly increased from the prior FY with 150.13 fulltime equivalent (FTE) positions vs. 148 from FY 16-17.
- Total expenditures for salaries are estimated to increase by \$226,000 or 3.48%.
- A mandatory employer contribution increase of .25% to the Local Government Employees' Retirement System (LGERS) is included. This will cost the City an extra \$16,800.
- A transfer of \$250,000 from the Water and Sewer Fund to the General Fund is included.
- There is no appropriation recommended for the Cemetery Trust Fund for FY 2017-2018.

GENERAL FUND SUMMARY

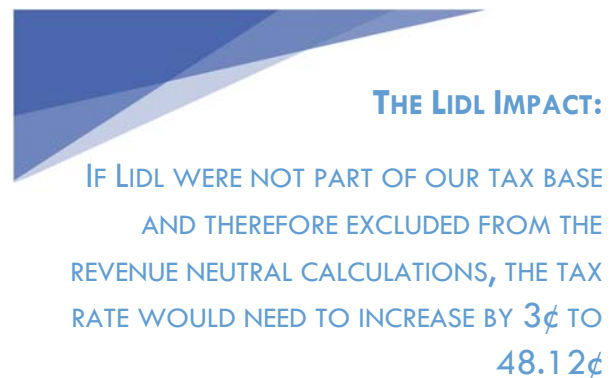
The General Fund will be the focus of most local budgets during FY 2017-2018 as Alamance County is in a revaluation year where all properties are assessed a new value. Since revaluation affects the Ad Valorem taxes (aka: the property tax) and Ad Valorem taxes make up about 41% of the total revenues in the General Fund, it is very important that calculations are precise and conservative in the absence of exact data.

During a revaluation year, State law requires the City to calculate and publish what is known as a “revenue neutral” tax rate. Unfortunately this is not a straightforward calculation and one that requires many assumptions and estimates while failing to consider many other variables that affect actual tax receipts such as collection percentages, collection fees and abatements. It also tends to focus solely on real property when other taxable properties not affected by revaluation must be considered. Taxpayers can’t rely on the this calculation to predict their own tax bills as it would depend on each parcel’s change in value relative to the aggregate change in value. Much emphasis is often placed on adopting the “revenue neutral” tax rate even though there is **no requirement that it be adopted** or even used in the calculations of the actual budget figures.

In FY 2009-2010, the City focused on adopting a “revenue neutral” tax rate and did so, presumably. Unfortunately, values continued to drop following adoption of the budget, where the end result was an overall decrease in the tax levy despite allowances for growth rates and depletion in the calculation formula. **The FY 2009-2010 tax rate was ultimately ½ cent less than “revenue neutral”**. It should be noted that this was the first time the City was ever required to make this calculation.

While many things are still unknown and values are changing daily, as of the drafting of the this Budget Message, the City’s total taxable base is estimated at \$1,122,830,512, an overall increase of 2.32% (See Exhibit #1). **This would yield a “revenue neutral” rate of 45.17¢**. However, the story is really in the details of what actually made up for an increase in value.

The City did not realize a net gain in taxable base through the appreciation of existing properties subject to revaluation, rather growth fueled this increase. In fact, roughly two thirds of existing properties either decreased in value or stayed the same (See Exhibit #2). Therefore, if the “revenue neutral” formula accounted for growth during the revaluation year, the result for Graham would be very much different. More specifically, if one netted out the known growth during the revaluation year, the “revenue neutral” rate would be 48.25¢.



Other revenues in the General Fund are estimated to hold steady or improve as the general economy continues to show strength. Of those, the sales tax is the second largest revenue for the general fund at \$3,127,500 or 26.7%. Sales tax receipts are particularly elastic with respect to the general economy and as such an increase of 4.25% is anticipated.

Some of the highlights for the FY 2017-2018 General Fund Budget are:

- No new programs or services are proposed.
- FY 2017-2018 is the second year of revenue generated from the NCCP revenue sharing agreement where it is estimated that Graham will receive \$255,000. FY 2017-2018 may also see incentive payments to Lidl (\$225,000) and Prescient (\$51,000).
- Among the expenditures for FY 2017-2018 are a total of \$842,500 in capital spending, mostly for the repair or replacement of existing equipment and infrastructure.

- Staffing levels in the General Fund are proposed to increase with the addition of 1 full time police officer. This new position is contingent on the receipt of grant funding. All other requests for additional personnel were not included.
- The General Fund is supporting additional capital expenditures and repair and maintenance items for FY 2017-2018, but a total of \$1,776,600 in requests were unfunded.
- Animal Shelter expenditures for FY 2017-2018 are \$98,565, an 8.9% increase. A new cost allocation formula failed to gain unanimous support among local governments. There does appear to be interest among some local governments to revisit the issue, but no change to this proposed budget is expected.

Animal Shelter Expenditures per Year	
2004	\$20,853.63
2005	\$41,707.00
2006	\$44,608.60
2007	\$44,608.60
2008	\$48,526.50
2009	\$64,935.75
2010	\$64,935.75
2011	\$74,027.70
2012	\$68,500.52
2013	\$70,481.94
2014	\$70,860.42
2015	\$83,198.96
2016	\$89,760.80
2017	\$90,545.14

WATER & SEWER FUND SUMMARY

The Water and Sewer Fund is the second largest operating fund for the City with proposed expenditures for FY 2017-2018 of \$7,011,100, a 2.62% decrease from the previous year. While expenditures are down overall, the fund is better able to support much needed capital expenses that have often met delay. Capital expenditures are proposed at \$853,000, a \$409,000 increase over last year's operating budget.

In addition to meeting additional capital expenses, the fund is again able to cover some, but not all, of its share of administrative and support functions provided by the General Fund. It is estimated that the fund will be able to transfer \$250,000 to the General Fund. In addition to support for annual expenses, please also recall that \$5,634,418 was transferred from the General Fund between 2001 and 2011 (see table to the right).

Year	Budgeted	Actual
2001	\$ 300,000.00	\$ 300,000.00
2002	519,500.00	300,000.00
2003	811,000.00	600,000.00
2004	652,500.00	550,000.00
2005	280,000.00	280,000.00
2006	740,000.00	740,000.00
2007	1,031,500.00	1,003,111.00
2008	905,000.00	905,000.00
2009	1,015,000.00	48,957.00
2010	1,233,408.00	908,850.00
2011	306,000.00	298,500.00
	\$ 11,622,326.00	\$ 5,634,418.00

Transfers from the General Fund, 2001-2011

User charges (rates) for water and sewer are proposed to again remain unchanged. (This means a minimum water and sewer bill will remain \$10.78 per month.) Water and sewer charges

are by far the largest revenue source for the fund at \$5,390,000 or 77% of the revenues for this Fund. Four different interlocal agreements are providing an estimated \$502,000 in revenue for FY 2017-2018, including \$200,000 from the newest wastewater agreement with Mebane.

In addition to aforementioned capital expenditures, other major expenditures include salaries and benefits at just more than \$2,000,000 and debt service at \$665,300. The addition of a Utility Maintenance Worker in the Distribution and Collections Department is the only personnel addition proposed for the Water & Sewer Fund. While not affecting FY 2017-2018, we should be mindful that in subsequent years an added debt payment will be required upon completion of the Boyd Creek Pump Station Project.

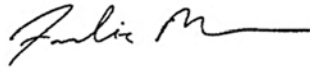
GARAGE FUND SUMMARY

The Garage operations are responsible for the maintenance of the City's entire equipment and vehicle fleet, as well as the fleets for ACTA, Graham Housing Authority, the Alamance Municipal ABC Board, and

the Town of Green Level. The City's garage also provides fuel services for Alamance County, excluding the Sheriff's Office. The operations necessary to support these entities will require a \$4 increase in the labor rate to offset rising employee costs. Overall expenditures within the fund are estimated at \$811,300, which represents an increase of 1.4%. There are no capital expenses proposed in the Garage Fund this year.

In summary, the FY 2017-2018 Budget, as proposed, continues to reflect a commitment of the City of Graham to provide a consistent level of public service. Thank you in advance for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Frankie M.", with a long horizontal flourish extending to the right.

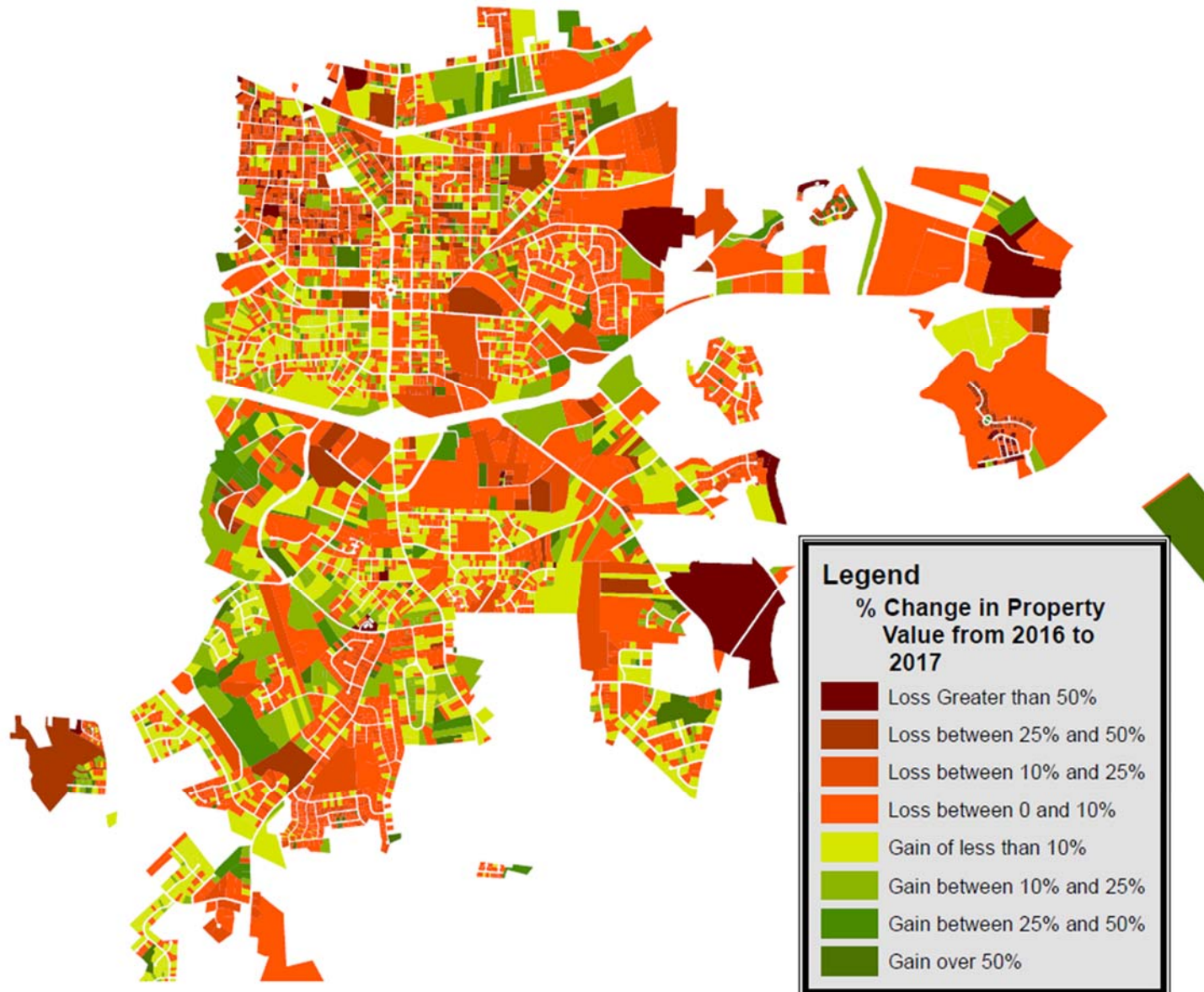
Frankie Maness
City Manager

EXHIBIT #1: TOTAL TAX BASE & TAX RATE HISTORY

	Total Tax Base	Tax Rate
2017-18*	1,122,830,512	0.455
2016-17	1,097,416,517	0.455
2015-16	1,038,813,570	0.455
2014-15	1,015,544,892	0.44
2013-14	1,028,236,157	0.44
2012-13	993,313,396	0.44
2011-12	983,852,441	0.445
2010-11	976,109,889	0.445
2009-10*	985,023,365	0.445
2008-09	906,849,959	0.48

*Revaluation Year

EXHIBIT #2: CHANGE IN REAL PROPERTY VALUE FOLLOWING REVALUATION



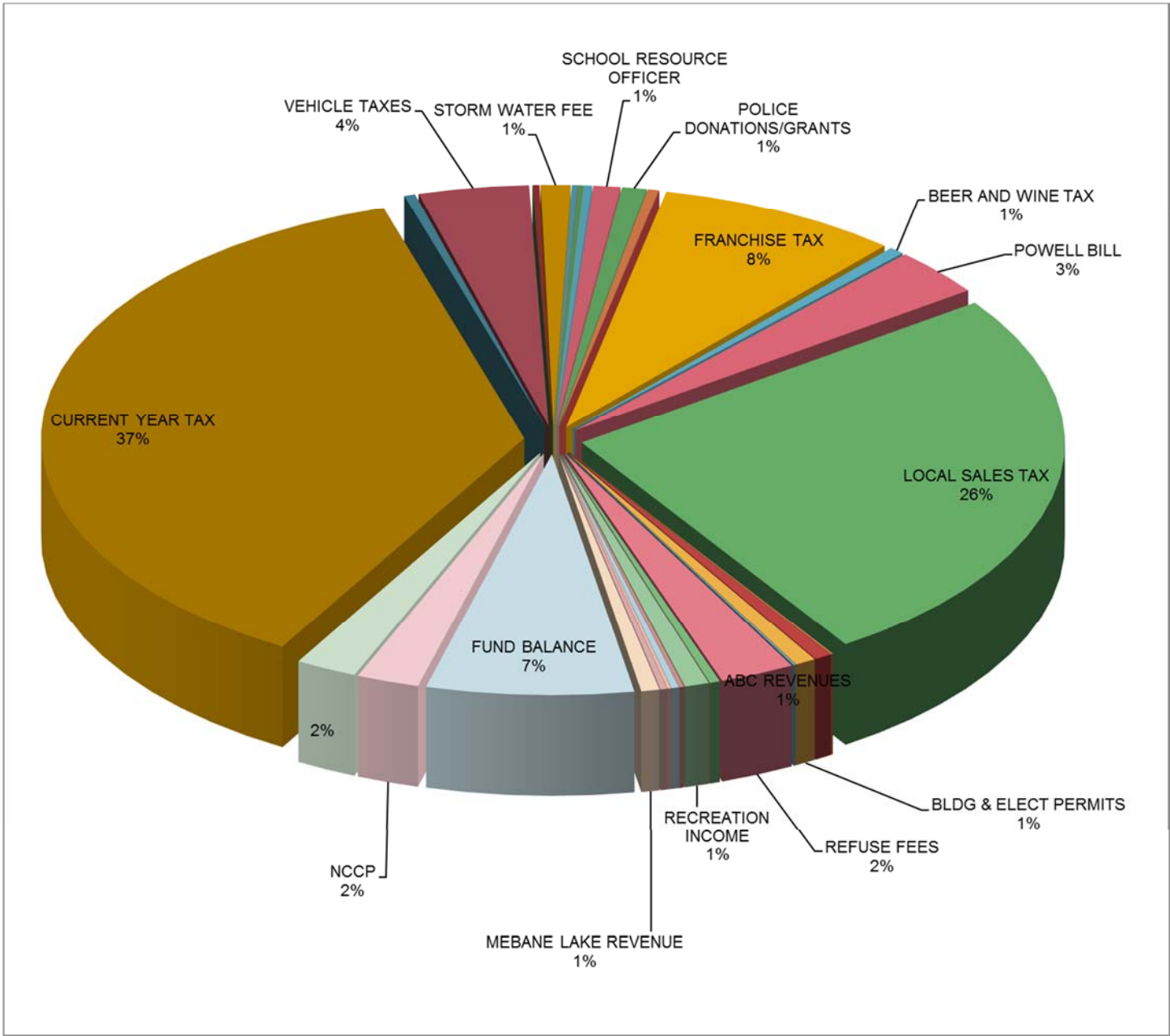
GENERAL FUND

REVENUES

Account #	Account Description	Actual 2015-2016	FY 2016-2017	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-3010-0000	CURRENT YEAR TAX	4,157,363	4,300,000	4,500,000	
10-3020-0000	PRIOR YEAR TAXES	95,789	45,000	45,000	
10-3080-0000	VEHICLE TAXES	464,816	375,000	450,000	
10-3081-0000	PRIOR YEAR VEHICLE TAXES	16,959	1,000	1,000	
10-3081-1000	PY VEHICLE INT & COLL FEES	1,140	500	500	
10-3090-0000	PAYT LIEU TAXES	29,103	26,000	26,000	
10-3120-0000	STORM WATER FEE	61,779	120,000	121,000	
10-3170-0000	TAX COST & INTEREST	30,635	23,000	23,000	
10-3240-0000	DEVELOPMENT FEES	0	1,000	1,000	
10-3245-0000	SALE OF SURPLUS PROPERTY	0	20,000	20,000	
10-3250-0000	PRIVILEGE LICENSE	-86	100	100	
10-3265-0000	RECYCLING PROCEEDS FROM SURPLUS	15,145	100	0	
10-2380-0000	MISCELLANEOUS GRANTS	0	25,100	100	
10-3290-0000	INTEREST ON INVESTMENTS	35,721	25,000	35,000	
10-3330-0000	SCHOOL RESOURCE OFFICER	111,303	110,000	110,000	
10-3340-0000	POLICE DONATIONS/GRANTS	0	100	100,000	
10-3350-0000	MISCELLANEOUS INCOME	52,529	45,000	45,000	
10-3350-1000	INSURANCE PROCEEDS	0	1,000	1,000	
10-3370-0000	FRANCHISE TAX	997,003	1,000,000	990,000	
10-3410-0000	BEER AND WINE TAX	62,932	62,000	62,000	
10-3430-0000	POWELL BILL	393,952	389,000	385,000	
10-3450-0000	LOCAL SALES TAX	3,311,880	3,000,000	3,127,500	
10-3460-0000	SOLID WASTE DISPOSAL TAX	9,272	8,800	8,700	
10-3470-0000	ABC REVENUES	89,889	70,000	70,000	
10-3550-0000	BLDG & ELECT PERMITS	287,384	85,000	85,000	
10-3571-0000	RECREATION DONATIONS	5,252	100	8,000	
10-3590-0000	REFUSE FEES	321,202	304,000	304,000	
10-3610-0000	CEMETERY REVENUE	49,910	42,000	42,000	
10-3620-0000	CONCERT SERIES DONATIONS	3,008	1,000	0	
10-3621-0000	CONCESSION INCOME	9,580	11,500	0	

10-3622-0000	5K RUN - DONATIONS	1,100	1,000	0
10-3624-0000	SPORTS HALL OF FAME			0
10-3640-0000	CHRISTMAS	17,274	15,000	0
10-3650-0000	RECREATION INCOME	3,102	5,000	100,000
10-3650-1000	RECREATION DAY CAMPS	51,148	40,000	0
10-3650-2000	RECREATION RENTALS	20,136	16,000	19,000
10-3650-3000	RECREATION ATHLETICS	33,677	31,000	0
10-3660-0000	GRAHAM MEBANE LAKE	38,685	26,000	31,000
10-3661-0000	LAKE PENALITES & FINES	0	100	0
10-3662-0000	LAKE SHELTER RENTALS	200	100	0
10-3670-0000	COURTS & FINES	12,431	15,000	15,000
10-3680-0000	RENT ON CITY PROPERTY	50,776	28,000	28,000
10-3690-0000	MEBANE LAKE REVENUE	54,309	75,000	75,000
10-3900-0000	FUND BALANCE	0	962,000	842,500
10-3380-0000	NCCP	0	146,000	255,000
10-3890-0000	TRANSFER FROM WATER FUND	0	220,000	250,000
FUND TOTAL		10,896,298	11,671,500	12,176,400

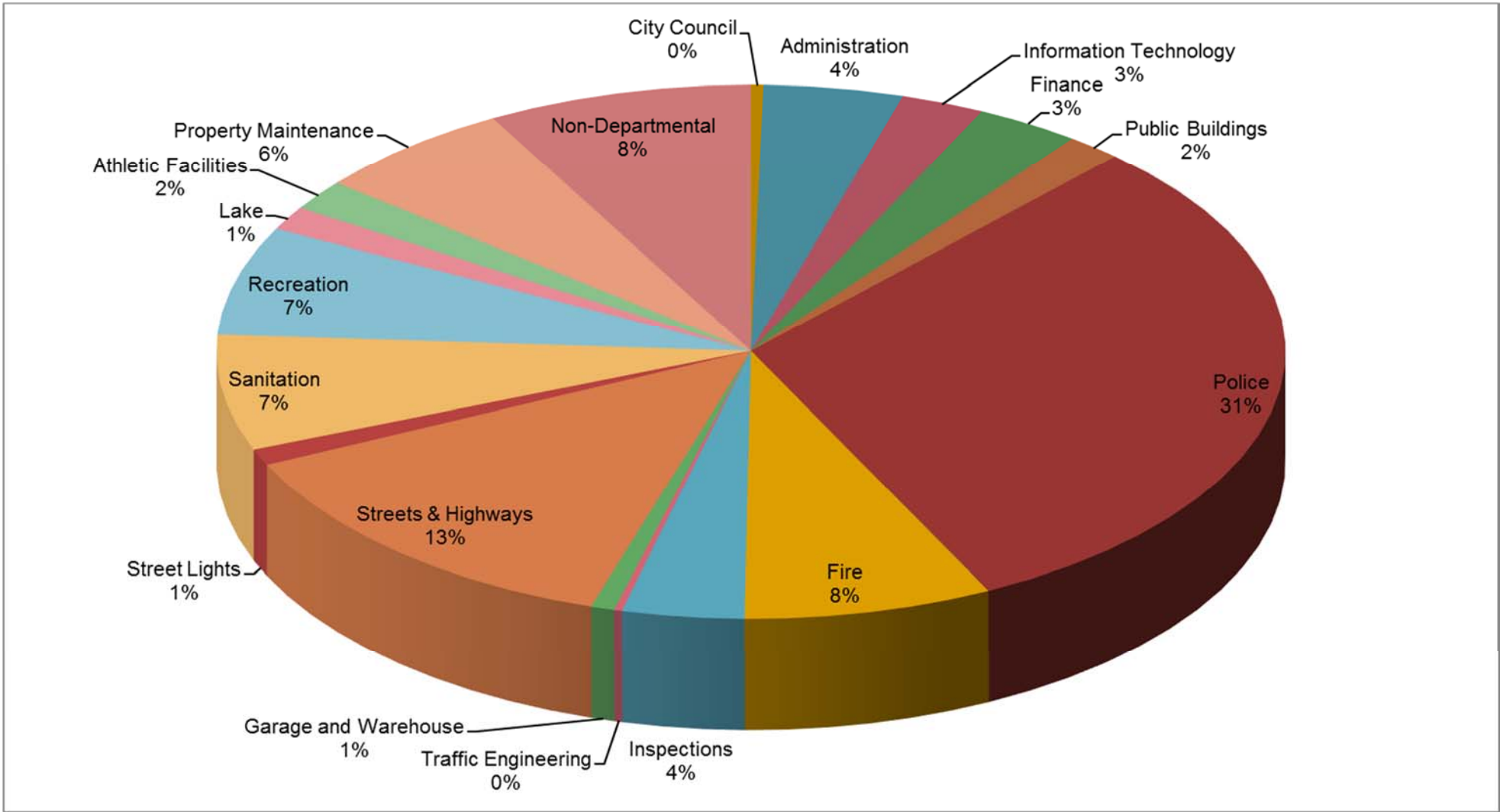
GENERAL FUND REVENUES BY SOURCE



GENERAL FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2016-2016	FY 2017-2018	Difference	% Difference
City Council	53,200	45,200	-8,000	-15.04%
Administration	453,600	514,100	60,500	13.34%
Information Technology	276,300	307,400	31,100	11.26%
Finance	374,100	384,700	10,600	2.83%
Public Buildings	260,200	202,300	-57,900	-22.25%
Police	3,470,500	3,743,600	273,100	7.87%
Fire	846,200	914,300	68,100	8.05%
Inspections	413,100	448,600	35,500	8.59%
Traffic Engineering	29,100	29,100	0	0.00%
Garage and Warehouse	83,600	86,300	2,700	3.23%
Streets & Highways	1,397,900	1,605,100	207,200	14.82%
Street Lights	116,000	121,000	5,000	4.31%
Sanitation	926,900	848,900	-78,000	-8.42%
Recreation	906,400	805,100	-101,300	-11.18%
Lake	182,100	174,200	-7,900	-4.34%
Athletic Facilities	166,900	227,000	60,100	36.01%
Property Maintenance	662,100	741,900	79,800	12.05%
Non-Departmental	1,053,300	977,600	-75,700	-7.19%
	11,671,500	12,176,400	504,900	4.33%

GENERAL FUND EXPENDITURES BY DEPARTMENT



CITY COUNCIL

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4100-0200	SALARIES AND WAGES	30,760	31,700	23,070.00	31,700	31,700	
10-4100-0400	PROFESSIONAL SERVICES	6,984	10,000	2,582.00	2,000	2,000	
10-4100-0500	FICA	2,486	2,500	1,765.00	2,500	2,500	
10-4100-1400	TRAVEL	1,800	5,000	397.00	5,000	5,000	
10-4100-3300	SUPPLIES AND MATERIALS	54	500	-	500	500	
10-4100-5700	MISCELLANEOUS EXPENSE	8,255	3,500	3,533.00	3,500	3,500	
		50,339	53,200	31,347.00	45,200	45,200	0

ADMINISTRATION

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4200-0200	SALARIES AND WAGES	267,785	320,000	258,900.00	383,000	383,000	
10-4200-0400	PROFESSIONAL SERVICES	17,028	10,000	662.00	2,000	2,000	
10-4200-0500	FICA	20,362	24,500	19,753.00	25,600	25,600	
10-4200-0600	GROUP INSURANCE	15,706	24,300	15,828.00	26,200	26,200	
10-4200-0655	UNEMPLOYMENT EXPENSE	0	900	-	900	0	
10-4200-0700	RETIREMENT EXPENSE	18,188	23,200	17,687.00	25,100	25,100	
10-4200-0800	UNEMPLOYMENT INSURANCE		0	-	0	0	
10-4200-0900	LONGEVITY PAY	7,355	7,100	7,045.00	8,600	8,600	
10-4200-1100	TELEPHONE & POSTAGE	5,613	4,000	5,489.00	4,500	4,500	
10-4200-1400	TRAVEL	3,811	5,000	1,726.00	5,000	4,500	
10-4200-1700	REPAIR & MAINTENANCE VEHICLES	149	500	-	500	500	
10-4200-2600	ADVERTISING	247	1,000	168.00	1,000	800	
10-4200-3100	VEHICLE & EQUIPMENT FUEL	16	100	-	100	100	
10-4200-3300	SUPPLIES AND MATERIALS	1,072	2,500	1,171.00	2,500	2,500	
10-4200-5300	DUES AND SUBSCRIPTIONS	10,706	12,000	11,100.00	13,000	12,000	
10-4200-5700	MISCELLANEOUS EXPENSE	1,634	2,000	328.00	2,000	1,500	
10-4200-7000	SMALL EQUIPMENT PURCHASES	1,480	500	1,550.00	1,000	500	
10-4200-7100	CAPITAL OUTLAY LAND & BLDGS		0		0	0	
10-4200-7400	CAPITAL OUTLAY EQUIPMENT		0		0	0	
10-4200-8100	SUPPLEMENTAL RETIREMENT	10,392	16,000	8,151.00	16,700	16,700	
		381,544	453,600	349,558.00	517,700	514,100	0

INFORMATION TECHNOLOGY

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4300-0200	SALARIES & WAGES	111,418	109,100	80,504.00	113,000	113,000	
10-4300-0500	FICA	7,472	8,400	5,582.00	8,700	8,700	
10-4300-0600	GROUP INSURANCE	12,189	12,200	7,910.00	13,100	13,100	
10-4300-0655	UNEMPLOYMENT EXPENSE	15	500	-	500	500	
10-4300-0700	RETIREMENT EXPENSE	7,084	7,100	5,874.00	8,500	8,500	
10-4300-0900	LONGEVITY PAY	451	500	465.00	1,200	1,200	
10-4300-1100	TELEPHONE & POSTAGE	1,449	2,000	809.00	2,000	2,000	
10-4300-1400	TRAVEL	693	1,200	176.00	4,800	1,200	
10-4300-1600	MAINTENANCE & REPAIR EQUIPMENT	675	1,200	1,139.00	4,000	1,500	
10-4300-3300	SUPPLIES & MATERIALS	647	1,000	616.00	1,200	1,000	
10-4300-4500	CONTRACTED SERVICES	13,016	45,000	24,115.00	43,200	35,700	
10-4300-5300	DUES & SUBSCRIPTIONS	220	300	75.00	300	300	
10-4300-5700	MISCELLANEOUS EXPENSE	1,280	1,500	1,448.00	2,500	1,500	
10-4300-7000	SMALL EQUIPMENT PURCHASES	37,845	26,300	20,209.00	60,700	40,700	
10-4300-7400	CAPITAL OUTLAY EQUIPMENT	0	36,000	28,039.00	66,500	35,000	
10-4300-8000	SOFTWARE MAINTENANCE & CHANGES	12,406	18,500	8,244.00	37,800	37,800	
10-4300-8100	SUPPLEMENTAL RETIREMENT	4,102	5,500	3,122.00	5,700	5,700	
		210,962	276,300	188,327.00	373,700	307,400	0

FINANCE

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4400-0200	SALARIES & WAGES	185,904	190,000	138,731.00	196,000	199,000	
10-4400-0500	FICA	13,772	14,600	10,363.00	15,000	15,300	
10-4400-0600	GROUP INSURANCE	18,210	18,500	11,865.00	27,750	19,600	
10-4400-0655	UNEMPLOYMENT EXPENSE	0	800	-	800	800	
10-4400-0700	RETIREMENT EXPENSE	12,493	13,100	10,455.00	13,500	14,200	
10-4400-0900	LONGEVITY PAY	9,380	9,800	9,661.00	10,100	10,300	
10-4400-1100	TELEPHONE & POSTAGE	7,577	7,500	5,756.00	7,500	7,500	
10-4400-1400	TRAVEL	156	2,000	55.00	2,000	2,000	
10-4400-1600	MAINTENANCE & REPAIR EQUIPMENT	0	500	-	500	500	
10-4400-2600	ADVERTISING	1,198	2,000	-	2,000	2,000	
10-4400-3300	SUPPLIES & MATERIALS	6,741	8,500	3,485.00	8,500	7,500	
10-4400-4500	CONTRACTED SERVICES	3,704	8,000	3,012.00	8,000	8,000	
10-4400-5300	DUES & SUBSCRIPTIONS	242	100	-	100	100	
10-4400-5700	MISCELLANEOUS EXPENSE	31	500	1,093.00	1,100	1,100	
10-4400-5800	BANK CHARGES	21,889	27,000	12,406.00	27,000	25,000	
10-4400-7000	SMALL EQUIPMENT PURCHASES	0	500	-	500	500	
10-4400-7400	CAPITAL OUTLAY EQUIPMENT	0	0		0	0	
10-4400-7500	AUDIT	36,390	36,700	36,700.00	36,500	36,500	
10-4400-8000	SOFTWARE MAINTENANCE & CHANGES	23,152	25,000	22,072.00	25,300	25,300	
10-4400-8100	SUPPLEMENTAL RETIREMENT	6,372	9,000	4,817.00	9,300	9,500	
		347,211	374,100	270,471.00	391,450	384,700	0

PUBLIC BUILDINGS AND GROUNDS

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5000-0200	SALARIES & WAGES	7,834	12,000	5,335.00	12,000	12,000	
10-5000-0400	PROFESSIONAL SERVICES	0	0		0	0	
10-5000-0500	FICA	586	900	408.00	900	900	
10-5000-0600	GROUP INSURANCE	0	0	-	0	0	
10-5000-0655	UNEMPLOYMENT EXPENSE	0	0	-	0	0	
10-5000-0700	RETIREMENT EXPENSE	0	0	-	0	0	
10-5000-0900	LONGEVITY PAY	0	0	-	0	0	
10-5000-1100	TELEPHONE	0	400	8.00	400	400	
10-5000-1300	UTILITIES	48,370	55,000	38,850.00	55,000	55,000	
10-5000-1500	MAINTENANCE & REPAIR BUILDINGS	61,153	40,000	21,661.00	40,000	40,000	
10-5000-1700	REPAIR & MAINTENANCE VEHICLES	351	1,000	52.00	1,000	1,000	
10-5000-3100	VEHICLE & EQUIPMENT FUEL	82	1,000	31.00	1,000	1,000	
10-5000-3300	SUPPLIES & MATERIALS	13,557	11,000	7,099.00	11,000	11,000	
10-5000-3600	UNIFORMS	466	500	188.00	500	500	
10-5000-7000	SMALL EQUIPMENT PURCHASES	548	500	69.00	500	500	
10-5000-7300	CAPITAL OUTLAY OTHER IMPROVEME	0	137,900	119,555.00	60,000	80,000	
10-5000-7400	CAPITAL OUTLAY EQUIPMENT	0	0	-	0	0	
10-5000-8100	SUPPLEMENTAL RETIREMENT	0	0	-	0	0	
		132,947	260,200	193,256.00	182,300	202,300	0

POLICE DEPARTMENT

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5100-0200	SALARIES & WAGES	1,965,749	2,040,000	1,486,696.00	2,180,000	2,165,000	
10-5100-0400	PROFESSIONAL SERVICES	124,365	130,000	117,746.00	145,000	135,000	
10-5100-0500	FICA	146,319	156,000	113,709.00	175,000	165,600	
10-5100-0600	GROUP INSURANCE	222,081	242,500	152,200.00	242,500	267,700	
10-5100-0655	UNEMPLOYMENT EXPENSE	1,089	9,500	-	9,500	9,500	
10-5100-0700	RETIREMENT EXPENSE	135,699	155,000	117,037.00	173,000	169,800	
10-5100-0900	LONGEVITY PAY	51,513	54,500	47,426.00	59,600	65,000	
10-5100-1000	TRAINING	17,917	20,000	16,636.00	40,000	20,000	
10-5100-1100	TELEPHONE & POSTAGE	51,519	39,000	39,955.00	38,000	38,000	
10-5100-1300	UTILITIES	20,120	30,000	15,195.00	28,000	28,000	
10-5100-1400	TRAVEL	15,422	14,000	11,123.00	45,000	15,000	
10-5100-1500	MAINTENANCE & REPAIR BUILDING	8,680	15,000	39,255.00	18,000	16,000	
10-5100-1600	MAINTENANCE & REPAIR EQUIPMENT	10,364	12,000	10,809.00	15,000	12,000	
10-5100-1700	REPAIR & MAINTENANCE VEHICLES	63,955	58,000	48,410.00	59,000	58,000	
10-5100-1800	RADIO MAINTENANCE	2,286	16,500	1,796.00	26,500	20,000	
10-5100-2900	DRUG BUY	0	2,000	-	3,000	1,000	
10-5100-3100	VEHICLE & EQUIPMENT FUEL	45,704	80,000	33,310.00	80,000	70,000	
10-5100-3300	SUPPLIES & MATERIALS	14,681	15,000	5,058.00	18,000	16,000	
10-5100-3400	CRIME PREVENTION	2,864	4,000	1,629.00	7,500	4,000	
10-5100-3500	K-9 EXPENSE	3,183	5,000	1,654.00	10,000	10,000	
10-5100-3600	UNIFORMS	20,616	27,000	16,370.00	35,000	27,000	
10-5100-4500	CONTRACTED SERVICES	35,095	48,000	39,282.00	139,000	76,000	
10-5100-5300	DUES AND SUBSCRIPTIONS	595	2,500	717.00	2,500	2,500	
10-5100-5700	MISCELLANEOUS EXPENSE	8,624	5,000	6,922.00	8,500	5,000	
10-5100-7000	SMALL EQUIPMENT PURCHASES	11,283	61,500	3,464.00	55,000	55,000	
10-5100-7300	CAPITAL OUTLAY - IMPROVEMENTS	0	0		26,000	0	
10-5100-7400	CAPITAL OUTLAY EQUIPMENT	0	110,000	22,903.00	304,000	154,000	
10-5100-8000	SOFTWARE MAINTENANCE & CHANGES	28,835	21,000	361.00	35,000	35,000	
10-5100-8100	SUPPLEMENTAL RETIREMENT	85,372	97,500	69,345.00	110,000	103,500	
		3,093,930	3,470,500	2,419,008.00	4,087,600	3,743,600	0

FIRE DEPARTMENT

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5300-0200	SALARIES & WAGES	503,674	504,000	363,334.00	674,000	522,000	
10-5300-0400	PROFESSIONAL SERVICES	13,140	5,000	550.00	255,000	5,000	
10-5300-0500	FICA	39,536	38,600	30,072.00	38,600	40,000	
10-5300-0600	GROUP INSURANCE	54,667	55,000	36,174.00	55,000	59,000	
10-5300-0655	UNEMPLOYMENT EXPENSE	360	2,200	-	2,200	2,200	
10-5300-0700	RETIREMENT EXPENSE	31,113	36,600	25,568.00	36,600	36,600	
10-5300-0900	LONGEVITY PAY	19,251	21,700	21,030.00	21,700	21,700	
10-5300-1000	TRAINING	1,612	3,000	385.00	3,000	3,000	
10-5300-1100	TELEPHONE & POSTAGE	7,257	4,500	5,920.00	5,000	7,500	
10-5300-1400	TRAVEL	1,681	2,000	740.00	2,000	2,000	
10-5300-1600	MAINTENANCE & REPAIR EQUIPMENT	2,293	10,000	2,123.00	10,000	10,000	
10-5300-1700	REPAIR & MAINTENANCE VEHICLES	8,573	20,000	15,147.00	20,000	20,000	
10-5300-1800	RADIO MAINTENANCE	809	5,400	643.00	5,400	5,400	
10-5300-1900	FIREMEN'S FEE	26,541	31,000	24,768.00	31,000	31,000	
10-5300-2000	FIREMEN'S PENSION	22,000	20,200	20,680.00	33,600	20,000	
10-5300-2100	RELIEF FUND	2,967	4,200	-	3,100	3,100	
10-5300-3100	VEHICLE & EQUIPMENT FUEL	4,289	10,000	3,848.00	10,000	10,000	
10-5300-3300	SUPPLIES & MATERIALS	3,287	4,500	1,991.00	4,500	4,500	
10-5300-3600	UNIFORMS	10,049	12,000	2,931.00	27,000	20,000	
10-5300-4000	HAZMAT EXPENDITURES	296	1,800	51.00	1,800	1,800	
10-5300-5100	INSURANCE FIREMEN FRATERNAL	1,680	2,000	2,204.00	2,500	2,500	
10-5300-5300	DUES & SUBSCRIPTIONS	1,674	2,500	1,130.00	2,500	2,500	
10-5300-5500	MISC FIRE PREVENTION	121	1,000	306.00	1,000	1,000	
10-5300-5600	HEALTH & SAFETY	40	3,500	88.00	3,500	3,500	
10-5300-5700	MISCELLANEOUS EXPENSE	1,541	1,000	767.00	1,000	1,000	
10-5300-7000	SMALL EQUIPMENT PURCHASES	1,905	21,500	14,030.00	235,200	25,000	
10-5300-7100	CAPITAL OUTLAY LAND		0	-			
10-5300-7400	CAPITAL OUTLAY EQUIPMENT		0	-	155,000	30,000	
10-5300-8100	SUPPLEMENT RETIREMENT	19,319	23,000	14,420.00	23,000	24,000	
		779,675	846,200	588,900.00	1,663,200	914,300	0

PLANNING AND INSPECTIONS

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5400-0200	SALARIES & WAGES	241,610	274,000	187,209.00	348,000	300,000	
10-5400-0400	PROFESSIONAL SERVICES	468	10,000	5,820.00	135,000	15,000	
10-5400-0500	FICA	18,077	21,000	14,347.00	22,400	22,400	
10-5400-0600	GROUP INSURANCE	29,859	30,400	19,775.00	32,700	32,700	
10-5400-0655	UNEMPLOYMENT EXPENSE	263	1,300	-	1,500	1,500	
10-5400-0700	RETIREMENT EXPENSE	15,993	17,700	13,537.00	19,000	19,000	
10-5400-0900	LONGEVITY PAY	5,231	8,500	6,438.00	8,000	8,000	
10-5400-1100	TELEPHONE AND POSTAGE	7,325	5,500	6,504.00	5,500	5,500	
10-5400-1400	TRAVEL	5,580	6,000	1,518.00	6,000	6,000	
10-5400-1700	REPAIR & MAINT VEHICLES	1,354	2,000	1,003.00	2,000	2,000	
10-5400-2600	ADVERTISING	1,055	2,000	1,315.00	2,000	2,000	
10-5400-3100	VEHCILE & EQUIPMENT FUEL	2,009	2,000	1,086.00	2,000	2,000	
10-5400-3300	SUPPLIES AND MATERIALS	2,537	4,500	1,015.00	4,500	4,500	
10-5400-3600	UNIFORMS	1,520	1,500	401.00	1,500	1,500	
10-5400-5300	DUES AND SUBSCRIPTIONS	1,604	2,000	244.00	2,000	2,000	
10-5400-5700	MISCELLANEOUS EXPENSE	2,047	2,500	925.00	2,500	2,500	
10-5400-7000	SMALL EQUIPMENT PURCHASES	1,494	3,000	220.00	3,000	3,000	
10-5400-7400	CAPITAL OUTLAY EQUIPMENT	0	0	-	30,000	0	
10-5400-8000	SOFTWARE MAINT & CHANGES	5,200	7,000	3,800.00	7,000	7,000	
10-5400-8100	SUPPLEMENTAL RETIREMENT	8,848	12,200	7,530.00	12,000	12,000	
		352,074	413,100	272,687.00	646,600	448,600	0

TRAFFIC ENGINEERING

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5500-1300	UTILITIES	2,521	3,100	2,452.00	3,100	3,100	
10-5500-3300	SUPPLIES AND MATERIALS	0	1,000	-	1,000	1,000	
10-5500-4500	CONTRACTED SERVICES	30,000	24,000	12,000.00	24,000	24,000	
10-5500-7000	SMALL EQUIPMENT PURCHASES	0	1,000	-	1,000	1,000	
10-5500-7400	CAPITAL OUTLAY EQUIPMENT	0	0		0	0	
		32,521	29,100	14,452.00	29,100	29,100	0

CITY GARAGE AND WAREHOUSE

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5550-0200	SALARIES AND WAGES	41,998	43,000	31,620.00	44,500	44,500	
10-5550-0500	FICA	3,280	3,300	2,536.00	3,400	3,400	
10-5550-0600	GROUP INSURANCE	6,074	6,100	3,955.00	6,600	6,600	
10-5550-0655	UNEMPLOYMENT EXPENSE	0	200	-	200	200	
10-5550-0700	RETIREMENT EXPENSE	2,947	3,200	2,476.00	3,400	3,400	
10-5550-0900	LONGEVITY PAY	2,431	2,600	2,504.00	2,700	2,700	
10-5550-1100	TELEPHONE	480	600	307.00	600	600	
10-5550-1300	UTILITIES	5,346	5,000	4,341.00	5,200	5,200	
10-5550-1500	MAINT & REPAIR BUILDING	2,684	6,000	2,513.00	6,000	6,000	
10-5550-1600	MAINT & REPAIR EQUIPMENT	4,269	5,000	1,856.00	5,000	5,000	
10-5550-3300	SUPPLIES AND MATERIALS	328	1,200	62.00	1,200	1,200	
10-5550-5700	MISCELLANEOUS EXPENSE	2,152	4,200	1,403.00	4,200	4,200	
10-5550-7000	SMALL EQUIPMENT PURCHASES	304	1,000	-	1,000	1,000	
10-5550-7400	CAPITAL OUTLAY EQUIPMENT	0	0	-	0	0	
10-5550-8100	SUPPLEMENTAL RETIREMENT	2,088	2,200	1,581.00	2,300	2,300	
		74,381	83,600	55,154.00	86,300	86,300	0

STREETS AND HIGHWAYS

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5600-0200	SALARIES AND WAGES	372,271	371,000	275,094.00	383,000	383,000	
10-5600-0400	PROFESSIONAL SERVICES.	19,244	30,000	2,810.00	30,000	30,000	
10-5600-0450	STORMWATER	41,642	30,000	28,949.00	30,000	30,000	
10-5600-0500	FICA	27,725	29,000	21,059.00	29,300	29,300	
10-5600-0600	GROUP INSURANCE	59,458	54,600	35,751.00	58,800	58,800	
10-5600-0655	UNEMPLOYMENT EXPENSE	264	1,800	406.00	1,800	1,800	
10-5600-0700	RETIREMENT EXPENSE	25,168	27,000	20,730.00	28,700	28,700	
10-5600-0900	LONGEVITY PAY	9,275	11,000	10,661.00	13,400	13,400	
10-5600-1100	TELEPHONE AND POSTAGE	4,894	5,300	4,072.00	6,500	6,500	
10-5600-1300	UTILITIES	3,203	3,000	2,215.00	3,000	3,000	
10-5600-1400	TRAVEL	1,571	2,000	-	3,500	3,500	
10-5600-1500	MAINT & REPAIR BUILDING	2,417	3,500	1,073.00	3,500	3,500	
10-5600-1600	MAINT & REPAIR EQUIPMENT	9,123	2,000	3,418.00	0	0	
10-5600-1700	REPAIR & MAINT VEHICLES	43,116	70,000	40,938.00	80,000	75,000	
10-5600-1800	RADIO MAINTENANCE	551	1,000	417.00	1,000	1,000	
10-5600-3100	VEHICLE & EQUIPMENT FUEL	15,398	35,000	11,962.00	35,000	35,000	
10-5600-3300	SUPPLIES AND MATERIALS	12,486	18,000	10,948.00	18,000	18,000	
10-5600-3301	TRAFFIC CONTROL	30,399	24,500	17,764.00	22,000	22,000	
10-5600-3600	UNIFORMS	8,077	6,500	4,939.00	6,500	6,500	
10-5600-4500	CONTRACTED SERVICES	500	2,000	-	2,000	2,000	
10-5600-4600	ROAD REPAIR MATERIALS	21,750	15,000	1,342.00	15,000	15,000	
10-5600-4700	SIDEWALK REPAIRS	13,892	50,000	15,894.00	100,000	100,000	
10-5600-4800	SNOW & ICE REMOVAL MATERIAL	26,835	18,000	1,514.00	18,000	18,000	
10-5600-4900	STORM SEWER	9,822	20,000	6,140.00	20,000	20,000	
10-5600-5000	STREET RESURFACING	270,635	389,000	383,783.00	500,000	450,000	
10-5600-5200	RIGHT OF WAYS	8,213	12,000	-	12,000	12,000	
10-5600-5300	DUES AND SUBSCRIPTIONS	1,933	1,200	1,757.00	1,500	1,500	
10-5600-5700	MISCELLANEOUS EXPENSE	3,320	3,500	52.00	3,500	3,500	
10-5600-7000	SMALL EQUIPMENT PURCHASES	783	8,000	568.00	10,000	10,000	
10-5600-7300	CAPITAL OUTLAY OTHER IMP	0	0		355,000	185,000	
10-5600-7400	CAPITAL OUTLAY EQUIPMENT	0	115,000	114,560.00	0	0	
10-5600-8100	SUPPLEMENTAL RETIREMENT	15,259	19,000	10,895.00	19,100	19,100	
10-5600-9900	STREET IMPROVEMENTS	10,735	20,000	4,055.00	20,000	20,000	
		1,069,959	1,397,900	1,033,766.00	1,830,100	1,605,100	0

STREET LIGHTING

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5650-1300	UTILITIES	111,037	115,000	86,168.00	120,000	120,000	
10-5650-4500	CONTRACTED SERVICES	2,124	1,000	2,144.00	1,000	1,000	
		113,161	116,000	88,312.00	121,000	121,000	0

SANITATION

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5800-0200	SALARIES AND WAGES	162,187	165,000	124,043.00	172,000	172,000	
10-5800-0500	FICA	12,697	12,800	9,834.00	13,300	13,300	
10-5800-0600	GROUP INSURANCE	41,295	30,400	21,786.00	32,700	32,700	
10-5800-0655	UNEMPLOYMENT EXPENSE	0	1,100	1,100.00	1,100	1,100	
10-5800-0700	RETIREMENT EXPENSE	11,176	12,000	9,430.00	12,900	12,900	
10-5800-0900	LONGEVITY PAY	5,661	6,200	5,947.00	6,700	6,700	
10-5800-1100	TELEPHONE	2,968	4,000	2,217.00	4,000	4,000	
10-5800-1400	TRAVEL	0	200	-	200	200	
10-5800-1600	MAINT & REPAIR EQUIPMENT	0	1,000	-	1,000	1,000	
10-5800-1700	REPAIR & MAINT VEHICLES	83,219	75,000	63,787.00	75,000	75,000	
10-5800-1800	RADIO MAINTENANCE	0	500	-	500	500	
10-5800-3100	VEHICLE & EQUIPMENT FUEL	27,576	55,000	19,720.00	50,000	50,000	
10-5800-3300	SUPPLIES AND MATERIALS	695	800	608.00	800	800	
10-5800-3500	TIPPING FEES	143,710	160,000	114,400.00	165,000	165,000	
10-5800-3600	UNIFORMS	4,201	4,000	1,854.00	4,000	4,000	
10-5800-4500	CONTRACTED SERVICES	79,693	80,000	45,576.00	80,000	80,000	
10-5800-5700	MISCELLANEOUS EXPENSE	1,814	2,000	1,281.00	2,000	2,000	
10-5800-7000	SMALL EQUIPMENT PURCHASES	0	1,000	-	1,000	1,000	
10-5800-7400	CAPITAL OUTLAY EQUIPMENT	0	300,000	252,817.00	200,000	200,000	
10-5800-7410	ROLLOUT REFUSE CONTAINERS	14,547	7,600	12,955.00	18,000	18,000	
10-5800-8100	SUPPLEMENTAL RETIREMENT	3,503	8,300	2,810.00	8,700	8,700	
		594,942	926,900	690,165.00	848,900	848,900	0

RECREATION

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6200-0200	SALARIES AND WAGES	349,525	366,100	290,186.00	363,000	363,000	
10-6200-0400	PROFESSIONAL SERVICES	17,553	15,000	9,855.00	15,000	15,000	
10-6200-0500	FICA	26,980	29,000	23,700.00	28,000	28,000	
10-6200-0600	GROUP INSURANCE	28,149	30,400	19,293.00	39,200	39,200	
10-6200-0655	UNEMPLOYMENT EXPENSE	817	1,400	158.00	1,400	1,400	
10-6200-0700	RETIREMENT EXPENSE	17,165	19,200	15,997.00	19,000	19,000	
10-6200-0900	LONGEVITY PAY	9,958	10,600	10,256.00	7,500	7,500	
10-6200-1100	TELEPHONE AND POSTAGE	11,081	13,000	9,082.00	15,500	15,500	
10-6200-1300	UTILITIES	32,188	44,000	27,342.00	49,000	49,000	
10-6200-1400	TRAVEL	4,987	5,000	4,049.00	5,000	5,000	
10-6200-1500	MAINT & REPAIR BUILDING	8,398	9,000	7,940.00	11,000	11,000	
10-6200-1600	MAINT & REPAIR EQUIPMENT	1,814	5,000	4,875.00	5,000	5,000	
10-6200-1700	REPAIR & MAINT VEHICLES	4,269	4,000	3,897.00	4,200	4,200	
10-6200-2600	ADVERTISING	4,657	6,000	2,003.00	6,000	6,000	
10-6200-3000	CONTRACTED PERSONNEL	5,131	27,000	6,943.00	22,000	22,000	
10-6200-3100	VEHICLE & EQUIPMENT FUEL	1,652	4,000	1,108.00	4,000	4,000	
10-6200-3300	SUPPLIES AND MATERIALS	9,365	8,000	6,517.00	8,000	8,000	
10-6200-3301	CITY SIDEWALK EXPENDITURES	25,662	15,500	28,329.00	0	0	
10-6200-3303	5K RUN EXPENSE	1,591	3,000	-	0	0	
10-6200-3600	UNIFORMS	1,461	1,500	10.00	1,500	1,500	
10-6000-3601	UNIFORMS/EQUIPMENT FRO	5,942	1,000	1,901.00	6,000	6,000	
10-6200-4500	CONTRACTED SERVICES	36,155	32,000	20,123.00	28,000	28,000	
10-6200-5300	DUES AND SUBSCRIPTIONS	2,237	3,000	2,119.00	5,400	5,400	
10-6200-5700	MISCELLANEOUS EXPENSE	6,055	4,500	1,450.00	10,400	10,400	
10-6200-5800	ATHLETIC PROGRAMS	11,148	20,000	7,281.00	20,000	20,000	
10-6200-5900	OTHER PROGRAMS	44,167	45,000	30,878.00	63,500	63,500	
10-6200-6000	CONCESSIONS	7,692	10,500	3,956.00	9,500	9,500	
10-6200-7000	SMALL EQUIPMENT PURCHASES	7,556	10,500	6,632.00	13,500	13,500	
10-6200-7300	CAPITAL OUTLAY OTHER IMP	0	0	-	0	0	
10-6200-7400	CAPITAL OUTLAY EQUIPMENT	0	137,000	106,077.00	86,000	31,000	
10-6200-8100	SUPPLEMENTAL RETIREMENT	10,732	13,200	8,610.00	13,000	13,000	
10-6200-8500	HALL OF FAME	619	13,000	1,689.00	500	500	
		694,706	906,400	662,256.00	860,100	805,100	0

GRAHAM-MEBANE LAKE

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6210-0200	SALARIES & WAGES	75,114	86,600	45,086.00	87,000	87,000	
10-6210-0500	FICA	5,320	6,700	3,471.00	6,700	6,700	
10-6210-0600	GROUP INSURANCE	6,074	6,100	3,955.00	6,600	6,600	
10-6210-0655	UNEMPLOYMENT EXPENSE	143	700	-	700	700	
10-6210-0700	RETIREMENT EXPENSE	2,482	2,800	2,059.00	3,000	3,000	
10-6210-0900	LONGEVITY PAY	358	400	369.00	400	400	
10-6210-1100	TELEPHONE AND POSTAGE	2,948	3,300	2,891.00	3,300	3,300	
10-6210-1300	UTILITIES	3,449	4,000	2,778.00	4,000	4,000	
10-6210-1400	TRAVEL	424	1,000	548.00	1,000	1,000	
10-6210-1500	MAINT & REPAIR BUILDING	3,118	7,600	3,176.00	8,000	8,000	
10-6210-1600	MAINT & REPAIR EQUIPMENT	397	1,500	-	1,500	1,500	
10-6210-1700	REPAIR & MAINT. VEHICLES	1,403	2,500	433.00	1,500	1,500	
10-6210-3100	VEHICLE & EQUIPMENT FUEL	794	1,500	255.00	1,500	1,500	
10-6210-3300	SUPPLIES AND MATERIALS	9,554	9,000	4,620.00	9,800	9,800	
10-6210-3600	UNIFORMS	611	800	62.00	800	800	
10-6210-4500	CONTRACTED SERVICES	905	1,000	440.00	1,000	1,000	
10-6210-5300	DUES AND SUBSCRIPTIONS	0	100	-	100	100	
10-6210-5700	MISCELLANEOUS EXPENSE	10,462	9,000	916.00	1,000	1,000	
10-6210-5900	OTHER PROGRAMS	472	1,000	191.00	1,000	1,000	
10-6210-7000	SMALL EQUIPMENT PURCHASES	2,393	8,300	-	13,300	13,300	
10-6210-7300	CAPITAL OUTLAY OTHER IMP.	0	0	-	0	0	
10-6210-7400	CAPITAL OUTLAY EQUIPMENT	0	26,300	-	20,000	20,000	
10-6210-8100	SUPPLEMENTAL RETIREMENT	1,844	1,900	1,401.00	2,000	2,000	
		128,265	182,100	72,651.00	174,200	174,200	0

ATHLETIC FACILITIES

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6220-0200	SALARIES AND WAGES	74,196	75,100	55,080.00	133,000	80,000	
10-6220-0500	FICA	5,572	5,800	4,289.00	10,200	6,000	
10-6220-0600	GROUP INSURANCE	12,148	12,200	7,910.00	19,800	13,100	
10-6220-0655	UNEMPLOYMENT EXPENSE	123	500	-	600	600	
10-6220-0700	RETIREMENT EXPENSE	4,175	4,700	3,493.00	10,000	5,000	
10-6220-0900	LONGEVITY PAY	602	700	620.00	1,700	1,700	
10-6220-1100	TELEPHONE AND POSTAGE	1,767	1,500	1,879.00	1,700	1,700	
10-6220-1400	TRAVEL	827	1,500	131.00	1,000	1,000	
10-6220-1500	MAINT. & REPAIR BUILDING	709	2,000	156.00	2,000	2,000	
10-6220-1550	MAINT & REPAIR GROUNDS	4,293	5,200	4,440.00	6,500	6,500	
10-6220-1570	M&R LIGHTING and FENCING	2,433	2,500	2,900.00	2,000	2,000	
10-6220-1600	MAINT. & REPAIR EQUIPMENT	5,909	5,200	2,999.00	5,200	5,200	
10-6220-1700	REPAIR & MAINT. VEHICLES	3,511	5,000	4,895.00	6,000	6,000	
10-6220-1900	EQUIPMENT RENTALS	0	1,000	606.00	1,000	1,000	
10-6220-3100	VEHICLE & EQUIPMENT FUEL	3,206	6,000	2,336.00	6,000	6,000	
10-6220-3300	SUPPLIES AND MATERIALS	13,332	15,000	2,448.00	18,500	18,500	
10-6220-3600	UNIFORMS	2,408	2,000	1,128.00	2,500	2,500	
10-6220-5300	DUES AND SUBSCRIPTIONS	0	0	-	0	0	
10-6220-5700	MISCELLANEOUS EXPENSE	923	1,000	703.00	1,000	1,000	
10-6220-7000	SMALL EQUIPMENT PURCHASES	19,006	3,800	44.00	1,250	3,800	
10-6220-7300	CAPITAL OUTLAY OTHER IMP.	0	13,000	13,288.00	20,000	20,000	
10-6220-7400	CAPITAL OUTLAY EQUIPMENT		0		96,000	40,000	
10-6220-8100	SUPPLEMENTAL RETIREMENT	2,232	3,200	1,716.00	6,700	3,400	
		157,372	166,900	111,061.00	352,650	227,000	0

PROPERTY MAINTENANCE

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6450-0200	SALARIES AND WAGES	295,406	316,000	222,994.00	329,000	329,000	
10-6450-0500	FICA	22,334	24,200	17,040.00	25,200	25,200	
10-6450-0600	GROUP INSURANCE	43,610	48,500	29,671.00	52,300	52,300	
10-6450-0655	UNEMPLOYMENT EXPENSE	141	2,100	-	2,100	2,100	
10-6450-0700	RETIREMENT EXPENSE	19,403	21,000	16,174.00	22,400	22,400	
10-6450-0900	LONGEVITY PAY	6,596	9,300	8,954.00	11,500	11,500	
10-6450-1100	TELEPHONE AND POSTAGE	3,400	4,000	3,752.00	4,500	4,500	
10-6450-1300	UTILITIES	16,445	30,000	14,400.00	25,000	25,000	
10-6450-1400	TRAVEL	35	500	40.00	500	500	
10-6450-1500	MAINT. & REPAIR BUILDING	14,471	20,000	5,835.00	25,000	25,000	
10-6450-1550	MAINT & REPAIR GROUNDS	17,925	20,000	12,047.00	25,000	25,000	
10-6450-1570	M&R LIGHTING and FENCING	291	1,500	9,118.00	5,000	5,000	
10-6450-1600	MAINT. & REPAIR EQUIPMENT	30,081	35,000	25,276.00	35,000	35,000	
10-6450-1700	REPAIR & MAINT. VEHICLES	14,289	14,000	11,357.00	14,000	14,000	
10-6450-1900	EQUIPMENT RENTALS	385	3,000	340.00	3,000	3,000	
10-6450-3000	CONTRACTED LABOR			13,464.00	0	0	
10-6450-3100	VEHICLE & EQUIPMENT FUEL	15,421	35,000	11,379.00	35,000	35,000	
10-6450-3300	SUPPLIES AND MATERIALS	7,176	10,000	2,383.00	10,000	10,000	
10-6450-3600	UNIFORMS	8,997	6,500	5,593.00	7,200	7,200	
10-6450-4500	CONTRACTED SERVICES	275	28,000	-	28,000	28,000	
10-6450-5300	DUES AND SUBSCRIPTIONS	1,175	1,200	1,271.00	1,800	1,800	
10-6450-5700	MISCELLANEOUS EXPENSE	2,331	2,000	2,265.00	3,500	3,500	
10-6450-7000	SMALL EQUIPMENT PURCHASES	270	3,000	300.00	3,000	3,000	
10-6450-7300	CAPITAL OUTLAY OTHER IMP.		0	-	90,000	45,000	
10-6450-7400	CAPITAL OUTLAY EQUIPMENT	0	13,000	7,603.00	46,000	14,000	
10-6450-8100	SUPPLEMENTAL RETIREMENT	10,457	14,300	9,092.00	14,900	14,900	
		530,914	662,100	430,348.00	818,900	741,900	0

NON-DEPARTMENTAL

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6600-0200	SALARIES & WAGES	0	25,000	12,616.00	25,000	25,000	
10-6600-0400	PROFESSIONAL SERVICES	61,184	74,200	47,458.00	74,200	72,000	
10-6600-0500	FICA		0	-	0	0	
10-6600-0600	GROUP INSURANCE	162,689	170,000	121,874.00	185,000	185,000	
10-6600-0650	DENTAL INSURANCE	2,023	12,000	3,043.00	12,000	12,000	
10-6600-0700	RETIREMENT EXPENSE	0	0	-	0	0	
10-6600-4500	CONTRACTED SERVICES	45,233	41,500	34,149.00	45,000	45,000	
10-6600-5400	INSURANCE AND BONDS	225,628	260,000	194,065.00	260,000	240,000	
10-6600-5700	MISCELLANEOUS EXPENSE	18,635	25,000	8,415.00	25,000	25,000	
10-6600-5715	ACTA	7,600	0	-	7,600	0	
10-6600-5720	ECONOMIC DEVELOPMENT	20,000	20,000	15,000.00	20,000	20,000	
10-6600-5730	ANIMAL SHELTER	89,761	90,600	90,545.00	98,600	98,600	
10-6600-5740	FAÇADE GRANT	10,000	15,000	3,200.00	15,000	15,000	
10-6600-5750	BUSINESS BEAUTIFICATION GRANT		15,000		15,000	15,000	
10-6600-5760	CHRISTMAS LIGHTS		60,000		0	0	
10-6600-7000	SMALL EQUIPMENT PURCHASES	0	0	-	0	0	
10-6600-7300	CAPITAL OUTLAY IMPROVEMENTS	0	20,000	-	40,000	0	
10-6600-8100	SUPPLEMENTAL RETIREMENT		0	-	0	0	
10-6600-5724	NCCP	0	225,000	-	225,000	225,000	
10-6600-9000	TRANSFER	0	0		0	0	
		642,753	1,053,300	530,365.00	1,047,400	977,600	0
	Grand Total General Fund	\$ 9,387,656	\$ 11,671,500	8,002,084.00	\$ 14,076,400	\$ 12,176,400	\$ -

SUMMARY OF GENERAL FUND CAPITAL EXPENDITURES AND UNMET REQUESTS

Capital Requests		
10-4300-4500	Server Upgrade	15,000
10-4300-7000	Replace/Upgrade SAN (Backup Servers)	7,500
10-4300-7400	PD Server Room Move	35,000
10-4300-8000	Replace Alchemy (Digital Archives)	10,000
10-5000-7300	Replace Library HVAC	60,000
10-5000-7300	Repairs to Fire Station (Doors & Floors)	20,000
10-5100-7400	Replace Patrol Cars (3)	112,500
10-5100-7400	New Patrol Car	41,500
10-5100-8000	Records Management System Upgrade	14,000
10-5600-7300	Replace W. Elm St. Culvert	80,000
10-5600-7300	Replace Burton St. Culvert	80,000
10-5600-7300	Repair Fire Department Driveway	25,000
10-5800-7400	Replace Rear Loading Garbage Truck	200,000
10-6210-7400	Boat and Kayak launch (2)	20,000
10-6220-7400	Replace Truck	40,000
10-6200-7400	Captain White House Exterior Painting	18,000
10-6450-1550	Repairs to Sesquicentennial Park	5,000
10-6450-7300	Pole Shed	45,000
10-6450-7400	Replace Mower	14,000
TOTAL		842,500

Unmet Requests & Needs		
10-4300-7400	Downtown WiFi	16,500
10-4300-7400	Replace Council Chambers Sound System	15,000
10-5100-0200	4 New Officers (including benefits)	163,500
10-5100-4500	Replace Radios (Lease)	64,000
10-5100-7300	Remodel Records Room	26,000
10-5100-7400	Patrol Cars (4)	150,000
10-5300-0200	3 New Firefighters (including benefits)	170,000
10-5300-7000	Replace Radios	190,000
10-5300-0400	New Station Planning & Design	250,000
10-5300-7400	Multi-purpose Vehicle	125,000
10-5400-0200	Planner 1 (including benefits)	55,000
10-5400-0400	Downtown small area plan	20,000
10-5400-0400	Development Ordinance Rewrite	100,000
10-5400-7400	Replace Inspections Vehicle	30,000
10-5600-7300	Replace Marshall, Tavora, Pomeroy Stormdrain	150,000
10-5600-7300	Repair and Resurface Marshall & Elm Parking	20,000
10-6200-7400	Mini-bus	55,000
10-6220-7400	Replace Rotary Mower	52,000
10-6450-7300	Remodel S. Park Restrooms	45,000
10-6450-7400	Replace Truck	32,000
10-6600-7300	Welcome Sign	40,000
10-6600-5715	ACTA	7,600
TOTAL		1,776,600

WATER & SEWER FUND

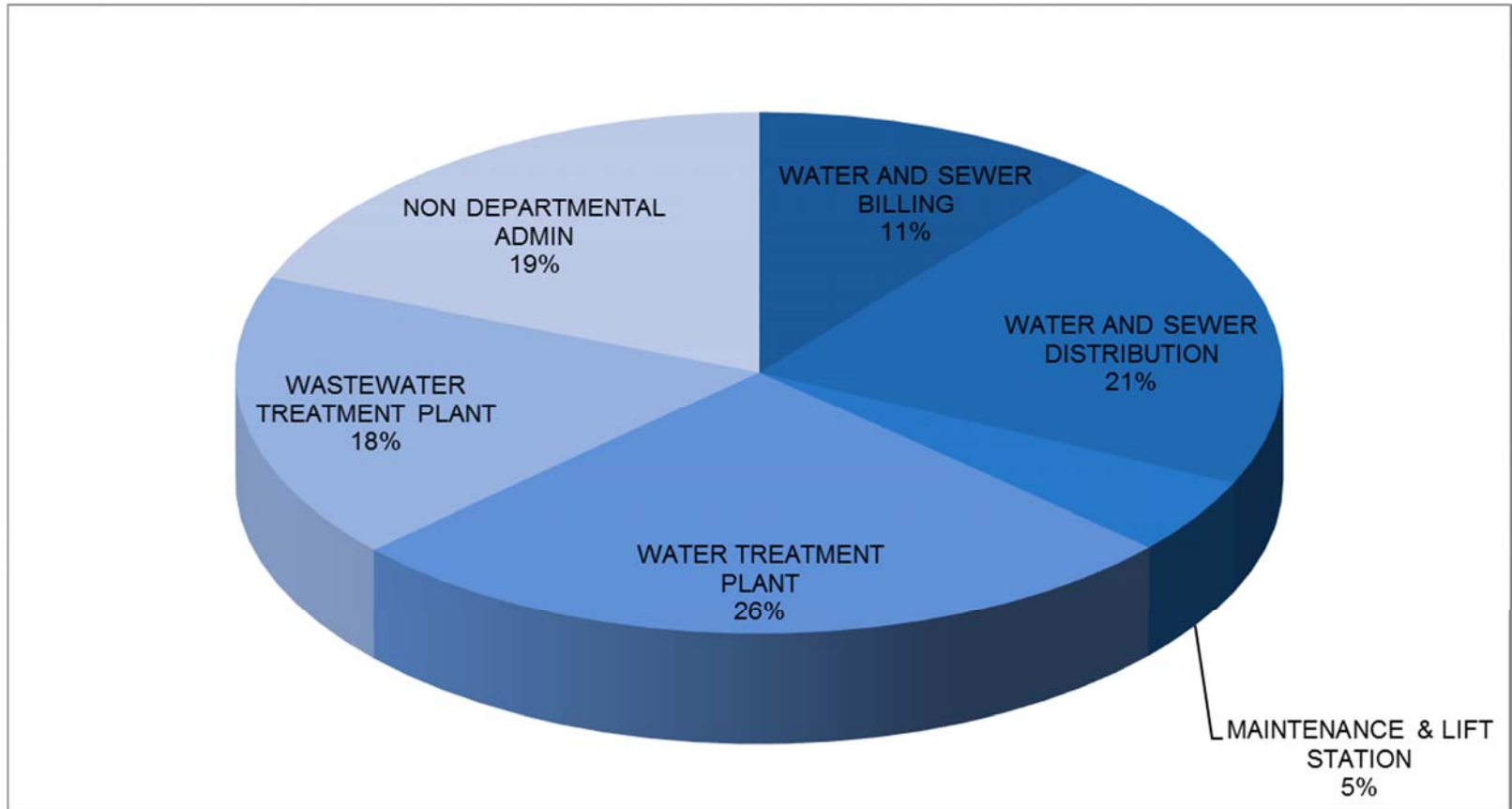
REVENUES

Account #	Account Description	Actual FY 2015-2016	FY 2016-2017	YTD 3/31/17	Recommended	Approved
31-3245-0000	SALE OF SURPLUS PROPERTY	243	1,000	-	1,000	
31-3290-0000	INTEREST ON INVESTMENTS	29,482	20,000	1,653.00	20,000	
31-3300-0000	SEWER SURCHARGES	15,296	17,000	7,969.00	15,000	
31-3400-0000	OUTSIDE SEWER SURCHARGES	46,325	42,000	35,593.00	42,000	
31-3600-0000	WATER ACERAGE & CON. FEES	46,925	11,000	41,550.00	15,500	
31-3610-0000	SEWER ACERAGE & CON. FEES	37,350	11,000	31,375.00	15,500	
31-3700-0000	WATER CHARGES	2,731,224	2,740,000	2,120,910.00	2,750,000	
31-3710-0000	SEWER CHARGES	2,601,022	2,650,000	2,052,835.00	2,660,000	
31-3720-0000	PLUMBING PERMITS & INSPECTIONS	23,403	12,000	14,635.00	12,000	
31-3730-0000	WATER AND SEWER TAPS	9,400	5,000	6,750.00	5,000	
31-3740-0000	WATER & SEWER ASSESSMENTS	0	100	52,587.00	100	
31-3750-0000	MISCELLANEOUS INCOME	39,328	5,000	14,370.00	5,000	
31-3780-0000	FUND BALANCE	0	550,000	-	50,000	
31-3800-0000	CUT OFFS	114,616	90,900	84,240.00	91,000	
31-3810-0000	SALE/LEASE OF PROPERTY	0	27,000	-	27,000	
31-3830-0000	MEBANE REVENUE	717,841	690,000	616,885.00	800,000	
31-3830-1000	WATER PLANT EQUALIZATION	0	127,000	127,403.00	127,000	
	WWTP PAYMENT-Mebane	0	0	-	200,000	
31-3840-0000	SWORDFISH-ALAMANCE COUNTY	100,000	100,000	-	100,000	
31-3850-0000	NCCP	0	100,000	-	75,000	
		6,512,455	7,199,000	5,208,755	7,011,100	0

WATER & SEWER FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2016-2017	FY 2017-2018	Difference	% Difference
WATER AND SEWER BILLING	724,900	764,600	39,700	5.48%
WATER AND SEWER DISTRIBUTION	1,189,100	1,479,700	290,600	24.44%
MAINTENANCE & LIFT STATION	299,500	326,700	27,200	9.08%
WATER TREATMENT PLANT	1,728,000	1,854,800	126,800	7.34%
WASTEWATER TREATMENT PLANT	1,069,200	1,248,000	178,800	16.72%
NON DEPARTMENTAL ADMIN	2,188,300	1,337,300	(851,000)	-38.89%
	7,199,000	7,011,100	-187,900	-2.61%

WATER & SEWER FUND EXPENDITURES BY DEPARTMENT



BILLING & METERING

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4500-0200	SALARIES & WAGES	112,301	142,000	93,185.00	148,500	151,000	
31-4500-0400	PROFESSIONAL SERVICES	0	500	-	500	500	
31-4500-0500	FICA	8,130	11,000	6,979.00	11,500	11,600	
31-4500-0600	GROUP INSURANCE	18,222	24,300	11,865.00	36,500	27,000	
31-4500-0655	UNEMPLOYMENT EXPENSE	35	900	-	900	900	
31-4500-0700	RETIREMENT	7,416	10,300	6,877.00	10,800	11,300	
31-4500-0900	LONGEVITY PAY	1,154	1,700	1,611.00	2,100	2,100	
31-4500-1100	TELEPHONE AND POSTAGE	31,960	28,000	21,829.00	30,000	30,000	
31-4500-1400	TRAVEL	0	1,000	-	1,000	1,000	
31-4500-1600	MAINT & REPAIR EQUIPMENT	0	1,000	-	1,000	1,000	
31-4500-1700	REPAIR & MAINTENANCE VEHICLES	2,713	1,000	780.00	2,000	2,000	
31-4500-3100	VEHICLE & EQUIPMENT FUEL	792	2,500	484.00	2,500	2,500	
31-4500-3300	SUPPLIES AND MATERIALS	1,157	5,000	925.00	5,000	5,000	
31-4500-3600	UNIFORMS	73	600	504.00	600	600	
31-4500-4500	CONTRACTED SERVICES	15,093	16,000	12,436.00	16,000	16,000	
31-4500-4800	SEWER TREATMENT	376,782	379,000	268,616.00	379,000	400,000	
31-4500-5300	DUES AND SUBSCRIPTIONS	8,590	9,000	8,658.00	9,000	9,000	
31-4500-5700	MISCELLANEOUS EXPENSE	181	1,000	141.00	1,000	1,000	
31-4500-5800	BANK CHARGES	35,172	31,500	22,493.00	31,500	31,500	
31-4500-7000	SMALL EQUIPMENT PURCHASES	686	1,500	1,327.00	2,000	2,000	
31-4500-7400	CAPITAL OUTLAY EQUIPMENT	0	25,000	-	25,000	25,000	
31-4500-8000	SOFTWARE MAINTENANCE & CHANGES	22,704	25,000	9,359.00	26,000	26,000	
31-4500-8100	SUPPLEMENTAL RETIREMENT	5,502	7,100	4,659.00	7,500	7,600	
		648,663	724,900	472,728	749,900	764,600	0

WATER & SEWER DISTRIBUTION

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4600-0200	SALARIES & WAGES	317,260	323,000	211,362.00	348,000	348,000	
31-4600-0500	FICA	24,445	25,000	16,647.00	27,000	27,000	
31-4600-0600	GROUP INSURANCE	54,926	55,000	31,861.00	69,500	69,500	
31-4600-0655	UNEMPLOYMENT EXPENSE	306	2,100	-	2,200	2,200	
31-4600-0700	RETIREMENT EXPENSE	21,680	23,000	16,041.00	26,000	26,000	
31-4600-0900	LONGEVITY PAY	9,175	10,400	9,743.00	8,000	8,000	
31-4600-1100	TELEPHONE & POSTAGE	4,675	4,000	4,540.00	6,500	6,500	
31-4600-1300	UTILITIES	9,695	11,000	7,443.00	11,000	11,000	
31-4600-1400	TRAVEL	2,114	5,000	133.00	5,000	5,000	
31-4600-1600	MAINT & REPAIR EQUIP	22,300	30,000	6,988.00	30,000	30,000	
31-4600-1700	REPAIR & MAINT VEHICLES	17,408	15,000	10,107.00	15,000	15,000	
31-4600-3100	VEHICLE & EQUIPMENT FUEL	7,325	17,000	5,671.00	17,000	17,000	
31-4600-3300	SUPPLIES AND MATERIALS	79,178	75,000	50,651.00	145,000	145,000	
31-4600-3600	UNIFORMS	7,013	7,000	3,816.00	7,000	7,000	
31-4600-4500	CONTRACTED SERVICES	164,676	187,000	8,282.00	210,000	210,000	
31-4600-5300	DUES AND SUBSCRIPTIONS	1,643	3,000	3,303.00	6,500	6,500	
31-4600-5700	MISCELLANEOUS EXPENSE	1,557	4,000	2,784.00	4,000	4,000	
31-4600-7000	SMALL EQUIPMENT PURCHASES	8,263	10,000	4,638.00	10,000	10,000	
31-4600-7300	CAPITAL OUTLAY OTHER IMPROVEME	0	195,000	-	335,000	335,000	
31-4600-7400	CAPITAL OUTLAY EQUIPMENT	0	75,000	55,729.00	80,000	80,000	
31-4600-7800	METER VALVES, & HYDRANTS	59,205	97,000	2,466.00	100,000	100,000	
31-4600-8100	SUPPLEMENT RETIREMENT	11,066	15,600	6,634.00	17,000	17,000	
		823,910	1,189,100	458,839	1,479,700	1,479,700	-

MAINTENANCE & LIFT STATIONS

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4700-0200	SALARIES AND WAGES	110,888	115,000	75,854.00	115,000	85,000	
31-4700-0400	PROFESSIONAL SERVICES	3,956	5,000	-	5,000	5,000	
31-4700-0500	FICA	8,569	8,800	5,897.00	8,800	6,500	
31-4700-0600	GROUP INSURANCE	17,963	18,200	9,797.00	18,200	14,000	
31-4700-0655	UNEMPLOYMENT EXPENSE	11	700	-	700	500	
31-4700-0700	RETIREMENT EXPENSE	7,623	8,300	5,593.00	8,300	6,400	
31-4700-0900	LONGEVITY PAY	3,281	4,000	3,094.00	4,000	3,800	
31-4700-1100	TELEPHONE & POSTAGE	5,224	5,000	3,671.00	6,000	6,000	
31-4700-1300	UTILITIES	20,020	22,000	13,240.00	22,000	22,000	
31-4700-1400	TRAVEL	325	2,000	358.00	2,000	2,000	
31-4700-1500	MAINTENANCE & REPAIR BLDG	1,700	7,000	15.00	7,000	7,000	
31-4700-1600	MAINT & REPAIR EQUIPMENT	2,789	50,000	10,382.00	40,000	40,000	
31-4700-1700	REPAIR & MAINTENANCE VEHICLES	5,516	10,000	3,399.00	10,000	10,000	
31-4700-3100	VEHICLE & EQUIPMENT FUEL	5,851	12,000	3,535.00	3,000	3,000	
31-4700-3300	SUPPLIES AND MATERIALS	1,303	1,200	609.00	1,200	1,200	
31-4700-3600	UNIFORMS	2,365	2,500	1,207.00	2,000	2,000	
31-4700-4500	CONTRACTED SERVICES	7,841	7,000	4,842.00	8,000	8,000	
31-4700-5700	MISCELLANEOUS EXPENSE	90	2,500	551.00	2,500	2,500	
31-4700-7000	SMALL EQUIPMENT PURCHASES	0	2,500	-	2,500	2,500	
31-4700-7400	CAPITAL OUTLAY EQUIPMENT	0	10,000	28,450.00	95,000	95,000	
31-4700-8100	SUPPLEMENTAL RETIREMENT	4,442	5,800	2,715.00	5,800	4,300	
		209,757	299,500	173,209	367,000	326,700	0

WATER TREATMENT PLANT

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4800-0200	SALARIES & WAGES	421,454	415,000	297,114.00	423,000	423,000	
31-4800-0400	PROFESSIONAL SERVICES	7,880	50,000	3,662.00	60,000	60,000	
31-4800-0500	FICA	33,158	32,000	23,488.00	32,400	32,400	
31-4800-0600	GROUP INSURANCE	52,279	55,000	31,407.00	62,600	59,000	
31-4800-0655	UNEMPLOYMENT EXPENSE	0	2,000	-	2,000	2,000	
31-4800-0700	RETIREMENT EXPENSE	26,500	31,000	20,747.00	32,000	32,000	
31-4800-0900	LONGEVITY PAY	18,628	16,000	14,789.00	16,200	16,200	
31-4800-1100	TELEPHONE & POSTAGE	5,023	6,500	3,809.00	6,500	6,500	
31-4800-1300	UTILITIES	220,475	200,000	165,034.00	200,000	200,000	
31-4800-1400	TRAVEL	2,468	4,500	1,630.00	4,500	4,500	
31-4800-1500	MAINTENANCE & REPAIR BLS	21,213	40,000	17,166.00	93,000	93,000	
31-4800-1600	MAINT & REPAIR EQUIPMENT	-6,303	150,000	32,272.00	40,000	40,000	
31-4800-1700	REPAIR & MAINTENANCE VEHICLES	1,518	4,000	1,215.00	4,000	4,000	
31-4800-3100	VEHICLE & EQUIPMENT FUEL	1,087	3,000	1,695.00	3,000	3,000	
31-4800-3300	SUPPLIES AND MATERIALS	405,222	450,000	369,533.00	500,000	500,000	
31-4800-3600	UNIFORMS	2,152	3,000	1,775.00	3,000	3,000	
31-4800-4200	LAB EXPENSE	7,282	15,000	8,427.00	30,000	30,000	
31-4800-4500	CONTRACTED SERVICES	31,334	65,000	39,594.00	70,000	70,000	
31-4800-5300	DUES AND SUBSCRIPTIONS	6,432	7,000	5,698.00	7,000	7,000	
31-4800-5700	MISCELLANEOUS EXPENSE	212	3,000	38.00	3,000	3,000	
31-4800-7000	SMALL EQUIPMENT PURCHASES	24,011	20,000	1,121.00	20,000	20,000	
31-4800-7300	CAPITAL OUTLAY OTHER IMPROVEME	0	95,000	-	175,000	200,000	
31-4800-7400	CAPITAL OUTLAY EQUIPMENT	0	40,000	27,907.00	25,000	25,000	
31-4800-8100	SUPPLEMENTAL RETIREMENT	18,543	21,000	12,353.00	21,200	21,200	
		1,300,568	1,728,000	1,080,474	1,833,400	1,854,800	0

WASTEWATER TREATMENT PLANT

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-5900-0200	SALARIES & WAGES	400,931	384,000	281,741.00	429,000	429,000	
31-5900-0400	PROFESSIONAL SERVICES	2,927	5,000	877.00	5,000	5,000	
31-5900-0500	FICA	30,148	29,500	21,596.00	33,000	33,000	
31-5900-0600	GROUP INSURANCE	42,628	55,000	31,124.00	70,000	69,000	
31-5900-0655	UNEMPLOYMENT EXPENSE	444	2,000	-	2,200	2,200	
31-5900-0700	RETIREMENT EXPENSE	26,219	28,000	21,189.00	32,200	32,200	
31-5900-0900	LONGEVITY PAY	11,797	11,000	10,336.00	13,800	13,800	
31-5900-1100	TELEPHONE & POSTAGE	6,222	6,000	3,608.00	6,000	6,000	
31-5900-1300	UTILITIES	162,308	155,000	112,427.00	155,000	155,000	
31-5900-1400	TRAVEL	2,828	4,000	2,309.00	4,000	4,000	
31-5900-1500	MAINTENANCE & REPAIR BLDGS	4,871	42,000	15,520.00	20,000	20,000	
31-5900-1600	MAINTENANCE & REPAIR EQUIPMENT	33,310	75,000	17,111.00	75,000	75,000	
31-5900-1700	REPAIR & MAINTENANCE VEHICLES	3,000	4,000	2,284.00	4,000	4,000	
31-5900-3100	VEHICLE & EQUIPMENT FUEL	1,558	3,000	1,294.00	12,000	12,000	
31-5900-3300	SUPPLIES AND MATERIALS	73,035	100,000	62,522.00	100,000	100,000	
31-5900-3600	UNIFORMS	2,602	3,500	1,177.00	4,300	4,300	
31-5900-4200	LAB EXPENSE	24,511	30,000	14,504.00	50,000	50,000	
31-5900-4500	CONTRACTED SERVICES	26,657	30,000	25,906.00	32,000	32,000	
31-5900-5300	DUES AND SUBSCRIPTIONS	16,267	15,000	6,606.00	20,000	20,000	
31-5900-5700	MISCELLANEOUS EXPENSE	154	4,000	92.00	4,000	4,000	
31-5900-7000	SMALL EQUIPMENT PURCHASES	6,996	8,000	5,951.00	10,000	10,000	
31-5900-7300	CAPITAL OUTLAY OTHER IMPROVEM	140,000	0	-	35,000	35,000	
31-5900-7400	CAPITAL OUTLAY EQUIPMENT	0	56,000	44,034.00	111,000	111,000	
31-5900-8100	SUPPLEMENTAL RETIREMENT	18,523	19,200	11,051.00	21,406	21,500	
		1,037,936	1,069,200	693,259	1,248,906	1,248,000	0

NON-DEPARTMENTAL

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-6600-0200	SALARIES & WAGES	0	10,000	-	10,000	25,000	
31-6600-0240	WTP - PRINCIPAL BOA	476,000	0	-	0	0	
31-6600-0250	WTP INTEREST - BOA	4,300	0	-	0	0	
31-6600-0300	WWTP PRINCIPAL - SRF LOAN	433,685	434,000	-	0	0	
31-6600-0350	WWTP INTEREST - SRF LOAN	20,315	11,100	5,529.00	0	0	
31-6600-0360	WTP SWORDFISH PRINCIPAL	0	280,000	280,000.00	288,000	288,000	
31-6600-0365	WTP SWORDFISH INTEREST	117,655	118,000	117,650.00	110,300	110,300	
31-6600-0400	PROFESSIONAL SERVICES	33,879	68,400	54,616.00	75,000	75,000	
31-6600-0500	FICA	0	0	-	0	0	
31-6600-0600	GROUP INSURANCE	46,780	51,000	36,956.00	65,000	65,000	
31-6600-0650	DENTAL INSURANCE	1,488	6,000	1,259.00	6,000	6,000	
31-6600-0700	RETIREMENT EXPENSE	0	0	-	0	0	
31-6600-1300	CHERRY PS - PRINCIPAL	213,333	213,500	106,667.00	213,500	213,500	
31-6600-1400	CHERRY PS - INTEREST	43,436	37,400	19,680.00	29,600	29,600	
31-6600-1500	WASTEWATER STIMULUS LOAN	19,795	19,800	-	19,800	19,800	
31-6600-1600	WATER STIMULUS LOAN	3,672	4,100	-	4,100	4,100	
31-6600-4500	CONTRACTED SERVICES	21,908	25,000	17,066.00	26,000	28,500	
31-6600-5400	INSURANCE AND BONDS	97,559	110,000	83,120.00	110,000	110,000	
31-6600-5700	MISCELLANEOUS EXPENSE	7,151	5,000	2,514.00	7,500	7,500	
31-6600-6100	WATER - BURLINGTON	1,125	5,000	-	5,000	5,000	
31-6600-7000	SMALL EQUIPMENT PURCHASES	15,453	20,000	20,000.00	25,000	25,000	
31-6600-7200	CAPITAL OUTLAY W/S	0	75,000	-	75,000	75,000	
31-6600-7400	CAPITAL OUTLAY EQUIPMENT	0	0	-	0	0	
31-6600-8100	SUPPLEMENTAL RETIREMENT	0	0	-	0	0	
	TRANSFER TO GENERAL FUND		220,000	-	220,000	250,000	
31-6600-8500	TRANSFER TO CAPITAL PROJECT	175,000	475,000	475,000.00	0	0	
		1,732,533	2,188,300	1,220,057	1,289,800	1,337,300	0

WATER/SEWER FUND GRAND TOTAL	5,753,367	7,199,000	4,098,566	6,968,706	7,011,100	0
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SUMMARY OF WATER & SEWER FUND CAPITAL EXPENDITURES

31-4500-7400	Vehicle	20,000
31-4600-7300	Staley Street Sewer	335,000
31-4500-7400	Tractor	70,000
31-4700-7400	Spare Pumps	40,000
31-4700-7400	Communication Upgrades	45,000
31-4800-7000	Chemical Pumps	12,000
31-4800-7000	Instrumentation	8,000
31-4800-7300	Lagoon Flow Meter	75,000
31-4800-7300	Dam Toe Drain	21,000
31-4800-7300	Spillway Expansion Joints	100,000
31-4800-7400	Autoclave	16,000
31-5900-7300	Gas to Liquid Chlorination/Dechlorination	35,000
31-5900-7400	Blower	20,000
31-5900-7400	Seal Water Pump	25,000
31-5900-7400	Scum Pump	25,000
31-5900-7400	Hach Spectrophotometer	6,000
		853,000

GARAGE FUND

REVENUES

Account #	Account Description	FY 2015-2016	FY 2016-2017	YTD 6/30/17	MANAGER'S RECOMMENDATIO	COUNCIL APPROVED
40-3030-0000	ALA CO PARTS	-	-	6.00	-	
40-3030-1000	ALA CO LABOR	-	-	-	-	
40-3030-2000	ALA CO FUEL	267,000	213,200	88,348.16	213,200	
40-3040-0000	CITY OF GRAHAM PARTS	167,200	189,400	139,201.00	188,400	
40-3040-1000	CITY OF GRAHAM LABOR	134,700	147,900	64,062.75	157,800	
40-3040-2000	CITY OF GRAHAM FUEL	213,300	172,100	86,940.66	172,100	
40-3050-0000	ALAMANCE CO ANNUAL CONTRACT	-	-	-	-	
40-3070-0000	GRAHAM HOUSING PARTS	1,100	4,600	1,870.01	4,600	
40-3070-1000	GRAHAM HOUSING LABOR	1,800	100	840.50	100	
40-3070-2000	GRAHAM HOUSING FUEL	7,600	4,900	2,691.07	5,000	
40-3080-0000	ACTA PARTS	48,300	24,700	19,482.97	25,000	
40-3080-0001	ACTA LABOR	35,400	28,900	13,521.00	30,400	
40-3090-0000	GREEN LEVEL PARTS	3,500	1,300	2,726.65	1,300	
40-3090-1000	GREEN LEVEL LABOR	3,300	2,400	3,252.75	2,600	
40-3090-2000	GREEN LEVEL FUEL	9,200	7,400	3,873.38	7,400	
40-3100-0000	ABC PARTS	-	100	270.09	100	
40-3100-1000	ABC LABOR	-	100	-	100	
40-3100-2000	ABC FUEL	2,900	2,400	922.85	2,400	
40-3245-0000	SALE OF SURPLUS PROPERTY			652.13	100	
40-3290-0000	INTEREST ON INVESTMENTS	300	500	39.90	600	
40-3350-0000	MISCELLANEOUS INCOME	100	100	-	100	
40-3780-0000	FUND BALANCE		-			
		895,700	800,100	428,701.87	811,300	-

GARAGE EXPENDITURES

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
40-6650-0200	SALARIES AND WAGES	97,306	108,000	81,902.00	114,000	114,000	
40-6650-0500	FICA	6,777	8,300	5,987.00	8,700	8,700	
40-6650-0600	GROUP INSURANCE	12,148	12,200	7,910.00	13,100	13,100	
40-6650-0650	DENTAL INSURANCE	-	1,000	99.00	1,000	1,000	
40-6650-0655	UNEMPLOYMENT EXPENSE	-	600	-	600	600	
40-6650-0700	RETIREMENT EXPENSE	5,993	6,900	5,382.00	7,500	7,500	
40-6650-0900	LONGEVITY PAY	2,491	3,100	2,948.00	3,200	3,200	
40-6650-1100	TELEPHONE AND POSTAGE	2,278	1,600	2,780.00	2,500	2,500	
40-6650-1300	UTILITIES	3,630	3,500	2,806.00	3,500	3,500	
40-6650-1400	TRAVEL	-	500	-	500	500	
40-6650-1600	MAINT & REPAIR EQUIPMENT	-	3,500	450.00	3,500	3,500	
40-6650-1700	REPAIR & MAINT VEHICLES	811	3,000	400.00	3,000	3,000	
40-6650-3100	VEHICLE & EQUIPMENT FUEL USAGE	618	2,000	458.00	2,000	2,000	
40-6650-3300	SUPPLIES AND MATERIALS	949	2,000	554.00	3,500	3,500	
40-6650-3600	UNIFORMS	2,895	3,500	2,247.00	3,500	3,500	
40-6650-5300	DUES AND SUBSCRIPTIONS	2,219	6,200	260.00	6,200	6,200	
40-6650-5700	MISCELLANEOUS EXPENSE	2,197	3,000	1,650.00	3,500	3,500	
40-6650-6000	INVENTORY PARTS	223,355	220,000	163,413.00	220,000	220,000	
40-6650-6100	INVENTORY FUEL PURCHASES	267,220	400,000	203,581.00	400,000	400,000	
40-6650-7000	SMALL EQUIPMENT PURCHASES	4,224	6,500	-	6,500	6,500	
40-6650-7400	CAPITAL OUTLAY EQUIPMENT	-	-	-	62,000	-	
40-6650-8100	SUPPLEMENTAL RETIREMENT	4,360	4,700	3,562.00	5,000	5,000	
		639,471	800,100	486,389.00	873,300	811,300	-

CEMETERY TRUST FUND

Account #	Account Description	FY 2013-2014	FY 2014-2015	ACTUAL FY 2014-2015	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-3900-0000	FUND BALANCE (INTEREST ONLY)				0	0
					0	0
		-	-	-	-	-

Account #	Account Description	Actual FY 15-16	Budget FY 16-17	YTD 3/31/17	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-6450-1300	UTILITIES	0	0	0	0	0	
50-6450-1600	MAINT & REPAIR EQUIPMENT	0	0	0	0	0	
50-6450-1700	REPAIR & MAINT VEHICLES	0	0	0	0	0	
50-6450-3100	VEHICLE & EQUIPMENT FUEL USAGE	0	0	0	0	0	
50-6450-3300	SUPPLIES AND MATERIALS	0	0	0	0	0	
50-6450-7000	SMALL EQUIPMENT PURCHASES	0	1,000	0	0	0	
60-6450-7300	CAPITAL OUTLAY IMPROVEMENTS	0	40,000	8,454	0	0	
50-6450-7400	CAPITAL OUTLAY EQUIPMENT	0	13,000	0	85,000	0	
		-	54,000	8,454	85,000	-	