



# 2018-2019 City Manager's Recommended Budget



PREPARED BY:  
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CITY MANAGER

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# BUDGET MESSAGE

Dear Mayor and Council:

I'm pleased to present to you the proposed 2018-2019 Annual Budget for the City of Graham, but not without some hesitation. Unlike previous years where major expenditures are confirmed, the proposed budget includes an assumption regarding the cost of the City-sponsored employee and retiree health insurance program. Expenditures for this program currently exceed \$1.1 million annually and the cost is divided among all operating funds.

The City's current health insurance provider is requesting a 54.2% increase in premiums to maintain current benefits. To put that in perspective, just the increase itself is equivalent to a 5 cent increase on the property tax rate or the personnel costs to staff an entire fire substation. As of the drafting of this message, management is negotiating with insurance providers to minimize cost and protect employee coverages.

Notwithstanding the uncertainty of health insurance, there are many things to remain optimistic about. The local and general economy is strong, unemployment is low and development is upon us. The level of interest and investment in our Downtown is greater than it has been in many decades and we are experiencing the return of industrial interests. Many new citizens are poised to call Graham home as 600-700 dwelling units are either underway or slated for construction in the next year.

Growth, prosperity and change does bring about the need to adjust expenditures to keep pace. Rising costs for goods and services are anticipated in many facets of the proposed budget, most notably fuel and construction-related costs. Graham is also not immune to growing pains; as an example, to furnish garbage and recycling containers to a single new residence costs \$116. The City as an organization also continues to face a challenge in addressing succession among employees, particularly those in leadership positions.

Inasmuch, the proposed 2018-2019 Annual Budget maintains existing tax rates and the high level of service our citizens count on each day.

## QUICK FACTS & HIGHLIGHTS

- The proposed annual budget totals \$21,262,500, a 3.49% increase over FY 2017-2018.
- 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 \$112,800 in the upcoming year based on a 97% collection rate.
- No increase to sanitation, recycling or stormwater fees are proposed.
- No net increase to water and sewer charges is proposed. Water and Sewer rates are proposed to adjust in an effort to realign with their respective expenditures.

- 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 is 1.5%.
- Staffing levels are slightly increased from the prior FY with 152.6 fulltime equivalent (FTE) positions vs. 150.13 from FY 17-18. A contracted position is being converted to fulltime resulting in a 1 FTE difference.
- Employee Health Insurance premiums are budgeted to increase by 15% or about \$134,000. To maintain the existing benefits with our current provider, the required increase would be 54.2% or \$569,531.
- Total expenditures for salaries are estimated to increase by \$236,700 or 3.44%.
- A mandatory employer contribution increase of .25% to the Local Government Employees' Retirement System (LGERS) is included. This will cost the City an extra \$17,800.
- No transfer from the Water and Sewer Fund to the General Fund is included.
- The Cemetery Trust Fund has a single expenditure of \$65,000 for capital equipment. The fund remains strong with over \$2,450,000 in cash assets.

## GENERAL FUND SUMMARY

The City's General Fund is proposed at \$12,973,000, a 1.97% increase over the current fiscal year. Much of the proposed appropriations can be seen as a continuation of existing services with some capital expenditures sprinkled in. Accordingly, the revenues that support the fund are in a general state of improvement.

Speaking of revenues, the current fiscal year was one in which we enacted budgets based on the revaluation of property. Since most properties in Graham saw their values fall, the City did not see great change in the overall valuation from appeals. Therefore, the values we counted on last year are carrying forward into the coming year. While there is still opportunity for change, the taxable value of property in Graham (excluding motor vehicles) is estimated to increase by 1.5%, or nearly \$16,000,000.

The sales tax is the second largest revenue for the General Fund at \$3,350,000 or 26% of total revenue. This revenue is estimated to increase about 7% as sales tax receipts are strong and Graham's population increases are yielding a greater share. Please keep in mind, however, that sales tax receipts are particularly elastic with respect to the general economy and have the possibility to trend downward should the general economy experience a setback.

Some of the highlights for the FY 2018-2019 General Fund Budget are:

- No new programs or services are proposed. A shifting of some maintenance operations from Public Works to the Recreation Departments will skew some year to year comparisons among departments.
- FY 2018-2019 is the third year of revenue generated from the NCCP revenue sharing agreement where it is estimated that Graham will receive \$305,000, a \$50,000 increase. FY 2018-2019 may also require incentive payments to Lidl (\$225,000) and Prescient (\$51,000).
- Among the expenditures for FY 2018-2019 are a total of \$1,547,500 in capital and repair spending. Street Resurfacing (\$455,000) and the purchase of an automated garbage truck (\$275,000) are the two most notable expenditures.



- Staffing levels in the General Fund are proposed to increase with the addition of 1 General Maintenance Worker. This new position is a conversion from a contracted labor position into a full-time position. Some other adjustments to part-time positions are included. All other requests for additional full-time personnel were not included.
- A total of \$2,341,600 in departmental requests were unfunded, up from \$1,776,600 the previous year. Be mindful of a potential snowball effect.
- Animal Shelter expenditures for FY 2018-2019 are requested at \$103,369.15, a 4.9% increase. A new cost allocation formula failed to materialize among the staffs of the participating local governments. It is expected that the topic will be revisited soon as the Animal Shelter improvements are underway.
- Appropriations for a Downtown Small Area Plan (\$50,000) and an updated Recreation Master Plan (\$50,000) seek to guide City programs into the future, all the while creating a mechanism to secure funding from outside agencies.

Animal Shelter Expenditures per Year and % Change		
2004	\$20,853.63	
2005	\$41,707.00	100.0%
2006	\$44,608.60	7.0%
2007	\$44,608.60	0.0%
2008	\$48,526.50	8.8%
2009	\$64,935.75	33.8%
2010	\$64,935.75	0.0%
2011	\$74,027.70	14.0%
2012	\$68,500.52	-7.5%
2013	\$70,481.94	2.9%
2014	\$70,860.42	0.5%
2015	\$83,198.96	17.4%
2016	\$89,760.80	7.9%
2017	\$90,545.14	0.9%
2018	\$98,565.19	8.9%
2019	\$103,369.15	4.9%

## WATER & SEWER FUND SUMMARY

The Water and Sewer Fund received as much attention in budget preparation as did the General Fund, mostly due to legislative changes that required an evaluation of connection fees. The proposed budget for FY 2018-2019 is \$7,321,100, a 4.42% increase from the current year and 1.7% greater than FY 2016-2017. Expenditure increases are primarily due to further investment in capital projects. **Capital expenditures are proposed at \$1,080,000, a \$227,000 increase over the current year and a \$636,000 increase over FY 2016-2017.** The ability to annually invest in needed capital expenditures is in contrast to previous years where many needs were delayed.

Legislative changes from the State or Federal Governments are a constant source of budgetary adjustments, and FY 2018-2019 is a prime example in the Water and Sewer Fund. In June of 2017, the General Assembly adopted HB-436, entitled “An Act to Provide for Uniform Authority to Implement System Development Fees for Public Water and Sewer Systems in North Carolina and to Clarify the Applicable Statute of Limitations”. This action amended Chapter 162A of the North Carolina General Statutes and enables local governments to assess a System Development Fee on new development within their territorial limits.

As it relates to Graham and the FY 2018-2019 Budget, it will require a repeal of our connection fees and the establishment of a new “System Development Fee” based on a required analysis of water and sewer capacity. Therefore, connection fees will no longer be part of the annual operating budget and a new capital reserve fund must be established (somewhat similar to the Cemetery Trust Fund). The preliminary results of the analysis yields that the System Development Fee (formerly connection fee) for **water will generally reduce and the fee for sewer will increase.** The proposed fees are below:

Water Meter Size	Max Flow (GPM)	Equivalent Residential Unit* (ERU)	Maximum Assessable Water Fee Per ERU	Maximum Assessable Wastewater Fee Per ERU	Total Maximum Assessable Fee Per ERU
3/4"	30	1.00	\$483	\$1,185	\$1,668
1"	50	1.67	\$806	\$1,975	\$2,780
1 1/2"	100	3.33	\$1,611	\$3,950	\$5,561
2"	160	5.33	\$2,578	\$6,319	\$8,897
3"	350	11.67	\$5,639	\$13,823	\$19,462
4"	630	21.00	\$10,150	\$24,882	\$35,032
6"	1,300	43.33	\$20,945	\$51,344	\$72,289

User charges (rates) for water and sewer are proposed with no net increase in revenue. Like the analysis for the System Development Fee, Staff initiated an analysis of annual water and sewer revenue and expenditures to determine if rates were in alignment. Just like the System Development Fee analysis, it was determined that **water rates were too high and sewer rates were too low**. Therefore, a realignment and adjustment of rates is proposed.

Water and Sewer Rate Comparison			
	FY 2018-2019 Net Expenditures	Proposed Rate	Previous Rate
Sewer	\$3,173,300.00	\$6.91	\$5.97
Water	\$1,810,800.00	\$3.13	\$4.81

FY 2018-2019 rates, as proposed, **will** cause fluctuation in the monthly bill for many consumers depending on services and consumption levels. Some consumers will see a decrease while others will notice an increase. Obviously sewer users will see an increase while water users will see a decrease, but customers that have very low or very high usages will see a decrease while others will see a slight increase. Other than the differing water and sewer rates, the minimum charge for each service is proposed at \$3.38, rather than a minimum billing of 1,000 gallons. **In a nutshell, rates as proposed will charge consumers based on the cost of the service that is provided to them, removing any unintentional subsidies within the rates.**

Water and sewer charges received significant attention because they are by far the largest revenue source for the fund at \$5,410,500 or 74% of the revenues for the Fund. Four different interlocal agreements are providing an estimated \$502,000 in revenue for FY 2018-2019, including \$200,000 from the newest wastewater agreement with Mebane.

In addition to the aforementioned capital expenditures, other major expenditures include salaries and benefits at just under \$2,200,000 and debt service at \$657,400. A total of \$240,000 is dedicated to investigating and repairing sewer collection system issues, **with particular attention to the Boyd Creek Sewershed.**

While not affecting debt service for FY 2018-2019, an added debt payment of approximately \$94,000 will be required upon completion of the Boyd Creek Pump Station Project, likely in FY 2019-2020. While there is a

### BOYD CREEK PUMP STATION

The Boyd Creek Pump Station was originally constructed in 1959 and is a high priority capital project. The pump station serves a significant amount of wastewater generated by the northwest section of the City. The age of the pump station, its susceptibility to flooding and the inability to find replacement parts serves as a great risk to the City's collection system and environment.

The City has an active capital project budget of \$3,146,000 for pump station upgrades that includes a \$2,450,000 replacement of the Boyd Creek Pump Station. Replacement of the station will only win half the battle as improvements within the sewershed are required to minimize stormwater infiltration and inflow.

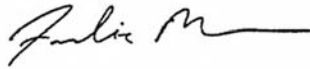
reallocation of some personnel, primarily in the maintenance departments, no additional personnel are proposed. One final expenditure of note would be an additional appropriation of \$334,000 for the initial phase to replace meters and endpoints that are at the end of their useful life.

## 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 fund is operated as an "internal service fund" where there is no direct revenue from citizens. Overall expenditures within the fund are estimated at \$903,400, which represents an increase of 11.4%. Most of this increase is due to the rising cost of parts and fuel. There is no adjustment proposed in the labor rate.

In conclusion, the FY 2018-2019 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,



Frankie Maness  
City Manager

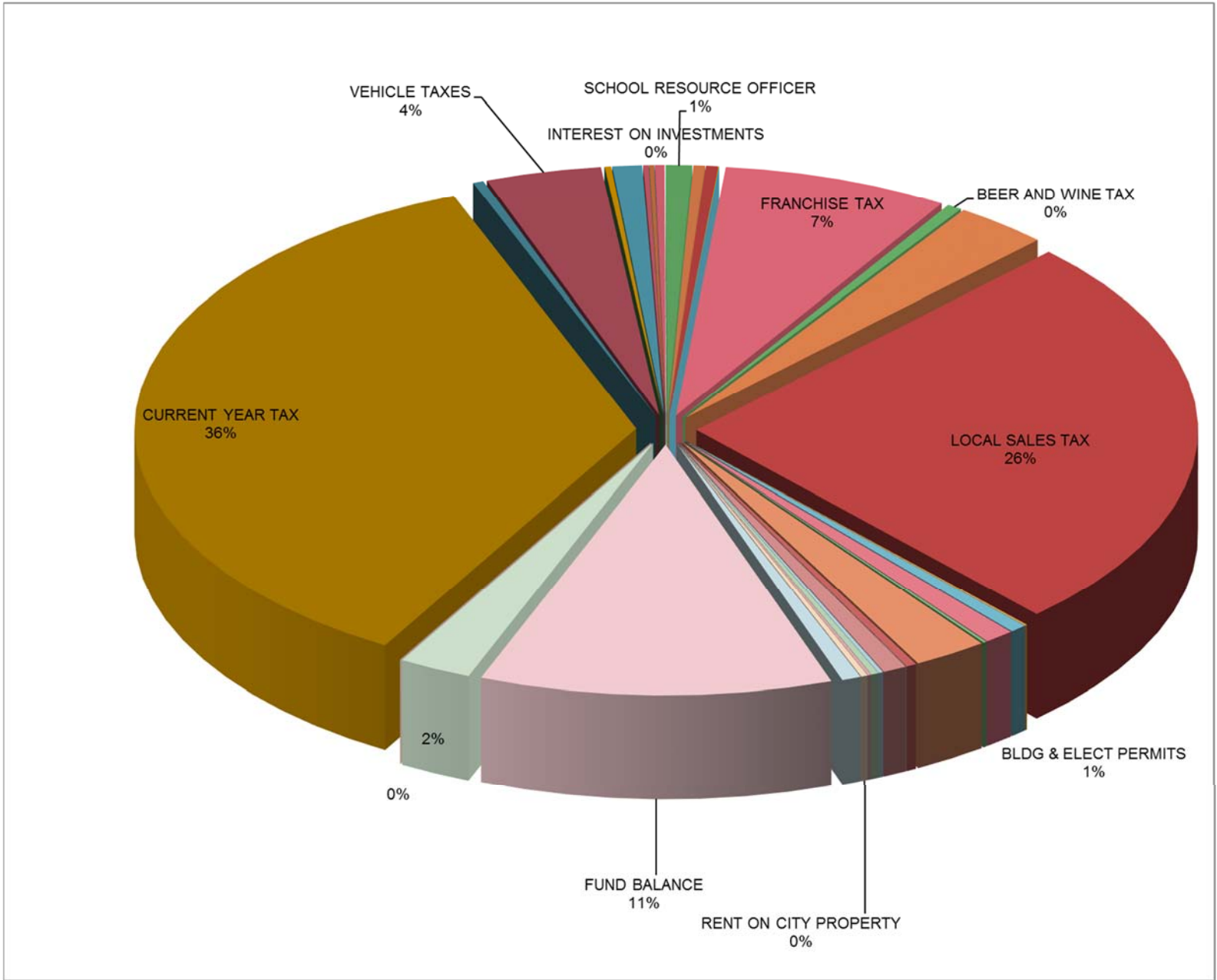


## GENERAL FUND

### REVENUES

Account #	Account Description	Actual 2016-2017	FY 2017-2018	ACTUAL 1/31/18	MANAGER'S RECOMMENDATION	COUNCIL APPROVAL
10-3010-0000	CURRENT YEAR TAX	4,450,060	4,500,000	4,494,655.41	4,650,000	
10-3020-0000	PRIOR YEAR TAXES	112,825	45,000	21,002.23	45,000	
10-3080-0000	VEHICLE TAXES	480,282	450,000	256,630.74	485,000	
10-3080-1000	VEHICLE INT & COLL FEES	-15,629		(6,348.11)	0	
10-3081-0000	PRIOR YEAR VEHICLE TAXES	1,760	1,000	1,355.46	500	
10-3081-1000	PY VEHICLE INT & COLL FEES	730	500	48.61	100	
10-3090-0000	PAYT LIEU TAXES	30,716	26,000	-	26,500	
10-3120-0000	STORM WATER FEE	124,239	121,000	73,273.68	124,000	
10-3170-0000	TAX COST & INTEREST	28,777	23,000	4,966.07	23,000	
10-3240-0000	DEVELOPMENT FEES	0	1,000	6,150.00	1,000	
10-3245-0000	SALE OF SURPLUS PROPERTY	3,329	20,000	25,905.81	20,000	
10-3250-0000	PRIVILEGE LICENSE	1,335	100	5.00	100	
10-3265-0000	RECYCLING PROCEEDS FROM SURPLUS	4,328		3,151.96	100	
10-2380-0000	MISCELLANEOUS GRANTS	31,240	100	60,000.00	1,000	
10-3290-0000	INTEREST ON INVESTMENTS	47,206	35,000	3,149.77	40,000	
10-3330-0000	SCHOOL RESOURCE OFFICER	111,303	110,000	111,303.00	110,000	
10-3340-0000	POLICE DONATIONS/GRANTS	2,922	100,000	10,324.55	49,000	
10-3350-0000	MISCELLANEOUS INCOME	89,320	45,000	25,974.92	50,000	
10-3350-0001	ALARMS	4,030		2,550.00	2,000	
10-3350-1000	INSURANCE PROCEEDS	0	1,000		1,000	
10-3370-0000	FRANCHISE TAX	964,368	990,000	468,991.25	950,000	
10-3410-0000	BEER AND WINE TAX	64,752	62,000	-	62,000	
10-3430-0000	POWELL BILL	388,845	385,000	396,172.86	395,000	
10-3450-0000	LOCAL SALES TAX	3,403,513	3,127,500	2,049,464.66	3,350,000	
10-3460-0000	SOLID WASTE DISPOSAL TAX	9,609	8,700	4,947.26	9,000	
10-3470-0000	ABC REVENUES	98,959	70,000	37,653.00	71,000	
10-3550-0000	BLDG & ELECT PERMITS	293,505	85,000	141,305.04	125,000	
10-3571-0000	RECREATION DONATIONS	3,582	8,000	2,833.00	15,000	
10-3590-0000	REFUSE FEES	317,701	304,000	189,187.47	310,000	
10-3610-0000	CEMETERY REVENUE	62,875	42,000	24,960.00	42,000	
10-3620-0000	CONCERT SERIES DONATIONS	3,740	0	0	0	
10-3621-0000	CONCESSION INCOME	7,800	0	0	0	
10-3622-0000	5K RUN - DONATIONS	250	0	0	0	
10-3624-0000	SPORTS HALL OF FAME	1,566	0	0	1,000	
10-3640-0000	CHRISTMAS	795	0	0	0	
10-3650-0000	RECREATION INCOME	8,643	100,000	30,091.12	100,000	
10-3650-1000	RECREATION DAY CAMPS	47,693	0	0	0	
10-3650-2000	RECREATION RENTALS	23,693	19,000	14,086.25	19,000	
10-3650-3000	RECREATION ATHLETICS	42,109	0	-	0	
10-3660-0000	GRAHAM MEBANE LAKE	37,102	31,000	13,365.00	31,000	
10-3662-0000	LAKE SHELTER RENTALS	300	0	0	0	
10-3670-0000	COURTS & FINES	15,132	15,000	3,797.54	15,000	
10-3680-0000	RENT ON CITY PROPERTY	52,173	28,000	29,225.00	28,000	
10-3690-0000	MEBANE LAKE REVENUE	44,224	75,000	45,803.93	80,000	
10-3900-0000	FUND BALANCE		1,388,500	0	1,436,700	
10-3380-0000	NCCP	0	255,000	248,765.66	305,000	
10-3890-0000	TRANSFER FROM WATER FUND	132,774	250,000	0	0	
	<b>FUND TOTAL</b>	<b>11,534,477</b>	<b>12,722,400</b>	<b>8,794,748.14</b>	<b>12,973,000</b>	<b>0</b>

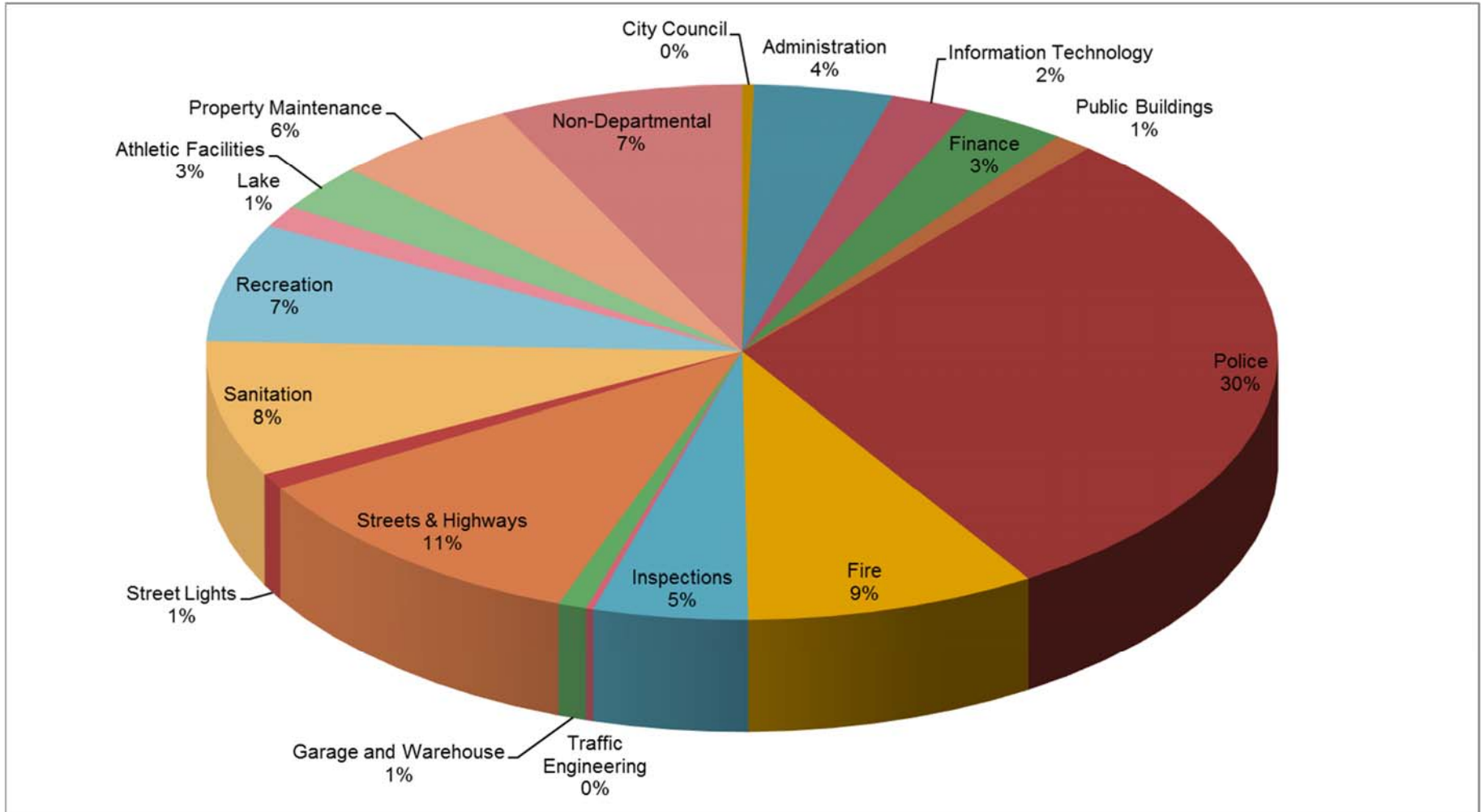
GENERAL FUND REVENUES BY SOURCE



GENERAL FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2017-2018	FY 2018-2019	Difference	% Difference
City Council	45,200	45,700	500	1.11%
Administration	514,100	542,500	28,400	5.52%
Information Technology	307,400	310,300	2,900	0.94%
Finance	384,700	402,100	17,400	4.52%
Public Buildings	202,300	148,000	-54,300	-26.84%
Police	4,098,600	3,859,200	-239,400	-5.84%
Fire	1,059,300	1,133,900	74,600	7.04%
Inspections	484,600	602,200	117,600	24.27%
Traffic Engineering	29,100	29,500	400	1.37%
Garage and Warehouse	86,300	110,300	24,000	27.81%
Streets & Highways	1,605,100	1,419,600	-185,500	-11.56%
Street Lights	121,000	126,000	5,000	4.13%
Sanitation	848,900	1,055,300	206,400	24.31%
Recreation	805,100	928,100	123,000	15.28%
Lake	174,200	173,000	-1,200	-0.69%
Athletic Facilities	227,000	375,000	148,000	65.20%
Property Maintenance	741,900	743,400	1,500	0.20%
Non-Departmental	987,600	968,900	-18,700	-1.89%
	12,722,400	12,973,000	250,600	1.97%

GENERAL FUND EXPENDITURES BY DEPARTMENT



CITY COUNCIL

Account #	Account Description	Actual 2016- 2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4100-0200	SALARIES AND WAGES	30,760.44	31,700	17,943.59	31,700	31,700	
10-4100-0400	PROFESSIONAL SERVICES	2,581.50	2,000	-	2,000	2,000	
10-4100-0500	FICA	2,353.17	2,500	1,372.65	2,500	2,500	
10-4100-1400	TRAVEL	397.39	5,000	2,184.64	5,000	5,000	
10-4100-3300	SUPPLIES AND MATERIALS		500	34.94	500	500	
10-4100-5700	MISCELLANEOUS EXPENSE	4,590.78	3,500	13,584.57	4,000	4,000	
		<b>40,683.28</b>	<b>45,200</b>	<b>35,120.39</b>	<b>45,700</b>	<b>45,700</b>	<b>0</b>

ADMINISTRATION

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4200-0200	SALARIES AND WAGES	359,415.03	383,000	221,909.97	402,500	402,500	
10-4200-0400	PROFESSIONAL SERVICES	3,162.25	2,000	31.00	2,000	2,000	
10-4200-0500	FICA	27,237.54	25,600	16,934.64	26,900	26,900	
10-4200-0600	GROUP INSURANCE	23,790.12	26,200	14,793.20	30,000	30,000	
10-4200-0655	UNEMPLOYMENT EXPENSE				0	0	
10-4200-0700	RETIREMENT EXPENSE	24,093.78	25,100	15,081.28	27,200	27,200	
10-4200-0900	LONGEVITY PAY	7,045.42	8,600	8,394.44	9,700	9,700	
10-4200-1100	TELEPHONE & POSTAGE	6,731.75	4,500	3,245.86	4,500	4,500	
10-4200-1400	TRAVEL	1,940.96	4,500	1,479.20	4,500	4,500	
10-4200-1700	REPAIR & MAINTENANCE VEHICLES		500		500	500	
10-4200-2600	ADVERTISING	267.60	800	213.76	500	500	
10-4200-3100	VEHICLE & EQUIPMENT FUEL		100		100	100	
10-4200-3300	SUPPLIES AND MATERIALS	1,331.74	2,500	1,295.45	2,500	2,500	
10-4200-5300	DUES AND SUBSCRIPTIONS	11,340.20	12,000	10,287.50	12,000	12,000	
10-4200-5700	MISCELLANEOUS EXPENSE	1,387.49	1,500	1,284.70	1,500	1,500	
10-4200-7000	SMALL EQUIPMENT PURCHASES	1,939.65	500	-	500	500	
10-4200-8100	SUPPLEMENTAL RETIREMENT	11,554.45	16,700	7,445.92	17,600	17,600	
		<b>481,237.98</b>	<b>514,100</b>	<b>302,396.92</b>	<b>542,500</b>	<b>542,500</b>	<b>0</b>



INFORMATION TECHNOLOGY

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4300-0200	SALARIES & WAGES	109,889.98	113,000	64,151.41	178,000	119,000	
10-4300-0500	FICA	7,604.43	8,700	4,490.20	13,700	9,100	
10-4300-0600	GROUP INSURANCE	11,890.96	13,100	7,396.60	19,000	15,000	
10-4300-0655	UNEMPLOYMENT EXPENSE		500		500	500	
10-4300-0700	RETIREMENT EXPENSE	8,019.37	8,500	4,894.68	13,400	9,200	
10-4300-0900	LONGEVITY PAY	464.63	1,200	1,111.96	2,000	2,000	
10-4300-1100	TELEPHONE & POSTAGE	1,034.79	2,000	1,017.54	2,000	2,000	
10-4300-1400	TRAVEL	1,125.50	1,200	774.00	4,300	1,500	
10-4300-1600	MAINTENANCE & REPAIR EQUIPMENT	1,218.76	1,500	566.95	3,000	2,000	
10-4300-3300	SUPPLIES & MATERIALS	1,003.07	1,000	308.50	1,500	1,000	
10-4300-4500	CONTRACTED SERVICES	37,953.15	35,700	16,350.00	77,000	36,000	
10-4300-5300	DUES & SUBSCRIPTIONS	225.00	300	150.00	300	300	
10-4300-5700	MISCELLANEOUS EXPENSE	1,475.70	1,500	1,146.50	2,000	2,000	
10-4300-7000	SMALL EQUIPMENT PURCHASES	34,776.03	40,700	31,256.34	88,940	46,500	
10-4300-7400	CAPITAL OUTLAY EQUIPMENT	28,038.70	35,000	1,049.98	131,500	31,500	
10-4300-8000	SOFTWARE MAINTENANCE & CHANGES	12,705.07	37,800	11,066.54	26,800	26,800	
10-4300-8100	SUPPLEMENTAL RETIREMENT	4,261.25	5,700	2,487.60	8,900	5,900	
		<b>261,686.39</b>	<b>307,400</b>	<b>148,218.80</b>	<b>572,840</b>	<b>310,300</b>	<b>0</b>

FINANCE

Account #	Account Description	Actual 2016-2017	FY 2017-2018	2/28/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4400-0200	SALARIES & WAGES	190,524.16	199,000	124,515.39	270,000	220,000	
10-4400-0500	FICA	13,960.13	15,300	9,258.12	20,655	17,000	
10-4400-0600	GROUP INSURANCE	17,836.44	19,600	12,741.84	24,500	22,500	
10-4400-0655	UNEMPLOYMENT EXPENSE		800	-	800	800	
10-4400-0700	RETIREMENT EXPENSE	14,036.83	14,200	9,864.61	20,925	16,000	
10-4400-0900	LONGEVITY PAY	9,661.01	10,300	10,089.28	10,600	10,600	
10-4400-1100	TELEPHONE & POSTAGE	9,722.24	7,500	2,202.41	10,000	10,000	
10-4400-1400	TRAVEL	702.89	2,000	109.06	2,000	2,000	
10-4400-1600	MAINTENANCE & REPAIR EQUIPMENT		500	-	500	500	
10-4400-2600	ADVERTISING	1,162.55	2,000	-	2,500	2,000	
10-4400-3300	SUPPLIES & MATERIALS	5,269.31	7,500	2,815.47	7,500	7,500	
10-4400-4500	CONTRACTED SERVICES	3,161.76	8,000	2,324.06	8,000	7,000	
10-4400-5300	DUES & SUBSCRIPTIONS	50.00	100	50.00	100	100	
10-4400-5700	MISCELLANEOUS EXPENSE	1,115.00	1,100	293.00	1,100	1,100	
10-4400-5800	BANK CHARGES	19,810.75	25,000	9,982.76	25,000	22,000	
10-4400-7000	SMALL EQUIPMENT PURCHASES	-	500	-	500	500	
10-4400-7400	CAPITAL OUTLAY EQUIPMENT			-			
10-4400-7500	AUDIT	37,200.00	36,500	36,500.00	60,500	36,500	
10-4400-8000	SOFTWARE MAINTENANCE & CHANGES	22,072.26	25,300	20,052.12	25,000	25,000	
10-4400-8100	SUPPLEMENTAL RETIREMENT	6,574.99	9,500	4,350.15	13,500	1,000	
		<b>352,860.32</b>	<b>384,700</b>	<b>245,148.27</b>	<b>503,680</b>	<b>402,100</b>	<b>0</b>

PUBLIC BUILDINGS AND GROUNDS

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5000-0200	SALARIES & WAGES	7,344.51	12,000	3,404.43	12,000	12,000	
10-5000-0400	PROFESSIONAL SERVICES				0	0	
10-5000-0500	FICA	561.85	900	260.44	900	900	
10-5000-0600	GROUP INSURANCE				0	0	
10-5000-0655	UNEMPLOYMENT EXPENSE				0	0	
10-5000-0700	RETIREMENT EXPENSE				0	0	
10-5000-0900	LONGEVITY PAY				0	0	
10-5000-1100	TELEPHONE	7.58	400		100	100	
10-5000-1300	UTILITIES	53,377.43	55,000	27,889.48	55,000	55,000	
10-5000-1500	MAINTENANCE & REPAIR BUILDINGS	38,963.95	40,000	12,166.37	40,000	40,000	
10-5000-1700	REPAIR & MAINTENANCE VEHICLES	131.94	1,000	628.96	1,000	1,000	
10-5000-3100	VEHICLE & EQUIPMENT FUEL	4,516.85	1,000	104.47	1,000	1,000	
10-5000-3300	SUPPLIES & MATERIALS	11,300.90	11,000	6,235.01	12,000	12,000	
10-5000-3600	UNIFORMS	187.50	500	-	500	500	
10-5000-7000	SMALL EQUIPMENT PURCHASES	237.94	500	-	500	500	
10-5000-7300	CAPITAL OUTLAY OTHER IMPROVEME	138,856.24	80,000	19,956.00	65,000	25,000	
10-5000-7400	CAPITAL OUTLAY EQUIPMENT				0	0	
10-5000-8100	SUPPLEMENTAL RETIREMENT						
		<b>255,486.69</b>	<b>202,300</b>	<b>70,645.16</b>	<b>188,000</b>	<b>148,000</b>	<b>0</b>

POLICE DEPARTMENT

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5100-0200	SALARIES & WAGES	2,028,915.30	2,165,000	1,219,033.12	2,335,000	2,250,000	
10-5100-0400	PROFESSIONAL SERVICES	15,438.97	135,000	6,323.84	140,000	80,000	
10-5100-0500	FICA	153,540.59	165,600	92,132.16	180,000	173,000	
10-5100-0600	GROUP INSURANCE	227,514.37	267,700	142,171.04	268,000	303,000	
10-5100-0655	UNEMPLOYMENT EXPENSE		9,500	4,815.97	10,500	10,500	
10-5100-0700	RETIREMENT EXPENSE	158,997.64	169,800	100,131.14	185,000	183,000	
10-5100-0900	LONGEVITY PAY	47,425.71	65,000	60,053.20	65,000	71,000	
10-5100-1000	TRAINING	20,591.46	20,000	9,162.23	30,000	20,000	
10-5100-1100	TELEPHONE & POSTAGE	53,272.40	38,000	26,736.73	41,000	41,000	
10-5100-1300	UTILITIES	21,526.42	28,000	14,780.49	28,000	28,000	
10-5100-1400	TRAVEL	13,752.98	15,000	7,299.55	20,000	15,000	
10-5100-1500	MAINTENANCE & REPAIR BUILDING	40,950.10	16,000	6,000.05	42,000	42,000	
10-5100-1600	MAINTENANCE & REPAIR EQUIPMENT	16,209.50	12,000	5,586.38	15,000	15,000	
10-5100-1700	REPAIR & MAINTENANCE VEHICLES	70,621.77	58,000	62,770.40	104,000	68,000	
10-5100-1800	RADIO MAINTENANCE	2,855.71	20,000	291.69	34,700	34,700	
10-5100-2900	DRUG BUY	123.76	1,000	-	0	0	
10-5100-3100	VEHICLE & EQUIPMENT FUEL	45,634.55	70,000	36,376.48	70,000	70,000	
10-5100-3300	SUPPLIES & MATERIALS	12,583.86	16,000	7,007.54	16,000	16,000	
10-5100-3400	CRIME PREVENTION	2,688.63	4,000	1,666.11	6,500	4,000	
10-5100-3500	SPECIAL OPERATIONS	4,743.84	10,000	948.72	12,000	8,000	
10-5100-3600	UNIFORMS	32,099.45	27,000	14,216.00	30,000	27,000	
10-5100-4500	CONTRACTED SERVICES	50,264.70	76,000	25,841.83	76,000	76,000	
10-5100-5300	DUES AND SUBSCRIPTIONS	1,180.00	2,500	683.00	2,500	2,500	
10-5100-5700	MISCELLANEOUS EXPENSE	10,378.32	5,000	3,734.23	8,000	8,000	
10-5100-7000	SMALL EQUIPMENT PURCHASES	56,243.02	55,000	9,081.05	55,000	55,000	
10-5100-7300	CAPITAL OUTLAY - IMPROVEMENTS						
10-5100-7400	CAPITAL OUTLAY EQUIPMENT	122,600.27	509,000	444,886.50	154,000	115,500	
10-5100-8000	SOFTWARE MAINTENANCE & CHANGES	16,567.48	35,000	12,890.80	35,000	35,000	
10-5100-8100	SUPPLEMENTAL RETIREMENT	95,076.42	103,500	56,767.21	125,000	108,000	
		<b>3,321,797.22</b>	<b>4,098,600</b>	<b>2,371,387.46</b>	<b>4,088,200</b>	<b>3,859,200</b>	<b>0</b>

FIRE DEPARTMENT

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5300-0200	SALARIES & WAGES	499,649.28	522,000	315,314.81	717,757	545,000	
10-5300-0400	PROFESSIONAL SERVICES	580.82	5,000		250,000	57,200	
10-5300-0500	FICA	40,034.93	40,000	25,488.37	41,521	42,000	
10-5300-0600	GROUP INSURANCE	54,087.74	59,000	33,284.70	65,288	74,000	
10-5300-0655	UNEMPLOYMENT EXPENSE		2,200		2,140	2,400	
10-5300-0700	RETIREMENT EXPENSE	34,652.01	36,600	22,042.78	42,064	43,000	
10-5300-0900	LONGEVITY PAY	21,029.69	21,700	22,692.65	26,527	24,000	
10-5300-1000	TRAINING	609.24	3,000	510.00	3,000	3,000	
10-5300-1100	TELEPHONE & POSTAGE	7,865.78	7,500	4,165.56	7,500	7,500	
10-5300-1400	TRAVEL	1,522.90	2,000	354.82	2,000	2,000	
10-5300-1600	MAINTENANCE & REPAIR EQUIPMENT	2,551.12	10,000	2,028.86	10,000	10,000	
10-5300-1700	REPAIR & MAINTENANCE VEHICLES	19,167.03	20,000	12,833.55	45,000	45,000	
10-5300-1800	RADIO MAINTENANCE	2,116.96	5,400	291.69	15,000	15,000	
10-5300-1900	FIREMEN'S FEE	24,768.00	31,000	10,760.00	16,000	16,000	
10-5300-2000	FIREMEN'S PENSION	20,560.00	20,000	18,700.00	31,850	20,000	
10-5300-2100	RELIEF FUND	2,752.00	3,100	2,716.00	3,100	3,100	
10-5300-3100	VEHICLE & EQUIPMENT FUEL	5,391.68	10,000	3,819.98	10,000	10,000	
10-5300-3300	SUPPLIES & MATERIALS	2,760.25	4,500	1,254.11	4,500	4,500	
10-5300-3600	UNIFORMS	7,213.89	20,000	5,234.89	10,000	160,000	
10-5300-4000	HAZMAT EXPENDITURES	919.56	1,800	1,053.69	1,500	1,500	
10-5300-5100	INSURANCE FIREMEN FRATERNAL	2,204.00	2,500	2,080.00	2,500	2,500	
10-5300-5300	DUES & SUBSCRIPTIONS	1,576.50	2,500	1,578.00	2,200	2,200	
10-5300-5500	MISC FIRE PREVENTION	508.02	1,000	27.50	1,000	1,000	
10-5300-5600	HEALTH & SAFETY	342.50	3,500	341.34	156,500	2,500	
10-5300-5700	MISCELLANEOUS EXPENSE	857.45	1,000	721.96	1,500	1,000	
10-5300-7000	SMALL EQUIPMENT PURCHASES	15,108.52	25,000	3,270.39	56,000	15,000	
10-5300-7400	CAPITAL OUTLAY EQUIPMENT	8,640.00	175,000	31,924.00	700,000	0	
10-5300-8100	SUPPLEMENT RETIREMENT	19,772.29	24,000	11,715.33	36,000	24,500	
		<b>797,242.16</b>	<b>1,059,300</b>	<b>534,204.98</b>	<b>2,260,447</b>	<b>1,133,900</b>	<b>0</b>

PLANNING AND INSPECTIONS

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5400-0200	SALARIES & WAGES	256,319.66	320,000	168,845.77	327,000	327,000	
10-5400-0400	PROFESSIONAL SERVICES	6,609.75	15,000	2,034.15	147,500	75,000	
10-5400-0500	FICA	19,462.14	25,000	13,323.95	25,000	25,000	
10-5400-0600	GROUP INSURANCE	29,727.40	39,200	21,640.49	40,000	45,000	
10-5400-0655	UNEMPLOYMENT EXPENSE		1,500	-	1,500	1,500	
10-5400-0700	RETIREMENT EXPENSE	18,354.65	23,200	13,100.18	23,700	23,700	
10-5400-0900	LONGEVITY PAY	6,438.13	8,000	7,934.66	7,200	7,200	
10-5400-1100	TELEPHONE AND POSTAGE	9,481.07	5,500	3,799.35	7,000	7,000	
10-5400-1400	TRAVEL	2,485.99	6,000	3,849.21	13,500	13,500	
10-5400-1700	REPAIR & MAINT VEHICLES	1,931.15	2,000	1,597.95	2,500	2,500	
10-5400-2600	ADVERTISING	1,997.22	2,000	369.95	2,000	2,000	
10-5400-3100	VEHCILE & EQUIPMENT FUEL	1,679.41	2,000	899.15	2,000	2,000	
10-5400-3300	SUPPLIES AND MATERIALS	885.00	4,500	714.86	4,500	4,500	
10-5400-3600	UNIFORMS	1,329.14	1,500	372.84	1,500	1,500	
10-5400-5300	DUES AND SUBSCRIPTIONS	774.00	2,000	280.00	2,000	2,000	
10-5400-5700	MISCELLANEOUS EXPENSE	1,578.30	2,500	599.00	2,500	2,500	
10-5400-7000	SMALL EQUIPMENT PURCHASES		3,000	-	3,000	3,000	
10-5400-7400	CAPITAL OUTLAY EQUIPMENT				35,000	35,000	
10-5400-8000	SOFTWARE MAINT & CHANGES	3,800.00	7,000	2,800.00	7,000	7,000	
10-5400-8100	SUPPLEMENTAL RETIREMENT	10,287.66	14,700	5,796.56	15,300	15,300	
		<b>373,140.67</b>	<b>484,600</b>	<b>247,958.07</b>	<b>669,700</b>	<b>602,200</b>	<b>0</b>



TRAFFIC ENGINEERING

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5500-1300	UTILITIES	3,470.07	3,100	1,119.26	3,100	3,500	
10-5500-3300	SUPPLIES AND MATERIALS		1,000	-	1,000	1,000	
10-5500-4500	CONTRACTED SERVICES	24,000.00	24,000	6,000.00	24,000	24,000	
10-5500-7000	SMALL EQUIPMENT PURCHASES		1,000		1,000	1,000	
10-5500-7400	CAPITAL OUTLAY EQUIPMENT		0		0	0	
		<b>27,470.07</b>	<b>29,100</b>	<b>7,119.26</b>	<b>29,100</b>	<b>29,500</b>	<b>0</b>

CITY GARAGE AND WAREHOUSE

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5550-0200	SALARIES AND WAGES	43,162.02	44,500	25,710.84	46,500	46,500	
10-5550-0500	FICA	3,391.47	3,400	2,035.04	3,600	3,600	
10-5550-0600	GROUP INSURANCE	5,945.48	6,600	3,698.30	7,000	7,500	
10-5550-0655	UNEMPLOYMENT EXPENSE		200		0	0	
10-5550-0700	RETIREMENT EXPENSE	3,318.22	3,400	2,124.89	3,600	3,600	
10-5550-0900	LONGEVITY PAY	2,504.16	2,700	2,620.49	2,800	2,800	
10-5550-1100	TELEPHONE	420.16	600	252.91	650	700	
10-5550-1300	UTILITIES	5,036.08	5,200	2,888.47	5,800	5,800	
10-5550-1500	MAINT & REPAIR BUILDING	4,729.59	6,000		6,000	6,000	
10-5550-1600	MAINT & REPAIR EQUIPMENT	2,083.28	5,000	2,420.06	5,000	5,000	
10-5550-3300	SUPPLIES AND MATERIALS	1,054.24	1,200	162.60	1,200	1,200	
10-5550-5700	MISCELLANEOUS EXPENSE	3,207.92	4,200	1,240.31	4,200	4,200	
10-5550-7000	SMALL EQUIPMENT PURCHASES		1,000		1,000	1,000	
10-5550-7400	CAPITAL OUTLAY EQUIPMENT				20,000	20,000	
10-5550-8100	SUPPLEMENTAL RETIREMENT	2,158.02	2,300	1,285.59	2,400	2,400	
		<b>77,010.64</b>	<b>86,300</b>	<b>44,439.50</b>	<b>109,750</b>	<b>110,300</b>	<b>0</b>

STREETS AND HIGHWAYS

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5600-0200	SALARIES AND WAGES	374,765.44	383,000	222,580.12	391,000	355,000	
10-5600-0400	PROFESSIONAL SERVICES.	10,241.35	30,000	2,191.90	30,000	30,000	
10-5600-0450	STORMWATER	27,000.46	30,000	17,664.10	30,000	30,000	
10-5600-0500	FICA	28,420.44	29,300	17,376.54	30,000	27,500	
10-5600-0600	GROUP INSURANCE	53,717.95	58,800	33,301.10	60,000	60,000	
10-5600-0655	UNEMPLOYMENT EXPENSE	406.43	1,800		1,800	1,800	
10-5600-0700	RETIREMENT EXPENSE	28,007.37	28,700	17,729.71	30,300	28,000	
10-5600-0900	LONGEVITY PAY	10,661.42	13,400	13,814.29	14,200	12,000	
10-5600-1100	TELEPHONE AND POSTAGE	5,275.91	6,500	2,677.18	7,000	7,000	
10-5600-1300	UTILITIES	2,537.08	3,000	1,447.84	3,000	3,000	
10-5600-1400	TRAVEL	41.50	3,500	82.13	6,000	4,500	
10-5600-1500	MAINT & REPAIR BUILDING	12,222.38	3,500	760.00	3,500	3,500	
10-5600-1600	MAINT & REPAIR EQUIPMENT	3,418.03	0	3,995.12	4,000	4,000	
10-5600-1700	REPAIR & MAINT VEHICLES	50,899.24	75,000	22,250.16	75,000	75,000	
10-5600-1800	RADIO MAINTENANCE	550.02	1,000	291.62	1,000	1,000	
10-5600-3100	VEHICLE & EQUIPMENT FUEL	16,289.80	35,000	14,902.19	35,000	35,000	
10-5600-3300	SUPPLIES AND MATERIALS	13,796.67	18,000	3,721.46	18,000	18,000	
10-5600-3301	TRAFFIC CONTROL	21,450.38	22,000	4,458.44	6,000	6,000	
10-5600-3600	UNIFORMS	6,552.50	6,500	3,010.17	6,500	6,500	
10-5600-4500	CONTRACTED SERVICES		2,000		2,000	2,000	
10-5600-4600	ROAD REPAIR MATERIALS	7,684.69	15,000		15,000	15,000	
10-5600-4700	SIDEWALK REPAIRS	18,751.39	100,000		100,000	100,000	
10-5600-4800	SNOW & ICE REMOVAL MATERIAL	4,566.87	18,000	23,577.61	18,000	18,000	
10-5600-4900	STORM SEWER	16,563.71	20,000		20,000	20,000	
10-5600-5000	STREET RESURFACING	387,784.82	450,000	371,549.48	700,000	455,000	
10-5600-5200	RIGHT OF WAYS	-	12,000	2,629.14	12,000	12,000	
10-5600-5300	DUES AND SUBSCRIPTIONS	1,949.49	1,500	1,624.44	1,800	1,800	
10-5600-5700	MISCELLANEOUS EXPENSE	105.08	3,500	976.13	3,500	3,500	
10-5600-7000	SMALL EQUIPMENT PURCHASES	6,920.96	10,000	3,287.94	10,000	10,000	
10-5600-7300	CAPITAL OUTLAY OTHER IMP		185,000		170,000	20,000	
10-5600-7400	CAPITAL OUTLAY EQUIPMENT	114,560.00	0	155,047.63	223,000	15,000	
10-5600-8100	SUPPLEMENTAL RETIREMENT	15,123.68	19,100	9,030.14	19,520	19,500	
10-5600-9900	STREET IMPROVEMENTS	9,498.24	20,000	1,888.64	20,000	20,000	
		<b>1,249,763.30</b>	<b>1,605,100</b>	<b>951,865.22</b>	<b>2,067,120</b>	<b>1,419,600</b>	<b>0</b>

STREET LIGHTING

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5650-1300	UTILITIES	123,528.61	120,000	56,796.08	120,000	125,000	
10-5650-4500	CONTRACTED SERVICES	2,144.33	1,000	9,831.47	1,000	1,000	
		<b>125,672.94</b>	<b>121,000</b>	<b>66,627.55</b>	<b>121,000</b>	<b>126,000</b>	<b>0</b>

SANITATION

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5800-0200	SALARIES AND WAGES	166,840.24	172,000	95,403.91	235,000	227,000	
10-5800-0500	FICA	13,068.34	13,300	7,687.81	18,000	18,500	
10-5800-0600	GROUP INSURANCE	32,278.63	32,700	15,363.86	37,000	45,000	
10-5800-0655	UNEMPLOYMENT EXPENSE	1,100.00	1,100		1,400	1,400	
10-5800-0700	RETIREMENT EXPENSE	12,556.34	12,900	7,672.23	18,000	17,700	
10-5800-0900	LONGEVITY PAY	5,947.13	6,700	6,891.31	9,400	10,500	
10-5800-1100	TELEPHONE	3,521.71	4,000	1,536.77	4,500	4,500	
10-5800-1400	TRAVEL		200		200	200	
10-5800-1600	MAINT & REPAIR EQUIPMENT		1,000		1,000	1,000	
10-5800-1700	REPAIR & MAINT VEHICLES	85,299.29	75,000	35,395.80	100,000	100,000	
10-5800-1800	RADIO MAINTENANCE		500		500	500	
10-5800-3100	VEHICLE & EQUIPMENT FUEL	30,158.60	50,000	21,199.12	50,000	50,000	
10-5800-3300	SUPPLIES AND MATERIALS	735.96	800	520.33	1,000	1,000	
10-5800-3500	TIPPING FEES	158,358.06	165,000	77,958.70	170,000	170,000	
10-5800-3600	UNIFORMS	2,481.77	4,000	1,376.44	4,000	4,000	
10-5800-4500	CONTRACTED SERVICES	70,926.16	80,000	40,793.91	85,000	85,000	
10-5800-5700	MISCELLANEOUS EXPENSE	1,417.94	2,000	1,628.55	2,000	2,000	
10-5800-7000	SMALL EQUIPMENT PURCHASES	752.49	1,000		1,000	1,000	
10-5800-7400	CAPITAL OUTLAY EQUIPMENT	252,816.73	200,000	175,989.00	275,000	275,000	
10-5800-7410	ROLLOUT REFUSE CONTAINERS	12,955.00	18,000	13,557.08	31,000	31,000	
10-5800-8100	SUPPLEMENTAL RETIREMENT	3,805.85	8,700	2,561.71	10,000	10,000	
		<b>855,020.24</b>	<b>848,900</b>	<b>505,536.53</b>	<b>1,054,000</b>	<b>1,055,300</b>	<b>0</b>

RECREATION

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6200-0200	SALARIES AND WAGES	381,310.20	363,000	217,315.19	404,700	400,000	
10-6200-0400	PROFESSIONAL SERVICES	16,645.40	15,000	242.00	15,000	65,000	
10-6200-0500	FICA	30,613.99	28,000	17,059.09	31,000	48,500	
10-6200-0600	GROUP INSURANCE	28,787.86	39,200	18,522.50	39,200	37,000	
10-6200-0655	UNEMPLOYMENT EXPENSE	157.77	1,400		1,400	1,400	
10-6200-0700	RETIREMENT EXPENSE	20,663.60	19,000	11,716.94	30,600	22,000	
10-6200-0900	LONGEVITY PAY	10,256.29	7,500	7,338.74	8,350	8,400	
10-6200-1100	TELEPHONE AND POSTAGE	15,872.22	15,500	6,536.11	19,800	19,800	
10-6200-1300	UTILITIES	35,922.75	49,000	21,793.70	43,000	43,000	
10-6200-1400	TRAVEL	4,127.71	5,000	2,081.16	5,000	5,000	
10-6200-1500	MAINT & REPAIR BUILDING	10,382.14	11,000	1,326.79	12,000	12,000	
10-6200-1600	MAINT & REPAIR EQUIPMENT	4,669.48	5,000	365.00	5,000	5,000	
10-6200-1700	REPAIR & MAINT VEHICLES	4,823.78	4,200	999.31	4,200	4,200	
10-6200-2600	ADVERTISING	3,542.65	6,000	3,354.60	6,000	6,000	
10-6200-3000	CONTRACTED PERSONNEL	13,353.92	22,000	4,374.33	22,000	22,000	
10-6200-3100	VEHICLE & EQUIPMENT FUEL	1,605.58	4,000	841.90	4,000	4,000	
10-6200-3300	SUPPLIES AND MATERIALS	8,860.56	8,000	3,509.08	8,000	8,000	
10-6200-3301	CITY SIDEWALK EXPENDITURES	28,408.88			0	0	
10-6200-3303	5K RUN EXPENSE				0	0	
10-6200-3600	UNIFORMS	149.37	1,500	257.94	1,500	1,500	
10-6000-3601	UNIFORMS/EQUIPMENT FRO	4,848.28	6,000	1,079.20	4,000	4,000	
10-6200-4500	CONTRACTED SERVICES	30,064.84	28,000	10,077.57	28,000	28,000	
10-6200-5300	DUES AND SUBSCRIPTIONS	7,097.70	5,400	862.21	7,400	7,400	
10-6200-5700	MISCELLANEOUS EXPENSE	3,784.57	10,400	2,799.32	10,400	10,400	
10-6200-5800	ATHLETIC PROGRAMS	9,620.60	20,000	2,174.51	20,000	20,000	
10-6200-5900	OTHER PROGRAMS	43,935.75	63,500	34,036.38	63,500	63,500	
10-6200-6000	CONCESSIONS	6,457.96	9,500	3,671.53	8,500	8,500	
10-6200-7000	SMALL EQUIPMENT PURCHASES	8,213.48	13,500	5,956.13	13,500	13,500	
10-6200-7300	CAPITAL OUTLAY OTHER IMP	113,228.00			86,500	36,500	
10-6200-7400	CAPITAL OUTLAY EQUIPMENT	-	31,000	16,360.72	56,000	0	
10-6200-8100	SUPPLEMENTAL RETIREMENT	10,742.04	13,000	10,051.65	13,500	13,500	
10-6200-8500	HALL OF FAME	6,551.49	500		10,000	10,000	
		<b>864,698.86</b>	<b>805,100</b>	<b>404,703.60</b>	<b>982,050</b>	<b>928,100</b>	<b>0</b>

GRAHAM-MEBANE LAKE

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6210-0200	SALARIES & WAGES	66,530.72	87,000	40,735.04	87,500	87,500	
10-6210-0400	PROFESSIONAL SERVICES				15,000	0	
10-6210-0500	FICA	5,108.65	6,700	3,139.06	6,700	8,100	
10-6210-0600	GROUP INSURANCE	5,945.48	6,600	3,698.30	6,600	7,500	
10-6210-0655	UNEMPLOYMENT EXPENSE	-	700	-	700	700	
10-6210-0700	RETIREMENT EXPENSE	2,958.92	3,000	1,565.83	3,200	3,200	
10-6210-0900	LONGEVITY PAY	368.60	400	387.02	1,050	1,100	
10-6210-1100	TELEPHONE AND POSTAGE	3,443.19	3,300	2,245.39	3,300	3,300	
10-6210-1300	UTILITIES	3,768.31	4,000	1,620.01	4,000	4,000	
10-6210-1400	TRAVEL	847.90	1,000	360.00	1,000	1,000	
10-6210-1500	MAINT & REPAIR BUILDING	4,578.48	8,000	145.18	8,000	8,000	
10-6210-1600	MAINT & REPAIR EQUIPMENT	174.81	1,500	181.78	1,500	1,500	
10-6210-1700	REPAIR & MAINT. VEHICLES	555.26	1,500	220.93	1,500	1,500	
10-6210-3100	VEHICLE & EQUIPMENT FUEL	859.84	1,500	206.64	1,500	1,500	
10-6210-3300	SUPPLIES AND MATERIALS	9,287.84	9,800	3,512.19	9,800	9,800	
10-6210-3600	UNIFORMS	764.00	800		800	800	
10-6210-4500	CONTRACTED SERVICES	980.00	1,000	7,710.00	1,000	1,000	
10-6210-5300	DUES AND SUBSCRIPTIONS	12.00	100	-	100	100	
10-6210-5700	MISCELLANEOUS EXPENSE	3,488.28	1,000	41.00	1,000	1,000	
10-6210-5900	OTHER PROGRAMS	708.04	1,000		1,000	1,000	
10-6210-7000	SMALL EQUIPMENT PURCHASES	4,581.03	13,300		13,300	13,300	
10-6210-7300	CAPITAL OUTLAY OTHER IMP.						
10-6210-7400	CAPITAL OUTLAY EQUIPMENT	14,121.50	20,000		32,000	15,000	
10-6210-8100	SUPPLEMENTAL RETIREMENT	1,912.44	2,000	1,118.57	2,100	2,100	
		<b>130,995.29</b>	<b>174,200</b>	<b>66,886.94</b>	<b>202,650</b>	<b>173,000</b>	<b>0</b>

ATHLETIC FACILITIES

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6220-0200	SALARIES AND WAGES	76,449.97	80,000	43,862.23	140,900	136,000	
10-6220-0500	FICA	5,933.73	6,000	3,358.60	7,100	10,400	
10-6220-0600	GROUP INSURANCE	11,890.96	13,100	7,396.60	13,100	30,000	
10-6220-0655	UNEMPLOYMENT EXPENSE		600	-	700	700	
10-6220-0700	RETIREMENT EXPENSE	4,764.26	5,000	2,963.80	5,300	7,700	
10-6220-0900	LONGEVITY PAY	619.87	1,700	1,641.34	1,700	1,700	
10-6220-1100	TELEPHONE AND POSTAGE	2,526.67	1,700	1,027.39	2,750	2,750	
10-6220-1300	UTILITIES				27,000	27,000	
10-6220-1400	TRAVEL	175.51	1,000	1,180.00	1,500	1,500	
10-6220-1500	MAINT. & REPAIR BUILDING	181.89	2,000	639.03	12,000	12,000	
10-6220-1550	MAINT & REPAIR GROUNDS	4,551.60	6,500	-	30,750	30,750	
10-6220-1570	M&R LIGHTING and FENCING	2,900.00	2,000	-	6,000	6,000	
10-6220-1600	MAINT. & REPAIR EQUIPMENT	4,853.29	5,200	676.94	6,000	6,000	
10-6220-1700	REPAIR & MAINT. VEHICLES	5,710.50	6,000	4,434.91	8,000	8,000	
10-6220-1900	EQUIPMENT RENTALS	606.00	1,000	-	1,000	1,000	
10-6220-3100	VEHICLE & EQUIPMENT FUEL	3,551.93	6,000	2,635.93	8,000	8,000	
10-6220-3300	SUPPLIES AND MATERIALS	11,469.01	18,500	5,483.45	8,600	8,600	
10-6220-3600	UNIFORMS	1,453.98	2,500	869.50	1,400	1,400	
10-6220-5300	DUES AND SUBSCRIPTIONS				2,000	2,000	
10-6220-5700	MISCELLANEOUS EXPENSE	873.98	1,000	3,563.37	1,000	1,000	
10-6220-7000	SMALL EQUIPMENT PURCHASES	19,707.25	3,800	1,742.74	5,500	5,500	
10-6220-7300	CAPITAL OUTLAY OTHER IMP.		20,000	-	45,000	45,000	
10-6220-7400	CAPITAL OUTLAY EQUIPMENT		40,000	35,024.97	17,500	17,500	
10-6220-8100	SUPPLEMENTAL RETIREMENT	2,343.05	3,400	1,367.85	3,450	4,500	
		<b>160,563.45</b>	<b>227,000</b>	<b>117,868.65</b>	<b>356,250</b>	<b>375,000</b>	<b>0</b>



PROPERTY MAINTENANCE

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6450-0200	SALARIES AND WAGES	303,895.29	329,000	177,992.79	326,000	324,000	
10-6450-0500	FICA	22,979.74	25,200	13,837.52	25,000	25,000	
10-6450-0600	GROUP INSURANCE	43,636.84	52,300	28,549.32	53,000	60,000	
10-6450-0655	UNEMPLOYMENT EXPENSE		2,100		2,100	1,900	
10-6450-0700	RETIREMENT EXPENSE	21,833.78	22,400	13,567.77	23,900	23,500	
10-6450-0900	LONGEVITY PAY	8,954.47	11,500	9,810.93	12,100	12,100	
10-6450-1100	TELEPHONE AND POSTAGE	4,861.49	4,500	2,313.05	4,500	4,500	
10-6450-1300	UTILITIES	18,181.72	25,000	9,272.58	12,000	12,000	
10-6450-1400	TRAVEL	40.00	500	255.00	500	500	
10-6450-1500	MAINT. & REPAIR BUILDING	18,196.78	25,000	6,030.75	15,000	15,000	
10-6450-1550	MAINT & REPAIR GROUNDS	18,011.72	25,000	11,168.34	15,000	15,000	
10-6450-1570	M&R LIGHTING and FENCING	9,118.35	5,000	6,726.43	2,500	2,500	
10-6450-1600	MAINT. & REPAIR EQUIPMENT	35,182.43	35,000	20,292.56	60,000	60,000	
10-6450-1700	REPAIR & MAINT. VEHICLES	15,561.14	14,000	13,055.23	22,000	22,000	
10-6450-1900	EQUIPMENT RENTALS	1,907.70	3,000	2,105.70	3,000	3,000	
10-6450-3000	CONTRACTED LABOR	21,945.00	0	5,370.75	0	10,000	
10-6450-3100	VEHICLE & EQUIPMENT FUEL	15,803.08	35,000	11,363.81	25,000	25,000	
10-6450-3300	SUPPLIES AND MATERIALS	4,948.44	10,000	3,126.32	6,000	6,000	
10-6450-3600	UNIFORMS	7,237.71	7,200	3,230.56	7,200	7,200	
10-6450-4500	CONTRACTED SERVICES		28,000		0	0	
10-6450-5300	DUES AND SUBSCRIPTIONS	1,271.25	1,800	1,240.31	1,800	1,800	
10-6450-5700	MISCELLANEOUS EXPENSE	2,408.66	3,500	3,976.62	3,500	3,500	
10-6450-7000	SMALL EQUIPMENT PURCHASES	2,320.32	3,000	335.17	3,500	3,500	
10-6450-7300	CAPITAL OUTLAY OTHER IMP.		45,000		0	0	
10-6450-7400	CAPITAL OUTLAY EQUIPMENT	7,603.43	14,000	12,775.56	277,000	90,000	
10-6450-8100	SUPPLEMENTAL RETIREMENT	12,739.61	14,900	7,538.89	15,400	15,400	
		<b>598,638.95</b>	<b>741,900</b>	<b>363,935.96</b>	<b>916,000</b>	<b>743,400</b>	<b>0</b>

NON-DEPARTMENTAL

Account #	Account Description	Actual 2016-2017	FY 2017-2018	1/31/2018	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6600-0200	SALARIES & WAGES	12,615.64	25,000	3,057.65	25,000	25,000	
10-6600-0400	PROFESSIONAL SERVICES	65,350.95	72,000	39,871.98	75,000	75,000	
10-6600-0500	FICA					0	
10-6600-0600	GROUP INSURANCE	164,112.03	185,000	104,054.23	185,000	203,500	
10-6600-0650	DENTAL INSURANCE	4,043.80	12,000	2,362.25	12,000	12,000	
10-6600-0700	RETIREMENT EXPENSE					0	
10-6600-4500	CONTRACTED SERVICES	44,657.07	45,000	14,358.63	50,000	50,000	
10-6600-5400	INSURANCE AND BONDS	197,422.22	240,000	170,967.72	240,000	200,000	
10-6600-5700	MISCELLANEOUS EXPENSE	33,964.16	25,000	2,198.69	25,000	25,000	
10-6600-5715	ACTA				5,252	0	
10-6600-5720	ECONOMIC DEVELOPMENT	20,000.00	20,000	15,000.00	20,000	20,000	
10-6600-5724	NCCP		225,000		225,000	225,000	
10-6600-5730	ANIMAL SHELTER	90,545.14	98,600	98,565.19	103,400	103,400	
10-6600-5740	FAÇADE GRANT	16,100.00	15,000	4,160.16	15,000	15,000	
10-6600-5750	BUSINESS BEAUTIFICATION GRANT	10,097.06	15,000		15,000	15,000	
10-6600-5760	CHRISTMAS LIGHTS	57,217.06				0	
10-6600-7000	SMALL EQUIPMENT PURCHASES					0	
10-6600-7300	CAPITAL OUTLAY IMPROVEMENTS	18,732.50	10,000		10,000	0	
10-6600-8100	SUPPLEMENTAL RETIREMENT					0	
10-6600-9000	TRANSFER					0	
		<b>734,857.63</b>	<b>987,600</b>	<b>454,596.50</b>	<b>1,005,652</b>	<b>968,900</b>	<b>0</b>
	<b>Grand Total General Fund</b>	10,708,826.08	\$ 12,722,400	6,938,659.76	\$ 15,714,639	\$ 12,973,000	0

SUMMARY OF GENERAL FUND CAPITAL EXPENDITURES AND UNMET REQUESTS

Capital and Capital Maintenance Requests		
10-4300-7400	Council Chambers Audio (Audio Only)	25,000.00
10-5000-7300	Fire Department Rear Doors	25,000.00
10-5100-1500	HVAC Upgrades	27,000.00
10-5100-7400	3 Police Cars	115,000.00
10-5300-1700	Tower 1 Upgrade and Repair	25,000.00
10-5300-3600	Self Contained Breathing Apparatus	105,000.00
10-5300-3600	Turnout Gear	48,000.00
10-5300-7000	Extrication Tool	11,000.00
10-5400-0400	Downtown Small Area Plan (1/3)	50,000.00
10-5400-0400	Transportation Plan (20% Match)	12,500.00
10-5400-7400	4x4 SUV	35,000.00
10-5550-7400	Generator Repair	20,000.00
10-5600-0400	Truby Drive Engineering	5,000.00
10-5600-5000	Street Resurfacing	455,000.00
10-5600-7300	Elm & Maple Parking Lot Resurfacing	20,000.00
10-5600-7400	Brine Sprayer	15,000.00
10-5800-1700	Automated Truck Refurbish	25,000.00
10-5800-7400	Automated Truck	275,000.00
10-6200-7300	Art's Council Kitchen Upgrades	20,000.00
10-6200-7300	Rec. Center Access Control	16,500.00
10-6200-0400	Recreation Master Plan	50,000.00
10-6210-0400	Master Plan (Lake)	15,000.00
10-6220-7300	Cooke Dog Park	15,000.00
10-6220-7300	Oakley Street Park Improvements	30,000.00
10-6220-7400	Mower	17,500.00
10-6450-1600	Leaf Body	90,000.00
<b>TOTAL</b>		<b>1,547,500.00</b>

Unmet Requests & Needs		
10-4300-0200	IT Support Personnel (Including Benefits)	80,700.00
10-4300-7000	Phone System Upgrades	22,500.00
10-4300-4500	Server Room Upfit & Switches	58,500.00
10-4300-7400	Downtown WiFi	30,100.00
10-5000-7300	Carpet Replacement	15,000.00
10-5100-0200	4 New Officers (including benefits)	233,000.00
10-5100-7400	Police Interceptor	38,500.00
10-5300-0200	Fire Personnel (including benefits)	175,000.00
10-5300-7000	New Vehicle Equipment	35,000.00
10-5300-7400	Multi-Purpose Vehicle	125,000.00
10-5300-7400	Fire Engine	575,000.00
10-5400-0400	Development Ordinance Rewrite	100,000.00
10-5600-0400	Marshall/Travora/Pomeroy Engineering	145,000.00
10-5600-5000	Street Resurfacing	240,000.00
10-5600-7400	SUV	30,000.00
10-5600-7400	Dump Truck	150,000.00
10-5600-7400	Pick-up Truck	28,000.00
10-6200-7400	14-Passenger Mini bus	56,000.00
10-6210-7400	Boat	17,000.00
10-6450-7400	Bucket Truck	142,000.00
10-6450-7400	Truck w/ Plow	45,000.00
<b>TOTAL</b>		<b>2,341,300.00</b>

## WATER & SEWER FUND

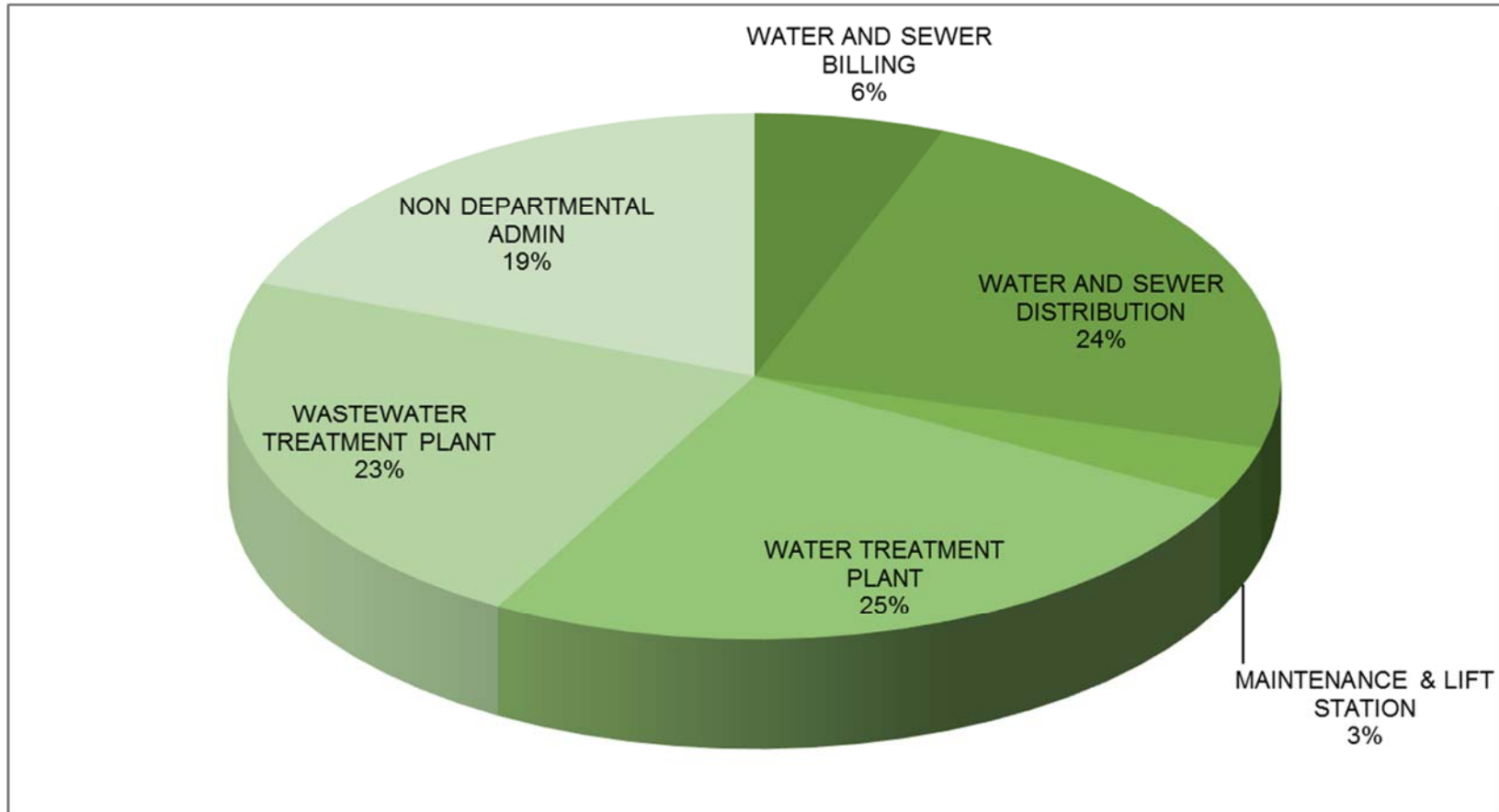
### REVENUES

Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	Recommended	Council Approved
SALE OF SURPLUS PROPERTY	-	1,000	1,354.25	1,000	
INTEREST ON INVESTMENTS	45,319.16	20,000	5,609.01	35,000	
SEWER SURCHARGES	13,726.13	15,000	8,894.39	15,000	
OUTSIDE SEWER SURCHARGES	47,207.12	42,000	27,490.06	43,000	
WATER ACERAGE & CON. FEES	55,575.00	15,500	69,650.00	0	
SEWER ACERAGE & CON. FEES	44,625.00	15,500	70,250.00	0	
WATER CHARGES	2,808,197.88	2,750,000	1,613,049.56	2,070,000	
SEWER CHARGES	2,740,858.01	2,660,000	1,558,331.65	3,340,500	
PLUMBING PERMITS & INSPECT	19,277.00	12,000	18,379.11	25,000	
WATER AND SEWER TAPS	10,350.00	5,000	5,400.00	5,000	
WATER & SEWER ASSESSMENTS	52,987.07	100	700.00	100	
MISCELLANEOUS INCOME	17,705.56	5,000	13,219.46	7,500	
FUND BALANCE		50,000	-	350,000	
CUT OFFS	111,439.14	91,000	68,468.11	100,000	
SALE/LEASE OF PROPERTY		27,000	-	27,000	
MEBANE REVENUE	780,139.58	800,000	572,189.74	800,000	
WATER PLANT EQUALIZATION	127,403.00	127,000	127,803.00	127,000	
WWTP PAYMENT-Mebane	100,000.00	200,000	200,000.00	200,000	
SWORDFISH-ALAMANCE COUNTY		100,000	100,000.00	100,000	
NCCP		75,000	69,660.00	75,000	
	6,974,809.65	7,011,100	4,530,448.34	7,321,100	0

WATER & SEWER FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2017-2018	FY 2018-2019	Difference	% Difference
WATER AND SEWER BILLING	764,600	426,400	(338,200)	-44.23%
WATER AND SEWER DISTRIBUTION	1,479,700	1,741,900	262,200	17.72%
MAINTENANCE & LIFT STATION	326,700	246,200	(80,500)	-24.64%
WATER TREATMENT PLANT	1,854,800	1,845,400	(9,400)	-0.51%
WASTEWATER TREATMENT PLANT	1,248,000	1,650,900	402,900	32.28%
NON DEPARTMENTAL ADMIN	1,337,300	1,410,300	73,000	5.46%
	7,011,100	7,321,100	310,000	4.42%

WATER & SEWER FUND EXPENDITURES BY DEPARTMENT



BILLING & METERING

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4500-0200	SALARIES & WAGES	133,491.50	151,000	86,866.65	157,500	198,000	
31-4500-0400	PROFESSIONAL SERVICES		500	31.00	500	500	
31-4500-0500	FICA	9,917.56	11,600	6,536.48	12,100	15,200	
31-4500-0600	GROUP INSURANCE	21,735.21	27,000	14,793.20	27,000	32,400	
31-4500-0655	UNEMPLOYMENT EXPENSE		900	-	900	500	
31-4500-0700	RETIREMENT	9,773.65	11,300	6,656.65	12,300	16,000	
31-4500-0900	LONGEVITY PAY	1,611.23	2,100	2,015.93	3,650	3,700	
31-4500-1100	TELEPHONE AND POSTAGE	33,233.38	30,000	19,695.26	35,000	35,000	
31-4500-1400	TRAVEL		1,000	-	1,000	1,000	
31-4500-1600	MAINT & REPAIR EQUIPMENT		1,000	-	1,000	1,000	
31-4500-1700	REPAIR & MAINTENANCE VEHICLES	855.48	2,000	1,078.13	2,000	2,000	
31-4500-3100	VEHICLE & EQUIPMENT FUEL	938.58	2,500	895.20	2,500	2,500	
31-4500-3300	SUPPLIES AND MATERIALS	1,299.75	5,000	1,114.43	5,000	5,000	
31-4500-3600	UNIFORMS	544.22	600	290.00	600	600	
31-4500-4500	CONTRACTED SERVICES	19,824.85	16,000	10,005.02	20,000	20,000	
31-4500-4800	SEWER TREATMENT	402,354.55	400,000	201,714.06	405,000	0	
31-4500-5300	DUES AND SUBSCRIPTIONS	8,658.00	9,000	8,295.50	9,000	9,000	
31-4500-5700	MISCELLANEOUS EXPENSE	552.96	1,000	-	1,000	1,000	
31-4500-5800	BANK CHARGES	44,282.06	31,500	21,382.27	45,000	45,000	
31-4500-7000	SMALL EQUIPMENT PURCHASES	892.80	2,000		2,000	2,000	
31-4500-7400	CAPITAL OUTLAY EQUIPMENT		25,000				
31-4500-8000	SOFTWARE MAINTENANCE & CHANGES	14,486.43	26,000	9,462.51	26,000	26,000	
	BAD DEBT EXPENSE	6,582.91					
31-4500-8100	SUPPLEMENTAL RETIREMENT	6,645.69	7,600	4,337.06	7,900	10,000	
		<b>717,680.81</b>	<b>764,600</b>	<b>395,169.35</b>	<b>776,950</b>	<b>426,400</b>	<b>0</b>



WATER & SEWER DISTRIBUTION

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4600-0200	SALARIES & WAGES	290,147.29	348,000	178,041.45	361,388	361,000	
31-4600-0500	FICA	22,580.00	27,000	13,892.65	27,581	27,600	
31-4600-0600	GROUP INSURANCE	54,810.02	69,500	38,197.56	65,288	75,000	
31-4600-0655	UNEMPLOYMENT EXPENSE		2,200	-	2,200	2,200	
31-4600-0700	RETIREMENT EXPENSE	21,809.97	26,000	13,917.36	27,605	27,500	
31-4600-0900	LONGEVITY PAY	9,742.67	8,000	7,524.14	8,841	9,700	
31-4600-1100	TELEPHONE & POSTAGE	5,711.42	6,500	2,514.35	6,500	6,500	
31-4600-1300	UTILITIES	9,362.68	11,000	4,380.41	11,000	10,500	
31-4600-1400	TRAVEL	340.04	5,000	3,184.59	6,000	6,000	
31-4600-1600	MAINT & REPAIR EQUIP	18,478.61	30,000	13,128.44	30,000	30,000	
31-4600-1700	REPAIR & MAINT VEHICLES	15,363.32	15,000	3,032.90	15,000	15,000	
31-4600-3100	VEHICLE & EQUIPMENT FUEL	9,824.06	17,000	5,938.33	17,000	17,000	
31-4600-3300	SUPPLIES AND MATERIALS	120,423.76	145,000	31,561.32	150,000	145,000	
31-4600-3600	UNIFORMS	5,267.04	7,000	2,933.89	7,000	7,000	
31-4600-4500	CONTRACTED SERVICES	160,872.67	210,000	20,440.21	300,000	300,000	
31-4600-5300	DUES AND SUBSCRIPTIONS	4,128.83	6,500	1,715.12	6,500	6,500	
31-4600-5700	MISCELLANEOUS EXPENSE	3,602.42	4,000	2,825.33	4,000	4,000	
31-4600-7000	SMALL EQUIPMENT PURCHASES	4,638.05	10,000	-	10,000	10,000	
31-4600-7300	CAPITAL OUTLAY OTHER IMPROVEME	21,720.00	335,000	630.00	275,000	10,000	
31-4600-7400	CAPITAL OUTLAY EQUIPMENT	55,729.00	80,000	60,824.00	270,000	220,000	
31-4600-7800	METER VALVES, & HYDRANTS	100,824.91	100,000	20,971.20	100,000	434,400	
31-4600-8100	SUPPLEMENT RETIREMENT	8,285.15	17,000	5,764.23	17,000	17,000	
		<b>943,661.91</b>	<b>1,479,700</b>	<b>431,417.48</b>	<b>1,717,903</b>	<b>1,741,900</b>	<b>-</b>

MAINTENANCE & LIFT STATIONS

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4700-0200	SALARIES AND WAGES	104,922.94	85,000	49,592.19	51,750	51,800	
31-4700-0400	PROFESSIONAL SERVICES		5,000		5,000	5,000	
31-4700-0500	FICA	8,112.79	6,500	3,950.23	3,959	4,000	
31-4700-0600	GROUP INSURANCE	10,856.38	14,000	7,396.60	6,529	7,500	
31-4700-0655	UNEMPLOYMENT EXPENSE		500	-	214	0	
31-4700-0700	RETIREMENT EXPENSE	7,752.86	6,400	3,997.87	4,011	4,100	
31-4700-0900	LONGEVITY PAY	3,094.14	3,800	3,713.56	2,588	2,500	
31-4700-1100	TELEPHONE & POSTAGE	5,343.86	6,000	2,849.31	6,000	6,000	
31-4700-1300	UTILITIES	18,790.13	22,000	11,370.42	22,000	22,000	
31-4700-1400	TRAVEL	549.50	2,000	91.60	2,000	1,500	
31-4700-1500	MAINTENANCE & REPAIR BLDS	409.57	7,000	-	7,000	7,000	
31-4700-1600	MAINT & REPAIR EQUIPMENT	13,474.09	40,000	31,976.51	40,000	40,000	
31-4700-1700	REPAIR & MAINTENANCE VEHICLES	6,690.61	10,000	1,102.24	6,000	6,000	
31-4700-3100	VEHICLE & EQUIPMENT FUEL	6,822.55	3,000	3,234.98	3,000	3,000	
31-4700-3300	SUPPLIES AND MATERIALS	649.59	1,200	948.49	1,500	1,500	
31-4700-3600	UNIFORMS	1,487.47	2,000	753.80	1,500	1,500	
31-4700-4500	CONTRACTED SERVICES	6,186.52	8,000	-	8,500	8,500	
31-4700-5700	MISCELLANEOUS EXPENSE	4,978.99	2,500	34.20	2,500	2,500	
31-4700-7000	SMALL EQUIPMENT PURCHASES	1,485.90	2,500	-	2,500	2,500	
31-4700-7400	CAPITAL OUTLAY EQUIPMENT	28,449.50	95,000	15,682.26	65,000	65,000	
31-4700-8100	SUPPLEMENTAL RETIREMENT	3,740.29	4,300	1,842.09	4,300	4,300	
		<b>233,797.68</b>	<b>326,700</b>	<b>138,536.35</b>	<b>245,851</b>	<b>246,200</b>	<b>0</b>

WATER TREATMENT PLANT

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4800-0200	SALARIES & WAGES	410,037.26	423,000	245,635.73	451,550	451,000	
31-4800-0400	PROFESSIONAL SERVICES	13,595.25	60,000	9,931.00	50,000	50,000	
31-4800-0500	FICA	31,839.30	32,400	20,524.34	34,839	35,000	
31-4800-0600	GROUP INSURANCE	53,754.29	59,000	32,332.82	58,760	67,000	
31-4800-0655	UNEMPLOYMENT EXPENSE		2,000	-	1,926	1,900	
31-4800-0700	RETIREMENT EXPENSE	28,642.91	32,000	19,675.30	37,423	35,000	
31-4800-0900	LONGEVITY PAY	14,788.99	16,200	16,702.54	18,898	14,500	
31-4800-1100	TELEPHONE & POSTAGE	4,798.49	6,500	3,913.04	6,500	6,500	
31-4800-1300	UTILITIES	208,840.93	200,000	105,606.13	210,000	210,000	
31-4800-1400	TRAVEL	2,540.72	4,500	1,268.08	4,500	4,500	
31-4800-1500	MAINTENANCE & REPAIR BLS	33,060.92	93,000	7,040.89	45,000	45,000	
31-4800-1600	MAINT & REPAIR EQUIPMENT	147,285.16	40,000	4,057.63	45,000	45,000	
31-4800-1700	REPAIR & MAINTENANCE VEHICLES	1,366.48	4,000	740.47	4,000	4,000	
31-4800-3100	VEHICLE & EQUIPMENT FUEL	2,273.03	3,000	867.36	3,000	3,000	
31-4800-3300	SUPPLIES AND MATERIALS	501,229.47	500,000	239,785.32	500,000	500,000	
31-4800-3600	UNIFORMS	1,774.58	3,000	1,575.52	3,000	3,000	
31-4800-4200	LAB EXPENSE	12,856.55	30,000	16,567.94	45,000	45,000	
31-4800-4500	CONTRACTED SERVICES	53,228.02	70,000	34,647.72	75,000	75,000	
31-4800-5300	DUES AND SUBSCRIPTIONS	6,558.00	7,000	6,579.29	8,500	8,500	
31-4800-5700	MISCELLANEOUS EXPENSE	60.00	3,000	726.32	3,000	3,000	
31-4800-7000	SMALL EQUIPMENT PURCHASES	12,338.50	20,000	5,396.12	20,000	20,000	
31-4800-7300	CAPITAL OUTLAY OTHER IMPROVEME		200,000	-	120,000	120,000	
31-4800-7400	CAPITAL OUTLAY EQUIPMENT	37,835.00	25,000	-	76,000	76,000	
31-4800-8100	SUPPLEMENTAL RETIREMENT	17,165.02	21,200	11,371.84	21,200	22,500	
		<b>1,595,868.87</b>	<b>1,854,800</b>	<b>784,945.40</b>	<b>1,843,096</b>	<b>1,845,400</b>	<b>0</b>

WASTEWATER TREATMENT PLANT

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-5900-0200	SALARIES & WAGES	386,494.40	429,000	229,864.66	482,884	483,000	
31-5900-0400	PROFESSIONAL SERVICES	2,996.50	5,000	20,123.70	85,000	85,000	
31-5900-0500	FICA	29,277.35	33,000	17,799.06	36,941	37,000	
31-5900-0600	GROUP INSURANCE	53,310.67	69,000	33,074.42	71,817	82,000	
31-5900-0655	UNEMPLOYMENT EXPENSE		2,200	-	2,354	2,300	
31-5900-0700	RETIREMENT EXPENSE	28,782.95	32,200	17,979.90	37,423	37,500	
31-5900-0900	LONGEVITY PAY	10,336.04	13,800	9,864.93	18,898	16,800	
31-5900-1100	TELEPHONE & POSTAGE	5,065.68	6,000	2,860.35	6,000	6,000	
31-5900-1300	UTILITIES	147,628.18	155,000	88,391.51	155,000	155,000	
31-5900-1400	TRAVEL	3,542.43	4,000	2,104.90	5,000	4,000	
31-5900-1500	MAINTENANCE & REPAIR BLDGS	36,255.25	20,000	7,522.53	85,000	85,000	
31-5900-1600	MAINTENANCE & REPAIR EQUIPMENT	42,751.20	75,000	27,146.88	75,000	75,000	
31-5900-1700	REPAIR & MAINTENANCE VEHICLES	4,565.60	4,000	2,846.11	4,000	4,000	
31-5900-3100	VEHICLE & EQUIPMENT FUEL	1,947.48	12,000	1,548.39	12,000	12,000	
31-5900-3300	SUPPLIES AND MATERIALS	102,987.04	100,000	81,301.94	175,000	175,000	
31-5900-3600	UNIFORMS	1,289.84	4,300	1,282.20	4,300	4,300	
31-5900-4200	LAB EXPENSE	25,461.00	50,000	24,080.38	50,000	50,000	
31-5900-4500	CONTRACTED SERVICES	41,880.55	32,000	13,019.59	32,000	32,000	
31-5900-5300	DUES AND SUBSCRIPTIONS	12,596.00	20,000	6,100.00	20,000	20,000	
31-5900-5700	MISCELLANEOUS EXPENSE	145.75	4,000	318.74	4,000	4,000	
31-5900-7000	SMALL EQUIPMENT PURCHASES	5,950.99	10,000		10,000	10,000	
31-5900-7300	CAPITAL OUTLAY OTHER IMPROVEM		35,000	169,523.75	150,000	150,000	
31-5900-7400	CAPITAL OUTLAY EQUIPMENT	44,034.01	111,000	11,319.36	122,000	97,000	
	BAD DEBT EXPENSE	7,823.74					
31-5900-8100	SUPPLEMENTAL RETIREMENT	15,156.45	21,500	10,280.94	21,500	24,000	
		<b>1,010,279.10</b>	<b>1,248,000</b>	<b>778,354.24</b>	<b>1,666,117</b>	<b>1,650,900</b>	<b>0</b>

NON-DEPARTMENTAL

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-6600-0200	SALARIES & WAGES		25,000	10,642.54	25,000	25,000	
31-6600-0240	WTP - PRINCIPAL BOA				0	0	
31-6600-0250	WTP INTEREST - BOA				0	0	
31-6600-0300	WWTP PRINCIPAL - SRF LOAN	433,684.60			0	0	
31-6600-0350	WWTP INTEREST - SRF LOAN	11,058.96			0	0	
31-6600-0360	WTP SWORDFISH PRINCIPAL	280,000.00	288,000	288,000.00	303,000	303,000	
31-6600-0365	WTP SWORDFISH INTEREST	117,650.00	110,300	110,265.99	95,000	95,000	
31-6600-0400	PROFESSIONAL SERVICES	78,926.26	75,000	72,534.36	85,000	85,000	
31-6600-0500	FICA					0	
31-6600-0600	GROUP INSURANCE	53,520.48	65,000	28,685.10	65,000	65,000	
31-6600-0650	DENTAL INSURANCE	1,258.75	6,000	399.50	6,000	6,400	
31-6600-0700	RETIREMENT EXPENSE					0	
31-6600-1300	CHERRY PS - PRINCIPAL	213,333.32	213,500	106,666.66	213,500	213,500	
31-6600-1400	CHERRY PS - INTEREST	37,392.01	29,600	15,744.00	22,000	22,000	
31-6600-1500	WASTEWATER STIMULUS LOAN	19,794.80	19,800	-	19,800	19,800	
31-6600-1600	WATER STIMULUS LOAN	3,671.50	4,100	-	4,100	4,100	
31-6600-4500	CONTRACTED SERVICES	22,328.52	28,500	7,179.31	28,500	28,500	
31-6600-5400	INSURANCE AND BONDS	84,496.12	110,000	72,947.91	110,000	100,000	
31-6600-5700	MISCELLANEOUS EXPENSE	4,002.13	7,500	4,179.61	8,000	8,000	
31-6600-6100	WATER - BURLINGTON		5,000	-	5,000	5,000	
	SEWER TREATMENT					405,000	
31-6600-7000	SMALL EQUIPMENT PURCHASES	20,000.00	25,000	20,000.00	25,000	25,000	
31-6600-7200	CAPITAL OUTLAY W/S	21,659.00	75,000	-	75,000	0	
31-6600-7400	CAPITAL OUTLAY EQUIPMENT			-		0	
31-6600-8100	SUPPLEMENTAL RETIREMENT			-		0	
	TRANSFER TO GENERAL FUND		250,000	-	250,000	0	
31-6600-8500	TRANSFER TO CAPITAL PROJECT	475,000.00		-		0	
		<b>1,877,776.45</b>	<b>1,337,300</b>	<b>737,244.98</b>	<b>1,339,900</b>	<b>1,410,300</b>	<b>0</b>

<b>WATER/SEWER FUND GRAND TOTAL</b>	<b>6,379,064.82</b>	<b>7,011,100</b>	<b>3,265,667.80</b>	<b>7,589,817</b>	<b>7,321,100</b>	<b>0</b>
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SUMMARY OF WATER & SEWER FUND CAPITAL EXPENDITURES

Capital Requests		
31-4600-7400	Sewer Jet Machine Replacement	120,000
31-4600-7400	Dump Truck	100,000
31-4500-7800	Meter Replacements	300,000
31-4700-7400	Pyrtle Drive Lift Station Upfit	50,000
31-4800-7300	Switchgear Replacement	120,000
31-4800-7400	Solar Mixer Replacement	68,000
31-5900-0400	Nutrient Capacity Study	85,000
31-5900-7300	Culvert Repair	100,000
31-5900-7300	Gas to Liquid Chlorination/Dechlorination	50,000
31-5900-7400	Blower	20,000
31-5900-7400	Seal Water Pump	42,000
31-5900-7400	Scum Pump	25,000
		1,080,000

## GARAGE FUND

### REVENUES

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	MANAGER'S RECOMMENDATIO	COUNCIL APPROVED
40-3030-0000	ALA CO PARTS	12.00				
40-3030-1000	ALA CO LABOR					
40-3030-2000	ALA CO FUEL	147,874.95	213,200	96,343.45	204,600	
40-3040-0000	CITY OF GRAHAM PARTS	210,970.74	188,400	128,359.17	210,300	
40-3040-1000	CITY OF GRAHAM LABOR	102,508.25	157,800	63,673.85	158,400	
40-3040-2000	CITY OF GRAHAM FUEL	143,945.07	172,100	104,483.56	199,300	
40-3050-0000	ALAMANCE CO ANNUAL CONTRACT					
40-3070-0000	GRAHAM HOUSING PARTS	3,940.18	4,600	5,415.71	3,900	
40-3070-1000	GRAHAM HOUSING LABOR	1,659.50	100	1,069.75	2,500	
40-3070-2000	GRAHAM HOUSING FUEL	4,437.42	5,000	1,085.92	6,100	
40-3080-0000	ACTA PARTS	49,211.56	25,000	20,599.05	49,000	
40-3080-0001	ACTA LABOR	21,457.75	30,400	14,570.60	32,700	
40-3090-0000	GREEN LEVEL PARTS	6,484.25	1,300	1,059.12	6,500	
40-3090-1000	GREEN LEVEL LABOR	5,957.75	2,600	2,412.40	9,000	
40-3090-2000	GREEN LEVEL FUEL	5,726.52	7,400	5,062.00	7,900	
40-3100-0000	ABC PARTS	376.30	100	976.25	300	
40-3100-1000	ABC LABOR		100		-	
40-3100-2000	ABC FUEL	1,569.99	2,400	268.16	2,100	
40-3245-0000	SALE OF SURPLUS PROPERTY	652.13	100		100	
40-3290-0000	INTEREST ON INVESTMENTS	1,181.82	600	(58.96)	600	
40-3350-0000	MISCELLANEOUS INCOME	6.00	100		100	
40-3780-0000	FUND BALANCE				10,000	
		<b>707,972.18</b>	<b>811,300</b>	<b>445,320.03</b>	<b>903,400</b>	<b>-</b>

GARAGE EXPENDITURES

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
40-6650-0200	SALARIES AND WAGES	111,522.45	114,000	63,812.45	119,700	119,700	
40-6650-0500	FICA	8,227.01	8,700	5,063.12	9,100	9,100	
40-6650-0600	GROUP INSURANCE	11,890.96	13,100	7,396.60	14,000	16,200	
40-6650-0650	DENTAL INSURANCE	99.00	1,000	134.80	1,000	1,000	
40-6650-0655	UNEMPLOYMENT EXPENSE		600		600	600	
40-6650-0700	RETIREMENT EXPENSE	7,269.50	7,500	4,517.82	8,100	8,100	
40-6650-0900	LONGEVITY PAY	2,948.17	3,200	3,127.53	3,400	3,400	
40-6650-1100	TELEPHONE AND POSTAGE	3,547.90	2,500	1,803.66	3,600	3,600	
40-6650-1300	UTILITIES	3,686.81	3,500	1,376.68	3,500	3,500	
40-6650-1400	TRAVEL		500	-	500	500	
40-6650-1600	MAINT & REPAIR EQUIPMENT	2,431.79	3,500	-	3,500	3,500	
40-6650-1700	REPAIR & MAINT VEHICLES	2,273.74	3,000	356.62	3,500	3,500	
40-6650-3100	VEHICLE & EQUIPMENT FUEL USAGE	636.64	2,000	473.41	2,000	2,000	
40-6650-3300	SUPPLIES AND MATERIALS	1,790.02	3,500	286.56	3,500	3,500	
40-6650-3600	UNIFORMS	3,249.04	3,500	2,013.56	3,800	3,800	
40-6650-5300	DUES AND SUBSCRIPTIONS	2,511.25	6,200	775.00	6,200	6,200	
40-6650-5700	MISCELLANEOUS EXPENSE	1,730.73	3,500	587.79	3,500	3,500	
40-6650-6000	INVENTORY PARTS	234,882.76	220,000	142,979.09	270,000	270,000	
40-6650-6100	INVENTORY FUEL PURCHASES	274,297.47	400,000	194,458.09	420,000	420,000	
40-6650-7000	SMALL EQUIPMENT PURCHASES	2,538.00	6,500	-	6,500	6,500	
40-6650-7400	CAPITAL OUTLAY EQUIPMENT		-		64,000	10,000	
40-6650-8100	SUPPLEMENTAL RETIREMENT	4,850.86	5,000	2,855.40	5,200	5,200	
		<b>680,384.10</b>	<b>811,300</b>	<b>432,018.18</b>	<b>955,200</b>	<b>903,400</b>	<b>-</b>



## CEMETERY TRUST FUND

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-3900-0000	FUND BALANCE (INTEREST ONLY)				65,000	0
					0	0
		-	-	-	<b>65,000</b>	-

Account #	Account Description	Actual FY 2016-2017	FY 2017-2018	YTD 1/31/18	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-6450-1300	UTILITIES	-	0	0	0	0	
50-6450-1600	MAINT & REPAIR EQUIPMENT	-	0	0	0	0	
50-6450-1700	REPAIR & MAINT VEHICLES	-	0	0	0	0	
50-6450-3100	VEHICLE & EQUIPMENT FUEL USAGE	-	0	0	0	0	
50-6450-3300	SUPPLIES AND MATERIALS	-	0	0	0	0	
50-6450-7000	SMALL EQUIPMENT PURCHASES	-					
60-6450-7300	CAPITAL OUTLAY IMPROVEMENTS	8,453.61					
50-6450-7400	CAPITAL OUTLAY EQUIPMENT				65,000	65,000	
		<b>8,453.61</b>	-	-	<b>65,000</b>	<b>65,000</b>	