



Town of Wadesboro

Budget FY 2020-2021

Mayor Bill Thacker

Mayor Pro Tem John Ballard

Councilman Fred Davis

Councilman Lewis Evans

Councilman James David Lee

Councilman Bobby Usrey

Town Attorney Aaron Bates

Town Manager David Edwards

Town Clerk Cynthia Pope

FY 2020-2021 Budget Message

June 1, 2020

Honorable Mayor and Members of Council

Town of Wadesboro, North Carolina:

Pursuant to the Local Government Budget and Fiscal Control Act and N.C. General Statute 159-11, the Annual Budget for Fiscal Year 2020-2021 is submitted for your consideration:

General Fund	\$5,051,180
Water/Sewer Fund	\$2,860,700
Total Operating Budget	\$7,911,880

In comparison to the current FY 2019-20 Budget, the FY 2020-21 General Fund proposed budget decreases by approximately 5.7% (\$306,479) and the Enterprise Fund proposed budget increases by \$83,100 (3%); this equals an overall total decrease of \$223,379 (2.7%). In addition, the overall amount of fund balance appropriated has been decreased from \$510,063 in the current year to \$437,429 in the proposed budget, a reduction of \$72,634. There are no proposed increases to ad valorem taxes or fees.

The Wadesboro Fire District Tax rate is recommended to remain at .096.

As previously stated, the Water and Sewer Enterprise Fund increases by \$83,100 (3%). This increase is due to revenues for the current fiscal year exceeding expectations and usage amounts increasing steadily over the previous months. This budget achieves a 100% balanced budget for the enterprise fund, even when factoring in depreciation. There are no proposed water and sewer rate increases, but we have been advised that Anson County is proposing rate increases, so adjustments consistent with the County's rate increases may be necessary to avoid over-expenditure.

At the 2020 Town Council Retreat, the following overall goals and specific initiatives were established:

- Employee Initiatives
 - Incentives and Recognition for Excellence
 - Training Opportunities
 - Retention Efforts
- Financial Efficiency and Accountability
 - Stay in the "Black"
 - Tax Collections
 - Improve Collection Rates
 - Engage with Council
 - Publicize where each dollar is spent

- Public Perception
 - Improve Town Hall and Town Shop Aesthetics
 - Improve first impressions coming into Town
 - Improve Decorations around Uptown
 - Focus on Downtown Revitalization
 - Streamline Town staff workloads and increase preventative efforts
 - Increase Community Engagement
 - Ambassador program
 - Solidify Marketing/Events
 - Park improvements/additions

These goals provide the foundation upon which the budget is built. Over the course of two budget workshop sessions, a prebudget public hearing, and many hours of staff research and development, Council and staff worked diligently to achieve these goals throughout the budget process.

Unfortunately, with the incredible amount of uncertainty surrounding the financial outlook for the community as it relates to the national pandemic as well as the closure of the County's largest retailer, many of these goals may not be able to be addressed. We are in an unprecedented time for all who are alive today, so our strategic vision to address items in our community that improve quality of life outside of basic services may have to wait. The Council and staff would love nothing more than to add new playground equipment or to establish a revolving loan fund for downtown revitalization, but the reality of our economic situation and its uncertainty don't allow for that in this budget cycle. All these factors are considered in this budget and armed with the knowledge that this document represents a significant amount of careful consideration and study; this budget should allow the Town to meet its obligations, progress towards its goals, and remain fiscally strong.

General Fund: Introduction

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. This fund is established at the inception of a government and exists throughout the government's life. Expenditures are divided into functional departments to present a clearer understanding of the costs of providing certain services. Personnel assigned to a department are largely paid from that department.

General Fund: Long-Term Outlook

Beginning in FY 2014-15, the Town has consistently maintained a positive or neutral cash flow compared to many years prior to that time. For a series of budget cycles leading back almost 10 years, the Town consistently budgeted and spent cash reserves in order to maintain service levels across the board. Since that time Town Council, staff, and leadership have shown a commitment

to delivering services more efficiently and on a leaner budget year after year. In addition, the current fiscal year as well as this proposed budget will include a \$1000 base salary increase for all full-time Town staff, a measure developed by Council to disproportionately raise the salaries of those employees making less, improving their earning potential and their ability to provide for their families.

In light of the current economic landscape, there will have to be capital purchases and construction initiatives that are postponed, an issue that is not unique to our municipality, but one that cannot continue in perpetuity. These issues, though not insurmountable, present the Council with some difficult decisions to be made in near future. The two main issues facing the Town are as follows:

Issue #1: Delayed capital improvements to maintain a positive cash flow. To ensure that we do not dip into cash reserves, we must delay certain capital purchases and/or setting aside savings for later purchases. Even in light of the Town's recent purchase of a new ladder truck for the Fire Department, our fleet of fire apparatuses is aging faster than we can afford to replace them. Also, our purchase of a single-arm sanitation truck several years ago will need to be replaced in the coming years due to the high volume of use every day as our only trash truck. Lastly, our Town streets are in need of more maintenance and full-replacement than we can afford to pay for strictly with Powell Bill funds. This issue is one that isn't the absolute highest priority, but every year we repave less streets than are failing, and eventually something will have to be done.

Issue #2: Attracting new businesses, new families, and improving our overall ability to be a desired place to live and work. Council certainly was on the right track this year during the annual retreat, showing strong desires to improve our ability to attract growth economically and socially, but the environment has not allowed for that right now. We need to improve our ability to support small businesses "getting off the ground" through improving infrastructure and economic incentives in Town, and we also need to make improvements to the "soft" infrastructure in Town like parks, walking trails, and art-related projects that attract new residents. Those improvements are incredibly valuable, but they will have to wait for now until we can ensure that our basic services are going to be able to operate.

There is also reason for hope – in this fiscal year the sales tax growth year over year was nearly 8% prior to the pandemic, several large economic development projects have been confirmed for Wadesboro, and momentum is trending in the right direction. If as a community we can weather this storm and grow from it, there is no doubt that our beautiful Town will continue to improve over time. If this national crisis has taught us anything, it's that our people are resilient and that more and more people are seeing the benefits that living in a small town provides, so we will be here ready for new growth.

General Fund: Revenues

For FY 2020-21, a significant reduction in projected sales tax revenues has been included in this budget to account for the pandemic as well as uncertainty surrounding the closure of our largest retailer. These revenue projections are intended to be overly conservative, with hopes that they

are exceeded. While maintaining this outlook, in order to ensure the continued positive cash flow from previous fiscal cycles, these projections are conservative:

FY 2020-21 General Fund revenues are budgeted at \$4,613,751 (less fund balance) which is a 4.8% (\$233,845) decrease from the current FY 2019-20 budget of \$4,847,596 (less fund balance). This is largely due to decreased revenue projected from sales tax and interest growth on cash investments. As in the current fiscal year, this number is also artificially inflated by the inclusion of \$200,000 revenue budgeted as the State's 80% reimbursement of the Burns St Bridge replacement project.

Town ad valorem property taxes, the Town's largest revenue source, are projected to increase slightly in FY 2020-21 at \$1,980,000. The previous year's projections year to date are tracking ahead of schedule, so projections have been adjusted to match ongoing collection rates.

General Fund: Expenditures

Budgeted expenditures for FY 2020-21 are projected to decrease by 5.7% over the current year. While not attempting to cover specifics for all Town departments within the General Fund, what follows are some highlights of the more significant expenditures and programs being proposed.

Administration: No capital purchases or extraneous expenses are planned for this budget cycle.

Police: The police department budget includes \$5,600 for replacement vests for 16 patrol officers.

Fire: The fire budget includes \$14,500 for replacement turnout gear and \$20,000 for replacement hoses and a new foam system.

Shop: The main expenditure highlight includes \$3,000 for a floor model bandsaw and \$2,500 for a variable speed drill press.

Street: The Street department budget includes \$4,000 for the replacement of two debris tarps for our dump trucks.

Powell: This budget includes \$156,000 for street resurfacing, \$25,000 for general street maintenance and \$250,00 for the initial construction cost of the Burns Street Bridge replacement project (\$200,000 of which will be reimbursed by the State).

Sanitation: The Sanitation department budget includes \$4,000 for the replacement of two debris tarps for our limb trucks.

Parks: No capital purchases or extraneous expenses are planned for this budget cycle.

Personnel: The budget includes a \$1,000 base salary increase for all full-time Town staff. This budget also includes a 2% cost of living increase for Council.

Enterprise Fund: Introduction

In addition to the General Fund which covers all typical government operations, the Town of Wadesboro operates an enterprise fund regarding water and sewer service. The Town is charged with operating this enterprise fund like a private business where the cost of the service is recovered primarily through user charges.

Enterprise Fund: Long-Term Outlook

In FY 2018-2019 the Town had revenues of \$2,833,235 and expenses of \$2,948,943 resulting in negative change in net position of \$115,708. This loss is largely attributed to the depreciation cost of assets. Based on year to date figures, I anticipate that the Town will end FY 2019-2020 with a net positive income, primarily due to expenses such as engineering and sewer treatment costs being lower than budgeted, also we have not to date had a significant increase in sewer costs as we did in the previous year. Also, we have begun starting in this fiscal year to budget more accurately for that depreciation to ensure that the overall change in net position for the enterprise fund remains positive.

Our local economic realities combined with operating losses put the Town in a precarious situation: if the Town's population continues to decrease or it lost a large customer, then the remaining customer base would likely have to cover an increased share of the true cost of water/sewer service. As a result, rates would then become increasingly unaffordable for remaining customers but revenues from these rates would still insufficient to recover the costs of an aging system. Therefore, it is possible that a smaller group of customers in the future must cover an increased share of costs while also ultimately paying for past unpaid depreciation costs.

Long-Term Recommendation: Given these realities, the Town has sought to be responsible managers of its utility system by implementing two strategies. First, by pursuing long-term economic sustainability strategies to attract large industrial users to the Industrial Park and economic incentives for existing unoccupied facilities. Second, by prioritizing projects and aggressively pursuing grants to combine with potential debt service capacity to start replacing long-neglected system assets. The Town received a \$1 million grant from the NC Division of Water Infrastructure in 2017 for the Burns Street Basin rehabilitation project. Engineers and consultants have been conducting inspections and tests to this basin to prioritize improvements using this grant, with design scheduled to begin soon. In addition, the Town has sought and received approval of a \$1.5 million USDA loan and grant for water main replacement, and a \$3.1 million USDA loan and grant for sewer improvements, both which were approved in 2018. Lastly, we recently received a grant for \$150,000 from the state to perform an Asset and Inventory Assessment for our sewer system, which will open more doors in the future for grants to replace the aging sewer system.

Water & Sewer Fund: Revenues

FY 2020-2021 revenues are projected to increase slightly compared to FY 2019-2020 revenues with no fund balance appropriated, for a total revenue projected at \$2,860,700.

Water & Sewer Fund: Expenditures

Budgeted expenditures for FY 2020-21 are proposed to increase by \$83,100 (3%) in comparison to the FY 2019-20 Budget.

While not attempting to cover specifics for all Town departments within the Enterprise Fund, what follows are some highlights of the more noteworthy expenditures and programs being proposed.

Water: No capital purchases or extraneous expenses are planned for this budget cycle.

Sewer: Expenditure highlights include \$25,000 for the purchase of a new trench box and a trailer to haul it.

Personnel: The budget includes a \$1,000 base salary increase for all full-time Town staff.

Water & Sewer Fund: Commentary

For the second time in as many years, the Enterprise Fund is projected in this budget to maintain a completely balanced budget. Furthermore, this budget does account for depreciation costs, ensuring that the true cost of operating the system is realized, bringing the Fund one step closer to being self-sustaining in the long term. As we continue to make improvements to the system through inflow and infiltration repair, increased revenue from new residential and industrial customers, the future of the Fund looks brighter every year.

TOWN OF WADESBORO
BUDGET ORDINANCE
FISCAL YEAR 2020-2021

BE IT ORDAINED by the Council of the Town of Wadesboro, North Carolina, that:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the City Government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Chart of Accounts established by the Town:

Administration	\$700,417
Incentive Grants	\$23,800
Police	\$2,219,564
Fire	\$529,792
Garage	\$92,248
Street	\$500,274
Powell Bill	\$438,000
Sanitation	\$474,311
Park	<u>\$72,774</u>
Total	\$5,051,180

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year 2020 – 2021.

Ad Valorem Taxes	\$1,980,000
Other Revenue	<u>\$3,071,180</u>
Total	\$5,051,180

Section 3. The following amounts are hereby appropriated in the Enterprise Fund for the operation of the water and sewer utilities for Fiscal Year 2020 – 2021.

Water	\$1,316,705
Sewer	<u>\$1,543,995</u>
Total	\$2,860,700

Section 4. It is established the following monies will be available in the Water & Sewer Enterprise Fund for the Fiscal Year 2019 – 2020.

Water	\$1,245,000
Sewer	\$1,545,000
Other	<u>\$70,700</u>
Total	\$2,860,700

Section 5

- (a.) There is hereby levied a tax at the rate of 55.6 cents per one hundred dollars valuation of property effective July 1, 2020.
- (b.) The Town of Wadesboro water rate structure for FY 2020-2021 will remain unchanged from FY 2019-2020.
- (c.) The Town of Wadesboro sewer rate structure for FY 2020-2021 will remained unchanged from FY 2019-2020.
- (d.) The fees and charges for taps, deposits & reconnections, & miscellaneous items for FY 2020-2021 will remain unchanged from FY 2019-2020.
- (e.) The Town of Wadesboro water rate structure will be adjusted to match any increase in Anson County's municipal water rate charges for Fiscal Year 2020-2021. The Finance Officer is authorized and directed to make any such changes.
- (f.) The Town of Wadesboro sewer rate structure will be adjusted to match any increase in Anson County's sewage treatment charges for Fiscal Year 2020-2021. The Finance Officer is authorized and directed to make any such changes.
- (g.) The Town of Wadesboro monthly garbage rate for FY 2020-2021 will remain unchanged from FY 2019-2020.
- (h.) There is hereby levied a tax at the rate of 9.6 cents per one hundred dollars valuation in the Wadesboro Fire District outside of the Town of Wadesboro effective July 1, 2020.

Section 6. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained under the following conditions:

- (a.) He may transfer amounts between objects of expenditures within a department without limitations and without a report being required.
- (b.) He may transfer amounts between departments and make expenditures or transfers from the contingency fund with an official report on such transfer at the next regular meeting of the Council.

Section 7. Copies of this budget ordinance shall be furnished to the Finance Officer and the Budget Officer to be kept on file by them for their discretion in the disbursement of funds.

A motion was made by, seconded by that the above ordinance be approved.

The vote was as follows:

For:

Against:

Passed.

This ____ day of June, 20__.

MAYOR

ATTEST:

TOWN CLERK

(Seal)

FY 2021 General Fund Revenues

Full Account (65 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
10-122-00. RETURNED CHECKS	(1,125)	0	0	0
10-290-00. INTEREST ON MM INVESTMENTS NC CA:	(70,820)	(70,000)	(21,825)	(40,000)
10-301-09. Tax Budget Yr 2009	(1,249)	0	0	0
10-301-10. TAXES BUDGET YR 2010	(702)	0	0	0
10-301-11. Tax Budget Year 2011	(1,833)	0	0	0
10-301-12. Tax Budget Year 2012	(4,602)	0	0	0
10-301-13. TAX BUDGET YEAR 2013	(5,179)	0	0	0
10-301-14. TAX BUDGET YEAR 2014	(6,932)	0	0	0
10-301-15. TAXES BUDGET YEAR 2015	(12,390)	0	(427,500)	0
10-301-16. TAXES BUDGET YEAR 2016	(24,223)	0	0	0
10-301-17. TAXES BUDGET YEAR 2017	(61,379)	0	(429,500)	0
10-301-18. TAXES BUDGET YEAR 2018	(1,849,527)	0	(457,637)	0
10-301-19. TAXES BUDGET YEAR 2019	0	(1,830,000)	(457,500)	0
10-301-20. REFUNDS ON TAXES	0	0	0	0
10-301-30. INTEREST ON TAXES	(30,587)	(22,000)	(16,750)	(30,000)
10-301-31. TAX BUDGET YEAR 2020	0	0	0	(1,850,000)
10-301-90. TAXES OTHER PRIOR YEARS	0	(85,000)	(66,250)	(100,000)
10-306-00. GOLF CART PERMIT	(80)	0	(10)	(50)
10-309-00. PAYMENT IN LIEU OF TAXES	(11,568)	(12,500)	(7,731)	(12,500)
10-310-00. MISCREV-POLICE	(6,331)	(37,000)	(14,412)	(7,500)
10-311-00. MISC REV-FIRE	(9,337)	(3,500)	(3,400)	(10,000)
10-320-00. SOLID WASTE DIS TAX	(4,059)	(3,000)	(3,100)	(4,000)
10-325-00. REGULATORY PERMIT	(455)	(500)	(125)	(500)
10-328-00. FRANCHISE TAX CABLEVISION	0	0	(3,920)	0
10-328-50. LOAN PROCEEDS	0	0	(58,785)	0
10-329-00. INTEREST ON INVESTMENTS	(6,245)	(4,000)	(1,262)	(5,000)
10-330-00. FIRE INSPECTION FEE	(6,455)	(4,500)	(3,500)	(10,000)
10-334-00. EMPLOYEE SERVICE CHARGE	(370)	(250)	(125)	0
10-335-00. MISC. REVENUE	(19,815)	(61,565)	(47,905)	(20,000)
10-337-00. FRANCHISE TAX	(279,946)	(265,000)	(270,000)	(270,000)
10-337-02. EXCISE TAX NATURAL GAS	(17,145)	(8,000)	(10,250)	(12,000)
10-338-00. TELCOMMUNICATIONS TAX	(33,382)	(35,000)	(37,000)	(35,000)
10-341-00. BEVERAGE TAX DISTRIBUTION	(23,605)	(24,000)	(24,250)	(24,000)
10-342-00. Fireman-Onbehalf Pymts	(14,568)	(12,400)	(12,400)	(12,400)
10-343-00. POWELL BILL	(170,691)	(364,000)	(221,750)	(371,000)
10-344-00. VIDEO PROGRAM DIST	(29,953)	(32,500)	(32,375)	(30,000)
10-345-00. LOCAL OPTION SALES TAX 1%	(287,215)	(278,100)	(665,189)	(215,000)
10-345-01. LOCAL OP. SALES TAX 1/2%	(445,823)	(437,750)	(215,688)	(335,000)
10-345-02. ART.44,LOCAL OPT TAX	(488,144)	(468,650)	(230,913)	(365,000)
10-347-00. ABC REVENUE	(47,500)	(22,000)	(21,500)	(48,000)
10-351-00. ARREST FEES	(1,445)	(1,500)	(1,500)	(1,500)
10-352-00. PARKING VIOLATIONS	0	(200)	(156)	(200)
10-353-00. CODE & ORDIN VIOLA	(25)	(100)	(94)	(100)
10-354-00. ANIMAL CONTROL FINE	(25)	(100)	(62)	(100)
10-359-00. REFUSE COLLECTION REVENUE	(364,202)	(372,500)	(370,500)	(365,000)
10-359-01. CUSTOMER ADDITIONAL TRASHCAN	(1,909)	(1,500)	(1,125)	(1,500)
10-369-01. REZONING & VARIANCE FEES	(2,375)	(2,000)	(1,625)	(2,500)
10-369-03. FALL FESTIVAL REVENUES	0	0	(2,000)	0
10-383-00. SALE OF FIXED ASSETS	0	0	(13)	0

*Report Contains Filters

10-384-00. TRANSFER FROM WATER	0	0	(12,500)	0
10-397-00. Community Grants-Police	0	0	(2,500)	0
10-397-02. Community Grants-Fire	(9,000)	(6,000)	(9,250)	(25,901)
10-397-03. FIRE DISTRICT TAX	(265,201)	(260,000)	(239,042)	(265,000)
10-397-07. CONTROL SUB. TAX DISTB.	(3,381)	(2,500)	(1,500)	(3,500)
10-397-08. NC EMERGENCY MGT	(34,870)	0	0	0
10-397-10. RESOURCE OFFICER REIMB.	(104,060)	(107,181)	(97,458)	(112,000)
10-397-11. FEMA GRANT-FIRE	(1,000)	0	(20,346)	0
10-397-19. BULLET PROOF VEST PARTNERSHIP	0	(2,800)	(1,750)	(2,500)
10-397-21. Ghsp-Equipment	(14,000)	0	0	0
10-397-22. COPS PERSONNEL GRANT	0	0	(5,000)	0
10-397-29. NC DEPT OF COMMERCE GRANT	(9,900)	0	0	0
10-399-00. FUND BALANCE APPROPRIATION	0	(510,063)	(489,899)	(437,429)
10-399-10. SALE OF SURPLUS PROPERTY	0	(10,000)	(12,375)	(25,000)
10-399-30. TRAILER FEE REVENUE	(1,788)	0	(113)	(2,000)
10-399-40. CLERK OF COURT RESTITUTON	0	0	(13)	0
Grand Total	(4,786,413)	(5,357,659)	(5,031,371)	(5,051,180)

FY 2021 General Fund Expenditures

Full Account (165 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
420. ADMINISTRATION				
10-420-01. FEES PAID-ELEC. OFFICIALS	30,357	32,620	30,801	33,212
10-420-02. SALARIES AND WAGES	212,828	227,125	213,995	236,186
10-420-04. PROFESSIONAL SERVICES	45,944	37,500	45,883	51,000
10-420-05. FICA EXPENSE	18,407	19,589	18,591	20,609
10-420-06. GROUP INSURANCE	168,525	169,503	170,632	169,760
10-420-07. RETIREMENT	25,045	27,835	24,732	32,350
10-420-08. UNEMPLOYMENT INSURANCE	0	10,000	9,520	0
10-420-09. LIFE INSURANCE	791	761	847	800
10-420-10. UNEMPLOYMENT RESERVE PYMT	165	3,000	2,258	500
10-420-11. TELEPHONE & POSTAGE	8,542	9,000	9,435	8,500
10-420-12. WEBSITE EXPENSE	79	500	538	500
10-420-13. UTILITIES	3,904	4,000	5,000	4,000
10-420-14. TRAVEL AND TRAINING	14,302	13,000	14,775	10,000
10-420-15. MAINT. & REPAIR BUILDING	3,671	2,000	3,093	2,000
10-420-16. MAINT. & REPAIR EQUIPMENT	4,811	3,000	4,375	3,000
10-420-20. WORKPLACE SAFETY COMPLIANCE	27	0	750	500
10-420-21. EQUIPMENT RENTAL	1,402	1,600	1,836	1,500
10-420-26. ADVERTISING	2,846	4,000	4,150	4,000
10-420-28. ELECTION EXPENSE	0	0	1,250	0
10-420-33. SUPPLIES AND MATERIALS	12,414	15,000	14,275	12,000
10-420-34. CELEBRATION EXPENSE	4,660	5,000	12,025	5,000
10-420-36. CONTRACTED SERVICES	83,402	96,688	96,478	90,000
10-420-48. DUES AND SUBSCRIPTIONS	18,374	12,000	15,193	7,500
10-420-53. MISC. EXPENSE	176	0	1,781	0
10-420-54. INSURANCE AND BONDS	6,597	10,000	14,439	7,500
10-420-73. CAP/OUT COMM DEVEL	0	0	624	0
10-420-74. CAPITAL OUTLAY-EQUIPMENT	5,634	0	2,275	0
10-420-94. CONT. TO HISTORICAL SOCIT	0	50,000	12,500	0
10-420-95. TRANSFER TO CAPITAL PROJ	50,000	67,275	88,785	0
Total 420. ADMINISTRATION	722,903	820,996	820,836	700,417
490. INCENTIVE GRANT				
10-490-60. Incentive Grant(s)	0	23,800	5,950	23,800
Total 490. INCENTIVE GRANT	0	23,800	5,950	23,800

Full Account (165 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
510. POLICE DEPARTMENT				
10-510-02. SALARIES AND WAGES	1,151,975	1,275,366	1,213,227	1,355,939
10-510-05. FICA EXPENSE	83,541	97,566	92,706	103,729
10-510-06. GROUP INSURANCE	225,583	256,476	244,036	289,080
10-510-07. RETIREMENT	148,935	181,809	161,517	209,032
10-510-09. LIFE INSURANCE	3,322	4,136	3,911	4,384
10-510-11. TELEPHONE AND POSTAGE	23,886	23,000	23,500	23,000
10-510-13. UTILITIES	6,333	6,500	7,875	6,500
10-510-14. TRAVEL AND TRAINING	8,461	8,000	10,188	8,000
10-510-15. MAINT. & REPAIR BLDGS.	3,983	5,000	3,900	7,500
10-510-16. MAINT. & REPAIR EQUIP.	8,019	20,000	18,929	15,000
10-510-17. MAINT. & REPAIR VEHICLES	20,101	20,000	17,125	20,000
10-510-20. WORKPLACE SAFETY COMPLIANCE	270	1,200	1,775	1,500
10-510-30. GASOLINE & OIL	31,985	55,000	57,929	30,000
10-510-31. TIRES	6,078	7,000	7,125	7,000
10-510-33. SUPPLIES AND MATERIALS	16,073	20,000	22,692	17,500
10-510-36. UNIFORMS	9,292	14,812	12,203	12,000
10-510-45. CONTRACTED SERVICES	14,645	19,729	14,492	15,000
10-510-49. LEASES	600	1,000	4,676	1,000
10-510-53. DUES AND SUBSCRIPTIONS	75	800	889	800
10-510-54. INSURANCE & BONDS	82,690	92,403	82,203	85,000
10-510-57. MISC. EXPENSE	3,181	2,000	3,200	2,000
10-510-72. CAPITAL OUTLAY	69,608	84,529	87,582	0
10-510-73. Cap Outlay-Federal Assets	2,214	0	4,683	0
10-510-74. CAPITAL OUTLAY-EQUIPMENT	0	35,734	18,105	5,600
Total 510. POLICE DEPARTMENT	1,920,849	2,232,060	2,114,467	2,219,564
530. FIRE DEPARTMENT				
10-530-02. SALARIES	146,383	192,790	173,216	197,416
10-530-05. FICA EXPENSE	11,084	14,748	13,204	15,102
10-530-06. GROUP INSURANCE	15,431	17,688	16,770	19,272
10-530-07. RETIREMENT	12,165	12,922	12,412	14,869
10-530-09. LIFE INSURANCE	261	322	315	353
10-530-11. TELEPHONE AND POSTAGE	3,638	5,775	5,229	3,000
10-530-13. UTILITIES	10,978	14,700	14,528	10,000
10-530-14. TRAVEL AND TRAINING	3,163	4,150	3,925	4,000
10-530-15. MAINT. REPAIR BUILDINGS	2,540	10,665	4,851	4,400
10-530-16. MAINT. AND REPAIR-EQUIP.	13,215	13,500	12,970	15,000
10-530-17. MAINT. & REPAIR VEHICLES	11,559	58,400	24,717	15,000
10-530-18. MAIN-SUPPLIES-GRANT	7,500	6,000	5,125	25,901
10-530-20. WORKPLACE SAFETY COMPLIANCE	2,796	4,700	3,790	4,500
10-530-30. GASOLINE OIL	6,201	8,000	8,400	6,000
10-530-31. TIRES	3,132	4,000	3,537	4,788
10-530-33. SUPPLIES AND MATERIALS	19,130	18,000	20,447	18,000
10-530-35. UNIFORMS	3,291	9,350	5,082	8,451
10-530-36. CONTRACTED SERVICES	5,833	5,000	28,119	5,100
10-530-37. Onbehalf Pymts-Fireman	14,568	12,400	12,400	15,000
10-530-48. DUES & SUBSCRIPTIONS	3,350	3,300	2,938	4,148
10-530-49. DEBT PRINCIPAL DUE	55,000	55,000	41,250	55,000
10-530-50. DEBT INTEREST DUE	30,704	29,189	24,082	27,492
10-530-53. MISC. EXPENSE	588	0	147	0
10-530-54. INSURANCE AND BONDS	20,982	22,500	21,627	22,500
10-530-72. CAPITAL OUTLAY- BUILDING	0	15,622	3,905	0
10-530-74. CAPITAL OUTLAY-EQUIPMENT	43,719	70,100	85,196	34,500
Total 530. FIRE DEPARTMENT	447,210	608,821	548,184	529,792

*Report Contains Filters

Full Account (165 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
555. GARAGE				
10-555-02. SALARIES AND WAGES	35,809	40,607	39,462	41,616
10-555-05. FICA EXPENSE	2,677	3,106	3,023	3,184
10-555-06. GROUP INSURANCE	8,818	8,844	8,489	9,636
10-555-07. RETIREMENT	4,096	5,258	4,711	5,926
10-555-09. LIFE INSURANCE	118	133	131	136
10-555-11. TELEPHONE AND POSTAGE	2,133	2,500	2,500	2,000
10-555-13. UTILITIES	5,300	6,000	6,994	6,000
10-555-15. MAINT. & REPAIR BUILDING	725	2,000	2,213	2,000
10-555-16. MAIN&REP EQUIP	53	600	900	800
10-555-17. MAINT. & REPAIR-VEHICLE	72	750	788	1,000
10-555-20. WORKPLACE SAFETY COMPLIANCE	80	0	1,075	250
10-555-30. GASOLINE AND OIL	262	700	925	700
10-555-31. TIRES	390	500	825	500
10-555-33. SUPPLIES AND MATERIALS	6,488	8,000	8,250	6,500
10-555-35. CONTRACTED SERVICES	491	1,800	1,150	1,500
10-555-36. UNIFORMS	933	1,500	2,119	1,500
10-555-54. INSURANCE AND BONDS	2,950	6,000	6,200	3,500
10-555-74. CAPITAL OUTLAY-EQUIPMENT	0	42,500	17,025	5,500
Total 555. GARAGE	71,393	130,798	106,777	92,248
560. STREET DEPARTMENT				
10-560-02. SALARIES AND WAGES	127,212	187,646	136,185	197,593
10-560-05. FICA EXPENSE	9,457	14,355	10,916	15,116
10-560-06. GROUP INSURANCE	35,270	53,064	38,390	57,816
10-560-07. RETIREMENT	15,009	24,299	17,154	28,138
10-560-09. LIFE INSURANCE	407	758	512	686
10-560-11. TELEPHONE AND POSTAGE	480	480	795	525
10-560-13. UTILITIES	111,670	115,000	128,437	115,000
10-560-14. TRAVEL AND TRAINING	235	500	750	500
10-560-15. MAINT. & REPAIR SIDEWALKS	6,552	7,000	6,750	7,000
10-560-16. MAINT. & REPAIR EQUIPMENT	12,026	14,000	12,750	14,000
10-560-17. MAINT. & REPAIR-VEHICLES	20,988	10,000	10,733	10,000
10-560-20. WORKPLA CE SAFETY COMPLIANCE	893	1,000	1,743	1,000
10-560-30. GASOLINE AND OIL	6,751	10,250	10,313	8,000
10-560-31. TIRES	2,525	2,500	3,075	4,500
10-560-33. SUPPLIES AND MATERIALS	12,667	12,500	12,125	12,500
10-560-36. UNIFORMS	5,067	5,200	4,750	5,200
10-560-45. CONTRACTED SERVICES	3,245	4,000	5,592	4,000
10-560-52. RIGHT-OF-WAY COST	2,298	2,300	2,575	2,300
10-560-54. INSURANCE AND BONDS	10,950	12,000	11,056	12,000
10-560-73. CAPITAL OUTLAY-OTHER IMP.	0	0	4,491	0
10-560-74. CAPITAL OUTLAY-EQUIPMENT	59,645	60,000	49,207	4,000
10-560-81. DEBT SER PRINCIPAL	0	0	175	0
10-560-82. 811 LOCATE	333	700	608	400
Total 560. STREET DEPARTMENT	443,679	537,552	469,080	500,274
570. POWELL BILL				
10-570-02. SALARIES AND WAGES	0	0	6,000	0
10-570-04. MAP PREPARATION	0	1,000	1,000	1,000
10-570-15. MAINT. & REPAIR STREETS	13,391	25,000	27,946	25,000
10-570-42. MAINT. & REPAIR SIDEWALKS	1,672	6,000	5,875	6,000
10-570-75. STREET RESURFACING	314,955	156,000	251,424	156,000
10-570-91. CONTRIBUTION TO BRIDGE	0	220,000	66,250	250,000
Total 570. POWELL BILL	330,019	408,000	358,495	438,000

*Report Contains Filters

Full Account (165 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
580. SANITATION DEPARTMENT				
10-580-02. SALARIES AND WAGES	167,211	205,501	192,516	216,304
10-580-05. FICA EXPENSE	12,108	15,721	15,186	16,547
10-580-06. GROUP INSURANCE	47,392	53,064	50,909	57,816
10-580-07. RETIREMENT	19,052	26,612	23,691	30,803
10-580-09. LIFE INSURANCE	565	701	659	741
10-580-11. TELEPHONE AND POSTAGE	935	1,000	1,250	1,000
10-580-14. TRAVEL AND TRAINING	0	250	366	250
10-580-15. MAINT. & REPAIR BUIDLING	200	0	50	500
10-580-16. MAIN&REP EQUIP	1,497	5,000	4,800	6,000
10-580-17. MAINT. & REPAIR VEHICLES	15,611	17,000	17,886	20,000
10-580-20. WORKPLACE SAFETY COMPLIANCE	1,173	1,000	1,014	1,250
10-580-30. GASOLINE AND OIL	19,762	22,000	23,083	22,000
10-580-31. TIRES	5,590	6,500	6,687	6,500
10-580-33. SUPPLIES AND MATERIALS	3,891	4,500	5,250	4,500
10-580-36. UNIFORMS	4,470	5,000	5,525	5,500
10-580-45. CONTRACTED SERVICES-WASTE	1,131	1,800	1,575	2,100
10-580-49. LEASE PYMT/GARBAGE/GRAPPLING TF	155,975	69,100	82,152	45,000
10-580-50. LEASE PYMT-INTEREST	4,562	3,060	2,333	0
10-580-54. INSURANCE AND BONDS	21,502	24,300	24,806	24,300
10-580-57. MISC. EXPENSE	0	1,000	1,748	1,000
10-580-60. HOUSE DEMOLATION-GRANT	6,717	0	1,813	0
10-580-74. CAPITAL OUTLAY-EQUIP.	0	50,000	80,138	8,000
10-580-91. PAYMENT-COUNTY LANDFILL	4,070	4,200	5,175	4,200
Total 580. SANITATION DEPARTMENT	493,415	517,309	548,612	474,311
620. PARKS AND RECREATION				
10-620-02. SALARIES AND WAGES	5,469	31,876	12,170	39,998
10-620-05. FICA EXPENSE	414	2,439	932	3,060
10-620-06. GROUP INSURANCE	0	8,844	2,211	9,636
10-620-07. RETIREMENT	0	3,370	842	4,816
10-620-09. LIFE INSURANCE	0	94	23	114
10-620-11. TELEPHONE AND POSTAGE	866	950	1,025	950
10-620-13. UTILITIES	6,449	6,000	7,475	6,200
10-620-15. MAINT. & REPAIR BUILDING	3,632	2,500	2,525	2,500
10-620-16. MAINT. & REPAIR EQUIPMENT	15	1,000	950	1,000
10-620-20. WORKPLACE SAFETY COMPLIANCE	0	0	225	250
10-620-33. SUPPLIES	2,180	2,500	3,625	3,500
10-620-36. CONTRACTED SERVICES	2,580	3,000	4,275	0
10-620-54. INSURANCE AND BONDS	476	750	625	750
10-620-74. CAPITAL OUTLAY-EQUIPMENT	0	15,000	3,750	0
Total 620. PARKS AND RECREATION	22,081	78,323	40,654	72,774
999. CONTINGENCY				
10-999-00. CONTINGENCY	0	0	18,316	0
Total 999. CONTINGENCY	0	0	18,316	0
Grand Total	4,451,549	5,357,659	5,031,370	5,051,180

*Report Contains Filters

Enterprise Fund Revenues

Full Account (15 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
30-290-00. INT ON DEBT SETOFF INVESTM NC CASH	4,656	(2,000)	(1,000)	0
30-302-00. CREDIT CARD FEE	0	0	(31)	0
30-334-00. CASH DRAWER OVERAGE/SHORTAGE	(86)	(100)	(400)	(100)
30-335-00. Misc Revenue	(11,424)	(5,000)	(1,250)	0
30-336-00. INTERGOV'T TRANSFER OF ASSETS	(14,092)	0	0	0
30-337-00. WMD MM INTEREST INCOME	(257)	(100)	(25)	(200)
30-340-00. METER TAMPERING FEE	(525)	(250)	(62)	(250)
30-371-01. WATER REVENUE	(1,231,152)	(1,200,000)	(1,175,000)	(1,245,000)
30-371-02. SEWER REVENUE	(1,505,287)	(1,500,000)	(1,467,500)	(1,545,000)
30-372-00. W/S LATE PENALTY	(47,380)	(45,000)	(54,750)	(40,000)
30-373-00. TAPS & CONNECTION FEES	(29,555)	(25,000)	(19,000)	(30,000)
30-373-01. RECONNECT AND RET. CHECK \$25	(250)	(150)	(38)	(150)
30-399-00. FUND BALANCE APPROPRIATED	0	0	(246,337)	0
30-399-10. SALE OF SURPLUS PROPERTY	110,085	0	0	0
30-600-00. CAPITAL CONTRIBUTIONS	(202,800)	0	0	0
Grand Total	(2,928,067)	(2,777,600)	(2,965,393)	(2,860,700)

FY 2021 Enterprise Fund Expenditures

Full Account (67 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
810. WATER DEPARTMENT				
30-810-00. WATER DEPT.	0	0	13	0
30-810-02. SALARIES AND WAGES	278,102	296,668	318,663	311,259
30-810-04. PROFESSIONAL SERVICES	13,846	20,000	44,188	0
30-810-05. FICA EXPENSE	20,427	22,695	24,384	23,811
30-810-06. GROUP INSURANCE	60,944	61,908	67,877	67,452
30-810-07. RETIREMENT	31,076	36,725	36,432	42,391
30-810-09. LIFE INSURANCE	852	962	1,017	1,001
30-810-11. TELEPHONE AND POSTAGE	13,195	12,000	14,690	12,000
30-810-13. UTILITIES	8,322	8,000	12,500	8,000
30-810-14. TRAVEL AND TRAINING	300	1,500	4,125	1,500
30-810-15. MAINT. & REPAIR BUILDING	3,204	3,000	6,575	2,000
30-810-16. MAINT. & REPAIR EQUIPMENT	25,348	31,217	32,754	26,805
30-810-17. MAINT. & REPAIR-VEHICLES	2,939	5,000	5,625	3,000
30-810-20. WORKPLACE SAFETY COMPLIANCE	1,458	1,200	1,793	2,000
30-810-26. ADVERTISING	158	500	1,250	500
30-810-30. GASOLINE AND OIL	13,227	19,000	19,000	15,000
30-810-31. TIRES	2,296	1,500	2,625	3,000
30-810-32. OFFICE SUPPLIES	4,330	8,500	8,875	5,000
30-810-33. SUPPLIES AND MATERIALS	36,610	62,000	54,050	40,000
30-810-34. CHEMICALS & WATER QUALITY	9,317	6,500	9,375	7,000
30-810-36. UNIFORMS	4,426	5,000	7,813	6,500
30-810-45. CONTRACTED SERVICES	2,490	14,000	15,390	10,000
30-810-48. WATER PURCHASES	417,433	455,000	453,804	455,000
30-810-49. METER BOXES	0	15,000	22,187	17,500
30-810-52. DEBT PRINCIPAL-UPTOWN WATER LIN	0	94,000	116,138	92,461
30-810-53. DEBT INTEREST-UPTOWN WATER LINE	7,025	8,500	13,443	2,025
30-810-54. INSURANCE AND BONDS	21,729	26,500	25,375	26,500
30-810-55. Loan Pymt Suntrust	0	0	3,475	0
30-810-59. DEPRECIATION-WATER	139,036	7,500	6,250	100,000
30-810-62. WATER PLANT PROJECT	0	0	6,250	0
30-810-74. CAPITAL OUTLAY-EQUIPMENT	0	42,000	41,907	25,000
30-810-75. Waterline Ext. Improvement	0	20,000	21,150	0
30-810-77. Debt Principal-Water Plant	0	17,909	27,068	0
30-810-78. Debt Interest-Water Plant	32	600	1,727	0
30-810-92. TRANSFER TO GEN FUND	0	0	12,500	0
30-810-93. FEES FOR CHECK MACHINE	13,724	0	9,000	0
30-810-95. TRANSFER TO CAPITAL PROJ	10,000	10,000	63,056	10,000
Total 810. WATER DEPARTMENT	1,141,845	1,314,884	1,512,341	1,316,705

Full Account (67 Items)	2018/2019 Full Year Actuals	2019/2020 Annual Current Budget	2019/2020 4 Year Average	2020/2021 Recommended Budget Report
811. SEWER DEPARTMENT				
30-811-02. SALARIES AND WAGES	103,750	116,021	110,125	120,430
30-811-04. PROFESSIONAL SERVICES	4,766	50,000	43,813	0
30-811-05. FICA EXPENSE	7,118	8,876	8,447	9,213
30-811-06. GROUP INSURANCE	23,807	26,532	25,971	28,908
30-811-07. RETIREMENT	12,038	15,024	13,151	17,149
30-811-09. LIFE INSURANCE	305	363	344	395
30-811-11. TELEPHONE AND POSTAGE	552	1,500	2,550	1,500
30-811-13. UTILITIES	16,512	17,000	16,750	17,000
30-811-14. TRAVEL AND TRAINING	1,613	2,500	2,250	2,500
30-811-15. MAIN. & REPAIR BLDG	2,151	2,500	2,999	2,500
30-811-16. MAIN. & REPAIR EQUIP.	23,568	21,000	21,388	21,000
30-811-17. MAIN. & REPAIR VEHICLES	3,116	7,000	6,107	7,000
30-811-20. WORKPLACE SAFETY COMPLIANCE	760	1,800	1,943	2,000
30-811-21. EQUIPMENT RENTAL	0	4,000	3,250	4,000
30-811-26. ADVERTISING	0	0	475	500
30-811-30. GASOLINE & OIL	10,933	10,500	10,000	10,500
30-811-31. TIRES	1,099	3,000	3,300	3,000
30-811-33. SUPPLIES & MATERIALS	20,597	24,000	22,000	24,000
30-811-34. CHEMICALS	305	3,000	2,625	3,000
30-811-36. UNIFORMS	3,000	2,600	2,450	2,900
30-811-42. CONTRACTED SERVICES	1,147,779	1,000,000	1,032,120	1,000,000
30-811-51. BAD DEBT EXPENSE	30,000	7,500	7,500	7,500
30-811-54. INSURANCE & BONDS	15,157	15,000	15,390	15,000
30-811-57. MISC. EXPENSE	3,001	3,000	2,750	9,000
30-811-59. DEPRECIATION-SEWER	240,033	5,000	3,750	200,000
30-811-74. CAPITAL OUTLAY-EQUIP.	0	105,000	58,006	25,000
30-811-75. CIVITAN PARK SEWER LINE	0	10,000	7,500	0
30-811-91. CONT. TO CDBG Project	19,000	0	0	10,000
Total 811. SEWER DEPARTMENT	1,690,958	1,462,716	1,426,952	1,543,995
999. CONTINGENCY				
30-999-00. CONTINGENCY	0	0	13,600	0
30-999-99. SUSPENSE - FMS CONVERSION	0	0	12,500	0
Total 999. CONTINGENCY	0	0	26,100	0
Grand Total	2,832,803	2,777,600	2,965,394	2,860,700