



City Manager's Recommended Budget

2019/2020

CITY OF GRAHAM

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BUDGET MESSAGE

May 7, 2019

Dear Mayor and Council:

I'm pleased to present to you the proposed Annual Budget for FY 2019-2020. The City of Graham is currently experiencing remarkable growth and transformation. We have welcomed hundreds of new residents in recent years and it's highly likely that hundreds more are welcomed in the next year or so. New businesses are opening while others are in varying stages of development. Our downtown is experiencing a level of interest not seen in decades, perhaps a century, and Graham is certainly generating a buzz, both locally and regionally.

While this brings much excitement, you can bet increased demand for City services is in tow. Notwithstanding the challenges presented by growth and transformation are the challenges traditionally faced by the City. Updating aging infrastructure, maintaining efficient operations, responding to legislative changes and promoting the City as an employer of choice are ongoing initiatives that must be balanced with emerging demand.

Assisting the City in the provision of services is an economy that is in a general state of growth. This means most revenues are trending upward, particularly those that swing with the general economy like sales tax. However, the rate of revenue growth is currently insufficient to expand service; it merely allows us to keep the current pace. Good economic times, also, do not relieve us from our obligation to monitor fluctuations and adjust expenditures accordingly.

Included in this document you will find highlights of each of the City's operating funds: the General Fund, Water & Sewer Fund, Garage Fund, Cemeteries Perpetual Care Fund and Water and Sewer Capital Reserve Fund. This budget message is then followed by object level detail for each department within their respective fund.

QUICK FACTS & HIGHLIGHTS

- The proposed annual budget totals \$22,173,900, a 4.09% increase over FY 2018-2019.
- 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 \$117,165 in the upcoming year based on a 97% collection rate, a 3.9% increase.

- Refuse fees are recommended to increase from \$3.00 per unit, per month to \$3.50 per unit, per month.
- The employee Cost of Living Adjustment (COLA) is proposed at 2% based on the CPI-U increase of 1.9%. The previous fiscal year saw a 2% COLA based on a 2.1% CPI-U increase. The pool for performance based pay remains at 1.5%.
- Overall expenditures for salaries is estimated at \$7,464,000, generating 333,440 man hours or 160 fulltime equivalent (FTE) positions.
- Staffing levels are proposed to increase with the addition of one fulltime Public Works employee and 7.29 FTEs of part-time/auxiliary additions to public safety departments.
- Employee Health Insurance premiums are budgeted to increase by 8% or about \$86,000.
- A mandatory employer contribution increase of an additional 1.2% to the Local Government Employees' Retirement System (LERS) is included. This will cost the City an extra \$90,000.
- No interfund transfers are included.
- The Cemetery Trust Fund has a single expenditure of \$64,000 for resurfacing at Graham Memorial Park.
- There is no change to the System Development Fees proposed for FY 2019-2020.

GENERAL FUND SUMMARY

The City's chief operating fund, the General Fund, is proposed at \$13,529,300, which represents a 3.96% increase over the current fiscal year. Most services provided by the General Fund are beginning to feel the demands associated with growth, therefore the preponderance of change from the current fiscal year can be found in various recurring expenses that respond to added demand. Just as growth is fueling additional demands on public services, it's also providing for upticks in revenue. The ad valorem tax levy is estimated to increase by 3.9% while sales tax receipts are estimated to grow by 4.5% over the receipts of FYE 2018. Combined, the ad valorem tax levy and the local sales tax accounts for \$9,113,500 or 67% of all revenues in the General Fund.

Other major revenues include the Utility Franchise Tax (\$975,000), NCCP Revenue Sharing (\$305,000) and the Powell Bill (\$390,000). These revenues are estimated to remain fairly constant for the upcoming fiscal year.

A final source of revenue worth attention is in the form of user charges such as Building and Electrical Permits (\$130,000), Stormwater Fees (\$125,000) and Refuse Fees (\$335,000). Each of these user charges are estimated to increase due to normal growth. However, various Recreation Fees are proposed to adjust upwards by approximately 5% and Refuse Fees are requested to increase to a unit rate of \$3.50 per month (\$0.50 increase), to assist in offsetting the rising cost of collection and disposal.

Speaking of refuse, the recyclables market is in an unprecedented state of uncertainty which increases the likelihood that local governments, like Graham, could experience disruptions in service. The FY

2019-2020 budget assumes normal operations per our agreement with Waste Industries, Inc. There are only 2 years remaining in this agreement.

Some additional highlights for the FY 2019-2020 General Fund Budget are:

- Requests for 8 new full-time positions are not included. The requested positions are in Police (4), Fire (3) and Information Technology (1). Recurring revenues in the amount of \$485,000 would be required to support these positions. The tax rate equivalent is 4.14 cents.
- Overall staffing levels are, however, proposed to increase with the addition of one fulltime Public Works employee and 7.29 FTEs of part-time/auxiliary additions to public safety departments.
- Expenditures for public safety (\$5,333,500) are estimated to encumber all of the ad valorem tax levy (\$5,331,000).
- The Fire Department is slated to continue to investigate the feasibility of affording emergency medical response services. In addition to salary increases, expenditure increases for training, travel and supplies support this effort.
- Among the expenditures for FY 2019-2020 is \$1,281,000 in identified capital and repair spending. This represents a decline of \$266,500 when compared to FY 2018-2019.
- Funding for Street Resurfacing (\$470,000) is proposed to increase for the 6th consecutive year. Appropriations for much needed “catch up” on resurfacing have nearly tripled (194%) in the last 10 years. (See Chart #2)
- The City’s portion of the South Main Street Sidewalk (EB-5884) is included within our Street Department Budget. Appropriations for this project in FY 2019-2020 total \$180,000. The South Main Street Sidewalk ranks 3rd in our Pedestrian Transportation Plan Priority Matrix.
- Four (4) City-owned traffic signals are part of a larger initiative to update the Burlington-Graham Computerized Traffic Signal System. Federal and State funding will cover 3 signals, while the City will be responsible for the signal at the intersection of Pine and Melville Streets. The estimated expenditure is \$63,000.
- To further our investment in recreational opportunities, as well as be opportunistic, a \$30,000 appropriation to match a Healthy Play and Recreation Grant for a new playground at the Recreation Center is included.
- Animal Shelter expenditures for FY 2018-2019 are \$117,760, an increase of \$14,391. However, a new cost allocation formula is pending that would serve to reduce the City’s future share of Animal Shelter Expenses.
- While no formal agreement has been approved, Alamance County is requesting a 43% increase over 3 years in Central Communications dispatching fees for public safety. If approved, FY 2019-2020 would be year 1 where fees would increase 14.4% to \$130,674.
- A total of \$2,587,049 in departmental requests were unfunded.

In 2018, the City of Graham paved 4.1 miles of streets. This was not only a record for the City, but marked the first time in our history that the target number of miles per year was achieved!

WATER & SEWER FUND SUMMARY

Second in size to the General Fund, but twice as complex, is the City's Water and Sewer Fund; which is proposed at \$7,645,100 for FY 2019-2020. This represents a 4.42% increase from the current year. The Water and Sewer Fund is capital intense and once again, capital expenditures are the primary driver for the overall increase. Capital expenditures are proposed at \$1,537,000, a \$457,000 increase over the current year, a \$684,000 increase over 2017-2018 and a \$1,320,000 increase over FY 2016-2017. The added investment in capital expenses is largely due to our ability to now do so, but secondarily in an attempt to get ahead of other known capital expenditures that are likely on the horizon, particularly the Wastewater Treatment Plant Biological Nutrient Removal Upgrades.

Other Capital Projects of note for FY 2019-2020 include: Phase 2 of our Advanced Meter Infrastructure; water line replacements on Ardmore Street and Montree Lane; and a rebuild to filters 3 & 4 at the Water Treatment Plant. Appropriations to continue our efforts to reduce infiltration and inflow in the collections system include root control (\$35,000), manhole rehabilitation (\$50,000) and sewer sliplining (\$100,000). Additionally, an appropriation of \$90,000 is dedicated to investigating and repairing infiltration and inflow specifically in the Boyd Creek Sewershed. In total, \$275,000 is dedicated to addressing infiltration and inflow, an increase of nearly 15%.

In addition to the aforementioned capital expenditures, other major expenditures include Phase 1 of a required Risk and Resilience Assessment (\$30,000), a Unidirectional Flushing Program Study (\$32,000), salaries and benefits (\$2,240,000) and debt service (\$649,000).

Although not part of the operating budget for FY 2019-2020, we should be mindful of three major capital projects that could have an impact on future operating budgets. Those three include the Back Creek Sewer outfall (~2,000,000), the Boyd Creek Pump Station Project (~2,500,000) and the aforementioned Wastewater Treatment Plant Biological Nutrient Removal Upgrades (~12,000,000).

User charges (rates) for water and sewer are proposed to remain the same although revenues for each are anticipated to increase due to greater consumption; most attributed to growth and redevelopment. Revenue from Water and Sewer User charges is anticipated to total \$5,610,000 or 73.4% of revenue for the Fund. Interlocal agreements will continue to provide an estimated \$502,000 in revenue for FY 2019-2020. If these interlocal agreements were absent, user rates would require an increase of 9% to maintain the same amount of revenue for the fund. Per new legislation and actions taken by the City Council in 2018, no revenue for connection fees/system development fees are included in the operating

WWTP BIOLOGICAL NUTRIENT UPGRADES

The existing WWTP lacks advanced secondary treatment for Biological Nutrient Removal, which calls for an upgrade to meet projected future requirements. The estimated cost of the project is \$12 million. The City expects to complete a study in 2019 and the project itself after 2022. This project is eligible for funding through the Water & Sewer Capital Reserve Fund, subject to the availability of funds. The City anticipates receiving a loan to fund the remainder of the cost. The required debt payments will encumber some funds that are currently utilized for annual capital projects.

budget for FY 2019-2020. A single fee change is requested to increase our meter fees for new development from \$150 to \$205 for the standard ¾” meter. Fees for other meter sizes are requested to be at cost.

GARAGE FUND SUMMARY

The Garage Fund has posted revenues in excess of expenditures in 4 successive years, following nearly a decade of perennial losses. Therefore, the City’s Garage Fund is proposed to retain its recent operating model, while monitoring reduced utilization from outside agencies. Proposed appropriations are in keeping with this model with adjustments made for rising fuel and parts prices. Total appropriations are proposed at \$935,600, a 3.6% increase over FY 2018-2019. There is no proposed change to the labor rate.

The Garage Fund is financially arranged as an internal service fund where it accounts for the maintenance of the City’s entire equipment and vehicle fleet. Outside agencies such as ACTA, Graham Housing Authority, the Alamance Municipal ABC Board and the Town of Green Level have active agreements for maintenance through our Garage. The City’s Garage also provides fuel services for Alamance County, excluding the Sheriff’s Office. No direct revenue from tax or fee levies of Graham citizens support this fund.

CEMETERIES PERPETUAL CARE FUND SUMMARY

The Cemeteries Perpetual Care Fund provides supplemental support for the ongoing care of Graham Memorial Park and Linwood Cemetery, thus relieving the General Fund of the entire burden. The City Council adopted an ordinance on April 14, 2015, that prescribed the use of investment income in the fund to be used for perpetual care activities. In FY 2019-2020, an expenditure of \$64,000 is proposed for resurfacing at Graham Memorial Park. No fee changes for lot purchases are included in the proposed Budget.

WATER & SEWER CAPITAL RESERVE FUND (CRF) SUMMARY

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.

For FY 2018-2019, this meant the City repealed connection fees and established a new “System Development Fee” based on a required analysis of water and sewer capacity. This made connection fee revenue no longer part of the annual operating budget, and a new capital reserve fund was established (somewhat similar to the Cemetery Trust Fund). As of the dateline above, the City has collected

\$541,971 in System Development Fees. There is no change to the System Development Fees proposed in FY 2019-2020.

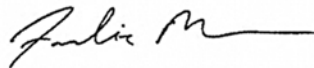
Just as the legislation dictated how fees are calculated and levied, it also provided that the fund must outline the specific capital projects the fees are intended to finance. Pump Station Upgrades, or a bypass line along Back Creek, were among the projects that were approved for financing through the Water and Wastewater CRF. There exists a good possibility that this project will commence during FY

Pump Station Upgrades. The Old Fields, Back Creek 1 and The Haw River pump stations, on the east side of the City, convey waste in succession until it reaches the Graham Wastewater Treatment Plant. Each of the pump stations are nearing the end of their useful lives, and will require upgrade to handle existing and expanding demands from the area; or alternatively an outfall to bypass them. The estimated cost of the project is \$1.75 million and the City expects to begin in 2021 and complete in 2024. The City intends to appropriate approximately \$800,000 of system development fee revenues to the CRF for this purpose. The City anticipates funding the remainder of the cost through a combination of user charges and retained earnings.

2019-2020, necessitating the introduction of a capital project budget.

In summary, the FY 2019-2020 Budget, as proposed, continues to reflect a commitment of the City of Graham to provide high quality public service. Thank you in advance for your consideration.

Sincerely,



Frankie Maness
City Manager

CHART 1: TAX BASE HISTORY (EXCLUDING MV)

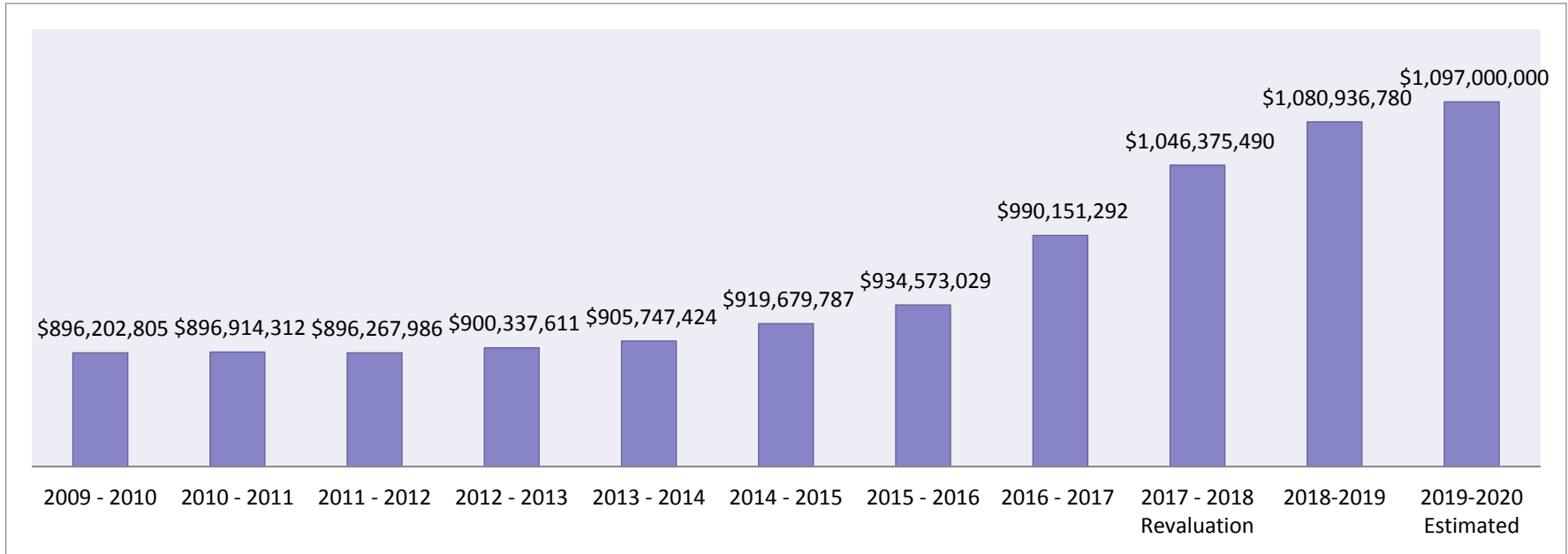
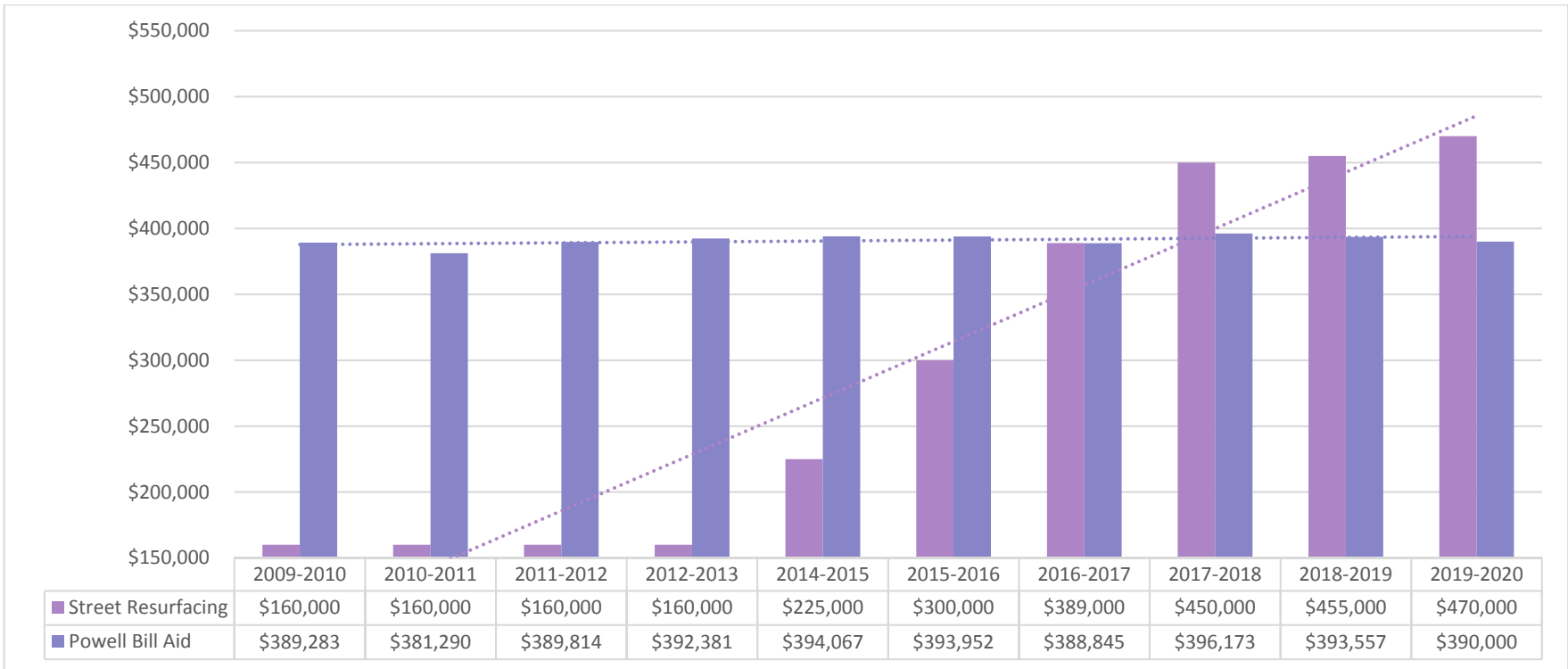


CHART 2: ANNUAL STREET RESURFACING APPROPRIATIONS COMPARED TO POWELL BILL AID

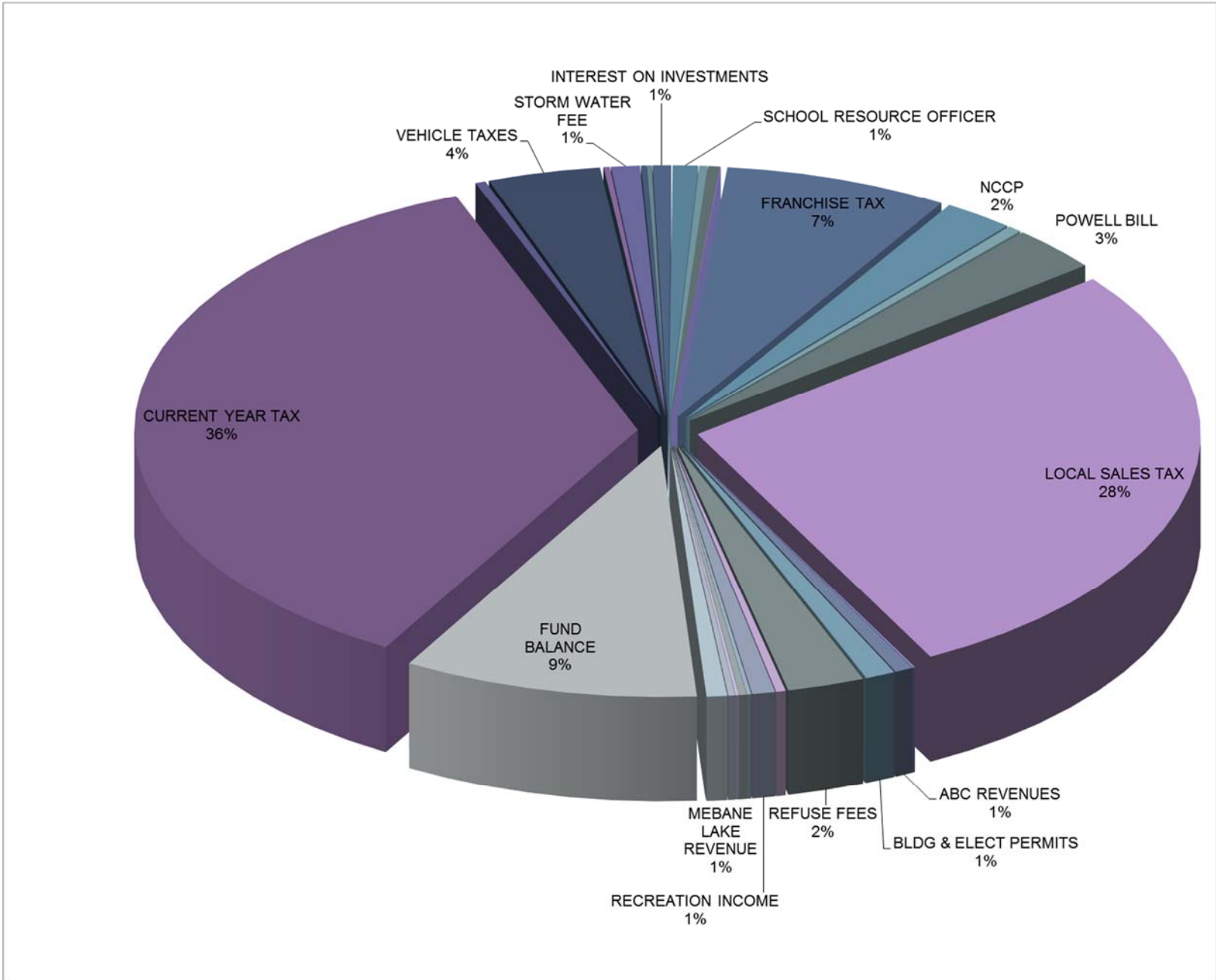


GENERAL FUND

REVENUES

Account #	Account Description	Actual 2017-2018	FY 2018-2019	ACTUAL 2/28/19	MANAGER'S RECOMMENDATION	COUNCIL APPROVE
10-3010-0000	CURRENT YEAR TAX	4,694,924	4,650,000	4,541,585	4,841,000	
10-3020-0000	PRIOR YEAR TAXES	62,082	45,000	17,209	45,000	
10-3080-0000	VEHICLE TAXES	533,752	485,000	320,722	490,000	
10-3080-1000	VEHICLE INT & COLL FEES	-13,531	0	-7,883	0	
10-3081-0000	PRIOR YEAR VEHICLE TAXES	4,555	500	3,461	500	
10-3081-1000	PY VEHICLE INT & COLL FEES	49	100	0	100	
10-3090-0000	PAYT LIEU TAXES	33,228	26,500	0	26,500	
10-3120-0000	STORM WATER FEE	126,272	124,000	84,429	125,000	
10-3170-0000	TAX COST & INTEREST	18,914	23,000	15,347	23,000	
10-3240-0000	DEVELOPMENT FEES	6,150	1,000	0	1,000	
10-3245-0000	SALE OF SURPLUS PROPERTY	32,410	20,000	3,091	20,000	
10-3250-0000	PRIVILEGE LICENSE	1,155	100	45	100	
10-3265-0000	RECYCLING PROCEEDS FROM SURPLUS	3,890	100	6,675	100	
10-2380-0000	MISCELLANEOUS GRANTS	50,000	1,000	6,500	1,000	
10-3290-0000	INTEREST ON INVESTMENTS	67,507	40,000	2,625	80,000	
10-3330-0000	SCHOOL RESOURCE OFFICER	111,303	110,000	111,303	110,000	
10-3340-0000	POLICE DONATIONS/GRANTS	94,279	49,000	64,104	35,000	
10-3350-0000	MISCELLANEOUS INCOME	38,273	50,000	43,717	50,000	
10-3350-0001	ALARMS	4,300	2,000	3,045	2,000	
10-3350-1000	INSURANCE PROCEEDS	0	1,000	0	1,000	
10-3370-0000	FRANCHISE TAX	970,538	950,000	476,527	975,000	
10-3380-0000	NCCP	0	305,000	0	305,000	
10-3410-0000	BEER AND WINE TAX	64,163	62,000	0	62,500	
10-3430-0000	POWELL BILL	396,173	395,000	196,779	390,000	
10-3450-0000	LOCAL SALES TAX	3,659,541	3,350,000	2,541,579	3,782,500	
10-3460-0000	SOLID WASTE DISPOSAL TAX	9,842	9,000	7,611	9,000	
10-3470-0000	ABC REVENUES	177,748	71,000	115,021	80,000	
10-3550-0000	BLDG & ELECT PERMITS	325,314	125,000	227,151	130,000	
10-3571-0000	RECREATION DONATIONS	11,996	15,000	4,000	1,000	
10-3590-0000	REFUSE FEES	316,700	310,000	217,014	335,000	
10-3610-0000	CEMETERY REVENUE	44,230	42,000	31,480	42,000	
10-3624-0000	SPORTS HALL OF FAME	0	1,000	445	0	
10-3650-0000	RECREATION INCOME	114,291	100,000	35,457	100,000	
10-3650-2000	RECREATION RENTALS	26,004	19,000	13,004	19,000	
10-3650-3000	RECREATION ATHLETICS	34,373	0	0	0	
10-3660-0000	GRAHAM MEBANE LAKE	13,760	31,000	13,854	31,000	
10-3662-0000	LAKE SHELTER RENTALS		0	0	0	
10-3670-0000	COURTS & FINES	56,101	15,000	12,258	15,000	
10-3680-0000	RENT ON CITY PROPERTY	52,331	28,000	33,100	30,000	
10-3690-0000	MEBANE LAKE REVENUE	194,856	80,000	44,667	90,000	
10-3890-0000	TRANSFER FROM WATER FUND	0	0	0	0	
10-3900-0000	FUND BALANCE	0	1,477,800	0	1,281,000	
	FUND TOTAL	12,337,474	13,014,100	9,185,923	13,529,300	0

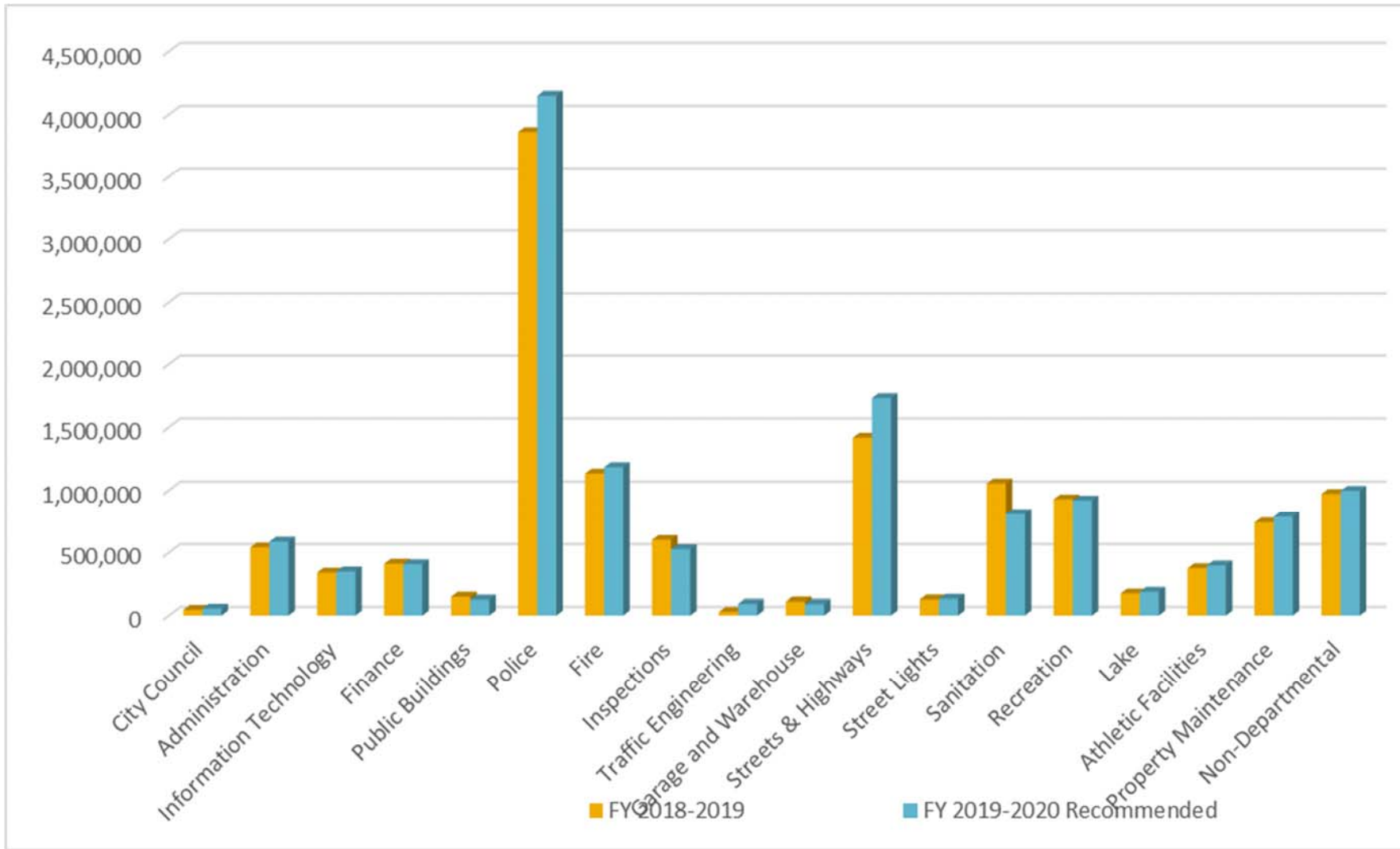
GENERAL FUND REVENUES BY SOURCE



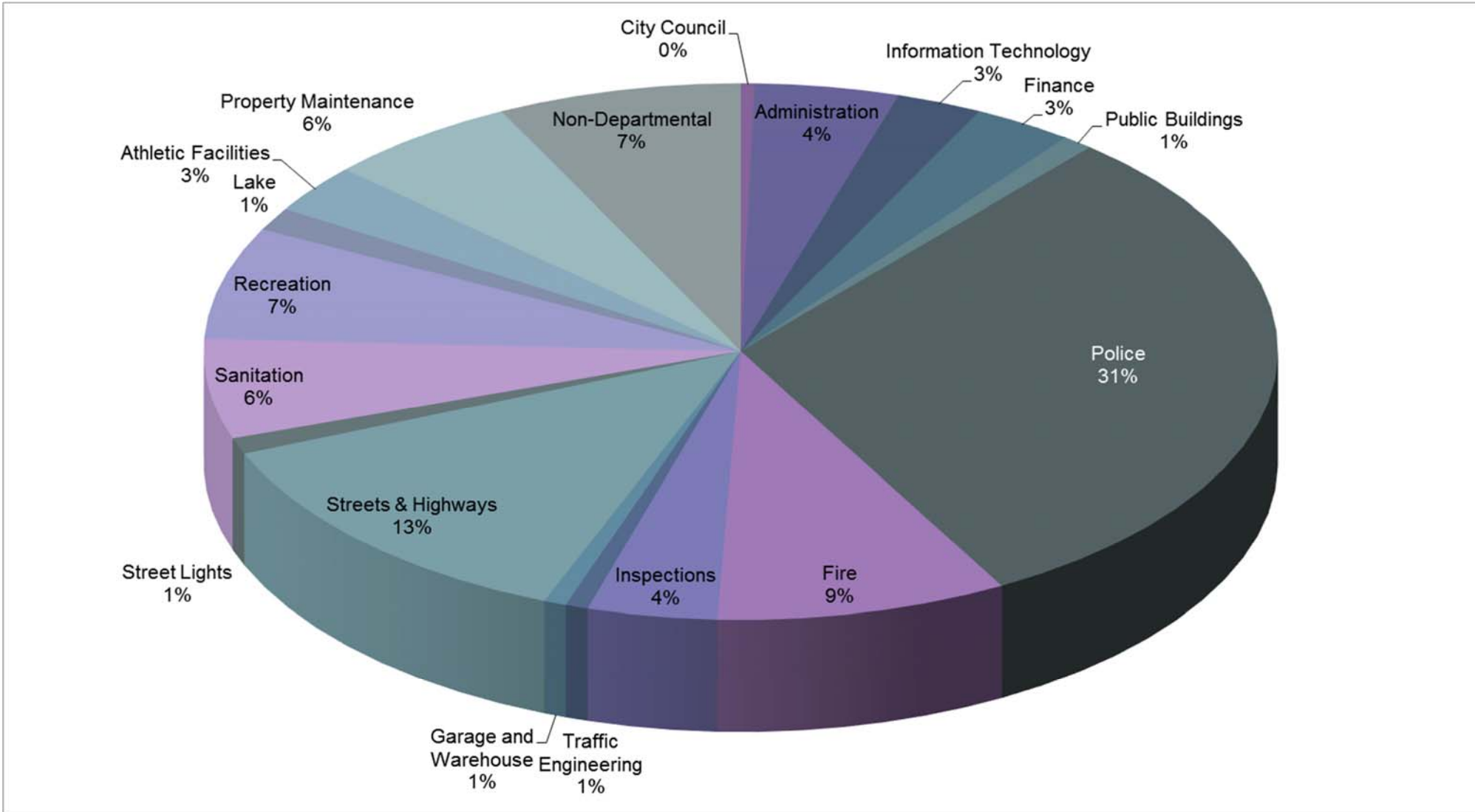
GENERAL FUND DEPARTMENTAL APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2018-2019	FY 2019-2020 Recommended	Difference	% Difference
City Council	45,700	55,700	10,000	21.88%
Administration	542,500	588,200	45,700	8.42%
Information Technology	340,300	348,700	8,400	2.47%
Finance	411,100	407,100	-4,000	-0.97%
Public Buildings	148,000	125,500	-22,500	-15.20%
Police	3,859,200	4,148,700	289,500	7.50%
Fire	1,133,900	1,184,800	50,900	4.49%
Inspections	602,200	527,500	-74,700	-12.40%
Traffic Engineering	29,500	92,500	63,000	213.56%
Garage and Warehouse	110,300	91,500	-18,800	-17.04%
Streets & Highways	1,419,600	1,730,600	311,000	21.91%
Street Lights	126,000	132,000	6,000	4.76%
Sanitation	1,055,300	809,600	-245,700	-23.28%
Recreation	928,100	918,300	-9,800	-1.06%
Lake	173,000	187,000	14,000	8.09%
Athletic Facilities	375,000	397,100	22,100	5.89%
Property Maintenance	743,400	788,900	45,500	6.12%
Non-Departmental	971,000	995,600	24,600	2.53%
	13,014,100	13,529,300	515,200	3.96%

GENERAL FUND DEPARTMENTAL APPROPRIATIONS ANNUAL COMPARISON



GENERAL FUND EXPENDITURES BY DEPARTMENT



CITY COUNCIL

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4100-0200	SALARIES AND WAGES	30,760.44	31,700.00	20,506.96	31,700	31,700	
10-4100-0400	PROFESSIONAL SERVICES	350	2,000	0	2,000	2,000	
10-4100-0500	FICA	2,353.19	2,500.00	1,657.52	2,500	2,500	
10-4100-1400	TRAVEL	2,260	5,000	2,108	5,000	5,000	
10-4100-3300	SUPPLIES AND MATERIALS	1,767.94	500.00	21.32	500	500	
10-4100-5700	MISCELLANEOUS EXPENSE	14,748	4,000	2,049	4,000	14,000	
		52,239	45,700	26,344	45,700	55,700	0

ADMINISTRATION

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4200-0200	SALARIES AND WAGES	388,440.32	402,500.00	300,542.00	426,000	426,000	
10-4200-0400	PROFESSIONAL SERVICES	67	2,000	3,854	2,000	2,000	
10-4200-0500	FICA	29,044.02	26,900.00	21,893.07	28,300	28,300	
10-4200-0600	GROUP INSURANCE	25,506	30,000	21,309	38,000	38,000	
10-4200-0655	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	0	0	
10-4200-0700	RETIREMENT EXPENSE	25,828	27,200	20,026	38,200	38,200	
10-4200-0900	LONGEVITY PAY	8,394.44	9,700.00	9,463.24	10,100	10,100	
10-4200-1100	TELEPHONE & POSTAGE	5,591	4,500	3,874	5,000	5,000	
10-4200-1400	TRAVEL	1,479.20	4,500.00	980.82	5,000	5,000	
10-4200-1700	REPAIR & MAINTENANCE VEHICLES	503	500	33	500	500	
10-4200-2600	ADVERTISING	247.96	500.00	307.80	500	500	
10-4200-3100	VEHICLE & EQUIPMENT FUEL	0	100	0	100	100	
10-4200-3300	SUPPLIES AND MATERIALS	1,597.35	2,500.00	1,334.70	2,500	2,500	
10-4200-5300	DUES AND SUBSCRIPTIONS	11,102	12,000	10,287	12,000	12,000	
10-4200-5700	MISCELLANEOUS EXPENSE	2,395.46	1,500.00	323.85	1,500	1,500	
10-4200-7000	SMALL EQUIPMENT PURCHASES	0	500	0	0	0	
10-4200-8100	SUPPLEMENTAL RETIREMENT	12,946.92	17,600.00	8,860.33	18,500	18,500	
		513,142.89	542,500	403,088.47	588,200	588,200	0

INFORMATION TECHNOLOGY

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4300-0200	SALARIES & WAGES	112,407.39	119,000.00	76,747.66	173,000	125,000	
10-4300-0500	FICA	7,813	9,100	5,659	13,400	10,000	
10-4300-0600	GROUP INSURANCE	12,752.96	15,000.00	9,216.64	23,000	15,200	
10-4300-0655	UNEMPLOYMENT EXPENSE	0	500	0	700	700	
10-4300-0700	RETIREMENT EXPENSE	8,518.68	9,200.00	6,082.69	2,100	11,300	
10-4300-0900	LONGEVITY PAY	1,112	2,000	1,939	15,500	2,100	
10-4300-1100	TELEPHONE & POSTAGE	1,688.26	2,000.00	952.93	5,000	5,000	
10-4300-1400	TRAVEL	1,174	1,500	500	1,500	1,500	
10-4300-1600	MAINTENANCE & REPAIR EQUIPMENT	1,681.89	2,000.00	2,381.96	2,500	2,500	
10-4300-3300	SUPPLIES & MATERIALS	924	1,000	596	1,000	1,000	
10-4300-4500	CONTRACTED SERVICES	37,528.45	36,000.00	7,846.23	34,600	34,600	
10-4300-5300	DUES & SUBSCRIPTIONS	300	300	0	300	300	
10-4300-5700	MISCELLANEOUS EXPENSE	1,525.35	2,000.00	1,286.98	2,000	2,000	
10-4300-7000	SMALL EQUIPMENT PURCHASES	43,025	46,500	29,071	56,000	56,000	
10-4300-7400	CAPITAL OUTLAY EQUIPMENT	0.00	61,500.00	55,620.00	124,000	27,000	
10-4300-8000	SOFTWARE MAINTENANCE & CHANGES	35,264	26,800	10,405	48,200	48,200	
10-4300-8100	SUPPLEMENTAL RETIREMENT	4,356.24	5,900.00	2,968.10	8,700	6,300	
		270,071.18	340,300	211,273.42	511,500	348,700	0

FINANCE

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4400-0200	SALARIES & WAGES	188,924.32	220,000.00	158,545.26	218,000	218,000	
10-4400-0500	FICA	13,635	17,000	13,068	17,000	17,000	
10-4400-0600	GROUP INSURANCE	19,129.44	22,500.00	15,552.00	22,700	22,700	
10-4400-0655	UNEMPLOYMENT EXPENSE	0	800	0	800	800	
10-4400-0700	RETIREMENT EXPENSE	14,703.14	16,000.00	13,089.62	18,500	18,500	
10-4400-0900	LONGEVITY PAY	10,089	10,600	10,353	7,000	7,000	
10-4400-1100	TELEPHONE & POSTAGE	5,794.10	10,000.00	1,548.85	10,000	10,000	
10-4400-1400	TRAVEL	388	2,000	81	2,000	2,000	
10-4400-1600	MAINTENANCE & REPAIR EQUIPMENT	0.00	500.00	0.00	500	500	
10-4400-2600	ADVERTISING	1,073	2,000	0	2,000	2,000	
10-4400-3300	SUPPLIES & MATERIALS	4,678.67	7,500.00	2,153.60	7,500	7,000	
10-4400-4500	CONTRACTED SERVICES	2,524	7,000	2,213	7,000	6,000	
10-4400-5300	DUES & SUBSCRIPTIONS	100.00	100.00	0.00	100	100	
10-4400-5700	MISCELLANEOUS EXPENSE	315	1,100	4,282	1,100	1,100	
10-4400-5800	BANK CHARGES	15,478.12	22,000.00	7,558.76	22,000	22,000	
10-4400-7000	SMALL EQUIPMENT PURCHASES	0	500	0	500	500	
10-4400-7400	CAPITAL OUTLAY EQUIPMENT	0.00	0.00	0.00	0	0	
10-4400-7500	AUDIT	36,000	36,500	35,750	36,500	36,500	
10-4400-8000	SOFTWARE MAINTENANCE & CHANGES	20,052.12	25,000.00	8,846.15	25,000	25,000	
10-4400-8100	SUPPLEMENTAL RETIREMENT	6,793	10,000	5,723	10,400	10,400	
		339,676.00	411,100	278,763.64	408,600	407,100	0

PUBLIC BUILDINGS AND GROUNDS

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5000-0200	SALARIES & WAGES	5,757.65	12,000.00	3,115.44	12,000	12,000	
10-5000-0400	PROFESSIONAL SERVICES	0	0	0	0	0	
10-5000-0500	FICA	440.46	900.00	238.33	900	900	
10-5000-0600	GROUP INSURANCE	0	0	0	0	0	
10-5000-0655	UNEMPLOYMENT EXPENSE	0.00	0.00	0.00	0	0	
10-5000-0700	RETIREMENT EXPENSE	0	0	0	0	0	
10-5000-0900	LONGEVITY PAY	0.00	0.00	0.00	0	0	
10-5000-1100	TELEPHONE	0	100	0	100	100	
10-5000-1300	UTILITIES	49,668.62	55,000.00	24,796.49	55,000	55,000	
10-5000-1500	MAINTENANCE & REPAIR BUILDINGS	30,618	40,000	22,164	40,000	42,500	
10-5000-1700	REPAIR & MAINTENANCE VEHICLES	1,207.30	1,000.00	253.59	1,000	1,000	
10-5000-3100	VEHICLE & EQUIPMENT FUEL	104	1,000	0	1,000	1,000	
10-5000-3300	SUPPLIES & MATERIALS	10,622.69	12,000.00	7,186.36	12,000	12,000	
10-5000-3600	UNIFORMS	0	500	336	500	500	
10-5000-7000	SMALL EQUIPMENT PURCHASES	34,084.84	500.00	0.00	500	500	
10-5000-7300	CAPITAL OUTLAY OTHER IMPROVEME	81,802	25,000	22,403	70,000	0	
10-5000-7400	CAPITAL OUTLAY EQUIPMENT	0.00	0.00	0.00	0	0	
10-5000-8100	SUPPLEMENTAL RETIREMENT				0	0	
		214,305.96	148,000	80,492.46	193,000	125,500	0

POLICE DEPARTMENT

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5100-0200	SALARIES & WAGES	2,138,641.95	2,250,000.00	1,506,246.90	2,500,000	2,355,000	
10-5100-0400	PROFESSIONAL SERVICES	127,540	80,000	8,349	160,000	160,000	
10-5100-0500	FICA	158,504.48	173,000.00	115,193.73	180,000	181,000	
10-5100-0600	GROUP INSURANCE	244,920	303,000	180,408	356,000	326,000	
10-5100-0655	UNEMPLOYMENT EXPENSE	4,815.97	10,500.00	0.00	10,000	10,000	
10-5100-0700	RETIREMENT EXPENSE	171,420	183,000	126,323	185,000	211,000	
10-5100-0900	LONGEVITY PAY	60,053.20	71,000.00	59,180.67	61,000	61,000	
10-5100-1000	TRAINING	17,101	20,000	5,989	45,000	21,000	
10-5100-1100	TELEPHONE & POSTAGE	52,434.71	41,000.00	29,112.28	44,000	44,000	
10-5100-1300	UTILITIES	23,483	28,000	13,758	28,000	28,000	
10-5100-1400	TRAVEL	14,045.81	15,000.00	3,255.45	25,000	15,000	
10-5100-1500	MAINTENANCE & REPAIR BUILDING	11,494	42,000	20,095	45,000	42,000	
10-5100-1600	MAINTENANCE & REPAIR EQUIPMENT	6,013.50	15,000.00	4,163.67	15,000	15,000	
10-5100-1700	REPAIR & MAINTENANCE VEHICLES	112,365	68,000	47,372	90,000	78,000	
10-5100-1800	RADIO MAINTENANCE	11,870.04	34,700.00	166.68	34,700	34,700	
10-5100-3100	VEHICLE & EQUIPMENT FUEL	69,537	70,000	46,659	70,000	70,000	
10-5100-3300	SUPPLIES & MATERIALS	15,665.26	16,000.00	13,746.27	18,000	16,500	
10-5100-3400	CRIME PREVENTION	3,113	4,000	51	4,000	4,000	
10-5100-3500	SPECIAL OPERATIONS	9,059.16	8,000.00	2,367.07	14,000	14,000	
10-5100-3600	UNIFORMS	28,233	27,000	23,571	40,000	28,000	
10-5100-4500	CONTRACTED SERVICES	76,136.01	76,000.00	17,659.65	76,000	76,000	
10-5100-5300	DUES AND SUBSCRIPTIONS	1,346	2,500	1,452	2,500	2,500	
10-5100-5700	MISCELLANEOUS EXPENSE	7,055.15	8,000.00	9,392.66	8,000	8,000	
10-5100-7000	SMALL EQUIPMENT PURCHASES	9,159	55,000	53,900	103,000	55,000	
10-5100-7300	CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	25,000	0	
10-5100-7400	CAPITAL OUTLAY EQUIPMENT	537,704	115,500	124,499	225,000	133,000	
10-5100-8000	SOFTWARE MAINTENANCE & CHANGES	22,833.94	35,000.00	375.00	50,000	50,000	
10-5100-8100	SUPPLEMENTAL RETIREMENT	97,522	108,000	66,991	110,000	110,000	
		4,032,066.19	3,859,200	2,480,277.18	4,524,200	4,148,700	0

FIRE DEPARTMENT

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5300-0200	SALARIES & WAGES	549,784.97	545,000.00	363,218.32	741,912	585,000	
10-5300-0400	PROFESSIONAL SERVICES	175	57,200	0	156,477	156,000	
10-5300-0500	FICA	42,697.49	42,000.00	31,356.20	53,000	47,000	
10-5300-0600	GROUP INSURANCE	55,233	74,000	41,512	82,800	70,000	
10-5300-0655	UNEMPLOYMENT EXPENSE	0.00	2,400.00	0.00	3,200	2,200	
10-5300-0700	RETIREMENT EXPENSE	37,593	43,000	26,925	52,000	45,000	
10-5300-0900	LONGEVITY PAY	22,692.65	24,000.00	20,294.45	20,000	16,000	
10-5300-1000	TRAINING	1,663	3,000	454	4,000	4,000	
10-5300-1100	TELEPHONE & POSTAGE	7,597.84	7,500.00	4,763.51	9,900	9,900	
10-5300-1400	TRAVEL	1,696	2,000	654	4,000	4,000	
10-5300-1600	MAINTENANCE & REPAIR EQUIPMENT	4,799.68	10,000.00	4,151.56	10,000	10,000	
10-5300-1700	REPAIR & MAINTENANCE VEHICLES	23,837	45,000	4,725	45,000	45,000	
10-5300-1800	RADIO MAINTENANCE	1,626.79	15,000.00	438.27	27,900	27,900	
10-5300-1900	FIREMEN'S FEE	10,760	16,000	19,852	20,000	20,000	
10-5300-2000	FIREMEN'S PENSION	20,740.00	20,000.00	21,865.64	21,600	21,600	
10-5300-2100	RELIEF FUND	2,716	3,100	0	2,800	2,800	
10-5300-3100	VEHICLE & EQUIPMENT FUEL	6,910.85	10,000.00	4,448.97	10,000	10,000	
10-5300-3300	SUPPLIES & MATERIALS	2,158	4,500	2,186	11,000	11,000	
10-5300-3600	UNIFORMS	15,465.75	160,000.00	105,788.73	20,000	48,000	
10-5300-4000	HAZMAT EXPENDITURES	1,283	1,500	0	1,500	1,500	
10-5300-5100	INSURANCE FIREMEN FRATERNAL	2,080.00	2,500.00	2,173.60	2,500	2,500	
10-5300-5300	DUES & SUBSCRIPTIONS	2,050	2,200	1,375	10,335	10,400	
10-5300-5500	MISC FIRE PREVENTION	205.93	1,000.00	458.33	2,500	2,000	
10-5300-5600	HEALTH & SAFETY	478	2,500	299	2,500	2,500	
10-5300-5700	MISCELLANEOUS EXPENSE	1,412.77	1,000.00	591.14	1,000	1,000	
10-5300-7000	SMALL EQUIPMENT PURCHASES	4,303	15,000	10,193	15,000	5,000	
10-5300-7100	CAPITAL OUTLAY LAND/BLDG	0	0.00	0.00	250,000	0	
10-5300-7300	CAPITAL OUTLAY IMPROVEMENTS	0	0	0	50,000	0	
10-5300-7400	CAPITAL OUTLAY EQUIPMENT	177,639.05	0	0	134,000	0	
10-5300-8100	SUPPLEMENT RETIREMENT	19,645	24,500	14,413	24,500	24,500	
		1,017,243.79	1,133,900	682,137.26	1,789,424.00	1,184,800	0

PLANNING AND INSPECTIONS

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5400-0200	SALARIES & WAGES	294,372.14	327,000.00	203,878.39	340,000	340,000	
10-5400-0400	PROFESSIONAL SERVICES	9,114	75,000	3,550	115,000	15,000	
10-5400-0500	FICA	22,593.72	25,000.00	15,466.00	26,000	27,000	
10-5400-0600	GROUP INSURANCE	37,710	45,000	27,657	45,500	45,500	
10-5400-0655	UNEMPLOYMENT EXPENSE	0.00	1,500.00	0.00	1,500	1,500	
10-5400-0700	RETIREMENT EXPENSE	22,487	23,700	16,005	29,500	28,500	
10-5400-0900	LONGEVITY PAY	7,934.66	7,200.00	7,091.84	8,500	8,500	
10-5400-1100	TELEPHONE AND POSTAGE	7,171	7,000	3,754	7,500	7,500	
10-5400-1400	TRAVEL	5,908.09	13,500.00	7,070.56	11,000	11,000	
10-5400-1700	REPAIR & MAINT VEHICLES	3,299	2,500	1,112	2,500	2,500	
10-5400-2600	ADVERTISING	889.99	2,000.00	902.03	2,000	2,000	
10-5400-3100	VEHCILE & EQUIPMENT FUEL	1,727	2,000	1,106	2,000	2,000	
10-5400-3300	SUPPLIES AND MATERIALS	1,158.75	4,500.00	384.51	4,500	4,500	
10-5400-3600	UNIFORMS	1,397	1,500	266	1,500	1,500	
10-5400-5300	DUES AND SUBSCRIPTIONS	1,202.75	2,000.00	263.60	2,000	2,000	
10-5400-5700	MISCELLANEOUS EXPENSE	1,602	2,500	448	2,500	2,500	
10-5400-7000	SMALL EQUIPMENT PURCHASES	0.00	3,000.00	0.00	3,000	3,000	
10-5400-7400	CAPITAL OUTLAY EQUIPMENT	0	35,000	0	0	0	
10-5400-8000	SOFTWARE MAINT & CHANGES	2,800.00	7,000.00	2,800.00	7,000	7,000	
10-5400-8100	SUPPLEMENTAL RETIREMENT	10,540	15,300	15,884	16,000	16,000	
		431,907.10	602,200	307,637.91	627,500	527,500	0

TRAFFIC ENGINEERING

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5500-1300	UTILITIES	2,383.16	3,500.00	1,562.59	3,500	3,500	
10-5500-3300	SUPPLIES AND MATERIALS	0	1,000	0	1,000	1,000	
10-5500-4500	CONTRACTED SERVICES	24,000.00	24,000.00	18,000.00	24,000	24,000	
10-5500-7000	SMALL EQUIPMENT PURCHASES	0	1,000	0	1,000	1,000	
10-5500-7400	CAPITAL OUTLAY EQUIPMENT	0.00	0.00	0.00	63,000	63,000	
		26,383.16	29,500	19,562.59	92,500	92,500	0

CITY GARAGE AND WAREHOUSE

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5550-0200	SALARIES AND WAGES	44,737.26	46,500.00	30,557.13	48,000	48,700	
10-5550-0500	FICA	3,394	3,600	2,396	3,800	3,800	
10-5550-0600	GROUP INSURANCE	6,376.48	7,500.00	4,611.84	7,500	7,600	
10-5550-0655	UNEMPLOYMENT EXPENSE	0	0	0	0	0	
10-5550-0700	RETIREMENT EXPENSE	3,553.78	3,600.00	2,581.05	3,800	4,400	
10-5550-0900	LONGEVITY PAY	2,620	2,800	2,747	2,900	3,000	
10-5550-1100	TELEPHONE	475.92	700.00	361.92	750	800	
10-5550-1300	UTILITIES	5,524	5,800	2,947	6,000	6,000	
10-5550-1500	MAINT & REPAIR BUILDING	2,936.57	6,000.00	2,000.00	3,000	3,000	
10-5550-1600	MAINT & REPAIR EQUIPMENT	2,835	5,000	5,497	5,000	5,000	
10-5550-3300	SUPPLIES AND MATERIALS	197.15	1,200.00	173.22	1,200	1,200	
10-5550-5700	MISCELLANEOUS EXPENSE	2,268	4,200	2,354	4,500	4,500	
10-5550-7000	SMALL EQUIPMENT PURCHASES	0.00	1,000.00	0.00	1,000	1,000	
10-5550-7400	CAPITAL OUTLAY EQUIPMENT	0	20,000	0	0	0	
10-5550-8100	SUPPLEMENTAL RETIREMENT	2,236.66	2,400.00	1,527.80	2,500	2,500	
		77,155.16	110,300	57,754.28	89,950	91,500	0

STREETS AND HIGHWAYS

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5600-0200	SALARIES AND WAGES	376,321.33	355,000.00	213,295.29	387,000	387,000	
10-5600-0400	PROFESSIONAL SERVICES.	14,057	30,000	13,957	60,000	65,500	
10-5600-0450	STORMWATER	42,018.68	30,000.00	24,490.90	60,000	40,000	
10-5600-0500	FICA	30,120	27,500	16,254	30,000	30,000	
10-5600-0600	GROUP INSURANCE	53,529.66	60,000.00	39,769.62	62,000	68,100	
10-5600-0655	UNEMPLOYMENT EXPENSE	0	1,800	0	1,800	1,800	
10-5600-0700	RETIREMENT EXPENSE	29,349.48	28,000.00	17,152.12	30,000	35,000	
10-5600-0900	LONGEVITY PAY	13,814	12,000	8,023	12,000	13,700	
10-5600-1100	TELEPHONE AND POSTAGE	4,645.48	7,000.00	2,622.86	7,000	7,000	
10-5600-1300	UTILITIES	2,699	3,000	1,820	3,000	3,000	
10-5600-1400	TRAVEL	1,226.99	4,500.00	0.00	4,500	4,500	
10-5600-1500	MAINT & REPAIR BUILDING	800	3,500	1,515	3,500	3,500	
10-5600-1600	MAINT & REPAIR EQUIPMENT	10,424.61	4,000.00	987.80	4,000	4,000	
10-5600-1700	REPAIR & MAINT VEHICLES	50,607	75,000	70,686	80,000	78,000	
10-5600-1800	RADIO MAINTENANCE	499.92	1,000.00	166.64	1,000	1,000	
10-5600-3100	VEHICLE & EQUIPMENT FUEL	24,449	35,000	15,753	35,000	35,000	
10-5600-3300	SUPPLIES AND MATERIALS	18,148.17	18,000.00	11,782.23	18,000	18,000	
10-5600-3301	TRAFFIC CONTROL	14,271	6,000	958	6,000	6,000	
10-5600-3600	UNIFORMS	6,596.10	6,500.00	3,747.06	6,500	6,500	
10-5600-4500	CONTRACTED SERVICES	9,402	2,000	500	2,000	2,000	
10-5600-4600	ROAD REPAIR MATERIALS	10,794.33	15,000.00	20,440.67	15,000	15,000	
10-5600-4700	SIDEWALK REPAIRS	32,260	100,000	8,925	100,000	100,000	
10-5600-4800	SNOW & ICE REMOVAL MATERIAL	23,577.61	18,000.00	12,148.28	18,000	18,000	
10-5600-4900	STORM SEWER	4,055	20,000	19,602	25,000	25,000	
10-5600-5000	STREET RESURFACING	505,116.02	455,000.00	0.00	700,000	470,000	
10-5600-5200	RIGHT OF WAYS	2,629	12,000	0	62,000	62,000	
10-5600-5300	DUES AND SUBSCRIPTIONS	2,008.56	1,800.00	1,633.01	2,000	2,000	
10-5600-5700	MISCELLANEOUS EXPENSE	4,709	3,500	2,624	3,500	3,500	
10-5600-7000	SMALL EQUIPMENT PURCHASES	27,099.62	10,000.00	1,210.00	10,000	10,000	
10-5600-7300	CAPITAL OUTLAY OTHER IMP	129,871	20,000	0	195,950	16,000	
10-5600-7400	CAPITAL OUTLAY EQUIPMENT	155,047.63	15,000.00	13,975.00	482,000	160,000	
10-5600-8100	SUPPLEMENTAL RETIREMENT	15,482	19,500	8,814	21,000	19,500	
10-5600-9900	STREET IMPROVEMENTS	4,388.64	20,000.00	6,670.26	20,000	20,000	
		1,620,017.88	1,419,600	539,521.71	2,467,750	1,730,600	0

STREET LIGHTING

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5650-1300	UTILITIES	104,508.41	125,000.00	50,320.98	130,000	130,000	
10-5650-4500	CONTRACTED SERVICES	479	1,000	1,943	2,000	2,000	
		104,987.49	126,000	52,263.54	132,000	132,000	0

SANITATION

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5800-0200	SALARIES AND WAGES	171,894.35	227,000.00	154,428.27	235,000	237,000	
10-5800-0500	FICA	13,470	18,500	12,397	19,500	19,500	
10-5800-0600	GROUP INSURANCE	25,876.86	45,000.00	22,952.64	45,000	45,400	
10-5800-0655	UNEMPLOYMENT EXPENSE	0	1,400	0	1,400	1,400	
10-5800-0700	RETIREMENT EXPENSE	13,418.52	17,700.00	12,780.60	19,000	21,300	
10-5800-0900	LONGEVITY PAY	6,891	10,500	10,482	11,500	9,200	
10-5800-1100	TELEPHONE	3,207.44	4,500.00	2,560.81	4,500	4,500	
10-5800-1400	TRAVEL	0	200	0	200	200	
10-5800-1600	MAINT & REPAIR EQUIPMENT	0.00	1,000.00	0.00	1,000	1,000	
10-5800-1700	REPAIR & MAINT VEHICLES	69,103	100,000	49,022	100,000	100,000	
10-5800-1800	RADIO MAINTENANCE	0.00	500.00	0.00	500	500	
10-5800-3100	VEHICLE & EQUIPMENT FUEL	38,503	50,000	24,938	50,000	50,000	
10-5800-3300	SUPPLIES AND MATERIALS	862.24	1,000.00	298.21	1,000	1,000	
10-5800-3500	TIPPING FEES	159,559	170,000	101,786	180,000	180,000	
10-5800-3600	UNIFORMS	2,564.87	4,000.00	2,041.05	4,000	4,000	
10-5800-4500	CONTRACTED SERVICES	70,730	85,000	48,452	85,000	85,000	
10-5800-5700	MISCELLANEOUS EXPENSE	1,628.55	2,000.00	2,589.47	2,000	2,000	
10-5800-7000	SMALL EQUIPMENT PURCHASES	0	1,000	0	1,000	1,000	
10-5800-7400	CAPITAL OUTLAY EQUIPMENT	175,989.00	275,000.00	264,745.96	0	0	
10-5800-7410	ROLLOUT REFUSE CONTAINERS	17,247	31,000	28,589	34,000	34,000	
10-5800-8100	SUPPLEMENTAL RETIREMENT	5,592.32	10,000.00	6,645.96	11,000	12,600	
		776,536.69	1,055,300	744,708.39	805,600	809,600	0

RECREATION

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6200-0200	SALARIES AND WAGES	366,697.16	400,000.00	245,755.54	415,000	415,000	
10-6200-0400	PROFESSIONAL SERVICES	816	65,000	0	15,000	12,000	
10-6200-0500	FICA	28,393.75	48,500.00	19,240.12	33,000	33,000	
10-6200-0600	GROUP INSURANCE	31,932	37,000	23,065	38,000	38,000	
10-6200-0655	UNEMPLOYMENT EXPENSE	0.00	1,400.00	0.00	1,400	1,400	
10-6200-0700	RETIREMENT EXPENSE	20,019	22,000	14,128	25,000	25,000	
10-6200-0900	LONGEVITY PAY	7,338.74	8,400.00	7,723.95	7,400	7,400	
10-6200-1100	TELEPHONE AND POSTAGE	13,040	19,800	9,507	19,800	19,800	
10-6200-1300	UTILITIES	42,928.08	43,000.00	18,226.09	43,000	43,000	
10-6200-1400	TRAVEL	4,302	5,000	2,498	5,000	5,000	
10-6200-1500	MAINT & REPAIR BUILDING	27,921.91	12,000.00	9,042.93	12,000	12,000	
10-6200-1600	MAINT & REPAIR EQUIPMENT	3,027	5,000	5,891	7,000	6,000	
10-6200-1700	REPAIR & MAINT VEHICLES	7,597.18	4,200.00	53.80	4,200	4,200	
10-6200-2600	ADVERTISING	6,473	6,000	3,043	6,000	6,000	
10-6200-3000	CONTRACTED PERSONNEL	17,171.37	22,000.00	8,393.49	22,000	22,000	
10-6200-3100	VEHICLE & EQUIPMENT FUEL	1,399	4,000	1,202	3,000	3,000	
10-6200-3300	SUPPLIES AND MATERIALS	11,021.70	8,000.00	3,952.24	8,000	8,000	
10-6200-3600	UNIFORMS	291	1,500	0	1,500	1,500	
10-6000-3601	UNIFORMS/EQUIPMENT FRO	3,376.12	4,000.00	1,234.16	4,000	4,000	
10-6200-4500	CONTRACTED SERVICES	25,136	28,000	15,024	28,000	28,000	
10-6200-5300	DUES AND SUBSCRIPTIONS	6,311.03	7,400.00	1,333.69	7,600	7,600	
10-6200-5700	MISCELLANEOUS EXPENSE	9,544	10,400	1,652	10,400	10,000	
10-6200-5800	ATHLETIC PROGRAMS	13,854.42	20,000.00	4,225.84	18,000	18,000	
10-6200-5900	OTHER PROGRAMS	57,767	63,500	32,815	66,350	66,400	
10-6200-6000	CONCESSIONS	6,397.47	8,500.00	2,701.22	8,000	8,000	
10-6200-7000	SMALL EQUIPMENT PURCHASES	12,666	13,500	9,025	13,500	13,500	
10-6200-7300	CAPITAL OUTLAY OTHER IMP	0.00	36,500.00	-347.55	40,000	28,000	
10-6200-7400	CAPITAL OUTLAY EQUIPMENT	0	0	0	77,500	58,000	
10-6200-8100	SUPPLEMENTAL RETIREMENT	15,614.82	13,500.00	8,728.87	14,000	14,000	
10-6200-8500	HALL OF FAME	237	10,000	884	500	500	
		741,272.07	928,100	448,998.30	954,150	918,300	0

GRAHAM-MEBANE LAKE

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6210-0200	SALARIES & WAGES	76,172.56	87,500.00	48,714.82	91,000	91,000	
10-6210-0400	PROFESSIONAL SERVICES	5,845	8,100	3,797	8,100	8,100	
10-6210-0500	FICA	6,376.48	7,500.00	4,604.80	8,000	8,000	
10-6210-0600	GROUP INSURANCE	0	700	0	7,600	7,600	
10-6210-0655	UNEMPLOYMENT EXPENSE	2,850.33	3,200.00	2,147.12	700	700	
10-6210-0700	RETIREMENT EXPENSE	387	1,100	1,015	3,900	3,900	
10-6210-0900	LONGEVITY PAY	3,588.93	3,300.00	2,023.44	1,100	1,100	
10-6210-1100	TELEPHONE AND POSTAGE	3,464	4,000	1,672	4,000	4,000	
10-6210-1300	UTILITIES	385.01	1,000.00	284.37	4,000	4,000	
10-6210-1400	TRAVEL	5,037	8,000	0	1,000	1,000	
10-6210-1500	MAINT & REPAIR BUILDING	303.06	1,500.00	378.05	10,000	10,000	
10-6210-1600	MAINT & REPAIR EQUIPMENT	1,619	1,500	137	1,000	1,000	
10-6210-1700	REPAIR & MAINT. VEHICLES	0.00	0.00	0.00	1,000	1,000	
10-6210-3100	VEHICLE & EQUIPMENT FUEL	908	1,500	342	1,000	1,000	
10-6210-3300	SUPPLIES AND MATERIALS	9,476.81	9,800.00	4,440.82	9,800	9,800	
10-6210-3600	UNIFORMS	739	800	0	800	800	
10-6210-4500	CONTRACTED SERVICES	7,880.00	1,000.00	685.00	20,000	2,000	
10-6210-5300	DUES AND SUBSCRIPTIONS	32	100	0	100	100	
10-6210-5700	MISCELLANEOUS EXPENSE	529.00	1,000.00	10,909.21	2,000	2,000	
10-6210-5900	OTHER PROGRAMS	263	1,000	108	2,500	2,500	
10-6210-7000	SMALL EQUIPMENT PURCHASES	4,060.59	13,300.00	6,698.39	13,300	5,200	
10-6210-7300	CAPITAL OUTLAY OTHER IMP.	0	0	0	15,000	0	
10-6210-7400	CAPITAL OUTLAY EQUIPMENT	7,925.00	15,000.00	0.00	20,000	20,000	
10-6210-8100	SUPPLEMENTAL RETIREMENT	1,962	2,100	1,335	2,200	2,200	
		139,803.90	173,000	89,291.33	228,100	187,000	0

ATHLETIC FACILITIES

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6220-0200	SALARIES AND WAGES	85,958.55	136,000.00	75,955.14	145,000	154,000	
10-6220-0500	FICA	6,473	10,400	5,753	12,000	12,000	
10-6220-0600	GROUP INSURANCE	12,752.96	30,000.00	12,662.56	30,500	23,000	
10-6220-0655	UNEMPLOYMENT EXPENSE	0	700	0	700	700	
10-6220-0700	RETIREMENT EXPENSE	5,123.69	7,700.00	4,837.86	13,000	13,000	
10-6220-0900	LONGEVITY PAY	1,641	1,700	1,768	2,100	2,100	
10-6220-1100	TELEPHONE AND POSTAGE	1,890.31	2,750.00	1,126.40	2,750	2,800	
10-6220-1300	UTILITIES	0	27,000	8,622	27,000	26,800	
10-6220-1400	TRAVEL	1,212.00	1,500.00	340.62	2,375	2,400	
10-6220-1500	MAINT. & REPAIR BUILDING	784	12,000	784	12,000	12,000	
10-6220-1550	MAINT & REPAIR GROUNDS	13,234.17	30,750.00	3,085.92	30,750	30,000	
10-6220-1570	M&R LIGHTING and FENCING	0	6,000	0	6,000	6,000	
10-6220-1600	MAINT. & REPAIR EQUIPMENT	7,641.36	6,000.00	1,336.48	6,000	6,000	
10-6220-1700	REPAIR & MAINT. VEHICLES	5,962	8,000	3,062	8,000	8,000	
10-6220-1900	EQUIPMENT RENTALS	0.00	1,000.00	0.00	1,000	1,000	
10-6220-3100	VEHICLE & EQUIPMENT FUEL	6,283	8,000	4,495	8,000	8,000	
10-6220-3300	SUPPLIES AND MATERIALS	13,309.13	8,600.00	2,468.87	8,600	8,600	
10-6220-3600	UNIFORMS	1,266	1,400	484	1,400	1,400	
10-6220-5300	DUES AND SUBSCRIPTIONS	0.00	2,000.00	2,000.00	2,000	2,000	
10-6220-5700	MISCELLANEOUS EXPENSE	4,264	1,000	616	1,000	1,000	
10-6220-7000	SMALL EQUIPMENT PURCHASES	2,268.15	5,500.00	1,422.81	5,500	5,500	
10-6220-7300	CAPITAL OUTLAY OTHER IMP.	0	45,000	6,403	270,000	35,000	
10-6220-7400	CAPITAL OUTLAY EQUIPMENT	45,409.97	17,500.00	13,543.34	80,000	30,000	
10-6220-8100	SUPPLEMENTAL RETIREMENT	2,393	4,500	1,731	5,800	5,800	
		217,866.10	375,000	152,498.99	681,475	397,100	0

PROPERTY MAINTENANCE

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6450-0200	SALARIES AND WAGES	306,137.79	324,000.00	212,956.01	330,000	330,500	
10-6450-0500	FICA	23,236	25,000	16,464	27,000	27,000	
10-6450-0600	GROUP INSURANCE	49,739.60	60,000.00	36,810.56	60,000	60,000	
10-6450-0655	UNEMPLOYMENT EXPENSE	0	1,900	0	1,900	1,900	
10-6450-0700	RETIREMENT EXPENSE	22,826.08	23,500.00	16,384.88	24,500	24,500	
10-6450-0900	LONGEVITY PAY	9,811	12,100	10,844	12,500	12,500	
10-6450-1100	TELEPHONE AND POSTAGE	3,979.09	4,500.00	2,295.28	4,500	4,500	
10-6450-1300	UTILITIES	17,448	12,000	4,709	10,000	10,000	
10-6450-1400	TRAVEL	255.00	500.00	0.00	500	500	
10-6450-1500	MAINT. & REPAIR BUILDING	17,066	15,000	3,159	20,000	16,000	
10-6450-1550	MAINT & REPAIR GROUNDS	19,096.88	15,000.00	8,557.75	15,000	15,000	
10-6450-1570	M&R LIGHTING and FENCING	7,678	2,500	25	2,500	2,500	
10-6450-1600	MAINT. & REPAIR EQUIPMENT	32,726.86	60,000.00	55,660.95	60,000	60,000	
10-6450-1700	REPAIR & MAINT. VEHICLES	21,771	22,000	15,190	22,000	22,000	
10-6450-1900	EQUIPMENT RENTALS	2,105.70	3,000.00	622.69	8,000	3,000	
10-6450-3000	CONTRACTED LABOR	5,371	10,000	0	10,000	6,000	
10-6450-3100	VEHICLE & EQUIPMENT FUEL	18,265.24	25,000.00	12,142.14	25,000	25,000	
10-6450-3300	SUPPLIES AND MATERIALS	7,560	6,000	1,551	6,000	6,000	
10-6450-3600	UNIFORMS	6,415.27	7,200.00	3,962.65	7,200	7,200	
10-6450-4500	CONTRACTED SERVICES	90	0	0	0	0	
10-6450-5300	DUES AND SUBSCRIPTIONS	1,240.31	1,800.00	1,791.56	2,000	2,000	
10-6450-5700	MISCELLANEOUS EXPENSE	5,067	3,500	4,140	3,500	3,500	
10-6450-7000	SMALL EQUIPMENT PURCHASES	2,037.13	3,500.00	721.76	3,500	3,500	
10-6450-7300	CAPITAL OUTLAY OTHER IMP.	50,514	0	0	35,000	35,000	
10-6450-7400	CAPITAL OUTLAY EQUIPMENT	12,775.56	90,000.00	77,987.00	268,000	95,000	
10-6450-8100	SUPPLEMENTAL RETIREMENT	13,208	15,400	9,413	16,000	15,800	
		656,420.79	743,400	495,389.01	974,600	788,900	0

NON-DEPARTMENTAL

Account #	Account Description	Actual 2017-2018	FY 2018-2019	2/28/2019	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6600-0200	SALARIES & WAGES	22,234.18	25,000.00	51,243.38	25,000	25,000	
10-6600-0400	PROFESSIONAL SERVICES	84,822	75,000	33,249	75,000	75,000	
10-6600-0600	GROUP INSURANCE	169,926.76	203,500.00	133,771.86	203,500	203,500	
10-6600-0650	DENTAL INSURANCE	3,260	12,000	1,350	12,000	12,000	
10-6600-4500	CONTRACTED SERVICES	50,786.38	50,000.00	25,852.57	50,000	50,000	
10-6600-5400	INSURANCE AND BONDS	171,846	200,000	205,293	210,000	210,000	
10-6600-5700	MISCELLANEOUS EXPENSE	36,085.40	27,000.00	20,615.95	27,000	27,000	
10-6600-5715	ACTA	0	0	0	6,500	0	
10-6600-5720	ECONOMIC DEVELOPMENT	58,600.57	20,000.00	15,000.00	20,000	20,000	
10-6600-5724	NCCP	132,993	225,000	15,728	225,000	225,000	
10-6600-5730	ANIMAL SHELTER	98,565.19	103,400.00	103,369.00	118,000	118,000	
10-6600-5740	FAÇADE GRANT	15,000	15,000	0	15,000	15,000	
10-6600-5750	BUSINESS BEAUTIFICATION GRANT	13,257.23	15,000.00	3,595.25	15,000	15,000	
10-6600-7000	SMALL EQUIPMENT PURCHASES	0	0	0	0	0	
10-6600-7300	CAPITAL OUTLAY IMPROVEMENTS	0.00	100.00	0.00	100	100	
10-6600-9000	TRANSFER	-964,703	0	-964,703	0	0	
		(107,326.89)	971,000	(355,635.42)	1,002,100	995,600	0
	Grand Total General Fund	11,123,768.93	\$ 13,014,100	6,714,366.58	\$ 16,116,349	\$ 13,529,300	0

SUMMARY OF GENERAL FUND CAPITAL EXPENDITURES AND UNMET REQUESTS

Capital and Capital Maintenance Highlights		
10-5100-7400	Police Vehicles (3)	133,000
10-5500-7400	Signalization Upgrades (Pine @ Melville)	63,000
10-5600-0400	S. Main Street Sidewalk Engineering	30,000
10-5600-4700	S. Main Street Sidewalk Construction	100,000
10-5600-5200	S. Main Street Sidewalk ROW	50,000
10-5600-5000	Street Resurfacing	470,000
10-5600-7300	Public Works Parking Lot Repairs	15,000
10-5600-7400	SUV	35,000
10-5600-7400	Track Loader	115,000
10-6200-7300	Arts Council Electrical Updates	20,000
10-6200-7400	Mini Bus	58,000
10-6220-7300	S. Graham Park Restrooms	35,000
10-6220-7400	Playground Replacement @ Rec Center	30,000
10-6450-7300	Roof Replacement	35,000
10-6450-7400	Skid Steer	78,000
10-6450-7400	Mower	14,000
TOTAL		1,281,000.00

Unmet Requests & Needs		
10-4300-0200	Systems Support Technician	65,000
10-4300-7400	Downtown Wireless	22,000
10-4300-7400	Virtual Server Replacement	50,000
10-4300-7400	Phone System Replacement	27,000
10-5000-7300	Kitchen Remodel	50,000
10-5000-7300	City Hall Flooring and Furniture	28,000
10-5100-0200	Patrol Officers (4)	240,000
10-5100-7000	Camera Systems (4)	18,000
10-5100-7000	Mobile Radios (4)	26,000
10-5100-7000	Portable Radios (4)	19,800
10-5100-7400	Patrol Cars (2)	92,000
10-5300-0200	Fire Equipment Operators (3)	180,000
10-5300-7100	Fire Station Planning and Design	250,000
10-5300-7400	Command Vehicle	30,000
10-5300-7400	Cascade Air System	40,000
10-5300-7400	Thermal Imaging Camera	15,000
10-5400-0400	Development Ordinance Update	100,000
10-5600-7300	Marshall, Travora & Pomeroy Engineering	175,500
10-5600-7400	Truck	30,000
10-5600-7400	Dump Truck	150,000
10-6200-7300	Alamance Arts Garden Renovation	5,000
10-6200-7300	Crowd Control	7,000
10-6200-7400	Power Operated Goals	20,000
10-6210-7300	Lake Master Plan	15,000
10-6220-7300	Repave Cooke Park	235,000
10-6220-7400	Entry Signs	20,000
10-6450-7400	Tool Body Truck	46,000
10-6450-7400	Bucket Truck	130,000
TOTAL		2,086,300.00

WATER & SEWER FUND

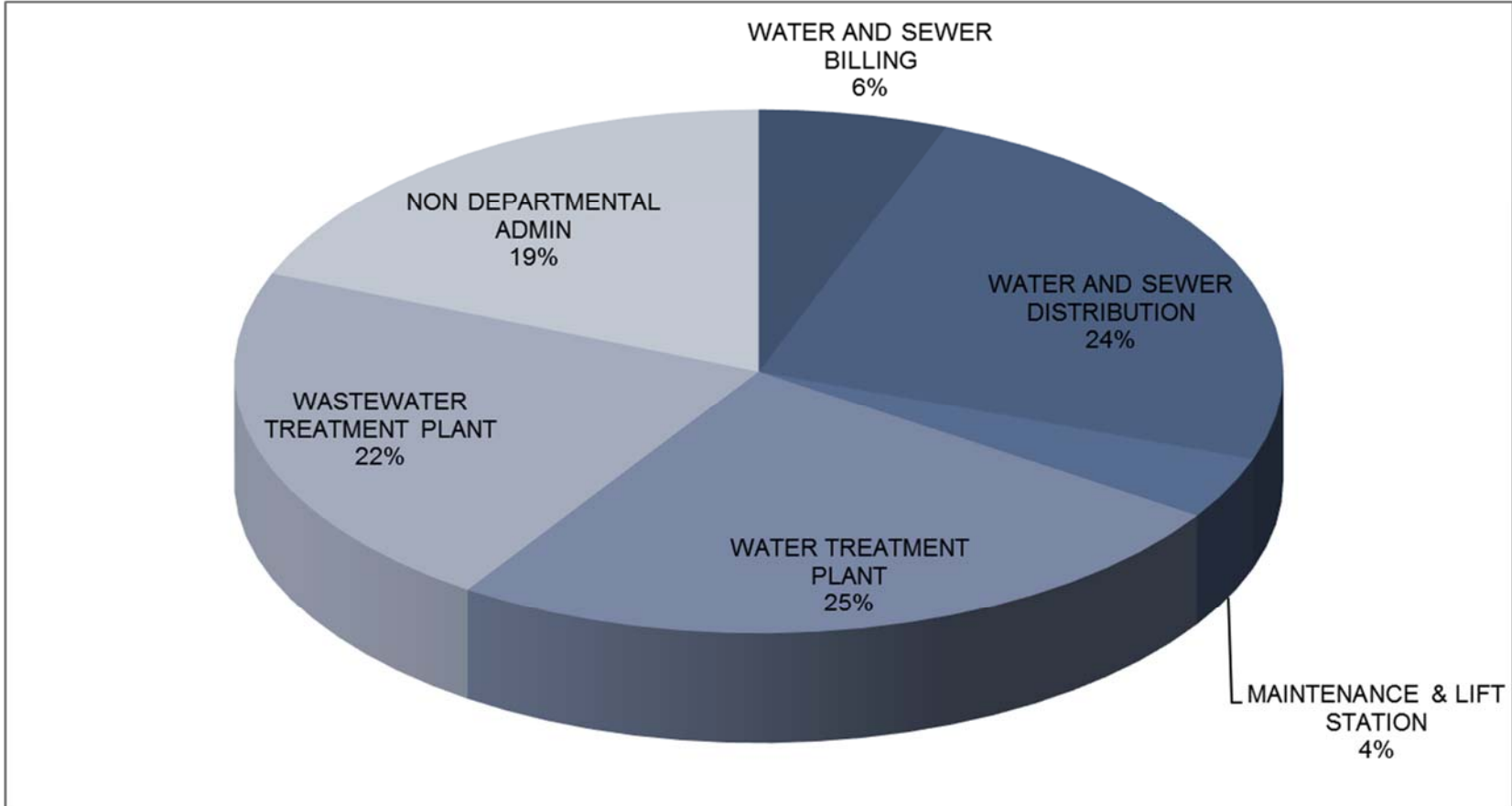
REVENUES

Account Description	Actual FY 2017-201	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATIO	COUNCIL APPROVE
SALE OF SURPLUS PROPERTY	1,614	1,000	0	1,000	1,000	
INTEREST ON INVESTMENTS	81,579	35,000	2,892	50,000	60,000	
SEWER SURCHARGES	14,529	15,000	6,010	15,000	15,000	
OUTSIDE SEWER SURCHARGES	46,960	43,000	31,070	45,000	45,000	
WATER ACREAGE & CON. FEES	278,250	0	242,064	0	0	
SEWER ACREAGE & CON. FEES	278,025	0	265,230	0	0	
WATER CHARGES	2,852,424	2,750,500	1,937,550	2,850,000	2,875,000	
SEWER CHARGES	2,746,289	2,660,000	1,891,794	2,710,000	2,735,000	
PLUMBING PERMITS & INSPECT	46,135	25,000	28,719	30,000	30,000	
WATER AND SEWER TAPS	10,650	5,000	5,475	5,000	2,500	
WATER & SEWER ASSESSMENTS	1,000	100	6,478	100	100	
MISCELLANEOUS INCOME	13,207	7,500	2,578	7,500	8,000	
FUND BALANCE	0	350,000	0	350,000	448,400	
CUT OFFS	111,301	100,000	73,601	100,000	100,000	
SALE/LEASE OF PROPERTY	0	27,000	325	27,000	27,000	
MEBANE REVENUE	815,045	800,000	568,573	845,000	796,000	
WATER PLANT EQUALIZATION	127,403	127,000	127,403	127,000	127,000	
WWTP PAYMENT-Mebane	200,000	200,000	200,000	200,000	200,000	
SWORDFISH-ALAMANCE COUNT	100,000	100,000	100,000	100,000	100,000	
NCCP	81,064	75,000	0	75,000	75,000	
	7,805,474	7,321,100	5,489,761.80	7,537,600	7,645,000	0

WATER & SEWER FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2018-2019	FY 2019-2020	Difference	% Difference
WATER AND SEWER BILLING	426,400	445,200	18,800	4.41%
WATER AND SEWER DISTRIBUTION	1,741,900	1,882,800	140,900	8.09%
MAINTENANCE & LIFT STATION	246,200	292,100	45,900	18.64%
WATER TREATMENT PLANT	1,845,400	1,917,200	71,800	3.89%
WASTEWATER TREATMENT PLANT	1,650,900	1,660,800	9,900	0.60%
NON DEPARTMENTAL ADMIN	1,410,300	1,446,900	36,600	2.60%
	7,321,100	7,645,000	323,900	4.42%

WATER & SEWER FUND EXPENDITURES BY DEPARTMENT



BILLING & METERING

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4500-0200	SALARIES & WAGES	152,492	198,000	103,219	205,000	205,000	
31-4500-0400	PROFESSIONAL SERVICES	31	500	0	500	500	
31-4500-0500	FICA	11,367	15,200	7,974	16,000	16,000	
31-4500-0600	GROUP INSURANCE	25,506	32,400	18,440	38,000	38,000	
31-4500-0655	UNEMPLOYMENT EXPENSE	0	500	0	1,100	500	
31-4500-0700	RETIREMENT	11,498	16,000	8,272	19,000	19,000	
31-4500-0900	LONGEVITY PAY	2,016	3,700	3,560	5,100	5,100	
31-4500-1100	TELEPHONE AND POSTAGE	30,487	35,000	20,201	35,000	35,000	
31-4500-1400	TRAVEL	0	1,000	0	1,000	1,000	
31-4500-1600	MAINT & REPAIR EQUIPMENT	0	1,000	0	1,000	1,000	
31-4500-1700	REPAIR & MAINTENANCE VEHICLES	2,322	2,000	1,125	2,500	2,500	
31-4500-3100	VEHICLE & EQUIPMENT FUEL	1,793	2,500	1,352	2,500	2,500	
31-4500-3300	SUPPLIES AND MATERIALS	1,533	5,000	933	5,000	4,000	
31-4500-3600	UNIFORMS	440	600	177	600	600	
31-4500-4500	CONTRACTED SERVICES	19,788	20,000	8,763	20,000	20,000	
31-4500-4800	SEWER TREATMENT	427,991	0	258,742	0	0	
31-4500-5300	DUES AND SUBSCRIPTIONS	8,296	9,000	9,785	9,000	10,000	
31-4500-5700	MISCELLANEOUS EXPENSE	1,399	1,000	486	1,000	1,500	
31-4500-5800	BANK CHARGES	40,792	45,000	21,887	45,000	45,000	
31-4500-7000	SMALL EQUIPMENT PURCHASES	0	2,000	0	2,000	2,000	
31-4500-7400	CAPITAL OUTLAY EQUIPMENT	43,216	0	0	0	0	
31-4500-8000	SOFTWARE MAINTENANCE & CHANGES	19,120	26,000	26,484	26,000	26,000	
31-4500-8100	SUPPLEMENTAL RETIREMENT	7,559	10,000	5,159	10,000	10,000	
		807,645	426,400	496,559	445,300	445,200	0

WATER & SEWER DISTRIBUTION

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4600-0200	SALARIES & WAGES	324,511	361,000	211,587	369,000	369,000	
31-4600-0500	FICA	24,802	27,600	16,090	29,000	29,000	
31-4600-0600	GROUP INSURANCE	64,148	75,000	42,126	76,000	76,000	
31-4600-0655	UNEMPLOYMENT EXPENSE	0	2,200	0	2,200	2,200	
31-4600-0700	RETIREMENT EXPENSE	24,917	27,500	16,757	33,000	33,000	
31-4600-0900	LONGEVITY PAY	7,524	9,700	5,553	6,600	6,600	
31-4600-1100	TELEPHONE & POSTAGE	4,900	6,500	2,924	6,500	6,500	
31-4600-1300	UTILITIES	11,417	10,500	6,442	10,500	10,500	
31-4600-1400	TRAVEL	7,581	6,000	580	5,000	5,000	
31-4600-1600	MAINT & REPAIR EQUIP	28,981	30,000	9,835	30,000	30,000	
31-4600-1700	REPAIR & MAINT VEHICLES	5,875	15,000	8,655	15,000	15,000	
31-4600-3100	VEHICLE & EQUIPMENT FUEL	12,576	17,000	8,398	17,000	17,000	
31-4600-3300	SUPPLIES AND MATERIALS	157,034	145,000	57,397	150,000	150,000	
31-4600-3600	UNIFORMS	6,101	7,000	3,297	7,000	7,000	
31-4600-4500	CONTRACTED SERVICES	210,640	300,000	112,842	300,000	300,000	
31-4600-5300	DUES AND SUBSCRIPTIONS	3,675	6,500	1,657	6,500	6,500	
31-4600-5700	MISCELLANEOUS EXPENSE	4,591	4,000	4,024	4,500	4,500	
31-4600-7000	SMALL EQUIPMENT PURCHASES	0	10,000	1,200	10,000	8,000	
31-4600-7300	CAPITAL OUTLAY OTHER IMPROVEME	246,074	10,000	0	280,000	280,000	
31-4600-7400	CAPITAL OUTLAY EQUIPMENT	79,368	220,000	105,686	110,000	110,000	
31-4600-7800	METER VALVES, & HYDRANTS	41,209	434,400	35,748	400,000	400,000	
31-4600-8100	SUPPLEMENT RETIREMENT	10,403	17,000	7,117	17,000	17,000	
		1,276,325	1,741,900	657,912	1,884,800	1,882,800	0

MAINTENANCE & LIFT STATIONS

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4700-0200	SALARIES AND WAGES	71,028	51,800	15,881	51,800	47,000	
31-4700-0400	PROFESSIONAL SERVICES	40	5,000	0	67,000	67,000	
31-4700-0500	FICA	5,519	4,000	1,209	4,000	4,000	
31-4700-0600	GROUP INSURANCE	12,720	7,500	97	7,500	7,500	
31-4700-0655	UNEMPLOYMENT EXPENSE	0	0	0	0	0	
31-4700-0700	RETIREMENT EXPENSE	5,320	4,100	1,125	4,500	4,500	
31-4700-0900	LONGEVITY PAY	3,714	2,500	1,043	1,500	2,300	
31-4700-1100	TELEPHONE & POSTAGE	5,150	6,000	2,860	6,000	6,000	
31-4700-1300	UTILITIES	19,278	22,000	11,783	22,000	22,000	
31-4700-1400	TRAVEL	132	1,500	580	1,000	1,000	
31-4700-1500	MAINTENANCE & REPAIR BLDS	340	7,000	0	25,000	25,000	
31-4700-1600	MAINT & REPAIR EQUIPMENT	36,546	40,000	5,435	40,000	40,000	
31-4700-1700	REPAIR & MAINTENANCE VEHICLES	2,591	6,000	1,368	4,000	4,000	
31-4700-3100	VEHICLE & EQUIPMENT FUEL	3,709	3,000	1,698	3,000	3,000	
31-4700-3300	SUPPLIES AND MATERIALS	973	1,500	10	1,500	1,500	
31-4700-3600	UNIFORMS	1,646	1,500	974	1,500	1,500	
31-4700-4500	CONTRACTED SERVICES	2,655	8,500	1,616	8,500	8,500	
31-4700-5700	MISCELLANEOUS EXPENSE	194	2,500	0	2,500	2,500	
31-4700-7000	SMALL EQUIPMENT PURCHASES	0	2,500	0	2,500	2,500	
31-4700-7400	CAPITAL OUTLAY EQUIPMENT	67,770	65,000	0	58,000	40,000	
31-4700-8100	SUPPLEMENTAL RETIREMENT	2,526.92	4,300	269.60	2,300	2,300	
		241,852	246,200	45,949	314,100	292,100	0

WATER TREATMENT PLANT

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4800-0200	SALARIES & WAGES	434,000	451,000	307,296	502,000	465,000	
31-4800-0400	PROFESSIONAL SERVICES	9,931	50,000	2,400	50,000	50,000	
31-4800-0500	FICA	34,642	35,000	23,951	39,000	39,000	
31-4800-0600	GROUP INSURANCE	57,073	67,000	41,642	76,000	69,000	
31-4800-0655	UNEMPLOYMENT EXPENSE	0	1,900	0	2,100	2,100	
31-4800-0700	RETIREMENT EXPENSE	33,822	35,000	24,903	45,000	42,000	
31-4800-0900	LONGEVITY PAY	16,703	14,500	14,033	15,300	15,300	
31-4800-1100	TELEPHONE & POSTAGE	7,220	6,500	5,497	8,250	8,300	
31-4800-1300	UTILITIES	198,034	210,000	121,311	210,000	210,000	
31-4800-1400	TRAVEL	1,656	4,500	2,066	4,500	4,500	
31-4800-1500	MAINTENANCE & REPAIR BLS	79,138	45,000	7,452	22,000	22,000	
31-4800-1600	MAINT & REPAIR EQUIPMENT	35,663	45,000	15,233	45,000	45,000	
31-4800-1700	REPAIR & MAINTENANCE VEHICLES	1,251	4,000	571	4,000	4,000	
31-4800-3100	VEHICLE & EQUIPMENT FUEL	1,631	3,000	1,068	3,000	3,000	
31-4800-3300	SUPPLIES AND MATERIALS	484,463	500,000	320,969	500,000	500,000	
31-4800-3600	UNIFORMS	1,663	3,000	1,641	3,000	3,000	
31-4800-4200	LAB EXPENSE	32,360	45,000	14,299	45,000	45,000	
31-4800-4500	CONTRACTED SERVICES	53,741	75,000	19,545	75,000	75,000	
31-4800-5300	DUES AND SUBSCRIPTIONS	9,711	8,500	5,812	9,000	9,000	
31-4800-5700	MISCELLANEOUS EXPENSE	1,030	3,000	338	3,000	3,000	
31-4800-7000	SMALL EQUIPMENT PURCHASES	13,409	20,000	3,830	20,000	20,000	
31-4800-7300	CAPITAL OUTLAY OTHER IMPROVEME	16,400	120,000	0	215,000	215,000	
31-4800-7400	CAPITAL OUTLAY EQUIPMENT	5,446	76,000	0	45,000	45,000	
31-4800-8100	SUPPLEMENTAL RETIREMENT	19,658.38	22,500	14,181.62	25,000	23,000	
		1,548,646	1,845,400	948,039	1,966,150	1,917,200	0

WASTEWATER TREATMENT PLANT

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-5900-0200	SALARIES & WAGES	385,084	483,000	289,473	501,000	501,000	
31-5900-0400	PROFESSIONAL SERVICES	47,595	85,000	0	25,000	25,000	
31-5900-0500	FICA	29,292	37,000	22,442	39,000	39,000	
31-5900-0600	GROUP INSURANCE	56,019	82,000	49,305	84,000	84,000	
31-5900-0655	UNEMPLOYMENT EXPENSE	0	2,300	0	2,300	2,300	
31-5900-0700	RETIREMENT EXPENSE	29,639	37,500	23,144	45,000	45,000	
31-5900-0900	LONGEVITY PAY	9,865	16,800	15,581	17,000	17,000	
31-5900-1100	TELEPHONE & POSTAGE	5,498	6,000	3,999	6,000	6,000	
31-5900-1300	UTILITIES	149,400	155,000	80,542	155,000	155,000	
31-5900-1400	TRAVEL	2,999	4,000	1,170	4,000	4,000	
31-5900-1500	MAINTENANCE & REPAIR BLDGS	14,410	85,000	17,899	22,000	22,000	
31-5900-1600	MAINTENANCE & REPAIR EQUIPMENT	39,722	75,000	12,743	75,000	75,000	
31-5900-1700	REPAIR & MAINTENANCE VEHICLES	8,330	4,000	22,007	10,000	8,000	
31-5900-3100	VEHICLE & EQUIPMENT FUEL	5,031	12,000	6,133	12,000	12,000	
31-5900-3300	SUPPLIES AND MATERIALS	158,123	175,000	74,326	160,000	160,000	
31-5900-3600	UNIFORMS	1,552	4,300	1,180	4,000	4,000	
31-5900-4200	LAB EXPENSE	50,576	50,000	21,146	50,000	50,000	
31-5900-4500	CONTRACTED SERVICES	23,693	32,000	22,212	34,000	34,000	
31-5900-5300	DUES AND SUBSCRIPTIONS	14,043	20,000	6,050	18,000	18,000	
31-5900-5700	MISCELLANEOUS EXPENSE	875	4,000	758	4,000	3,000	
31-5900-7000	SMALL EQUIPMENT PURCHASES	10,255	10,000	334	18,000	18,000	
31-5900-7300	CAPITAL OUTLAY OTHER IMPROVEM	190,624	150,000	83,180	80,000	80,000	
31-5900-7400	CAPITAL OUTLAY EQUIPMENT	55,564	97,000	22,194	273,500	273,500	
31-5900-8100	SUPPLEMENTAL RETIREMENT	17,046.10	24,000	11,805.75	25,000	25,000	
		1,305,234	1,650,900	787,622	1,663,800	1,660,800	0

NON-DEPARTMENTAL

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-6600-0200	SALARIES & WAGES	10,642.54	25,000	286.12	25,000	25,000	
31-6600-0240	WTP - PRINCIPAL BOA	0	0	0	0	0	
31-6600-0250	WTP INTEREST - BOA	0	0	0	0	0	
31-6600-0300	WWTP PRINCIPAL - SRF LOAN	0	0	0	0	0	
31-6600-0350	WWTP INTEREST - SRF LOAN	0	0	0	0	0	
31-6600-0360	WTP SWORDFISH PRINCIPAL	288,000	303,000	295,000	303,000	303,000	
31-6600-0365	WTP SWORDFISH INTEREST	110,266	95,000	102,687	95,000	95,000	
31-6600-0400	PROFESSIONAL SERVICES	146,980	85,000	112,766	85,000	85,000	
31-6600-0500	FICA	0	0	0	0	0	
31-6600-0600	GROUP INSURANCE	47,795	65,000	43,606	65,000	65,000	
31-6600-0650	DENTAL INSURANCE	1,823	6,400	684	6,400	6,400	
31-6600-0700	RETIREMENT EXPENSE	0	0	0	0	0	
31-6600-1300	CHERRY PS - PRINCIPAL	213,333	213,500	106,667	213,500	213,500	
31-6600-1400	CHERRY PS - INTEREST	29,520	22,000	11,808	22,000	14,000	
31-6600-1500	WASTEWATER STIMULUS LOAN	19,795	19,800	0	19,800	19,800	
31-6600-1600	WATER STIMULUS LOAN	3,672	4,100	0	4,100	3,700	
31-6600-4500	CONTRACTED SERVICES	23,518	28,500	12,626	28,500	28,500	
31-6600-4800	SEWER TREATMENT	0	405,000	0	450,000	450,000	
31-6600-5400	INSURANCE AND BONDS	73,071	100,000	88,469	100,000	100,000	
31-6600-5700	MISCELLANEOUS EXPENSE	6,896	8,000	4,198	8,000	8,000	
31-6600-6100	WATER - BURLINGTON	0	5,000	0	5,000	5,000	
31-6600-7000	SMALL EQUIPMENT PURCHASES	20,000	25,000	20,231	25,000	25,000	
31-6600-7200	CAPITAL OUTLAY W/S	0	0	0	0	0	
31-6600-7400	CAPITAL OUTLAY EQUIPMENT	0	0	0	0	0	
31-6600-8100	SUPPLEMENTAL RETIREMENT	0	0	0	0	0	
	TRANSFER TO GENERAL FUND	940,388	0	964,703	0	0	
31-6600-8500	TRANSFER TO CAPITAL PROJECT	0	0	0	0	0	
		1,935,699	1,410,300	1,763,731	1,455,300	1,446,900	0

SUMMARY OF WATER & SEWER FUND CAPITAL EXPENDITURES

Projects and Capital Requests		
31-4600-4500	Sewer Line Root Control	35,000
31-4600-4500	Manhole Rehab.	50,000
31-4600-4500	Sewer Sliplining	100,000
31-4600-4500	Boyd Creek Sewershed I & I	90,000
31-4600-7300	Ardmore St. and Montree Water Main Replacement	270,000
31-4600-7400	Dump Truck	110,000
31-4600-7800	Advanced Meter Infrastructure Phase 2	300,000
31-4700-0400	Risk and Resillience Assessment Phase 1	30,000
31-4700-0400	Unidirectional Flushing Program	32,000
31-4700-7400	Truck	30,000
31-4800-7300	Resurfacing	100,000
31-4800-7300	Filters 3 & 4 Rebuild	115,000
31-4800-7400	Influent Valves 3 & 4	35,000
31-5900-7400	Bar Screen Replacement	60,000
31-5900-7400	Aerator Repairs	75,000
31-5900-7400	Nutrient Meters	70,000
31-5900-7400	Scum Pump	35,000
		1,537,000

GARAGE FUND

REVENUES

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	MANAGER'S RECOMMENDATIO	COUNCIL APPROVED
40-3030-0000	ALA CO PARTS	0	0	0	0	
40-3030-1000	ALA CO LABOR	0	0	0	0	
40-3030-2000	ALA CO FUEL	168,472	204,600	109,038	198,000	
40-3040-0000	CITY OF GRAHAM PARTS	254,806	210,300	192,726	273,000	
40-3040-1000	CITY OF GRAHAM LABOR	116,552	158,400	80,255	203,800	
40-3040-2000	CITY OF GRAHAM FUEL	191,940	199,300	128,873	227,000	
40-3050-0000	ALAMANCE CO ANNUAL CONTRACT	0	0	0	0	
40-3070-0000	GRAHAM HOUSING PARTS	9,746	3,900	1,739	10,400	
40-3070-1000	GRAHAM HOUSING LABOR	1,144	2,500	968	2,000	
40-3070-2000	GRAHAM HOUSING FUEL	1,086	6,100	4,402	1,300	
40-3080-0000	ACTA PARTS	39,728	49,000	9,571	0	
40-3080-0001	ACTA LABOR	20,902	32,700	5,987	0	
40-3090-0000	GREEN LEVEL PARTS	4,265	6,500	3,483	4,500	
40-3090-1000	GREEN LEVEL LABOR	2,412	9,000	1,814	4,200	
40-3090-2000	GREEN LEVEL FUEL	6,656	7,900	5,229	7,900	
40-3100-0000	ABC PARTS	2,329	300	279	2,500	
40-3100-1000	ABC LABOR	0	0	0	0	
40-3100-2000	ABC FUEL	268	2,100	1,572	300	
40-3245-0000	SALE OF SURPLUS PROPERTY	0	100	0	0	
40-3290-0000	INTEREST ON INVESTMENTS	1,176	600	60	600	
40-3350-0000	MISCELLANEOUS INCOME	0	100	0	100	
40-3780-0000	FUND BALANCE	0	10,000	0	0	
		821,483.12	903,400	545,994.55	935,600	-

GARAGE EXPENDITURES

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
40-6650-0200	SALARIES AND WAGES	113,638	119,700	84,469	120,000	125,000	
40-6650-0500	FICA	8,832	9,100	6,647	9,300	9,500	
40-6650-0600	GROUP INSURANCE	12,753	16,200	9,217	16,200	15,200	
40-6650-0650	DENTAL INSURANCE	135	1,000	84	1,000	1,000	
40-6650-0655	UNEMPLOYMENT EXPENSE	0	600	0	600	600	
40-6650-0700	RETIREMENT EXPENSE	7,695	8,100	5,624	8,300	9,800	
40-6650-0900	LONGEVITY PAY	3,128	3,400	3,273	3,500	4,300	
40-6650-1100	TELEPHONE AND POSTAGE	3,528	3,600	2,344	3,600	3,600	
40-6650-1300	UTILITIES	3,070	3,500	1,990	3,500	3,500	
40-6650-1400	TRAVEL	0	500	0	500	500	
40-6650-1600	MAINT & REPAIR EQUIPMENT	859	3,500	0	3,500	3,500	
40-6650-1700	REPAIR & MAINT VEHICLES	375	3,500	186	3,500	3,500	
40-6650-3100	VEHICLE & EQUIPMENT FUEL USAGE	1,160	2,000	512	1,600	1,600	
40-6650-3300	SUPPLIES AND MATERIALS	1,819	3,500	242	3,500	3,500	
40-6650-3600	UNIFORMS	3,743	3,800	2,154	3,800	3,800	
40-6650-5300	DUES AND SUBSCRIPTIONS	2,925	6,200	100	6,200	6,200	
40-6650-5700	MISCELLANEOUS EXPENSE	680	3,500	170	3,500	3,500	
40-6650-6000	INVENTORY PARTS	275,602	270,000	185,401	290,000	290,000	
40-6650-6100	INVENTORY FUEL PURCHASES	358,501	420,000	259,110	435,000	435,000	
40-6650-7000	SMALL EQUIPMENT PURCHASES	2,115	6,500	0	6,500	6,500	
40-6650-7400	CAPITAL OUTLAY EQUIPMENT	0	10,000	0	0	0	
40-6650-8100	SUPPLEMENTAL RETIREMENT	4,962	5,200	3,464	5,300	5,500	
		805,520.13	903,400	564,987.36	928,900	935,600	-

CEMETERY TRUST FUND

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-3900-0000	FUND BALANCE (INTEREST ONLY)	0	65,000	0	64,000	
					0	0
		-	65,000	-	64,000	-

Account #	Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	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	0	0	0	0	
60-6450-7300	CAPITAL OUTLAY IMPROVEMENTS	8,454			64,000	64,000	
50-6450-7400	CAPITAL OUTLAY EQUIPMENT		65,000	64,483			
		8,453.61	65,000	64,483.30	64,000	64,000	-

WATER & SEWER CAPITAL RESERVE FUND

Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
WATER FEES	0	0	0	20,000	
SEWER FEES	0	0	0	20,000	
FUND BALANCE	0	0	0	0	
	0	0	0	0	
	-	-	-	40,000.00	-

Account Description	Actual FY 2017-2018	FY 2018-2019	YTD 2/28/19	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
UTILITIES	0	0	0	0	0	
MAINT & REPAIR EQUIPMENT	0	0	0	0	0	
REPAIR & MAINT VEHICLES	0	0	0	0	0	
VEHICLE & EQUIPMENT FUEL USAGE	0	0	0	0	0	
SUPPLIES AND MATERIALS	0	0	0	0	0	
SMALL EQUIPMENT PURCHASES	0	0	0	0	0	
CAPITAL OUTLAY IMPROVEMENTS	0	0	0	0	40,000	
CAPITAL OUTLAY EQUIPMENT	0	0	0	0	0	
	-	-	-	-	40,000	