



CANTON
NORTH CAROLINA

**ANNUAL
OPERATING
BUDGET**

**FISCAL YEAR
2018-19**

**May 31ST, 2018
JASON BURRELL
MANAGER**



To: The Honorable Mayor & Board of Aldermen/women

From: Jason Burrell, Town Manager

May 31st, 2018

Mayor and Board of Aldermen/women:

In accordance with the Local Government Budget and Fiscal Control Act, the proposed budget for the fiscal year beginning July 1st, 2018 is presented herewith, for your consideration.

The budget hearing has been set for June 14th, 2018 6:30pm to be held at the Town Hall in the Walter Clark Board Chambers. The date is being published as by law. Budget adoption may be considered on June 28th, 2018 and adoption must occur prior to July 1st, 2018.

On behalf of the Town of Canton I am pleased to submit to you the Annual Operating Budget for Fiscal Year 2018-2019. This document is the result of careful planning and thorough deliberation by myself and staff on how to best meet immediate operational needs and look forward to addressing infrastructure needs within the Town while maintaining, and in many areas, bolstering service delivery. Additionally, this budget focuses on continuing our forward movement in the direction of promoting the Town of Canton (through service, economic development initiatives, and aesthetic improvement) as a community that provides opportunity as well as, an inviting quality of life, not historically found in other areas of the region. This budget builds upon the foundations laid in fiscal year 2017-2018 but also incorporates the vision of staff and this Board to further new economic development initiatives and commit to making fiscally responsible investments in our infrastructure and workforce.

This budget holds true to the commitment of this Board to improving the community in which we live, work and play. The FY 2018-2019 Budget once again promotes economic development through its incentive programs by including \$50,000 for Interior Building Improvement and Façade Grants as well as, a number of others, established in an effort to assist in the redevelopment and revitalization of Canton's downtown. This has been a feature offered by the Town which has had great success over the last three years and served as a driver of new investment into our community.

With regard to personnel, this Board and Budget highlights the commitment of not only providing its employees acceptable and competitive wages but also taking into consideration the merit of job duty performance by adding a 1% COLA and an "up to 2%" merit eligibility for all active full-time employees. Further, this FY 2018-2019 includes provision to continually meet those requirements of a Municipal Living Wage Certification.

Included in this budget are provisions to further improve our water/sewer infrastructure with the undertaking of the Crossroad Hill Water Association/Town of Canton Consolidation Project and Spruce Street Area Water Improvement Project. Both of these projects have been made possible by not only staff's ability to look for areas of State funding available to assist with such projects but also your commitment as a Board to tackle issues in a proactive versus reactive manner. Additionally, throughout the course of 2018-2019 the Town of Canton will be partnering with NCDOT on a number of roadway improvement projects, most importantly the Pisgah Drive

Roundabout and improvements along the Hwy 19/23 corridor from Chestnut Mountain Rd (Haywood County) to Wiggins Road (Buncombe County). In concert with NCDOT's resurfacing of Hwy 19/23 and the addition of bike lanes, in this budget you will find an allocation to add at least 1.5 miles of multi-use path along this corridor. While not obvious to some, I feel this multi-use pathway will serve as a catalyst to the improvement of pedestrian/vehicular safety, quality of life, promotion of a healthy lifestyle, and economic development within our community. This project will allow the Town of Canton to have the largest stretch of multi-use path in Haywood County, located along a NCDOT Highway and will serve as an aesthetically attractive entrance into our Town along this corridor.

The FY 2018-2019 Budget holds the property tax rate at \$0.58, a place it has remained for a number of years; however, there are opportunities to expand the revenue streams which we rely on to not only operate this business/machine but move the dial ahead. The most noticeable implementations of that ever so important business mindset comes in the form of 1) a Motor Vehicle License Tax which is recommended to be set at \$30/vehicle registered in the Town of Canton per N.C.G.S §20-97 and 2) the institution of a variety of fees (many currently non-existent) for services provided in the area of planning, zoning and subdivision review. The charge for such service is one that has been widely adopted by sister municipalities for years; however, has not been implemented in Canton.

With regard to water and sewer rates, a slight increase for both inside and outside customers are included in this FY 2018-2019 Budget. The overwhelming impetus for this stems from the need to have rates at a level that will ensure the Town's ability to cover annual debt/loan payment totals following completion of the Spruce Street Area Water Improvement Project. This is a proactive approach to ensure that the Town and its Water and Sewer Fund continue to remain fiscally stable, healthy, and self-sufficient. Beginning July 1st, 2018 it is proposed in this budget that Inside Water Rates (water minimums up to 3,000 gallons) be increased from \$13.20 to \$15.00 and the rate for each additional 1,000 gallons of water usage be increased from \$3.58 to \$3.88/1,000 gallons. Inside sewer rates will remain at a 50% of water. Outside Water Rates will increase only slightly as they were increased in July of 2015. The new minimum Outside Water and Sewer Rates (minimums up to 3,000 gallons) will remain at \$30.00 and \$15.00, respectfully. There will be an increase in rates per 1,000 gallon over the minimum, from \$7.15 to \$7.76 (water) and \$3.58 to \$3.88 (sewer).

One of the largest challenges to this FY Budget as well as, one that the Town and Board face in future years is the continued subsidizing of Recreation by the General Fund, ultimately Fund Balance. While we are in the first year of operation of the new Canton Credit Union Aquatic Center there exists some degree of uncertainty with regard to operating costs versus revenues, I feel the set fee schedule for this facility is appropriate at this time. The greater concern exists with the lack of revenue generated at our other recreation facilities. I do feel that throughout this fiscal year it is important that administration, staff and the Board work together to explore opportunities to close this gap.

Also, staff and I will be exploring grant opportunities offered at the local, state and federal levels to assist with the completion of a number of undertakings, not limited to the implementation of projects identified in the Town of Canton's Bike and Pedestrian Plan and Water Asset Inventory/Management Plan. We remain committed to working diligently to determine areas in which costs can be reduced and revenue maximized. It is with great honor and appreciation to the Town of Canton's Mayor and Board and Town of Canton staff that I present the following FY 2018-2019 Budget.

Respectfully Submitted,



Jason Burrell
Town Manager

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TAX RATE ANALYSIS

<u>2018 ESTIMATED VALUATION</u>	<u>TAXES</u>	<u>2018-2019 ESTIMATED COLLECTIONS BASED ON 95.89%</u>
472,274,759	2,739,194	\$ 2,626,613

\$0.58

2018-2019 BUDGET
SUMMARY OF REVENUES
ALL FUNDS

10	General Fund	6,186,274
30	Water & Sewer Fund	2,394,394
40	Recreation Fund	755,108
TOTAL REVENUES		9,335,776
Less Inter-Fund Transfers:		
General Fund to Recreation Fund		631,458
TOTAL BUDGET		8,704,318

2018-2019 BUDGET
SCHEDULE OF REVENUES
GENERAL FUND

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2018-2019</u>
10-301-2018	Current Taxes	2,626,613
10-301-0000	Delinquent Taxes	100,000
10-310-0000	Motor Vehicle Tax	160,000
10-315-0000	Rental Vehicle Tax	500
10-317-0000	Tax Penalties and Interest	20,000
10-325-0000	Municipal Vehicle Tax	60,000
10-325-0100	Business Registration Fees	3,000
10-329-0000	Interest Earned on Investments	15,000
10-329-0100	Interest on Escrow	0
10-329-0200	Interest Earned on Checking	300
10-330-0200	Proceeds from Installment Loan	0
10-331-0000	Rents	14,500
10-335-0000	Miscellaneous Revenue	5,000
10-335-0200	Donations	0
10-336-0200	NCLM Wellness Grant	10,000
10-336-0500	NCLM Risk Management Grant - Vests	500
10-336-1100	Governor's Crime Commission Grant	24,500
10-336-1300	Department of Homeland Security Grants	0
10-336-1400	FEMA Protective Equipment Grant (Fire)	0
10-337-0000	Utilities Franchise Tax	740,000
10-338-0000	Piped Natural Gas Excise Tax	3,500
10-340-0000	Sales Tax on Telecommunications	56,000
10-340-0100	Sales Tax on Video Programming	43,000
10-341-0000	Wine and Beer Tax	18,000
10-343-0000	Powell Bill Street Allocation	138,000
10-344-0100	State Hold Harmless Distribution-Local Sales Tax	225,000
10-345-0000	Local Option Sales Tax - 1%	460,000
10-345-0100	Local Option Sales Tax - 1/2%	460,000
10-346-0200	Special Events Revenue	12,000
10-347-0000	ABC Revenues (Restricted)	2,400
	ABC Revenues (Disbursement)	18,000
10-350-0100	Misc. Revenue - Police Dept. Off Duty Officer Reimb	0
10-350-0200	Misc. Revenue - Police Dept. Haywood County SRO	100,000
10-350-0300	Court Forfeitures	750
10-351-0000	Court Costs, Fees, and Charges	1,000
10-352-0000	Parking Violation Penalties	20
10-353-0000	Fire Protection Charges	72,000
10-355-0000	Planning & Zoning Permits	1,500
10-356-0000	ABC & Zoning Inspections	0
10-358-0000	Solid Waste Disposal Tax	2,500
10-359-0000	Refuse Collection Fees	227,800
10-359-0100	Other Refuse Collected	300
10-360-0000	Ordinance Violation Fees	750
10-361-0000	Donations - Historical Museum	200
10-381-0100	Sale of Merchandise	0
10-383-0000	Sale of Fixed Assets	22,000
	Labor Day Town Contribution	20,000
10-335-0100	Labor Day Gate Fees	8,000
10-335-0101	Labor Day Vendor Fees	5,000
10-335-0102	Labor Day Kids Village Sales	5,000
10-335-0103	Labor Day Raffle	2,500

GENERAL FUND (Continued)

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2018-2019</u>
10-335-0104	Labor Day Sponsorships	51,000
10-335-0105	TDA Grant - Labor Day	20,000
10-335-0106	Proceeds from Infrastructure Improvements	0
	TOTAL ESTIMATED REVENUES	5,756,133
10-398-0000	Fund Balance Appropriated - General Fund	368,141
10-398-0100	Fund Balance Appropriated - Powell Bill Fund	<u>62,000</u>
	TOTAL	<u><u>6,186,274</u></u>

2018-2019 BUDGET
SCHEDULE OF REVENUES
WATER & SEWER FUND

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2018-2019</u>
30-329-0000	Interest Earned on Investments	12,000
30-330-0200	Proceeds from Installment Loan	0
30-335-0000	Miscellaneous	0
30-336-0700	NCDWQ Grant	50,000
30-371-0000	Water Charges	1,782,700
30-371-0200	Sewer Charges	415,000
30-373-0000	Taps and Connection Fees	30,000
30-375-0000	Reconnection Fees	9,000
30-381-0000	Sale of Labor and Materials	2,500
30-383-0000	Sale of Fixed Assets	0
	TOTAL ESTIMATED REVENUES	2,301,200
	Fund Balance Appropriated	93,194
	TOTAL	2,394,394

2018-2019 BUDGET
SCHEDULE OF REVENUES
RECREATION FUND

<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>ESTIMATE FOR 2018-2019</u>
40-329-0000	Interest Earned on Investments	50
40-330-0200	Proceeds from Equipment Installment Lease	0
40-335-0000	Miscellaneous Revenue	100
40-335-0500	Programming Fee	500
40-335-0600	Shed Rentals	5,000
40-337-0000	Pigeon River Fund Grant	30,000
40-346-0000	Camp Hope Revenue	25,000
40-363-0000	International Sport's Complex Fees	2,000
40-363-0100	Batting Cage Fees - IP Complex	500
40-364-0000	Armory Revenue	16,000
40-365-0000	Pool Admissions	30,000
40-365-0100	Pool Party Rentals	1,500
40-366-0000	Pool Concessions/Food Truck	0
40-382-0000	Colonial Theater Revenue	13,000
40-397-0000	Transfer from General Fund	631,458
TOTAL ESTIMATED REVENUES		755,108
Fund Balance Appropriated		0
TOTAL		<u>755,108</u>

2018-2019 BUDGET
SUMMARY OF EXPENDITURES
GENERAL FUND

GENERAL GOVERNMENT

10-410-0000	Governing Body	29,800
10-420-0000	Administration	149,661
10-440-0000	Finance	319,266
10-470-0000	Legal	20,000
10-490-0000	Planning & Economic Development	396,595
10-500-0000	Municipal Buildings	133,290
		<hr/> 1,048,612

PUBLIC SAFETY

10-510-0000	Police	1,630,360
10-530-0000	Fire	885,348
		<hr/> 2,515,708

PUBLIC WORKS

10-550-0000	Traffic Engineering	1,059
10-555-0000	Central Services	168,696
10-560-0000	Streets	1,208,905
10-561-0000	Street Cleaning and Sweeping	50,841
10-565-0000	Horticulture	79,100
10-570-0000	Powell Bill	200,000
10-580-0000	Sanitation	200,700
10-581-0000	Landfill	6,500
		<hr/> 1,915,801

OTHER OPERATIONS

10-625-0000	Canton Historical Museum	32,666
		<hr/> 32,666

NON-DEPARTMENTAL

10-660-0000	Non-Departmental	12,000
10-660-8100	Debt Service Payment	30,029
10-660-9200	Transfer to Recreation Department	631,458
		<hr/> 673,487

TOTAL		<hr/> <hr/> 6,186,274
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2018-2019 BUDGET
SUMMARY OF EXPENDITURES
WATER & SEWER FUND

WATER & SEWER FUND

30-660-0000	Non-Departmental	34,440
30-660-8100	Debt Service Payment	218,670
30-720-0000	Administration, Engineering & Billing	224,435
30-810-0000	Water Supply, Pumping & Filtering	676,760
30-811-0000	Water Distribution & Wastewater Collection Systems	1,180,089
30-812-0000	Sewage Treatment	60,000
TOTAL		<u>2,394,394</u>

2018-2019 BUDGET
SUMMARY OF EXPENDITURES
RECREATION FUND

RECREATION FUND

40-660-0000	Non-Departmental	0
40-660-8100	Debt Service Payment	72,199
40-660-9601	Transfer to Recreation Pool Capital Project	0
40-813-0000	Recreation Areas & Facilities	248,910
40-814-0000	Colonial Pathway Center	123,828
40-815-0000	Recreation Concessions	300
40-816-0000	Armory	124,462
40-817-0000	International Sport's Complex	130,409
40-818-0000	Recreation Planning and Administration	<u>55,000</u>
TOTAL		<u><u>755,108</u></u>

2018-2019

GENERAL GOVERNMENT
Service Area

GENERAL FUND

GOVERNING BODY
Activity

ACCOUNT #

NO. EMPLOYED (5)

10-410-0000

PERSONNEL SERVICES

10-410-0200

Salaries and Wages

-

10-410-0500

FICA Expense

-

10-410-0600

Group Health Insurance

-

OPERATING EXPENSES

10-410-0400

Professional Services

1,300

10-410-1100

Telephone & Postage

-

10-410-1200

Printing

-

10-410-1400

Travel

2,000

10-410-2100

Equipment Rents & Leases

-

10-410-2600

Advertising

-

10-410-3300

Dept. Materials & Supplies

1,000

10-410-5300

Dues & Subscriptions

6,000

10-410-5400

Insurance

19,500

29,800

CAPITAL OUTLAY

TOTAL

29,800

2018-2019

GENERAL GOVERNMENT

Service Area

GENERAL FUND

ADMINISTRATION

Activity

ACCOUNT #

NO. EMPLOYED (1)

10-420-0000

PERSONNEL SERVICES

10-420-0200	Salaries and Wages	96,943
10-420-0500	FICA Expense	7,417
10-420-0600	Group Health Insurance	21,000
10-420-0700	Retirement Expense	12,101
10-420-0800	Unemployment Insurance	-

OPERATING EXPENSES

10-420-0400	Professional Services	-	
10-420-1100	Telephone & Postage	3,000	
10-420-1200	Printing	500	
10-420-1400	Travel	5,000	
10-420-1600	Maint.& Repair Equipment	-	
10-420-1700	Maint.& Repair Auto	-	
10-420-2100	Equipment Rents & Leases	600	
10-420-3100	Automotive Supplies	-	
10-420-3300	Dept. Supplies & Materials	500	
10-420-4500	Contracted Services	-	
10-420-5300	Dues & Subscriptions	2,000	
10-420-5400	Insurance	600	12,200

CAPITAL OUTLAY

TOTAL 149,661

2018-2019

GENERAL GOVERNMENT

Service Area

GENERAL FUND

FINANCE

Activity

ACCOUNT #

NO. EMPLOYED (3)

10-440-0000

PERSONNEL SERVICES

10-440-0200	Salaries and Wages	135,328
10-440-0210	Salaries and Wages- Part-Time	7,500
10-440-0230	Overtime - Salaries and Wages	2,500
10-440-0500	FICA Expense	11,118
10-440-0600	Group Health Insurance	85,000
10-440-0700	Retirement Expense	17,120
10-440-0800	Unemployment Insurance	-

OPERATING EXPENSES

10-440-0400	Professional Services	33,750	
10-440-0405	IT Services	4,700	
10-440-1100	Telephone & Postage	2,500	
10-440-1200	Printing	2,500	
10-440-1400	Travel	2,500	
10-440-2100	Equipment Rents & Leases	3,500	
10-440-2600	Advertising	2,800	
10-440-3100	Automotive Supplies	500	
10-440-3300	Dept. Supplies & Materials	5,000	
10-440-5300	Dues & Subscriptions	500	
10-440-5400	Insurance & Bonds	2,450	60,700

CAPITAL OUTLAY

10-440-7400	Equipment	-
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TOTAL	319,266
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2018-2019

GENERAL GOVERNMENT

Service Area

GENERAL FUND

LEGAL

Activity

ACCOUNT #

10-470-0000

NO. EMPLOYED (1)

PERSONNEL SERVICES

OPERATING EXPENSES

10-470-0400

Professional Services

20,000

20,000

CAPITAL OUTLAY

TOTAL

20,000

GENERAL GOVERNMENT

Service Area

2018-2019

GENERAL FUND**PLANNING & ECON**

Activity

ACCOUNT #

10-490-0000

NO. EMPLOYED (2)**PERSONNEL SERVICES**

10-490-0200	Salaries and Wages	125,973
10-490-0230	Overtime - Salaries and Wages	-
10-490-0500	FICA Expense	9,637
10-490-0600	Group Health Insurance	19,400
10-490-0700	Retirement Expense	15,685

OPERATING EXPENSES

10-490-0400	Professional Services	8,000
10-490-1100	Telephone & Postage	1,500
10-490-1200	Printing	500
10-490-1400	Travel	3,000
10-490-1600	Maint. & Repair Equipment	-
10-490-2100	Equipment Rents & Leases	600
10-490-2600	Advertising	7,000
10-490-3300	Dept. Supplies & Materials	2,000
10-490-4500	Contracted Services	17,800
10-490-4701	Labor Day	112,000
10-490-4702	Special Events/Promotions	18,500
10-490-7100	Land	-
10-490-5300	Dues & Subscriptions	5,000
10-490-5700	Miscellaneous Expense	50,000

225,900

CAPITAL OUTLAY

10-490-7300	Other Improvements
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TOTAL	396,595
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2018-2019

GENERAL GOVERNMENT

Service Area

GENERAL FUND

MUNICIPAL BUILDINGS

Activity

ACCOUNT #

NO. EMPLOYED

10-500-0000

PERSONNEL SERVICES

10-500-0600

Group Health Insurance

4,700

OPERATING EXPENSES

10-500-0400

Professional Services

90

10-500-0405

Information Technology Services

25,000

10-500-1100

Telephone & Postage

9,450

10-500-1300

Utilities

20,000

10-500-1500

Maint & Repair Bldgs. & Grounds

7,500

10-500-3300

Departmental Supplies & Materials

1,500

10-500-3500

Laundry

3,400

10-500-4500

Contracted Services

6,500

10-500-5300

Dues & Subscriptions

150

10-500-5400

Insurance

45,000

10-500-7300

Other Improvements

10,000

128,590

CAPITAL OUTLAY

10-500-7300

Other Improvements

-

10-500-7400

Equipment

-

TOTAL

133,290

2018-2019

PUBLIC SAFETY

Service Area

GENERAL FUND

POLICE

Activity

ACCOUNT #

NO. EMPLOYED (21 FULL-TIME/5 PART-TIME)

10-510-0000

PERSONNEL SERVICES

10-510-0200	Salaries and Wages	754,167
10-510-0210	Part-Time Salaries & Wages	30,000
10-510-0230	Overtime - Salaries and Wages	66,950
10-510-0500	FICA Expense	65,110
10-510-0600	Group Health Insurance	280,000
10-510-0700	Retirement Expense	94,187
10-510-0710	Supplemental Retirement	28,685
10-510-0800	Unemployment Insurance	-

OPERATING EXPENSES

10-510-0400	Professional Services	3,000	
10-510-0405	IT Services	11,000	
10-510-1100	Telephone & Postage	19,300	
10-510-1200	Printing	250	
10-510-1300	Utilities	2,350	
10-510-1400	Travel	2,800	
10-510-1500	Maint. & Repair Buildings	500	
10-510-1600	Maint. & Repair Equipment	10,000	
10-510-1700	Maint. & Repair Autos & Trucks	5,000	
10-510-2100	Equipment Rents & Leases	82,500	
10-510-2600	Advertising	150	
10-510-3100	Automotive Supplies	30,000	
10-510-3300	Dept. Supplies & Materials	15,000	
10-510-3600	Uniforms	12,500	
10-510-4500	Contracted Services	-	
10-510-5300	Dues & Subscriptions	250	
10-510-5400	Insurance	54,661	
10-510-5700	Miscellaneous	3,000	252,261

CAPITAL OUTLAY

10-510-7300	Other Improvements	
10-510-7400	Equipment	59,000

TOTAL 1,630,360

2018-2019

PUBLIC SAFETY

Service Area

GENERAL FUND

FIRE

Activity

ACCOUNT #

10-530-0000

NO. EMPLOYED (10 FULL-TIME/3 PART-TIME)

PERSONNEL SERVICES

10-530-0200	Salaries and Wages	454,462
10-530-0200	Part-Time Salaries & Wages	7,000
10-530-0230	Overtime - Salaries and Wages	18,000
10-530-0300	Special Compensation	3,240
10-530-0500	FICA Expense	36,679
10-530-0600	Group Health Insurance	158,000
10-530-0700	Retirement Expense	57,548

OPERATING EXPENSES

10-530-0400	Professional Services	6,500	
10-530-0405	IT Services	2,300	
10-530-1100	Telephone & Postage	4,850	
10-530-1200	Printing	500	
10-530-1300	Utilities	1,500	
10-530-1400	Travel	500	
10-530-1500	Maint. & Repair Bldgs. & Grounds	16,000	
10-530-1600	Maint & Repair Equipment	5,000	
10-530-1700	Maint. & Repair Trucks	12,000	
10-530-2100	Equipment Rents & Leases	12,000	
10-530-2600	Advertising	-	
10-530-3100	Automotive Supplies	7,000	
10-530-3300	Dept. Supplies & Materials	6,000	
10-530-3500	Laundry	-	
10-530-3600	Uniforms	4,000	
10-530-4500	Contracted Services	-	
10-530-5300	Dues & Subscriptions	4,000	
10-530-5400	Insurance	33,269	
10-530-5700	Miscellaneous Expense		115,419

CAPITAL OUTLAY

10-530-7300	Other Improvements	-
10-530-7400	Equipment	35,000

TOTAL 885,348

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

TRAFFIC ENGINEERING

Activity

ACCOUNT #

10-550-0000

NO. EMPLOYED

PERSONNEL SERVICES

OPERATING EXPENSES

10-550-1300

Utilities

-

10-550-1600

Maint. & Repair Equipment

1,059

10-550-3300

Dept. Supplies & Materials

-

10-550-4500

Contracted Services

-

1,059

CAPITAL OUTLAY

TOTAL

1,059

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

CENTRAL SERVICES

Activity

ACCOUNT #

NO. EMPLOYED (1)

10-555-0000

PERSONNEL SERVICES

10-555-0200	Salaries and Wages	62,263
10-555-0230	Overtime - Salaries and Wages	2,000
10-555-0500	FICA Expense	4,763
10-555-0600	Group Health Insurance	55,000
10-555-0700	Retirement Expense	6,220
10-555-0800	Unemployment Insurance	-

OPERATING EXPENSES

10-555-0400	Professional Services	1,000	
10-555-1100	Telephone & Postage	1,500	
10-555-1200	Printing	-	
10-555-1300	Utilities	17,000	
10-555-1400	Travel	200	
10-555-1500	Maint. & Repair Bldgs. & Grounds	500	
10-555-1600	Maint. & Repair Equipment	500	
10-555-1700	Maint. & Repair Autos & Trucks	250	
10-555-2100	Equipment Rents & Leases	-	
10-555-3100	Automotive Supplies	1,500	
10-555-3300	Dept. Supplies & Materials	5,000	
10-555-3500	Laundry	2,500	
10-555-3600	Uniforms	1,000	
10-555-5400	Insurance	4,900	
10-555-5700	Miscellaneous Expense	100	
10-555-5800	Undistributive Charges	2,500	38,450

CAPITAL OUTLAY

10-555-7200	Buildings	
10-555-7300	Other Improvements	-
10-555-7400	Equipment	-

TOTAL 168,696

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

STREETS

Activity

ACCOUNT #

NO. EMPLOYED (14 FULL-TIME/14 PART-TIME)

10-560-0000

PERSONNEL SERVICES

10-560-0200	Salaries and Wages	414,220
10-560-0210	Part-Time Salaries	71,130
10-560-0230	Overtime - Salaries and Wages	18,500
10-560-0500	FICA Expense	36,610
10-560-0600	Group Health Insurance	235,000
10-560-0700	Retirement Expense	53,535
10-560-0800	Unemployment Insurance	-

OPERATING EXPENSES

10-560-0400	Professional Services	750	
10-560-1100	Telephone & Postage	-	
10-560-1300	Utilities	150,000	
10-560-1400	Travel	1,600	
10-560-1500	Maint. & Repair Buildings	2,500	
10-560-1600	Maint. & Repair Equipment	10,000	
10-560-1700	Maint. & Repair Trucks	6,000	
10-560-2100	Equipment Rents & Leases	35,000	
10-560-2600	Advertising	500	
10-560-3100	Automotive Supplies	30,000	
10-560-3300	Dept. Supplies & Materials	20,000	
10-560-3600	Uniforms	5,000	
10-560-4500	Contracted Services	2,000	
10-560-5300	Dues & Subscriptions	860	
10-560-5400	Insurance	40,000	
10-560-5700	Miscellaneous Expense	700	304,910

CAPITAL OUTLAY

10-560-7200	Buildings	-
10-560-7300	Other Improvements	30,000
10-560-7400	Equipment	45,000

TOTAL 1,208,905

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

STREET SWEEPING

Activity

ACCOUNT #

10-561-0000

NO. EMPLOYED (NO FULL-TIME)

PERSONNEL SERVICES

OPERATING EXPENSES

10-561-0400	Professional Services	-
10-561-1600	Maint & Repair Equipment	8,000
10-561-2100	Equipment Rents & Leases	37,191
10-561-3100	Automotive Supplies	4,000
10-561-3300	Dept. Supplies & Materials	250
10-560-5400	Insurance	1,400

CAPITAL OUTLAY

10-560-7400	Equipment	-
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TOTAL 50,841

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

HORTICULTURE

Activity

ACCOUNT #

NO. EMPLOYED (1 FULL-TIME)

10-565-0000

PERSONNEL SERVICES

10-565-0200	Salaries and Wages	40,770
10-565-0230	Overtime - Salaries and Wages	-
10-565-0500	FICA Expense	3,085
10-565-0600	Group Health Insurance	7,500
10-565-0700	Retirement Expense	5,057

OPERATING EXPENSES

10-565-1100	Telephone & Postage	288
10-565-1200	Printing	300
10-565-1400	Travel	1,200
10-565-1500	Maint. & Repair Buildings	11,000
10-565-1600	Maint. & Repair Equipment	300
10-565-3100	Automotive Supplies	500
10-565-3300	Departmental Supplies	1,500
10-565-3600	Uniforms	500
10-565-4600	Beautification	5,000
10-565-5300	Dues & Subscriptions	-
10-565-5400	Insurance	2,100
10-565-5700	Miscellaneous Expenses	-

CAPITAL OUTLAY

10-561-7400	Equipment	-
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TOTAL \$79,100.00

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

POWELL BILL

Activity

ACCOUNT #

NO. EMPLOYED

10-570-0000

PERSONNEL SERVICES

10-570-0200

Salaries and Wages

-

OPERATING EXPENSES

10-570-0400

Professional Services

20,000

10-570-3300

Departmental Supplies

34,000

10-570-5200

Rights -Of-Way

-

54,000

CAPITAL OUTLAY

10-570-7300

Other Improvements

135,000

10-570-7400

Equipment

11,000

TOTAL

200,000

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

SANITATION

Activity

ACCOUNT #

NO. EMPLOYED

10-580-0000

PERSONNEL SERVICES

10-580-0600

Group Health Insurance

4700

4,700

OPERATING EXPENSES

10-580-4500

Contracted Services

196,000

196,000

CAPITAL OUTLAY

10-580-7400

Equipment

-

TOTAL

200,700

2018-2019

PUBLIC WORKS

Service Area

GENERAL FUND

LANDFILL

Activity

ACCOUNT #

10-581-0000

NO. EMPLOYED

PERSONNEL SERVICES

OPERATING EXPENSES

10-581-1500	Maint. & Repair Bldgs. & Grounds	1,000	
10-581-1600	Maint. & Repair - Equipment	500	
10-581-4500	Contracted Services	4,000	
10-581-5300	Dues & Subscriptions	1,000	6,500

CAPITAL OUTLAY

10-581-7400	Equipment	-
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TOTAL 6,500

2018-2019

OTHER OPERATIONS

Service Area

GENERAL FUND

HISTORICAL MUSEUM

Activity

ACCOUNT #
10-625-0000

NO. EMPLOYED (1 PART-TIME)

PERSONNEL SERVICES

10-625-0210	Part-Time Salaries and Wages	13,326
10-625-0500	FICA Expense	1,020

OPERATING EXPENSES

10-625-0400	Professional Services	-	
10-625-1100	Telephone	1,000	
10-625-1200	Printing	100	
10-625-1300	Utilities	3,000	
10-625-1400	Travel	50	
10-625-1500	Maint. & Repair Bldgs. & Grounds	6,000	
10-625-3300	Dept. Supplies & Materials	1,000	
10-625-5300	Dues & Subscriptions	320	
10-625-5400	Insurance	5,000	
10-625-5700	Miscellaneous Expense	1,850	18,320

CAPITAL OUTLAY

TOTAL	32,666
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2018-2019

GENERAL FUND

Service Area

GENERAL FUND

NON-DEPARTMENTAL

Activity

ACCOUNT #

10-660-0000

NO. EMPLOYED

PERSONNEL SERVICES

OPERATING EXPENSES

10-660-4600	Community Promotion	5,000	
10-660-5700	Miscellaneous	7,000	
10-660-8100	Debt Service Payment-Principal	22,681	
10-660-8200	Debt Service Payment-Interest	7,348	
10-660-9200	Transfer to Recreation Fund	631,458	673,487

CAPITAL OUTLAY

TOTAL 673,487

2018-2019

ENVIRONMENTAL
Service Area

WATER & SEWER FUND

NON-DEPARTMENTAL
Activity

ACCOUNT #
30-660-0000

NO. EMPLOYED

PERSONNEL SERVICES

OPERATING EXPENSES

30-660-5700	Miscellaneous	500	
30-660-8100	Debt Service Payment-Principal	179,154	
30-660-8200	Debt Service Payment-Interest	39,516	
30-660-8300	2% Loan Fee for Spruce Street	33,940	
			253,110

CAPITAL OUTLAY

TOTAL 253,110

2018-2019

ENVIRONMENTAL

Service Area

WATER & SEWER FUND

**ADMIN &
WATER BILLING**

Activity

ACCOUNT #

NO. EMPLOYED (3 FULL-TIME)

30-720-0000

PERSONNEL SERVICES

30-720-0200	Salaries and Wages	106,500
30-720-0230	Overtime - Salaries and Wages	6,180
30-720-0500	FICA Expense	8,620
30-720-0600	Group Health Insurance	45,000
30-720-0700	Retirement Expense	13,955
30-720-0800	Unemployment Insurance	-

OPERATING EXPENSES

30-720-0400	Professional Services	4,200	
30-720-0405	IT Expense	8,000	
30-720-1100	Telephone & Postage	17,800	
30-720-1200	Printing	2,500	
30-720-1300	Utilities	5,000	
30-720-1400	Travel	100	
30-720-1600	Maint. & Repair Equipment	100	
30-720-1700	Maint. & Repair Truck	500	
30-720-2100	Equipment Rents & Leases	1,000	
30-720-2600	Advertising	-	
30-720-3100	Automotive Supplies	2,000	
30-720-3300	Dept. Supplies & Materials	2,000	
30-720-3600	Uniforms	250	
30-720-5300	Dues & Subscriptions	-	
30-720-5400	Insurance	730	
30-720-5700	Miscellaneous	-	44,180

CAPITAL OUTLAY

30-720-7400	Equipment	-
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TOTAL 224,435

2018-2019

ENVIRONMENTAL

Service Area

WATER & SEWER FUND

**WATER SUPPLY,
PUMPING & FILTERING**

Activity

ACCOUNT #
30-810-0000

NO. EMPLOYED (5)

PERSONNEL SERVICES

30-810-0200	Salaries and Wages	183,985
30-810-0230	Overtime - Salaries and Wages	5,665
30-810-0500	FICA Expense	14,510
30-810-0600	Group Health Insurance	55,000
30-810-0700	Retirement Expense	23,500

OPERATING EXPENSES

30-810-0400	Professional Services	25,000	
30-810-1100	Telephone & Postage	2,250	
30-810-1200	Printing	100	
30-810-1300	Utilities	100,000	
30-810-1400	Travel	5,000	
30-810-1500	Maint. & Repair Bldgs. & Grounds	20,000	
30-810-1600	Maint. & Repair Equipment	65,000	
30-810-1700	Maint. & Repair Truck	500	
30-810-3100	Automotive Supplies	750	
30-810-3300	Dept. Supplies & Materials	140,000	
30-810-3600	Uniforms	1,500	
30-810-4500	Contracted Services	5,000	
30-810-5300	Dues & Subscriptions	3,000	
30-810-5400	Insurance	17,000	
30-810-5700	Miscellaneous	-	385,100

CAPITAL OUTLAY

30-810-7200	Buildings	-
30-810-7300	Other Improvements	9,000
30-810-7400	Equipment	-

TOTAL 676,760

2018-2019

<u>ENVIRONMENTAL</u>	<u>WATER & SEWER FUND</u>	<u>WATER DISTRIBUTION & WASTEWATER COLLECTION SYSTEMS</u>
Service Area		Activity
<u>ACCOUNT #</u>	<u>NO. EMPLOYED (7 FULL-TIME)</u>	
30-811-0000		
<u>PERSONNEL SERVICES</u>		
30-811-0200	Salaries and Wages	240,142
30-811-0230	Overtime - Salaries and Wages	46,350
30-811-0500	FICA Expense	21,917
30-811-0600	Group Health Insurance	136,000
30-811-0700	Retirement Expense	35,530
<u>OPERATING EXPENSES</u>		
30-811-0400	Professional Services	50,000
30-811-1100	Telephone & Postage	5,000
30-811-1200	Printing	500
30-811-1300	Utilities	42,000
30-811-1400	Travel	2,000
30-811-1500	Maint. & Repair Bldgs. & Grounds	5,000
30-811-1501	Maint. & Repair - Rough Creek	15,000
30-811-1600	Maint. & Repair Equipment	40,000
30-811-1700	Maint. & Repair Trucks	4,000
30-811-2100	Equipment Rents & Leases	40,000
30-811-2600	Advertising	150
30-811-3100	Automotive Supplies	15,000
30-811-3300	Dept. Supplies & Materials	60,000
30-811-3600	Uniforms	3,000
30-811-4500	Contracted Services	35,000
30-811-5300	Dues & Subscriptions	1,000
30-811-5400	Insurance	25,000
30-811-5700	Miscellaneous	2,500
		345,150
<u>CAPITAL OUTLAY</u>		
30-811-7200	Buildings	-
30-811-7300	Other Improvements	325,000
30-811-7400	Equipment	30,000
TOTAL		1,180,089

2018-2019

ENVIRONMENTAL

Service Area

WATER & SEWER FUND

SEWAGE TREATMENT

Activity

ACCOUNT #

30-812-0000

NO. EMPLOYED

PERSONNEL SERVICES

OPERATING EXPENSES

30-812-1400	Travel	500	
30-812-1500	Maint.& Repair Bldgs. & Grounds	500	
30-812-1600	Maint. & Repair Equipment	4,000	
30-812-3300	Dept. Supplies & Materials	40,000	
30-812-4500	Contracted Services	5,000	
	Professional Services	10,000	60,000

CAPITAL OUTLAY

30-812-7400	Equipment		-
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TOTAL 60,000

2018-2019

RECREATION & CULTURE

Service Area

RECREATION FUND

NON-DEPARTMENTAL

Activity

ACCOUNT #

40-660-0000

NO. EMPLOYED

PERSONNEL SERVICES

OPERATING EXPENSES

40-660-5700

Miscellaneous

-

40-660-8100

Debt Service Payment-Principal

51,667

40-660-8200

Debt Service Payment-Interest

20,532

40-660-9601

Transfer to Recreation Pool Capital

Project

-

72,199

CAPITAL OUTLAY

TOTAL

72,199

2018-2019

RECREATION & CULTURE

Service Area

RECREATION FUND

**RECREATION PARK &
FACILITIES**

Activity

ACCOUNT #

40-813-0000

NO. EMPLOYED (1 FULL-TIME/11 PART-TIME)

PERSONNEL SERVICES

40-813-0200	Salaries and Wages	34,236
40-813-0210	Part-Time Salaries & Wages	48,500
40-813-0230	Overtime - Salaries and Wages	4,000
40-813-0500	FICA Expense	6,635
40-813-0600	Group Health Insurance	7,450
40-813-0700	Retirement Expense	4,739

OPERATING EXPENSES

40-813-0400	Professional Services	900	
40-813-0405	IT Expense	-	
40-813-1100	Telephone & Postage	1,000	
40-813-1300	Utilities	30,000	
40-813-1400	Travel	450	
40-813-1500	Maint.& Repair Bldgs. & Grounds	3,500	
40-813-1501	Maint.& Repair - Camp Hope	13,000	
40-813-1600	Maint. & Repair Equipment	1,000	
40-813-1700	Maint. & Repair Trucks	350	
40-813-2100	Equipment Rents & Leases	3,500	
40-813-2600	Advertising	450	
40-813-3100	Automotive Supplies	200	
40-813-3300	Dept. Supplies & Materials	25,000	
40-813-3600	Uniforms	1,200	
40-813-4500	Contracted Services	13,500	
40-813-5300	Dues & Subscriptions	300	
40-813-5400	Insurance	49,000	
40-813-5700	Miscellaneous Expense	-	143,350

CAPITAL OUTLAY

40-813-7300	Other Improvements	-
40-813-7400	Equipment	-

TOTAL 248,910

2018-2019

**RECREATION &
CULTURAL**
Service Area

RECREATION FUND

COLONIAL THEATRE
Activity

ACCOUNT #
40-814-0000

NO. EMPLOYED (1 FULL TIME AND 1 PART-TIME)

PERSONNEL SERVICES

40-814-0200	Salaries & Wages	34,900
40-814-0210	Part-Time Salaries & Wages	4,000
40-814-0230	Overtime - Salaries & Wages	6,000
40-814-0500	FICA Expense	3,435
40-814-0600	Group Health Insurance	15,500
40-814-0700	Retirement Expense	5,073

OPERATING EXPENSES

40-814-0400	Professional Services	1,200	
40-814-1100	Telephone & Postage	1,000	
40-814-1300	Utilities	12,000	
40-814-1400	Travel	-	
40-814-1500	Maint. & Repair Bldgs. & Grounds	10,000	
40-814-1600	Maint. & Repair Equipment	3,750	
40-814-2600	Advertising	1,000	
40-814-3300	Depart. Supplies & Materials	1,500	
40-814-3500	Laundry	1,135	
40-814-5300	Dues & Subscriptions	335	
40-814-5400	Insurance	23,000	54,920

CAPITAL OUTLAY

TOTAL 123,828

2018-2019

RECREATION & CULTURE

Service Area

RECREATION FUND

**RECREATION
CONCESSIONS**

Activity

ACCOUNT #

40-815-0000

NO. EMPLOYED (4 PART-TIME)

PERSONNEL SERVICES

40-815-0200

Salaries and Wages

-

40-815-0230

Overtime - Salaries and Wages

-

40-815-0500

FICA Expense

-

OPERATING EXPENSES

40-815-1500

Maint. & Repair Bldgs. & Grounds

-

40-815-1600

Maint. & Repair Equipment

-

40-815-3300

Dept. Supplies & Materials

-

40-815-5300

Dues & Subscriptions

300

CAPITAL OUTLAY

40-815-7400

Equipment

-

TOTAL

300

2018-2019

RECREATION & CULTURE

Service Area

RECREATION FUND

ARMORY

Activity

ACCOUNT #

40-816-0000

NO. EMPLOYED (1 PART-TIME)

PERSONNEL SERVICES

40-816-0210

Part-Time Salaries & Wages

8,000

40-816-0500

FICA Expense

612

40-816-0700

Retirement Expense

-

OPERATING EXPENSES

40-816-1100

Telephone & Postage

250

40-816-1300

Utilities

14,000

40-816-1500

Maint. & Repair Bldgs. & Grounds

70,000

40-816-1600

Maint. & Repair Equipment

-

40-816-3300

Departmental Supplies & Materials

6,200

40-816-3500

Laundry

-

40-816-4500

Contracted Services

5,400

40-816-5400

Insurance

20,000

40-816-5700

Miscellaneous

115,850

CAPITAL OUTLAY

40-816-7400

Equipment

TOTAL

124,462

2018-2019

RECREATION & CULTURE

RECREATION FUND

IP SPORTS COMPLEX

Service Area

Activity

ACCOUNT #

NO. EMPLOYED (1 FULL TIME AND 2 PART-TIME)

40-817-0000

PERSONNEL SERVICES

40-817-0200	Salaries & Wages	35,093
40-817-0210	Part-Time Salaries & Wages	25,950
40-817-0500	FICA Expense	4,671
40-817-0600	Group Health Insurance	7,500
40-817-0700	Retirement Expense	4,345

OPERATING EXPENSES

40-817-0400	Professional Services	5,800	
40-817-1100	Telephone & Postage	650	
40-817-1300	Utilities	2,000	
40-817-1400	Travel	-	
40-817-1500	Maint. & Repair Bldgs. & Grounds	8,000	
40-817-1600	Maint. & Repair - Equipment	1,000	
40-817-1700	Maint. & Repair - Autos	100	
40-817-2100	Equipment Rents & Leases	10,000	
40-817-3100	Automotive Supplies	2,500	
40-817-3300	Departmental Supplies & Materials	12,200	
40-817-4500	Contracted Services	3,500	
40-817-5400	Insurance	1,000	46,750

CAPITAL OUTLAY

40-817-7100	Other Improvements	6,100
40-817-7400	Equipment	

TOTAL 130,409

2018-2019

RECREATION & CULTURE

Service Area

RECREATION FUND

**REC PLANNING &
ADMINISTRATION**

Activity

ACCOUNT #

40-818-0000

NO. EMPLOYED

PERSONNEL SERVICES

40-818-0200	Salaries and Wages	-
40-818-0230	Overtime - Salaries and Wages	-
40-818-0405	IT Expense	

OPERATING EXPENSES

40-818-0400	Professional Services	45,000	
40-818-1100	Telephone & Postage	-	
40-818-1300	Utilities	-	
40-818-1400	Travel	-	
40-818-1500	Maint.& Repair Bldgs. & Grounds	-	
40-818-1501	Maint.& Repair - Camp Hope	-	
40-818-1600	Maint. & Repair Equipment	-	
40-818-1700	Maint. & Repair Trucks	-	
40-818-2100	Equipment Rents & Leases	-	
40-818-2600	Advertising	-	
40-818-3100	Automotive Supplies	-	
40-818-3300	Dept. Supplies & Materials	-	
40-818-3600	Uniforms	-	
40-818-4500	Contracted Services	-	
40-818-4501	Labor Day Activities	-	
40-818-4502	Shining Rock Riverfest Event	-	
40-818-5300	Dues & Subscriptions	-	
40-818-5400	Insurance	-	
40-818-5700	Miscellaneous Expense	-	45,000

CAPITAL OUTLAY

40-818-7100	Land	-	
40-818-7300	Other Improvements		10,000

TOTAL 55,000