

TOWN OF TROUTMAN

FY 2020 – 2021 BUDGET



Adoption: June 11, 2020



Town of Troutman

Annual Budget: Fiscal Year 2020-21

TO: Honorable Mayor Teross Young, Jr.
Council Members

FROM: Jim Freeman, Interim Manager
Steve Shealy, Finance Director

DATE: 11 June 2020

RE: Revised Budget Message – 8 June 2020 Council Input Inclusion

The budget is the single most important document presented to the Mayor and Town Council Members. Generally described, a budget document outlines policy direction and serves as an understanding of the Town's fiscal year operating and capital programs. It reflects the Town's commitment to maintain quality services along with striving to address growth and potential pandemic related economic challenges while keeping the impact of taxes and fees to citizens at an acceptable minimum level.

Therefore, in accordance with the North Carolina Local Budget and Fiscal Control Act, the Town of Troutman's budget for the fiscal year beginning July 1, 2020 is presented herewith for public review and consideration. On the May 28th date that the budget was submitted to the Governing Body, a copy of same was filed in the office of the clerk where it shall remain for public inspection until the Budget Ordinance is adopted. North Carolina General Statutes (GS 150-13(a)) direct that the Budget Ordinance and Tax Rate adoption take place by July 1, 2020.

On June 8th, the Troutman Governing Body conducted a budget work session which resulted in revisions of the submitted proposed Fiscal Year 2020-21 Budget. A public hearing date has been scheduled for 7:00 pm, June 11, 2020 in

Town Hall. North Carolina General Statute 159-12 requires this date be published and said hearing held before the Governing Body adopt a Budget Ordinance. In addition, North Carolina General Statute 159-16 directs that if the budget ordinance is not adopted by July 1st, the governing body must adopt “interim appropriations for the purpose of paying salaries, debt service payments and the usual ordinary expenses” only of the unit until the ordinance is adopted.

This fiscal year, the possibility of adopting “interim budget appropriations” for a period of time (30 to 60 days) may become a reality for many North Carolina local governments. As noted by the North Carolina Department of State Treasure Government Finance Division, due to the COVID-19 pandemic crisis, the extra days could provide many local governments with a better projection on its declining sales tax revenues. Therein, and if so needed, providing time to adjust a tax rate or budget expenditures accordingly. In the Town of Troutman’s case, sales tax revenues account for approximately 10.7% of its \$7.1 million total operations budget and the Finance Director conservatively budgeted expected sale tax revenue.

COVID-19 Pandemic Impact and Other External Budget Influences

Beginning sometime this past winter, the COVID-19 pandemic crisis did and continues to destructively impact lives and our economy. As of this writing, it is unknown as to when this pandemic can be fully mitigated or what lasting effect it will cause on our life styles and economy. Thereby, in consideration of primarily negative COVID-19 and other revenue source impacts, the proposed Town of Troutman budget accounted for the following concerns:

- Property Tax Revenues....NC Dpt. of State Treasurer advises that extended unemployment periods will negatively impact upcoming FY 2020-21 collections.
- Sales Tax Revenues....NC Dept of State Revenue and NCLM notes that due to the unknown length of the economic downturn, sales tax revenues for FY 2020-21 will experience a decline, question maybe how much?
- Alcohol Beverage Tax & ABC Store Revenues.... There is a revenue anticipation that such is to increase during the pandemic, however such was proposed to be conservatively General Fund budgeted (Alcohol Beverage Tax \$12,000 and ABC Profits \$30,000) not incl. law enforcement, recreation contributions.

- Other General Fund Revenues.... *during FY 2020-21, consider some potential revenue source decreases in building development, zoning permit fees, recreation fees, and utility sales tax on natural gas and electric (less commercial & industrial natural gas & electrical utilization).*
- Utility Fund Revenues:
 - *Governor's EO 124 prohibited water/sewer disconnections and a 6-month utility repayment for balances accumulated, this could lead to some Troutman uncollected billed delinquency. On May 30th, the Governor extended EO 124 to July 29th.*
 - *Potential FY 2020-21 loss of revenues from reduced commercial, industrial and school billed water/sewer usage.*
 - *System Development Fee Structure.... Per NCGS 160A, Article 8, presently being developed by West Engineering Consultants and should be ready for a required Public Hearing in July or August before Council considers adopting/implementing. At this time, unknown if increase or decrease revenues when compared to existing fee schedule (Fixed \$2,000 water & \$3,000 sewer) and anticipated slower pace economy this fiscal year. Thereby the proposed budget estimated a substantial decrease in this one-time development fee cost, which could later be amended once the new fee schedule is implemented.*

Budgeted Revenue Highlights: \$4,662,601 General Fund and \$2,438,212 Utility Fund

The proposed overall \$7,100,813 budget is balanced and provides sufficient funding for the Town to meet debt-servicing obligations, on-going capital initiatives and continued citizen service operations. To balance the budget, it was not necessary to recommend a tax rate increase neither was it necessary to allocate General Fund Balance Reserves. However, there was a need to consider a few slight fee schedule increases such as a two percent (2.0%) sewer rate, driveway permit (\$25) and later consider a system development fee structure revision.

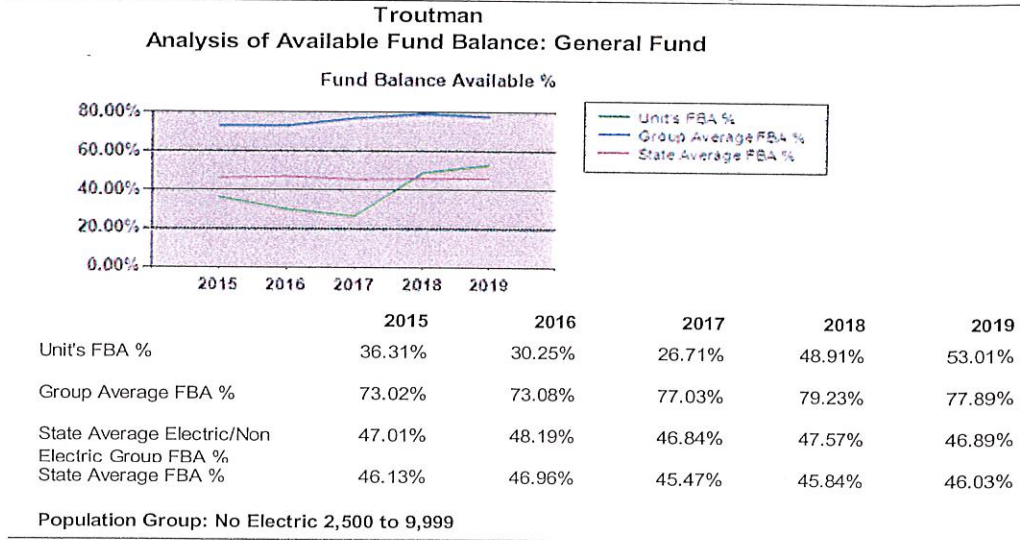
It is recommended that the tax rate remains at fifty-two cents (.52 cents) per \$100.00 tax valuation. Thereby, illustrating that one penny of Troutman’s proposed tax rate equates to generating \$57,518. This should produce \$2,962,467 of ad valorem general fund revenue which is an approximate 9.7% increase over FY 2019-20. Increased tax revenue was due to past fiscal year Town real and personal property tax base growth. As of this writing, it is anticipated that Troutman should continue to realize some continued FY 2020-21 tax base growth. However, in light of the COVID-19 pandemic impact, the Town should be cautious and not expect the growth to be as ambitious. Additionally, the COVID-19 pandemic impact could result in a slight tax revenue collections decline starting around the first quarter of 2021. Troutman’s Finance Director did account for these possible declining tax revenue sources.

It is worthy to note, that Troutman’s General Reserve Fund is healthy and due to unforeseen COVID-19 economic impacts, could be FY 2020-21 utilized.... preferably not for a “continuing operation” expense phase. As of this past fiscal year audit, the Town of Troutman’s General Fund Balance Reserves continues as of this writing to remain at approximately fifty three percent (53%). In dollars, this Reserve amounts to \$2,143,479 total of which \$283,638 is earmarked for restricted use.

In addition, the proposed budget includes a total of \$600,000 of transfers from general fund accounts (10-9700) for recreation, facilities and economic development activities. A line item breakdown of each transferred activity may be referenced in the “Transfer to Other Funds” Section of the proposed budget.

Troutman’s Utility Fund continues to be a self-sustaining enterprise fund and proposed to generate \$2,438,212 of

FY 2020-21 revenues, which is approximately sixteen percent less than FY 2019-20 projected. The reduction is primarily due to substantially decreasing one-time water and sewer system availability fees which are transferred to a utility capital improvement account. Generally, utility fund revenues are derived from water/sewer billings, service fees, utility activity income (i.e. antenna tank leases) and Utility Fund Reserve transfers. Despite expected increases in water and sewer treatment purchases and system maintenance operation, it was necessary to increase the



sewer rate two percent (2.0%) and consider a later adjust of the one-time system development schedule.

Budgeted Expenditure Highlights: \$4,662,601 General Fund and \$2,438,212 Utility Fund

The proposed General Fund (\$4,662,601) and Utility Fund (\$2,438,212) expenditures are individually balanced to reflect their same incoming Fund budgeted revenues. There is an expectation that services and programs (i.e. recreation) currently Fiscal Year budgeted may need to be modified due to the COVID-19 crisis, but their cost to continue are proposed budget included. In addition, expected increased costs in operation/maintenance, insurance and personnel benefits along with new professional service and part-time personnel are accounted for in the proposed budget. A summary of key budget expenditures follows:

- *Personnel Additions.... Funding for part-time positions or contracted for Recreation, Planning and if County funded a School Safety Officer is budgeted (\$75,353) in the contingency account.*
- *Council Initiatives...Per May 15th and 18th Budget Work Sessions, \$12,000 is included in contingency for Council's implementation of a social media/public information internship program and undertaking a municipal facility technology assessment. It is proposed that staff first develop a Council concurred scope of public relation/social media internship responsibilities and utilize such for community college and college internship recruitment. Additionally, it is proposed that a professional IT assessment be conducted to bring Council Chambers up to date for public presentation and public meeting video streaming.*
- *Annual Employee Cost of Living.... Proposed budget included is a July 1st 2.5% increase. However, Council may want to consider partially implementing on July 1st and dependent upon economy, assess to implement or not remainder around December 2020. Noting from a June 8th budget work session, 1% COLA was directed to be effective July 1st and remainder to be reassessed for implementation around January 2021.*
- *Local Retirement System Contributions.... Increased to 10.84% for law enforcement (9.7% present) and increase to 10.29% (9.09% present) for other full-time employees.*
- *Group Employee Health Insurance.... annual premium to increase by 2%.*

- Administration... Town Clerk office printer replacement, code of ordinances recodification service, electronic agenda packet preparation software, \$10,000 for updating office space building need assessment.
- Police...Funding for complete hand held radio replacements, FLOCK license plate readers contract (\$28,000), digital ally cloud contract and 3 vehicle replacements of which 1 vehicle was placed in the contingency account (\$45,000). As of May 28th, date, it is noted that the department has expended \$11,000 +/- on Department fleet vehicle repairs since July 1, 2019 and lists the following high mileage vehicles over 100,000 miles:
 - 2009 Chevy Tahoe at 154,000 miles
 - 2011 Ford Crown Victoria at 121,000 miles...surplus, planned for disposal
 - 2011 Ford Crown Victoria at 120,000 miles...surplus, planned for disposal
 - 2011 Chevy Tahoe at 130,251 miles
 - 2004 Chevy Tahoe at 167,283 miles

Also, per a June 8th budget work session, \$28,500 for additional Police K-9 animal was deleted.

- Planning... Funding for code enforcement contract increase (25 hr./week), transportation planning consultant, ETJ expansion consultant (\$10K Contingency), UDO assistance for Gateway (\$35,000 Contingency) and SAP-Perth/Autumn Leaf (\$35,000 Contingency) and NCDOT Bike/Ped grant application (NCDOT 90% Bike/Ped. grant revenue offset if funded).
- Streets... Town Staff to reassess both the budgeted increased street sweeping service contract cost and engineer service to update/identify street maintenance/paving projects.
- Recreation... Purchase cost for a new Christmas Tree & Lighting (\$20K), playground equipment replacement/upgrades and at this time not reserve fund transfer \$450,000 into General Fund for requested FY 2020-21 ballfield/parking expenditure improvements.... assess appropriating said \$450K expenditure in first quarter of 2021.
- Water/Sewer...Not including planned/underway major capital improvement projects, budgeted funding for water tank maintenance, office roof replacement and consulting engineering service contract. As for water tank emblems, \$12,000 was placed in a utility contingency account.

Other Funds

In addition to the two fiscal year operating funds (General and Utility), the Town utilizes several funds. These funds are initially approved by the governing body and operate under capital project ordinances which continue over multiple years. Two (2) new potential capital utility improvement projects (*State Revolving Loan financed*) that should occur in FY 2020-21 are the following:

- \$1.1 million Mill Village Wastewater Collection Rehabilitation Project...*anticipate construction start 3rd Quarter 2020*; and
- \$856,000 Troutman, County & CHA Wastewater Collection System Partnership Project...*anticipate Bid Documents 2nd Quarter 2021*.

Additionally, the Town does have a prior fiscal year established Economic Development Fund (\$63,938) which does authorize earmarked expenditures for Downtown Enhancements, Tax Incentive Grants, Business Services, Economic Organization Dues, and potential real property acquisitions.

Contingency Account Utilization

Pursuant to NCGS 159-13(b)(3), the proposed budget appropriates/transfers selected general and utility fund expenditures into a contingency account for later governing body FY 2020-21 approval release. The statute limits total appropriations into said account to not exceed five percent (5%) of total same fund expenditures. This fiscal year, the primary purpose to utilize said fund is to provide the Troutman Governing Body a better time assessment/opportunity to gauge unforeseen COVID-19 negative financial impacts before fully expenditure committing. Each earmarked expenditure to be charged against a contingency account appropriation shall be authorized by a resolution by the governing body which shall be deemed an amendment to the budget ordinance.

As earlier referenced in the budget message, the recent COVID-19 pandemic crisis continues to cause an unprecedented negative revenue generating effect for all local government budgets. Thereby challenging a local government's best budget projection practices. Consequential from COVID-19 pandemic's recent known and unfortunate future unknown economic impact, many local governments will face both cyclical and structural budget challenges in upcoming fiscal years.

Cyclical problems are typically caused by temporary economic down terms (*i.e. recession, substantial fuel/gas cost increases, housing market concerns, etc.*), whereas structural is caused by long-term gaps between revenue growth projections

and “realistic” cost to provide service/infrastructure (i.e. wastewater capacity, system improvements,). When dealing with a cyclical fiscal problem, more traditional budget balancing methods such as delay purchases, cut costs, delay maintenance and use one-time reserve funds will likely work. However, in a structural situation, these same traditional balancing methods will only postpone a day of reckoning and make fiscal matters worse.

Being in the early phases of the COVID-19 pandemic, it is unpredictable as to the full negative effect that could be Troutman realized, such as cyclical, structural or both. Thereby this budget proposes utilization of a contingency account which may be prudent as the Town assess its financial future. Those general fund expenditure to be contingency account transferred follows:

GENERAL FUND CONTINGENCY:	
• School Safety Resource Officer	\$75,353
• UDO Assistance for Gateway Planning	\$35,000
• SAP-Perth/Autumn Leaf Area Planning Assistance	\$35,000
• ETJ Expansion: Consultant Services	\$10,000
• Council Initiatives: Intern & Council Chambers Technology	\$12,000
• Police Vehicle	<u>\$45,000</u>
General Fund Total.....	<u>\$212,353</u>
UTILITY FUND CONTINGENCY:	
• Elevated Water Tank Emblem(s)	<u>\$12,000</u>
Utility Fund Total.....	<u>\$12,000</u>

Debt Service

Pursuant to NCGS 159-13(b)(1), the full amount estimated by the Finance Officer to be required for debt service during FY 2020-21 is included in the proposed budget. Per more detailed information, Finance Officer Steve Shealy provides the below debt service schedule:

DEBT REQUIREMENTS: as of 5/19/2020

PROJECT	Date of Issuance	Original Loan Amount	Balance @ July 1 20	Rate	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
<u>GENERAL FUND</u>																			
2018 STREET IMP.	9/11/2019	\$ 1,025,060.00	\$ 948,180	2.590%	\$ 128,068	\$ 123,413	\$ 120,759	\$ 118,104	\$ 115,449	\$ 112,794	\$ 110,139	\$ 107,484	\$ 104,829	\$ 25,792					
INGLEWOOD	12/15/2008	\$ 1,792,359.00	\$ 583,559	2.220%	\$178,298	\$174,597	\$170,895	\$84,060											
LYTTON/PATTERSON	9/15/2015	\$ 1,104,000.00	\$ 592,390	2.210%	\$ 119,907	\$ 117,526	\$ 115,146	\$ 112,766	\$ 110,385	\$ 54,300									
Total			\$ 1,175,949		\$424,273	\$415,536	\$406,800	\$314,930	\$225,834	\$167,094	\$110,139	\$107,484	\$104,829	\$25,792					
<u>UTILITY FUND</u>																			
ARRA-STIMULUS	11/27/2009	\$ 118,798.00	\$ 59,399	0.000%	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940	\$5,940			
WATER EFFICIENCY IMP.	7/1/2015	\$ 703,441.00	\$ 592,753	0.000%	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172	\$35,172
ENERGY UNITED	2/8/2008	\$ 675,381.00	\$ 371,460	2.265%	\$42,183	\$41,418	\$40,653	\$39,888	\$39,123	\$38,358	\$37,593	\$36,829	\$36,065	\$35,299	\$34,534				
WATER TANK	11/18/2008	\$ 1,537,758.00	\$ 691,991	2.265%	\$92,562	\$90,820	\$89,078	\$87,337	\$85,595	\$83,854	\$82,112	\$80,371	\$78,629						
STATESVILLE SEWER LINE	2/12/2001	\$ 1,673,973.00	\$ 83,699	2.550%	\$85,833														
Total			\$ 1,799,302		\$261,690	\$173,350	\$170,843	\$168,337	\$165,830	\$163,324	\$160,817	\$158,312	\$155,806	\$76,411	\$75,646	\$35,172	\$35,172	\$35,172	\$35,172
			\$ 2,975,251																

Closing

While May 28th budget was proposed by the Interim Manager, it is neither final nor is it necessarily a reflection what will be approved by the Troutman Governing Body. The Interim Manager recognizes that the nation's overall economy is being dictated by an unprecedented pandemic crisis and many of our citizens are coping with economic despair. Hopefully, with no tax increase, minor sewer rate increase, sensible department expenditures and utilization of a

contingency account, this proposed budget can mitigate later fiscal year unforeseen crisis matters. Between the proposed May 28th budget submission, and budget ordinance adoption by July 1st, the governing body may consider budget revisions that they feel to best reflect the safety, welfare and overall quality of life for its community.

My personal thanks is expressed to Finance Officer Steve Shealy and each department head who with their knowledge and assistance made this budget possible. The Town has a great staff that undertakes more responsibilities than other similar sized municipality positions. It is of opinion and hoped, that both the incoming Town Manager and Governing Body seriously assess the need for additional staffing along with executing a municipal building space plan.

In closing, thank you Mayor Teross Young, Jr. and Troutman Council Members for the interim opportunity to work with each of you.

Respectfully Submitted,

Jim Freeman

GENERAL FUND REVENUES

6/11/2020

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	COLLECTED 2/28/2020	PROJECTED FINAL	REQUESTED
10-3010-000	AD VALOREM TAXES-ALL OTHER PRIOR	\$7,314	\$7,000	\$3,466	\$5,000	\$5,000
10-3010-001	AD VALOREM TAXES-1ST PRIOR YEAR	\$40,380	\$40,000	\$31,997	\$34,000	\$33,000
10-3010-204	AD VALOREM TAXES-CURRENT YEAR	\$2,400,510	\$2,594,533	\$2,597,721	\$2,700,000	\$2,962,467
10-3120-000	REFUNDS ON AD VALOREM TAXES	(\$4,741)	(\$1,000)	(\$783)	(\$1,500)	(\$2,000)
10-3170-000	TAX PENALTY, INTEREST & ADVERT.	\$10,011	\$9,000	\$4,512	\$9,000	\$9,000
10-3290-000	INTEREST EARNED ON INVESTMENTS	\$21,888	\$14,000	\$14,129	\$25,000	\$20,000
10-3290-002	INTEREST EARNED - POWELL BILL	\$441	\$450	\$142	\$450	\$400
10-3350-000	MISCELLANEOUS REVENUE	\$1,615	\$2,000	\$2,843	\$3,000	\$2,000
10-3360-001	CONTRIBUTIONS-DRUG FUND	\$4,303	\$0	\$1,987	\$2,487	\$0
10-3360-002	POLICE REVENUES	\$54,328	\$2,000	\$9,141	\$14,000	\$11,000
10-3360-003	SRO REIMBURSEMENT	\$139,900	\$181,294	\$201,795	\$201,795	\$291,734
10-3360-004	INSURANCE PROCEEDS	\$6,941	\$0	\$15,356	\$15,356	\$0
10-3360-005	CRTPO GRANT	\$48,000	\$80,000	\$10,000	\$52,000	\$0
10-3370-000	UTILITIES FRANCHISE TAX-ELECTRIC	\$233,184	\$240,000	\$120,343	\$240,000	\$240,000
10-3370-001	UTILITIES TAX-NATURAL GAS	\$9,511	\$9,000	\$2,995	\$9,000	\$9,000
10-3370-002	SALES TAX-TELECOMMUNICATIONS	\$15,907	\$16,000	\$7,314	\$14,000	\$13,000
10-3370-003	SALES TAX-VIDEO PROGRAMMING	\$21,501	\$21,500	\$10,168	\$20,200	\$20,000
10-3370-004	SOLID WASTE DISPOSAL TAX	\$1,915	\$1,900	\$1,576	\$1,950	\$2,000
10-3370-005	OCCUPANCY TAX	\$1,256	\$0	\$278	\$300	\$0
10-3410-000	WINE & BEER TAX	\$11,891	\$11,500	\$0	\$11,900	\$12,000
10-3430-000	STATE AID - POWELL BILL	\$80,370	\$80,500	\$80,828	\$80,828	\$80,000
10-3430-001	STATE AID - PEDESTRIAN GRANT					\$31,500
10-3430-005	STATE HOLD-HARMLESS	\$127,454	\$130,000	\$64,528	\$134,000	\$130,000
10-3450-000	LOCAL SALES TAX 1%	\$325,578	\$320,000	\$156,577	\$350,000	\$320,000
10-3450-001	LOCAL SALES TAX 1/2 % ARTICLE 40	\$149,690	\$155,000	\$73,299	\$156,500	\$152,000
10-3450-002	LOCAL SALES TAX 1/2 % ARTICLE 42	\$162,393	\$162,000	\$78,120	\$170,500	\$162,000
10-3450-003	LOCAL SALES TAX 1/2 % ARTICLE 44	\$4	\$0	\$4	\$5	\$0
10-3470-001	ABC PROFIT DISTRIBUTION	\$0	\$50,000	\$13,402	\$27,400	\$30,000
10-3510-000	COURT COSTS & OFFICER FEES	\$1,982	\$2,000	\$1,229	\$1,960	\$1,900
10-3530-000	PARKS AND REC REVENUES	\$20,887	\$22,000	\$14,898	\$19,000	\$22,000
10-3550-000	ZONING PERMITS	\$11,070	\$12,000	\$5,930	\$9,000	\$12,000
10-3550-001	PLANNING REVIEW FEES	\$58,199	\$45,000	\$33,499	\$45,000	\$45,000
10-3550-002	REZONING APPLICATION FEES	\$2,150	\$2,500	\$1,300	\$1,550	\$2,000
10-3590-000	REFUSE COLLECTION FEES	\$2,677	\$2,700	\$1,955	\$2,950	\$3,000
10-3590-001	RECYCLING COLLECTION FEES	\$29,802	\$30,000	\$21,634	\$32,500	\$33,100
10-3830-000	SALE OF FIXED ASSETS	\$3,277	\$1,500	\$0	\$32,000	\$1,500
10-3834-000	RENTAL INCOME	\$1,160	\$14,000	\$10,417	\$16,000	\$8,000
10-3970-002	FROM RESERVE FOR SEP. ALLOW.		\$13,641	\$0	\$0	\$0
10-3990-000	FUND BALANCE APPROPRIATED		\$25,000	\$0	\$0	\$0
TOTALS		\$4,002,748	\$4,297,018	\$3,592,600	\$4,437,131	\$4,662,601

GENERAL FUND SUMMARY

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-4100-000	GOVERNING BODY	\$89,554	\$93,285	\$66,097	\$100,233	\$107,685
10-4200-000	ADMINISTRATION	\$413,585	\$449,989	\$354,749	\$489,905	\$457,024
10-4300-000	ELECTIONS	\$0	\$2,000	\$1,593	\$1,593	\$0
10-4900-000	PLANNING & ZONING	\$363,697	\$387,367	\$213,335	\$313,692	\$330,250
10-5100-000	POLICE DEPARTMENT	\$1,216,393	\$1,323,602	\$817,410	\$1,259,626	\$1,414,568
10-5600-000	STREET MAINTENANCE	\$309,752	\$310,411	\$186,349	\$300,338	\$317,149
10-5700-000	DEBT SERVICE	\$388,829	\$481,563	\$264,213	\$442,855	\$424,274
10-5800-000	SANITATION	\$272,533	\$294,000	\$192,197	\$282,400	\$310,600
10-6200-000	RECREATION	\$133,888	\$173,508	\$88,153	\$156,303	\$239,760
10-6300-000	ECONOMIC DEVELOPMENT	\$168,369	\$256,293	\$31,429	\$239,293	\$63,938
10-6500-000	CAPITAL EXPENDITURES	\$44,341	\$129,102	\$84,612	\$129,000	\$90,000
10-6600-000	INSURANCE	\$91,754	\$95,000	\$86,095	\$90,000	\$95,000
10-9700-000	TRANSFERS TO OTHER FUNDS	\$152,000	\$350,000	\$250,000	\$350,000	\$600,000
10-9999-000	CONTINGENCIES	\$0	\$0	\$0	\$0	\$212,353
TOTALS		\$3,644,695	\$4,346,120	\$2,636,232	\$4,155,238	\$4,662,601

GOVERNING BODY

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-4100-001	FEEES FOR ELECTED OFFICIALS	\$24,350	\$24,600	\$16,400	\$24,600	\$24,600
10-4100-004	PROFESSIONAL SERVICES	\$30,149	\$26,000	\$28,510	\$35,500	\$36,000
10-4100-005	FICA TAX EXPENSE	\$1,863	\$1,885	\$1,255	\$1,883	\$1,885
10-4100-010	TRAINING	\$300	\$5,000	\$472	\$500	\$2,000
10-4100-014	TRAVEL	\$0	\$200	\$93	\$150	\$200
10-4100-026	ADVERTISING	\$3,204	\$3,600	\$2,052	\$3,600	\$3,600
10-4100-033	DEPARTMENTAL SUPPLIES	\$3,924	\$4,000	\$1,165	\$2,000	\$3,000
10-4100-034	SPECIAL EVENTS	\$3,950	\$4,000	\$4,451	\$6,000	\$6,000
10-4100-045	CONTRACTED SERVICES	\$6,063	\$9,000	\$4,230	\$10,000	\$12,400
10-4100-053	DUES & SUBSCRIPTIONS	\$15,751	\$15,000	\$7,469	\$16,000	\$16,000
10-4100-074	CAPITAL OUTLAY					\$2,000
TOTALS		\$89,554	\$93,285	\$66,097	\$100,233	\$107,685

ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-4200-002	SALARIES & WAGES	\$185,231	\$198,592	\$197,257	\$268,500	\$208,736
10-4200-004	PROFESSIONAL SERVICES	\$0	\$2,000	\$0	\$0	\$2,000
10-4200-005	FICA TAX EXPENSE	\$13,606	\$15,095	\$9,079	\$14,230	\$15,968
10-4200-006	GROUP INSURANCE EXPENSE	\$35,384	\$40,700	\$27,164	\$38,630	\$39,000
10-4200-007	RETIREMENT EXPENSE	\$23,702	\$27,802	\$15,413	\$22,465	\$31,720
10-4200-010	EMPLOYEE TRAINING	\$3,704	\$8,000	\$971	\$2,000	\$6,000
10-4200-011	TELEPHONE EXPENSE	\$6,548	\$8,000	\$3,404	\$6,000	\$8,000
10-4200-012	POSTAGE EXPENSE	\$1,649	\$2,500	\$865	\$1,900	\$2,400
10-4200-013	UTILITIES	\$11,848	\$13,000	\$7,321	\$13,025	\$14,000
10-4200-014	TRAVEL	\$146	\$100	\$93	\$120	\$500
10-4200-015	M & R BUILDINGS & GROUNDS	\$26,252	\$24,000	\$8,316	\$16,000	\$20,000
10-4200-017	M & R VEHICLE	\$605	\$500	\$38	\$100	\$200
10-4200-020	I/T EXPENSE	\$27,525	\$25,000	\$13,617	\$23,000	\$25,000
10-4200-021	EQUIPMENT RENT	\$14,966	\$15,000	\$8,890	\$14,810	\$15,000
10-4200-026	ADVERTISING	\$100				
10-4200-031	AUTOMOTIVE SUPPLIES	\$427	\$500	\$244	\$300	\$300
10-4200-032	OFFICE SUPPLIES	\$5,993	\$5,000	\$2,738	\$4,500	\$5,000
10-4200-033	DEPARTMENTAL SUPPLIES	\$6,064	\$7,000	\$1,990	\$3,000	\$5,000
10-4200-044	CONTRACTED SERV.-TAX COLL.	\$40,548	\$43,000	\$42,228	\$45,725	\$47,000
10-4200-045	CONTRACTED SERVICES	\$7,996	\$12,000	\$13,950	\$13,950	\$10,000
10-4200-053	DUES & SUBSCRIPTIONS	\$812	\$2,000	\$1,049	\$1,500	\$1,000
10-4200-057	MISCELLANEOUS EXPENSE	\$479	\$200	\$121	\$150	\$200
10-4200-074	CAPITAL OUTLAY-EQUIPMENT	\$0				
TOTALS		\$413,585	\$449,989	\$354,748	\$489,905	\$457,024

ELECTIONS

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-4300-045	CONTRACTED SERVICES	\$0	\$2,000	\$1,593	\$1,593	\$0
TOTALS		\$0	\$2,000	\$1,593	\$1,593	\$0

PLANNING & ZONING

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-4900-002	SALARIES & WAGES	\$67,343	\$ 91,421	\$51,743	\$ 81,000	\$ 82,434
10-4900-004	PROFESSIONAL SERVICES	\$78,028	\$ 75,000	\$37,338	\$64,000	\$ 75,000
10-4900-005	FICA TAX EXPENSE	\$5,094	\$ 6,963	\$3,027	\$4,802	\$ 6,276
10-4900-006	GROUP INSURANCE	\$8,347	\$ 12,085	\$13,933	\$18,577	\$ 18,903
10-4900-007	RETIREMENT EXPENSE	\$8,051	\$ 11,415	\$5,033	\$11,812	\$ 12,543
10-4900-010	TRAINING EXPENSE	\$4,200	\$ 4,500	\$3,389	\$4,200	\$ 4,500
10-4900-011	TELEPHONE EXPENSE	\$709	\$ 720	\$605	\$1,035	\$ 1,400
10-4900-012	POSTAGE	\$775	\$ 200	\$0	\$50	\$ 200
10-4900-014	TRAVEL EXPENSE					\$ 900
10-4900-020	I/T EXPENSE	\$916	\$ 300	\$369	\$600	\$ 500
10-4900-021	EQUIPMENT RENT	\$1,235	\$ 1,332	\$1,259	\$1,640	\$ 5,000
10-4900-026	ADVERTISING	\$1,308	\$ 500	\$0	\$0	\$ 250
10-4900-032	OFFICE SUPPLIES	\$1,551	\$ 1,000	\$1,558	\$2,000	\$ 2,000
10-4900-033	DEPARTMENTAL SUPPLIES	\$1,285	\$ 800	\$363	\$500	\$ 800
10-4900-045	CONTRACTED SERVICES	\$184,855	\$ 150,731	\$94,626	\$122,000	\$ 83,704
10-4900-046	SPECIAL PROJECTS	\$0	\$ 30,000	\$94	\$1,000	\$ 35,000
10-4900-053	DUES & SUBSCRIPTIONS	\$0	\$ 400	\$0	\$476	\$ 840
TOTALS		\$363,697	\$387,367	\$213,337	\$313,692	\$330,250

POLICE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-5100-002	SALARIES & WAGES	\$745,436	\$824,852	\$492,312	\$777,300	\$845,181
10-5100-005	FICA TAX EXPENSE	\$55,878	\$63,371	\$37,111	\$58,915	\$64,541
10-5100-006	GROUP INSURANCE EXPENSE	\$142,865	\$170,200	\$114,356	\$169,600	\$180,400
10-5100-007	RETIREMENT EXPENSE	\$93,355	\$114,929	\$59,291	\$93,400	\$130,125
10-5100-010	TRAINING & TRAVEL	\$7,397	\$6,000	\$3,449	\$6,000	\$7,000
10-5100-011	TELEPHONE EXPENSE	\$11,619	\$12,000	\$7,214	\$11,000	\$12,000
10-5100-012	POSTAGE EXPENSE	\$165	\$250	\$64	\$150	\$200
10-5100-016	M & R EQUIPMENT	\$351	\$2,500	\$724	\$1,400	\$2,000
10-5100-017	M & R VEHICLES	\$18,205	\$16,000	\$8,555	\$16,000	\$16,000
10-5100-020	I/T EXPENSE	\$15,250	\$17,000	\$10,398	\$15,000	\$18,000
10-5100-030	K-9 EXPENSE	\$2,646	\$4,000	\$981	\$3,000	\$4,000
10-5100-031	AUTOMOTIVE SUPPLIES	\$49,473	\$40,000	\$26,821	\$45,000	\$38,000
10-5100-032	OFFICE SUPPLIES	\$532	\$1,400	\$1,822	\$2,300	\$2,000
10-5100-033	DEPARTMENTAL SUPPLIES	\$42,351	\$19,000	\$15,063	\$17,000	\$17,000
10-5100-036	UNIFORMS	\$15,169	\$8,500	\$6,301	\$8,500	\$10,000
10-5100-045	CONTRACTED SERVICES	\$13,357	\$20,600	\$19,988	\$20,600	\$50,500
10-5100-051	INVESTIGATIVE FUNDS	\$1,500	\$2,000	\$0	\$1,500	\$2,000
10-5100-053	DUES & SUBSCRIPTIONS	\$135	\$500	\$300	\$300	\$500
10-5100-057	MISCELLANEOUS EXPENSE	\$709	\$500	\$900	\$900	\$1,000
10-5100-074	CAPITAL OUTLAY-EQUIPMENT	\$0	\$0	\$11,761	\$11,761	\$14,121
10-5100-075	CAPITAL OUTLAY-VEHICLE	\$0	\$0	\$0	\$0	\$0
TOTALS		\$1,216,393	\$1,323,602	\$817,411	\$1,259,626	\$1,414,568

STREET MAINTENANCE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-5600-002	SALARIES & WAGES	\$122,566	\$134,270	\$84,548	\$131,345	\$134,332
10-5600-004	PROFESSIONAL SERVICES	\$360	\$2,000	\$0	\$500	\$1,000
10-5600-005	FICA TAX EXPENSE	\$8,329	\$10,210	\$5,911	\$9,500	\$10,215
10-5600-006	GROUP INSURANCE EXPENSE	\$32,354	\$36,800	\$25,249	\$35,604	\$31,685
10-5600-007	RETIREMENT EXPENSE	\$15,712	\$18,806	\$11,780	\$18,385	\$20,417
10-5600-013	UTILITIES-STREET LIGHTS	\$46,879	\$51,000	\$32,000	\$48,104	\$50,000
10-5600-016	M & R EQUIPMENT	\$0	\$100	\$0	\$0	\$100
10-5600-031	AUTOMOTIVE SUPPLIES	\$3,331	\$4,000	\$890	\$3,200	\$3,500
10-5600-033	DEPARTMENTAL SUPPLIES	\$6,501	\$6,000	\$3,116	\$6,200	\$6,500
10-5600-044	PATCHING/PAVING CONTRACTED	\$18,952	\$20,000	\$0	\$13,000	\$18,000
10-5600-045	CONTRACTED SERVICES	\$6,236	\$9,000	\$658	\$1,500	\$9,000
10-5600-046	STREET SWEEPING	\$29,576	\$18,225	\$22,198	\$33,000	\$32,400
10-5600-073	CAPITAL OUTLAY-IMPROVEMENTS	\$18,956	\$0	\$0	\$0	\$0
10-5600-074	CAPITAL OUTLAY EQUIPMENT	\$0	\$0	\$0	\$0	\$0
TOTALS		\$309,752	\$310,411	\$186,350	\$300,338	\$317,149

DEBT SERVICE

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-5700-051	POLICE VEHICLES PRINCIPAL	\$ 71,843	\$ 39,881	\$ 39,881	\$ 39,881	\$ -
10-5700-052	POLICE VEHICLES INTEREST	\$ 6,602	\$ 2,393	\$ 2,392	\$ 2,392	\$ -
10-5700-081	INGLEWOOD LOAN PRINCIPAL	\$166,731	\$166,732	\$83,366	\$166,732	\$166,732
10-5700-082	INGLEWOOD LOAN INTEREST	\$18,967	\$15,269	\$8,087	\$15,269	\$11,567
10-5700-087	LYTTON/PATTERSON PRINCIPAL	\$107,707	\$107,708	\$80,780	\$107,707	\$107,708
10-5700-088	LYTTON/PATTERSON INTEREST	\$16,978	\$14,580	\$11,174	\$14,580	\$12,199
10-5700-090	2018 STREET PROJECT PRINCIPAL		\$110,000	\$32,264	\$76,880	\$102,506
10-5700-091	2018 STREET PROJECT INTEREST		\$25,000	\$6,269	\$19,414	\$23,562
TOTALS		\$388,828	\$ 481,563	\$ 264,213	\$ 442,855	\$ 424,274

SANITATION

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-5800-044	LEAF & LIMB PICKUP	\$85,768	\$102,000	\$70,651	\$90,500	\$107,100
10-5800-045	GARBAGE PICKUP	\$121,814	\$125,000	\$76,063	\$123,000	\$131,000
10-5800-046	RECYCLING	\$64,951	\$67,000	\$45,482	\$68,900	\$72,500
TOTALS		\$272,533	\$294,000	\$192,196	\$282,400	\$310,600

PARKS AND RECREATION

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-6200-002	SALARIES & WAGES	\$53,590	\$ 70,000	\$ 42,658	\$ 65,775	\$ 97,439
10-6200-005	FICA EXPENSE	\$4,030	\$ 5,324	\$ 3,204	\$ 4,965	\$ 7,408
10-6200-006	GROUP INSURANCE EXPENSE	\$10,683	\$ 12,285	\$ 9,002	\$ 13,003	\$ 12,322
10-6200-007	RETIREMENT EXPENSE	\$5,854	\$ 7,694	\$ 5,109	\$ 7,965	\$ 8,691
10-6200-010	TRAINING	\$983	\$ 3,000	\$ 20	\$ 100	\$ 500
10-6200-011	TELEPHONE		\$ 705	\$ 495	\$ 870	\$ 1,000
10-6200-013	UTILITIES	\$4,636	\$ 4,500	\$ 2,906	\$ 4,500	\$ 4,500
10-6200-014	TRAVEL	\$361	\$ 500	\$ 17	\$ 25	\$ 200
10-6200-015	M&R BUILDINGS & GROUNDS	\$14,126	\$ 20,000	\$ 6,628	\$ 14,000	\$ 20,000
10-6200-031	AUTOMOTIVE SUPPLIES					\$ 500
10-6200-032	OFFICE SUPPLIES	\$957	\$ 1,000	\$ 364	\$ 600	\$ 700
10-6200-033	DEPARTMENTAL SUPPLIES	\$7,404	\$ 6,000	\$ 7,800	\$ 12,000	\$ 12,000
10-6200-036	SPECIAL EVENTS	\$26,174	\$22,000	\$7,778	\$12,000	\$34,000
10-6200-053	DUES & SUBSCRIPTIONS	\$300	\$ 500	\$384	\$500	\$ 500
10-6200-074	PARK UPGRADES	\$4,790	\$20,000	\$1,788	\$20,000	\$40,000
10-6200-075						
TOTALS		\$133,888	\$173,508	\$ 88,153	\$ 156,303	\$ 239,760

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-6300-004	INDUSTRIAL RECRUITMENT	\$ -	\$ 2,000	\$ -	\$ -	\$ -
10-6300-044	DOWNTOWN ENHANCEMENT	\$ 14,619	\$ 25,000	\$ 3,336	\$ 10,000	\$ 15,000
10-6300-045	TAX GRANT INCENTIVES	\$ -	\$ 21,200	\$ 0	\$ 21,200	\$ 21,200
10-6300-046	BUS SERVICE	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
10-6300-053	DUES-IEDC	\$ 17,738	\$ 18,093	\$ 18,093	\$ 18,093	\$ 17,738
10-6300-071	CAPITAL OUTLAY LAND	\$ 131,012	\$ 180,000	\$ 0	\$ 180,000	\$ 0
TOTALS		\$ 168,369	\$ 256,293	\$ 31,429	\$ 239,293	\$ 63,938

CAPITAL EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-6500-510	POLICE VEHICLES	\$ 44,341	\$ 129,102	\$ 84,612	\$ 129,000	\$ 90,000
TOTALS		\$ 44,341	\$ 129,102	\$ 84,612	\$ 129,000	\$ 90,000

INSURANCE & BONDS

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-6600-054	INSURANCE & BONDS	\$ 91,754	\$ 95,000	\$ 86,095	\$ 88,000	\$ 95,000
TOTALS		\$ 91,754	\$ 95,000	\$ 86,095	\$ 88,000	\$ 95,000

TRANSFERS TO OTHER FUNDS

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-9700-001	TRANSFER TO OTHER FUNDS	\$100,000	\$100,000	\$100,000	\$100,000	\$450,000
10-9700-002	TRANSFER TO CR-FACILITIES	\$21,000	\$70,000	\$70,000	\$70,000	\$70,000
10-9700-003	TRANSFER TO CR-ECON. DEV.	\$21,000	\$70,000	\$70,000	\$70,000	\$70,000
10-9700-004	TRANSFER TO CR-INDUS. RECR.	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
10-9700-005	TRANSFER TO GREENWAY FUND		\$100,000	\$0	\$100,000	\$0
TOTALS		\$152,000	\$350,000	\$250,000	\$350,000	\$600,000

CONTINGENCIES

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
10-9990-000	CONTINGENCIES	\$0	\$0	\$0	\$0	\$212,353
TOTALS		\$0	\$0	\$0	\$0	\$212,353

UTILITY FUND REVENUES

6/11/2020

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	COLLECTED 2/28/2020	PROJECTED FINAL	REQUESTED
30-3113-000	COLLECTIONS PREV. WRITTEN OFF	\$1,645	\$1,000	\$52	\$1,000	\$1,000
30-3290-000	INTEREST EARNED ON INVESTMENTS	\$391	\$350	\$210	\$325	\$300
30-3350-000	MISCELLANEOUS REVENUES	\$7,395	\$500	\$396	\$8,009	\$500
30-3350-001	TANK ANNTENNA LEASE INCOME	\$12,000	\$25,000	\$12,500	\$25,312	\$25,750
30-3400-000	LEASE-PURCHASE PROCEEDS	\$0	\$0	\$0	\$0	\$0
30-3400-001	TRANSFER FROM OTHER FUNDS	\$0	\$233,220	\$0	\$233,220	\$233,220
30-3550-000	WATER SALE PERMIT FEES	\$500	\$300	\$100	\$150	\$200
30-3550-001	BACKFLOW INSPECTIONS	\$4,800	\$3,500	\$1,925	\$2,000	\$3,000
30-3700-000	CONVENIENCE FEE	\$9,498	\$9,000	\$7,770	\$8,700	\$9,000
30-3710-000	WATER SALES	\$1,033,349	\$1,030,407	\$779,076	\$1,100,000	\$1,094,742
30-3710-001	SEWER SALES	\$832,643	\$823,000	\$592,768	\$875,000	\$890,000
30-3710-002	WATER METER SALES	\$76,450	\$50,000	\$12,950	\$17,000	\$15,000
30-3730-000	WATER INSTALLATIONS	\$13,450	\$20,000	\$11,250	\$15,500	\$15,000
30-3730-001	SEWER INSTALLATIONS	\$5,500	\$3,000	\$3,000	\$6,000	\$4,500
30-3730-002	WATER AVAILABILITY FEES	\$89,000	\$30,000	\$136,000	\$200,000	\$40,000
30-3730-004	SEWER AVAILABILITY FEES	\$61,000	\$15,000	\$153,000	\$240,000	\$60,000
30-3730-005	FIRE SERVICE AVAILABILITY FEES	\$0	\$75,000	\$0	\$75,000	\$0
30-3750-000	WATER RECONNECTION FEE	\$9,035	\$9,000	\$5,584	\$5,683	\$6,000
30-3790-000	PENALTIES	\$41,011	\$43,000	\$29,646	\$32,388	\$40,000
30-3830-000	SALE OF FIXED ASSETS	\$0	\$2,000	\$0	\$0	\$0
30-3990-000	FUND BALANCE APPROPRIATED		\$60,102	\$0	\$0	\$0
TOTALS		\$2,197,667	\$2,433,379	\$1,746,227	\$2,845,287	\$2,438,212

UTILITY FUND SUMMARY

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
30-4200-000	ADMINISTRATION	\$241,963	\$254,399	\$161,668	\$243,925	\$273,014
30-7400-000	CAPITAL ITEMS	\$301,120	\$719,652	\$542,152	\$1,080,929	\$619,610
30-8280-000	MAINTENANCE	\$1,458,829	\$1,459,328	\$958,742	\$1,494,236	\$1,533,588
30-9999-000	CONTINGENCIES					\$12,000
TOTALS		\$2,001,912	\$2,433,379	\$1,662,562	\$2,819,090	\$2,438,212

ADMINISTRATION-UTILITY

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
30-4200-002	SALARIES & WAGES	\$130,998	\$134,024	\$86,193	\$134,000	\$145,773
30-4200-005	FICA TAX EXPENSE	\$9,491	\$10,205	\$6,204	\$9,770	\$11,151
30-4200-006	GROUP INSURANCE EXPENSE	\$23,196	\$26,675	\$16,617	\$23,345	\$27,000
30-4200-007	RETIREMENT EXPENSE	\$16,805	\$18,795	\$10,256	\$14,580	\$22,290
30-4200-010	EMPLOYEE TRAINING	\$0	\$500	\$0	\$0	\$500
30-4200-011	TELEPHONE EXPENSE	\$2,669	\$3,000	\$1,381	\$2,605	\$2,800
30-4200-012	POSTAGE EXPENSE	\$10,067	\$12,000	\$6,365	\$10,645	\$12,000
30-4200-020	I/T EXPENSE	\$6,092	\$6,000	\$4,948	\$6,000	\$6,000
30-4200-032	OFFICE SUPPLIES	\$410	\$500	\$365	\$500	\$500
30-4200-033	DEPARTMENTAL SUPPLIES	\$4,413	\$4,200	\$2,513	\$4,325	\$4,500
30-4200-045	CONTRACTED SERVICES	\$13,343	\$12,500	\$10,646	\$11,755	\$12,500
30-4200-057	BANK SERVICE CHARGES	\$24,479	\$26,000	\$16,180	\$26,400	\$28,000
30-4200-074	CAPITAL OUTLAY-EQUIPMENT	\$0				
TOTALS		\$241,963	\$254,399	\$161,668	\$243,925	\$273,014

CAPITAL ITEMS - UTILITY

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
30-7400-050	PURCHASE OF SEWER CAP.	\$0	\$233,220	\$233,220	\$233,220	\$233,220
30-7400-073	CAPITAL OUTLAY-SYSTEM	\$ 30,150	\$ -			\$ -
30-7400-074	CAPITAL OUTLAY-EQUIPMENT	\$0	\$120,102	\$131,379	\$131,379	\$24,700
30-7400-081	DEBT PAYMENT-PRINCIPAL	\$235,467	\$235,468	\$156,979	\$235,468	\$235,468
30-7400-082	DEBT PAYMENT-INTEREST	\$35,503	\$30,862	\$20,575	\$30,862	\$26,222
30-7400-097	TRANSFER TO CAP. RESERVE	\$0	\$100,000	\$0	\$450,000	\$100,000
30-7400-099	CONTINGENCIES					
TOTALS		\$ 301,120	\$ 719,652	\$ 542,153	\$ 1,080,929	\$ 619,610

MAINTENANCE-UTILITY

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
30-8280-002	SALARIES & WAGES	\$176,376	\$187,459	\$120,716	\$189,000	\$188,139
30-8280-005	FICA TAX EXPENSE	\$11,583	\$14,250	\$7,990	\$12,750	\$14,393
30-8280-006	GROUP INSURANCE EXPENSE	\$45,936	\$50,675	\$37,294	\$53,126	\$54,190
30-8280-007	RETIREMENT EXPENSE	\$22,560	\$26,244	\$16,820	\$26,400	\$28,766
30-8280-010	EMPLOYEE TRAINING	\$1,887	\$2,000	\$1,663	\$1,800	\$2,000
30-8280-011	TELEPHONE EXPENSE	\$8,351	\$9,300	\$6,584	\$10,600	\$11,000
30-8280-012	POSTAGE EXPENSE	\$0	\$100	\$44	\$60	\$100
30-8280-013	UTILITIES	\$55,693	\$60,000	\$33,678	\$57,800	\$60,000
30-8280-015	M & R BUILDINGS & GROUNDS	\$5,485	\$8,000	\$13,842	\$15,000	\$8,000
30-8280-016	M & R EQUIPMENT	\$38,016	\$30,000	\$25,202	\$50,000	\$45,000
30-8280-017	M & R VEHICLES	\$7,132	\$9,000	\$2,852	\$4,000	\$6,000
30-8280-020	I/T EXPENSE	\$1,993	\$2,000	\$1,373	\$2,400	\$2,400
30-8280-031	AUTOMOTIVE SUPPLIES	\$19,822	\$10,000	\$6,195	\$10,000	\$10,000
30-8280-032	OFFICE SUPPLIES	\$948	\$800	\$233	\$700	\$800
30-8280-033	DEPARTMENTAL SUPPLIES	\$40,394	\$37,000	\$23,065	\$36,000	\$37,000
30-8280-035	WATER METER SUPPLIES	\$55,443	\$50,000	\$37,356	\$55,000	\$55,000
30-8280-036	UNIFORMS	\$3,696	\$5,000	\$3,449	\$4,500	\$4,500
30-8280-045	CONTRACTED SERVICES	\$75,338	\$90,000	\$46,688	\$80,000	\$78,000
30-8280-048	WATER PURCHASED	\$362,625	\$362,000	\$290,795	\$410,000	\$425,000
30-8280-049	SEWER TREATMENT FEES	\$472,492	\$500,000	\$280,001	\$470,000	\$500,000
30-8280-053	DUES & SUBSCRIPTIONS	\$3,078	\$3,200	\$2,882	\$3,000	\$3,200
30-8280-057	MISCELLANEOUS EXPENSE	\$264	\$300	\$20	\$100	\$100
30-8280-074	CAPITAL OUTLAY-EQUIPMENT	\$49,717	\$2,000	\$0	\$2,000	\$0
TOTALS		\$1,458,829	\$1,459,328	\$958,742	\$1,494,236	\$1,533,588

CONTINGENCIES

ACCOUNT NUMBER	DESCRIPTION	PREVIOUS ACTUAL	CURRENT BUDGET	EXPENDED 2/28/2020	PROJECTED FINAL	REQUESTED
30-9990-000	CONTINGENCIES	\$0	\$0	\$0	\$0	\$12,000
TOTALS		\$0	\$0	\$0	\$0	\$12,000