

ADOPTED BUDGET

Fiscal Year 2020 / 2021



Approved: June 22, 2020

Amended: October 12, 2020

A Community with a Proud Past and an Exciting Future

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FY 2020 - 2021

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Budget Ordinance - Fiscal Year 2020 - 2021

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this 22nd day of June, 2020, amended October 12, 2020, that the following fund revenues and departmental expenditures together with certain restrictions and authorizations are adopted:

Section I.	General Fund
<i>A. Revenues Anticipated Source</i>	
Ad valorem taxes for 2020	\$2,436,661
Ad valorem taxes for (prior years)	20,000
Tax penalties and interest	6,000
Local Option Sales Tax	961,200
Hold Harmless Tax	290,900
Powell Bill	130,000
License and permits	28,550
Utilities/Cable franchise taxes	160,800
Video Sales tax	27,500
Interest earned on fund balance	3,000
Solid Waste Revenues	480,000
ABC Revenues	148,000
Recreation/Community Bldg. Rent	35,075
Telecommunications tax	21,000
Chatham Park Development	165,000
Other Revenues	318,749
Loan Proceeds	145,000
Fund Balance Appropriation	34,786
Total General Fund Revenues	\$5,412,721
 <i>B. Expenditures authorized Departments</i>	
Governing Board	\$117,746
Administration	537,597
Legal	70,000
Engineering	307,752
Planning	178,173
Police	1,651,623
Fire	727,650
Public Works	585,083
Public Buildings & Grounds	66,050
Sanitation	480,000
Debt Service	86,050
Recreation	215,969
Chatham Park	293,028
Main Street/Downtown	96,000
Affordable Housing	0
Total General Fund Expenditures	\$5,412,721

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Section II.	Enterprise Fund
A. Revenues Anticipated	
<u>Source</u>	<u>Amount</u>
Water Charges	\$1,593,260
Reused Water Charges	55,080
Wastewater Charges	1,358,899
Interest Earned on fund balance	1,500
Penalties and Reconnect Fees	35,000
Credit Card Payment Fee	10,000
Other Revenues	25,000
Loan Proceeds	19,500
Fund balance appropriated	314,908
Transfer from Enterprise Capital Fund	580,300
Total Enterprise Fund Revenues	\$3,993,447

B. Expenditures Budgeted

Department	
Administration	\$756,063
Water Treatment Plant	1,360,678
Wastewater Treatment Plant	675,241
Public Utility Maintenance	1,062,491
Debt Service	138,974
Total Enterprise Fund Expenditures	\$3,993,447

Section III. **Capital Reserve Funds**

A. General Fund Capital Reserve Revenues	
Interest Earned	\$20
B. General Fund Capital Reserve Expenditures	
Reserved for Future Improvements	\$20
C. Enterprise Fund Capital Reserve Revenues	
Interest Earned	\$1,500
Fund Balance Appropriated	\$273,000
Total Enterprise Fund Capital Reserve Revenues	\$274,500
D. Enterprise Fund Capital Reserve Expenditures	
Transfer to Enterprise Admin	\$273,000
Reserve for Water and Sewer Improvements	\$1,500
Total Enterprise Fund Capital Reserve Expenditures	\$274,500

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E. Enterprise Fund Capital Reserve - System	
Development Fees Revenues	
Interest Earned	\$1,500
Water SDF Charge	\$200,000
Wastewater SDF Charge	\$200,000
Fund Balance Appropriated	\$239,450
Total Enterprise Fund Capital Reserve - System	
Development Fees Revenues	\$640,950
F. Enterprise Fund Capital Reserve - System	
Development Fees Expenditures	
Transfer to Enterprise Admin	\$239,450
Reserve for Water and Wastewater	
Improvements	\$401,500
Total Enterprise Fund Capital Reserve - System	
Development Fees Expenditures	\$640,950
Total of All Funds	\$10,321,638

Section IV. Capital Improvement Program.

Additional details on the entire five-year Capital Improvement Plan will be presented to the Board of Commissioners for adoption by a separate resolution. A separate project ordinance will be submitted to the Board of Commissioners for each capital project that requires an appropriation of funds in fiscal year 2020-2021.

Section V. Tax Rate Established

An ad valorem tax rate of \$0.4333 per \$100.00 assessed value is set for the official tax rate for the Town of Pittsboro for Fiscal Year 2020-2021. This rate is based on the most recent valuation and uses an anticipated collection rate of 96%. One cent will generate approximately \$60,432 in real and personal property taxes.

Section VI. General Fund Fees and Charges for Service

1. Residential solid waste and recycling collection and disposal
 1. Base Rate. \$195.00 per year on the tax bill.
 2. Solid Waste Customers in New Residential Dwellings. Customers requesting solid waste collection for residential pickup in new homes will pay at the time of request for service an amount pro-rated relative to the number of months remaining in the calendar year.

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2. Commercial solid waste service – monthly fees per pickup schedule

	Every Other Week	1 per Week	2 per Week
Roll Cart	-	\$18.00	-
Recycle Cart	\$4.00	-	-
4 yard Dumpster	\$26.75	\$53.50	\$107.00
4 yard Compact Dumpster	\$88.75	\$177.50	\$355.00
6 yard Dumpster	\$40.00	\$80.00	\$160.00
6 yard Compact Dumpster	\$103.00	\$206.00	\$412.00
8 yard Dumpster	\$53.50	\$107.00	\$214.00
8 yard Compact Dumpster	\$127.00	\$254.00	\$508.00

3. Zoning, Site Plan Review, Petition for Annexation and Subdivision Application Fees

1. Zoning Application Fees

a. Zoning Compliance Certificate	\$ 75.00
b. Zoning Conformity/Compliance Letter	\$ 75.00
c. Rezoning	\$500.00 + \$10/acre
d. MUPD Rezoning (cost of technical review plus)	\$825.00
e. Conditional Zoning (cost of technical review plus)	\$825.00
f. Planned Develop. District Zoning (cost of tech review plus)	\$825.00
g. Small Area Plan (cost of tech review plus)	\$825.00 + \$20/acre
h. Special Use Permit	\$400.00
i. Conditional Use District Rezoning	\$825.00
j. Land Use Plan Amendment	\$500.00
k. UDO/Zoning/Subdivision Text Amendment	\$400.00
l. Home Occupation Fee	\$ 50.00
m. Commercial Site Plan:	
➤ Up to 1 acre	\$750.00
➤ over 1 acre or portion thereof	\$750.00 + \$25/acre
➤ Major Amendments	Half original fee
➤ Minor Amendments	\$200.00
➤ Additional Review Fee (each additional past 3 reviews)	Half of original fee
n. Variance/Appeal	\$400.00
o. Petition for Annexation	\$390.00
p. Signs:	
➤ Temporary	\$ 52.00
➤ Free standing	\$105.00
➤ Wall sign	\$105.00
➤ Minor Modification (change of 25% or less to existing)	\$ 52.00
➤ Master Sign Plan Review Fee	\$500.00
q. Flood plain Determination	
➤ With building permit	\$ 25.00
➤ Non Residential – Free Standing	\$155.00
➤ Flood Plain Development Permit (Not with CD Review)	\$200.00
r. Plat Review	
➤ Final Plat Review	\$100.00 + \$10/lot

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- Easement & R/W Plat Review Fee \$100.00
 - s. Riparian Buffer Authorization Certificate \$500.00
 - t. Stream Origin Verification (if field visit is required by Town) \$125.00/hr
 - u. Petition to abandon street r-o-w \$310.00
 - v. Planning Administration/Public Hearing Fee \$400.00
 - w. Utility Encroachment Permit \$25.00
2. Engineering Plan Review and Inspection Fees
- a. Residential Plan review \$500.00 + \$25/lot
 - b. Non-Residential Plan Review (up to 5 acres) \$850.00
 - c. Non-Residential Plan Review (5-20 acres) \$1,200.00
 - d. Non-Residential Plan Review (greater than 20 acres) \$1,550.00
 - e. Additional Review Fee (each additional past 3 reviews) Half of original fee
 - f. Inspection Fees for Public Infrastructure (see below)

The owner of any land proposed for development as a subdivision or proposed for development requiring site plan approval pursuant to the zoning ordinance or development requiring submission of a plot plan shall, upon submission of the final subdivision plan or site plan or plot plan, pay the following street inspection fees:

Public Streets/Fire Lanes \$1.50/linear foot/lane
(including widening, curb/gutter, drainage)

Public Sidewalk/Greenway \$1.50/linear foot

- g. Outsource Review \$200.00 plus actual cost
- h. As-built Review Fee \$300.00

3. Subdivision Application Fees (includes 2 reviews plus “for approval” set)

- a. Minor Subdivision (1 – 5 lots) \$105.00/Lot
- b. Major Subdivision (6 or more lots) \$700.00 + \$10/lot
- c. Additional Review Fee (each additional past 3 reviews) Half of original fee
- d. Amendment Fee
 - 1. Minor Subdivision (1-5 lots) Half of original fee
 - 2. Major Subdivision (6 or more lots) Half of original fee
 - 3. Additional Review Fee (each additional past 3 reviews) Half of original fee
- e. Recreation fees in lieu of dedication \$1,030.00/lot
- f. Infrastructure fees in lieu 125% of estimated cost

4. Driveway Permit & Encroachment Review Fee \$ 25.00

4. Stormwater Ordinance Fees.

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Note: Site Plan Review must include Storm Water Management Plans in conformity with North Carolina Phase II or Jordan Lake Storm Water Regulations.

1. Stormwater Discharge Application Review Fee. \$500.00. This fee shall be paid at the time of application submittal.
 2. Stormwater Additional Review Fee (each additional past 3). Half of original Review Fee
 3. Stormwater Discharge Permit Fee. \$225/acre of site or subdivision to be permitted for stormwater management. To be paid at the time of approval.
 4. BMP Facility Fee. \$500.00 per BMP facility for operations and maintenance and annual inspection administrative costs.
5. Community Building and Picnic Shelter Rent – Rental is based on 1-3 hours of use per day with each additional hour being a pro-rated amount and subject to availability. Persons desiring to use the Community Building for periods exceeding ten days must make formal request to Town Manager.
1. Community Building. Base rate is \$70.00 per use per day and then \$25.00/hour. Ten or more days per year \$50.00/per day and then \$20.00/hour. Deposit is \$75.00. Renting Party is responsible for leaving building and grounds clean and returning all keys before deposit is refunded.
 2. Picnic Shelter. These facilities are unsecured and open to the public. They will be managed as first-come-first-served facilities with no charge.
6. Administrative Service Fees
1. Copying Fee. \$0.15 per page.
 2. Returned Check Fee. \$25.00 per occurrence.
 3. Credit Card Payment Fee. \$2.00 per transaction.
7. EV Charging Station Fees (Effective October 12, 2020)
1. Energy Price. \$0.15 per kWh
 2. Station Parking. \$1.00 per hour after plug in

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Section VII. Enterprise Fees and Rates

A. Water and Wastewater Rate Schedule

	Water		Wastewater	
	Inside	Outside	Inside	Outside
Basic Service Charge (Flat monthly fee for meter reading, billing and accounts management)				
Meters ≤ 1 inch	\$ 13.93	\$ 27.86	\$ 15.01	\$ 30.02
Meters > 1 inch	\$ 25.72	\$ 51.44	\$ 27.86	\$ 55.72
Plus a monthly usage fee per 1,000 gallons				
0 to 2,000 gallons	\$ 5.18	\$ 10.36	\$ 7.79	\$ 15.58
2,001 to 6,000 gallons	\$ 6.05	\$ 12.10	\$ 9.37	\$ 18.74
> 6,000 gallons	\$ 7.19	\$ 14.38	\$ 11.18	\$ 22.36

A Service Initiation Fee of \$15.00 will be assessed to all new accounts opened. This will be charged on the first bill.

Deposits:

The Town of Pittsboro requires a security deposit for each new account to ensure payment of the final bill. To offset administrative costs in handling these monies, no interest is paid on security deposits. Security deposits shall be required on all accounts. These charges are necessary to reflect the true cost of providing services and to recover costs.

If a social security number or TIN is not provided, then the security deposit will be double what is listed below.

Deposit rates:

Meter Size (in inches)	Deposit Amount
3/4	\$ 50.00
1	\$ 75.00
1 1/2	\$ 100.00
2	\$ 150.00
3	\$ 200.00
4	\$ 250.00
6	\$ 300.00
8	\$ 350.00
10	\$ 400.00
Over 10	\$ 500.00

Security deposits will be applied to any outstanding charges when the account is closed and the remainder of the deposit will be refunded to the customer if the amount is greater than \$5.00. Alternatively, if a customer's account is in good standing and there have been no late payments or disconnections within the prior one-year period then the customer may request that the deposit be

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applied to the account balance. However, if a customer is disconnected after they have had their deposit refunded to the account balance, they will need to pay the deposit again to get reconnected.

Due Dates/Penalty:

Bills are due and payable at the Town Hall by the 20th of the month. If the account is not paid in full by the 20th of the month the balance is subject to a 15% penalty. Accounts not paid in full by the end of the month are subject to a delinquent fee of \$45.00 and a discontinuation of service. This charge will apply whether the service is physically disconnected or left on as a courtesy by Town staff. All outstanding charges shall be paid before service is resumed. Reconnection during normal business hours is included in the delinquent fee, however reconnection after normal working hours is subject to an additional \$55.00 after hours fee.

B. Irrigation Meters. In accordance with North Carolina General Statutes, new irrigation systems installed after July 1, 2009 must be on a separate irrigation meter. The standard meter installation and tap fee will apply to irrigation meters. Water usage on irrigation meters will be billed at the rates above; however, there will be no sewer charge on these meters.

C. Meter Tampering and Unauthorized use of Water System

1. Tampering Fees. Fee for unauthorized tampering with the Town of Pittsboro Water System or its meters will be up to \$15,000.
2. Meter Testing and Meter Repair Fees. Required Meter and Backflow Prevention Testing Fees will be actual costs associated with the testing and/or repair of the Meter plus an additional 50% to enable the Town to recoup its cost.

D. Bulk Water Sales. Sale of potable water can be purchased at a rate of \$105 per 10,000 gallons. There is a \$25 service fee for each trip plus the water collected.

1. Hydrant Bulk Water Sales will require a refundable deposit of \$1,000 and a \$300 non-refundable deposit for installation and removal of the meter.
2. Relocation fee is \$70 and wrench fee of \$50 (refundable) if customer doesn't provide own wrench. Monthly rental fee for 1" is \$150 and for 2-2 1/2" is \$200.
3. Hydrant Bulk Water can be purchased at a rate of \$105 per 10,000 gallons.

E. Provision of Service for Internal Fire Suppression. In lieu of a meter to be placed on water service line provided for internal sprinkler systems which are installed for fire suppression services a flat monthly rate will be charged. The charges will be as follows:

1. 2" fire suppression service	\$45.00/month
2. 4" fire suppression service	\$60.00/month
3. 6" fire suppression service	\$75.00/month
4. 8" fire suppression service	\$90.00/month

F. Engineering Plan Review and Inspection Fees

Inspection Fees for Public Infrastructure (see below)

The owner of any land proposed for development as a subdivision or proposed for development requiring site plan approval pursuant to the zoning ordinance or development requiring submission

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of a plot plan shall, upon submission of the final subdivision plan or site plan or plot plan, pay the following utility inspection fees:

Water lines/Reclaimed water lines/Sewer lines	\$1.50/linear foot
Water and Sewer and Reclaimed Taps	\$50.00/tap
 Pump Station Inspection	 \$1,500.00

G. Utility Permit Fees (Due with Permit Application)

1. Water Permit Processing	\$50.00
2. Wastewater Permit Processing	\$50.00
3. Reclaimed Water Permit Processing	\$50.00

H. System Development Fees. As defined in House Bill 436 a system development fee is “a charge or assessment for service imposed with respect to new development to fund costs of capital improvements necessitated by and attributable to such new development, to recoup costs of existing facilities which serve such new development, or a combination of those costs.”

Residential

Meter Size	Water System Development Fee	Waste Water System Development Fee
3/4"	\$ 1,983.00	\$ 2,218.00
1"	\$ 4,956.00	\$ 5,545.00
1 1/2"	\$ 9,913.00	\$ 11,089.00
2"	\$ 15,861.00	\$ 17,743.00
3" compound	\$ 31,721.00	\$ 35,486.00
4" compound	\$ 49,564.00	\$ 55,447.00
6" compound	\$ 99,129.00	\$ 110,894.00
8" compound	\$ 158,606.00	\$ 177,431.00

Non-Residential

The System Development Fee for any non-residential properties will be determined based on allocation request/permit flow using the below per gallon rates.

- Water Capacity Cost
\$5.51/gallon
- Waste Water Capacity Cost
\$6.16/gallon

I. Connection Fees. These fees are the responsibility of the individual lot that has water and wastewater available to the respective lots and will be the **actual cost** for the connection and any associated extension of the Town’s Utility System. The connection needs to be inspected by the Town prior to setting up a utility account.

J. Meter Fee.

1. 3/4" meter	\$ 385.00
2. 1" meter	\$ 500.00
3. 2" meter	\$2,250.00

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All other size meters will be charged to the requesting entity at the cost of the meter/material to the Town plus a \$250 installation fee.

- K. Credit Card Payment Fee. A fee of \$2.00 will be charged per credit card transaction.

SECTION VIII. Special Authorization – Town Manager (Budget Officer)

- A. The Town Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The Town Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocations are reduced. Notation of all such transfers shall be made to the Board of Commissioners at the next succeeding financial report.
- C. The Town Manager may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers, established in the budget document may be accomplished without recourse to the Board.

SECTION IX. Restriction – Town Manager (Budget Officer)

- A. The interfund transfer of monies, except as noted in Section VIII paragraph C and D shall be accomplished by Board authorization only.
- B. No unbudgeted capital equipment outlays greater than \$5,000 will be made or obligated without obtaining approval from the Town Board. Capital equipment purchases in the approved budget and under \$90,000 may be completed by the Town Manager without further consultation with the Board. Capital equipment purchases over \$90,000, budgeted or unbudgeted, require a formal bid process and must be approved by the Board of Commissioners.
- C. No unbudgeted capital improvement project outlays greater than \$10,000 will be made or obligated without obtaining approval from the Town Board except in an emergency when such projects are required to restore the water treatment plant, wastewater treatment plant or other critical Town facilities to normal operations after a service interruption. In the event of such a maintenance emergency, the Town Manager may take the necessary steps to make emergency repairs and will notify all members of the Town Board by telephone of the nature of the emergency and the estimated cost of the repairs.
- D. Contracts for budgeted capital improvement projects that meet the State requirements for informal bids (less than \$500,000) may be executed by the Town Manager without referral to the Town Board; however the Town Board may elect to conduct a formal bid process, including a review of the Town Manager's recommendation for bid award, on any specific project regardless of cost. Contracts for budgeted capital improvement projects that meet the State requirements for formal bids (over

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\$500,000) will be executed by the Town Manager only after a competitive bid process and only after the Town Board has approved the award of the contract to the lowest responsive bidder.

This Ordinance, budget document, the adopted Capital Improvement Plan and supporting capital project ordinances shall be the basis of the financial plan for the Town of Pittsboro Government during the 2020-2021 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriated portion of the budget. The Finance Officer shall establish records which are in consonance with the budget, this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 22nd day of June 2020.

ATTEST:

James Nass, Mayor

Cassandra Bullock, Interim Town Clerk

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OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Recommended	% Increase From Previous Year Budget
3010-000	TAXES - PRIOR YEARS	\$20,258	\$20,000	\$20,000	\$20,000	0.0%
3010-150	PUBLIC SERVICE UTILITY TAX	\$28,102	\$28,900	\$28,000	\$29,000	3.6%
3010-941	PRIOR YEAR MOTOR VEHICLE TAX	\$0	\$0	\$0	\$0	N/A
3012-007	AD VALOREM TAXES	\$2,157,399	\$2,094,392	\$2,177,300	\$2,231,661	2.5%
3012-071	MOTOR VEHICLE TAXES	\$215,683	\$215,711	\$213,000	\$200,000	-6.1%
3170-000	TAX INTEREST AND PENALTIES	\$6,686	\$5,000	\$6,000	\$6,000	0.0%
3190-000	RENTAL VEHICLE TAX	\$11,180	\$7,500	\$8,000	\$5,000	-37.5%
3250-200	BEER AND WINE LICENSES	\$818	\$500	\$500	\$500	0.0%
3290-000	INTEREST INCOME	\$4,465	\$2,000	\$2,500	\$3,000	20.0%
3350-000	MISCELLANEOUS REVENUES	-\$2,135	\$15,000	\$15,000	\$15,000	0.0%
3350-050	SITE PLAN REVIEW	\$5,754	\$11,500	\$15,500	\$10,000	-35.5%
3350-100	ZONING PERMIT FEES	\$21,928	\$22,885	\$39,375	\$28,050	-28.8%
3350-150	PLANNING ADMIN/PUBLIC HEARING FEE	\$360	\$360	\$400	\$400	0.0%
3350-200	PARKING TICKET REVENUES	\$0	\$50	\$0	\$0	N/A
3350-300	VEHICLE TOWING AND STORAGE	\$0	\$100	\$100	\$0	N/A
3350-400	SUBDIVISION REVIEW FEES	\$12,802	\$25,000	\$17,000	\$36,500	114.7%
3350-450	SMALL AREA PLAN FEES	\$0	\$0	\$0	\$0	N/A
3350-480	STORMWATER FEES	\$55,020	\$90,000	\$54,000	\$59,000	9.3%
3350-550	CONSTRUCTION INSPECTION FEES	\$40,176	\$0	\$75,000	\$75,000	0.0%
3350-600	OUTSOURCE REVIEW FEE	\$4,046	\$0	\$50,000	\$50,000	0.0%
3350-700	ENGINEERING REVIEW FEE	\$0	\$0	\$25,000	\$5,500	-78.0%
3370-000	UTILITY FRANCHISE TAX	\$194,524	\$120,000	\$121,800	\$121,800	0.0%
3370-100	NATURAL GAS TAX	\$16,086	\$8,000	\$10,000	\$10,000	0.0%
3370-200	TELECOMMUNICATIONS SERVICE TAX	\$22,330	\$20,000	\$21,000	\$21,000	0.0%
3370-400	VIDEO PROGRAMMING TAX	\$28,724	\$27,000	\$27,500	\$27,500	0.0%
3370-500	SOLID WASTE DISPOSAL TAX	\$3,419	\$3,100	\$3,150	\$3,150	0.0%
3400-000	LOCAL GOVT SALES TAX (Article 39)	\$403,664	\$321,284	\$335,742	\$395,200	17.7%
3400-100	HALF CENT SALES TAX (Article 40)	\$297,292	\$241,894	\$252,779	\$280,600	11.0%
3400-200	HALF CENT SALES TAX (Article 42)	\$215,532	\$169,326	\$176,946	\$211,300	19.4%
3400-300	HALF CENT SALES TAX (Article 44)	\$78,156	\$36,575	\$38,221	\$74,100	93.9%

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OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Recommended	% Increase From Previous Year Budget
3400-400	HOLD HARMLESS TAX	\$313,989	\$238,487	\$250,412	\$290,900	16.2%
3410-000	BEER AND WINE TAX	\$19,884	\$18,000	\$19,000	\$19,000	0.0%
3430-000	POWELL BILL	\$129,673	\$130,000	\$130,000	\$130,000	0.0%
3470-000	ABC REVENUES	\$130,477	\$104,000	\$130,000	\$140,000	7.7%
3470-100	ABC REVENUES (LAW ENFORCEMENT)	\$8,157	\$7,000	\$7,000	\$8,000	14.3%
3510-000	OFFICERS FEES/CLERK OF COURT	\$824	\$1,000	\$750	\$750	0.0%
3510-100	OFF-DUTY POLICE OFFICER FEE	\$45	\$0	\$0	\$0	N/A
3600-000	CHATHAM PARK DEVELOPMENT	\$187,915	\$250,000	\$160,000	\$165,000	3.1%
3650-000	RECREATION REVENUES	\$9,390	\$7,350	\$7,350	\$5,000	-32.0%
3650-001	REC. FEE - PAY IN LIEU OF	\$2,165	\$7,500	\$15,450	\$10,300	-33.3%
3650-400	CHATHAM COUNTY RECREATION GRANT	\$22,885	\$22,075	\$23,010	\$23,075	0.3%
3650-500	CONTROLLED SUBSTANCE TAX	\$18	\$0	\$0	\$0	N/A
3650-550	DUKE EV GRANT	\$20,000	\$10,000	\$0	\$0	N/A
3650-575	WELLNESS GRANT	\$4,271	\$10,000	\$10,000	\$2,500	-75.0%
3650-650	FEMA FUNDS	\$0	\$0	\$26,649	\$26,649	0.0%
3660-000	COMMUNITY HOUSE RENTS	\$15,545	\$13,000	\$14,000	\$7,000	-50.0%
3680-200	INSURANCE PROCEEDS	\$1,751	\$0	\$0	\$0	N/A
3690-000	TIPPING/LANDFILL REVENUE	\$411,221	\$400,000	\$420,000	\$480,000	14.3%
3800-000	LOAN PROCEEDS	\$157,000	\$157,000	\$165,000	\$145,500	-11.8%
3830-000	SALE OF FIXED ASSETS	\$4,109	\$5,000	\$5,000	\$5,000	0.0%
3990-010	FUND BALANCE APPROPRIATED	\$0	\$0	\$369,433	\$34,786	-90.6%
3990-100	POWELL BILL FUND BALANCE APPROPRIATED	\$0	\$0	\$114,000	\$0	N/A
	TOTAL OPERATING	\$5,281,587	\$4,866,489	\$5,600,866	\$5,412,721	-3.4%

Adopted Budget
FY 2020 - 2021

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$101,225	\$138,000	\$126,672	\$78,424	-38.1%
11	INTEREST	\$3,422	\$9,300	\$6,304	\$7,625	21.0%
	TOTAL DEBT SERVICE	\$104,647	\$147,300	\$132,976	\$86,050	-35.3%
20	SALARIES	\$1,409,185	\$1,457,151	\$1,601,796	\$1,673,347	4.5%
21	TEMPORARY SALARIES	\$43,428	\$54,800	\$69,000	\$59,000	-14.5%
24	OVERTIME SALARIES	\$52,148	\$39,000	\$45,000	\$52,500	16.7%
26	ADVISORY BOARD SALARIES	\$1,100	\$2,800	\$2,800	\$2,800	0.0%
30	SPECIAL EVENTS SALARIES	\$1	\$0	\$80,000	\$45,000	-43.8%
50	FICA	\$122,564	\$123,572	\$129,642	\$140,198	8.1%
60	GROUP HEALTH INSURANCE	\$227,359	\$263,355	\$280,622	\$291,721	4.0%
70	RETIREMENT	\$118,376	\$121,973	\$145,906	\$179,109	22.8%
71	SPECIAL RETIREMENT - 401K	\$72,699	\$74,928	\$78,968	\$86,413	9.4%
72	SEPARATION BENEFIT	\$16,533	\$16,533	\$16,533	\$42,174	155.1%
80	UNEMPLOYMENT COMPENSATION	\$141	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$33,739	\$36,375	\$40,150	\$43,535	8.4%
	TOTAL PERSONNEL	\$2,097,273	\$2,190,487	\$2,490,416	\$2,615,797	5.0%
40	PROFESSIONAL SERVICES	\$723,434	\$723,356	\$781,903	\$781,650	0.0%
41	LEGAL SERVICES	\$0	\$0	\$0	\$15,000	#DIV/0!
74	COMMUNITY POLICING SUPPORT	\$6,173	\$6,500	\$7,500	\$6,500	-13.3%
100	TRAVEL/TRAINING	\$18,214	\$32,750	\$39,050	\$27,250	-30.2%
110	TELEPHONE	\$32,876	\$30,300	\$35,000	\$35,200	0.6%
111	POSTAGE	\$1,932	\$2,800	\$2,800	\$3,000	7.1%
120	SAFETY SUPPLIES	\$6,643	\$6,500	\$6,500	\$6,500	0.0%
130	UTILITIES	\$85,373	\$80,900	\$82,900	\$95,750	15.5%
140	SUSTAINABLE ENVIRONMENTAL PROGRAM	\$1	\$10,000	\$10,000	\$0	N/A
150	BUILDINGS & GROUNDS MAINTENANCE	\$61,228	\$67,500	\$67,500	\$47,500	-29.6%
160	EQUIPMENT MAINTENANCE	\$9,900	\$83,300	\$83,300	\$30,750	-63.1%
170	AUTOMOTIVE M & R	\$36,305	\$37,000	\$34,000	\$34,250	0.7%

Adopted Budget
FY 2020 - 2021

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
260	ADVERTISING	\$2,016	\$2,950	\$2,450	\$2,700	10.2%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$43,565	\$46,750	\$48,000	\$47,250	-1.6%
320	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	N/A
321	MAIN STREET PROGRAM SUPPLIES	\$0	\$1,500	\$0	\$0	N/A
330	DEPARTMENTAL SUPPLIES	\$70,367	\$69,550	\$83,750	\$85,750	2.4%
331	TAX BILLING & COLLECTION	\$12,862	\$11,000	\$12,000	\$13,000	8.3%
336	CLEANING SERVICE	\$7,222	\$8,000	\$9,000	\$9,800	8.9%
340	PRINTING	\$37	\$4,500	\$3,000	\$2,250	-25.0%
360	UNIFORMS	\$16,830	\$18,750	\$18,750	\$18,750	0.0%
400	POWELL BILL	\$97,515	\$130,000	\$244,000	\$150,000	-38.5%
450	CONTRACTED SERVICES	\$649,950	\$687,225	\$644,025	\$728,200	13.1%
451	YARD WASTE TIPPING	\$0	\$0	\$0	\$0	N/A
452	MAIN STREET FAÇADE IMPROVEMENTS	\$0	\$15,000	\$28,241	\$15,000	-46.9%
460	MAIN STREET/DOWNTOWN	\$60,000	\$60,000	\$76,990	\$81,000	5.2%
470	OUTSOURCE REVIEW	\$0	\$0	\$50,000	\$50,000	0.0%
475	AFFORDABLE HOUSING BOARD	\$1	\$2,500	\$2,500	\$0	N/A
480	ECONOMIC DEVELOPMENT	\$5,851	\$7,000	\$7,000	\$7,000	0.0%
490	STORM WATER PROGRAM	\$2,188	\$22,000	\$6,500	\$2,000	-69.2%
500	WELLNESS SERVICES	\$4,216	\$10,000	\$10,000	\$2,500	-75.0%
520	FEMA	\$0	\$0	\$26,649	\$26,649	0.0%
530	DUES AND SUBSCRIPTIONS	\$20,379	\$27,800	\$25,800	\$26,300	1.9%
539	REAL & PERSONAL PROPERTY INSURANCE	\$2,018	\$1,600	\$1,600	\$1,500	-6.3%
540	GENERAL LIABILITY INSURANCE	\$16,535	\$18,350	\$17,300	\$18,450	6.6%
541	AUTO INSURANCE	\$11,549	\$16,550	\$16,550	\$15,800	-4.5%
600	DRAINAGE AND STORM WATER	\$77,642	\$50,000	\$50,000	\$50,000	0.0%
741	COPIER LEASE	\$4,470	\$8,200	\$5,600	\$5,600	0.0%
742	OFFICE SPACE LEASE	\$34,055	\$34,505	\$34,505	\$34,505	0.0%
743	PLOTTER LEASE	\$0	\$2,400	\$2,400	\$2,400	0.0%
800	CONTINGENCY	\$4,815	\$5,000	\$5,000	\$5,000	0.0%
941	SEASONAL DECORATIONS	\$8,940	\$10,000	\$10,000	\$10,000	0.0%

Adopted Budget
FY 2020 - 2021

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
950	EVENTS & PROGRAMMING	\$10,053	\$10,000	\$10,000	\$10,000	0.0%
	TRANSFER TO OTHER FUNDS	\$52,581	\$0	\$96,410	\$0	N/A
	TOTAL OPERATING	\$2,198,738	\$2,362,039	\$2,698,473	\$2,504,754	-7.2%
720	CAPITAL OUTLAY - BUILDINGS	\$5,705	\$6,500	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$178,701	\$197,087	\$165,000	\$145,500	-11.8%
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$1	\$90,000	\$114,000	\$60,619	-46.8%
	TOTAL CAPITAL	\$184,407	\$293,587	\$279,000	\$206,119	-26.1%
	DIVISION TOTAL	\$4,585,066	\$4,993,409	\$5,600,866	\$5,412,721	-3.4%

Adopted Budget
FY 2020 - 2021

GOVERNING BODY - DEPT 4100

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$34,028	\$34,028	\$34,879	\$35,589	2.0%
50	FICA	\$2,603	\$2,603	\$2,668	\$2,723	2.0%
542	WORKMEN'S COMP INSURANCE	\$60	\$75	\$75	\$85	13.3%
	TOTAL PERSONNEL	\$36,691	\$36,706	\$37,622	\$38,396	2.1%
100	TRAVEL/TRAINING	\$869	\$2,000	\$2,000	\$2,000	0.0%
111	POSTAGE	\$0	\$50	\$50	\$50	0.0%
260	ADVERTISING	\$184	\$50	\$50	\$50	0.0%
330	DEPARTMENTAL SUPPLIES	\$665	\$2,500	\$2,500	\$11,500	360.0%
450	CONTRACTED SERVICES	\$27,876	\$32,000	\$34,000	\$48,500	42.6%
480	ECONOMIC DEVELOPMENT	\$5,851	\$7,000	\$7,000	\$7,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$8,746	\$8,750	\$8,750	\$8,750	0.0%
540	GENERAL LIABILITY INSURANCE	\$1,500	\$1,500	\$1,500	\$1,500	0.0%
741	COPIER LEASE	\$0	\$1,400	\$0	\$0	N/A
	TOTAL OPERATING	\$45,691	\$55,250	\$55,850	\$79,350	42.1%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$82,383	\$91,956	\$93,472	\$117,746	26.0%

Adopted Budget
FY 2020 - 2021

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$235,001	\$228,965	\$289,717	\$281,089	-3.0%
21	TEMPORARY SALARIES	\$0	\$0	\$2,500	\$2,500	0.0%
24	OVERTIME SALARIES	\$162	\$1,000	\$1,000	\$1,000	0.0%
50	FICA	\$18,080	\$17,878	\$19,588	\$21,771	11.1%
60	GROUP HEALTH INSURANCE	\$27,760	\$31,323	\$33,269	\$50,269	51.1%
70	RETIREMENT	\$18,097	\$17,877	\$21,997	\$25,313	15.1%
71	SPECIAL RETIREMENT - 401K	\$11,524	\$11,430	\$13,163	\$13,754	4.5%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$628	\$750	\$850	\$950	11.8%
	TOTAL PERSONNEL	\$311,272	\$309,222	\$382,084	\$396,647	3.8%
100	TRAVEL/TRAINING	\$4,478	\$9,000	\$9,000	\$6,000	-33.3%
110	TELEPHONE	\$7,363	\$8,000	\$8,000	\$8,000	0.0%
111	POSTAGE	\$341	\$750	\$650	\$650	0.0%
160	EQUIPMENT MAINTENANCE	\$0	\$1,000	\$1,000	\$750	-25.0%
170	AUTOMOTIVE M & R	\$2,222	\$500	\$500	\$500	0.0%
260	ADVERTISING	\$261	\$1,000	\$750	\$750	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$1,289	\$1,000	\$1,000	\$1,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$9,345	\$12,000	\$12,000	\$12,000	0.0%
331	TAX BILLING & COLLECTION	\$12,862	\$11,000	\$12,000	\$13,000	8.3%
340	PRINTING	\$0	\$500	\$500	\$0	N/A
450	CONTRACTED SERVICES	\$22,564	\$29,825	\$29,825	\$57,500	92.8%
500	WELLNESS SERVICES	\$4,216	\$10,000	\$10,000	\$2,500	-75.0%
530	DUES AND SUBSCRIPTIONS	\$6,220	\$8,000	\$7,500	\$7,500	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,468	\$4,000	\$3,500	\$3,500	0.0%
541	AUTO INSURANCE	\$631	\$900	\$900	\$900	0.0%
741	COPIER LEASE	\$1,206	\$1,400	\$1,400	\$1,400	0.0%

Adopted Budget
FY 2020 - 2021

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	\$75,466	\$98,875	\$98,525	\$115,950	17.7%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$35,000	\$25,000	-28.6%
	TOTAL CAPITAL	\$0	\$0	\$35,000	\$25,000	-28.6%
	DIVISION TOTAL	\$386,738	\$408,097	\$515,609	\$537,597	4.3%

Adopted Budget
FY 2020 - 2021

LEGAL - DEPT 4700

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
40	PROFESSIONAL SERVICES	\$49,953	\$49,875	\$98,120	\$54,000	-45.0%
41	LEGAL SERVICES	\$0	\$0	\$0	\$15,000	#DIV/0!
100	TRAVEL/TRAINING	\$0	\$750	\$750	\$750	0.0%
530	DUES AND SUBSCRIPTIONS	\$0	\$250	\$250	\$250	0.0%
	TOTAL OPERATING	\$49,953	\$50,875	\$99,120	\$70,000	-29.4%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$49,953	\$50,875	\$99,120	\$70,000	-29.4%

Adopted Budget
FY 2020 - 2021

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$52,231	\$53,368	\$72,704	\$92,159	26.8%
21	TEMPORARY SALARIES	\$0	\$0	\$1,500	\$1,500	0.0%
50	FICA	\$7,112	\$7,214	\$5,677	\$7,165	26.2%
60	GROUP HEALTH INSURANCE	\$2,100	\$9,168	\$8,516	\$12,667	48.8%
70	RETIREMENT	\$7,207	\$7,374	\$6,551	\$9,409	43.6%
71	SPECIAL RETIREMENT - 401K	\$4,667	\$4,715	\$3,635	\$4,608	26.8%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,577	\$1,700	\$2,075	\$2,200	6.0%
	TOTAL PERSONNEL	\$74,914	\$83,539	\$100,657	\$129,708	28.9%
100	TRAVEL/TRAINING	\$310	\$1,500	\$1,800	\$2,000	11.1%
110	TELEPHONE	\$1,919	\$2,000	\$2,000	\$2,000	0.0%
111	POSTAGE	\$304	\$100	\$250	\$250	0.0%
130	UTILITIES	\$478	\$0	\$0	\$0	N/A
170	AUTOMOTIVE M & R	\$1,135	\$1,000	\$1,000	\$1,000	0.0%
260	ADVERTISING	\$351	\$250	\$250	\$250	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$500	\$500	\$500	0.0%
330	DEPARTMENTAL SUPPLIES	\$1,285	\$500	\$1,500	\$1,500	0.0%
450	CONTRACTED SERVICES	\$51,901	\$66,000	\$40,000	\$60,000	50.0%
470	OUTSOURCE REVIEW	\$0	\$0	\$50,000	\$50,000	0.0%
490	STORM WATER PROGRAM	\$2,188	\$22,000	\$6,500	\$2,000	-69.2%
530	DUES AND SUBSCRIPTIONS	\$674	\$1,000	\$1,000	\$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$641	\$1,100	\$900	\$900	0.0%
541	AUTO INSURANCE	\$255	\$400	\$400	\$400	0.0%
600	DRAINAGE AND STORM WATER	\$77,642	\$50,000	\$50,000	\$50,000	0.0%
741	COPIER LEASE	\$514	\$1,000	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$4,768	\$4,944	\$4,944	\$4,944	0.0%

Adopted Budget
FY 2020 - 2021

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
743	PLOTTER LEASE	\$0	\$600	\$600	\$600	0.0%
	TOTAL OPERATING	\$144,364	\$152,894	\$162,344	\$178,044	9.7%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$7,000	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$7,000	\$0	N/A
	DIVISION TOTAL	\$219,278	\$236,433	\$270,001	\$307,752	14.0%

Adopted Budget
FY 2020 - 2021

PLANNING DEVELOPMENT - DEPT 4900

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$80,814	\$89,091	\$86,800	\$97,052	11.8%
21	TEMPORARY SALARIES	\$0	\$5,000	\$5,000	\$5,000	0.0%
26	ADVISORY BOARD SALARIES	\$1,100	\$2,800	\$2,800	\$2,800	0.0%
50	FICA	\$6,590	\$6,815	\$7,237	\$8,021	10.8%
60	GROUP HEALTH INSURANCE	\$11,323	\$13,581	\$13,231	\$14,445	9.2%
70	RETIREMENT	\$6,310	\$6,951	\$7,821	\$9,909	26.7%
71	SPECIAL RETIREMENT - 401K	\$3,961	\$4,445	\$4,340	\$4,853	11.8%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,577	\$1,700	\$2,075	\$2,200	6.0%
	TOTAL PERSONNEL	\$111,696	\$130,382	\$129,304	\$144,279	11.6%
100	TRAVEL/TRAINING	\$1,006	\$3,500	\$3,500	\$3,500	0.0%
110	TELEPHONE	\$1,919	\$2,000	\$2,000	\$2,000	0.0%
111	POSTAGE	\$304	\$1,000	\$750	\$1,000	33.3%
130	UTILITIES	\$478	\$0	\$0	\$0	N/A
170	AUTOMOTIVE M & R	\$177	\$500	\$500	\$500	0.0%
260	ADVERTISING	\$1,178	\$1,500	\$1,250	\$1,500	20.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$60	\$500	\$750	\$500	-33.3%
330	DEPARTMENTAL SUPPLIES	\$4,922	\$6,000	\$6,000	\$7,500	25.0%
340	PRINTING	\$37	\$2,000	\$1,500	\$1,500	0.0%
360	UNIFORMS	\$0	\$250	\$250	\$250	0.0%
450	CONTRACTED SERVICES	\$24,875	\$30,000	\$31,000	\$5,000	-83.9%
530	DUES AND SUBSCRIPTIONS	\$799	\$4,500	\$3,000	\$3,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$583	\$1,000	\$900	\$900	0.0%
541	AUTO INSURANCE	\$285	\$500	\$500	\$500	0.0%
741	COPIER LEASE	\$514	\$1,000	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$4,768	\$4,944	\$4,944	\$4,944	0.0%
743	PLOTTER LEASE	\$0	\$600	\$600	\$600	0.0%
	TOTAL OPERATING	\$41,905	\$59,794	\$58,144	\$33,894	-41.7%

Adopted Budget
FY 2020 - 2021

PLANNING DEVELOPMENT - DEPT 4900

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$7,000	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$7,000	\$0	N/A
	DIVISION TOTAL	\$153,600	\$190,176	\$194,448	\$178,173	-8.4%

Adopted Budget
FY 2020 - 2021

POLICE - DEPT 5100

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$658,166	\$671,951	\$724,436	\$773,423	6.8%
21	TEMPORARY SALARIES	\$43,428	\$49,800	\$60,000	\$50,000	-16.7%
24	OVERTIME SALARIES	\$38,624	\$33,000	\$38,000	\$43,000	13.2%
30	SPECIAL EVENT SALARIES	\$0	\$0	\$80,000	\$45,000	-43.8%
50	FICA	\$59,291	\$59,628	\$63,929	\$69,724	9.1%
60	GROUP HEALTH INSURANCE	\$127,011	\$135,648	\$148,542	\$140,200	-5.6%
70	RETIREMENT	\$58,968	\$59,808	\$73,636	\$93,378	26.8%
71	SPECIAL RETIREMENT - 401K	\$34,762	\$35,181	\$37,957	\$43,071	13.5%
72	SEPARATION BENEFIT	\$16,533	\$16,533	\$16,533	\$42,174	155.1%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$18,492	\$20,000	\$21,100	\$22,100	4.7%
	TOTAL PERSONNEL	\$1,055,295	\$1,081,550	\$1,264,133	\$1,322,071	4.6%
74	COMMUNITY POLICING SUPPORT	\$6,173	\$6,500	\$7,500	\$6,500	-13.3%
100	TRAVEL/TRAINING	\$8,691	\$9,000	\$15,000	\$7,500	-50.0%
110	TELEPHONE	\$13,814	\$11,000	\$15,000	\$15,000	0.0%
111	POSTAGE	\$357	\$500	\$500	\$500	0.0%
120	SAFETY SUPPLIES	\$5,285	\$5,000	\$5,000	\$5,000	0.0%
160	EQUIPMENT MAINTENANCE	\$3,784	\$3,000	\$3,000	\$3,000	0.0%
170	AUTOMOTIVE M & R	\$24,774	\$25,000	\$22,000	\$22,000	0.0%
260	ADVERTISING	\$42	\$150	\$150	\$150	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$31,677	\$31,000	\$31,000	\$31,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$26,531	\$26,800	\$42,000	\$30,000	-28.6%
360	UNIFORMS	\$16,400	\$18,000	\$18,000	\$18,000	0.0%
450	CONTRACTED SERVICES	\$27,589	\$32,700	\$28,700	\$28,700	0.0%
530	DUES AND SUBSCRIPTIONS	\$1,676	\$2,800	\$2,800	\$2,800	0.0%
540	GENERAL LIABILITY INSURANCE	\$8,355	\$7,250	\$7,250	\$8,000	10.3%
541	AUTO INSURANCE	\$8,237	\$10,250	\$10,250	\$10,000	-2.4%
741	COPIER LEASE	\$1,206	\$1,400	\$1,400	\$1,400	0.0%

Adopted Budget
FY 2020 - 2021

POLICE - DEPT 5100

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
800	CONTINGENCY- INVESTIGATION	\$4,815	\$5,000	\$5,000	\$5,000	0.0%
	TOTAL OPERATING	\$189,406	\$195,350	\$214,550	\$194,550	-9.3%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0		N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$130,931	\$132,000	\$0	\$135,000	#DIV/0!
	TOTAL CAPITAL	\$130,931	\$132,000	\$0	\$135,000	#DIV/0!
	DIVISION TOTAL	\$1,375,633	\$1,408,901	\$1,478,684	\$1,651,623	11.7%

Adopted Budget
FY 2020 - 2021

FIRE SUPPRESSION - DEPT 5300

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
40	PROFESSIONAL SERVICES (Fire)	\$673,481	\$673,481	\$683,783	\$727,650	6.4%
	TOTAL OPERATING	\$673,481	\$673,481	\$683,783	\$727,650	6.4%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$673,481	\$673,481	\$683,783	\$727,650	6.4%

Adopted Budget
FY 2020 - 2021

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$150,341	\$147,087	\$152,580	\$174,072	14.1%
24	OVERTIME SALARIES	\$13,005	\$5,000	\$5,000	\$7,500	50.0%
50	FICA	\$13,130	\$11,635	\$12,055	\$13,890	15.2%
60	GROUP HEALTH INSURANCE	\$22,905	\$34,048	\$36,191	\$36,604	1.1%
70	RETIREMENT	\$12,254	\$11,831	\$14,198	\$18,539	30.6%
71	SPECIAL RETIREMENT - 401K	\$7,809	\$7,564	\$7,879	\$9,079	15.2%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$7,926	\$8,400	\$9,400	\$10,900	16.0%
	TOTAL PERSONNEL	\$227,390	\$225,564	\$237,302	\$270,583	14.0%
100	TRAVEL/TRAINING	\$1,105	\$1,000	\$1,000	\$1,500	50.0%
110	TELEPHONE	\$3,351	\$3,600	\$4,000	\$4,000	0.0%
120	SAFETY SUPPLIES	\$353	\$1,000	\$1,000	\$1,000	0.0%
130	UTILITIES	\$62,239	\$55,000	\$57,000	\$70,000	22.8%
140	SUSTAINABLE ENVIRONMENTAL PROGRAM	\$0	\$10,000	\$10,000	\$0	N/A
150	BUILDINGS & GROUNDS MAINTENANCE	\$786	\$2,500	\$2,500	\$2,500	0.0%
160	EQUIPMENT MAINTENANCE	\$6,116	\$12,000	\$12,000	\$12,000	0.0%
170	AUTOMOTIVE M & R	\$6,119	\$9,000	\$9,000	\$9,000	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$9,798	\$12,000	\$13,000	\$13,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$16,278	\$10,000	\$10,000	\$15,000	50.0%
400	POWELL BILL	\$97,515	\$130,000	\$244,000	\$150,000	-38.5%
450	CONTRACTED SERVICES	\$9,137	\$10,500	\$10,500	\$10,500	0.0%
530	DUES AND SUBSCRIPTIONS	\$162	\$1,000	\$1,000	\$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$1,438	\$1,250	\$1,100	\$1,500	36.4%
541	AUTO INSURANCE	\$1,935	\$3,500	\$3,500	\$3,000	-14.3%
543	INSURANCE DEDUCTIBLE	\$1,000	\$0	\$0	\$0	N/A
941	SEASONAL DECORATIONS	\$8,940	\$10,000	\$10,000	\$10,000	0.0%
	TOTAL OPERATING	\$226,271	\$272,350	\$389,600	\$304,000	-22.0%

Adopted Budget
FY 2020 - 2021

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$5,705	\$6,500	\$0		N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$47,770	\$65,087	\$137,000	\$10,500	-92.3%
	TOTAL CAPITAL	\$53,475	\$71,587	\$137,000	\$10,500	-92.3%
	DIVISION TOTAL	\$507,136	\$569,501	\$763,902	\$585,083	-23.4%

Adopted Budget
FY 2020 - 2021

PUBLIC BUILDINGS GROUNDS - DEPT 5500

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
120	SAFETY SUPPLIES	\$1,005	\$500	\$500	\$500	0.0%
130	UTILITIES	\$14,825	\$18,000	\$18,000	\$18,000	0.0%
150	BUILDINGS & GROUNDS MAINTENANCE	\$10,269	\$12,000	\$15,000	\$15,000	0.0%
160	EQUIPMENT MAINTENANCE	\$0	\$67,300	\$67,300	\$15,000	-77.7%
330	DEPARTMENTAL SUPPLIES	\$2,055	\$2,250	\$2,250	\$2,250	0.0%
336	CLEANING SERVICE	\$7,222	\$8,000	\$9,000	\$9,800	8.9%
450	CONTRACTED SERVICES	\$3,304	\$5,000	\$4,000	\$4,000	0.0%
539	REAL & PERSONAL PROPERTY	\$2,018	\$1,500	\$1,500	\$1,500	0.0%
	TOTAL OPERATING	\$40,698	\$114,550	\$117,550	\$66,050	-43.8%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$40,698	\$114,550	\$117,550	\$66,050	-43.8%

Adopted Budget
FY 2020 - 2021

SANITATION - DEPT 5800

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
450	CONTRACTED SERVICES	\$415,108	\$415,200	\$416,000	\$480,000	15.4%
451	YARD WASTE TIPPING	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$415,108	\$415,200	\$416,000	\$480,000	15.4%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$0	N/A
	DIVISION TOTAL	\$415,108	\$415,200	\$416,000	\$480,000	15.4%

Adopted Budget
FY 2020 - 2021

RECREATION - DEPT 6200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$63,099	\$62,344	\$63,890	\$41,250	-35.4%
50	FICA	\$4,828	\$4,769	\$4,888	\$3,156	-35.4%
60	GROUP HEALTH INSURANCE	\$8,300	\$9,060	\$9,624	\$7,227	-24.9%
70	RETIREMENT	\$4,894	\$4,836	\$5,711	\$4,212	-26.3%
71	SPECIAL RETIREMENT - 401K	\$3,120	\$3,092	\$3,170	\$2,063	-34.9%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,902	\$2,050	\$2,500	\$2,900	16.0%
	TOTAL PERSONNEL	\$86,163	\$86,152	\$89,783	\$60,807	-32.3%
100	TRAVEL/TRAINING	\$1,546	\$2,500	\$2,500	\$2,000	-20.0%
110	TELEPHONE	\$2,369	\$2,000	\$2,000	\$2,000	0.0%
111	POSTAGE	\$320	\$200	\$300	\$250	-16.7%
130	UTILITIES	\$6,877	\$7,000	\$7,000	\$7,000	0.0%
150	BUILDINGS & GROUNDS MAINTENANCE	\$50,172	\$53,000	\$50,000	\$30,000	-40.0%
170	AUTOMOTIVE M & R	\$95	\$500	\$500	\$500	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$76	\$1,000	\$1,000	\$500	-50.0%
321	MAIN STREET PROGRAM SUPPLIES	\$0	\$1,500	\$0	\$0	N/A
330	DEPARTMENTAL SUPPLIES	\$3,429	\$3,500	\$3,500	\$2,000	-42.9%
450	CONTRACTED SERVICES	\$39,418	\$50,000	\$45,000	\$30,000	-33.3%
520	FEMA	\$0	\$0	\$26,649	\$26,649	0.0%
530	DUES AND SUBSCRIPTIONS	\$1,113	\$1,000	\$1,000	\$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$619	\$1,000	\$900	\$900	0.0%
541	AUTO INSURANCE	\$207	\$500	\$500	\$500	0.0%
741	COPIER LEASE	\$514	\$1,000	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$4,768	\$4,944	\$4,944	\$4,944	0.0%
743	PLOTTER LEASE	\$0	\$600	\$600	\$600	0.0%
950	EVENTS & PROGRAMMING	\$10,053	\$10,000	\$10,000	\$10,000	0.0%
	TOTAL OPERATING	\$121,576	\$140,244	\$157,093	\$119,543	-23.9%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A

Adopted Budget
FY 2020 - 2021

RECREATION - DEPT 6200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$7,000	\$0	N/A
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$21,263	\$90,000	\$79,000	\$35,619	-54.9%
	TOTAL CAPITAL	\$21,263	\$90,000	\$86,000	\$35,619	-58.6%
	DIVISION TOTAL	\$229,002	\$316,396	\$332,876	\$215,969	-35.1%

Adopted Budget
FY 2020 - 2021

CHATHAM PARK DEVELOPMENT - DEPT 6300

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$135,505	\$170,318	\$176,790	\$178,713	1.1%
24	OVERTIME SALARIES	\$357	\$0	\$1,000	\$1,000	0.0%
50	FICA	\$10,930	\$13,029	\$13,601	\$13,748	1.1%
60	GROUP HEALTH INSURANCE	\$27,960	\$30,527	\$31,249	\$30,309	-3.0%
70	RETIREMENT	\$10,645	\$13,295	\$15,992	\$18,349	14.7%
71	SPECIAL RETIREMENT - 401K	\$6,856	\$8,501	\$8,824	\$8,986	1.8%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,577	\$1,700	\$2,075	\$2,200	6.0%
	TOTAL PERSONNEL	\$193,850	\$237,371	\$249,532	\$253,305	1.5%
100	TRAVEL/TRAINING	\$210	\$3,500	\$3,500	\$2,000	-42.9%
110	TELEPHONE	\$2,143	\$1,700	\$2,000	\$2,200	10.0%
111	POSTAGE	\$304	\$200	\$300	\$300	0.0%
130	UTILITIES	\$478	\$900	\$900	\$750	-16.7%
170	AUTOMOTIVE M & R	\$1,783	\$500	\$500	\$750	50.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$665	\$750	\$750	\$750	0.0%
330	DEPARTMENTAL SUPPLIES	\$5,856	\$6,000	\$4,000	\$4,000	0.0%
340	PRINTING	\$0	\$2,000	\$1,000	\$750	-25.0%
360	UNIFORMS	\$431	\$500	\$500	\$500	0.0%
450	CONTRACTED SERVICES	\$28,177	\$16,000	\$5,000	\$4,000	-20.0%
530	DUES AND SUBSCRIPTIONS	\$990	\$500	\$500	\$1,000	100.0%
539	REAL & PERSONAL PROPERTY	\$0	\$100	\$100	\$0	N/A
540	GENERAL LIABILITY INSURANCE	\$930	\$1,250	\$1,250	\$1,250	0.0%
541	AUTO INSURANCE	\$0	\$500	\$500	\$500	0.0%
741	COPIER LEASE	\$514	\$1,000	\$700	\$700	0.0%
742	OFFICE SPACE LEASE	\$19,752	\$19,673	\$19,673	\$19,673	0.0%
743	PLOTTER LEASE	\$0	\$600	\$600	\$600	0.0%
	TOTAL OPERATING	\$62,233	\$55,673	\$41,773	\$39,723	-4.9%

Adopted Budget
FY 2020 - 2021

CHATHAM PARK DEVELOPMENT - DEPT 6300

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$7,000	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$7,000	\$0	N/A
	DIVISION TOTAL	\$256,083	\$293,044	\$298,305	\$293,028	-1.8%

Adopted Budget
FY 2020 - 2021

MAINSTREET/DOWNTOWN - DEPT 6400

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
452	MAIN STREET FAÇADE IMPROVEMENTS	\$1,759	\$15,000	\$28,241	\$15,000	-46.9%
460	MAIN STREET/DOWNTOWN	\$60,000	\$60,000	\$76,990	\$81,000	5.2%
	TOTAL OPERATING	\$61,759	\$75,000	\$105,231	\$96,000	-8.8%
	DIVISION TOTAL	\$61,759	\$75,000	\$105,231	\$96,000	-8.8%

Adopted Budget
FY 2020 - 2021

AFFORDABLE HOUSING - DEPT 6500

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
475	AFFORDABLE HOUSING BOARD	\$0	\$2,500	\$2,500	\$0	N/A
	TOTAL OPERATING	\$0	\$2,500	\$2,500	\$0	N/A
	DIVISION TOTAL	\$4,000	\$2,500	\$2,500	\$0	N/A

Adopted Budget
FY 2020 - 2021

DEBT SERVICE - DEPT 9100/9200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
9100-000	DEBT SERVICE - PRINCIPAL	\$101,225	\$138,000	\$126,672	\$78,424	-38.1%
9200-000	DEBT SERVICE - INTEREST	\$3,422	\$9,300	\$6,304	\$7,625	21.0%
	TOTAL CAPITAL	\$104,647	\$147,300	\$132,976	\$86,050	-35.3%

Adopted Budget
FY 2020 - 2021

OPERATING BUDGET - ENTERPRISE (WATER/SEWER) FUND

ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$2,416	\$750	\$1,000	\$1,500	50.0%
3350-000	MISCELLANEOUS REVENUES	\$33,940	\$27,000	\$27,000	\$15,000	-44.4%
3350-100	WATER METER REVENUES	\$0	\$0	\$0	\$10,000	#DIV/0!
3710-010	WATER CHARGES	\$1,505,912	\$1,517,390	\$1,593,260	\$1,593,260	0.0%
3710-015	REUSE WATER CHARGES (3M)	\$55,080	\$60,000	\$60,000	\$55,080	-8.2%
3710-020	SEWER CHARGES	\$1,266,765	\$1,294,190	\$1,358,899	\$1,358,899	0.0%
3790-000	TRANSFER FROM CAPITAL RESERVE	\$40,959	\$0	\$0	\$0	N/A
3800-000	LOAN PROCEEDS	\$0	\$25,000	\$54,000	\$19,500	-63.9%
3970-000	PENALTIES ON BILLS	\$58,448	\$48,265	\$50,000	\$35,000	-30.0%
3970-100	CREDIT CARD PAYMENT FEE	\$10,010	\$8,000	\$9,000	\$10,000	11.1%
3990-010	FUND BALANCE APPROPRIATED	\$0	\$0	\$167,488	\$314,908	88.0%
	TRANSFER FROM ENTERPRISE CAPITAL FUND BAL	\$58,150	\$58,150	\$788,100	\$580,300	-26.4%
	TOTAL OPERATING	\$3,031,680	\$3,038,745	\$4,108,748	\$3,993,447	-2.8%

Adopted Budget
FY 2020 - 2021

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$0	\$151,567	\$139,642	\$121,706	-12.8%
11	INTEREST	\$18,325	\$19,175	\$17,458	\$17,268	-1.1%
12	BOND ADMINISTRATION FEES	\$0	\$1,300	\$1,300	\$0	N/A
	TOTAL DEBT SERVICE	\$18,325	\$172,042	\$158,400	\$138,974	-12.3%
20	SALARIES	\$995,261	\$991,549	\$1,102,727	\$1,072,417	-2.7%
24	OVERTIME SALARIES	\$35,994	\$36,000	\$36,000	\$37,000	2.8%
50	FICA	\$74,511	\$75,476	\$85,577	\$84,870	-0.8%
60	GROUP HEALTH INSURANCE	\$171,814	\$174,305	\$203,331	\$194,861	-4.2%
70	RETIREMENT	\$75,846	\$76,226	\$99,438	\$110,963	11.6%
71	SPECIAL RETIREMENT - 401K	\$48,448	\$48,736	\$56,188	\$56,014	-0.3%
542	WORKMEN'S COMP INSURANCE	\$23,285	\$25,051	\$27,225	\$28,450	4.5%
	TOTAL PERSONNEL	\$1,425,240	\$1,427,343	\$1,610,487	\$1,584,575	-1.6%
100	TRAVEL/TRAINING	\$10,985	\$11,750	\$15,250	\$12,750	-16.4%
110	TELEPHONE	\$21,700	\$25,200	\$24,300	\$24,300	0.0%
111	POSTAGE	\$14,883	\$12,350	\$13,350	\$14,550	9.0%
120	SAFETY SUPPLIES	\$3,625	\$6,000	\$6,000	\$6,500	8.3%
130	UTILITIES	\$140,750	\$130,700	\$136,700	\$142,700	4.4%
131	LIFT STATION UTILITIES	\$2,124	\$1,500	\$1,500	\$1,500	0.0%
140	MERCHANT SERVICES	\$12,199	\$15,000	\$14,000	\$14,000	0.0%
150	B & G MAINTENANCE	\$46,650	\$80,000	\$85,000	\$85,000	0.0%
160	EQUIPMENT MAINTENANCE	\$30,544	\$43,000	\$56,477	\$56,477	0.0%
170	AUTOMOTIVE M & R	\$12,133	\$8,400	\$8,400	\$8,600	2.4%
260	ADVERTISING	\$371	\$650	\$900	\$900	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$13,783	\$16,650	\$18,150	\$19,150	5.5%
325	W/W/C SUPPLIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
326	W/W/C EQUIPMENT MAINTENANCE	\$0	\$2,500	\$2,000	\$2,000	0.0%
327	WATER SYSTEM SUPPLIES	\$49,688	\$46,000	\$52,000	\$55,000	5.8%

Adopted Budget
FY 2020 - 2021

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
328	W/W/C PROFESSIONAL SERVICES	\$0	\$6,000	\$5,000	\$5,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$42,937	\$65,500	\$59,500	\$54,500	-8.4%
331	LIFT STATION M&R	\$36,986	\$27,000	\$37,000	\$57,000	54.1%
332	LAB SUPPLIES	\$36,169	\$45,000	\$50,000	\$60,000	20.0%
340	CHEMICAL SUPPLIES	\$282,276	\$226,000	\$260,000	\$297,000	14.2%
360	UNIFORMS	\$26,470	\$21,500	\$22,200	\$22,600	1.8%
450	CONTRACTED SERVICES	\$167,433	\$236,300	\$135,000	\$143,500	6.3%
451	SLUDGE HAULING	\$115,834	\$112,000	\$118,000	\$135,000	14.4%
455	LAB TESTING	\$47,342	\$53,000	\$63,000	\$73,000	15.9%
460	PILOT TESTING	\$0	\$0	\$261,268	\$210,000	-19.6%
500	JORDAN LAKE ALLOCATION	\$0	\$0	\$289,034	\$8,500	-97.1%
530	DUES AND SUBSCRIPTIONS	\$5,865	\$10,800	\$10,300	\$9,600	-6.8%
539	REAL & PERSONAL PROPERTY	\$5,974	\$6,500	\$6,500	\$6,500	0.0%
540	GENERAL LIABILITY INSURANCE	\$8,044	\$13,500	\$10,750	\$10,500	-2.3%
541	AUTO INSURANCE	\$1,653	\$2,600	\$2,600	\$2,600	0.0%
543	INSURANCE DEDUCTIBLE	\$0	\$550	\$550	\$550	0.0%
651	TANK MAINTENANCE	\$27,803	\$27,000	\$55,000	\$28,000	-49.1%
741	COPIER LEASE	\$514	\$1,000	\$700	\$700	0.0%
801	PERMITS & FEES	\$6,730	\$9,500	\$10,000	\$10,000	0.0%
802	FINES	\$0	\$3,000	\$3,000	\$5,500	83.3%
930	TRANSFER TO CAPITAL PROJECT	\$321,665	\$0	\$176,838	\$0	N/A
	TOTAL OPERATING	\$1,474,955	\$1,267,950	\$2,011,767	\$1,584,977	-21.2%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$12,000	\$208,298	\$351,850	68.9%
740	CAPITAL OUTLAY - EQUIPMENT	\$165,113	\$172,950	\$84,795	\$214,070	152.5%
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	\$0	\$0	\$35,000	\$119,000	240.0%
	TOTAL CAPITAL	\$165,113	\$184,950	\$328,093	\$684,921	108.8%
	DIVISION TOTAL	\$3,083,633	\$3,052,287	\$4,108,748	\$3,993,447	-2.8%

Adopted Budget
FY 2020 - 2021

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$281,940	\$278,135	\$351,821	\$302,396	-14.0%
24	OVERTIME SALARIES	\$162	\$0	\$0	\$0	N/A
50	FICA	\$18,369	\$18,146	\$25,379	\$23,133	-8.8%
60	GROUP HEALTH INSURANCE	\$29,860	\$31,323	\$41,784	\$36,171	-13.4%
70	RETIREMENT	\$18,678	\$18,494	\$29,187	\$29,026	-0.6%
71	SPECIAL RETIREMENT - 401K	\$11,919	\$11,825	\$17,203	\$15,888	-7.6%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$1,577	\$1,700	\$2,075	\$2,200	6.0%
	TOTAL PERSONNEL	\$362,525	\$359,623	\$467,449	\$408,813	-12.5%
100	TRAVEL/TRAINING	\$1,073	\$750	\$750	\$750	0.0%
110	TELEPHONE	\$2,292	\$2,900	\$2,000	\$2,000	0.0%
111	POSTAGE	\$13,334	\$11,000	\$12,000	\$12,000	0.0%
130	UTILITIES	\$478	\$700	\$700	\$700	0.0%
140	MERCHANT SERVICES	\$12,199	\$15,000	\$14,000	\$14,000	0.0%
170	AUTOMOTIVE M & R	\$106	\$500	\$500	\$500	0.0%
200	COLLECTIONS FEES	\$476	\$0	\$0	\$0	N/A
260	ADVERTISING	\$85	\$100	\$300	\$300	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$257	\$500	\$500	\$500	0.0%
330	DEPARTMENTAL SUPPLIES	\$3,581	\$4,000	\$4,000	\$4,000	0.0%
450	CONTRACTED SERVICES	\$113,545	\$120,800	\$31,000	\$41,500	33.9%
500	JORDAN LAKE ALLOCATION	\$0	\$0	\$289,034	\$8,500	-97.1%
530	DUES AND SUBSCRIPTIONS	\$3,266	\$3,000	\$3,000	\$3,800	26.7%
540	GENERAL LIABILITY INSURANCE	\$2,477	\$4,250	\$3,250	\$3,250	0.0%
541	AUTO INSURANCE	\$0	\$300	\$300	\$300	0.0%
741	COPIER LEASE	\$514	\$1,000	\$700	\$700	0.0%
	TOTAL OPERATING	\$153,681	\$164,800	\$362,034	\$92,800	-74.4%
720	CAPITAL OUTLAY - BUILDINGS		\$0	\$0	\$0	N/A

Adopted Budget
FY 2020 - 2021

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
740	CAPITAL OUTLAY - EQUIPMENT		\$0	\$0	\$135,450	#DIV/0!
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT		\$0	\$35,000	\$119,000	240.0%
	TOTAL CAPITAL	\$0	\$0	\$35,000	\$254,450	627.0%
	DIVISION TOTAL	\$516,207	\$524,423	\$864,483	\$756,063	-12.5%

Adopted Budget
FY 2020 - 2021

DEBT SERVICE - DEPT 7300

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	\$0	\$151,567	\$139,642	\$121,706	-12.8%
11	INTEREST	\$18,325	\$19,175	\$17,458	\$17,268	-1.1%
12	BOND ADMINISTRATION FEES	\$0	\$1,300	\$1,300	\$0	N/A
	TOTAL DEBT SERVICE	\$18,325	\$172,042	\$158,400	\$138,974	-12.3%

Adopted Budget
FY 2020 - 2021

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$292,071	\$291,769	\$307,361	\$317,508	3.3%
24	OVERTIME SALARIES	\$9,809	\$11,000	\$11,000	\$12,000	9.1%
50	FICA	\$22,901	\$23,697	\$24,355	\$25,207	3.5%
60	GROUP HEALTH INSURANCE	\$58,778	\$62,530	\$66,471	\$66,543	0.1%
70	RETIREMENT	\$23,452	\$24,147	\$28,684	\$33,643	17.3%
71	SPECIAL RETIREMENT - 401K	\$14,948	\$15,438	\$15,918	\$16,475	3.5%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$8,247	\$8,901	\$9,400	\$9,200	-2.1%
	TOTAL PERSONNEL	\$430,226	\$437,482	\$463,189	\$480,577	3.8%
100	TRAVEL/TRAINING	\$3,358	\$3,500	\$6,500	\$4,000	-38.5%
110	TELEPHONE	\$10,484	\$13,000	\$13,000	\$13,000	0.0%
111	POSTAGE	\$1,279	\$1,200	\$1,200	\$2,400	100.0%
120	SAFETY SUPPLIES	\$1,940	\$3,500	\$3,500	\$4,000	14.3%
130	UTILITIES	\$73,056	\$63,000	\$69,000	\$75,000	8.7%
150	B & G MAINTENANCE	\$26,278	\$50,000	\$50,000	\$50,000	0.0%
160	EQUIPMENT MAINTENANCE	\$17,199	\$30,000	\$30,000	\$30,000	0.0%
170	AUTOMOTIVE M & R	\$1,224	\$1,300	\$1,300	\$1,500	15.4%
260	ADVERTISING	\$199	\$250	\$300	\$300	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$2,097	\$3,500	\$3,500	\$4,500	28.6%
330	DEPARTMENTAL SUPPLIES	\$5,707	\$10,000	\$10,000	\$10,000	0.0%
332	LAB SUPPLIES	\$30,371	\$35,000	\$40,000	\$50,000	25.0%
340	CHEMICAL SUPPLIES	\$245,778	\$190,000	\$220,000	\$255,000	15.9%
360	UNIFORMS	\$5,140	\$3,500	\$4,200	\$4,600	9.5%
450	CONTRACTED SERVICES	\$13,842	\$40,500	\$45,000	\$48,000	6.7%
451	SLUDGE HAULING	\$29,187	\$52,000	\$53,000	\$55,000	3.8%
455	LAB TESTING	\$13,338	\$20,000	\$30,000	\$40,000	33.3%
460	PILOT TESTING	\$0	\$0	\$261,268	\$210,000	-19.6%
530	DUES AND SUBSCRIPTIONS	\$662	\$1,300	\$1,300	\$1,300	0.0%

Adopted Budget
FY 2020 - 2021

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
539	REAL & PERSONAL PROPERTY	\$2,943	\$3,000	\$3,000	\$3,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,331	\$4,000	\$3,250	\$3,000	-7.7%
541	AUTO INSURANCE	\$178	\$500	\$500	\$500	0.0%
801	PERMITS & FEES	\$1,845	\$3,500	\$3,500	\$3,500	0.0%
802	FINES	\$0	\$500	\$500	\$500	0.0%
	TOTAL OPERATING	\$488,435	\$533,050	\$853,818	\$869,100	1.8%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$12,000	\$11,000	\$11,000	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	\$80,125	\$88,300	\$27,000	\$0	N/A
	TOTAL CAPITAL	\$80,125	\$100,300	\$38,000	\$11,000	-71.1%
	DIVISION TOTAL	\$998,787	\$1,070,833	\$1,355,007	\$1,360,678	0.4%

Adopted Budget
FY 2020 - 2021

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$206,641	\$202,098	\$205,031	\$213,100	3.9%
24	OVERTIME SALARIES	\$9,084	\$13,000	\$13,000	\$12,000	-7.7%
50	FICA	\$15,459	\$15,384	\$16,679	\$17,220	3.2%
60	GROUP HEALTH INSURANCE	\$35,717	\$26,876	\$38,142	\$38,190	0.1%
70	RETIREMENT	\$15,669	\$15,000	\$18,996	\$22,523	18.6%
71	SPECIAL RETIREMENT - 401K	\$10,003	\$9,590	\$10,542	\$11,030	4.6%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$5,613	\$6,050	\$6,350	\$6,150	-3.1%
	TOTAL PERSONNEL	\$298,206	\$287,998	\$308,740	\$320,214	3.7%
100	TRAVEL/TRAINING	\$3,623	\$3,500	\$4,000	\$4,000	0.0%
110	TELEPHONE	\$4,167	\$3,300	\$3,300	\$3,300	0.0%
111	POSTAGE	\$270	\$150	\$150	\$150	0.0%
120	SAFETY SUPPLIES	\$1,098	\$1,000	\$1,000	\$1,000	0.0%
130	UTILITIES	\$67,217	\$67,000	\$67,000	\$67,000	0.0%
150	B & G MAINTENANCE	\$20,372	\$30,000	\$35,000	\$35,000	0.0%
160	EQUIPMENT MAINTENANCE	\$11,283	\$10,000	\$23,477	\$23,477	0.0%
170	AUTOMOTIVE M & R	\$428	\$600	\$600	\$600	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$837	\$650	\$650	\$650	0.0%
330	DEPARTMENTAL SUPPLIES	\$10,164	\$10,500	\$10,500	\$10,500	0.0%
332	LAB SUPPLIES	\$5,798	\$10,000	\$10,000	\$10,000	0.0%
340	CHEMICAL SUPPLIES	\$36,498	\$36,000	\$40,000	\$42,000	5.0%
360	UNIFORMS	\$7,820	\$6,000	\$6,000	\$6,000	0.0%
450	CONTRACTED SERVICES	\$14,806	\$19,000	\$19,000	\$19,000	0.0%
451	SLUDGE HAULING	\$86,648	\$60,000	\$65,000	\$80,000	23.1%
455	LAB TESTING	\$34,004	\$33,000	\$33,000	\$33,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$213	\$2,000	\$2,000	\$1,500	-25.0%
539	REAL & PERSONAL PROPERTY	\$2,888	\$3,000	\$3,000	\$3,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,185	\$3,750	\$3,000	\$3,000	0.0%

Adopted Budget
FY 2020 - 2021

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
541	AUTO INSURANCE	\$118	\$300	\$300	\$300	0.0%
543	INSURANCE DEDUCTIBLE	\$0	\$50	\$50	\$50	0.0%
801	PERMITS & FEES	\$4,885	\$6,000	\$6,500	\$6,500	0.0%
802	FINES	\$0	\$2,500	\$2,500	\$5,000	100.0%
	TOTAL OPERATING	\$315,321	\$308,300	\$336,027	\$355,027	5.7%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$27,000	\$0	N/A
	TOTAL CAPITAL	\$0	\$0	\$27,000	\$0	N/A
	DIVISION TOTAL	\$613,528	\$596,298	\$671,767	\$675,241	0.5%

Adopted Budget
FY 2020 - 2021

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
20	SALARIES	\$214,609	\$219,547	\$238,513	\$239,413	0.4%
24	OVERTIME SALARIES	\$16,940	\$12,000	\$12,000	\$13,000	8.3%
50	FICA	\$17,782	\$18,249	\$19,164	\$19,310	0.8%
60	GROUP HEALTH INSURANCE	\$47,458	\$53,577	\$56,934	\$53,957	-5.2%
70	RETIREMENT	\$18,047	\$18,585	\$22,571	\$25,771	14.2%
71	SPECIAL RETIREMENT - 401K	\$11,578	\$11,882	\$12,526	\$12,621	0.8%
80	UNEMPLOYMENT COMPENSATION	\$20	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$7,847	\$8,400	\$9,400	\$10,900	16.0%
	TOTAL PERSONNEL	\$334,282	\$342,240	\$371,109	\$374,971	1.0%
100	TRAVEL/TRAINING	\$2,931	\$4,000	\$4,000	\$4,000	0.0%
110	TELEPHONE	\$4,757	\$6,000	\$6,000	\$6,000	0.0%
120	SAFETY SUPPLIES	\$586	\$1,500	\$1,500	\$1,500	0.0%
131	LIFT STATION UTILITIES	\$2,124	\$1,500	\$1,500	\$1,500	0.0%
160	EQUIPMENT MAINTENANCE	\$2,062	\$3,000	\$3,000	\$3,000	0.0%
170	AUTOMOTIVE M & R	\$10,374	\$6,000	\$6,000	\$6,000	0.0%
260	ADVERTISING	\$86	\$300	\$300	\$300	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$10,593	\$12,000	\$13,500	\$13,500	0.0%
325	W/W/C SUPPLIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
326	W/W/C EQUIPMENT MAINTENANCE	\$0	\$2,500	\$2,000	\$2,000	0.0%
327	WATER SYSTEM SUPPLIES - METERS	\$49,688	\$46,000	\$52,000	\$55,000	5.8%
328	W/W/C M & R	\$0	\$6,000	\$5,000	\$5,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$23,485	\$41,000	\$35,000	\$30,000	-14.3%
331	LIFT STATION M & R	\$36,986	\$27,000	\$37,000	\$57,000	54.1%
360	UNIFORMS	\$13,510	\$12,000	\$12,000	\$12,000	0.0%
450	CONTRACTED SERVICES	\$25,241	\$56,000	\$40,000	\$35,000	-12.5%
530	DUES AND SUBSCRIPTIONS	\$1,723	\$4,500	\$4,000	\$3,000	-25.0%
539	REAL & PERSONAL PROPERTY	\$143	\$500	\$500	\$500	0.0%
540	GENERAL LIABILITY INSURANCE	\$1,051	\$1,500	\$1,250	\$1,250	0.0%

Adopted Budget
FY 2020 - 2021

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
541	AUTO INSURANCE	\$1,357	\$1,500	\$1,500	\$1,500	0.0%
543	INSURANCE DEDUCTIBLE	\$0	\$500	\$500	\$500	0.0%
651	TANK MAINTENANCE	\$27,803	\$27,000	\$55,000	\$28,000	-49.1%
	TOTAL OPERATING	\$214,500	\$261,800	\$283,050	\$268,050	-5.3%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$197,298	\$340,850	72.8%
740	CAPITAL OUTLAY - EQUIPMENT	\$84,988	\$84,650	\$30,795	\$78,620	155.3%
	TOTAL CAPITAL	\$84,988	\$84,650	\$228,093	\$419,470	83.9%
	DIVISION TOTAL	\$633,770	\$688,690	\$882,253	\$1,062,491	20.4%

Adopted Budget
FY 2020 - 2021

CAPITAL RESERVE BUDGET - SYSTEM DEVELOPMENT FEES

ENTERPRISE FUND REVENUES - FUND 70

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$34	\$500	\$1,000	\$1,500	50.0%
3730-011	WATER SDF CHARGE	\$44,515	\$35,000	\$200,000	\$200,000	0.0%
3970-011	WASTE WATER SDF CHARGE	\$36,789	\$63,000	\$200,000	\$200,000	0.0%
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$289,034	\$239,450	-17.2%
	TOTAL OPERATING	\$81,338	\$98,500	\$690,034	\$640,950	-7.1%

Adopted Budget
FY 2020 - 2021

CAPITAL RESERVE BUDGET - SYSTEM DEVELOPMENT FEES

ENTERPRISE FUND EXPENDITURES - FUND 70

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
3990-000	TRANSFER TO ENTERPRISE ADMIN	\$0	\$0	\$0	\$239,450	#DIV/0!
3990-740	RESERVE FOR WATER AND WASTE WATER IMPROVEMENTS	\$0	\$98,500	\$401,000	\$401,500	0.1%
	TOTAL OPERATING	\$0	\$98,500	\$401,000	\$640,950	59.8%

Adopted Budget
FY 2020 - 2021

CAPITAL RESERVE BUDGET

ENTERPRISE FUND REVENUES - FUND 71

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$456	\$1,000	\$500	\$1,500	200.0%
3730-011	WATER ACCESS CHARGE	\$0	\$0	\$0	\$0	N/A
3730-012	WATER CAPITAL RECOVERY CHARGE	\$0	\$0	\$0	\$0	N/A
3730-013	WATER CAPITAL RESERVE CONTRIB	\$0	\$0	\$0	\$0	N/A
3970-000	TRANSFER FROM ENTERPRISE	\$0	\$0	\$0	\$0	N/A
3970-011	SEWER ACCESS FEES	\$0	\$0	\$0	\$0	N/A
3970-012	SEWER CAPITAL RECOVERY CHARGE	\$0	\$0	\$0	\$0	N/A
3970-013	SEWER CAPITAL RESERVE CONTRIB	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$58,150	\$0	\$189,298	\$340,850	80.1%
	TOTAL OPERATING	\$58,606	\$1,000	\$189,798	\$342,350	80.4%

Adopted Budget
FY 2020 - 2021

ENTERPRISE FUND EXPENDITURES - FUND 71

CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
3990-000	TRANSFER TO ENTERPRISE ADMIN	\$0	\$1,000	\$189,298	\$273,000	44.2%
3990-010	TRANSFER TO WTP	\$0	\$0	\$0	\$0	N/A
3990-011	TRANSFER TO WWTP	\$0	\$0	\$0	\$0	N/A
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	\$0	\$0	\$0	\$0	N/A
3990-082	TRANSFER TO HILLSBORO ST PROJECT	\$0	\$0	\$0	\$0	N/A
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	\$0	\$0	\$0	\$0	N/A
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	\$0	\$0	\$500	\$1,500	200.0%
	TOTAL OPERATING	\$0	\$1,000	\$189,798	\$274,500	44.6%

Adopted Budget
FY 2020 - 2021

GENERAL FUND REVENUES - FUND 72

CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Recommended	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$6	\$25	\$15	\$20	33.3%
3790-000	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
	TOTAL OPERATING	\$6	\$25	\$15	\$20	33.3%

Adopted Budget
FY 2020 - 2021

GENERAL FUND EXPENDITURES - FUND 72

CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2018-19 Actual	2018-19 Budget	2019-20 Budget	2020-21 Requested	% Increase From Previous Year Budget
1100-400	RESERVE WATER PLANT IMPROVEMENT	\$0	\$0	\$0	\$0	N/A
1100-610	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	\$0	\$25	\$15	\$20	33.3%
		\$0				
	TOTAL OPERATING	\$0	\$25	\$15	\$20	33.3%

Adopted Budget
FY 2020 - 2021

CAPITAL IMPROVEMENT PROGRAM

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Town Manager

SUBJECT: Manager's Recommended Capital Improvement Plan for
Fiscal Years 2020-2021 to 2028-2029

DATE: June 22, 2020

The purpose of this memorandum is to submit the Manager's Recommended Capital Improvement Plan for 2021 to 2029 to the Mayor and the Board of Commissioners. Adoption of the attached resolution would approve the recommended Capital Improvement Plan and authorize the Town Manager to proceed with the listed projects.

DISCUSSION

The Capital Improvement Plan is not a funding document. Funding of individual projects will be accomplished by individual project ordinances to be presented to the Board of Commissioners for approval as funds are needed to begin design and/or construction of the projects.

RECOMMENDATION

That the Board of Commissioners adopt the attached resolution approving the Manager's Recommended Capital Improvement Plan for 2021 to 2029 and authorizing the Town Manager to proceed with the listed projects.

Adopted Budget FY 2020 - 2021

A RESOLUTION ADOPTING THE MANAGER’S RECOMMENDED CAPITAL IMPROVEMENTS PROGRAM FOR FISCAL YEAR 2020 – 2021 THROUGH FISCAL YEAR 2028 - 2029

WHEREAS, the Board of Commissioners of the Town of Pittsboro recognizes that a Capital Improvements Plan enables staff and the Board of Commissioners to more effectively plan for the maintenance and repair of the Town’s existing capital infrastructure resources and to more effectively plan for the growth of a vibrant community; and

WHEREAS, the Capital Improvements Plan is a five-year planning tool designed to help the Town plan for the repair, replacement, and acquisition of capital resources; to assist in financial planning; to ensure better coordination and evaluation of projects; to provide necessary lead time for project planning, permitting, and design; and to maintain or improve the Town’s credit rating and fiscal health; and

WHEREAS, the plan is updated annually for review by the Board of Commissioners; and

WHEREAS, adjustments for anticipated projects can also be made as part of the annual budget process; and

WHEREAS, this flexibility in the planning and implementation of capital needs makes the Town of Pittsboro’s Capital Improvements Plan responsive to the changing needs of its diverse community.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Town of Pittsboro does hereby approve the attached Manager’s Recommended Capital Improvement Plan for Fiscal Year 2020-2021 through Fiscal Year 2028-2029 and authorizes the Town Manager to proceed with the listed projects.

This the 22nd day of June, 2020.

James Nass, Mayor

ATTEST:

Cassandra Bullock, Interim Town Clerk



*TOWN OF PITTSBORO
NORTH CAROLINA*

*MANAGER'S RECOMMENDED
CAPITAL IMPROVEMENTS PLAN*

*Fiscal Year 2020-2021 through
Fiscal Year 2028-2029*

Adopted Budget

FY 2020 - 2021

Capital Project Definition

Strategic planning and financial planning are interrelated when formulating a capital improvement plan. The Capital Improvement Program (CIP) is a multi-year plan for major capital expenditures related to the operations for the Town of Pittsboro. The CIP allows for the orderly replacement and rehabilitation of existing capital assets, in addition to the acquisition of new capital assets. The CIP also identifies proposed funding sources for each project. Items that may be included within the CIP are typically related to, but not limited to infrastructure, land purchases, construction of facilities, or other major improvements to the Town's assets. By providing a planned and prioritized schedule of public enhancements, the program outlines the present and future needs of Pittsboro as identified by the Town staff and approved by the Board of Commissioners. To qualify as a capital improvement, the project should typically have a cost greater than \$50,000 and a useful life of at least 10 years.

The CIP is a fluid document by nature, and as such should serve only as a reference document throughout the fiscal year. Funding plans for projects may change, as may the priorities of the Board of Commissioners.

Capital Improvement Funding

Funding for the CIP varies from one project to the next. Historically, the Town has relied heavily on the use of grant funds for capital expenditures. Additional options available to the Board of Commissioners include cash spending from budget or fund balance appropriations, installment financing, and bonding. In the case of the latter two, approval from the Local Government Commission (LGC) would be required. In the use of financing through either bonding or loans, future revenues would be examined in order to ensure the repayment.

CIP Contents

The CIP includes three schedules. The "5-Year Capital Improvements Summary" displays the projects by fund and total project cost by fiscal year. The "Existing Debt Schedule" displays the debt repayment schedule of the current debt. Finally, the "Financial Summary" is a summarized cash-flow analysis, displaying the five year estimates for all CIP projects and their source of funding. For projects that are financed, the summary displays the projected repayment schedule for anticipated projects or the actual repayment schedule for prior year projects.

Relationship to the Operating Budget

Items that appear within the CIP will have a corresponding fund within the Town of Pittsboro's chart of accounts after a project ordinance is passed by the Board of Commissioners. All corresponding grant activity and payments are accounted for within the project fund. Within schedule 3, transfers from the General Fund and Water & Sewer Fund appear. Current debt exists only within the Water & Sewer fund. As a result, the debt payments are accounted for within that fund's operating budget.

Adopted Budget
FY 2020 - 2021

CAPITAL IMPROVEMENT PLAN SUMMARY

Project Name	Anticipated Funding		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025-2029	Project Total	Department
	Source								
Community House Improvements	C	\$	-	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000	Parks
Municipal Building	C/L	\$	-	\$ -	\$ 17,500,000	\$ -	\$ -	\$ 17,500,000	Public B&G
Annual Street Resurfacing	C	\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000	\$ 1,000,000	Streets
Bathrooms for Parks	K	\$	-	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	\$ 525,000	Parks
New Accounting System	C	\$	35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	Public Utilities & Admin
Jordan Lake Partership	C	\$	15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 135,000	W & S
Jordan Lake Allocation	C	\$	8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 42,500	\$ 76,500	W & S
Additional Police Vehicles	C	\$	135,000	\$ -	\$ 36,500	\$ -	\$ 73,000	\$ 244,500	Police
Town Lake Park Stormwater Improvement	C	\$	-	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	Engineering
Sanford Forecemain	L	\$	-	\$ -	\$ 21,585,500	\$ -	\$ -	\$ 21,585,500	WWTP
15/501 Widening Project	C	\$	-	\$ -	\$ 99,112	\$ 231,260	\$ -	\$ 330,372	Streets
Utility Building	L	\$	-	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	Buildings & Grounds
Storm Drainage Culvert - Oakwood Drive	C/G	\$	-	\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000	Streets/Stormwater
Western Intake Partnership	C	\$	104,000	\$ 104,000	\$ 104,000	\$ -	\$ -	\$ 312,000	W & S
Pump Station Maintenance	C	\$	20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000	\$ 160,000	W & S
Targeted Robeson Creek Rehabilitation	C	\$	-	\$ 248,056	\$ -	\$ -	\$ -	\$ 248,056	W & S
Line Repairs from Targeted CCTV Inspections	C	\$	55,550	\$ -	\$ -	\$ -	\$ -	\$ 55,550	W & S
Level 5 Inspected Manhole Repair/Replacement	C	\$	75,254	\$ -	\$ -	\$ -	\$ -	\$ 75,254	W & S
Level 4 Inspected Manhole Repair/Replacement	C	\$	122,638	\$ -	\$ -	\$ -	\$ -	\$ 122,638	W & S
Cleaning and CCTV Inspection Priority 2	C	\$	27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000	W & S
Cleaning and CCTV Inspection Priority 3	C	\$	74,833	\$ -	\$ -	\$ -	\$ -	\$ 74,833	W & S
Cleaning and CCTV Inspection Priority 4	C	\$	-	\$ 113,301	\$ -	\$ -	\$ -	\$ 113,301	W & S
Cleaning and CCTV Inspection Priority 5	C	\$	-	\$ -	\$ 50,224	\$ -	\$ -	\$ 50,224	W & S
Cleaning and CCTV Inspection	C	\$	-	\$ -	\$ -	\$ 72,653	\$ 333,615	\$ 406,268	W & S
Manhole Repair/Replacement	C	\$	-	\$ -	\$ -	\$ 70,103	\$ 239,617	\$ 309,720	W & S
TOTAL		\$	772,775	\$ 1,378,857	\$ 39,693,836	\$ 692,516	\$ 1,443,732	\$ 43,981,716	

Funding Source Legend Key:

- | | |
|-----------------------|------------------------------|
| C - Cash/Fund Balance | K - Combination |
| G - Grants | CPA - Chatham Park Agreement |
| B - Bond Financing | P - Private |
| L - Loan | |

Adopted Budget
FY 2020 - 2021

DEBT SERVICE SCHEDULE

	1994 Water / Sewer Bonds			2009 Stimulus Award - WWTP		State Revolving Loan CS370413-05 (I&I)		Total Annual Principal	Total Annual Interest	Total Annual
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Principal Balance	Principal Payment			
FY 2020	\$309,000	\$16,000	\$16,223	\$668,855	\$60,805	\$445,050	\$24,725	\$101,530	\$16,223	\$117,753
FY 2021	\$293,000	\$17,000	\$15,383	\$608,050	\$60,805	\$420,325	\$24,725	\$102,530	\$15,383	\$117,913
FY 2022	\$276,000	\$18,000	\$14,490	\$547,245	\$60,805	\$395,600	\$24,725	\$103,530	\$14,490	\$118,020
FY 2023	\$258,000	\$19,000	\$13,545	\$486,440	\$60,805	\$370,875	\$24,725	\$104,530	\$13,545	\$118,075
FY 2024	\$239,000	\$20,000	\$12,548	\$425,635	\$60,805	\$346,150	\$24,725	\$105,530	\$12,548	\$118,078
FY 2025	\$219,000	\$21,000	\$11,498	\$364,830	\$60,805	\$321,425	\$24,725	\$106,530	\$11,498	\$118,028
FY 2026	\$198,000	\$22,000	\$10,395	\$304,025	\$60,805	\$296,700	\$24,725	\$107,530	\$10,395	\$117,925
FY 2027	\$176,000	\$22,000	\$9,240	\$243,220	\$60,805	\$271,975	\$24,725	\$107,530	\$9,240	\$116,770
FY 2028	\$154,000	\$22,000	\$8,085	\$182,415	\$60,805	\$247,250	\$24,725	\$107,530	\$8,085	\$115,615
FY 2029	\$132,000	\$22,000	\$6,930	\$121,610	\$60,805	\$222,525	\$24,725	\$107,530	\$6,930	\$114,460
FY 2030	\$110,000	\$22,000	\$5,775	\$60,805	\$60,805	\$197,800	\$24,725	\$107,530	\$5,775	\$113,305
FY 2031	\$88,000	\$22,000	\$4,620	\$0		\$173,075	\$24,725	\$46,725	\$4,620	\$51,345
FY 2032	\$66,000	\$22,000	\$3,465			\$148,350	\$24,725	\$46,725	\$3,465	\$50,190
FY 2033	\$44,000	\$22,000	\$2,310			\$123,625	\$24,725	\$46,725	\$2,310	\$49,035
FY 2034	\$22,000	\$22,000	\$1,155			\$98,900	\$24,725	\$46,725	\$1,155	\$47,880
FY 2035	\$0					\$74,175	\$24,725	\$24,725	\$0	\$24,725
FY 2036	\$0					\$49,450	\$24,725	\$24,725	\$0	\$24,725
FY 2037	\$0					\$24,725	\$24,725	\$24,725	\$0	\$24,725
FY 2038	\$0					\$0	\$0	\$0	\$0	\$0

DEBT SERVICE SCHEDULE/INSTALLMENT LOANS

GENERAL FUND

	BB&T Contract 00005			BB&T Contract 00006					
	3 Police Vehicles/1 public works truck/1 utility truck			3 Trucks/Dump Truck					
	86.26% for General			75.34% for General					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2020	\$156,993	\$37,503	\$4,773	\$0	\$0	\$0	\$156,993	\$37,503	\$4,773
FY 2021	\$119,490	\$38,643	\$3,632	\$164,995	\$39,781	\$3,993	\$284,485	\$78,424	\$7,625
FY 2022	\$80,847	\$39,818	\$2,458	\$125,213	\$40,744	\$3,030	\$206,060	\$80,562	\$5,488
FY 2023	\$41,029	\$41,029	\$1,247	\$84,470	\$41,730	\$2,044	\$125,498	\$82,758	\$3,291
FY 2024	\$0	\$0	\$0	\$42,740	\$42,740	\$1,034	\$42,740	\$42,740	\$1,034
FY 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ENTERPRISE FUND

	BB&T Contract 00005			BB&T Contract 00006					
	3 Police Vehicles/1 public works truck/1 utility truck			2 Trucks					
	13.74% for Enterprise			24.66% for Enterprise					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2020	\$25,007	\$5,974	\$760	\$0	\$0	\$0	\$25,007	\$5,974	\$760
FY 2021	\$19,033	\$6,155	\$579	\$54,005	\$13,021	\$1,307	\$73,038	\$19,176	\$1,886
FY 2022	\$12,878	\$6,342	\$391	\$40,984	\$13,336	\$992	\$53,862	\$19,679	\$1,383
FY 2023	\$6,535	\$6,535	\$199	\$27,648	\$13,659	\$669	\$34,184	\$20,194	\$868
FY 2024	\$0	\$0	\$0	\$13,989	\$13,989	\$339	\$13,989	\$13,989	\$339
FY 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL

	BB&T Contract 00005			BB&T Contract 00006					
	3 Police Vehicles/1 public works truck/1 utility truck			5 Trucks/Dump Truck					
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Total Principal Balance	Total Principal Payment	Total Interest Payment
FY 2020	\$182,000	\$43,477	\$5,533	\$0	\$0	\$0	\$182,000	\$43,477	\$5,533
FY 2021	\$138,523	\$44,799	\$4,211	\$219,000	\$52,802	\$5,300	\$357,523	\$97,601	\$9,511
FY 2022	\$93,724	\$46,161	\$2,849	\$166,198	\$54,080	\$4,022	\$259,922	\$100,241	\$6,871
FY 2023	\$47,564	\$47,564	\$1,446	\$112,118	\$55,389	\$2,713	\$159,682	\$102,953	\$4,159
FY 2024	\$0	\$0	\$0	\$56,729	\$56,729	\$1,373	\$56,729	\$56,729	\$1,373
FY 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

This Ordinance, budget document, the adopted Capital Improvement Plan and supporting capital project ordinances, as hereby amended on October 12, 2020, shall be the basis of the financial plan for the Town of Pittsboro Government during the 2020-2021 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriated portion of the budget. The Finance Officer shall establish records which are in consonance with the budget, this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 12th day of October 2020.

ATTEST:

James Nass, Mayor

Cassandra M. Bullock, Town Clerk