



**TOWN OF GRANITE QUARRY  
BOARD OF ALDERMEN  
SPECIAL CALLED MEETING MINUTES  
BUDGET WORKSHOP  
Thursday, June 11, 2020**

**Present:** Mayor Bill Feather, Mayor Pro Tem John Linker, Alderman Jim Costantino, Alderman Kim Cress, Alderman Doug Shelton

**Staff:** Town Manager Larry Smith, Town Clerk Aubrey Smith, Fire Chief/ Maintenance Supervisor Jason Hord, Police Chief Mark Cook, Finance Officer Shelly Shockley

**Call to Order:** Mayor Feather called the meeting to order at 4:01 p.m.

**1. Approval of the Agenda**

**ACTION:** Mayor Pro Tem Linker made a motion to approve the agenda as presented. Alderman Costantino seconded the motion. The motion passed with all in favor.

**2. Discussion** **FY 20-21 Budget**

Mr. Smith reviewed the attached handouts with the Board. The Board made statements, asked questions, and discussed the budget.

Highlights and follow-up items from the discussion:

- The changes since the 6/1/2020 release of the budget message have been mostly administrative; none of the major numbers have changed.
- Mr. Smith will send digital versions of the handouts presented at the meeting to the Board for review.
- There was Board discussion regarding the need to have another project in mind for water and sewer reimbursement for when the current project ends.
- Alderman Shelton requested a head count chart for how many positions were being budgeted for in each department and whether the positions were filled. Mr. Smith will add the positions to the salary schedule that comes with the budget.
- There was Board discussion regarding recycling, the environmental fee, and what the environmental fee covers. The Board consensus was to discuss recycling further at a strategic workshop in July or August. Mayor Feather stated the environmental fee would need to be reviewed with the budget. Staff will bring updated numbers for the environmental fee and recycling to the next budget workshop.
- Alderman Shelton requested a presentation of expenditures on cash basis and a schedule of funds appropriated.

- There was Board discussion regarding the need to anticipate a catastrophic event. Mayor Pro Tem Linker suggested putting off major purchases for the first half of the year.
- A budget amendment request for grading at the quarry site was previewed. It will be added to the 6/22/20 meeting agenda.

**Recess**

**ACTION:** Alderman Costantino made a motion to recess the meeting to Thursday, June 18, 2020 at 4:00 p.m. Alderman Cress seconded the motion. The motion passed with all in favor.

The meeting ended at 5:44 p.m.

Respectfully Submitted,

*Aubrey Smith*

Town Clerk

TOWN OF GRANITE QUARRY  
BOARD OF ALDERMEN  
BUDGET WORKSHOP  
June 11, 2020  
4:00pm

1. Summary
  - A. Management Plan for upcoming year
  - B. Changes / updates since June 1<sup>st</sup>'s message and proposed ordinance
  - C. Today's objectives
  - D. Between now and budget adoption
  
2. Spreadsheets
  - A. Revenues
    - 1) Tax Collection %
    - 2) Sales Tax and Utilities Franchise
  - B. Governing Body
    - 1) Mainly miscodes corrected; history tracking all over the place
  - C. Administration
    - 1) Consulting Services – Finance and Planning
    - 2) Office Assistant
    - 3) Budget Amendment 13A – Originally approved Maint: Grounds → Admin: Cap Outlay
  - D. PD
    - 1) Salary adjustments included
    - 2) Patrol Vehicle on hold until quarterly review
  - E. Fire
    - 1) Explorer replacement
    - 2) Jaws of Life replacement
  - F. Maintenance
    - 1) Justification summaries in packet; on “hold” list (unless prioritized) for quarterly review
  
3. Capital Expenditures and Noteworthy Items

**FY2020-2021 Proposed Capital Expenditures and Noteworthy Items**

Estimated worth of \$.01 on tax rate: \$25,564	Est Amt Total	Financing Item Specifics		FY effect FY20-21	Illustrative effect on tax rate (in cents)
		Final Amount Total	Final payment FY		
<b>ADMIN / ADMINISTRATIVE ITEMS</b>					
1. Bicycle and Pedestrian Grant	3,500			\$ 3,500	0.14
2. Recodification of Ordinances	11,950			\$ 8,000	0.31
3. Personnel Policy/Salary Class. Study	8,000			\$ 8,000	0.31
<sup>1</sup> Town match for NCDOT Bike & Ped Grant BOA appvd					
<sup>2</sup> First payment 19/20; ~\$8k left for 20/21 \$1,195 annual maintenance fee beginning 20/21					
<sup>3</sup> Approved policy rewrite & pay classification study					
<b>FD</b>					
1. Jaws of Life (JOL)	32,500			\$ 32,500	1.27
2. F150 w shell, pullout slide bed access	38,000			\$ 38,000	1.49
3. Engines <del>573</del> , <del>572 Refurbishment</del>	<del>100,000</del>			\$ 50,000	1.96
<sup>1</sup> Existing JOL obsolete, can't get parts.					
<sup>2</sup> F150 to replace aging 2004 Explorer w mechanical issues.					
<sup>3</sup> 19/20 approved \$50k total/engine, broken over 2 FY. Chief completed 573 19/20, switched it to Rescue (R57), then surplus'd old R57 ('01 F350) for \$18,427. Due to higher priority need of items above, he requests holding off on E572 until another budget cycle.					
<b>PD</b>					
1. Patrol vehicle replacement	48,000			\$ 48,000	1.88
2. Salary adjustments	29,515			\$ 29,515	1.15
<b>Maintenance</b>					
1. F150					
2. <del>Hotpatch asphalt trailer</del>					
<sup>1</sup> F150 justification summary in spreadsheets packet.					
<sup>2</sup> Hot asphalt paving trailer removed from consideration.					
<b>Special Projects / "Hold List"</b>					
1. Maintenance 1/2-ton Supervisor Truck	34,000				
2. Patrol Vehicle Replacement	48,000				
3. Longevity	6,000				
4. Salary Adjustments (Jan 1st)	25,000-30,000				
5. Quarry imprvmnts (fencing,camera)	15,000				
6. FD Aux Match - Fire Ed House	2,300				
7. E572 Refurbishment	50,000				
8. Revitalization - Town Square	40,000				
9. Revitalization - Town Hall Completion	2,700,000				
10. Revitalization - US52 Sidewalks/Disc	560,000				
11. Parks & Rec Master Plan	25,000				
11a. Tennis Courts	30,000-60,000				
<sup>6</sup> FD Aux Match - ~\$6750 total; Aux requesting 1/3.					

## Granite Quarry Board of Aldermen:

The GQFD Auxiliary Board would like you to consider giving a small portion to help purchase a Fire Safety Educational House. We as a board are working to secure 2/3's of the funding to purchase the inflatable fire education house. Typically the Fire Department only budgets \$1,000 annually for Fire Education. This money is used to purchase plastic fire hats and educational material on fire safety. It gets handed out at our local elementary school and community events throughout the year, as well as the annual Fire Department Open House in October.

As an Auxiliary, we would love to help the department stand out within Rowan County by having a top-notch educational prop for the community. The benefit of an inflatable safety house would be to teach school children home fire safety directly onsite. This unit could be set up indoors or outdoors and provide generations of children knowledge that may not be taught otherwise. To our knowledge, no other department in this area has anything like this! The Salisbury Fire Department has a fire safety house trailer and the City of Kannapolis has a trailer as well, which is a more modernized fire prevention and safety simulator.

The GQFD Auxiliary is funding \$2,500 from fundraising efforts, and we are hoping to raise an additional \$2,300 from our Community & Cooperate Fundraiser coming up July 1. We would like your consideration in funding the remaining balance of approximately \$2,300. (Total Purchase Price with taxes divided by 3 is \$2,245.00) If you choose to help fund this, the board would like to have Harwood Signs do a "Thank You" decal on this unit for the Board of Aldermen's support and the year.

**Inflatable Fire Safety Education House** Call Today: 303-664-1122 **SALE!**

THE ORIGINAL

WEST WEBSTER FIRE RESCUE

Accessible Option

[www.InflatableFireEducationHouse.com](http://www.InflatableFireEducationHouse.com)

**BOULDER BLIMP COMPANY**  
Where BIG Ideas Take Shape!



1208 Commerce Court, Suite 1A  
LaFayette, CO 80026  
303-664-1122 • [www.BoulderBlimp.com](http://www.BoulderBlimp.com)

Boulder Blimp Company strives to ensure every community has the ability to educate the public on fire safety. We have designed our inflatable fire safety education house to be fun but most importantly educational. This interactive tool will captivate kids of all ages with a fun learning experience. We are currently having our FIRE SALE so that all communities can enjoy this fun learning experience at an affordable price.

**Standard Inflatable Fire Education House • SALE \$6,395 • Save \$600!**

Size: 14' tall x 24' wide x 12' deep  
3 Rooms plus inflated landing pad  
Set of (4) EDITH banners on inside  
Station name & logo banners (5) on outside  
When deflated, estimated weight: 250 lbs. Measuring approx. 36' x 36' x 36'



## Order Confirmation

1208 Commerce Court, Suite 1A, Lafayette, CO 80026-2799  
 (303) 664-1122 • Fax (303) 664-1133  
 bbcinfo@boulderblimp.com • www.boulderblimp.com

**TO:** Brittany Barnhardt  
 Fire Department  
 143 N Sailsbury Ave  
 Grabite Quarry, NC 28072  
 Phone (704) 433-0505 Fax ()

**FROM:** Ben Azadi

**DATE:** 6/8/2020

Price listed is valid for 30 days. Please review the specifications, sign and fax to (303) 664-1133.

**DESCRIPTION: Inflatable Fire Safety Education House**

**SIZE: Height: 14'                      Width 24'                      Depth 12'**

**TYPE:** Cold air with continuously running blower

**ARTWORK:**

*Artwork Requirements: Adobe Illustrator CS6, fonts included, or flat, black and white slick  
 Photo Reproduction: Adobe Photoshop CS6, 600 dpi minimum*

**FABRIC:** *Inflatable:* 7.5 ounce vinyl coated nylon                      *Floor:* 1000 denier

**ACCESSORIES:** Everything required for immediate operation:

- Continuous air blower
- Heavy duty carrying bag
- Stakes
- Instruction Manual
- All tether lines
- Repair Fabric

**DELIVERY TIME:** 5-7 weeks from receipt of order confirmation, artwork and 50% deposit.

**TERMS:** 50% upon placement of order, balance due prior to shipment. Shipping, handling, and applicable taxes are additional. F.O.B. Factory.

**WARRANTY:** 2-year warranty on workmanship and materials.

**SHIP TO:**

Qty	Description	Unit Price	Amount
1	Inflatable Fire Safety Education House	\$6,995.00	\$6,995.00
1	Discount	-\$600.00	-\$600.00
	3 Rooms plus inflated landing pad		
	Set of (4) EDITH banners on inside		
	Station name & logo banners (5) on outside		
	When Deflated, est. Weight: 250lbs Approx. 36" x 36" x 36"		
1	Shipping	\$340.00	\$340.00
1	Blower, Grounding Stake and Carrying Bag Included		\$0.00
	<b>TOTAL PRICE:</b>		<b><u>\$6,735.00</u></b>

Boulder Blimp Company reserves the right to use photos of our manufactured products in our promotional materials. If you would like your inflatable(s) to be excluded or have questions about how the photos will be used, please contact us immediately. If an order is started and then canceled, the client is responsible for all costs and agrees to pay for the costs incurred by Boulder Blimp. I agree that I have all the necessary legal rights to use the art and images that are needed for this order and take legal responsibility for this. A copy of the warranty is available upon request and I agree that I will abide by the provided instructions or the warranty will be invalid. I agree to all terms and conditions outlined above.

\_\_\_\_\_  
 Authorized Company Representative

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date

**Revenues**

Assessed Tax Base → 255,638,552

Tax Collection %age → 0.955

Proposed Tax Rate → 0.4175

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed
01-3100-12	Taxes - Budget Year	\$745,516	\$880,268	\$909,800	\$919,263
01-3100-17	Tax Penalties & Interest	4,078	4,000	2,100	2,000
01-3101-12	Taxes - Prior Years	11,423	10,000	4,240	4,000
01-3102-12	Vehicle Tax	111,384	100,000	109,500	100,000
<b>Total Ad Valorem Taxes</b>		<b>872,401</b>	<b>994,268</b>	<b>1,025,640</b>	<b>1,025,263</b>
01-3230-31	Local Option Sales Tax	730,589	746,653	742,920	719,146
01-3231-31	Solid Waste Disposal Tax	2,164	2,185	2,370	2,186
01-3261-31	Cable Franchise Tax	6,654	6,397	5,907	5,800
01-3322-31	Beer & Wine - State	13,364	13,499	13,431	13,430
01-3300-31	Telecommunications Tax	11,965	11,499	11,068	10,050
01-3315-31	Piped Natural Gas Tax	8,832	8,717	7,949	7,830
01-3315-89	Video Franchise Fee Tax	25,921	25,895	26,180	25,735
01-3324-31	Utilities Franchise Tax	98,532	146,740	99,872	100,870
01-3330-84	County First Responders	3,685	4,020	4,020	4,020
01-3837-31	ABC Net Revenue-Co.	9,471	9,600	10,467	10,250
<b>Total Unrestricted Intergovernmental</b>		<b>911,178</b>	<b>929,094</b>	<b>924,184</b>	<b>899,316</b>
01-3300-36	Grants	177,049	277,800	0	243,075
01-3315-33	Fireman Retirement	17,088	2,200		0
01-3316-32	Powell Bill Revenue	83,390	82,557	83,141	82,724
01-3316-89	Interest on Invest - Powell Bill	0	0	0	0
01-3431-22	Federal Asset Seizure Funds	0	0	5,967	0
01-3431-41	Police Authority Revenue_Faith	140,434	153,243	146,000	136,000
01-3493-26	FEMA Funds	0	437,793	0	0
01-3713-33	Sal. Water/Sewer Reimbursement	132,000	50,000	50,000	50,000
<b>Total Restricted Intergovernmental</b>		<b>549,961</b>	<b>1,003,593</b>	<b>285,108</b>	<b>511,799</b>
01-3260-41	Business Registration Fees	410	400	690	0
01-3340-41	Permits	1,330	1,350	5,700	3,000
01-3346-40	Abatements	0	0	545	200
01-3491-41	Subdivision & Zoning Fees	3,150	2,500	5,210	2,500
<b>Total Permits and Fees</b>		<b>4,890</b>	<b>4,250</b>	<b>12,145</b>	<b>5,700</b>
01-3471-51	Solid Waste/Recycling Coll - Salisbury	142,111	144,000	143,223	149,000
<b>Total Sales and Services</b>		<b>142,111</b>	<b>144,000</b>	<b>143,223</b>	<b>149,000</b>
01-3411-89	Community Appearance Rev	1,394	0	0	0
01-3413-89	Miscellaneous Revenue	840	300	1,337	1,000
01-3431-45	Police Report Revenue	135	100	97	100
01-3431-89	Police Miscellaneous	1,748	1,575	1,150	800
01-3613-41	Parks Miscellaneous	993	0	70	0
01-3831-89	Interest on Investments	13,502	11,500	18,643	10,000
01-3833-89	Donations/Contributions	0	0	25	0
01-3834-41	Park Shelter Rentals (Maint)	4,735	5,000	2,555	2,000
01-3835-80	Police Surplus Items Sold	0	1,200	2,674	0
01-3835-81	Surplus Items Sold	2,524	18,000	24,032	3,500
01-3836-82	Sale of Land	0	0	3,350	63,650
<b>Total Other General Revenues</b>		<b>25,871</b>	<b>37,675</b>	<b>53,933</b>	<b>81,050</b>
<b>TOTAL REVENUES</b>		<b>\$2,506,412</b>	<b>\$3,112,880</b>	<b>\$2,444,233</b>	<b>\$2,672,128</b>
01-3920-91	Proceeds FM Borrowing	0	0	350,000	0
01-3980-96	Transfers Other Funds	2	0	0	0
01-3991-99	Fund Balance Appropriated	0	0	554,808	0
	CPO 2020-06 Town Hall project			403,803	
	CPO 2020-05 IDF Sewer Grant Project Match			34,725	
	CPO 2020-04 FEMA Granite Lake Project Match				174,454
<b>TOTAL ALL FINANCING SOURCES</b>		<b>\$2,506,414</b>	<b>\$3,112,880</b>	<b>\$3,349,041</b>	<b>\$2,672,128</b>



Revenues

Account No.	Description	18/19 Actual		19/20 Budgeted		Proposed Tax Rate		Proposed		Explanation/Comments
		18/19	19/20	19/20	Estimated	19/20	20/21	20/21		
01-3100-12	Taxes - Budget Year	\$745,516	\$860,268	\$909,800	\$919,263	Assessed Tax Base x Proposed Tax Rate / 100 (valuation) x Tax Coll. Rate. 20/21 Ind. Res growth.	0.955	0.955	255,658,552	Probably "Extreme Conservative" estimation, and 1% = ~\$10,675
01-3100-17	Tax Penalties & Interest	4,078	4,000	2,100	2,000	Based on first 3 quarters & proj steady collection for last quarter compared to last 2 years' trends.			0.4175	
01-3101-12	Taxes - Prior Years	11,423	10,000	4,240	4,000	1st + 2nd + 3rd + Prior years' line items are all included in this line item				
01-3102-12	Vehicle Tax	111,384	100,000	109,500	100,000	Estimated from current proceeds and prior year collection trends over the 4 quarters of last 2 years.				
	<b>Total Ad Valorem Taxes</b>	<b>872,401</b>	<b>994,268</b>	<b>1,025,640</b>	<b>1,025,263</b>					
01-3230-31	Local Option Sales Tax	730,589	746,653	742,920	719,146	Articles 39-44 + hold harmless (Moderate); \$761,930; Severe \$745,529; <u>Most Conservative \$719,146</u>				
01-3231-31	Solid Waste Disposal Tax	2,164	2,185	2,370	2,186	Based on state's forecast projections, current distribution rate and tonnage				
01-3261-31	Cable Franchise Tax	6,654	6,397	5,907	5,800	Charter Communications. Separate source than DOR Utilities distribution.				
01-3315-83	Tax Refunds	0	0	0	0					
01-3322-31	Beer & Wine - State	13,364	13,499	13,431	13,480	Based upon state distribution formulas, 2% and 1% proj growth trends; 20/21 little to no growth.				
01-3300-31	Telecommunications Tax	11,965	11,499	11,068	10,500	Shown 20/21. Auditor shows FY dist "Actual" here; adj last 1/4 back to past FY as Electricity below.				
01-3315-31	Piped Natural Gas Tax	8,832	8,717	7,949	7,830	Shown 20/21. Auditor shows FY dist "Actual" here; adj last 1/4 back to past FY as Electricity below.				
01-3315-89	Video Franchise Fee Tax	25,921	25,895	26,180	25,735	Shown 20/21. Auditor shows FY dist "Actual" here; adj last 1/4 back to past FY as Electricity below.				
01-3324-31	Utilities Franchise Tax	98,532	146,740	99,872	100,870	Alloc come in here. During audit FY "Actuals" go above; auditor shows Elec & any last 1/4 dist (~Sept) here.				
01-3350-84	County First Responders	3,685	4,020	4,020	4,020					
01-3837-31	ABC Net Revenue-Co.	9,471	9,600	10,467	10,250					
	<b>Total Unrestricted Intergovernmental</b>	<b>911,178</b>	<b>929,094</b>	<b>924,184</b>	<b>899,316</b>					
01-3300-23	CDBG Grant	0	0	0	0					
01-3300-36	Grants	177,049	277,800	0	243,075	18/19 Auditor adj (Byrd prop donation). 19/20 budget \$ was placeholder for CPO. 20/21 IDF sewer grant.				
01-3315-33	Fireman Retirement	17,088	2,200	0	0	Financial statement/audit entry sent by the state ~July after FY end, so can't budget; just show Actuals.				
01-3316-32	Powell Bill Revenue	83,390	82,557	83,141	82,724	20/21: 75% pop 3120 @ 19.11; 25% st ml 14.62 @ 1580.13				
01-3316-89	Interest on Invest - Powell Bill	0	0	0	0	17/18 MM act closed when \$ spent; now non-Interest. Add back if we build PB FB for major projects.				
01-3431-22	Federal Asset Seizure Funds	0	0	5,967	0	Separate restricted fund disbursed based on Federal seizures, so can't acc budget; just show Actuals.				
01-3431-41	Police Authority Revenue_Faith	140,434	153,243	146,000	136,000					
01-3493-26	FEMA Funds	0	437,793	0	0	19/20 budgeted amount was placeholder for CPO; FEMA has still not obligated a final scope & amount.				
01-3713-33	Sal. Water/Sewer Reimbursement	132,000	50,000	50,000	50,000	SRU annual reimbursement for waterline extension. Thru 22/23 for principal; 23/24 if interest.				
	<b>Total Restricted Intergovernmental</b>	<b>549,961</b>	<b>1,003,593</b>	<b>285,108</b>	<b>511,799</b>					
01-3260-41	Business Registration Fees	410	400	690	0	Registration program cancelled FY20/21				
01-3340-41	Permits	1,330	1,350	5,700	3,000	Includes zoning and other permits. Village at Granite # homes expected to be ↓ some from 19/20.				
01-3346-40	Abateents	0	0	545	200	Added 19/20 to account for new code enforcement program abatement charges				
01-3491-41	Subdivision & Zoning Fees	3,150	2,500	5,210	2,500	Subdivisions ↑ 18/19 and 19/20 from prior FY; still some in queue, but 20/21 development uncertain.				
	<b>Total Permits and Fees</b>	<b>4,890</b>	<b>4,250</b>	<b>12,145</b>	<b>5,700</b>					
01-3471-51	Solid Waste/Recycling Coll - Salisbury	142,111	144,000	143,223	149,000	Garbage, recycling, leaf/limb fees collected through water bills. 20/21 budget cons ↑ 40 homes VaG.				
	<b>Total Sales and Services</b>	<b>142,111</b>	<b>144,000</b>	<b>143,223</b>	<b>149,000</b>					
01-3411-89	Community Appearance Rev	1,394	0	0	0					
01-3413-89	Miscellaneous Revenue	840	300	1,337	1,000					
01-3431-45	Police Report Revenue	135	100	97	100					
01-3431-89	Police Miscellaneous	1,748	1,575	1,150	800	Based on payment history, 19/20 maj was from court costs; with activity ↓ COVID, est less overall.				
01-3613-41	Parks Miscellaneous	993	0	70	0	Park vandalism = court restitution amount FY18/19				
01-3831-89	Interest on Investments	13,502	11,500	18,643	10,000	Based on reinvested rates and projections for 20/21 rates and maturities.				
01-3833-89	Donations/Contributions	0	0	25	0					
01-3834-41	Park Shelter Rentals (Maint)	4,735	5,000	2,555	2,000	Expect 20/21 to remain ↓ through at least first few quarters from COVID impacts/distancing				
01-3835-80	Police Surplus Items Sold	0	1,200	2,674	0	19/20 surplus tires and Ford interceptor. 20/21 will be reassessed in 2nd or 3rd quarter.				
01-3835-81	Surplus Items Sold	2,524	18,000	24,032	3,500	19/20 FD F350. 20/21 reassessed in 2nd or 3rd quarter with capital \$, 20/21 \$3500 if Explorer replaced.				
01-3836-82	Sale of Land	0	0	3,350	63,650	19/20 \$3,350 earnest money 316 S Main St; 20/21 \$67,000-3350-\$63,650				
	<b>Total Other General Revenues</b>	<b>25,871</b>	<b>37,675</b>	<b>53,933</b>	<b>81,050</b>					
	<b>TOTAL REVENUES</b>	<b>\$2,506,412</b>	<b>\$3,112,880</b>	<b>\$2,444,233</b>	<b>\$2,672,128</b>					
01-3920-91	Proceeds FM Borrowing	0	0	350,000	0	\$350,000 F&M loan for streets project				
01-3980-96	Transfers Other Funds	2	0	0	0	This would be the line item to transfer funds BACK from a CPO				
01-3991-99	Fund Balance Appropriated	0	0	554,808	0	\$116,280 + IDF \$34,725 + TH \$403,803.				
	<b>CPO 2020-05 Town Hall project</b>			403,803						
	<b>CPO 2020-06 Sewer Grant Project Match</b>			34,725						
	<b>CPO 2020-04 FEMA Granite Lake Project Match</b>			174,654						
	<b>TOTAL ALL FINANCING SOURCES</b>	<b>\$2,506,414</b>	<b>\$3,112,880</b>	<b>\$3,349,041</b>	<b>\$2,672,128</b>					



**Governing Body**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4110-02	Mayor/Aldermen Salary	\$12,160	\$12,431	\$12,431	\$12,575	20/21 with 2.2% adj
01-4110-03	Mayor Expense	0	250	0	0	0 -03 code is only for "gross earnings of longevity paid to eligible employees"
01-4110-08	Board Expense	225	800	539	250	-08 code is only for per diem and travel expenses <u>paid to members of the gov board</u>
01-4110-09	FICA	930	951	951	962	By set % formula
01-4110-14	Insurance - Workers Comp	0	55	60	60	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4110-18	Prof Services - Acct/Auditor	0	0	0	11,000	Added 20/21-audit amt known each yr; gov body prof serv & better history track than lumped in 4120-18
<b>Total Personnel</b>		<b>13,316</b>	<b>14,487</b>	<b>13,981</b>	<b>24,847</b>	
01-4110-26	Office Expense	0	0	0	400	Business cards, coasters, printing, Retreat catering, etc (previous expenses -08) should come from here
01-4110-31	Training & Schools	0	0	0	100	Added 20/21 - Essentials of Mun Gov't, Ethics and other training
01-4110-40	Dues & Subscriptions	0	800	0	12,075	NCLM,SOG,COG,Chamber,EDC,MPO,Microsoft(BOA accts),Rowan Mun Assn(BOA),Power in Part brkfst
01-4110-45	Insurance - Prop, Liability, Bonds	3,001	1,500	1,562	1,600	
<b>Total Operations</b>		<b>3,001</b>	<b>2,300</b>	<b>1,562</b>	<b>14,175</b>	
01-4110-61	Grants - Nonprofit Grant Program	0	0	0	100	Added 20/21 - policy/program adopted 6/1/20; Fiddlers Convention \$100/yr (separate line item?)
01-4110-62	Committees - Revitalization	0	0	0	0	Added 20-21 - previous 4120-49 was coded wrong & being used as a contingency line item function.
01-4110-63	Elections	0	0	0	0	Intergov't transfer item: Added 20/21 from 01-4120-63. Municipal elections odd years & referendums.
01-4110-97	Board Contingency	0	0	0	0	
<b>Total Transfers/Aid to Other Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	
<b>Total Governing Body</b>		<b>\$16,317</b>	<b>\$16,787</b>	<b>\$15,543</b>	<b>\$39,122</b>	

Salary Comparison Results  
Study of results across NC (pop. 2,500-4,999) and locally

Position	Position Code	Granite Quarry	Comparable Municipalities Across NC	Deviation	
		GQ	Statistical Average	\$ Deviation	FY19/20 % Deviation
Mayor	10010	\$ 3,414	\$ 5,699	\$ (2,285)	-40%
Mayor Pro-Tem	10020	\$ 2,347	\$ 3,509	\$ (1,162)	-33%
Alderman	10030	\$ 2,180	\$ 3,383	\$ (1,203)	-36%
Town Manager	10040	\$ 79,000	\$ 98,112	\$ (19,112)	-19%
Town Clerk	10080	\$ 50,500	\$ 53,983	\$ (3,483)	-6%
Deputy Clerk	20600	\$ -	\$ 35,201	\$ (35,201)	100%
Finance Officer	20050	\$ 46,000	\$ -	\$ 46,000	--
Planner	20465	\$ 35,000	\$ 36,945	\$ (1,945)	-5%
Police Chief	10170	\$ 63,633	\$ 74,527	\$ (10,894)	-15%
Police Investigator	30210	\$ 47,842	\$ 46,387	\$ 1,455	3%
Police Sergeant	30270	\$ 41,056	\$ 46,547	\$ (5,491)	-12%
Police Officer	30260	\$ 36,774	\$ 38,844	\$ (2,070)	-5%
Maintenance Supervisor	10210	\$ 49,005	\$ 68,759	\$ (19,754)	-29%
Maint Tech Crew Leader	20430	\$ 29,245	\$ 32,670	\$ (3,425)	-10%
Maintenance Tech	20420	\$ 23,920	\$ 29,410	\$ (5,490)	-19%
Fire Chief	10130	\$ -	\$ 71,799	\$ (71,799)	100%
Deputy Fire Chief	30030	\$ -	\$ 56,685	\$ (56,685)	100%
Asst Fire Chief	30030	\$ 39,905	\$ 56,685	\$ (16,780)	-30%
Fire Captain	30080	\$ 32,824	\$ 48,930	\$ (16,106)	-33%
Firefighter	30090	\$ -	\$ 36,799	\$ (36,799)	100%
Firefighter, Public Ed	30150	\$ 32,824	\$ 32,107	\$ 717	2%

  

"Competitive" (workforce) Local Governments					
All local area governments comp (China Grove, Cleveland, E Spencer, Landis, Rockwell, Spencer, Salisbury, Kannapolis, Rowan Co.)					
Competitive Average	\$	Deviation	FY19/20 % Deviation	Competitive Average	FY19/20 % Deviation
\$ 8,436	\$ (5,022)	-60%		\$ 8,436	-60%
\$ 6,456	\$ (4,109)	-64%		\$ 6,456	-64%
\$ 4,503	\$ (2,323)	-52%		\$ 4,503	-52%
\$ 144,212	\$ (65,212)	-45%		\$ 144,212	-45%
\$ 61,158	\$ (10,658)	-17%		\$ 61,158	-17%
\$ 38,773	\$ (38,773)	-100%		\$ 38,773	-100%
\$ 47,082	\$ (1,082)	-2%		\$ 47,082	-2%
\$ 36,418	\$ (1,418)	-4%		\$ 36,418	-4%
\$ 93,657	\$ (30,024)	-32%		\$ 93,657	-32%
\$ 47,327	\$ 515	1%		\$ 47,327	1%
\$ 50,521	\$ (9,465)	-19%		\$ 50,521	-19%
\$ 41,992	\$ (5,157)	-12%		\$ 41,992	-12%
\$ 68,830	\$ (19,825)	-29%		\$ 68,830	-29%
\$ 32,775	\$ (3,530)	-11%		\$ 32,775	-11%
\$ 31,343	\$ (7,423)	-24%		\$ 31,343	-24%
\$ 69,027	\$ (69,027)	-100%		\$ 69,027	-100%
\$ 48,175	\$ (48,175)	-100%		\$ 48,175	-100%
\$ 48,175	\$ (8,270)	-17%		\$ 48,175	-17%
\$ 51,709	\$ (18,885)	-37%		\$ 51,709	-37%
\$ 35,575	\$ (35,575)	-100%		\$ 35,575	-100%

  

"Competitive" (workforce) Local Governments					
Small local area governments comp (China Grove, Cleveland, E Spencer, Landis, Rockwell, Spencer, Salisbury, Kannapolis, Rowan Co.)					
Competitive Average	\$	Deviation	FY19/20 % Deviation	Competitive Average	FY19/20 % Deviation
\$ 2,687	\$ 727	27%		\$ 2,687	27%
\$ 1,740	\$ 607	35%		\$ 1,740	35%
\$ 1,740	\$ 440	25%		\$ 1,740	25%
\$ 87,000	\$ (8,000)	-9%		\$ 87,000	-9%
\$ 50,766	\$ (266)	-1%		\$ 50,766	-1%
\$ 36,789	\$ (36,789)	-100%		\$ 36,789	-100%
\$ 29,000	\$ 6,000	21%		\$ 29,000	21%
\$ 70,048	\$ (6,415)	-9%		\$ 70,048	-9%
\$ 45,228	\$ 2,614	6%		\$ 45,228	6%
\$ 47,965	\$ (6,909)	-14%		\$ 47,965	-14%
\$ 40,612	\$ (3,837)	-9%		\$ 40,612	-9%
\$ 59,074	\$ (10,069)	-17%		\$ 59,074	-17%
\$ 32,367	\$ (3,122)	-10%		\$ 32,367	-10%
\$ 31,678	\$ (7,758)	-24%		\$ 31,678	-24%
\$ 35,000	\$ (35,000)	-100%		\$ 35,000	-100%
\$ 48,175	\$ (48,175)	-100%		\$ 48,175	-100%
\$ 48,175	\$ (8,270)	-17%		\$ 48,175	-17%
\$ 33,741	\$ (33,741)	-100%		\$ 33,741	-100%

Salary Comparison Results  
Study of results across NC (pop. 2,500-4,999) and locally

Position	Position Code	Granite Quarry <u>PROPOSED</u>	Comparable Municipalities Across NC		Deviation	
			Statistical Average	\$	Deviation	FY19/20 % Deviation
Mayor	10010	GQ	\$ 5,699			
Mayor Pro-Term	10020		\$ 3,509			
Alderman	10030		\$ 3,383			
<b>Town Manager</b>	10040		\$ 98,112			
Town Clerk	10080		\$ 53,983			
Deputy Clerk	20600		\$ 35,201			
<b>Finance Officer</b>	20050		\$ -			
Planner	20465		\$ 36,945			
Police Chief	10170	\$ 64,269	\$ 74,527	\$ (10,258)	-14%	
Police Investigator	30210	\$ 49,829	\$ 46,387	\$ 3,442	7%	
Police Sergeant	30270	\$ 44,000	\$ 46,547	\$ (2,547)	-5%	
Police Officer	30260	\$ 40,763	\$ 38,844	\$ 1,919	5%	
Maintenance Supervisor	10210		\$ 68,759			
Maint Tech Crew Leader	20430		\$ 32,670			
Maintenance Tech	20420		\$ 29,410			
<b>Fire Chief</b>	10130		\$ 71,799			
<b>Deputy Fire Chief</b>	30030		\$ 56,685			
Asst Fire Chief	30030		\$ 56,685			
Fire Captain	30080		\$ 48,930			
Firefighter	30090		\$ 36,799			
Firefighter, Public Ed	30150		\$ 32,107			

  

"Competitive" (workforce) Local Governments All local area governments comp (China Grove, Cleveland, E Spencer, Landis, Rockwell, Spencer, Salisbury, Kannapolis, Rowan Co.)		Competitive Average	\$	Deviation	FY19/20 % Deviation
		\$ 8,436			
		\$ 6,456			
		\$ 4,503			
		\$ 144,212			
		\$ 61,158			
		\$ 38,773			
		\$ 47,082			
		\$ 36,418			
		\$ 93,657	\$ (29,388)		-31%
		\$ 47,327	\$ 2,502		5%
		\$ 50,521	\$ (6,521)		-13%
		\$ 41,932	\$ (1,168)		-3%
		\$ 68,830			
		\$ 32,775			
		\$ 31,343			
		\$ 69,027			
		\$ 48,175			
		\$ 48,175			
		\$ 51,709			
		\$ 35,575			

  

"Competitive" (workforce) Local Governments Small local area governments comp (China Grove, Cleveland, E Spencer, Landis, Rockwell, Spencer, <del>Salisbury, Kannapolis, Rowan Co</del> )		Competitive Average	\$	Deviation	FY19/20 % Deviation
		\$ 2,687			
		\$ 1,740			
		\$ 1,740			
		\$ 87,000			
		\$ 50,766			
		\$ 36,789			
		\$ 29,000			
		\$ 70,048	\$ (5,779)		-8%
		\$ 45,228	\$ 4,601		10%
		\$ 47,965	\$ (3,965)		-8%
		\$ 40,612	\$ 152		0%
		\$ 59,074			
		\$ 32,367			
		\$ 31,678			
		\$ 35,000			
		\$ 48,175			
		\$ 48,175			
		\$ 33,741			

FISCAL YEAR 2019-2020  
**BUDGET AMENDMENT REQUEST #13A**

June 11, 2020

**PURPOSE:** To transfer funds from Fund Balance Appropriated (01-3991-99) to Administration – Cap Outlay - Land (01-4120-57) in the amount of \$25,000 to bring the quarry site up to standards for leaf and limb storage.

**TRANSFER FUNDS FROM:**

General Ledger Acct. # and Description		Amount
01-3991-99	Fund Balance Appropriated	\$ 25,000
TOTAL		\$ 25,000

**ADD FUNDS TO:**

General Ledger Acct. # and Description		Amount
01-4120-57	Administration – Cap Outlay - Land	\$ 25,000
TOTAL		\$ 25,000

*The above Budget Amendment was approved / denied by the Manager or Board on \_\_\_\_\_.*

\_\_\_\_\_  
William Feather, Mayor

\_\_\_\_\_  
Shelly Shockley, Finance Officer

Administration

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4120-00	Salaries - Regular	\$700,258	\$251,855	\$251,063	\$220,000	Add longevity bonus (or from BOA Contingencies, or separate line item each dept?)
01-4120-02	Salaries - Part-Time	27,873	25,000	22,660	35,000	
01-4120-07	401K Expense	10,442	12,593	7,972	11,000	By set % formula. Percentage off 19/20 due to a severance agreement and contracted employee.
01-4120-09	FICA Expense	16,811	21,179	20,380	19,508	By set % formula
01-4120-10	Retirement Expense	11,950	22,541	13,936	22,330	LGERS Non-LEO 8.95% to 10.15% 20/21; to 11.35% 21/22; percentage off 19/20 (see notes in -07)
01-4120-11	Group Insurance	27,568	25,500	29,907	34,000	
01-4120-13	Unemployment Expense	3,540	0	5,017	0	
01-4120-14	Insurance - Workers Comp	0	525	557	615	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4120-17	Insurance - HRA/Admin Cost	0	0	0	5,450	Added 20/21; HRA offset covers diff in empl deductible from previous plan; 3rd party admin cost
01-4120-18	Professional Services	11,431	24,000	19,200	32,000	Codif remainder 20/21. Personnel/Policy Manual-Salary Class Study, Planning & Financial consulting.
	<b>Total Personnel</b>	<b>309,872</b>	<b>383,193</b>	<b>370,692</b>	<b>379,903</b>	
01-4120-20	Motor Vehicle Fuel	0	0	0	0	
01-4120-22	Banquet Expense	1,365	1,700	1,580	1,700	
01-4120-24	Maint & Repair - Bldgs/Grounds	0	0	700	0	Added during 19/20 (est for Byrd Property plaque)
01-4120-25	Maint & Repair - Vehicles	0	0	0	0	
01-4120-26	Office Expense	8,725	11,000	6,300	11,000	19/20 ↓ significantly due to COVID impacts. Cut but absorbed P&Z Supplies 18/19.
01-4120-29	Supplies & Equipment	187	200	141	200	19/20 ↓ due to COVID impacts
01-4120-31	Training & Schools	5,979	8,500	6,550	7,000	19/20 Rec'd scholarship for 1; credits for several other training courses; covid moving others into 20/21.
01-4120-32	Telephone/Communications	3,378	3,500	3,250	3,500	
01-4120-33	Utilities	3,611	4,500	4,350	4,500	
01-4120-34	Printing	4,273	4,600	5,300	5,000	
01-4120-35	Maint & Repair - Equipment	2,197	500	0	500	
01-4120-37	Advertising	2,027	2,500	4,023	3,500	19/20-additional meetings, moratorium continuances. 20/21-Quarry annexation legal ads.
01-4120-40	Dues & Subscriptions	12,768	13,300	12,376	3,500	TM,TC/HR,FO dues. Microsoft,Adobe,GoToMtg,dot.gov. Intergov't corrected & moved 4110-40 20/21.
01-4120-41	Rental Property Expense	0	0	0	0	
01-4120-44	Contracted Services	34,268	32,000	28,875	13,750	Was erroneously coded -60, corrected to Operations # -44 20/21. Audit to 4110-18.
01-4120-45	Insurance - Prop, Liability, Bonds	4,823	4,000	4,141	4,100	
01-4120-50	Community Projects	4,547	5,000	2,751	0	-50 is Cap Out code. 20/21-corrected & moved to 6130-62 PERC as it's a designated programs expense.
01-4120-59	Annexation Expense	0	0	0	0	-59 is a Cap Outlay code, not operations. Annexation expenses would fall under other line items.
01-4120-63	Elections	0	2,085	2,975	0	Gov Botley Intergov't transfer item: 20/21 corrected & moved to 01-4110-63.
	<b>Total Operations</b>	<b>88,148</b>	<b>93,385</b>	<b>83,312</b>	<b>58,250</b>	
01-4120-52	Cap Outlay - Computer/Equip	0	0	0	0	
01-4120-55	Cap Outlay - Equipment	0	0	0	0	
01-4120-57	Cap Outlay - Land	188,212	0	87,212	0	19/20 est: Marple properties - purchase (62,212) and grading (25K) = 87,212
01-4120-58	Cap Outlay - Bldgs	0	0	0	0	
	<b>Total Capital Outlay</b>	<b>188,212</b>	<b>0</b>	<b>87,212</b>	<b>0</b>	
01-4120-71	Water Line - Principal	50,000	50,000	50,000	50,000	Waterline extension - principal thru 22/23 (corrected 19/20 budget by actual amortization schedule)
01-4120-72	Water Line - Interest	7,007	4,167	5,618	4,210	18/19 Est and 19/20 Budgeted corrected to match actual amortization schedule. Thru 23/24 if interest.
	<b>Total Debt Service</b>	<b>57,007</b>	<b>54,167</b>	<b>55,618</b>	<b>54,210</b>	
01-4120-49	Visionary Projects	0	6,523	0	0	-49 is "Fixed Charge/Op expense"; Visionary Funds intended for Revit efforts: 20/21 corrected 4110-62
01-4120-61	Grants - Grant Related Exp	0	0	0	3,500	NCDOT Bike & Ped Planning Grant Match
01-4120-62	Committees - CAC	9,082	0	0	0	18/19 BA from Visionary/Revit to -62 "Christmas Lights"; 20/21 corr & renamed to 4110-62.
01-4120-68	Tax Collection	15,560	18,000	18,000	18,000	Was 4140-68 in Operations. -68 is a "Transfer/Aid to Other Program" group, and Shelly corr dept code.
01-4120-69	Vehicle Tax Collection	0	0	0	0	Was 4140-69 in Operations. -69 is a "Transfer/Aid to Other Program" group, and Shelly corr dept code.
01-4120-96	Interfund Transfer	0	0	403,803	0	19/20 Transfer of appropriated funds to CPO 2020-06; Town Hall project
	<b>Total Transfers/Aid to Other Programs</b>	<b>24,642</b>	<b>24,523</b>	<b>421,803</b>	<b>21,500</b>	
	<b>Total Administration Dept</b>	<b>\$667,882</b>	<b>\$555,268</b>	<b>\$1,018,637</b>	<b>\$513,863</b>	

**Police**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4310-00	Salaries - Regular	\$331,910	\$398,000	\$359,000	\$394,000	19/20 ↓ a lot due to the staffing vacancies; 20/21 projects vacancies filled, one position frozen
01-4310-02	Salaries - Part-Time	24,671	10,000	10,100	15,000	
01-4310-07	401K Expense	16,436	19,900	18,500	19,700	By set % formula
01-4310-09	FICA Expense	28,670	31,212	28,875	31,289	By set % formula
01-4310-10	Retirement Expense	27,207	38,606	34,800	42,946	LGERS LEO 9.7% to 10.9% 20/21; to 12.10% 21/22.
01-4310-11	Group Insurance	63,492	83,000	66,475	76,000	19/20 ↓ a lot due to the staffing vacancies
01-4310-14	Insurance - Workers Comp	0	12,750	14,229	13,500	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
	<b>Total Personnel</b>	<b>492,386</b>	<b>593,468</b>	<b>531,979</b>	<b>592,435</b>	
01-4310-20	Motor Fuel	17,425	19,000	13,500	19,000	19/20 - temporary fuel price drop during FY
01-4310-21	Uniforms	2,715	3,000	2,850	3,000	
01-4310-25	Maint & Repair - Vehicles	4,812	6,000	7,100	6,000	
01-4310-26	Office Expense	762	1,500	1,350	1,500	
01-4310-29	Supplies & Equipment	18,460	8,000	8,000	8,000	
01-4310-31	Training & Schools	874	3,000	2,500	3,000	
01-4310-32	Telephone/Communications	6,174	8,000	6,150	8,000	
01-4310-33	Utilities	1,284	1,600	1,600	3,000	
01-4310-34	Printing	751	1,000	500	1,000	
01-4310-35	Maint & Repair - Equipment	1,989	2,000	1,250	2,000	
01-4310-40	Dues & Subscriptions	1,571	1,900	1,578	3,650	Microsoft subsc thru here 20/21. Curr 1440/yr; 2 vacancies filled: 1740 → added here from -60
01-4310-44	Contracted Services	23,225	25,000	23,500	23,250	Was -60, corrected to Operations # -44 20/21. Bodycam Cloud, Taser, Radio Fees, DCI, LOSSI, ADP, MHeroEx
01-4310-45	Insurance - Prop, Liability, Bonds	25,338	11,800	12,266	13,800	Shelly est \$13k before accounting for the 1 that's not on road/ins right now. ~7-800 with it.
	<b>Total Operations</b>	<b>105,381</b>	<b>91,800</b>	<b>82,144</b>	<b>95,200</b>	
01-4310-54	Cap Outlay - Vehicles	42,323	41,000	47,000	0	New vehicle will be reevaluated 2nd or 3rd quarter with revenues review & after rollover funds
01-4310-55	Cap Outlay - Equipment	0	0	0	0	
	<b>Total Capital Outlay</b>	<b>42,323</b>	<b>41,000</b>	<b>47,000</b>	<b>0</b>	
01-4310-71	Debt Services - Principal	0	0	0	0	
01-4310-72	Debt Services - Interest	0	0	0	0	
	<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Police Dept</b>	<b>\$640,090</b>	<b>\$726,268</b>	<b>\$661,123</b>	<b>\$687,635</b>	





# Town of Granite Quarry Fire Department

Established May 15<sup>th</sup>, 1950



## 2020 /2021 Capital Outlay Budget Summary

- In 2019/2020 the board agreed to spend \$50,000 to refurbish E573 and hold E572 refurbishment until 2020/2021. Project is complete with \$44,000 spent on the refurbish of now R57 aka OLD E573 to make a useable 3 truck station. Net revenue not spent \$6,000
- 2001 Ford F350 (R57) sold on Gov Deals for \$18,427 deposited into general fund as discussed.
- NET SPEND ON PROJECT – Budget 50,000 after truck sale **\$25,573** for a fully functioning, newly refreshed fire engine. THANK YOU!
- 2020 /2021 Needs are Medical response vehicle and updated jaws of life

The 2004 Explorer is a useable vehicle, however it has quite a few mechanical issues that make it a potential threat to keep. The rear end is on borrowed time and has intermittent electrical issues in the engine compartment. Our wish is to replace this vehicle with a 2020 Ford F150 that would have a camper shell and pull out slide bed access. Currently the projected cost for the vehicle, lights and accessories would be \$38,000. Projected surplus of the explorer would be \$3,500. Leaving a net cost of \$34,500 after surplus.

Our set of Phoenix jaws of life are obsolete. Upon taking over the FD I have been unable to find records of either set of our execution tools being serviced one of which is with good reason. The Phoenix set is obsolete, and no parts exist to fix them. We have doctored them up this past year but wish to replace them with an AMKUS battery operated set that we have done several demonstrations on and find very useful. These tools can be finance from the company. The total for the tool set with rechargeable batteries is \$32,500. This can be broken down for 3,4 or 5 years if you so wish. We would be able to surplus the Phoenix tools, but I see the gain being very minimal.

- The E572 refurbishment still need to happen, however due to the nature of which the above items are needed, I am requesting that we hold off on the refurbishment for another budget cycle.

**Fire**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4340-00	Salaries - Regular	\$104,160	\$103,500	\$111,381	\$113,900	1st payroll audit-adjusts back. Kelly Days law - 16hrs/yr (4hrs/qr) OT each FT FF.
01-4340-02	Salaries - Part-Time	162,265	200,000	179,250	185,000	
01-4340-07	401K Expense	5,905	5,175	5,569	5,695	By set % formula
01-4340-09	FICA Expense	20,874	23,218	22,233	22,866	By set % formula
01-4340-10	Retirement Expense	9,373	9,263	11,305	11,561	LGERS Non-LEO 8.95% to 10.15% 20/21; to 11.35% 21/22.
01-4340-11	Group Insurance	25,691	25,750	27,400	25,500	
01-4340-14	Insurance - Workers Comp	0	11,100	16,125	14,000	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4340-17	Firemen's Pension Fund	18,168	2,200	0	0	Financial statement/audit entry sent by the state ~July after FY end, so can't acc budget; just show Actuals.
01-4340-18	Professional Services	0	0	0	0	
<b>Total Personnel</b>						
		<b>346,436</b>	<b>380,206</b>	<b>373,263</b>	<b>378,522</b>	
01-4340-20	Motor Fuel	4,585	5,000	3,800	5,000	19/20 - temporary fuel price drop during FY
01-4340-21	Uniforms	2,826	3,000	2,500	3,000	
01-4340-25	Maint & Repair - Vehicles	7,527	10,000	6,050	6,000	
01-4340-26	Office Expense	407	250	60	250	19/20 ↓ significantly due to COVID impacts
01-4340-29	Supplies & Equipment	23,262	20,000	23,950	20,000	
01-4340-31	Training & Schools	715	1,500	860	2,000	
01-4340-32	Telephone/Communications	3,570	3,800	3,800	3,800	
01-4340-33	Utilities	4,786	5,400	5,570	5,700	
01-4340-34	Printing	396	425	200	400	
01-4340-35	Maint & Repair - Equipment	2,373	3,000	2,000	3,000	
01-4340-40	Dues & Subscriptions	2,037	2,500	2,675	3,000	Includes NCSFA, Rowan Assn, Active 911, Superior
01-4340-44	Contracted Services	15,892	10,000	10,387	10,000	Hose, ladder testing, ADP, radio/avl, contracts/magazines/other exp. 20/21 free MCT program ↓ \$400.
01-4340-45	Insurance - Prop, Liability, Bonds	18,620	4,750	7,402	8,000	
<b>Total Operations</b>						
		<b>86,996</b>	<b>69,625</b>	<b>69,254</b>	<b>70,150</b>	
01-4340-54	Cap Outlay - Vehicles	0	0	0	38,000	Explorer replacement (maintenance/repair issues - see justification summary)
01-4340-55	Cap Outlay - Equipment	158,933	50,000	44,000	32,500	Jaws of Life replacement (obsolete - see justification summary)
<b>Total Capital Outlay</b>						
		<b>158,933</b>	<b>50,000</b>	<b>44,000</b>	<b>70,500</b>	BOA originally planned 19/20 and 20/21 Engines refurb \$50k/yr (breaking \$100k est over 2 FY).
01-4340-71	Fire Truck - Principal	0	0	0	0	
01-4340-72	Fire Truck - Interest	2,159	0	0	0	
<b>Total Debt Service</b>						
		<b>2,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Fire Dept</b>						
		<b>\$594,523</b>	<b>\$499,831</b>	<b>\$486,517</b>	<b>\$519,172</b>	

## 2020 / 2021 Granite Quarry Maintenance Capital Outlay Summary

- Requesting purchase of 2020 F150 to replace 2009 F150 supervisor truck. This truck still has a purpose and can be used for maintenance and code enforcement. Replacement truck would serve at the maintenance supervisor / fire chief vehicle. This will allow for command equipment, fire gear and other items to be installed for returning for fire/medical calls while also using it for daily maintenance duties. Cost of truck and light package \$34,000
- Requesting purchase of pavement patching trailer / hot box for town potholes. While we did just finish a resurfacing project, still many potholes will need to be addressed before the next resurfacing project. This equipment will allow maintenance to keep asphalt stored in the trailer as well as recycle used asphalt material. Currently the town uses bags of cold patch from Lowes which are \$11.00 each. We spend an average of \$1000 per year. This is a temporary fix where the hot patch will serve as a much more permanent fix. Asphalt could be purchased for around \$100 a ton in Salisbury. Price for trailer and tamp - \$22,000

**Maintenance**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4190-00	Salaries - Regular	\$101,561	\$117,500	\$106,500	\$110,000	
01-4190-02	Salaries - Part-Time	29,538	34,000	31,500	35,500	19/20 EOY ↓ COVID-19 alternate scheduling
01-4190-07	401K Expense	5,542	5,875	5,769	5,500	By set % formula
01-4190-09	FICA Expense	10,219	11,590	10,193	11,131	By set % formula
01-4190-10	Retirement Expense	7,706	10,516	10,315	11,165	LGERS Non-LEO 8.95% to 10.15% 20/21; to 11.35% 21/22.
01-4190-11	Group Insurance	23,960	23,500	25,311	22,000	
01-4190-14	Insurance - Workers Comp	0	4,650	7,222	7,500	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4190-18	Professional Services	0	0	0	0	
	<b>Total Personnel</b>	<b>178,525</b>	<b>207,631</b>	<b>196,810</b>	<b>202,796</b>	
01-4190-20	Motor Fuel	6,168	7,000	6,750	7,000	
01-4190-21	Uniforms & Janitorial Supplies	1,366	2,000	1,400	4,500	-21 "Cleaning, Janitorial supplies, uniforms". \$2k uniforms + \$2500 from -29 for janitorial supplies.
01-4190-24	Maint & Repair - Bldgs/Grounds	18,211	7,000	7,500	10,000	
01-4190-25	Maint & Repair - Vehicles	2,852	2,500	1,400	2,000	
01-4190-26	Office Expense	0	25	0	25	
01-4190-29	Supplies & Equipment	6,514	7,000	7,000	7,500	\$2500 split off to -51 18/19 per mayor. See notes -51, moved back 20/21; but janitorial supplies to -21.
01-4190-31	Training & Schools	25	250	50	250	pesticide & other certs
01-4190-32	Telephone/Communications	772	950	725	775	
01-4190-33	Utilities	2,619	3,000	3,000	3,100	
01-4190-34	Printing	6	50	35	50	
01-4190-35	Maint & Repair - Equipment	10,481	7,000	11,198	10,000	
01-4190-40	Dues & Subscriptions	0	0	0	0	
01-4190-44	Contracted Services	21,510	12,500	14,350	22,000	ADP,mulch grind,Microsoft,MB,pre-employ,Sals radios,pest control, dumpster days.
01-4190-45	Insurance - Prop, Liability, Bonds	10,141	3,050	3,151	3,600	
01-4190-51	Tools & Light Equipment	2,403	2,500	2,400	0	50-59 are Cap Outlay #s. Split from -29 in 18/19 per mayor; but -29 is appropriate #. 20/21 back to -29.
01-4190-59	Transportation	0	0	0	0	50-59 are Cap Outlay #s.
	<b>Total Operations</b>	<b>83,066</b>	<b>54,825</b>	<b>58,959</b>	<b>70,800</b>	
01-4190-53	Cap Outlay - Veteran Memorial	0	0	0	0	5/6/19 BOA decided to wait until a master plan is developed.
01-4190-54	Cap Outlay - Vehicles	0	30,000	32,559	0	19/20:F350. 20/21:334k F150 Supervisor Truck; \$22k Pavepatch-trailer & accessories
01-4190-55	Cap Outlay - Equipment	32,957	0	0	0	18/19 Dump Trailer, Skid Steer mower, Sickle Bar, Audit Adj 1/2 of Town Hall info sign
01-4190-58	Cap Outlay - Bldgs	0	0	0	0	
	<b>Total Capital Outlay</b>	<b>32,957</b>	<b>30,000</b>	<b>32,559</b>	<b>0</b>	
01-4190-61	Grants - Grant Related Exp	34,715	437,793	0	0	Corrected from 01-4930-24. 18/19 FEMA-related exp; reimb 19/20. 19/20 budget amt placeholder for CPO.
01-4190-96	Interfund Transfer	0	0	34,725	243,075	19/20 Transfer of appropriated funds to CPO 2020-05: IDF Sewer Grant Project Match
	<b>Total Transfers/Aid to Other Programs</b>	<b>34,715</b>	<b>437,793</b>	<b>34,725</b>	<b>243,075</b>	
	<b>Total Maintenance Dept</b>	<b>\$329,264</b>	<b>\$730,249</b>	<b>\$323,053</b>	<b>\$516,671</b>	

**Parks & Recreation**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-6130-00	Salaries - Regular	\$0	\$0	\$0	\$0	Added FY18/19 to 01-4190-00 FT Salaries
01-6130-02	Salaries - Part-Time	0	0	0	0	
01-6130-07	401K Expense	0	0	0	0	0 Added FY18/19 to 01-4190-00 FT Salaries
01-6130-09	FICA Expense	0	0	0	0	0 Added FY18/19 to 01-4190-00 FT Salaries
01-6130-10	Retirement Expense	0	0	0	0	0 Added FY18/19 to 01-4190-00 FT Salaries
01-6130-11	Group Insurance	0	0	0	0	0
01-6130-14	Insurance - Workers Comp	0	0	0	0	0 Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-6130-18	Professional Services	0	0	0	0	
<b>Total Personnel</b>						
01-6130-20	Motor Fuel	0	0	0	0	
01-6130-21	Uniforms & Janitorial Supplies	0	0	0	2,000	Added 20/21 - pulled \$2k from -29 to better account for janitorial supplies/products
01-6130-24	Maint & Repair - Bldgs/Grounds	19,728	15,000	14,500	15,000	"Upkeep" Items (sand, paint, mulch, etc)
01-6130-25	Maint & Repair - Vehicles	0	0	0	0	0 Added FY18/19 to 01-6130-29 Supplies & Equip
01-6130-29	Supplies & Equipment	5,651	6,000	5,000	4,000	19/20 down with COVID facilities closures. 20/21 moved \$2k to -21 for better accounting.
01-6130-31	Training & Schools	0	0	0	0	
01-6130-33	Utilities	12,283	15,000	15,950	16,000	18/19 was over-budgeted; 19/20 trial year; evaluate again during 20/21 3rd quarter projections
01-6130-35	Maint & Repair - Equipment	0	0	0	0	
01-6130-44	Contracted Services	2,742	3,000	2,575	3,000	Was erroneously coded -60, corrected to Operations # -44 20/21.
01-6130-45	Insurance - Prop, Liability, Bonds	0	0	0	0	
<b>Total Operations</b>						
01-6130-54	Cap Outlay - Vehicles	0	39,000	38,025	40,000	
01-6130-55	Cap Outlay - Equipment	0	0	0	0	
01-6130-57	Cap Outlay - Land	0	0	0	0	
01-6130-58	Cap Outlay - Bldgs	0	0	0	0	
<b>Total Capital Outlay</b>						
01-6130-62	Committees - PERC	0	0	0	5,000	Added 20/21 from 01-4120-50 Community Projects (should be coded -62 as Aid to Other Programs)
01-6130-96	Interfund Transfer	0	0	0	0	20/21 Transfer of appropriated funds to CPO 2020-04; FEMA Grant Project Match (174,454)
<b>Total Transfers/Aid to Other Programs</b>						
		0	0	0	5,000	
<b>Total Parks &amp; Rec Dept</b>		\$40,404	\$39,000	\$38,025	\$45,000	

**Environmental:**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4710-33	Utilities (Street Lights)	\$30,204	\$36,000	\$31,500	\$34,000	Village at Granite ↑ once Phase 1 improvements accepted
01-4710-64	Recycling	33,096	42,000	40,200	41,000	↑ \$2/household 2019. \$7/can/mo (19/20 Est EOY=479 cans; 18/19 est 473)
01-4710-65	Garbage Service	103,947	107,120	116,850	125,568	3% annual inflation written into service contract + new units VAG
<b>Total Environmental</b>		<b>\$167,246</b>	<b>\$185,120</b>	<b>\$188,550</b>	<b>\$200,568</b>	

**Special Projects:**

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed	Explanation/Comments
01-4510-66	Powell Bill - Streets	\$41,303	\$82,557	\$29,000	\$82,724	Being used for cap outlay streets (should be -59); need to resolve conflict.
01-4510-59	Sidewalks	0	0	0	0	-59 Cap Outlay code; -66 being used for cap outlay streets but coded wrong.
01-4510-60	Chamandy Sewer/Water Taps	0	277,800	0	0	19/20 budgeted was IDF sewer grant placeholder for CPO (4190-96).
<b>Total Special Projects</b>		<b>\$41,303</b>	<b>\$360,357</b>	<b>\$29,000</b>	<b>\$82,724</b>	

01-4510-71	CPO 2020-07 - Principal	0	0	0	50,000	Beginning of debt service payments 20/21
01-4510-72	CPO 2020-07 - Interest	0	0	0	10,233	Beginning of debt service payments 20/21
<b>total debt service</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>60,233</b>	

01-4510-96	Interfund Transfer	0	0	350,000	0	19/20 Transfer of F&M loan proceeds to CPO 2020-07 Streets Imp Proj
<b>total transfers/aid to other programs</b>		<b>0</b>	<b>0</b>	<b>350,000</b>	<b>0</b>	



**GENERAL FUND SUMMARY**

	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed
<b>TOTAL REVENUES</b>	\$ 2,506,412	\$ 3,112,880	\$ 2,444,233	\$ 2,672,128
<b>TOTAL FUNDING SOURCES</b>	\$ 2,506,414	\$ 3,112,880	\$ 3,349,041	\$ 2,672,128

EXPENDITURES	18/19 Actual	19/20 Budgeted	19/20 Estimated	20/21 Proposed
<b>Governing Body</b>				
Personnel	\$ 13,316	\$ 14,487	\$ 13,981	\$ 24,847
Operations	3,001	2,300	1,562	14,175
Transfers/Aid to Other Programs	-	-	-	100
<b>Total</b>	\$ 16,317	\$ 16,787	\$ 15,543	\$ 39,122
<b>Administration</b>				
Personnel	\$ 309,872	\$ 383,193	\$ 370,692	\$ 379,903
Operations	88,148	93,385	83,312	58,250
Capital Outlay	188,212	-	87,212	-
Debt Service	57,007	54,167	55,618	54,210
Transfers/Aid to Other Programs	24,642	24,523	421,803	21,500
<b>Total</b>	\$ 667,882	\$ 555,268	\$ 1,018,637	\$ 513,863
<b>Police</b>				
Personnel	\$ 492,386	\$ 593,468	\$ 531,979	\$ 592,435
Operations	105,381	91,800	82,144	95,200
Capital Outlay	42,323	41,000	47,000	-
Debt Service	-	-	-	-
<b>Total</b>	\$ 640,090	\$ 726,268	\$ 661,123	\$ 687,635
<b>Fire</b>				
Personnel	\$ 346,436	\$ 380,206	\$ 373,263	\$ 378,522
Operations	86,996	69,625	69,254	70,150
Capital Outlay	158,933	50,000	44,000	70,500
Debt Service	2,159	-	-	-
<b>Total</b>	\$ 594,523	\$ 499,831	\$ 486,517	\$ 519,172
<b>Maintenance</b>				
Personnel	\$ 178,525	\$ 207,631	\$ 196,810	\$ 202,796
Operations	83,066	54,825	58,959	70,800
Capital Outlay	32,957	30,000	32,559	-
Transfers/Aid to Other Programs	34,715	437,793	34,725	243,075
<b>Total</b>	\$ 329,264	\$ 730,249	\$ 323,053	\$ 516,671
<b>Parks</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations	40,404	39,000	38,025	40,000
Capital Outlay	-	-	-	-
Transfers/Aid to Other Programs	-	-	-	5,000
<b>Total</b>	\$ 40,404	\$ 39,000	\$ 38,025	\$ 45,000
<b>Planning &amp; Zoning</b>				
Operations	-	-	-	-
<b>Total</b>	\$ -	\$ -	\$ -	\$ -
<b>Environmental</b>				
Operations	167,246	185,120	188,550	200,568
<b>Total</b>	\$ 167,246	\$ 185,120	\$ 188,550	\$ 200,568
<b>Special Projects (Streets)</b>				
Operations	41,303	360,357	29,000	82,724
Debt Service	-	-	-	60,233
Transfers/Aid to Other Programs	-	-	350,000	-
<b>Total</b>	\$ 41,303	\$ 360,357	\$ 379,000	\$ 142,957
<b>GRAND TOTALS</b>				
Personnel	\$ 1,340,535	\$ 1,578,985	\$ 1,486,725	\$ 1,578,503
Operations	615,546	896,412	550,806	631,867
Capital Outlay	422,426	121,000	210,771	70,500
Debt Service	59,166	54,167	55,618	114,443
Transfers/Aid to Other Programs	59,357	462,316	806,528	269,675
<b>Total</b>	\$ 2,497,030	\$ 3,112,880	\$ 3,110,448	\$ 2,664,988

**DIFFERENCE**                    \$ 9,384                    \$ -                    \$ 238,593                    \$ 7,140

**Town of Granite Quarry, North Carolina**  
**Capital Project Ordinance # 2020-07**  
**Capital Streets Improvement Project**  
**Inception April 6, 2020**

<u>REVENUES</u>	Project Authorization	19/20 Estimated	20/21 Projected
<b><u>OTHER FINANCING SOURCES</u></b>			
06-3981-96    Transfer from General Fund (F&M Loan)	350,000	350,000	-
<i>Total Other Financing Sources</i>	350,000	350,000	-
<b>TOTAL FINANCING SOURCES</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>
<b><u>EXPENDITURES</u></b>			
06-4510-49    Administrative Fees	\$    10,500	\$       1,317	\$       9,183
06-4510-59    Cap Outlay - Construction Costs	339,500	-	339,500
<b>Total Expenditures</b>	<b>350,000</b>	<b>1,317</b>	<b>348,683</b>
<hr/>			
<b>TOTAL FINANCING SOURCES OVER EXPENDITURES</b>	<b>\$           -</b>	<b>\$    348,683</b>	<b>\$    (348,683)</b>
Fund Balance:			
Beginning of year, July 1		\$    350,000	\$    348,683
End of year, June 30		\$    348,683	0

**Town of Granite Quarry, North Carolina**  
**Capital Project Ordinance # 2020-06**  
**Town Hall Upgrades Project**  
**Inception 3/2/2020**  
**Amended 5/4/20**

	Project Authorization 3/2/20	Project Authorization 5/4/20	19/20 Estimated	20/21 Projected
<b><u>REVENUES</u></b>				
<b><u>OTHER FINANCING SOURCES</u></b>				
03-3981-96 Transfer from General Fund	299,999	403,803	403,803	-
<b>TOTAL FINANCING SOURCES</b>	<b>\$ 299,999</b>	<b>\$ 403,803</b>	<b>\$ 403,803</b>	<b>\$ -</b>
 <b><u>EXPENDITURES</u></b>				
03-4260-18 Professional Services - Eng or Arch Fees	\$ 23,000	\$ 25,650	\$ 17,020	\$ 8,630
Architect Fees	20,900	24,900	16,870	8,030
Construction Docs Printing	600	600	-	600
Hazardous Material Survey	1,000	150	150	-
Contingency	500	-	-	-
 03-4260-58 Cap Outlay - Construction Costs	 \$ 276,999	 \$ 378,153	 \$ 114,850	 \$ 263,303
Building Construction Costs	251,401	298,120	114,850	\$ 183,270
Add 3rd FD Bay Door	-	54,435	-	54,435
Parking Areas Patch & Sealcoat	17,098	17,098	-	17,098
Landscaping	5,500	5,500	-	5,500
Irrigation	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<b>299,999</b>	<b>403,803</b>	<b>131,870</b>	<b>271,933</b>
<hr/>				
<b>TOTAL FINANCING SOURCES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 271,933</b>	<b>\$ (271,933)</b>
 Fund Balance:				
Beginning of year, July 1			\$ 403,803	\$ 271,933
End of year, June 30			\$ 271,933	\$ -