

# General Fund Revenues

					<b>2015-2016 APPROVED BUDGET</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
Name and Description		Account #				
<b>Ad Valorem</b>						
	TAXES AD VALOREM CURRENT	11	3011	900	584,885	613,607
	TAXES AD VALOREM PRIOR YR	11	3011	910	7,000	10,000
	TAXES AD VALOREM VEH CURR	11	3011	920	66,480	71,437
	TAXES AD VALOREM VEH PRIO	11	3011	930	4,000	5,000
	TAX PENALTIES & INTEREST	11	3011	940	3,000	4,000
<b>Total Ad Valorem</b>					<b>665,365</b>	<b>704,044</b>
<b>State Collected Taxes</b>						
	Local Option Sales Tax	11	3013	900	194,000	201,275
	Utility Franchise Tax	11	3014	900	53,250	56,000
	Telecommunications Sales Tax	11	3014	910	25,000	24,500
	Local Video Program Tax	11	3014	920	20,000	19,000
	Beer & Wine Taxes	11	3014	930	6,811	7,000
	Sales Tax Refunds					
<b>Total State Collected Taxes</b>					<b>299,061</b>	<b>307,775</b>
<b>Sales, Permits, and Fees</b>						

Permits and Fees	11	3020	900	1,000	3,000
Extra Can Fees	11	3020	910	-	1,000
Recycling Fees	11	3020	920	14,000	18,000
<b>Total Sales, Permits, &amp; Fees</b>				<b>15,000</b>	<b>22,000</b>
<b>Restricted InterGov. And Grants</b>					
Solid Waste Fees	11	3034	900	1,100	1,000
FEMA AFG	11	3034	910	-	-
Powell Bill Allocation	11	3035	920	47,520	47,520
<b>Total Other Res Intergov.</b>				<b>48,620</b>	<b>48,520</b>
<b>Public Safety Revenues</b>					
NC Fire Protection -Grant	11	3036	900	-	-
Cabarrus Staffing Grant	11	3037	900	-	-
Cabarrus EMS Matching Grant	11	3037	910	-	-
Contract Fire - Cabarrus	11	3040	900	387,192	412,393
Contract Fire - Cabarrus Sales Tax Dist.	11	3040	910	79,644	84,609
<b>Total Public Safety Rev.</b>				<b>466,836</b>	<b>497,002</b>

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					2015-2016 Administrator Recommend Budget	2016-2017 ADMINISTRATOR APPROVED BUDGET
Name and Description		Account #				
<b>Investment Earn</b>	Investment Earnings	11	3061	900	0	0
	Interest Earned Otis Lail	11	3061	910	0	0
	Interest Earned Powell	11	3061	920	0	0
					-	-
<b>Total Investment Earnings</b>					<b>0</b>	<b>0</b>
<b>Other Revenues</b>	Rent & Other	11	3062	900	21,600	21,600
	Private Contribution	11	3064	900	-	-
	Miscellaneous	11	3090	900	3,000	5,000
	Cable Franchise (Remaining)	11	3090	910	-	-
	Fines	11	3090	920	-	-
	Appropriation of Fund Balance	11	3091	900	28,000	90,000
	Transfer Operating - In	11	3091	920	-	-
	Sale of Assets	11	3092	900	-	-
	Insurance Proceeds	11	3092	910	-	-
	Other Financing Sources -Inst. Fin.	11	3093	900	-	-
<b>Total Other Revenues</b>					<b>52,600</b>	<b>116,600</b>
<b>GENERAL FUND REVENUES</b>					<b>1,547,482</b>	<b>1,695,941</b>

<b>General Fund Expenditures</b>					
Name and Description				Account #	
				<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
<b>General Government</b>					
<b>Town H: Contracted Services</b>					
	11	4010	340	5,900	9,000
	11	4010	412	21,000	19,000
	11	4010	430	3,000	3,000
	11	4010	431	-	-
	11	4010	520	31,000	31,000
	11	4010	530	8,700	8,700
	11	4010	612	1,500	
	11	4010	612	1,000	500
	11	4010	626	-	-
	11	4010	720	19,500	50,000
<b>Total</b>				<b>90,100</b>	<b>121,200</b>
<u>Governing Body</u>					
	11	4011	140	7,800	7,800
	11	4011	141	15,000	15,000
	11	4011	220	1,705	1,750
	11	4011	242	-	500
	11	4011	290	6,412	-
	11	4011	330	2,000	2,000

Cabarrus Rowan MPO	11	4011	331	500	500
Centralina Council of Governments	11	4011	332	750	-
Department Supplies	11	4011	610	-	-
<b>Total</b>				<b>34,167</b>	<b>27,550</b>
<b><u>Administration and Finance</u></b>					
Salaries and Wages	11	4015	110	43,132	47,000
Part Time Salary & Wages	11	4015	121	-	1,000
Health Insurance	11	4015	210	11,949	14,380
Admin-Emp Wellness	11	4015	211	-	10,980
FICA	11	4015	220	3,300	3,560
Retirement	11	4015	230	3,062	3,375
401K	11	4015	232	392	865
Dues & Subscriptions	11	4015	241	3,100	4,000
Education & Travel	11	4015	242	2,000	11,000
Insurance - Workman's Comp	11	4015	260	2,100	2,100
Attorney Fees	11	4015	320	20,000	25,000
Auditor Fees	11	4015	321	17,000	17,000
Grant Writer Fees	11	4015	322	-	-
Tax Collection	11	4015	323	15,000	16,750
Contracted Services	11	4015	340	15,500	15,000
Communications-Mobile	11	4015	531	3,500	3,500
Contract IT Services	11	4015	341	10,000	10,000
Copier Contract	11	4015	342	4,000	5,000
Communications-Mobile	11	4015	531	1,700	1,800

Name and Description				Account #	2015-2016 Administrator Recommend Budget	2016-2017 ADMINISTRATOR PROPOSED BUDGET
<b><u>Administration and Finance Cont.</u></b>						
Advertising	11	4015	540		1,500	1,500
Office Supplies & Postage	11	4015	611		5,000	4,000
Computers and Software	11	4015	615		10,000	10,000
Office Staff Uniforms	11	4015	631		-	1,900
Miscellaneous	11	4015	800		6,474	4,252
<b>Total</b>					<b>175,209</b>	<b>199,482</b>
<b><u>Planning and Development</u></b>						
Salaries and Wages	11	4019	110		6,670	7,500
Planning Board Stipend	11	4019	141		7,200	7,200
Health Insurance	11	4019	210		1,444	1,444
FICA	11	4019	220		511	575
Retirement	11	4019	230		474	550
401K	11	4019	232		66	148
Education & Travel	11	4019	242		250	250
Contract Services-Planning	11	4019	320		27,000	83,000
Studies	11	4019	340		-	-
Façade Improvement Program	11	4019	466		-	-
Advertising	11	4019	540		1,500	1,500
Office Supplies & Postage	11	4019	611		200	500
<b>Total</b>					<b>45,315</b>	<b>102,667</b>
<b>Total Government</b>					<b>344,791</b>	<b>450,899</b>

					<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
Name and Description		Account #				
<b>Public Safety</b>						
<b><u>Law Enforcement</u></b>						
	Contract Services- Cabarrus County	11	4021	320	130,000	135,000
	Contract Services	11	4021	330	3,000	1,500
	Maint. & Repairs - Vehicles & Equip.	11	4021	431	4,000	4,000
	Communications	11	4021	530	-	-
	Dept. Supplies & Materials	11	4021	610	1,000	500
	Fuel	11	4021	626	10,000	8,000
	Capital Outlay-Vehicles & Equip.	11	4021	740	15,000	15,000
<b>Total Law Enforcement</b>					<b>163,000</b>	<b>164,000</b>

					<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
Name and Description		Account #				
	Salary & Wages	11	4022	120	292,000	300,000
<b><u>Fire</u></b>	Pay per Call	11	4022	121	-	-
	Health Insurance	11	4022	210	2,709	2,710
	FICA	11	4022	220	22,338	23,000

Retirement	11	4022	230	10,000	5,000
Pension	11	4022	231	2,500	2,500
401K	11	4022	232	43	138
Dues & Subscriptions	11	4022	241	3,000	2,000
Education & Travel	11	4022	242	1,500	1,500
Firemen's Physicals	11	4022	243	3,000	3,000
Insurance - Workman's Comp.	11	4022	260	18,000	18,000
Auditing Fees	11	4022	321	2,100	2,100
Contracted Service	11	4022	340	1,500	750
Contract A&E Fees	11	4022	341	-	-
Utilities	11	4022	412	13,000	13,000
Maint. & Repairs - Building	11	4022	430	10,000	10,000
Maint. & Repairs - Vehicles & Equip.	11	4022	431	33,000	38,000
Insurance - Property & Causality	11	4022	520	15,000	20,000
Telephone	11	4022	530	3,500	3,500
Communications-Mobil	11	4022	531	1,000	2,500
Station/ Kitchen Supplies & Mat.	11	4022	610	3,000	1,500
Office Supplies	11	4022	611	3,500	2,000
Fire and Rescue Supplies	11	4022	612	17,500	17,500
Uniforms	11	4022	613	7,000	5,500
EMS Supplies	11	4022	614	3,000	2,000
Computers and Software	11	4022	615	4,500	4,500
Personal Protective Gear	11	4022	616	13,000	18,000
Fuel	11	4022	626	15,000	15,000
Capital Outlay- Building	11	4022	720	85,433	90,000
Capital Outlay-Vehicles & Equip.	11	4022	740	5,000	18,000
Miscellaneous	11	4022	800	1,000	4,000



Contingency	11	4022	810	-	-
<b>Total Fire</b>				<b>592,123</b>	<b>625,698</b>
<b>Total Public Safety</b>				<b>755,123</b>	<b>789,698</b>

				2015-2016 Administrator Recommend Budget	2016-2017 ADMINISTRATOR APPROVED BUDGET
Name and Description	Account #				
<b>Public Works</b>					
Contracted Services	11	4030	340	1,000	1,000
Utilities	11	4030	412	28,000	33,000
Maint. & Repairs - Building	11	4030	430	500	500
Insurance - Property & Causality	11	4030	520	2,500	2,500
<b>Public Works Fac</b> Telephone	11	4030	530	1,000	1,200
Office Supplies	11	4030	720	100	200
<b>General</b> Capital Outlay-Buildings	11	4030	720	-	-
<b>Total</b>				<b>33,100</b>	<b>38,400</b>
<b>Streets</b> Salaries and Wages	11	4031	120	6,467	24,000
Health Insurance	11	4031	210	1,581	5,471
FICA	11	4031	220	495	1,900
Retirement	11	4031	230	460	1,800
401K	11	4031	232	65	340
Education & Travel	11	4031	242	200	200
Insurance - Workman's Comp.	11	4031	260	2,200	4,200

Snow and Ice Removal	11	4031	422	1,500	1,500
Maint. & Repairs - Vehicles & Equip.	11	4031	431	7,500	8,000
Maint. & Repairs - Sidewalks	11	4031	432	14,000	-
Maint. & Repairs - Streets	11	4031	433	32,000	-
Department Supplies & Mat.	11	4031	610	6,000	5,000
Fuel	11	4031	626	9,000	7,000
Capital Outlay - Infrastructure	11	4031	730	-	-
Capital Outlay-Vehicles & Equip.	11	4031	740	32,000	-
PW-POWELL FUND EXPENDITURES	11	4,031	800	-	48,000
<b>Total</b>				<b>113,468</b>	<b>107,411</b>

Salaries and Wages	11	4032	120	33,187	-
Salaries Part-Time	11	4032	121	21,000	2,000
Health Insurance	11	4032	210	7,780	-
FICA	11	4032	220	4,068	153
<b>Sanitati</b> Retirement	11	4032	230	2,357	-
401K	11	4032	232	332	-
Insurance - Workman's Comp.	11	4032	260	4,100	-
Contracted Services - Recycling	11	4032	330	15,500	19,000
Contract Services	11	4032	340	2,500	70,000
Landfill Fees	11	4032	421	31,000	30,000
Maint. & Repairs - Vehicles & Equip.	11	4032	431	8,500	-
Department Supplies & Mat.	11	4032	610	2,000	2,000
Fuel	11	4032	626	5,000	-
Capital Outlay-Vehicles & Equip.	11	4032	740	20,000	-
<b>Total</b>				<b>157,324</b>	<b>123,153</b>

					<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
Name and Description		Account #				
<b>Building and Ground</b>						
Salaries & Wages		11	4033	120	26,345	45,000
Health Insurance		11	4033	210	6,106	9,996
FICA		11	4033	220	2,015	3,400
Retirement		11	4033	230	1,870	3,300
401K		11	4033	232	263	654
Insurance - Workman's Comp.		11	4033	260	750	2,750
Maint. & Repairs - Vehicles & Equip.		11	4033	431	100	100
Department Supplies & Mat.		11	4033	610	1,500	1,750
Fuel		11	4033	626	150	150
<b>Total</b>					<b>39,099</b>	<b>67,100</b>
<b>Total Public Works</b>					<b>342,991</b>	<b>336,064</b>

					<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
Name and Description		Account #				
<b>Cultural and Rec.</b>						
Rec. Advisory Board Stipend		11	4051	141	-	-
FICA		11	4051	220	-	-

Park Maintenance	11	4051	430	15,025	15,000
Capital Outlay-Buildings/Facilities	11	4051	720		
<u>Cultural</u> MP P&R Senior Games	11	4051	820	100	
Capital Outlay-Buildings/Facilities	11	4051	720	-	-
MP Senior Games (Parks & Rec)	11	4051	820	100	100
Mt. Pleasant Beautification	11	4051	821	100	6,500
CVAN - Battered Shelter	11	4051	822	750	500
Cabarrus Arts Council	11	4051	823	850	850
Eastern Cabarrus Historic	11	4051	824	500	500
Cabarrus Health Alliance	11	4051	825	500	500
Youth Council / Events	11	4051	826	-	12,500
Independence Day Celebration	11	4051	850	15,000	15,000
Christmas Parade	11	4051	851	700	750
Charitable Contribution	11	4051	852	4,500	1,000
Christmas Decorations	11	4051	853	-	1,000
Farmer's Market Expenses	11	4070	800	-	250
<b>Total Cultural and Rec</b>				<b>38,025</b>	<b>54,450</b>

					<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
	Name and Description	Account #				
<b>Debt Services</b>	Town Hall Renovation Principal	11	4071	001	-	-
	Fire Ladder Principal	11	4071	002	-	-

Fire Eng, Truck Principal	11	4071	003	30,825	30,825
Public Works Facility Principal	11	4071	004	23,400	23,400
Town Hall Renovation Interest	11	4072	001		
Public Works Facility Principal	11	4071	004	23,334	23,334
Town Hall Renovation Interest	11	4072	001	-	-
Fire Ladder Interest	11	4072	002	-	-
Fire Eng. Truck Interest	11	4072	003	6,700	5,983
Public Works Facility Interest	11	4072	004	5,693	4,688
Public Works Facility Interest	11	4072	004	9,433	9,433
<b>Total General Fund Debt Service</b>				<b>66,552</b>	<b>64,830</b>
<b>Other</b>					
Transfer Operating Out - Water and Sewer	11	4091	890	-	-
Transfer Operating Out- Capital Project	11	4091	891	-	-
Transfer Operating Out- Capital Reserve Fund	11	4091	892	-	-
<b>Total Other</b>				<b>-</b>	<b>-</b>
<b>GENERAL FUND EXPENSES TOTAL</b>				<b>1,547,482</b>	<b>1,695,941</b>

<b>Water and Sewer Fund Revenues</b>			
Name and Description	Account #	<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>

<b>Sales, Permits, and Fees</b>					
Water Charges	21	3016	900	562,000	568,000
Sewer Charges	21	3016	910	382,130	386,330
Tap and Deposit Fees	21	3020	900	10,000	10,000
Re-Conect Fee	21	3020	910	2,500	2,500
Penalties	21	3020	920	10,000	10,000
<b>Total Sales, Permits, &amp; Fees</b>				<b>966,630</b>	<b>976,830</b>
<b>Investment Earnings</b>					
Investment Earnings	21	3061	900	-	-
<b>Total Investment Earnings</b>				<b>-</b>	<b>-</b>
<b>Other Revenues</b>					
Miscellaneous	21	3090	900	19,878	10,000
Appropriation of W&S Fund Balance	21	3091	900	58,500	146,000
Transfer Operating - In	21	3091	920	-	-
Sale of Assets	21	3092	900	-	-
Insurance Proceeds	21	3092	910	-	-
Other Financing Sources -Inst. Fin.	21	3093	900	-	-
<b>Total Other</b>				<b>78,378</b>	<b>156,000</b>
<b>WATER AND SEWER REVENUES TOTAL</b>				<b>1,045,008</b>	<b>1,132,830</b>

# Water and Sewer Fund Expenditures

Water and Sewer Fund Expenditures					
				2015-2016 Administrator Recommend Budget	2016-2017 ADMINISTRATOR APPROVED BUDGET
Name and Description		Account #			
<b>Water and Sewer</b>					
Salaries and Wages	21	4015	120	72,603	69,000
Salaries Part-Time	21	4015	121	-	1,000
<u>Billing a</u> Health Insurance	21	4015	210	20,277	17,957
<u>Admini</u> s WS Admin Heath Reimbursement	21	4015	211	-	1,500
FICA	21	4015	220	5,226	5,000
Retirement	21	4015	230	5,155	5,000
401K	21	4015	232	277	1,056
Dues & Subscriptions	21	4015	241	2,000	1,500
Insurance - Workman's Comp.	21	4015	260	7,000	7,000
Contract Services- Engineer	21	4015	320	20,000	20,000
Contract Services (Admin)	21	4015	340	15,500	15,000
Equipment Lease	21	4015	442	4,700	700
Transaction Processing Fees	21	4015	470	2,000	7,300
Communications Mobile	21	4015	531	1,700	2,000
Office Supplies & Postage	21	4015	611	8,500	8,500
Uniforms	21	4015	613	3,000	3,000

Deposit Refunds	21	4015	860	2,000	2,000
Bad Debt Provision	21	4015	865	3,000	-
<b>Total</b>				<b>172,938</b>	<b>167,513</b>


Name and Description				Account #		2015-2016 Administrator Recommend Budget	2016-2017 ADMINISTRATOR APPROVED BUDGET
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Contracted Services	21	4030	340	500	500
Utilities	21	4030	412	10,000	10,000
<b>Public Work</b> Maint. & Repairs - Building	21	4030	430	500	500
Insurance - Property & Causality	21	4030	520	2,400	2,400
Telephone	21	4030	530.	3,000	3,815
Office Supplies	21	4030	611	-	-
Capital Outlay-Building	21	4030	720	19,500	50,000
<b>Total</b>				<b>35,900</b>	<b>67,215</b>

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Name and Description				Account #		2015-2016 Administrator Recommend Budget	2016-2017 ADMINISTRATOR APPROVED BUDGET
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	Salaries and Wages	21	4034	120	46,520	48,000
	Health Insurance	21	4034	210	10,796	10,796
<b>Water Distr</b>	FICA	21	4034	220	3,560	3,700
	Retirement	21	4034	230	3,303	3,500
	401K	21	4034	232	465	712
	Education & Travel	21	4034	242	500	1,000
	Contract Services	21	4034	330	-	-
	Water Plant Operations	21	4034	411	260,000	260,000
	Maint. & Repairs - Vehicles & Equip.	21	4034	431	1,000	1,000
	Maint. & Repairs -Water Lines	21	4034	432	15,000	15,000
	Maint. & Repairs - Meters	21	4034	433	5,000	5,000
	Water System Maint Projects	21	4034	434	-	-
	Department Supplies & Mat.	21	4034	610	7,500	6,500
	Fuel	21	4034	626	500	750
	Capital Outlay-Infrastructure	21	4034	730	7,500	10,000
	Capital Outlay-Vehicles & Equip.	21	4034	740	16,000	10,000
	Miscellaneous	21	4034	800	1,800	1,500
<b>Total</b>					<b>379,444</b>	<b>377,458</b>
<b>Total Water Distribution</b>					<b>588,282</b>	<b>612,186</b>
	Salaries and Wages	21	4035	120	46,899	49,000
	Health Insurance	21	4035	210	10,889	10,899
	FICA	21	4035	220	3,590	3,700
<b>Sewer C</b>	Retirement	21	4035	230	3,330	3,550
	401K	21	4035	232	468	717
	Education & Travel	21	4035	242	500	500
	Sewer Treatment	21	4035	411	156,000	160,200

WSACC Capacity Reimbursement (SQ 1)	21	4035	414	-	-
Maint. & Repairs - Vehicles & Equip.	21	4035	431	1,000	1,000
Maint. & Repairs -Sewer Lines	21	4035	432	10,000	10,000
Maint. & Repairs - Pump Stations	21	4035	433	10,000	12,000
Department Supplies & Mat.	21	4035	610	2,500	2,500
Fuel	21	4035	626	500	500
Capital Outlay-Infrastructure	21	4035	730	-	-
Capital Outlay-Vehicles & Equip.	21	4035	740	16,000	76,000
Miscellaneous	21	4035	800	1,301	1,560
<b>Total Sewer Collection</b>				<b>262,977</b>	<b>332,126</b>

				<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
Name and Description	Account #				
<b>Debt Services</b>					
DENR Sewer Bond Principal	21	4071	002	73,095	73,095
WSACC Loan Payment	21	4071	003	58,963	58,963
Public Works Facility Principal	21	4071	004	23,334	23,334
DENR Sewer Bond Interest	21	4072	002	17,499	15,555
WSACC Loan Interest	21	4072	003	15,500	12,548
Public Works Facility Interest	21	4072	004	5,358	5,023

<b>Total Debt Service</b>				<b>193,749</b>	<b>188,518</b>
<b>Other</b>					
Transfer Operating Out - General	21	4091	890	-	-
Transfer Operating Out- Capital Projects	21	4091	891	-	-
Transfer Operating Out- Capital Reserve Fund	21	4091	892	-	-
<b>Total Other</b>				<b>-</b>	<b>-</b>
<b>WATER AND SEWER EXPENSES TOTAL</b>				<b>1,045,008</b>	<b>1,132,830</b>

<b>Capital Project Fund - FIRE DEPARTMENT NEW ADDITION</b>						
					<b>2015-2016 Administrator Recommend Budget</b>	<b>2016-2017 ADMINISTRATOR APPROVED BUDGET</b>
<u>Revenues</u>						
Cash in Bank-FD Capital Bldg Proj	50	1101	110	-	85,433	
Fund Balance-FD Capital Bldg Proj	50	2050	100		90,000	
General Fund Appropriations	50	3091	900		66,567	
Loan Proceeds	50	3050	900		1,400,000	
<b>TOTAL FD BLDG PROJECT SOURCES OF REVENUE</b>						<b>1,642,000</b>
<u>Expenditures</u>						
Build Const-FD Capital Bldg Proj	50	5010	720		1,300,000	
Engineer/Architect Fees FD Cap Bldg	50	5010	735		112,000	

Parking Lot	50	5010	740		100,000
Contingency (Misc)	50	5010	800		130,000
<b>TOTAL FD BLDG PROJECT EXPENDITURES</b>					<b>1,642,000</b>