

# **City of Morganton**

## **Annual Budget**

***Fiscal Year July 01, 2015 – June 30, 2016***

### **City Council**

**Mel L. Cohen. Mayor  
John H. Cantrell, Jr.  
Forrest A. Fleming  
S. Sidney Simmons  
Ronnie M. Thompson**

### **City Manager**

**Sally W. Sandy, CPA**

### **Finance Director**

**Karen B. Duncan, CPA**

**Mission Statement:**

*The City of Morganton is dedicated to providing effective and efficient services and opportunities for an improved quality of life for its citizens and employees.*



**CITY OF MORGANTON  
ANNUAL BUDGET  
FISCAL YEAR 2015 – 2016**

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June 1, 2015



Honorable Mayor and Members of the City Council  
Morganton, North Carolina

In accordance with the North Carolina Local Government Fiscal Control Act, the recommended budget for fiscal year 2015-2016 is presented for your consideration. The budget document represents balanced revenues and expenditures. Achieving a balanced budget remains a challenge and requires cooperation from all City departments. The capital budgets include some equipment replacement and facility and park improvements that have been postponed in previous budgets. The budget summary by fund is included below.

### Statistical Summary

Fund Description	Revised Budget FY 14-15	Requested FY 15-16	Increase (Decrease)	
			Dollars	Percent
<b>General Fund:</b>				
- Operations	17,654,384	17,398,929	(255,455)	(1.00%)
- C.I.P.	4,021,232	4,421,932	400,700	10.00%
- Powell Bill	468,500	403,510	(64,990)	(14.00%)
<b>Total General Fund</b>	<b>22,144,116</b>	<b>22,224,371</b>	<b>80,255</b>	<b>0.40%</b>
Water Fund	7,223,902	6,979,252	(244,650)	(3.00%)
Electric Fund	34,908,803	34,104,083	(804,720)	(2.00%)
Wastewater Fund	5,794,004	5,818,422	24,418	0.50%
CoMPAS CATV Fund	4,547,991	4,477,744	(70,247)	(2.00%)
Cemetery Trust Fund	70,000	61,750	(8,250)	(12.00%)
Subtotal:	74,688,816	73,665,622	(1,023,194)	(1.00%)
Less Interfund Transfers	(642,442)	(667,428)	(24,986)	4.00%
<b>Total Budget:</b>	<b>74,046,374</b>	<b>72,998,194</b>	<b>(1,048,180)</b>	<b>(1.00%)</b>

Not included in the summary above, but presented within this document, is the budget for the Intergovernmental Service Fund. This exists as an internal service fund and represents costs already accounted for within the General and Enterprise Funds. Inclusion of this fund in the statistical summary above would present these expenditures twice.

This budget contains funds for operations and the capital improvement program (CIP) in the General Fund. The General Fund capital program includes equipment purchases, routine and new funding for park improvements; both routine improvements and new park features. We continue to fund improvements to existing facilities. The City staff continues to pursue grant and public/private partnership opportunities to finance capital projects. Morganton Department of Public Safety aggressively seeks grants to enhance operations and assist in funding equipment. General Fund CIP totals \$4,421,932.

The utilities include capital programs that appropriate funding for equipment purchases, plant improvements, distribution system, and infrastructure improvements. The total CIP in all utility funds is \$5,312,146. As our infrastructure ages, staff continues to plan for systematic improvements. New technologies and more efficient methods of delivering utility services remain on our radar as we look toward the next 10-15 years in the utility business. CoMPAS continues to offer us opportunities to meet the needs of citizens and businesses in the area for phone and broadband access.

The 2015-2016 total budget is \$72,998,194 and is \$1,048,180 or 1.0% less than the revised budget for fiscal year 2014-2015. Once again the continuation and inclusion of capital projects that continue for more than one fiscal year or that get moved to the next fiscal year skew that figure. All funds had carry-overs that totaled \$1.9 million. The \$11.4 million Waste Treatment Plant upgrade was the largest carry-over, but was finally completed in 2014-2015. Therefore, after adjusting for those, the total budget decreased by 4% between fiscal year 2015 and 2016. Most of that decrease is seen in the utility funds and more specifically in the capital budgets. The Electric Fund decrease is mostly in cost of power due to the wholesale rate decrease.

There continue to be 37.25 frozen positions not funded in this budget. These positions as well as salary ranges will need evaluating in the near future. Ability to attract and retain the right employees is key to us being able to offer the citizens what they deserve. The marketplace is changing, the baby boomers (yes – there are boomers in the City workforce too!) are retiring. Our responsibility is to remain competitive, hire the best people, and provide quality services at affordable prices to ensure Morganton is a community with a bright future.

The City of Morganton continues to partner with other governmental partners in the areas of economic development, airport service, public library services, 911-Emergency Services, and narcotics enforcement. In the 2015-2016 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 254,652
Burke County Library	232,500
Burke County Emergency Communications	240,518
Burke County Narcotics Task Force	20,000
Foothills Regional Airport Authority	<u>50,149</u>
Total	<u>\$ 797,819</u>

These contributions represent 5 cents on the tax rate. The BDI contributions fund operations, local incentives to industry and debt service on the business park. The Foothills airport request includes funding for operations and \$36,917 for capital. The capital request is to accumulate local matching funds for federal grants for airport improvements in the future.

The drug task force continues to operate without an increase in funding request. In addition to the cash contribution, Morganton Public Safety assigns one officer to the task force.

The library request is up by \$12,585. The capital request is \$17,500 which will be matched by Burke County for building maintenance and repairs. Finally, the City continues to budget \$5,000 a year to maintain the library grounds which is in addition to the requested amount in this schedule.

The operational funding for the joint 911-emergency operations is in the second year of that arrangement. The County requested funding for two additional positions based on call volume experienced this past year. The request of \$240,518 is \$26,518 more than the current year.

The City of Morganton is working with local partners of BDI and Burke County to encourage the State of North Carolina to plan for the redevelopment of the Broughton Campus and adjoining state property. The scope of this project is very large as the opening of the new state-of-the-art hospital will create over 1,200,000 square feet of vacant space on that campus. The redevelopment of the State property has the potential to be a game changer for our community, this region and all of Western North Carolina. This project is under the direction of the North Carolina Department of Commerce. The opportunity to develop this property and to create economic development at this magnitude adjacent to a new \$150 million State hospital will not come again anytime soon. The study is underway and being conducted by the UNC-School of Government (SOG) Development Finance Initiative (DFI) staff. The study of potential redevelopment of the Broughton campus and other adjacent properties is funded at \$400,000 with \$200,000 contributed by the state. The opportunity for the development of a western campus of the North Carolina School of Science and Mathematics is still under consideration in the state budget. This could be an incredible catalyst for the ultimate redevelopment of the state properties.

## General Fund

The General Fund is the fund of traditional government services –public safety, sanitation, street maintenance, inspections and zoning, and administrative services. By its very nature, the General Fund houses services that are not self-supporting. The General Fund includes quality of life and community building activities including CoMMA, recreation and the Community House. This fund is extremely dependent on ad valorem taxes, sales taxes, and other state collected revenues. This fund is greatly affected by decisions of the NC General Assembly. The tax reform movement and actions of the General Assembly have direct impact on the City and funding for general government activities. Local Privilege License taxes were eliminated in the 2014 session. The City lost \$215,000 of revenue from elimination of privilege licenses. This represents about 1.5 cents on the ad valorem tax rate. Decisions regarding sales tax restructure have not been finalized. Sales tax is budgeted at \$3.2 million. This represents an expected 2% growth over the current year. Sales tax is the second largest revenue in the General Fund budget.

The 2015-2016 proposed General Fund budget is \$22,224,371. This is \$80,255 more than the revised budget for 2014-2015. No service currently provided is proposed to be eliminated. The goal continues to be to provide quality service at the most affordable price possible. Additionally, the budget is designed to continue investing in quality of life activities, facilities and initiatives that will attract development and millennials to our City.

The ad valorem tax rate is recommended to remain at \$0.53/\$100 value. One cent on the tax rate generates approximately \$158,100. Total ad valorem taxes for fiscal year 2015-2016 net of discounts and releases are budgeted at \$8,234,000 which represents 37% of the General Fund revenues. Tax revenue is flat which is largely due to depreciation on equipment at our largest taxpayers' facilities being greater this year than the new investment in equipment and upgrades. To lose a revenue of \$215,000 by action of the General Assembly and not be forced to raise taxes or cut services is a testament to the decisions made two years ago in revaluation. The decision to raise taxes 5 cents then has helped sustain us.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$116,436. One cent on the downtown tax generates approximately \$8,400. The tax rate of 14 cents was set in 1995 and has not changed in 20 years and will fund 20% of the Main Street expenditures in 2015-2016.

Solid waste fees are proposed to remain at \$10.00 per month. Other state-collected local revenues that are included in this budget are \$1,758,280 in utility franchise taxes, \$79,208 in beer and wine taxes, and \$483,374 of Powell Bill funds. While these State-collected revenues seem solid currently, no one can predict what the General Assembly may do to change that in the future.

The General Fund includes \$17,802,439 of operations and \$4,421,932 of capital improvement for 2015-2016. Expenditures next year include \$552,000 for resurfacing

streets and paving projects in parking lots at CoMMA, Public Safety and on the greenway. Building improvements, parking lot additions and additional tennis courts are planned for the Mountain View Recreation facility. Kitchen and interior upgrades totaling \$130,000 are planned for the center and are funded with capital reserve funds.

The final phase of wayfinding is budgeted at \$75,000 with \$35,000 coming from a grant. Downtown islands on South Sterling Street and Green Street are planned at a cost of \$95,500 with \$54,500 to be received from an ARC grant.

Public Safety requests include eight patrol cars and two CID vehicles. All of which are financed. Additionally the Public Safety budget includes replacement of SCBAs for firefighters, virtualization software for disaster recovery and software for internal affairs. These purchases total \$422,500 with \$397,250 or 94% funded by grants.

Public Works is planning to replace a variety of vehicles and equipment. Two Kubotas for sanitation, a truck for the grounds crew, a new leaf vacuum and dump truck for streets are the highlights. All equipment and vehicles for public works are funded with current resources except the truck/leaf vacuum for \$155,000 which is financed.

In total, the General Fund includes grant revenues of \$788,697, private/restricted funds of \$347,500 and financing proceeds of \$1,640,550.

Finally, the budget proposal includes an appropriation of fund balance of \$151,453 which represents less than one penny on the tax rate. This is the third year in a row the budget has included fund balance. However, in the previous two years, we have not ended up needing to use it. Appropriating this amount in 2015-2016 will not cause us to violate your policy of keeping at least a 15% fund balance in reserve. As always, my caution is that fund balance should not be considered recurring revenue to be used year after year. It is worth noting that if the General Assembly had not taken away privilege licenses, there would be no need to appropriate any fund balance.

### Water Fund

The proposed 2015-2016 budget is \$6,979,252 which is \$244,650 or 3% less than the revised 2014-2015 budget and includes no appropriation of retained earnings to balance the budget. The decrease is reflected in a reduced capital budget. For several consecutive years capital projects and improvements at the water treatment plant have been funded. Additionally, we have been investing in the distribution system. These projects are large in scope and accordingly have taken more than one budget year to complete.

The 2015-2016 recommended budget proposes to keep current water rates the same for next year. A household inside the City using 5,000 gallons of water a month will continue to pay \$14.40. Outside customers pay double the inside rates. These rates are extremely low. Morganton continues to have water rates lower than our neighbors and lower than similar utilities across the state.

The 2015-2016 capital improvements program (CIP) budget totals \$2.4 million and includes \$1,273,000 for clearwell storage tank replacements at the plant that will be funded with a 0% interest state loan. Other capital projects funded include replacing water pumps for \$160,000, improving the Glen Alpine pump station's electrical equipment for \$100,000 and a \$50,000 hydraulic study for the Bost Road/Lost Corners area. In 2015-2016, water tank maintenance and water main line replacements continue at \$500,000.

Water usage remains flat. Customers in all classes are conserving more and reducing overall usage. Several large users are investing in upgrades at their facilities that will allow reduced usage. Currently on average, system-wide water usage is still around 45 to 46% of capacity.

### Electric Fund

The total proposed electric budget for 2015-2016 is \$34,104,083 which is \$804,720 less than the 2014-2015 revised budget. Effective July 1, 2015, the Power Agency is passing on a wholesale rate decrease to its members. The wholesale rates are based on an assumption of load growth system wide and adjusted for weather and other variable factors. The Agency is in the process of restructuring debt in order to take advantage of the market and pass on the wholesale rate decrease. The Agency calculates an average decrease in wholesale costs of 6%. For Morganton, after looking at our system specific variables, we should receive a decrease of approximately 5.7%.

The wholesale rate decrease comes after many years of annual rate increases. Our customers have seen electric rates increase for the past decade. The long-range projections show the next several years' wholesale rates to be flat with 2% increases becoming necessary in four or five years.

Staff believes our customers deserve a break and that several years of flat electric rates would be a welcome opportunity. As such, the 2015-2016 budget proposes an average decrease in rates to customers of 2.0%. The decrease would be effective with the August 1, 2015 billing which is for usage during July 2015. The recommended budget includes a contribution to rate stabilization of \$350,000. The plan is to set aside rate stabilization for the next several fiscal years so the City can keep rates stable once wholesale increases begin again.

The CIP recommendations in the 2015-2016 budget total \$706,725. This includes almost \$400,000 in substation improvements. Over \$250,000 of the improvements will go to upgrade aging stations serving our industrial and other large customers such as Grace Hospital. The City remains committed to supplying our customers with reliable and affordable electricity. Using part of the rate decrease to reinvest in our distribution system is a good business decision.

The 2.0% average rate decrease is small, but it will help to bring our rates closer to our competitors. The average household should see a decrease of \$2.50 per month.

Commercial and industrial customers can expect decreases ranging from \$13 to \$280 per month. Each customer's reduction will be dependent on factors relating to the specific business and individual energy usage patterns.

The City remains committed to helping customers conserve energy and reduce bills through energy audits, credits for lighting upgrades and rebates for energy efficient appliances. We welcome opportunities to work with customers investing in solar energy.

### Wastewater Fund

The total proposed budget for fiscal year 2015-2016 is \$5,818,422 which is slightly more than 1% higher than last year. Treated wastewater averages about 50% of daily capacity. Just like the Water Fund, conservation affects wastewater revenues which remain relatively flat.

The 2015-2016 recommended budget includes no increase in rates for wastewater treatment. There is no appropriation of retained earnings included. The budget is balanced. Inside customers will continue to pay \$28.38 a month for 5,000 gallons treated. Although not as low as water rates, our wastewater rates are competitive regionally and statewide.

After several years of significant capital investment at the plant, debt service for next year is \$782,000. The plant is over 40 years old and like our cars, houses, knees and hips, it is time for replacements. The next several years will require significant capital investment to keep the plant compliant with regulation and to run it effectively and efficiently. The conversion from a pure oxygen facility to a traditional treatment facility is planned.

In the very near future, wastewater rates need to be studied and increases will be necessary to pay for the necessary capital investments. Staff continues to apply for zero-interest and low-interest borrowings to fund improvements.

The last couple of years, the Council has funded two programs that are once again included in the proposed budget, the manhole rehabilitation and the sewer line rehabilitation programs. These maintenance programs are paying dividends. Staff estimates that infiltration and inflow (I&I) has been reduced due to these programs. During the first 9 months of fiscal year 2014-2015, staff estimates the savings due to reduced I&I to be about \$266,000. This reduces strain on the system and reduces the treatment of wastewater that is not billed to a customer. Next year's recommended budget includes \$450,000 for continuing these programs.

The total CIP for next year in the Wastewater Fund is \$1,886,207. The two largest ticket items are \$450,000 for replacing the second primary clarifier and \$650,000 for the engineering and design on the project to convert from a pure oxygen plant to a traditional treatment facility. The engineering and design costs will be reimbursed and

spread over the life of the project once financing is in place. It is our intent to try to get approved for zero-interest money from DENR for this project.

### Cable Fund

The 2015-2016 proposed budget for CoMPAS is \$4,477,744 which is \$70,247 or 2% less than the current year. The decrease is reflected in the CIP. The business model for CoMPAS is changing. The reality is that cable television is struggling. This is not just in Morganton. Internet and phone services are in high demand. The faster the speed, the better. As we discussed last year, you no longer need cable or a television set to watch TV. Our internet customer base continues to grow. We are adding residential customers and business customers daily. Phone service continues to be in demand also. Last year, we completely revamped our fees and offerings for internet service. There is no recommended increase in any rates for telephone or internet service in next year's budget.

The television segment of CoMPAS continues to be very expensive. Programming costs keep rising and there is very little we can do to influence the rates demanded by program providers. The program providers have also started requiring multiple channels be carried in order to get the best program rates. Sports programming continues to be the most expensive. The rate for basic cable is budgeted to increase \$3.00 per month to become effective with the billing for January 2016. No other cable rates are recommended to increase.

The proposed CIP for 2015-2016 is \$227,014. Projects include upgrades to our troubleshooting system, additional satellite receivers to improve signal reception and an update to the HD weather channel. We also budgeted \$35,000 for funding necessary equipment to continue to connect new internet customers. The money is available to complete the relocation of equipment from the water tank on Vine Arden to High Peak. We continue to wait on Due Energy to change out poles and allow CoMPAS to attach. The water fund continues to carry funds to remove the unsightly tank once the relocation occurs.

### Cemetery Trust Fund

The Cemetery Trust Fund is a fund designed to accumulate funds for maintaining the City owned cemetery and providing perpetual care for that property. The budget for 2015-2016 is \$61,000. Lot sales and marker sales remain around \$10,000-\$12,000 per year.

The budget proposal includes \$50,000 from the fund to help to purchase a new truck for the crew. This does not use the original principle contribution established in 1985, when the fund was first created.

The columbarium is under construction and should be available during the 2015-2016 year. The proposed fee schedule is \$750 per niche for City residents and \$1,000 per niche for non-city residents. Each niche will accommodate two burials.

### Intergovernmental Service Fund

The Intergovernmental Service Fund includes the Warehouse and Garage and the Information Resources Management Services (IRMS) Department. The total budget for these services for 2015-2016 is \$2,106,449 which is 6% less than last year. These departments provide services to the other funds.

The IRMS budget is \$1,004,449 which is \$54,548 less than the 2014-2015 revised budget. Much like the utilities budgets, IRMS has projects that span multi-budget years. Contracted services which include support costs for hardware and software are \$257,899 or 26% of the IRMS budget. Investments in technology remain important. Technology allows us to work smarter and to offer better customer service. Equipment purchases include replacement of PCs and servers. The second phase of the upgrade to the studio is planned for next year at a cost of \$40,000

The warehouse budget continues to see increases in inventory purchases as we continue to complete projects around the City. The 2015-2016 budget includes \$372,000 for inventory purchases.

The equipment services budget for 2015-2016 is \$730,000 which is a decrease of \$50,000. The decrease is reflected in the reduction of the fuel purchases line item which at \$475,000 still represents 65% of total budget. The reduction is based on the last several years' actual experience. However, with the recent sharp rise in gas prices, we may have to revisit this during the year.

### Personnel Issues

The proposed budget includes funding for 282.25 positions. Currently, 37.25 allocated positions are not filled and not included in this budget. The total allocated positions for full staffing is 319.5. There are no new positions included in the proposed budget.

The City employees remain committed to providing quality service to the citizens of Morganton. We continue to provide this service with fewer employees than in the past. Part-time employees help fill the gaps, but state regulations make it difficult to use part-time help in large blocks of hours.

The budget proposed for fiscal year 2015-2016 includes a 1.5% cost-of-living adjustment (COLA) for all employees that would be effective with the July 11, 2015 payroll. The total cost of the COLA city-wide is \$165,287

In addition to the COLA, this budget also includes a 1.0% merit award that would be effective for eligible employees on the payroll of March 5, 2016. Merit pay allows

supervisors to reward employees who consistently perform beyond expectations. Merit is only awarded after a performance appraisal is completed and communicated to all employees. City employees have not received merit awards in seven years. Department directors and supervisors will be able to use merit dollars to address pay compression and to motivate and retain exemplary employees. The total amount budgeted for merit in this budget is \$36,813.

A well-trained, motivated workforce is essential to a successful service business. As an employer, the City of Morganton needs to be able to attract and retain qualified employees. Reinstating a merit program is a good first step in the direction of being an employer of choice in a world where people are very mobile and public service is not always the first choice of workers.

Employees and qualifying retirees will continue to contribute \$10.00 per month toward the cost of health insurance. Employees and retirees who cover dependents will pay an increase of 7% in premiums next year. The increase is reflective of federal taxes due under the Affordable Care Act and based on our experience.

The total cost for insurance benefits next year is \$2,638,771 for active employees and \$592,852 for retirees. Law enforcement separation allowance has increased \$28,522 and is funded at \$150,574.

### Summary

On its surface and at first glance, the 2015-2016 proposed budget may seem rather humdrum and just more of the same. The budget proposed includes no recommended increase in the tax rate, no increase in the garbage fee, no increase in water rates, no increase in sewer rates, no increases in internet fees or phone service fees. Electric rates are recommended to decrease slightly while cable rates increase modestly mid-year. The total budget is \$72,998,194 and no services are recommended to be eliminated or decreased. The budget requests have been carefully evaluated. Resources have been matched with needs and both short and long range plans have been considered.

The question you might be asking is how and why did we get to a budget like the one before you. I believe we got here deliberately, methodically and united as a team.

In the movie We Are Marshall, Coach Jack Lengyel must motivate a young, inexperienced group of young men who are faced with impossible odds to take the field and compete after a tragic plane crash took the lives of the entire team and coaching staff on November 14, 1970. The movie is about pain, perseverance, pride and the will to overcome. The themes of this movie are not dissimilar to our community. Since the 1990s, Morganton has been transitioning from decades as a furniture and textile community. We have been forced to retool, to re-educate, to reinvent, and to redefine who we are and how we market our city. The 2008 recession and the years that followed hit this area hard. We are still recovering.

In this transition it has been important to remember and honor our past. Even today, we continue to attract and recruit new furniture and textile industry to our area.

At the grave site of six players who died in the crash, Coach Lengyel says, “This is our past, gentlemen. This is where we have been. This is how we got here. This is who we are. Today, I want to talk about our opponent this afternoon. They're bigger, faster, stronger, more experienced and on paper, they're just better. And they know it, too. But I wanna tell you something that they don't know. They don't know your heart. I do. I've seen it. You have shown it to me. You have shown this coaching staff, your teammates. You have shown yourselves just exactly who you are in here.”

For me, this description embodies our employees. They have laid it on the line, they have worked with less and delivered more. They continue to do this because they care and because this is not just about a job, it is about our home and our pride. The Department Heads set that tone. They believe in this City and they take pride in how the citizens are served. They work toward the goal of a Morganton with a bright future. Finally, the elected officials, both present and former, have cared about this community. For the benefit of the citizens, visitors, and the businesses of this community, Morganton Mayors and City Council members have found ways to weather economic storms, attract new employment, support tourism growth and make continual investments in quality of life amenities that make Morganton special. These decisions and efforts have been carried out and supported by many partners, not the least of which are employees of the past and present.

And finally, our community remains resilient. Others around us may be larger and they may spend more money, but none show more tenacity or perseverance. Morgantonians do not give up.

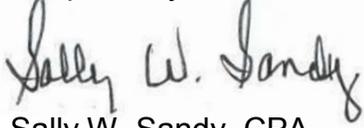
Please, once again, thank Karen Duncan, Finance Director, and her staff for all the hard work and effort it takes to put a budget like this together. To be able to present to you an accurate, well thought out, financially responsible budget is something I do not take for granted. I could not do that year after year without the assistance of all the Department Directors and Karen's leadership and ownership in the process.

As always, this budget is a beginning. There is much work to be done. The good news is that the work and challenges never end. New retail is opening, new manufacturing is opening, and existing industry is reinvesting and answering the needs of today's markets. Our efforts to keep downtown vital, attract more visitors, provide quality recreational opportunities to all ages are working. Our City is safe and beautiful every day, we keep the lights on, keep clean water flowing, keep the roads clear and safe, keep the information highway pipeline on, all while looking toward the future to grab all opportunities to make Morganton prosperous and successful.

As we continue to serve in the place we proudly call home, my advice to all of us comes from Coach Jack Lengyel's words to his team on opening day, “When you take that field today, you've gotta lay that heart on the line, men. From the souls of your feet, with

every ounce of blood you've got in your body, lay it on the line until the final whistle blows. And if you do that, if you do that, we cannot lose.”

Respectfully submitted,

A handwritten signature in black ink that reads "Sally W. Sandy". The signature is written in a cursive, flowing style.

Sally W. Sandy, CPA  
City Manager

## **Budget Process**

### **BUDGET ADOPTION**

The City of Morganton's budget is adopted by ordinance in accordance with the General Statutes of North Carolina, which requires estimated revenues and expenditures be balanced. The budget includes only expenditures and revenues expected during the fiscal year. The budget is adopted on a modified accrual basis with specifically identified outstanding encumbrances re-appropriated as part of the new budget year.

All expected operating funds are included in the Budget Ordinance and are expended in accordance with the adopted ordinance. The fiscal year budget, by State statute, begins July 1 and ends June 30. The City Council must adopt a budget before July 1 each year.

The budget shows all services provided by the City and the resources allocated for their provision.

### **BUDGET AMENDMENTS**

North Carolina State statutes permit City Council to amend the Budget Ordinance at any time during the fiscal year. The amendments must adhere to the balanced budget requirements and cannot change the property tax levy or in any manner alter a taxpayer liability.

Morganton's budget is a line item budget adopted at the fund level. Ordinances approved by City Council are required to increase or decrease appropriations within any fund. Budget transfers within the same fund may be approved by the Finance Director.

### **BASIS OF ACCOUNTING**

The basis of accounting determines when the revenues and expenditures or expenses are recognized and reported. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. The governmental fund types are presented in the financial statements on the same basis. Proprietary funds and nonexpendable trust funds are presented in the financial statements on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred.

### **BUDGET BASIS**

All funds budgeted for the City of Morganton are prepared on a modified accrual accounting basis, in accordance with the General Statutes of North Carolina (G.S. 159-26 (c)). This means that revenues are recognized when they are susceptible to accrual (when they are measurable and available) to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which

is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The City's budget consists of accounts that reflect the City's financial accounting system in accordance with generally accepted accounting principles (GAAP). Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The accounts are organized on the basis of funds and account groups. The operations of each fund are accounted for through line items that reflect revenues and expenditures. Items are organized into classes. Within each class there are individual line items or accounts. This type of budget is a control tool. Reviewing requested and recommended line item expenditures precludes and prevents the misapplication of public monies, or wasteful expenditures. Expenditures are also controlled by the purchase order/encumbrance system. Purchase orders are required for all operating or capital expenditures over \$1,000. When a purchase order is issued, the amount of the purchase order is encumbered and becomes unavailable for any other expenditure. Once the purchase order is filled, the encumbrance is removed, and replaced by an expenditure in the same line item.

## FUND ACCOUNTING

### GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, other taxes and licenses, unrestricted and restricted intergovernmental revenues and sales and services. The primary expenditures are in the functional areas of general government, public safety, transportation, environmental protection and culture and recreation.

### ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to a private business enterprises – where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing board has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has four Enterprise Funds, those being the Water Fund, Wastewater Fund, Electric Fund, and Cable Fund.

### INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to another governmental unit, on a cost-reimbursement basis. The City maintains one Internal Service Fund comprised of the Warehouse, Garage, and Information Resource Management Systems functions.

## BUDGET REVENUE PROJECTIONS

All revenues, for all funds, are projected based on trend analysis, estimates provided by the North Carolina League of Municipalities and assumed increases or decreases in usage. The City of Morganton responsibly, conservatively budgets its revenues. Assumptions used in budgeting major revenues are as follows:

Ad Valorem taxes are based on current valuations, as provided by the Burke County tax office, adjusted for anticipated annexations, discoveries and releases.

Other taxes and licenses such as privilege licenses are forecasted based on past trends and future predictions.

Unrestricted Intergovernmental Revenues, also known as "State reimbursements", have been virtually eliminated by the State of North Carolina. Items such as Sales Tax reimbursements are budgeted based on past amounts received, adjusted for growth and local economic influences.

Restricted Intergovernmental Revenues are primarily grant-related. Budgets are based on anticipated grant awards.

Sales and Service revenues vary in nature. The largest of these revenues, in the General Fund, are commercial solid waste user fees, City of Morganton Municipal Auditorium ticket sales and recreation program fees. The basis for budgeting these revenues is a factor the number of participants (or users) multiplied by the appropriate rate or fee.

Enterprise fund sales and services revenues are also based on estimated usage or consumption multiplied by the applicable rates.

## BUDGET CALENDAR

The Local Government Budget and Fiscal Control Act establishes the dates by which each stage of the annual budget process is to be completed. Departmental requests are to be submitted to the Finance Officer before April 30. The recommended budget must be given to the City Council by its regularly scheduled June meeting, and the Council must enact the budget ordinance by July 1.

The City of Morganton's capital budget process usually begins in the fall. The CIP is a six-year forecasting tool that shows capital costs divided among the years of the forecast period. The CIP consists of all expenditures for equipment/vehicles, and repair or construction for all funds. The expenditures are \$5,000 or higher before they are included in the CIP. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

The City of Morganton's operating budget process begins in January with the dissemination of the budget packets to all City departments. The operating budget, consisting of segments for salaries and benefits and operating costs is sent to Department Directors in early January. The final date for submission of all requests is mid-February. The first review of the budget requests is by the City Manager and Finance Director with input from the Department Directors. The proposed budget is then reviewed with the Finance Committee of the City Council. The budget is presented at the City Council's June meeting. A public hearing is called for at that that time. The Council then adopts the budget ordinance for the proposed budget at a specially called meeting late in June.

## Financial Policies

City Management is responsible for establishing and maintaining an internal control structure designed to ensure that City assets are protected from loss, theft or misuse. Adequate accounting data must be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs, and benefits, requires estimates and judgments by management.

City policies are based on the Local Government Budget and Fiscal Control Act. Other policies are made to address specific financial issues in Morganton. These policies are reviewed and updated as needed.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the General Fund, certain Special Revenue Funds, Enterprise Funds, the Internal Service Fund and the Trust Fund are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established, by department, by fund. The City's encumbrance accounting system facilitates budgetary control. Encumbrances normally lapse at year-end. However, outstanding encumbrances can be re-appropriated as part of the following year's budget. The following are policies that relate to the adoption and execution of the annual operating budget:

1. The City of Morganton prepares a balanced annual budget that contains all annually budgeted funds. This budget contains revenues and expenditures, by line items, by fund.
2. The CIP expenditures are developed as a six-year plan for capital expenditures over \$5,000. These expenditures will include vehicle/equipment purchases and repair and construction projects.

The City's annual budget shall be adopted by July 1 and shall cover the fiscal year beginning July 1 and ending June 30. The accounts of City are independently audited at the close of each fiscal year by a Certified Public Accountant.

### CASH MANAGEMENT

Cash temporarily idle during the year is invested in maturities ranging from thirty days to three years.

### DEBT ADMINISTRATION

North Carolina General Statutes are very specific about the amount of general long-term debt that can be issued by local governments. The statutes state that long-term debt, net of debt issued for enterprise activities, cannot exceed 8% of the assessed valuation of the governmental units. The City's bonds ratings were reviewed by Standard and Poor's this year. The result of this review was a two-step increase in rating from A+ to AA. Moody's Investment Service has assigned an A2 rating to Morganton.

## FUND BALANCE

North Carolina state law (G.S. 159-13 (b) (16)) restricts appropriation of fund balance or fund equity for the subsequent year's budget to an amount not to exceed the sum of cash and investments minus that sum of liabilities, encumbrances, and deferred revenue arising from cash receipts as those amounts stand at the close of the fiscal year preceding the budget year. A calculation of fund balance available at June 30 should be made as soon as possible after the close of the fiscal year to determine the actual legal amount of fund balance available for appropriation. This figure is the maximum amount that can be appropriated during the coming year. If a greater amount has been appropriated, the budget ordinance should be amended immediately. In order to maintain an adequate cash flow in the General Fund, the Local Government Commission recommends that fund balance for appropriation should not drop below 8% of the total expenditures. It should be noted that the 8% is a minimum requirement, which is needed to meet a tax-levying unit's short-term cash flow needs. Most units need to maintain a higher percentage of fund balance on hand to cover emergencies and any other unforeseen expenditures. The Morganton City Council has taken a more conservative approach with an internal policy stating that fund balance for appropriation should not drop below 15% of total expenditures.

## **Budget Glossary**

**Accrual Basis of Accounting** - A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

**Ad-Valorem Tax** – Property Tax

**Appropriation** – Legal authorization to incur obligations and expend funds for specific purposes.

**Appropriatable Fund Balance** – The amount of fund balance that is available for appropriation within a fund. The North Carolina Local Government Commission recommends fund balance for appropriations not drop below 8% of total expenditures. Morganton’s internal policy is a minimum 15% threshold.

**Assessed Valuation** – A percent of appraised value assigned to real estate and certain personal property for use as a basis for levying taxes.

**Audit** – A systematic examination that tests the internal accounting controls and ascertains as to whether financial statements fairly present the City’s financial position. It also evaluates as to whether transactions have been legally performed and recorded accurately and consistently. General Statute 159-34 requires that all local governments have an audit performed by a Certified Public Accountant. The audit is performed annually.

**Balanced Budget** – A financial plan where projected revenues equal projected expenditures. North Carolina law mandates that local government operate under an annual balanced budget ordinance.

**Budget** – The plan of financial operations that provides a basis for all fiscal policy decisions during the period covered.

**Budget Year** – The fiscal year for which the budget is being considered.

**Capital Improvements Program** – Six-year planning projection of capital improvements, including items such as construction projects and equipment purchases.

**Capital Outlay** – Expenditures made that acquire or add to capital assets. Any item with an expected life of more than one year and a value of more than \$5,000 such as vehicles, heavy equipment, and furniture.

**CoMMA** – City of Morganton Municipal Auditorium

**CoMPAS** – City of Morganton Public Antenna System (cable system).

**Debt Service** – Payment of interest and repayment of principal of a debt.

**Encumbrances** – Financial liability created when a contract or purchase order is issued.

**Enterprise Fund** – Proprietary fund, which accounts for operations that are financed and operated similar to a business.

**Fund** – A fiscal entity with revenues and expenditures, which are segregated for the purpose of carrying out specific activities.

**Fund Balance** – The cumulative difference between revenues and expenditures over the life of a fund.

**GAAP** – Generally accepted accounting principles.

**Grant** – Federal or state government appropriation. Payment is usually in cash, designated for a specific program or purpose.

**Internal Service Fund** – Fund which includes the Warehouse, Garage and Information Resource Management System functions. Used to account for the financing of goods/services provided by one department to another on a cost reimbursement basis.

**Modified Accrual Basis of Accounting** – Requires revenues to be recognized and recorded when earned and expenditures be recognized and recorded when the goods or services are received. Provides a conservative statement of a fund's financial position as it recognizes, when earned, only those revenues, for which the amount can be determined in advance, the collection is legally enforceable and will occur during the fiscal year or shortly thereafter.

**Policy** – A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**Operating Budget** – See Budget.

**Operating Expenditures** – Routine expenses that are necessary in order to conduct business. Examples include departmental supplies, telephone, postage, travel, and utility expenses.

**Ordinance** – Formal enactment of law by the City Council.

**Per Capita** – Per unit of population.

**Policy** – Plan or course of action designed to guide decisions and/or actions.

**Powell Bill** – State-shared revenue from gasoline tax receipts that are used to finance streets and sidewalk improvements.

**Pro-Rata** – Reimbursements from other funds for services provided.

**Projections** – Estimates of revenues and expenditures for planning purposes.

**Property Tax** – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property tax is granted to the City Council by State statute.

**Purchase Orders** – A legally binding document, which authorizes the purchase of specified commodities or services.

**Re-appropriation** – Action taken to continue the availability of funds from one fiscal year to another. This occurs after fiscal year-end enabling budget to be carried forward to the next fiscal year for encumbrances, which were not liquidated prior to fiscal year-end.

**Revenues** – Money received or collected by the City as income. This can include tax payments, fees for services, fines, shared revenue, and interest income.

**Tax Rate** – The amount levied per \$100 of assessed property value, as determined by the Machinery Act in North Carolina Statutes. The tax rate for the City of Morganton is 53 cents per \$100 of assessed value.

**Zoning** – The partitioning of the City by ordinance into sections reserved for different purposes, such as residential, offices, manufacturing. Zoning ensures land uses are properly situated in relation to each other so that one use does not become a nuisance for its neighbors.

## Budget Summary

### GENERAL FUND

Revenues anticipated: \$22,224,371

Expenditures authorized:

Legislative	\$ 351,189
Executive	461,828
Auditorium	1,238,434
Finance	120,775
Development and Design	956,607
Public Safety	9,072,135
Public Works	4,000,265
Recreation	4,986,906
Community House/Main Street	<u>1,036,232</u>
TOTAL	\$22,224,371

### WATER FUND

Revenues anticipated: \$6,979,252

Expenditures authorized: \$6,979,252

### ELECTRIC FUND

Revenues anticipated: \$34,104,083

Expenditures authorized: \$34,104,083

### WASTEWATER FUND

Revenues anticipated: \$5,818,422

Expenditures authorized: \$5,818,422

### CoMPAS CATV FUND

Revenues anticipated: \$4,477,744

Expenditures authorized: \$4,477,744

**INTERGOVERNMENTAL SERVICE FUND**

Revenues anticipated:	\$2,106,449
Expenditures authorized:	\$2,106,449

**CEMETERY TRUST FUND**

Revenues anticipated:	\$61,750
Expenditures authorized:	\$61,750

**TAXES LEVIED**

There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2015 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriation:

**GENERAL TAX**

Rate per \$100 Valuation of Taxable Property \$.53

**SPECIAL DOWNTOWN TAX DISTRICT**

Rate per \$100 Valuation of Taxable Property \$.14

Taxes paid during the month of July will be discounted 2% and taxes paid during the month of August will be discounted 1% in accordance with North Carolina General Statute 105-360.

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>100003</b>	GENERAL							
100003	301000	CURRENT YR AD VALOREM TAXES	-7,399,201.29	-7,823,902.07	-8,200,000.00	-8,237,120.00	-8,299,866.00	-8,243,007.00
100003	301100	SPECIAL TAX - MAIN STREET	-114,727.19	-116,461.59	-119,000.00	-116,656.42	-116,657.00	-116,436.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-43,421.64	-66,054.14	-50,000.00	-61,184.01	-61,185.00	-50,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-5,523.10	-5,525.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-445,644.95	-772,737.22	-467,500.00	-482,727.69	-563,640.00	-560,000.00
100003	305000	CARBON CITY FIRE TAX	-8,013.98	-8,773.55	-9,700.00	-9,163.86	-9,265.00	-9,265.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-32,754.00	-28,529.00	-28,529.00	-28,155.00	-28,155.00	-28,155.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,541.00	-2,568.00	-2,568.00	-3,405.00	-3,405.00	-3,405.00
100003	309800	BURKE COUNTY REIMBURSEMENT	-32,300.00	-31,689.46	0.00	0.00	0.00	0.00
100003	311000	TAX DISCOUNTS	94,904.79	103,012.14	103,000.00	100,764.48	100,764.00	100,800.00
100003	312000	TAX RELEASES	0.00	0.00	5,000.00	478.41	5,000.00	5,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	-6,546.80	-1,325.00	-5,000.00	-1,261.12	-1,500.00	-5,000.00
100003	317000	TAX PENALTIES - COST	-18,978.76	-43,362.15	-26,000.00	-23,784.50	-24,000.00	-22,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	-9,801.28	-13,475.85	-6,700.00	-6,066.45	-6,500.00	-6,700.00
100003	321000	PARKING PERMITS	-8,211.00	-7,100.00	-2,000.00	-963.00	-2,000.00	-2,000.00
100003	323000	CURB CUTS	-3,505.00	-7,557.31	-4,000.00	-3,240.00	-4,000.00	-4,000.00
100003	325000	PRIVILEGE LICENSES	-314,200.20	-209,594.65	-215,000.00	-188,407.48	-188,500.00	0.00
100003	325100	PRIVILEGE LICENSE PENALTIES	-691.38	-2,379.09	-1,500.00	-1,819.21	-1,820.00	0.00
100003	329000	INTEREST EARNED	-29,553.91	-19,093.17	-30,000.00	-25,029.41	-26,700.00	-27,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-489,600.00	-1,090,153.00	-687,620.00	-705,239.00	-705,239.00	-1,640,550.00
100003	331000	RENTS	-600.00	-750.00	-600.00	-28,225.00	-28,225.00	-600.00
100003	331100	CITY HALL CANTEEN	-251.05	-279.83	-300.00	-201.89	-300.00	-300.00
100003	331200	PUBLIC SAFETY CANTEEN	-169.56	-238.08	-200.00	-212.43	-213.00	-200.00
100003	331300	FIRE DEPT CANTEEN	-37.10	-22.50	-100.00	-54.39	-100.00	-100.00
100003	331400	WAREHOUSE CANTEEN	-235.00	-254.74	-600.00	-156.59	-600.00	-600.00
100003	331500	WASTEWATER CANTEEN	-266.47	-226.27	-250.00	-116.08	-250.00	-250.00
100003	331600	CH FOOD SALES	-217,132.63	-178,621.79	-325,000.00	-141,458.86	-165,000.00	-250,000.00
100003	331605	CH ROOM RENTALS	0.00	-13,423.85	-10,000.00	-19,971.62	-20,000.00	-20,000.00
100003	331610	CH LINENS/OTHER	0.00	-3,484.61	-7,500.00	-7,641.95	-11,500.00	-7,500.00
100003	331615	CH ABC PERMITS	0.00	-415.00	-500.00	-265.00	-300.00	-500.00
100003	331700	WATER CANTEEN	-78.27	-309.07	-300.00	-142.09	-300.00	-300.00
100003	331800	AUDITORIUM CANTEEN	0.00	-500.00	0.00	-120.64	-121.00	-120.00
100003	335000	MISCELLANEOUS	-36,654.21	-121,376.56	-66,500.00	-71,675.24	-71,680.00	-60,000.00
100003	335100	ELECTION FEES	0.00	-1,105.66	0.00	0.00	0.00	0.00
100003	335200	BAD CHECK CHARGES	-7,755.21	-6,420.00	-6,500.00	-6,700.00	-7,300.00	-7,300.00
100003	335300	VERIFICATION FEE	-540.00	-630.00	-1,000.00	-350.00	-350.00	-300.00
100003	335400	TASK FORCE REIMBURSEMENT	0.00	-1,450.61	-3,000.00	-2,058.92	-2,059.00	0.00
100003	335800	INSURANCE REIMBURSEMENTS	0.00	0.00	-56,720.00	-27,854.95	-27,855.00	0.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	-19,000.00	0.00	-20,612.00	0.00	0.00	-20,612.00
100003	336200	CONTRIBUTION COBB ESTATE	-17,894.00	-15,408.00	-15,500.00	-15,255.00	-15,255.00	-15,255.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	0.00	-14,400.00	0.00	-59,850.00	-59,850.00	0.00
100003	336500	RESTRICTED CONTRIBUTIONS	0.00	0.00	-15,713.00	-41,213.54	-74,964.00	-347,500.00
100003	337000	NC FRANCHISE TAX	-1,488,104.38	-1,530,670.30	-1,530,610.00	-1,277,339.07	-1,746,823.00	-1,758,280.00

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
100003	338000	OCCUPANCY TAX	-66,526.58	-79,774.93	-78,000.00	-83,126.07	-84,000.00	-78,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-10,623.60	-9,425.38	-9,500.00	-7,997.17	-9,943.00	-10,192.00
100003	341000	NC BEER & WINE TAX	-68,144.40	-73,238.91	-82,975.00	0.00	-76,900.00	-79,208.00
100003	343000	POWELL BILL ALLOCATION	-485,409.28	-487,721.57	-491,783.00	-487,378.61	-487,379.00	-483,374.00
100003	345000	ONE HALF CENT SALES TAX	-1,903,573.82	-2,017,276.03	-2,147,120.00	-1,493,568.76	-2,150,000.00	-2,200,000.00
100003	345200	ONE CENT SALES TAX	-1,072,244.62	-970,719.36	-1,049,140.00	-715,381.67	-1,029,029.00	-1,044,000.00
100003	345300	HOLD HARMLESS	-94,989.60	-50,562.15	0.00	0.00	0.00	0.00
100003	346000	ABC RESTITUTION	0.00	0.00	-1,500.00	0.00	-1,500.00	-1,500.00
100003	347000	ABC REVENUE (GC)	-182,828.28	-192,436.36	-190,200.00	-165,059.80	-197,700.00	-197,700.00
100003	347001	ABC REVENUE LAW ENFORCEMENT	-10,806.00	-14,728.00	-14,817.00	-12,638.00	-15,108.00	-15,108.00
100003	348300	WELLNESS GRANT	0.00	0.00	-3,000.00	0.00	-3,000.00	-3,000.00
100003	348320	SAFETY GRANT	0.00	0.00	-3,000.00	0.00	-3,000.00	-3,000.00
100003	348500	NC STATE GRANT	-863,937.56	-208,194.15	-290,289.00	-149,712.70	-292,080.00	-699,197.00
100003	348501	FEMA - STATE OF NORTH CAROLINA	0.00	-27,260.24	-19,190.00	0.00	0.00	0.00
100003	349200	FEDERAL GRANT	0.00	0.00	0.00	0.00	0.00	-89,500.00
100003	350200	DRUG RESTITUTION	0.00	0.00	-2,500.00	0.00	-2,500.00	-2,500.00
100003	351000	COURT COST & FEES	-10,644.30	-8,297.67	-12,000.00	-8,652.73	-8,660.00	-12,000.00
100003	352000	PARKING PENALTIES	-1,435.00	-8,902.00	-5,000.00	-9,212.00	-9,212.00	-9,000.00
100003	352100	CIVIL CITATIONS	-1,610.39	-376.91	-500.00	0.00	-500.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-66,813.00	-65,867.00	-65,867.00	-63,752.00	-63,752.00	-63,752.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-50.00	-1,425.00	-500.00	-900.00	-900.00	-500.00
100003	353200	ALARM VIOLATIONS	-21,725.00	-20,675.00	-25,000.00	-27,400.00	-27,400.00	-25,000.00
100003	355000	BUILDING PERMITS	-111,972.02	-44,708.05	-45,000.00	-55,786.82	-59,832.00	-35,000.00
100003	357000	PLUMBING PERMITS	-38,025.02	-23,458.83	-25,000.00	-29,910.44	-33,023.00	-18,000.00
100003	357100	ELECTRIC PERMITS	-54,341.60	-42,188.93	-35,000.00	-55,337.87	-63,023.00	-40,000.00
100003	357200	HVAC PERMITS	-42,894.37	-29,301.15	-35,000.00	-28,872.46	-39,162.00	-23,000.00
100003	357250	ENGINEERING INSPECTION FEES	-4,007.00	-8,014.00	-6,000.00	-4,892.50	-11,227.00	-5,000.00
100003	357300	VARIANCE REQUESTS	-660.00	-300.00	-1,000.00	-300.00	-900.00	-900.00
100003	357400	PLANNING, ZONING REQUEST	-4,400.00	-3,325.00	-3,500.00	-1,745.00	-2,545.00	-2,500.00
100003	359000	SOLID WASTE USERS FEE	-1,181,021.97	-1,161,020.20	-1,181,480.00	-997,025.92	-1,147,092.00	-1,145,000.00
100003	359050	ROUGH TRASH FEES	-4,075.00	-4,915.04	-4,000.00	-5,182.94	-5,200.00	-3,500.00
100003	363000	MAIN STREET	-28,348.00	-27,603.13	-24,000.00	-26,826.17	-28,876.00	-29,000.00
100003	363500	FACADE LOAN	-4,618.30	-3,631.07	-5,000.00	-2,055.96	-5,000.00	-5,000.00
100003	364000	AUDITORIUM	-259,458.65	-266,506.73	-303,100.00	-386,119.43	-387,000.00	-375,000.00
100003	364500	DARE PROGRAM	-1,479.29	-20.00	-20.00	-72.51	-100.00	-100.00
100003	365000	RECREATION	-417,393.50	-465,260.91	-462,235.00	-378,674.49	-460,982.00	-483,875.00
100003	365100	2012 RED, WHITE AND BLUEGRASS	-110,831.43	0.00	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	-98,356.96	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	-52,973.84	0.00	-22,397.30	-22,398.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	-130,000.00	-18,534.20	-50,000.00	-90,000.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	0.00	0.00	0.00	-50,000.00
100003	365500	SENIOR TRIPS	-27,793.55	-22,499.00	-40,000.00	-25,921.01	-36,000.00	-40,000.00
100003	378100	CASH OVER (SHORT)	464.99	3,206.93	0.00	292.65	0.00	0.00
100003	379000	GARBAGE PENALTIES	-12,858.04	-14,595.73	-12,000.00	-12,876.58	-14,120.00	-14,120.00

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
100003	381000	SALE OF MATERIALS	-6,000.00	-682.00	-500.00	-6,562.87	-6,563.00	-1,000.00
100003	383100	SALE OF PROPERTY	0.00	0.00	-300,000.00	-300,000.00	-300,000.00	0.00
100003	383200	SALE OF SURPLUS	-58,549.88	-40,765.25	-15,000.00	-106,691.68	-107,000.00	-25,000.00
100003	393500	SHARED COST OF CURB AND GUTTEF	0.00	0.00	-5,000.00	0.00	0.00	-5,000.00
100003	393600	REVOLVING LOAN PRINCIPLE	-10,599.89	-6,873.22	0.00	0.00	0.00	0.00
100003	393700	REVOLVING LOAN INTEREST	-7,366.47	-4,409.57	0.00	0.00	0.00	0.00
100003	396000	PROCEEDS FROM RDC	0.00	0.00	-34,989.00	-34,989.02	-34,990.00	0.00
100003	396400	REIMBURSEMENT MORG/LEN AIRPOR	-67.24	0.00	-1,200.00	0.00	0.00	0.00
100003	396800	TRANSFER T/F REDEVELOPMENT	0.00	0.00	-1,481.00	-1,481.20	-1,482.00	0.00
100003	397000	PMT IN LIEU OF TAXES - ELECTRC	-102,770.00	-120,451.00	-113,498.00	-113,498.00	-113,498.00	-117,912.00
100003	397025	PAYMENT IN LIEU - ECO DEVELOP	-5,089.82	-4,625.65	-4,627.00	-4,625.65	-4,626.00	-4,626.00
100003	397050	PAYMENT IN LIEU - COMPAS	-58,900.00	-68,366.00	-68,755.00	-68,755.00	-68,755.00	-73,096.00
100003	397060	PAYMENT IN LIEU-WATER	0.00	0.00	-177,000.00	-177,000.00	-177,000.00	-180,396.00
100003	397100	TRANSFER T/F ELECTRIC FUND	-668,562.00	-681,602.00	-642,442.00	-642,442.00	-642,442.00	-667,428.00
100003	397400	REIMBURSEMENT FROM WATER FUNI	-20,000.00	-20,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
100003	397750	REIMBURSEMENT FROM CEMETARY	0.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00
100003	397900	TRANSFER T/F CAPITAL RESERVE	-167,500.00	0.00	-310,000.00	-160,000.00	-160,000.00	-130,000.00
100003	397920	T/F CABLE FUND	-35,713.00	-35,713.00	0.00	0.00	0.00	0.00
100003	399000	APPROPRIATED FUND BALANCE	0.00	0.00	-1,441,785.66	0.00	0.00	-151,452.00
100003	399100	APPROPRIATED FUND BAL - POWELL	0.00	0.00	-350,000.00	0.00	-350,000.00	-325,000.00
<b>100003</b>	<b>GENERAL</b>		<b><u>\$-18,959,697.95</u></b>	<b><u>\$-19,567,569.97</u></b>	<b><u>\$-22,144,115.66</u></b>	<b><u>\$-18,457,429.50</u></b>	<b><u>\$-21,035,637.00</u></b>	<b><u>\$-22,224,371.00</u></b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104100</b>		LEGISLATIVE						
104100	402000	SALARIES & WAGES	27,136.92	27,817.56	28,374.00	25,963.03	28,328.00	28,800.00
104100	402500	LONGEVITY	600.00	600.00	600.00	600.00	600.00	600.00
104100	404000	PROFESSIONAL SERVICES	1,321.40	1,455.63	1,500.00	1,188.85	1,500.00	1,500.00
104100	405000	FICA TAXES	2,028.60	2,092.31	2,217.00	1,946.72	2,146.00	2,250.00
104100	406000	GROUP INSURANCE	32,795.57	33,587.21	34,462.00	35,342.72	34,462.00	36,767.00
104100	411000	TELEPHONE & POSTAGE	1,375.85	1,554.36	1,600.00	1,279.33	1,600.00	1,600.00
104100	414000	TRAVEL/MEETINGS/SCHOOLS	1,761.89	3,401.37	5,700.00	5,410.76	5,700.00	6,000.00
104100	433001	OFFICE SUPPLIES	527.03	1,285.39	800.00	93.91	800.00	800.00
104100	434030	CITY STREET LIGHTING	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00
104100	453000	DUES & SUBSCRIPTIONS	32,078.41	33,278.81	33,250.00	34,328.34	34,329.00	37,600.00
104100	457020	CODIFICATION OF CHARTER	0.00	0.00	3,000.00	1,216.00	3,000.00	3,000.00
104100	461000	PRO RATA ADMIN REIMBURSEMENT	-392,583.00	-373,690.00	-387,325.00	-387,325.00	-387,325.00	-398,529.00
104100	490000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	7,500.00
104100	491000	MORGANTON BURKE CO LIBRARY	217,727.00	213,980.00	219,915.00	201,588.75	219,915.00	232,500.00
104100	491100	SPECIAL APPROPRIATIONS	46,394.68	57,220.04	54,225.00	41,172.16	54,225.00	12,000.00
104100	491400	AIRPORT	27,490.53	25,546.00	26,342.00	26,342.00	26,342.00	50,149.00
104100	491500	ECONOMIC DEVELOPMENT RESERVE	31,595.80	126,383.18	126,384.00	126,383.18	126,384.00	126,384.00
104100	493000	ECONOMIC DEVELOPMENT	181,699.16	256,706.80	164,619.00	158,690.76	163,654.00	128,268.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	480,000.00	0.00	0.00	0.00	0.00	0.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	35,293.56	0.00	0.00	0.00	0.00	0.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	240,000.00	74,594.00	0.00	0.00	0.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	24,000.00	0.00	0.00	0.00	0.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	25,000.00	0.00	0.00	0.00	0.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	3,600.00	0.00	0.00	0.00	0.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	12,000.00	0.00	0.00	0.00	0.00	0.00
104100	497500	REIMBUSRE CAPITAL RESERVE FD	22,600.00	0.00	35,470.00	35,470.00	35,470.00	0.00
<b>104100</b>		LEGISLATIVE	<b>\$1,128,443.40</b>	<b>\$559,812.66</b>	<b>\$425,133.00</b>	<b>\$383,691.51</b>	<b>\$425,130.00</b>	<b>\$351,189.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104110</b>	LEGAL						
104110	402000 SALARIES & WAGES	129,998.76	135,115.84	140,492.00	124,174.93	140,386.00	143,070.00
104110	402500 LONGEVITY	979.98	1,413.41	1,414.00	1,441.65	1,442.00	1,464.00
104110	404000 PROFESSIONAL SERVICES	37,341.79	38,541.33	37,500.00	34,601.20	39,000.00	47,000.00
104110	405000 FICA TAXES	9,873.89	10,168.34	10,856.00	9,352.16	10,639.00	11,057.00
104110	406000 GROUP INSURANCE	16,617.32	17,027.73	17,477.00	16,155.23	17,477.00	18,638.00
104110	407000 RETIREMENT	13,033.15	12,864.96	13,033.00	11,722.77	13,040.00	12,641.00
104110	411000 TELEPHONE & POSTAGE	734.14	938.71	950.00	719.19	900.00	950.00
104110	414000 TRAVEL/MEETINGS/SCHOOLS	2,181.05	1,358.41	2,400.00	2,283.10	2,284.00	2,800.00
104110	433000 DEPARTMENTAL SUPPLIES	1,182.78	780.05	1,100.00	199.60	300.00	800.00
104110	453000 DUES & SUBSCRIPTIONS	13,384.01	13,847.23	12,500.00	11,834.33	12,200.00	12,900.00
104110	461000 PRO RATA ADMIN REIMBURSEMENT	-169,635.00	-190,219.00	-182,048.00	-182,048.00	-182,048.00	-192,290.00
104110	465000 IRMS FEE	3,531.00	5,976.00	5,009.00	5,009.00	5,009.00	5,067.00
<b>104110</b>	LEGAL	<b>\$59,222.87</b>	<b>\$47,813.01</b>	<b>\$60,683.00</b>	<b>\$35,445.16</b>	<b>\$60,629.00</b>	<b>\$64,097.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104200</b>	EXECUTIVE - CITY MANAGER						
104200 402000	SALARIES & WAGES	337,739.19	337,082.00	351,299.00	310,561.46	351,096.00	357,745.00
104200 402500	LONGEVITY	8,926.54	6,765.17	6,766.00	6,898.09	6,899.00	7,984.00
104200 404000	PROFESSIONAL SERVICES	365.75	652.28	500.00	182.00	500.00	500.00
104200 405000	FICA TAXES	26,070.46	25,773.39	27,392.00	24,086.71	27,016.00	27,979.00
104200 406000	GROUP INSURANCE	29,848.64	42,582.09	43,704.00	39,183.62	43,704.00	50,473.00
104200 407000	RETIREMENT	35,319.32	38,103.79	32,740.00	35,233.21	39,776.00	37,770.00
104200 411000	TELEPHONE & POSTAGE	2,533.18	2,395.77	2,500.00	1,858.58	2,500.00	2,600.00
104200 412000	PRINTING	4,532.12	4,102.27	5,000.00	2,800.00	5,000.00	4,750.00
104200 414000	TRAVEL/MEETINGS/SCHOOLS	2,407.76	9,479.25	8,150.00	6,947.56	8,150.00	7,050.00
104200 417000	MAINTENANCE & REPAIR VEHICLES	8,100.04	7,084.54	8,100.00	6,369.16	8,100.00	8,100.00
104200 433000	DEPARTMENTAL SUPPLIES	0.00	85.00	0.00	0.00	0.00	0.00
104200 433001	OFFICE SUPPLIES	3,405.75	3,117.82	3,000.00	2,679.57	3,000.00	2,400.00
104200 433100	PIO SUPPLIES	45.95	312.41	275.00	162.88	275.00	1,675.00
104200 453000	DUES & SUBSCRIPTIONS	2,548.07	3,591.27	3,525.00	3,433.71	3,525.00	3,800.00
104200 457150	MARKETING	3,395.00	3,420.15	4,553.00	446.15	450.00	4,125.00
104200 461000	PRO RATA ADMIN REIMBURSEMENT	-384,975.00	-400,845.00	-415,278.00	-415,278.00	-415,278.00	-429,021.00
104200 465000	IRMS FEE	15,933.00	17,244.00	22,147.00	22,147.00	22,147.00	19,325.00
<b>104200</b>	EXECUTIVE - CITY MANAGER	<b>\$96,195.77</b>	<b>\$100,946.20</b>	<b>\$104,373.00</b>	<b>\$47,711.70</b>	<b>\$106,860.00</b>	<b>\$107,255.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104210</b>	HUMAN RESOURCES						
104210 402000	SALARIES & WAGES	177,963.76	184,373.05	188,061.00	164,042.17	185,561.00	192,536.00
104210 402500	LONGEVITY	3,730.54	3,888.25	3,889.00	4,701.51	4,702.00	2,988.00
104210 404000	PROFESSIONAL SERVICES	3,393.50	276.00	4,248.00	4,225.00	4,225.00	0.00
104210 405000	FICA TAXES	13,014.83	13,463.55	14,740.00	12,029.03	13,843.00	14,958.00
104210 406000	GROUP INSURANCE	44,948.64	33,758.02	34,648.00	56,670.14	34,648.00	36,961.00
104210 406001	RETIREE INSURANCE	0.00	0.00	4,914.00	3,882.06	4,914.00	0.00
104210 406005	FUTURE HEALTH CLAIMS RESERVE	0.00	0.00	0.00	0.00	0.00	-200,000.00
104210 407000	RETIREMENT	12,268.87	13,310.00	13,622.00	11,899.33	13,421.00	13,042.00
104210 408000	WORKMANS COMPENSATION	327,584.04	343,295.14	350,000.00	373,945.53	375,000.00	395,000.00
104210 408010	SAFETY	11,110.35	13,889.89	12,500.00	8,959.80	12,733.00	13,050.00
104210 409000	UNEMPLOYMENT	59,695.25	78,818.61	60,000.00	13,211.66	13,212.00	20,000.00
104210 409010	EMPLOYEE PROGAMS	9,081.14	7,133.89	7,790.00	8,482.60	8,485.00	8,650.00
104210 409100	WELLNESS PROGRAM	14,965.59	19,863.85	18,148.75	10,966.83	15,000.00	15,000.00
104210 410000	TRAINING EMPLOYEE	512.97	1,329.83	1,925.00	1,946.15	1,947.00	3,000.00
104210 411000	TELEPHONE & POSTAGE	1,680.71	1,882.43	1,940.00	1,366.07	1,702.00	1,860.00
104210 412000	PRINTING	161.18	343.00	455.00	0.00	455.00	500.00
104210 414000	TRAVEL/MEETINGS/SCHOOLS	627.14	637.54	775.00	1,146.31	1,150.00	2,315.00
104210 433001	OFFICE SUPPLIES	4,478.60	4,808.29	3,975.00	5,182.46	5,200.00	3,975.00
104210 433700	SPECIAL PROJECTS	387.95	3,376.88	1,620.00	-474.00	1,620.00	2,025.00
104210 453000	DUES & SUBSCRIPTIONS	395.00	367.00	1,067.00	294.34	660.00	765.00
104210 454000	INSURANCE AND BONDS	394,737.09	386,015.05	390,000.00	349,355.16	355,000.00	371,000.00
104210 454010	RISK RETENTION	2,988.11	53.31	7,500.00	2,534.74	3,500.00	5,000.00
104210 457010	RECRUITMENT SELECTION	15,363.02	17,327.39	15,000.00	10,055.46	13,158.00	15,350.00
104210 461000	PRO RATA ADMIN REIMBURSEMENT	-601,553.00	-610,010.00	-649,892.00	-649,892.00	-649,892.00	-643,349.00
104210 465000	IRMS FEE	10,045.00	10,318.00	13,152.00	13,152.00	13,152.00	11,750.00
<b>104210</b>	<b>HUMAN RESOURCES</b>	<b>\$507,580.28</b>	<b>\$528,518.97</b>	<b>\$500,077.75</b>	<b>\$407,682.35</b>	<b>\$433,396.00</b>	<b>\$286,376.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104220</b>	CANTEEN						
104220	447010 CITY HALL CANTEEN	0.00	421.16	625.00	0.00	300.00	300.00
104220	447020 POLICE DEPT CANTEEN	105.10	0.00	110.00	964.25	1,000.00	1,000.00
104220	447040 WAREHOUSE CANTEEN	622.47	0.00	1,000.00	0.00	100.00	100.00
104220	447050 WASTEWATER CANTEEN	151.88	261.85	300.00	448.34	500.00	500.00
104220	447060 WATER CANTEEN	73.14	66.49	100.00	134.28	200.00	200.00
<b>104220</b>	CANTEEN	<b>\$952.59</b>	<b>\$749.50</b>	<b>\$2,135.00</b>	<b>\$1,546.87</b>	<b>\$2,100.00</b>	<b>\$2,100.00</b>

		<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2014/2015</b>	<b>2014/2015</b>	<b>2015/2016</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>REVISED BUDGET</b>	<b>CURRENT</b>	<b>PROJECTED</b>	<b>BUDGET</b>
<b>104230</b>	ELECTION						
104230 457040	ELECTIONS	0.00	15,854.18	0.00	2.68	5.00	2,000.00
<b>104230</b>	ELECTION	<b>\$0.00</b>	<b>\$15,854.18</b>	<b>\$0.00</b>	<b>\$2.68</b>	<b>\$5.00</b>	<b>\$2,000.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104250</b>	AUDITORIUM							
104250	402000	SALARIES & WAGES	200,562.01	214,271.13	222,656.00	201,504.81	228,866.00	232,342.00
104250	402500	LONGEVITY	4,124.86	4,156.72	4,157.00	4,467.34	4,468.00	4,798.00
104250	404000	PROFESSIONAL SERVICES	8,228.41	9,311.10	1,800.00	7,304.18	9,000.00	11,800.00
104250	405000	FICA TAXES	15,020.98	15,988.31	17,351.00	15,065.10	17,173.00	18,142.00
104250	406000	GROUP INSURANCE	47,413.30	48,362.05	49,637.00	43,350.72	49,637.00	55,253.00
104250	406001	RETIREE INSURANCE	806.00	4,794.39	0.00	0.00	0.00	0.00
104250	407000	RETIREMENT	13,884.49	15,387.15	16,036.00	14,562.50	16,400.00	15,818.00
104250	411000	TELEPHONE & POSTAGE	6,067.06	6,040.22	6,600.00	4,201.96	5,900.00	7,000.00
104250	413000	UTILITIES	83,784.72	90,316.23	93,730.00	84,568.81	102,000.00	102,000.00
104250	414000	TRAVEL/MEETINGS/SCHOOLS	1,557.28	5,701.56	7,400.00	3,657.98	7,200.00	8,500.00
104250	415000	MAINTENANCE & REPAIR BUILDINGS	8,565.23	14,471.95	18,100.00	6,878.20	17,500.00	19,100.00
104250	416000	MAINTENANCE & REPAIR EQUIPMENT	5,987.42	7,876.56	5,150.00	6,893.79	7,000.00	5,150.00
104250	417000	MAINTENANCE & REPAIR VEHICLES	2,729.67	2,145.60	1,200.00	1,766.30	1,800.00	1,900.00
104250	426000	ADVERTISING	39,352.69	43,482.31	43,000.00	39,044.10	43,000.00	46,000.00
104250	431000	VEHICLE SUPPLIES	1,013.38	1,000.03	1,200.00	529.30	900.00	1,000.00
104250	433000	DEPARTMENTAL SUPPLIES	9,442.49	9,729.67	9,100.00	8,811.11	9,000.00	10,700.00
104250	436000	UNIFORMS	1,108.33	1,530.07	2,150.00	1,330.74	2,000.00	1,750.00
104250	442000	CONTRACTED LABOR	34,249.66	39,697.19	45,000.00	45,073.83	45,100.00	53,000.00
104250	443000	CONTRACTED PERFORMANCE	246,922.75	259,205.79	297,500.00	273,364.66	275,000.00	310,300.00
104250	447000	FOOD SUPPLIES	6,850.23	7,657.02	9,000.00	11,047.03	12,000.00	19,500.00
104250	453000	DUES & SUBSCRIPTIONS	2,525.76	2,308.19	2,900.00	2,176.95	2,200.00	3,000.00
104250	465000	IRMS FEE	26,892.00	32,921.00	38,398.00	38,398.00	38,398.00	34,646.00
104250	475000	CAPITAL IMPROVEMENT PROGRAM	30,688.00	237,247.16	95,000.00	55,794.73	70,000.00	223,500.00
104250	481000	DEBT PRINCIPAL	0.00	48,871.99	50,351.00	50,350.07	50,351.00	51,130.00
104250	482000	INTEREST	0.00	4,350.49	2,885.00	2,872.41	2,885.00	2,105.00
<b>104250</b>	AUDITORIUM		<b>\$797,776.72</b>	<b>\$1,126,823.88</b>	<b>\$1,040,301.00</b>	<b>\$923,014.62</b>	<b>\$1,017,778.00</b>	<b>\$1,238,434.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104400</b>		ACCOUNTING						
104400	402000	SALARIES & WAGES	183,945.96	188,733.64	192,509.00	169,866.53	192,080.00	196,041.00
104400	402500	LONGEVITY	3,959.50	5,195.87	5,196.00	5,297.41	5,298.00	6,045.00
104400	404000	PROFESSIONAL SERVICES	39,281.69	33,757.62	41,000.00	26,981.25	40,000.00	40,000.00
104400	405000	FICA TAXES	13,306.96	13,780.24	15,125.00	12,517.03	14,376.00	15,460.00
104400	406000	GROUP INSURANCE	32,955.64	33,776.67	34,665.00	32,452.21	34,665.00	36,984.00
104400	406001	RETIREE INSURANCE	9,400.66	9,588.77	0.00	0.00	0.00	0.00
104400	407000	RETIREMENT	12,711.64	13,711.06	13,978.00	12,384.20	13,955.00	13,480.00
104400	411000	TELEPHONE & POSTAGE	5,589.76	5,787.70	5,600.00	5,269.73	6,750.00	6,750.00
104400	414000	TRAVEL/MEETINGS/SCHOOLS	2,249.04	3,555.61	4,500.00	3,626.02	4,500.00	5,500.00
104400	433001	OFFICE SUPPLIES	3,777.73	6,266.27	6,500.00	2,407.42	6,500.00	6,500.00
104400	433005	BANK FEES	771.13	1,152.12	24,000.00	1,543.74	4,000.00	4,000.00
104400	453000	DUES & SUBSCRIPTIONS	689.00	1,115.00	1,635.00	1,432.50	1,635.00	1,635.00
104400	461000	PRO RATA ADMIN REIMBURSEMENT	-448,043.00	-469,597.00	-510,794.00	-510,794.00	-510,794.00	-509,232.00
104400	462000	WAREHOUSE GARAGE FEE	218,841.00	243,447.00	248,673.00	248,673.00	248,673.00	244,664.00
104400	465000	IRMS FEE	11,666.00	16,461.00	18,553.00	18,553.00	18,553.00	17,038.00
104400	474000	C/O EQUIPMENT	0.00	0.00	5,000.00	4,805.00	5,000.00	5,000.00
<b>104400</b>		ACCOUNTING	<b>\$91,102.71</b>	<b>\$106,731.57</b>	<b>\$106,140.00</b>	<b>\$35,015.04</b>	<b>\$85,191.00</b>	<b>\$89,865.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104450</b>	UTILITY - COLLECTIONS						
104450	402000 SALARIES & WAGES	143,723.03	181,395.91	186,356.00	162,102.88	185,332.00	191,018.00
104450	402500 LONGEVITY	3,082.67	2,512.45	2,513.00	3,146.10	3,147.00	3,497.00
104450	404000 PROFESSIONAL SERVICES	0.00	0.00	17,000.00	0.00	16,800.00	0.00
104450	405000 FICA TAXES	10,860.70	13,663.44	12,962.00	12,212.77	14,070.00	14,881.00
104450	406000 GROUP INSURANCE	32,842.64	41,983.28	43,070.00	38,493.29	43,070.00	45,967.00
104450	406001 RETIREE INSURANCE	4,564.66	9,588.77	9,828.00	8,580.19	9,828.00	10,524.00
104450	407000 RETIREMENT	9,329.01	11,610.67	11,980.00	10,616.06	11,987.00	11,641.00
104450	411000 TELEPHONE & POSTAGE	71,651.17	74,623.94	76,875.00	74,303.62	76,875.00	86,875.00
104450	414000 TRAVEL/MEETINGS/SCHOOLS	524.97	400.00	2,500.00	120.00	2,500.00	2,500.00
104450	416000 MAINTENANCE & REPAIR EQUIPMENT	611.19	2,501.13	4,000.00	2,610.63	4,000.00	4,000.00
104450	433001 OFFICE SUPPLIES	20,534.41	24,045.36	42,800.00	15,234.95	42,800.00	40,000.00
104450	461000 PRO RATA ADMIN REIMBURSEMENT	-336,288.00	-414,933.00	-447,106.00	-447,106.00	-447,106.00	-447,679.00
104450	465000 IRMS FEE	26,549.00	37,049.00	40,022.00	40,022.00	40,022.00	38,776.00
<b>104450</b>	UTILITY - COLLECTIONS	<b>\$-12,014.55</b>	<b>\$-15,559.05</b>	<b>\$2,800.00</b>	<b>\$-79,663.51</b>	<b>\$3,325.00</b>	<b>\$2,000.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104452</b>	TAX COLLECTION						
104452	402000 SALARIES & WAGES	71,976.41	38,467.77	39,725.00	35,220.60	39,805.00	40,454.00
104452	402500 LONGEVITY	2,413.42	973.65	974.00	993.13	994.00	1,412.00
104452	405000 FICA TAXES	5,544.21	3,007.97	3,114.00	2,762.11	3,114.00	3,203.00
104452	406000 GROUP INSURANCE	16,441.32	8,414.72	8,637.00	7,400.34	8,637.00	9,217.00
104452	406001 RETIREE INSURANCE	9,400.66	9,588.77	9,828.00	8,196.04	9,828.00	10,524.00
104452	407000 RETIREMENT	5,022.33	2,788.48	2,878.00	2,560.29	2,885.00	2,793.00
104452	411000 TELEPHONE & POSTAGE	6,355.26	5,883.18	6,600.00	5,242.08	6,600.00	8,200.00
104452	414000 TRAVEL/MEETINGS/SCHOOLS	2,065.84	338.65	3,000.00	398.30	3,000.00	2,000.00
104452	433001 OFFICE SUPPLIES	3,604.72	3,142.76	3,400.00	135.70	3,400.00	4,400.00
104452	451000 BAD ACCOUNTS	0.00	0.00	0.00	0.00	300.00	0.00
104452	461000 PRO RATA ADMIN REIMBURSEMENT	-98,946.00	-69,792.00	-65,529.00	-65,529.00	-65,529.00	-67,458.00
104452	465000 IRMS FEE	10,000.00	22,250.00	15,457.00	15,457.00	15,457.00	14,165.00
<b>104452</b>	TAX COLLECTION	<b>\$33,878.17</b>	<b>\$25,063.95</b>	<b>\$28,084.00</b>	<b>\$12,836.59</b>	<b>\$28,491.00</b>	<b>\$28,910.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104900</b>	DEVELOPMENT AND DESIGN SERVICE						
104900	402000 SALARIES & WAGES	138,754.44	142,233.26	145,079.00	128,229.40	144,970.00	147,741.00
104900	402500 LONGEVITY	4,218.80	4,346.19	4,347.00	4,433.14	4,434.00	4,873.00
104900	404000 PROFESSIONAL SERVICES	6,000.00	67,950.00	49,550.00	31,586.03	32,000.00	20,000.00
104900	404100 PROFESSIONAL SERVICES STORMWT	4,941.00	6,128.38	15,000.00	5,801.00	15,000.00	15,000.00
104900	405000 FICA TAXES	10,392.33	10,873.13	11,431.00	9,827.61	11,168.00	11,675.00
104900	406000 GROUP INSURANCE	24,734.98	25,336.43	26,003.00	22,537.43	26,003.00	27,741.00
104900	407000 RETIREMENT	9,673.95	10,363.30	10,565.00	9,379.19	10,563.00	10,180.00
104900	411000 TELEPHONE & POSTAGE	2,000.63	1,968.83	2,000.00	1,337.78	1,900.00	2,000.00
104900	412000 PRINTING	0.00	0.00	1,250.00	48.76	1,250.00	1,250.00
104900	414000 TRAVEL/MEETINGS/SCHOOLS	2,748.25	1,297.98	3,000.00	549.90	3,000.00	3,000.00
104900	416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	400.00	150.06	250.00	400.00
104900	426000 ADVERTISING	0.00	0.00	2,000.00	1,249.00	1,800.00	2,000.00
104900	433001 OFFICE SUPPLIES	2,034.55	1,476.03	1,750.00	1,644.14	1,750.00	1,750.00
104900	453000 DUES & SUBSCRIPTIONS	520.00	572.00	795.00	480.00	795.00	795.00
104900	465000 IRMS FEE	51,500.00	54,241.00	50,979.00	50,979.00	50,979.00	48,048.00
104900	474000 C/O EQUIPMENT	0.00	75.00	250.00	191.18	250.00	250.00
104900	475000 CAPITAL IMPROVEMENT PROGRAM	23,000.00	0.00	133,442.00	8,291.24	24,660.00	148,482.00
<b>104900</b>	DEVELOPMENT AND DESIGN SERVICE	<b>\$280,518.93</b>	<b>\$326,861.53</b>	<b>\$457,841.00</b>	<b>\$276,714.86</b>	<b>\$330,772.00</b>	<b>\$445,185.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104910</b>	PLANNING						
104910 402000	SALARIES & WAGES	62,438.22	67,351.52	69,549.00	55,248.56	65,061.00	70,422.00
104910 402500	LONGEVITY	1,131.25	1,165.40	1,166.00	1,188.73	1,189.00	1,207.00
104910 405000	FICA TAXES	4,798.45	5,190.62	5,410.00	4,271.09	5,032.00	5,480.00
104910 406000	GROUP INSURANCE	8,240.66	8,442.20	8,664.00	7,289.92	8,664.00	9,243.00
104910 406001	RETIREE INSURANCE	9,400.66	9,588.77	9,828.00	10,798.08	9,828.00	10,524.00
104910 407000	RETIREMENT	3,147.15	3,378.15	3,445.00	3,055.40	3,444.00	3,311.00
104910 411000	TELEPHONE & POSTAGE	1,387.63	1,563.62	1,500.00	1,154.37	1,600.00	1,700.00
104910 412000	PRINTING	230.46	0.00	450.00	0.00	0.00	450.00
104910 414000	TRAVEL/MEETINGS/SCHOOLS	809.37	1,063.43	2,970.00	801.08	1,595.00	2,970.00
104910 416000	MAINTENANCE & REPAIR EQUIPMENT	106.75	0.00	450.00	7.56	8.00	450.00
104910 417000	MAINTENANCE & REPAIR VEHICLES	77.61	18.00	250.00	44.05	45.00	250.00
104910 426000	ADVERTISING	2,761.46	2,290.62	3,000.00	1,015.48	1,200.00	3,000.00
104910 431000	VEHICLE SUPPLIES	390.97	329.53	950.00	373.88	500.00	950.00
104910 433000	DEPARTMENTAL SUPPLIES	1,677.28	1,541.52	2,020.00	756.13	2,020.00	2,020.00
104910 453000	DUES & SUBSCRIPTIONS	383.00	335.00	750.00	345.00	350.00	750.00
104910 464015	NUISANCE ABATEMENT	403.66	7,326.21	30,000.00	17,110.33	30,000.00	30,000.00
104910 474000	C/O EQUIPMENT	0.00	75.00	225.00	0.00	225.00	225.00
<b>104910</b>	PLANNING	<b>\$97,384.58</b>	<b>\$109,659.59</b>	<b>\$140,627.00</b>	<b>\$103,459.66</b>	<b>\$130,761.00</b>	<b>\$142,952.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>104920</b>	D & D INSPECTION & ZONING						
104920 402000	SALARIES & WAGES	124,127.02	132,440.82	132,043.00	108,501.42	124,587.00	135,805.00
104920 402500	LONGEVITY	3,218.28	3,415.25	3,416.00	2,388.68	2,389.00	3,533.00
104920 404000	PROFESSIONAL SERVICES	0.00	-5,400.00	3,500.00	-3,862.50	2,500.00	3,000.00
104920 405000	FICA TAXES	8,976.42	9,501.63	10,363.00	8,073.63	9,360.00	10,660.00
104920 406000	GROUP INSURANCE	16,526.32	16,942.33	17,388.00	15,373.29	17,388.00	18,553.00
104920 406001	RETIREE INSURANCE	806.00	0.00	0.00	0.00	0.00	0.00
104920 407000	RETIREMENT	7,275.09	8,185.95	8,163.00	6,617.52	7,531.00	7,960.00
104920 411000	TELEPHONE & POSTAGE	2,553.31	2,560.77	2,600.00	1,800.58	2,600.00	2,700.00
104920 412000	PRINTING	33.25	263.00	450.00	294.46	350.00	450.00
104920 414000	TRAVEL/MEETINGS/SCHOOLS	2,998.93	1,382.10	4,000.00	1,281.48	2,000.00	4,000.00
104920 416000	MAINTENANCE & REPAIR EQUIPMENT	266.87	0.00	500.00	0.00	200.00	500.00
104920 417000	MAINTENANCE & REPAIR VEHICLES	627.46	290.41	1,000.00	481.84	500.00	1,000.00
104920 426000	ADVERTISING	0.00	0.00	200.00	0.00	0.00	200.00
104920 431000	VEHICLE SUPPLIES	3,229.03	2,952.73	4,200.00	2,889.36	3,200.00	3,500.00
104920 433001	OFFICE SUPPLIES	774.55	871.99	1,800.00	963.73	1,800.00	1,800.00
104920 453000	DUES & SUBSCRIPTIONS	684.00	692.95	1,000.00	392.00	1,000.00	1,000.00
104920 474000	C/O EQUIPMENT	0.00	175.00	300.00	0.00	0.00	300.00
<b>104920</b>	D & D INSPECTION & ZONING	<b>\$172,096.53</b>	<b>\$174,274.93</b>	<b>\$190,923.00</b>	<b>\$145,195.49</b>	<b>\$175,405.00</b>	<b>\$194,961.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105000</b>	MUNICIPAL BUILDING						
105000	411000 TELEPHONE & POSTAGE	2,552.07	3,985.93	6,500.00	4,423.01	4,500.00	6,500.00
105000	413000 UTILITIES	55,135.73	64,052.43	63,550.00	57,024.87	64,069.00	64,069.00
105000	415000 MAINTENANCE & REPAIR BUILDINGS	21,503.38	11,297.14	11,330.00	10,445.55	11,430.00	11,330.00
105000	415500 M & R CITY HALL	17,462.33	7,588.42	7,500.00	4,982.28	6,575.00	7,500.00
105000	416000 MAINTENANCE & REPAIR EQUIPMENT	8,507.80	10,843.61	15,000.00	4,354.24	13,354.00	15,000.00
105000	417000 MAINTENANCE & REPAIR VEHICLES	468.87	192.46	650.00	684.52	685.00	650.00
105000	431000 VEHICLE SUPPLIES	1,162.08	1,073.16	2,000.00	547.18	904.00	1,800.00
105000	433000 DEPARTMENTAL SUPPLIES	0.00	8,193.00	5,500.00	609.94	610.00	5,500.00
105000	445000 CONTRACTED SERVICES	43,740.00	42,425.00	44,640.00	36,225.00	44,640.00	44,640.00
105000	461000 PRO RATA ADMIN REIMBURSEMENT	-143,048.00	-106,463.00	-90,452.00	-90,452.00	-90,452.00	-87,922.00
105000	464000 IGS REIMBURSEMENT	0.00	-100,000.00	-125,000.00	-125,000.00	-125,000.00	-150,000.00
105000	475000 CAPITAL IMPROVEMENT PROGRAM	10,000.00	75,878.91	64,200.00	51,202.29	63,983.00	60,000.00
105000	481000 DEBT PRINCIPAL	222,646.66	222,646.66	222,647.00	222,646.66	222,647.00	222,647.00
105000	482000 INTEREST	79,646.28	71,875.91	72,188.00	64,105.55	72,187.00	63,438.00
<b>105000</b>	<b>MUNICIPAL BUILDING</b>	<b>\$319,777.20</b>	<b>\$313,589.63</b>	<b>\$300,253.00</b>	<b>\$241,799.09</b>	<b>\$290,132.00</b>	<b>\$265,152.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105100</b>	<b>PUBLIC SAFETY OPERATIONS</b>						
105100	402000 SALARIES & WAGES	3,711,393.72	3,882,407.42	4,111,061.00	3,325,395.20	3,779,130.00	4,071,053.00
105100	402100 SPECIAL SEPARATION ALLOWANCE	153,504.61	135,401.76	122,052.00	129,763.71	145,923.00	150,574.00
105100	402500 LONGEVITY	69,922.29	78,663.96	75,399.00	74,500.04	74,501.00	78,555.00
105100	403010 SPECIAL COMPENSATION OVERTIME	3,720.00	3,720.00	5,500.00	3,410.00	3,720.00	5,500.00
105100	404000 PROFESSIONAL SERVICES	10,047.75	25,301.93	11,200.00	6,868.59	8,000.00	11,200.00
105100	405000 FICA TAXES	291,003.50	304,736.67	329,827.00	262,955.82	297,024.00	327,008.00
105100	406000 GROUP INSURANCE	790,635.99	825,676.03	787,466.00	724,849.96	787,466.00	840,078.00
105100	406001 RETIREE INSURANCE	239,581.15	253,296.56	237,510.00	215,989.27	237,510.00	280,640.00
105100	406900 GAP INSURANCE	0.00	0.00	6,000.00	5,646.00	5,646.00	6,000.00
105100	407000 RETIREMENT	384,383.96	450,111.89	461,424.00	374,326.46	424,718.00	463,672.00
105100	411000 TELEPHONE & POSTAGE	54,952.45	64,118.15	56,000.00	54,132.80	56,000.00	57,000.00
105100	413000 UTILITIES	72,992.46	84,226.77	86,447.00	72,793.42	81,088.00	85,000.00
105100	414000 TRAVEL/MEETINGS/SCHOOLS	2,641.44	3,860.63	3,000.00	5,069.98	5,100.00	3,500.00
105100	414010 TRAINING	28,191.71	40,524.75	38,000.00	39,397.52	39,400.00	40,000.00
105100	414020 HEALTH SCREENING	0.00	66,892.64	30,100.00	26,559.50	26,560.00	30,100.00
105100	415000 MAINTENANCE & REPAIR BUILDINGS	51,273.71	39,865.16	69,123.00	76,166.55	76,200.00	48,000.00
105100	416000 MAINTENANCE & REPAIR EQUIPMENT	85,942.64	91,329.12	95,000.00	84,593.76	95,000.00	100,000.00
105100	417000 MAINTENANCE & REPAIR VEHICLES	109,452.42	126,517.23	118,414.00	135,861.07	136,000.00	110,000.00
105100	421000 RENTAL	7,428.00	7,428.00	13,800.00	8,198.00	13,800.00	13,800.00
105100	431000 VEHICLE SUPPLIES	183,995.37	204,507.65	200,000.00	137,795.40	145,000.00	200,000.00
105100	433000 DEPARTMENTAL SUPPLIES	37,834.82	61,308.65	43,000.00	37,681.93	43,000.00	43,000.00
105100	433001 OFFICE SUPPLIES	0.00	4.15	0.00	0.00	0.00	0.00
105100	433010 STORE/TRAINING SUPPLIES	11,925.59	26,105.73	49,640.00	33,254.55	48,000.00	42,000.00
105100	433020 SUPPLIES PUB SAFETY COMPUTER	5,461.53	5,969.06	5,000.00	4,284.64	5,000.00	5,500.00
105100	433050 DARE PROGRAM	7,337.56	5,546.75	7,500.00	10,247.09	10,250.00	7,500.00
105100	436000 UNIFORMS	43,779.51	48,547.45	50,648.00	41,560.24	53,000.00	53,000.00
105100	436010 SAFETY EQUIPMENT	51,502.49	34,520.21	73,424.00	54,947.98	55,000.00	53,000.00
105100	443500 BURKE CO 911 REIMBURSEMENT	0.00	0.00	214,000.00	0.00	214,000.00	240,518.00
105100	443550 911 5YR LAND REIMBURSEMENT	0.00	0.00	-6,714.00	0.00	-6,714.00	-6,714.00
105100	453000 DUES & SUBSCRIPTIONS	6,335.75	6,552.50	9,500.00	9,588.00	9,588.00	10,000.00
105100	458500 ANIMAL CONTROL	8,809.56	9,085.63	10,000.00	9,462.36	9,500.00	10,000.00
105100	461000 PRO RATA ADMIN REIMBURSEMENT	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100	465000 IRMS FEE	188,434.00	216,132.00	249,492.00	249,492.00	249,492.00	210,901.00
105100	473390 CONTRIBUTION DRUG TASK FORCE	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
105100	474000 C/O EQUIPMENT	20,792.63	11,080.57	16,600.00	9,205.17	16,600.00	18,000.00
105100	474040 K 9 ACCOUNT	4,135.82	10,263.97	11,000.00	6,986.03	9,000.00	11,000.00
105100	475000 CAPITAL IMPROVEMENT PROGRAM	413,983.78	999,284.15	701,687.96	606,701.93	681,688.00	1,051,250.00
105100	481000 DEBT PRINCIPAL	274,304.73	311,081.22	369,927.00	441,716.92	441,717.00	376,089.00
105100	482000 INTEREST	18,370.05	14,157.61	22,298.00	20,036.28	22,298.00	24,611.00
<b>105100</b>	<b>PUBLIC SAFETY OPERATIONS</b>	<b>\$7,344,870.99</b>	<b>\$8,449,025.97</b>	<b>\$8,685,125.96</b>	<b>\$7,300,238.17</b>	<b>\$8,300,005.00</b>	<b>\$9,072,135.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105550</b>	PUBLIC WORKS						
105550	402000 SALARIES & WAGES	95,167.08	98,477.37	116,269.00	102,588.27	115,981.00	118,399.00
105550	402500 LONGEVITY	3,314.29	3,446.72	3,983.00	4,062.38	4,063.00	4,124.00
105550	405000 FICA TAXES	7,234.80	7,489.66	9,200.00	7,837.95	9,183.00	9,373.00
105550	406000 GROUP INSURANCE	16,556.32	14,675.66	17,405.00	15,344.78	17,405.00	18,564.00
105550	407000 RETIREMENT	6,649.80	7,206.07	8,502.00	7,540.28	8,488.00	8,173.00
105550	411000 TELEPHONE & POSTAGE	1,265.28	1,273.72	1,573.00	1,368.08	1,485.00	1,505.00
105550	414000 TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	0.00	0.00	0.00	100.00
105550	416000 MAINTENANCE & REPAIR EQUIPMENT	21.22	122.60	158.00	24.75	33.00	158.00
105550	417000 MAINTENANCE & REPAIR VEHICLES	55.10	25.66	100.00	144.53	145.00	100.00
105550	431000 VEHICLE SUPPLIES	948.90	1,142.53	1,394.00	810.34	1,074.00	1,350.00
105550	433001 OFFICE SUPPLIES	318.00	414.97	400.00	61.49	382.00	400.00
105550	465000 IRMS FEE	13,429.48	15,683.83	18,205.00	18,205.00	18,205.00	17,189.00
<b>105550</b>	PUBLIC WORKS	<b>\$144,960.27</b>	<b>\$149,958.79</b>	<b>\$177,189.00</b>	<b>\$157,987.85</b>	<b>\$176,444.00</b>	<b>\$179,435.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105600</b>	STREETS ADMINISTRATION						
105600 402000	SALARIES & WAGES	43,945.26	46,965.76	80,847.00	71,015.15	80,286.00	82,321.00
105600 402500	LONGEVITY	1,135.98	1,174.15	1,970.00	2,008.66	2,009.00	2,039.00
105600 405000	FICA TAXES	3,315.53	3,543.04	6,336.00	5,375.54	6,296.00	6,454.00
105600 406000	GROUP INSURANCE	16,435.32	10,038.34	17,279.00	16,685.10	17,279.00	18,436.00
105600 407000	RETIREMENT	3,041.21	3,403.54	5,856.00	5,162.77	5,604.00	5,627.00
105600 411000	TELEPHONE & POSTAGE	713.35	828.24	1,544.00	1,275.41	1,375.00	1,282.00
105600 413000	UTILITIES	2,173.43	2,486.28	4,740.00	3,192.29	4,151.00	4,740.00
105600 414000	TRAVEL/MEETINGS/SCHOOLS	145.54	123.94	500.00	100.69	187.00	500.00
105600 416000	MAINTENANCE & REPAIR EQUIPMENT	14.15	149.25	155.00	52.80	61.00	155.00
105600 417000	MAINTENANCE & REPAIR VEHICLES	837.61	248.32	1,000.00	816.87	820.00	1,000.00
105600 431000	VEHICLE SUPPLIES	2,426.18	3,474.70	6,472.00	3,415.03	4,582.00	6,210.00
105600 433000	DEPARTMENTAL SUPPLIES	412.78	326.25	800.00	169.55	778.00	800.00
105600 433001	OFFICE SUPPLIES	26.53	74.94	300.00	96.01	246.00	300.00
105600 436000	UNIFORMS	244.59	407.65	750.00	632.06	690.00	850.00
105600 474000	C/O EQUIPMENT	0.00	0.00	1,490.00	0.00	1,300.00	1,600.00
105600 475000	CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	139,147.00	140,467.00	140,467.00	155,000.00
105600 481000	DEBT PRINCIPAL	0.00	0.00	45,960.00	45,959.64	45,960.00	46,766.00
105600 482000	INTEREST	0.00	0.00	1,971.00	1,917.54	1,971.00	1,164.00
<b>105600</b>	STREETS ADMINISTRATION	<b>\$74,867.46</b>	<b>\$73,244.40</b>	<b>\$317,117.00</b>	<b>\$298,342.11</b>	<b>\$314,062.00</b>	<b>\$335,244.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105610</b>	STREETS MAINTENANCE						
105610 402000	SALARIES & WAGES	137,672.44	161,133.12	274,656.00	235,719.42	266,961.00	280,136.00
105610 402500	LONGEVITY	2,345.73	3,619.83	4,916.00	6,447.64	6,448.00	6,891.00
105610 405000	FICA TAXES	10,471.38	12,341.41	21,493.00	17,868.07	20,916.00	21,958.00
105610 406000	GROUP INSURANCE	65,488.28	48,235.65	77,444.00	71,410.46	77,444.00	82,599.00
105610 406001	RETIREE INSURANCE	9,672.00	0.00	0.00	0.00	0.00	0.00
105610 407000	RETIREMENT	9,360.60	11,356.46	19,863.00	16,716.75	18,854.00	18,145.00
105610 416000	MAINTENANCE & REPAIR EQUIPMENT	89.08	865.61	530.00	5,703.36	6,000.00	530.00
105610 417000	MAINTENANCE & REPAIR VEHICLES	16,991.17	26,939.96	34,000.00	32,971.95	33,475.00	34,000.00
105610 431000	VEHICLE SUPPLIES	23,737.00	24,621.18	44,000.00	38,928.96	46,426.00	44,000.00
105610 433000	DEPARTMENTAL SUPPLIES	1,538.61	2,206.13	3,750.00	3,951.96	4,000.00	3,750.00
105610 436000	UNIFORMS	2,083.96	3,052.07	4,248.00	3,713.27	4,195.00	4,248.00
105610 474000	C/O EQUIPMENT	0.00	324.90	0.00	0.00	0.00	0.00
<b>105610</b>	STREETS MAINTENANCE	<b>\$279,450.25</b>	<b>\$294,696.32</b>	<b>\$484,900.00</b>	<b>\$433,431.84</b>	<b>\$484,719.00</b>	<b>\$496,257.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105620</b>	STREETS CONCRETE						
105620 402000	SALARIES & WAGES	36,348.02	38,391.27	57,705.00	50,703.65	57,110.00	57,969.00
105620 402500	LONGEVITY	904.19	958.41	1,405.00	1,432.63	1,433.00	727.00
105620 405000	FICA TAXES	2,734.11	2,944.95	4,522.00	3,939.34	4,479.00	4,491.00
105620 406000	GROUP INSURANCE	16,359.32	11,436.32	17,199.00	14,740.48	17,199.00	18,350.00
105620 406001	RETIREE INSURANCE	0.00	0.00	0.00	2,954.07	0.00	10,524.00
105620 407000	RETIREMENT	2,530.57	2,782.05	4,179.00	3,655.42	4,109.00	3,915.00
105620 416000	MAINTENANCE & REPAIR EQUIPMENT	24.63	30.97	175.00	24.75	158.00	175.00
105620 417000	MAINTENANCE & REPAIR VEHICLES	2,426.41	3,121.54	2,000.00	2,844.65	3,771.00	3,000.00
105620 431000	VEHICLE SUPPLIES	4,193.76	5,978.33	9,815.00	5,371.65	7,429.00	9,815.00
105620 433000	DEPARTMENTAL SUPPLIES	170.84	1,356.03	2,000.00	328.95	1,610.00	2,000.00
105620 436000	UNIFORMS	809.68	912.40	1,641.00	1,355.52	1,485.00	1,641.00
105620 474000	MISC C/O EQUIPMENT	0.00	592.64	2,000.00	0.00	2,000.00	2,000.00
<b>105620</b>	STREETS CONCRETE	<b>\$66,501.53</b>	<b>\$68,504.91</b>	<b>\$102,641.00</b>	<b>\$87,351.11</b>	<b>\$100,783.00</b>	<b>\$114,607.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105640</b>	STREETS - SWEEPING						
105640	402000 SALARIES & WAGES	49,194.23	53,018.06	86,990.00	78,015.86	86,425.00	88,578.00
105640	402500 LONGEVITY	1,400.72	1,498.95	2,427.00	2,474.95	2,475.00	2,513.00
105640	405000 FICA TAXES	3,835.90	4,134.76	6,841.00	6,106.12	6,801.00	6,969.00
105640	406000 GROUP INSURANCE	24,540.98	15,531.90	25,801.00	22,656.95	25,801.00	27,535.00
105640	407000 RETIREMENT	3,416.37	3,854.30	6,322.00	5,690.79	6,457.00	6,076.00
105640	416000 MAINTENANCE & REPAIR EQUIPMENT	2,859.62	1,789.62	7,670.00	8,798.57	10,942.00	7,670.00
105640	431000 VEHICLE SUPPLIES	13,858.30	9,964.00	27,400.00	13,383.94	20,472.00	26,400.00
105640	433000 DEPARTMENTAL SUPPLIES	2,484.23	38.60	4,250.00	3,769.20	5,269.00	5,250.00
105640	436000 UNIFORMS	857.72	1,071.72	1,739.00	1,415.51	1,557.00	1,739.00
<b>105640</b>	STREETS - SWEEPING	<b>\$102,448.07</b>	<b>\$90,901.91</b>	<b>\$169,440.00</b>	<b>\$142,311.89</b>	<b>\$166,199.00</b>	<b>\$172,730.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105650</b>	STREETS - SIGN PAINTING						
105650 402000	SALARIES & WAGES	17,131.63	18,397.26	31,889.00	27,963.57	31,614.00	32,469.00
105650 402500	LONGEVITY	596.64	641.44	1,086.00	1,107.33	1,108.00	1,124.00
105650 405000	FICA TAXES	1,350.97	1,451.03	2,523.00	2,215.90	2,503.00	2,570.00
105650 406000	GROUP INSURANCE	8,190.66	4,957.90	8,611.00	7,239.07	8,611.00	9,189.00
105650 407000	RETIREMENT	1,197.06	1,345.98	2,332.00	2,055.29	2,313.00	2,241.00
105650 416000	MAINTENANCE & REPAIR EQUIPMENT	142.89	9.76	138.00	12.39	17.00	138.00
105650 417000	MAINTENANCE & REPAIR VEHICLES	594.26	622.45	500.00	157.91	200.00	500.00
105650 431000	VEHICLE SUPPLIES	1,559.09	1,129.08	3,796.00	1,721.60	2,012.00	3,196.00
105650 433000	DEPARTMENTAL SUPPLIES	4,561.68	3,668.84	8,000.00	646.28	6,575.00	8,000.00
105650 436000	UNIFORMS	274.85	337.95	580.00	457.85	502.00	580.00
<b>105650</b>	STREETS - SIGN PAINTING	<b>\$35,599.73</b>	<b>\$32,561.69</b>	<b>\$59,455.00</b>	<b>\$43,577.19</b>	<b>\$55,455.00</b>	<b>\$60,007.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105660</b>	STREETS - CARPENTRY & MASONRY						
105660	402000 SALARIES & WAGES	58,866.56	60,546.76	62,008.00	54,585.29	59,599.00	63,142.00
105660	402500 LONGEVITY	1,469.31	1,513.68	1,514.00	1,543.96	1,544.00	1,568.00
105660	405000 FICA TAXES	4,566.86	4,698.56	4,860.00	4,250.64	4,677.00	4,951.00
105660	406000 GROUP INSURANCE	16,373.32	16,774.46	17,214.00	14,619.00	17,214.00	18,370.00
105660	407000 RETIREMENT	4,074.25	4,387.66	4,491.00	3,968.26	4,473.00	4,317.00
105660	416000 MAINTENANCE & REPAIR EQUIPMENT	45.00	4.13	150.00	637.39	642.00	150.00
105660	417000 MAINTENANCE & REPAIR VEHICLES	413.77	341.42	800.00	520.86	521.00	800.00
105660	431000 VEHICLE SUPPLIES	1,068.33	1,007.66	1,881.00	759.92	1,237.00	1,875.00
105660	433000 DEPARTMENTAL SUPPLIES	771.91	371.74	200.00	377.46	378.00	200.00
105660	436000 UNIFORMS	917.91	1,011.02	1,022.00	792.87	900.00	1,022.00
105660	474000 C/O EQUIPMENT	0.00	0.00	1,000.00	708.75	959.00	750.00
<b>105660</b>	STREETS - CARPENTRY & MASONRY	<b>\$88,567.22</b>	<b>\$90,657.09</b>	<b>\$95,140.00</b>	<b>\$82,764.40</b>	<b>\$92,144.00</b>	<b>\$97,145.00</b>

		<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2014/2015</b>	<b>2014/2015</b>	<b>2015/2016</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>REVISED BUDGET</b>	<b>CURRENT</b>	<b>PROJECTED</b>	<b>BUDGET</b>
<b>105700</b>	POWELL BILL						
105700	402000 SALARIES & WAGES	291,804.00	291,354.00	0.00	0.00	0.00	0.00
105700	433000 DEPARTMENTAL SUPPLIES	64,956.14	74,762.18	24,000.00	5,846.93	14,563.00	24,000.00
105700	473020 RESURFACING	0.00	228,957.40	150,000.00	0.00	150,000.00	200,000.00
105700	473040 CRACK SEALING	0.00	14,654.65	10,000.00	0.00	10,000.00	10,000.00
105700	473050 ASPHALT MILLING	0.00	16,601.75	10,000.00	0.00	10,000.00	10,000.00
105700	473090 SIDEWALK	6,303.00	8,975.90	15,000.00	3,345.00	8,929.00	15,000.00
105700	473140 BRIDGE INSPECTIONS	1,750.80	0.00	2,000.00	2,009.16	2,010.00	2,010.00
105700	473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,500.00	2,117.00	2,117.00	2,500.00
105700	473160 STORM DRAINAGE REPAIR	0.00	53,138.66	10,000.00	0.00	0.00	10,000.00
105700	475000 CAPITAL IMPROVEMENT PROGRAM	241,100.86	204,992.77	245,000.00	159,730.15	210,041.00	130,000.00
<b>105700</b>	POWELL BILL	<b>\$608,031.80</b>	<b>\$895,554.31</b>	<b>\$468,500.00</b>	<b>\$173,048.24</b>	<b>\$407,660.00</b>	<b>\$403,510.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105800</b>	SANITATION - RESIDENTIAL						
105800 402000	SALARIES & WAGES	311,135.37	311,419.37	330,598.00	284,518.63	321,899.00	336,472.00
105800 402500	LONGEVITY	9,335.54	9,230.05	9,902.00	9,414.61	9,415.00	9,556.00
105800 405000	FICA TAXES	23,901.74	24,216.21	25,997.00	22,145.52	25,346.00	26,472.00
105800 406000	GROUP INSURANCE	73,497.59	75,571.47	86,142.00	74,587.36	86,142.00	91,923.00
105800 406001	RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	10,524.00
105800 407000	RETIREMENT	21,639.41	22,703.53	24,026.00	20,781.08	22,630.00	23,081.00
105800 411000	TELEPHONE & POSTAGE	422.92	423.12	423.00	420.00	420.00	423.00
105800 414000	TRAVEL/MEETINGS/SCHOOLS	0.00	114.00	700.00	472.51	578.00	700.00
105800 416000	MAINTENANCE & REPAIR EQUIPMENT	61.89	82.52	203.00	61.89	83.00	203.00
105800 417000	MAINTENANCE & REPAIR VEHICLES	30,570.07	30,653.66	25,430.00	22,868.55	24,235.00	25,430.00
105800 431000	VEHICLE SUPPLIES	47,350.61	48,411.73	64,000.00	40,612.91	49,114.00	61,500.00
105800 433000	DEPARTMENTAL SUPPLIES	1,508.67	423.37	750.00	338.66	442.00	750.00
105800 433001	OFFICE SUPPLIES	38.59	68.56	100.00	36.34	70.00	100.00
105800 436000	UNIFORMS	4,169.56	5,430.14	5,215.00	3,572.12	4,034.00	5,575.00
105800 451000	BAD ACCOUNTS	7,386.21	9,583.97	0.00	9,659.13	9,860.00	0.00
105800 475000	CAPITAL IMPROVEMENT PROGRAM	48,105.49	178,198.70	245,078.00	244,427.95	244,988.00	70,000.00
<b>105800</b>	SANITATION - RESIDENTIAL	<b>\$579,123.66</b>	<b>\$716,530.40</b>	<b>\$818,564.00</b>	<b>\$733,917.26</b>	<b>\$799,256.00</b>	<b>\$662,709.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105810</b>	SANITATION - COMMERCIAL						
105810 402000	SALARIES & WAGES	29,137.43	27,490.11	29,532.00	26,493.69	29,914.00	31,488.00
105810 402500	LONGEVITY	718.98	691.95	0.00	741.10	742.00	753.00
105810 405000	FICA TAXES	2,274.82	2,147.17	2,313.00	2,075.41	2,345.00	2,467.00
105810 406000	GROUP INSURANCE	8,188.66	8,389.19	8,602.00	7,241.67	8,602.00	9,185.00
105810 407000	RETIREMENT	2,016.04	1,992.39	2,137.00	1,925.54	2,087.00	2,151.00
105810 416000	MAINTENANCE & REPAIR EQUIPMENT	24.75	33.00	153.00	24.75	33.00	153.00
105810 417000	MAINTENANCE & REPAIR VEHICLES	26,732.30	7,256.32	12,381.00	3,543.34	3,846.00	12,381.00
105810 431000	VEHICLE SUPPLIES	24,379.28	23,951.47	31,123.00	15,885.05	21,840.00	28,000.00
105810 433000	DEPARTMENTAL SUPPLIES	162.14	0.00	100.00	553.74	597.00	100.00
105810 436000	UNIFORMS	370.23	732.32	668.00	535.99	536.00	708.00
105810 445020	RECYCLING CONTAINER PROJECT	51,943.05	48,407.02	57,000.00	47,763.34	57,908.00	58,000.00
105810 457030	TIPPING FEE	140,836.25	127,803.74	142,000.00	127,361.83	145,091.00	148,000.00
105810 481000	DEBT PRINCIPAL	72,794.21	74,946.60	125,153.00	124,823.85	125,153.00	91,858.00
105810 482000	INTEREST	4,296.11	2,143.72	3,338.00	3,615.50	3,616.00	4,981.00
<b>105810</b>	SANITATION - COMMERCIAL	<b>\$363,874.25</b>	<b>\$325,985.00</b>	<b>\$414,500.00</b>	<b>\$362,584.80</b>	<b>\$402,310.00</b>	<b>\$390,225.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>105820</b>		ROUGH TRASH						
105820	402000	SALARIES & WAGES	57,812.24	59,050.16	64,732.00	53,409.47	60,359.00	65,837.00
105820	402500	LONGEVITY	1,432.98	1,476.26	1,477.00	1,505.78	1,506.00	1,529.00
105820	405000	FICA TAXES	4,458.86	4,557.11	5,065.00	4,136.00	4,733.00	5,154.00
105820	406000	GROUP INSURANCE	16,382.32	16,783.30	17,223.00	15,042.01	17,223.00	18,379.00
105820	406001	RETIREE INSURANCE	9,400.66	9,588.77	9,828.00	8,192.04	9,828.00	10,524.00
105820	407000	RETIREMENT	4,000.56	4,279.19	4,681.00	3,882.46	4,212.00	4,494.00
105820	416000	MAINTENANCE & REPAIR EQUIPMENT	49.50	66.00	186.00	49.50	66.00	186.00
105820	417000	MAINTENANCE & REPAIR VEHICLES	7,280.60	1,979.35	12,500.00	2,923.16	2,925.00	10,000.00
105820	431000	VEHICLE SUPPLIES	19,028.07	16,854.42	22,000.00	12,479.02	17,033.00	21,500.00
105820	433000	DEPARTMENTAL SUPPLIES	279.26	49.67	100.00	0.00	100.00	100.00
105820	436000	UNIFORMS	1,079.30	1,189.88	1,286.00	987.10	1,112.00	1,366.00
<b>105820</b>		ROUGH TRASH	<b>\$121,204.35</b>	<b>\$115,874.11</b>	<b>\$139,078.00</b>	<b>\$102,606.54</b>	<b>\$119,097.00</b>	<b>\$139,069.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>106000</b>	MAIN STREET							
106000	402000	SALARIES & WAGES	104,369.44	115,015.53	117,411.00	102,859.57	115,793.00	121,124.00
106000	402500	LONGEVITY	2,445.30	3,550.41	3,551.00	2,565.61	2,566.00	2,605.00
106000	405000	FICA TAXES	7,198.75	7,931.22	9,258.00	7,348.25	8,465.00	9,466.00
106000	406000	GROUP INSURANCE	16,518.32	16,877.54	17,407.00	17,102.68	17,407.00	18,568.00
106000	407000	RETIREMENT	7,329.03	8,327.07	8,556.00	7,453.54	8,368.00	8,253.00
106000	411000	TELEPHONE & POSTAGE	2,881.17	3,157.35	2,800.00	3,038.04	3,500.00	3,500.00
106000	412000	PRINTING	3,610.98	3,825.15	3,800.00	4,774.42	4,800.00	3,800.00
106000	413000	UTILITIES	10,753.40	10,948.52	11,700.00	9,628.63	11,700.00	11,700.00
106000	414000	TRAVEL/MEETINGS/SCHOOLS	3,987.45	4,576.96	2,500.00	3,382.27	3,500.00	4,500.00
106000	417000	MAINTENANCE & REPAIR VEHICLES	1,950.00	1,950.00	1,800.00	1,725.00	1,800.00	1,800.00
106000	421000	RENTAL	31,707.20	37,722.88	38,575.00	35,845.60	38,575.00	38,575.00
106000	433000	DEPARTMENTAL SUPPLIES	0.00	31,062.35	0.00	0.00	0.00	0.00
106000	433001	OFFICE SUPPLIES	18,459.64	12,468.01	7,900.00	9,061.78	9,200.00	9,200.00
106000	442500	SPECIAL CONTRACTED SERVICES	11,366.34	8,131.19	11,570.00	16,616.03	16,700.00	14,500.00
106000	451000	BAD ACCOUNTS	0.00	1,442.50	0.00	0.00	0.00	0.00
106000	453000	DUES & SUBSCRIPTIONS	1,304.27	1,158.21	750.00	854.83	906.00	906.00
106000	457150	MARKETING	65,267.40	56,606.85	71,925.00	66,679.58	71,925.00	75,000.00
106000	457200	MAIN STREET GRANT	10,000.00	0.00	200,000.00	75,000.00	200,000.00	0.00
106000	465000	IRMS FEE	20,065.00	24,168.00	26,672.00	26,672.00	26,672.00	25,565.00
106000	474000	C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	20,000.00
106000	475000	CAPITAL IMPROVEMENT PROGRAM	46,763.37	46,754.55	231,938.25	201,646.64	231,939.00	200,500.00
106000	475270	FACADE GRANT PROGRAM	10,029.64	11,923.43	12,000.00	10,605.00	12,000.00	15,000.00
<b>106000</b>	MAIN STREET		<b>\$376,006.70</b>	<b>\$407,597.72</b>	<b>\$780,113.25</b>	<b>\$602,859.47</b>	<b>\$785,816.00</b>	<b>\$584,562.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>106200</b>		RECREATION - ADMINISTRATION						
106200	402000	SALARIES & WAGES	113,338.27	116,148.87	118,078.00	104,932.49	118,557.00	120,245.00
106200	402500	LONGEVITY	2,646.67	2,726.61	2,727.00	2,781.14	2,782.00	2,823.00
106200	405000	FICA TAXES	9,168.77	9,390.43	9,242.00	8,503.38	9,500.00	9,415.00
106200	406000	GROUP INSURANCE	16,557.32	16,960.00	17,406.00	15,421.44	17,406.00	18,566.00
106200	406001	RETIREE INSURANCE	14,236.66	14,383.16	14,742.00	12,494.99	14,742.00	12,278.00
106200	407000	RETIREMENT	8,064.39	8,440.22	8,541.00	7,615.33	8,579.00	8,209.00
106200	411000	TELEPHONE & POSTAGE	3,041.27	1,878.38	1,915.00	2,050.80	2,650.00	3,000.00
106200	414000	TRAVEL/MEETINGS/SCHOOLS	759.94	326.44	2,300.00	0.00	2,300.00	2,300.00
106200	416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	125.00	0.00	125.00	125.00
106200	417000	MAINTENANCE & REPAIR VEHICLES	3,900.00	5,291.00	4,600.00	3,450.00	4,600.00	4,600.00
106200	433000	DEPARTMENTAL SUPPLIES	15,306.80	6,461.41	3,500.00	2,857.29	3,500.00	3,500.00
106200	453000	DUES & SUBSCRIPTIONS	70.00	0.00	275.00	0.00	275.00	275.00
106200	457100	CANTEEN & DANCE	350.00	0.00	0.00	0.00	0.00	0.00
106200	465000	IRMS FEE	35,440.00	41,433.00	48,862.00	48,862.00	48,862.00	36,756.00
106200	474000	C/O EQUIPMENT	4,360.26	1,048.20	2,500.00	0.00	2,500.00	2,500.00
106200	475000	CAPITAL IMPROVEMENT PROGRAM	80,492.51	313,026.12	1,062,477.15	321,210.99	539,500.00	1,886,000.00
106200	481000	DEBT PRINCIPAL	139,000.00	139,000.00	139,000.00	139,000.00	139,000.00	185,958.00
106200	482000	INTEREST	34,665.75	29,713.50	24,762.00	24,681.37	24,762.00	22,351.00
<b>106200</b>		RECREATION - ADMINISTRATION	<b>\$481,398.61</b>	<b>\$706,227.34</b>	<b>\$1,461,052.15</b>	<b>\$693,861.22</b>	<b>\$939,640.00</b>	<b>\$2,318,901.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>106210</b>	RECREATION - SPECIAL PROGRAMS						
106210 402000	SALARIES & WAGES	391,860.03	372,878.61	432,929.00	356,420.05	406,084.00	438,007.00
106210 402500	LONGEVITY	2,681.75	1,796.76	1,797.00	1,832.72	1,833.00	2,351.00
106210 404000	PROFESSIONAL SERVICES	10,251.00	13,164.11	6,000.00	3,270.00	6,000.00	6,000.00
106210 405000	FICA TAXES	29,972.10	28,576.04	33,257.00	27,388.31	31,193.00	33,688.00
106210 406000	GROUP INSURANCE	22,788.32	14,710.05	24,058.00	20,381.78	24,058.00	25,661.00
106210 406001	RETIREE INSURANCE	27,667.32	14,383.16	4,095.00	3,235.05	4,095.00	0.00
106210 407000	RETIREMENT	6,216.02	5,739.14	8,614.00	6,367.59	7,365.00	8,502.00
106210 411000	TELEPHONE & POSTAGE	5,952.63	11,350.01	9,300.00	5,545.98	9,300.00	9,300.00
106210 412000	PRINTING	22,889.78	23,343.50	19,500.00	14,081.98	19,500.00	19,500.00
106210 413000	UTILITIES	340,854.91	347,393.84	362,270.00	289,876.37	362,270.00	365,000.00
106210 414000	TRAVEL/MEETINGS/SCHOOLS	12,547.26	10,703.65	11,560.00	7,712.73	11,560.00	11,560.00
106210 416000	MAINTENANCE & REPAIR EQUIPMENT	4,406.39	1,524.35	2,600.00	1,141.24	2,600.00	2,600.00
106210 417000	MAINTENANCE & REPAIR VEHICLES	1,863.00	693.20	1,500.00	1,752.84	1,760.00	2,000.00
106210 421000	RENTAL	87,300.00	87,300.00	90,000.00	80,025.00	90,000.00	90,000.00
106210 426000	ADVERTISING	23,043.71	11,853.82	12,000.00	14,397.53	15,000.00	15,000.00
106210 431000	VEHICLE SUPPLIES	3,694.96	2,919.66	4,000.00	2,317.90	4,000.00	4,000.00
106210 433001	OFFICE SUPPLIES	2,358.08	2,607.60	4,400.00	1,671.61	3,000.00	3,000.00
106210 434020	SPECIAL SUPPLIES PROGRAMS	105,306.38	100,991.32	94,896.00	85,838.39	94,896.00	95,500.00
106210 434025	SENIOR PROGRAMS/TRIPS	44,425.86	29,954.90	40,000.00	36,070.08	40,000.00	40,000.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	0.00	0.00	141,000.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	96,975.00	6,138.71	6,138.71	6,139.00	0.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	0.00	130,000.00	34,843.24	130,000.00	0.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	0.00	0.00	6,500.00
106210 453000	DUES & SUBSCRIPTIONS	120.00	120.00	500.00	265.00	500.00	500.00
106210 457100	CANTEEN & DANCE	93,394.50	115,326.99	110,000.00	96,485.38	110,000.00	110,000.00
106210 461000	PRO RATA ADMIN REIMBURSEMENT	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210 474000	C/O EQUIPMENT	531.74	4,959.62	3,000.00	2,998.80	3,000.00	7,650.00
<b>106210</b>	RECREATION - SPECIAL PROGRAMS	<b>\$1,218,045.74</b>	<b>\$1,277,185.33</b>	<b>\$1,390,334.71</b>	<b>\$1,077,978.28</b>	<b>\$1,362,073.00</b>	<b>\$1,415,239.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>106220</b>		RECREATION - MAINTENANCE						
106220	402000	SALARIES & WAGES	459,874.19	462,775.02	461,161.00	448,910.82	510,000.00	510,000.00
106220	402500	LONGEVITY	8,571.44	6,860.92	6,861.00	5,787.22	5,788.00	6,139.00
106220	405000	FICA TAXES	35,220.06	35,606.78	35,713.00	34,523.23	41,447.00	36,119.00
106220	406000	GROUP INSURANCE	82,411.28	92,264.46	86,031.00	74,313.37	86,031.00	91,809.00
106220	406001	RETIREE INSURANCE	9,400.66	9,588.77	22,932.00	20,220.03	22,932.00	21,048.00
106220	407000	RETIREMENT	18,760.58	20,088.30	21,694.00	19,158.59	21,578.00	20,820.00
106220	414000	TRAVEL/MEETINGS/SCHOOLS	245.00	967.62	800.00	2,401.13	2,405.00	2,000.00
106220	415000	MAINTENANCE & REPAIR BUILDINGS	41,907.59	52,326.22	47,958.50	51,836.10	52,000.00	52,000.00
106220	416000	MAINTENANCE & REPAIR EQUIPMENT	12,881.60	15,102.70	14,390.40	11,463.98	14,390.00	14,000.00
106220	417000	MAINTENANCE & REPAIR VEHICLES	34,431.58	30,763.04	18,000.00	27,131.81	27,135.00	24,000.00
106220	431000	VEHICLE SUPPLIES	34,641.82	33,830.49	40,000.00	22,831.40	40,000.00	40,000.00
106220	433000	DEPARTMENTAL SUPPLIES	122,330.15	123,517.36	106,656.08	109,894.92	110,000.00	110,000.00
106220	433400	TURF GRASS SUPPLIES	42,972.87	14,912.76	42,935.63	39,971.87	42,935.00	42,000.00
106220	436000	UNIFORMS	7,448.86	5,743.61	8,000.00	6,442.00	8,000.00	8,000.00
106220	442100	CONTRACT MOWING	4,069.77	12,176.00	12,000.00	5,930.00	12,000.00	14,000.00
106220	474000	C/O EQUIPMENT	0.00	1,020.08	1,500.00	0.00	1,500.00	3,000.00
<b>106220</b>		RECREATION - MAINTENANCE	<b>\$915,167.45</b>	<b>\$917,544.13</b>	<b>\$926,632.61</b>	<b>\$880,816.47</b>	<b>\$998,141.00</b>	<b>\$994,935.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>106230</b>		RECREATION AQUATICS						
106230	402000	SALARIES & WAGES	153,186.00	177,951.85	162,612.00	150,687.97	168,000.00	168,000.00
106230	402500	LONGEVITY	1,144.03	1,178.58	1,179.00	1,202.15	1,203.00	1,221.00
106230	405000	FICA TAXES	11,486.65	13,186.63	12,530.00	11,279.70	13,532.00	12,645.00
106230	406000	GROUP INSURANCE	7,971.32	16,825.51	17,271.00	15,631.84	17,271.00	18,428.00
106230	407000	RETIREMENT	3,197.75	5,569.91	5,684.00	5,197.96	5,941.00	5,462.00
106230	411000	TELEPHONE & POSTAGE	624.32	646.44	700.00	516.80	700.00	700.00
106230	414000	TRAVEL/MEETINGS/SCHOOLS	2,729.35	2,920.68	2,500.00	2,895.46	2,900.00	2,900.00
106230	416000	MAINTENANCE & REPAIR EQUIPMENT	6,744.26	10,975.54	9,000.00	1,629.96	9,000.00	8,000.00
106230	433000	DEPARTMENTAL SUPPLIES	1,358.76	1,428.70	1,000.00	1,662.74	1,700.00	1,600.00
106230	434000	CHEMICALS	30,463.45	38,376.75	32,000.00	14,828.50	32,000.00	32,000.00
106230	434020	SPECIAL SUPPLIES PROGRAMS	3,579.93	4,167.90	5,500.00	6,921.44	7,000.00	6,500.00
106230	453000	DUES & SUBSCRIPTIONS	0.00	0.00	375.00	0.00	375.00	375.00
106230	474000	C/O EQUIPMENT	0.00	3,242.50	3,000.00	1,973.70	3,000.00	0.00
<b>106230</b>		RECREATION AQUATICS	<b>\$222,485.82</b>	<b>\$276,470.99</b>	<b>\$253,351.00</b>	<b>\$214,428.22</b>	<b>\$262,622.00</b>	<b>\$257,831.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>106400</b>	CEMETERY - PARKS & GROUNDS						
106400	402000 SALARIES & WAGES	339,161.49	315,778.77	346,484.00	281,486.73	319,035.00	353,993.00
106400	402500 LONGEVITY	6,878.66	7,884.10	7,872.00	4,079.35	4,080.00	3,479.00
106400	405000 FICA TAXES	25,791.46	23,972.07	26,861.00	21,070.16	24,718.00	27,347.00
106400	406000 GROUP INSURANCE	82,022.59	84,033.31	86,180.00	81,941.96	86,180.00	91,794.00
106400	406001 RETIREE INSURANCE	14,236.66	9,588.77	9,768.00	8,595.36	9,768.00	21,048.00
106400	407000 RETIREMENT	20,372.68	20,552.82	24,825.00	18,578.84	21,813.00	20,509.00
106400	411000 TELEPHONE & POSTAGE	1,063.33	848.77	860.00	1,024.07	1,060.00	1,095.00
106400	413000 UTILITIES	8,067.55	8,704.00	9,000.00	8,100.70	8,948.00	9,000.00
106400	414000 TRAVEL/MEETINGS/SCHOOLS	80.00	25.00	120.00	125.00	125.00	125.00
106400	416000 MAINTENANCE & REPAIR EQUIPMENT	878.59	1,600.46	3,500.00	3,226.52	4,845.00	3,500.00
106400	417000 MAINTENANCE & REPAIR VEHICLES	6,983.51	9,943.07	4,500.00	4,361.83	4,366.00	4,500.00
106400	431000 VEHICLE SUPPLIES	22,283.81	16,936.98	21,100.00	11,407.23	16,201.00	20,100.00
106400	433000 DEPARTMENTAL SUPPLIES	9,987.51	11,919.17	9,950.00	10,225.83	10,921.00	12,450.00
106400	433001 OFFICE SUPPLIES	14.34	156.83	300.00	24.59	175.00	300.00
106400	434010 COMMUNITY APPEARANCE PROJECT	4,060.80	4,981.44	7,000.00	2,934.42	5,984.00	7,000.00
106400	436000 UNIFORMS	4,872.31	6,245.83	6,256.00	4,801.71	6,136.00	6,256.00
106400	461500 PRO RATA REIMBURSEMENT	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
106400	465000 IRMS FEE	3,968.00	6,465.00	5,520.00	5,520.00	5,520.00	5,629.00
106400	474000 C/O EQUIPMENT	4,265.73	6,863.62	7,900.00	5,875.94	6,523.00	9,550.00
106400	475000 CAPITAL IMPROVEMENT PROGRAM	19,073.00	10,624.52	91,422.00	0.00	39,804.00	96,500.00
<b>106400</b>	CEMETERY - PARKS & GROUNDS	<b>\$564,062.02</b>	<b>\$537,124.53</b>	<b>\$659,418.00</b>	<b>\$463,380.24</b>	<b>\$566,202.00</b>	<b>\$684,175.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>108000</b>	D & D ENGINEERING - ADMIN						
108000 402000	SALARIES & WAGES	248,509.85	255,921.68	261,057.00	230,687.63	260,672.00	260,854.00
108000 402500	LONGEVITY	6,182.33	6,844.28	6,845.00	7,525.94	7,526.00	7,639.00
108000 404000	PROFESSIONAL SERVICES	1,560.00	1,675.00	13,708.00	0.00	7,500.00	15,000.00
108000 405000	FICA TAXES	18,559.12	19,372.22	20,536.00	17,551.41	19,974.00	20,829.00
108000 406000	GROUP INSURANCE	41,279.30	42,283.66	43,398.00	58,990.30	59,000.00	46,295.00
108000 406001	RETIREE INSURANCE	46,205.32	19,177.55	19,656.00	19,683.19	19,700.00	15,786.00
108000 407000	RETIREMENT	17,199.39	18,495.71	18,894.00	16,770.49	18,891.00	18,160.00
108000 411000	TELEPHONE & POSTAGE	2,584.54	2,650.55	2,700.00	2,060.24	2,700.00	2,800.00
108000 414000	TRAVEL/MEETINGS/SCHOOLS	6,035.33	2,708.30	4,800.00	2,221.79	4,800.00	4,800.00
108000 416000	MAINTENANCE & REPAIR EQUIPMENT	269.33	11,397.00	1,250.00	437.50	600.00	1,250.00
108000 417000	MAINTENANCE & REPAIR VEHICLES	1,010.97	1,038.30	1,000.00	132.69	133.00	1,000.00
108000 426000	ADVERTISING	0.00	0.00	1,000.00	0.00	0.00	1,000.00
108000 431000	VEHICLE SUPPLIES	1,985.66	1,382.18	2,500.00	1,342.16	1,500.00	2,000.00
108000 433001	OFFICE SUPPLIES	2,920.20	3,118.90	3,500.00	2,540.22	3,500.00	3,500.00
108000 436000	UNIFORMS	579.63	376.23	525.00	478.29	500.00	500.00
108000 453000	DUES & SUBSCRIPTIONS	1,205.00	1,005.00	1,835.00	2,101.69	2,105.00	2,105.00
108000 461000	PRO RATA ADMIN REIMBURSEMENT	-275,800.00	-266,167.00	-262,534.00	-262,534.00	-262,534.00	-260,264.00
108000 465000	IRMS FEE	43,867.00	46,726.00	34,102.00	34,102.00	34,102.00	30,005.00
108000 474000	C/O EQUIPMENT	0.00	145.99	250.00	0.00	250.00	250.00
<b>108000</b>	D & D ENGINEERING - ADMIN	<b>\$164,152.97</b>	<b>\$168,151.55</b>	<b>\$175,022.00</b>	<b>\$134,091.54</b>	<b>\$180,919.00</b>	<b>\$173,509.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>108150</b>	COMMUNITY HOUSE						
108150	402000 SALARIES & WAGES	129,915.74	138,496.18	184,836.00	174,877.01	193,254.00	183,794.00
108150	402500 LONGEVITY	1,773.45	883.13	884.00	900.78	901.00	915.00
108150	404000 PROFESSIONAL SERVICES	28,503.07	0.00	0.00	0.00	0.00	0.00
108150	405000 FICA TAXES	9,801.13	10,356.60	14,208.00	12,989.69	14,497.00	14,131.00
108150	406000 GROUP INSURANCE	16,414.32	25,213.72	25,940.00	23,818.54	25,940.00	27,664.00
108150	406001 RETIREE INSURANCE	9,400.66	9,588.77	9,009.00	7,117.11	9,009.00	0.00
108150	407000 RETIREMENT	4,911.45	6,506.26	9,242.00	8,616.39	9,512.00	8,652.00
108150	411000 TELEPHONE & POSTAGE	442.30	926.89	1,380.00	977.11	1,380.00	1,500.00
108150	413000 UTILITIES	26,491.35	26,545.92	26,000.00	21,620.76	26,000.00	26,000.00
108150	414000 TRAVEL/MEETINGS/SCHOOLS	1,643.54	534.76	1,300.00	1,553.09	1,560.00	2,000.00
108150	415000 MAINTENANCE & REPAIR BUILDINGS	7,891.49	2,001.37	5,500.00	6,918.22	7,000.00	6,500.00
108150	416000 MAINTENANCE & REPAIR EQUIPMENT	11,858.46	4,753.59	4,500.00	6,640.11	6,650.00	4,500.00
108150	421000 RENTAL	441.00	475.55	500.00	677.32	4,500.00	500.00
108150	433000 DEPARTMENTAL SUPPLIES	6,758.61	12,327.13	6,548.50	11,157.06	12,000.00	9,000.00
108150	435000 LAUNDRY DRY CLEANING	10,389.11	9,855.18	10,000.00	5,520.82	6,000.00	7,500.00
108150	436000 UNIFORMS	3,594.37	1,819.58	1,500.00	1,309.65	1,500.00	1,500.00
108150	442500 SPECIAL CONTRACTED SERVICES	0.00	8,379.85	6,337.92	13,575.50	13,738.00	6,400.00
108150	447000 FOOD SUPPLIES	113,822.58	82,039.83	174,053.81	73,360.55	100,000.00	130,000.00
108150	453000 DUES & SUBSCRIPTIONS	-500.00	265.00	2,425.00	1,052.00	2,425.00	2,425.00
108150	457150 MARKETING	0.00	6,909.74	10,500.00	8,041.98	10,500.00	10,500.00
108150	465000 IRMS FEE	2,823.00	3,366.00	3,674.00	3,674.00	3,674.00	3,744.00
108150	474000 C/O EQUIPMENT	3,886.00	2,268.43	4,445.00	4,160.69	4,445.00	4,445.00
108150	475000 CAPITAL IMPROVEMENT PROGRAM	17,966.59	0.00	704,388.00	509,410.75	554,388.00	0.00
<b>108150</b>	COMMUNITY HOUSE	<b>\$408,228.22</b>	<b>\$353,513.48</b>	<b>\$1,207,171.23</b>	<b>\$897,969.13</b>	<b>\$1,008,873.00</b>	<b>\$451,670.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>300003</b>	WATER						
300003	316000 REIMBURSEMENT FOR SERVICE	-20,841.99	-165,240.17	-12,000.00	-14,490.04	-14,500.00	-14,000.00
300003	316001 HABITAT LINES PREFUNDING	0.00	-25,272.32	0.00	0.00	0.00	0.00
300003	329000 INTEREST EARNED	-18,886.63	-13,217.43	-12,000.00	-9,025.99	-9,100.00	-8,000.00
300003	329500 INSTALLMENT PURCHASE/SRF	-850,000.00	0.00	-1,273,552.00	0.00	0.00	-1,273,552.00
300003	331000 RENTS	-266,836.44	-296,020.73	-292,000.00	-283,350.88	-360,000.00	-360,000.00
300003	335000 MISCELLANEOUS	-5,805.14	-531.24	-2,000.00	-1,761.70	-2,000.00	-2,000.00
300003	348501 STATE OF NORTH CAROLINA	0.00	-51,542.22	0.00	0.00	0.00	0.00
300003	371000 UTILITY RENTS	-4,045,254.06	-4,270,345.11	-4,795,928.00	-3,889,417.83	-4,562,000.00	-4,600,000.00
300003	371400 DEBT RECOVERY	-579,281.76	-583,864.95	-585,000.00	-505,955.25	-586,000.00	-590,000.00
300003	373000 UTILITY TAPS	-41,570.00	-47,573.00	-45,000.00	-39,162.44	-45,000.00	-45,000.00
300003	373500 BURKE CO. WATER SURCHARGES	27,986.09	26,871.23	27,000.00	27,677.83	-28,000.00	27,000.00
300003	374150 BURKE COUNTY WATER CHARGE	-27,733.09	-27,076.23	-27,000.00	-23,739.16	-28,000.00	-27,000.00
300003	375000 RECONNECT FEES	-12,725.00	-20,700.00	-16,000.00	-17,800.00	-18,000.00	-19,000.00
300003	379000 UTILITY PENALTIES	-54,663.49	-71,559.84	-62,000.00	-52,854.42	-60,000.00	-65,000.00
300003	381000 SALE OF MATERIALS	-634.82	-1,332.00	-1,500.00	-3,856.20	-4,000.00	-1,500.00
300003	383200 SALE OF SURPLUS	-3,568.65	-52.00	-1,000.00	-16,635.31	-17,200.00	-1,200.00
300003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-125,921.68	0.00	0.00	0.00
<b>300003</b>	WATER	<b>\$-5,899,814.98</b>	<b>\$-5,547,456.01</b>	<b>\$-7,223,901.68</b>	<b>\$-4,830,371.39</b>	<b>\$-5,733,800.00</b>	<b>\$-6,979,252.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>307025</b>	WATER OPERATIONS						
307025	402000 SALARIES & WAGES	660,107.76	678,493.77	746,601.00	637,435.53	725,757.00	765,306.00
307025	402050 ACCRUED VACATION	3,061.48	6,006.96	0.00	0.00	0.00	0.00
307025	402500 LONGEVITY	15,667.69	16,191.61	16,192.00	14,805.49	14,806.00	15,335.00
307025	404000 PROFESSIONAL SERVICES	33,079.76	51,228.99	40,000.00	41,075.77	45,000.00	53,000.00
307025	405000 FICA TAXES	50,114.32	51,358.95	58,219.00	48,262.48	55,319.00	59,719.00
307025	406000 GROUP INSURANCE	163,600.51	171,298.00	172,558.00	157,438.09	172,558.00	184,143.00
307025	406001 RETIREE INSURANCE	47,274.64	56,166.00	53,235.00	46,065.05	53,235.00	52,620.00
307025	407000 RETIREMENT	45,629.00	49,083.21	53,805.00	46,113.52	52,358.00	52,069.00
307025	411000 TELEPHONE & POSTAGE	5,161.23	5,254.73	6,000.00	4,429.58	5,600.00	6,000.00
307025	413000 UTILITIES	440,345.33	518,009.40	500,000.00	439,393.73	520,000.00	520,000.00
307025	414000 TRAVEL/MEETINGS/SCHOOLS	964.33	2,645.58	6,750.00	5,359.22	6,100.00	6,000.00
307025	415000 MAINTENANCE & REPAIR BUILDINGS	5,977.41	9,175.59	10,000.00	9,688.52	10,000.00	11,000.00
307025	416000 MAINTENANCE & REPAIR EQUIPMENT	41,374.32	49,479.51	50,000.00	30,939.01	50,000.00	50,000.00
307025	416020 MAINTENANCE & REPAIR GENERATOR	22,685.19	23,317.40	20,000.00	18,401.09	22,000.00	30,000.00
307025	417000 MAINTENANCE & REPAIR VEHICLES	9,457.04	15,305.95	15,000.00	9,060.63	14,000.00	17,000.00
307025	426000 ADVERTISING	825.40	13.89	500.00	0.00	0.00	500.00
307025	431000 VEHICLE SUPPLIES	41,248.84	42,683.95	41,000.00	27,489.07	38,000.00	41,000.00
307025	433000 DEPARTMENTAL SUPPLIES	88,364.05	76,588.50	96,000.00	104,739.99	105,000.00	112,000.00
307025	433001 OFFICE SUPPLIES	78.61	0.00	0.00	0.00	0.00	0.00
307025	434000 CHEMICALS	290,164.24	277,990.26	275,000.00	218,963.30	240,000.00	250,000.00
307025	436000 UNIFORMS	13,892.29	14,663.30	18,000.00	12,017.10	16,000.00	16,000.00
307025	445000 CONTRACTED SERVICES	8,746.69	16,627.32	26,000.00	16,331.77	20,000.00	22,000.00
307025	451000 BAD ACCOUNTS	17,152.98	24,139.66	0.00	21,801.78	24,500.00	0.00
307025	453000 DUES & SUBSCRIPTIONS	881.40	936.00	3,000.00	1,875.00	2,000.00	2,300.00
307025	455700 CHANGE IN OPEB	73,953.00	-65,771.00	0.00	0.00	0.00	0.00
307025	459000 DEPRECIATION EXPENSE	945,640.33	999,180.06	0.00	0.00	0.00	0.00
307025	461000 PRO RATA ADMIN REIMBURSEMENT	1,085,735.00	1,071,476.00	1,063,614.00	1,063,614.00	1,063,614.00	1,068,817.00
307025	461500 PRO RATA REIMBURSEMENT	495,473.00	506,045.00	454,218.00	454,218.00	454,218.00	457,696.00
307025	462000 WAREHOUSE GARAGE FEE	38,082.00	55,267.00	45,823.00	45,823.00	45,823.00	42,231.00
307025	465000 IRMS FEE	58,465.00	53,457.00	41,192.00	41,192.00	41,192.00	52,970.00
307025	473250 SLUDGE REMOVAL	29,127.48	42,198.56	36,000.00	28,041.58	40,000.00	45,000.00
307025	474000 C/O EQUIPMENT	14,576.76	19,355.10	10,000.00	7,768.16	9,000.00	10,000.00
307025	475000 CAPITAL IMPROVEMENT PROGRAM	2,402,163.07	1,463,781.99	2,670,957.68	684,277.15	1,200,000.00	2,394,200.00
307025	481000 DEBT PRINCIPAL	261,500.00	771,002.65	447,342.00	358,091.50	447,342.00	361,253.00
307025	482000 INTEREST	24,268.00	75,589.51	28,360.00	41,877.41	42,000.00	31,726.00
307025	490000 CONTINGENCY	0.00	0.00	26,535.00	0.00	0.00	53,971.00
307025	496990 PAYMENT IN LIEU OF TAXES	0.00	0.00	177,000.00	177,000.00	177,000.00	180,396.00
307025	497000 REIMBURSEMENT TO GENERAL FUND	20,000.00	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00
307025	498100 AMORTIZATION - REFUNDING	16,248.00	16,251.67	0.00	0.00	0.00	0.00
<b>307025</b>	WATER OPERATIONS	<b>\$7,471,086.15</b>	<b>\$7,184,492.07</b>	<b>\$7,223,901.68</b>	<b>\$4,828,588.52</b>	<b>\$5,727,422.00</b>	<b>\$6,979,252.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>310003</b>	ELECTRIC						
310003	316000 REIMBURSEMENT FOR SERVICE	-476,736.67	-86,594.19	-75,000.00	-28,493.83	-29,000.00	-35,000.00
310003	329000 INTEREST EARNED	-20,370.10	-15,039.97	-15,000.00	-12,400.98	-12,500.00	-11,000.00
310003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	-173,204.00	0.00	0.00	0.00	0.00
310003	335000 MISCELLANEOUS	-660.00	-300.00	-500.00	-3,565.69	-3,600.00	-500.00
310003	335800 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	-5,074.68	-5,075.00	0.00
310003	371100 SALE OF POWER	-31,404,600.55	-33,478,317.13	-33,600,000.00	-28,293,565.28	-33,600,000.00	-33,130,583.00
310003	375000 RECONNECT FEES	-37,625.00	-42,450.00	-45,000.00	-41,075.00	-42,000.00	-41,000.00
310003	376000 SECURITY LIGHT RENTALS	-524,146.95	-535,632.02	-533,000.00	-459,053.73	-533,000.00	-500,000.00
310003	376500 STREET LIGHTING	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00
310003	377000 ELECTRIC POLE RENTALS	-10,904.00	-12,229.00	-15,000.00	-12,504.00	-12,504.00	-12,500.00
310003	378100 CASH OVER (SHORT)	216.47	97.96	0.00	0.00	0.00	0.00
310003	379000 UTILITY PENALTIES	-280,520.92	-308,097.73	-330,000.00	-276,700.46	-304,000.00	-292,500.00
310003	381000 SALE OF MATERIALS	-4,223.00	0.00	-2,000.00	-4,375.00	-4,375.00	-2,000.00
310003	383200 SALE OF SURPLUS	5.00	-340.00	-5,000.00	-40,708.53	-45,000.00	-5,000.00
310003	397920 T/F CABLE FUND	-147,953.00	-147,953.00	0.00	0.00	0.00	0.00
310003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-214,302.77	0.00	-173,801.00	0.00
<b>310003</b>	ELECTRIC	<b><u>\$-32,981,518.72</u></b>	<b><u>\$-34,874,059.08</u></b>	<b><u>\$-34,908,802.77</u></b>	<b><u>\$-29,251,517.18</u></b>	<b><u>\$-34,838,855.00</u></b>	<b><u>\$-34,104,083.00</u></b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>317200</b>	ELECTRIC OPERATIONS						
317200 402000	SALARIES & WAGES	865,102.16	962,459.35	981,343.00	848,250.86	955,852.00	959,033.00
317200 402050	ACCRUED VACATION	13,428.60	6,110.74	0.00	0.00	0.00	0.00
317200 402500	LONGEVITY	20,433.98	22,771.26	22,772.00	23,490.77	23,491.00	19,124.00
317200 404000	PROFESSIONAL SERVICES	12,085.79	15,357.78	13,000.00	10,590.87	11,761.00	15,000.00
317200 405000	FICA TAXES	63,778.77	71,303.56	76,947.00	63,338.41	72,105.00	74,829.00
317200 406000	GROUP INSURANCE	188,298.15	205,840.00	207,380.00	235,832.00	207,380.00	221,111.00
317200 406001	RETIREE INSURANCE	69,299.96	58,608.00	58,608.00	54,427.24	58,608.00	52,620.00
317200 407000	RETIREMENT	58,174.26	73,072.68	71,113.00	60,920.08	68,670.00	65,243.00
317200 411000	TELEPHONE & POSTAGE	11,823.71	6,077.51	7,500.00	5,666.25	6,500.00	6,750.00
317200 413000	UTILITIES	11,629.92	12,166.56	13,500.00	9,132.96	12,000.00	12,000.00
317200 414000	TRAVEL/MEETINGS/SCHOOLS	6,284.67	8,014.85	5,000.00	5,144.74	5,200.00	7,500.00
317200 416000	MAINTENANCE & REPAIR EQUIPMENT	5,461.70	5,613.29	10,000.00	11,215.81	15,280.00	14,500.00
317200 416010	MAINTENANCE & REP TRANSFORMER	36,689.93	44,203.04	33,615.72	27,497.91	40,000.00	40,000.00
317200 417000	MAINTENANCE & REPAIR VEHICLES	27,831.78	18,113.48	25,224.00	25,546.24	28,000.00	29,500.00
317200 431000	VEHICLE SUPPLIES	62,128.93	65,167.26	63,981.80	49,290.36	62,500.00	65,000.00
317200 433000	DEPARTMENTAL SUPPLIES	-10,661.84	-9,176.52	236,680.00	243,666.80	245,000.00	215,000.00
317200 434000	STREET AND AREA LIGHTS	34,502.00	39,530.41	40,000.00	40,641.62	41,000.00	40,000.00
317200 434030	CITY STREET LIGHTING - DUKE	36,712.16	37,126.34	39,000.00	30,844.38	39,000.00	39,000.00
317200 436000	UNIFORMS	24,438.04	16,884.13	30,500.00	27,344.63	31,000.00	31,000.00
317200 445000	CONTRACTED SERVICES	69,617.25	97,523.08	100,065.00	65,975.94	99,500.00	100,000.00
317200 448000	NCMPA #1	27,464,506.73	28,828,479.56	29,365,000.00	24,636,026.46	29,800,000.00	28,050,000.00
317200 448500	SEPA	851,693.88	947,269.28	875,000.00	722,824.96	850,000.00	920,000.00
317200 451000	BAD ACCOUNTS	84,323.67	131,641.18	0.00	85,103.14	137,554.00	0.00
317200 453000	DUES & SUBSCRIPTIONS	21,845.00	21,711.00	25,600.00	23,121.00	26,479.00	25,600.00
317200 455700	CHANGE IN OPEB	73,953.00	-44,630.00	0.00	0.00	0.00	0.00
317200 457150	MARKETING	1,720.69	1,508.89	2,000.00	1,131.71	2,600.00	2,000.00
317200 457152	ENERGY REBATES	1,500.00	6,696.58	5,000.00	-4,000.00	5,000.00	5,000.00
317200 459000	DEPRECIATION EXPENSE	706,998.48	691,607.09	0.00	0.00	0.00	0.00
317200 461000	PRO RATA ADMIN REIMBURSEMENT	988,897.00	1,017,804.00	1,031,144.00	1,031,144.00	1,031,144.00	1,042,364.00
317200 461500	PRO RATA REIMBURSEMENT	-118,200.00	-121,967.00	-123,965.00	-123,965.00	-123,965.00	-125,738.00
317200 462000	WAREHOUSE GARAGE FEE	145,000.00	221,546.00	177,346.00	177,346.00	177,346.00	161,343.00
317200 465000	IRMS FEE	82,258.00	83,412.00	80,110.00	80,110.00	80,110.00	81,370.00
317200 474000	C/O EQUIPMENT	15,037.89	16,983.51	17,000.00	17,019.71	22,000.00	17,500.00
317200 475000	CAPITAL IMPROVEMENT PROGRAM	1,032,448.25	832,893.08	565,301.25	462,457.99	475,000.00	706,725.00
317200 481000	DEBT PRINCIPAL	29,679.94	30,117.12	92,200.00	87,230.70	92,200.00	68,869.00
317200 482000	INTEREST	3,893.59	3,083.66	4,897.00	4,861.21	4,862.00	6,500.00
317200 489010	RATE STABILIZATION	0.00	0.00	0.00	0.00	0.00	350,000.00
317200 496990	PAYMENT IN LIEU OF TAXES	102,770.00	120,451.00	113,498.00	113,498.00	113,498.00	117,912.00
317200 497000	TRANSFER TO GENERAL FUND	668,562.00	681,602.00	642,442.00	642,442.00	642,442.00	667,428.00
<b>317200</b>	<b>ELECTRIC OPERATIONS</b>	<b>\$33,763,948.04</b>	<b>\$35,226,975.75</b>	<b>\$34,908,802.77</b>	<b>\$29,795,169.75</b>	<b>\$35,359,117.00</b>	<b>\$34,104,083.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>320003</b>	WASTEWATER						
320003	316000 REIMBURSEMENT FOR SERVICE	-7,149.03	-1,391.40	-7,000.00	-1,569.51	-2,000.00	-89,122.00
320003	316001 HABITAT LINES PREFUNDING	0.00	-60,601.00	0.00	0.00	0.00	0.00
320003	329000 INTEREST EARNED	-6,906.39	-6,700.94	-5,000.00	-8,866.89	-8,900.00	-7,000.00
320003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	0.00	0.00	0.00	-650,000.00
320003	335000 MISCELLANEOUS	-2,159.92	-1,427.09	-1,000.00	-732.09	-1,000.00	-1,000.00
320003	345400 SALES TAX REIMBURSEMENT	0.00	-144,633.16	0.00	0.00	0.00	0.00
320003	348500 NC STATE GRANT	0.00	0.00	0.00	0.00	-621,689.00	0.00
320003	371000 UTILITY RENTS	-4,095,679.62	-4,084,920.67	-4,300,000.00	-3,458,583.29	-4,100,000.00	-4,150,000.00
320003	371400 DEBT RECOVERY	-790,604.52	-799,116.95	-800,000.00	-692,837.24	-800,000.00	-805,000.00
320003	371500 SEPTAGE REVENUE	-21,500.00	-28,300.00	-25,000.00	-27,200.00	-29,000.00	-30,000.00
320003	373000 UTILITY TAPS	-8,500.00	-3,250.00	-5,000.00	-11,100.00	-12,000.00	-10,000.00
320003	373600 BURKE CO. SEWER SURCHARGES	2,834.42	2,799.66	3,200.00	2,776.74	3,200.00	3,200.00
320003	374000 GLEN ALPINE SEWER CHARGE	-16,212.15	-15,315.33	-17,500.00	-12,243.32	-17,500.00	-17,500.00
320003	374100 BURKE COUNTY SEWER CHARGE	-2,847.44	-2,783.21	-4,000.00	-2,309.83	-4,000.00	-4,000.00
320003	379000 UTILITY PENALTIES	-40,719.55	-42,059.95	-45,000.00	-34,456.48	-37,000.00	-42,000.00
320003	381000 SALE OF MATERIALS	0.00	-1,656.00	-1,000.00	-431.80	-1,000.00	-1,000.00
320003	381100 SALE OF SLUDGE	-8,515.00	-5,185.00	-7,500.00	-4,400.00	-7,500.00	-7,500.00
320003	383200 SALE OF SURPLUS	0.00	-4,046.03	-5,000.00	-14,800.00	-15,000.00	-7,500.00
320003	396900 LOAN PROCEEDS	-6,215,602.00	-4,707,931.00	0.00	-571,689.00	-571,689.00	0.00
320003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-574,203.95	0.00	-470,000.00	0.00
<b>320003</b>	WASTEWATER	<b><u>\$-11,213,561.20</u></b>	<b><u>\$-9,906,518.07</u></b>	<b><u>\$-5,794,003.95</u></b>	<b><u>\$-4,838,442.71</u></b>	<b><u>\$-6,695,078.00</u></b>	<b><u>\$-5,818,422.00</u></b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>327110</b>	WASTEWATER OPERATIONS						
327110	402000 SALARIES & WAGES	808,266.00	799,886.60	837,082.00	727,638.92	828,012.00	855,178.00
327110	402050 ACCRUED VACATION	-4,908.69	2,285.68	0.00	0.00	0.00	0.00
327110	402500 LONGEVITY	19,530.12	17,833.09	17,834.00	17,256.24	17,257.00	16,770.00
327110	404000 PROFESSIONAL SERVICES	36,650.80	27,249.04	32,801.00	24,969.07	31,000.00	36,000.00
327110	405000 FICA TAXES	61,925.51	61,288.75	65,317.00	55,863.39	63,696.00	66,704.00
327110	406000 GROUP INSURANCE	180,979.85	188,574.00	189,869.00	174,626.77	189,869.00	202,602.00
327110	406001 RETIREE INSURANCE	42,438.64	48,840.00	49,959.00	47,816.87	49,959.00	42,096.00
327110	407000 RETIREMENT	55,865.29	57,782.42	60,365.00	52,633.48	59,730.00	58,159.00
327110	411000 TELEPHONE & POSTAGE	8,071.33	7,290.67	8,400.00	5,921.10	7,240.00	7,500.00
327110	413000 UTILITIES	542,052.86	532,197.35	530,000.00	500,123.95	580,000.00	585,000.00
327110	414000 TRAVEL/MEETINGS/SCHOOLS	907.80	2,394.77	4,150.00	2,393.88	3,800.00	6,000.00
327110	415000 MAINTENANCE & REPAIR BUILDINGS	5,958.04	8,183.91	7,100.00	3,944.94	7,000.00	7,100.00
327110	416000 MAINTENANCE & REPAIR EQUIPMENT	158,994.32	112,901.51	150,000.00	90,064.30	150,000.00	150,000.00
327110	416020 MAINTENANCE & REPAIR GENERATOR	0.00	32,717.03	27,000.00	23,109.96	26,000.00	27,000.00
327110	417000 MAINTENANCE & REPAIR VEHICLES	14,896.83	13,484.67	20,000.00	13,495.89	16,000.00	16,000.00
327110	426000 ADVERTISING	827.50	232.03	350.00	107.00	250.00	350.00
327110	431000 VEHICLE SUPPLIES	38,955.55	26,995.34	38,000.00	14,107.71	25,000.00	25,000.00
327110	433000 DEPARTMENTAL SUPPLIES	37,460.99	54,481.53	60,000.00	45,668.49	60,000.00	75,000.00
327110	434000 CHEMICALS	242,751.13	257,841.56	287,107.47	231,308.98	350,000.00	400,000.00
327110	434040 BARK	25,140.00	28,350.00	35,000.00	22,150.00	30,000.00	30,000.00
327110	436000 UNIFORMS	13,380.31	13,786.96	16,700.00	11,832.70	15,000.00	16,000.00
327110	445000 CONTRACTED SERVICES	50,796.02	78,695.10	105,000.00	35,058.50	105,000.00	107,000.00
327110	451000 BAD ACCOUNTS	12,337.88	19,660.21	0.00	10,190.45	12,000.00	0.00
327110	453000 DUES & SUBSCRIPTIONS	929.00	1,096.00	1,600.00	1,467.00	1,500.00	1,900.00
327110	455700 CHANGE IN OPEB	47,092.00	-18,792.00	0.00	0.00	0.00	0.00
327110	459000 DEPRECIATION EXPENSE	1,126,835.18	1,257,670.88	0.00	0.00	0.00	0.00
327110	461000 PRO RATA ADMIN REIMBURSEMENT	470,250.00	477,448.00	636,371.00	636,371.00	636,371.00	640,645.00
327110	461500 PRO RATA REIMBURSEMENT	-377,273.00	-384,078.00	-330,253.00	-330,253.00	-330,253.00	-331,958.00
327110	462000 WAREHOUSE GARAGE FEE	13,023.00	14,683.00	14,581.00	14,581.00	14,581.00	14,234.00
327110	465000 IRMS FEE	39,271.00	43,295.00	38,569.00	38,569.00	38,569.00	39,781.00
327110	473260 LANDFILL FEES	6,477.19	12,704.74	15,000.00	11,054.92	14,000.00	15,000.00
327110	474000 C/O EQUIPMENT	30,116.57	51,034.74	39,000.00	33,981.83	38,000.00	25,000.00
327110	474900 CONTRACTOR SALES TAX ADJ	-144,633.16	0.00	0.00	0.00	0.00	0.00
327110	475000 CAPITAL IMPROVEMENT PROGRAM	5,791,816.60	839,292.48	1,619,343.48	781,009.24	1,669,000.00	1,886,207.00
327110	481000 DEBT PRINCIPAL	1,122,010.55	1,610,217.34	907,173.00	574,936.80	907,173.00	574,937.00
327110	482000 INTEREST	97,065.73	182,609.01	230,571.00	225,914.89	230,571.00	206,978.00
327110	490000 CONTINGENCY	0.00	0.00	80,014.00	0.00	0.00	16,239.00
327110	498100 AMORTIZATION - REFUNDING	61,125.00	61,119.95	0.00	0.00	0.00	0.00
<b>327110</b>	WASTEWATER OPERATIONS	<b>\$10,637,383.74</b>	<b>\$6,541,253.36</b>	<b>\$5,794,003.95</b>	<b>\$4,097,915.27</b>	<b>\$5,846,325.00</b>	<b>\$5,818,422.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>340003</b>	CABLE						
340003	316000 REIMBURSEMENT FOR SERVICE	-28,176.26	-19,626.17	-15,000.00	-80.00	-150.00	-15,000.00
340003	329000 INTEREST EARNED	0.00	-29.34	0.00	0.00	0.00	0.00
340003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	-600,000.00	-90,000.00	-67,000.00	-67,000.00	0.00
340003	335000 MISCELLANEOUS	-32,788.20	-458.54	-15,000.00	-6,463.83	-14,000.00	-15,000.00
340003	335200 BAD CHECK CHARGES	-1,760.00	-1,800.00	-2,100.00	-700.00	-700.00	-1,000.00
340003	335800 INSURANCE REIMBURSEMENTS	0.00	0.00	-857.00	-2,288.82	-2,289.00	0.00
340003	362100 STUDIO REVENUE	-1,795.00	-1,690.00	-2,000.00	-1,310.00	-1,400.00	-1,800.00
340003	371000 UTILITY RENTS	-2,940,802.48	-2,777,802.60	-2,865,000.00	-2,213,963.91	-2,680,566.00	-2,731,000.00
340003	371300 INTERNET REVENUE	-966,872.42	-1,008,469.80	-1,000,000.00	-930,010.10	-1,125,000.00	-1,202,144.00
340003	371600 AD SALES	-69,096.57	-72,265.22	-75,000.00	-48,515.28	-65,000.00	-75,000.00
340003	371700 TELEPHONE SALES	-314,995.05	-320,996.45	-325,000.00	-279,588.30	-338,000.00	-348,000.00
340003	371701 NC E911	-6,630.40	-6,933.50	-6,400.00	-6,108.90	-6,500.00	-6,800.00
340003	375000 RECONNECT FEES	-18,855.00	-16,800.00	-20,000.00	-10,170.00	-12,160.00	-14,000.00
340003	379000 UTILITY PENALTIES	-77,203.86	-63,039.39	-70,000.00	-59,859.91	-68,000.00	-68,000.00
340003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-61,633.93	0.00	-61,634.00	0.00
<b>340003</b>	CABLE	<b>\$-4,458,975.24</b>	<b>\$-4,889,911.01</b>	<b>\$-4,547,990.93</b>	<b>\$-3,626,059.05</b>	<b>\$-4,442,399.00</b>	<b>\$-4,477,744.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>347400</b>	CABLE						
347400	402000 SALARIES & WAGES	331,648.87	360,992.61	391,855.00	332,028.50	375,741.00	398,592.00
347400	402050 ACCRUED VACATION	5,758.75	5,017.81	0.00	0.00	0.00	0.00
347400	402500 LONGEVITY	6,305.06	7,094.74	7,095.00	9,621.80	9,622.00	9,767.00
347400	404000 PROFESSIONAL SERVICES	239,699.13	103,792.87	140,000.00	140,527.97	141,000.00	135,875.00
347400	405000 FICA TAXES	25,446.06	27,736.50	30,699.00	25,824.64	29,227.00	31,240.00
347400	406000 GROUP INSURANCE	65,866.28	77,264.00	77,849.00	76,235.71	77,849.00	83,057.00
347400	407000 RETIREMENT	22,998.93	25,938.28	28,372.00	24,154.60	27,246.00	27,238.00
347400	411000 TELEPHONE & POSTAGE	37,830.68	34,142.85	35,800.00	21,686.98	22,000.00	35,800.00
347400	413000 UTILITIES	80,925.42	90,797.05	89,500.00	84,503.46	93,200.00	93,500.00
347400	414000 TRAVEL/MEETINGS/SCHOOLS	106.22	25.26	2,600.00	0.00	100.00	2,600.00
347400	415000 MAINTENANCE & REPAIR BUILDINGS	2,932.57	6,024.40	17,700.00	3,054.16	5,000.00	7,700.00
347400	416000 MAINTENANCE & REPAIR EQUIPMENT	44,387.47	34,791.97	50,000.00	41,236.87	45,000.00	50,000.00
347400	417000 MAINTENANCE & REPAIR VEHICLES	12,165.40	45,256.87	24,857.00	35,434.23	64,000.00	32,000.00
347400	431000 VEHICLE SUPPLIES	15,462.60	17,588.08	18,000.00	12,191.69	17,000.00	18,000.00
347400	433000 DEPARTMENTAL SUPPLIES	86,675.98	112,632.64	60,000.00	50,261.26	55,000.00	75,000.00
347400	433001 OFFICE SUPPLIES	3,376.68	3,844.33	2,500.00	2,182.46	2,500.00	2,500.00
347400	433500 INTERNET CONNECTIVITY	301,044.56	358,102.20	325,825.00	241,250.70	355,000.00	386,200.00
347400	433600 TELEPHONE CONNECTIVITY	195,644.55	209,033.54	215,000.00	208,213.45	228,000.00	240,000.00
347400	436000 UNIFORMS	2,120.09	1,959.16	2,250.00	2,729.24	3,450.00	2,250.00
347400	445000 CONTRACTED SERVICES	1,901,687.24	1,625,217.85	1,867,133.93	1,521,041.84	1,700,000.00	1,835,000.00
347400	451000 BAD ACCOUNTS	21,621.81	31,842.05	0.00	35,121.48	35,500.00	0.00
347400	453000 DUES & SUBSCRIPTIONS	1,202.35	834.10	716.00	1,088.60	1,100.00	716.00
347400	455700 CHANGE IN OPEB	0.00	23,186.00	0.00	0.00	0.00	0.00
347400	457150 MARKETING	17,084.35	20,583.93	30,000.00	18,727.09	25,000.00	30,000.00
347400	459000 DEPRECIATION EXPENSE	338,041.50	371,491.59	0.00	0.00	0.00	0.00
347400	460500 COPY RIGHT FEE	12,585.66	7,535.93	7,600.00	3,481.42	7,000.00	7,000.00
347400	461000 PRO RATA ADMIN REIMBURSEMENT	347,269.00	376,268.00	321,109.00	321,109.00	321,109.00	325,198.00
347400	462000 WAREHOUSE GARAGE FEE	24,123.00	33,474.00	28,631.00	28,631.00	28,631.00	26,675.00
347400	464000 IGS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-35,725.00
347400	465000 IRMS FEE	89,711.00	100,075.00	100,537.00	100,537.00	100,537.00	100,218.00
347400	474000 C/O EQUIPMENT	73,894.91	107,855.91	59,000.00	58,231.02	59,000.00	59,000.00
347400	474500 SYSTEM EXPANSION	66,790.72	0.00	0.00	0.00	0.00	0.00
347400	475000 CAPITAL IMPROVEMENT PROGRAM	120,312.36	819,135.15	369,720.00	315,697.29	369,000.00	227,014.00
347400	481000 DEBT PRINCIPAL	0.00	0.00	127,877.00	62,515.54	127,877.00	153,819.00
347400	482000 INTEREST	0.00	0.00	11,285.00	7,065.00	11,285.00	8,689.00
347400	496990 PAYMENT IN LIEU OF TAXES	58,900.00	68,366.00	68,755.00	68,755.00	68,755.00	73,096.00
347400	497000 TRANSFER TO GENERAL FUND	35,713.00	35,713.00	0.00	0.00	0.00	0.00
347400	497060 TRANSFER T/F ELECTRIC	147,953.00	147,953.00	0.00	0.00	0.00	0.00
347400	497500 TRANSFER TO CAPITAL RESERVE FD	71,425.00	0.00	35,725.00	35,725.00	35,725.00	35,725.00
<b>347400</b>	CABLE	<b>\$4,808,710.20</b>	<b>\$5,291,566.67</b>	<b>\$4,547,990.93</b>	<b>\$3,888,864.00</b>	<b>\$4,441,454.00</b>	<b>\$4,477,744.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>350003</b>	INTERGOVERNMENTAL SERVICES							
350003	381000	SALE OF MATERIALS	-664.39	-232.79	0.00	-80.79	-100.00	0.00
350003	381200	SALE OF FUEL	-491,643.08	-507,621.00	-525,000.00	-346,252.15	-525,000.00	-475,000.00
350003	383200	SALE OF SURPLUS	-3,236.71	-1,261.60	0.00	-509.01	-510.00	0.00
350003	390000	GENERAL - IRMS	-3,531.00	-5,976.00	-5,009.00	-5,009.00	-5,009.00	-5,067.00
350003	390010	GENERAL - MANAGER	-15,933.00	-17,244.00	-22,147.00	-22,147.00	-22,147.00	-19,325.00
350003	390020	GENERAL PERSONNEL	-10,045.00	-10,318.00	-13,152.00	-13,152.00	-13,152.00	-11,750.00
350003	390030	GENERAL COMMMA	-26,892.00	-32,921.00	-38,398.00	-38,398.00	-38,398.00	-34,646.00
350003	390040	GENERAL ACCOUNTING	-11,666.00	-16,461.00	-18,553.00	-18,553.00	-18,553.00	-17,038.00
350003	390060	GENERAL BUSINESS OFFICE	-26,549.00	-37,049.00	-40,022.00	-40,022.00	-40,022.00	-38,776.00
350003	390070	GENERAL TAX OFFICE	-10,000.00	-22,250.00	-15,457.00	-15,457.00	-15,457.00	-14,165.00
350003	390090	GENERAL COMMUNITY DEVELOPMEN	-51,500.00	-54,241.00	-50,979.00	-50,979.00	-50,979.00	-48,048.00
350003	390092	GENERAL PUBLIC SAFETY	-186,034.00	-216,132.00	-249,492.00	-249,492.00	-249,492.00	-210,901.00
350003	390094	GENERAL PUBLIC WORKS	-15,665.00	-18,123.00	-18,205.00	-18,205.00	-18,205.00	-17,189.00
350003	390095	IRMS- CEMETARY	-3,968.00	-6,465.00	-5,520.00	-5,520.00	-5,520.00	-5,629.00
350003	390096	GENERAL MAIN STREET	-20,065.00	-24,168.00	-26,672.00	-26,672.00	-26,672.00	-25,565.00
350003	390097	GENERAL RECREATION	-35,440.00	-41,433.00	-48,862.00	-48,862.00	-48,862.00	-36,756.00
350003	390098	GENERAL ENGINEERING	-43,867.00	-46,726.00	-34,102.00	-34,102.00	-34,102.00	-30,005.00
350003	390100	WATER IRMS	-58,465.00	-53,457.00	-41,192.00	-41,192.00	-41,192.00	-52,970.00
350003	390200	ELECTRIC - IRMS	-82,258.00	-83,412.00	-80,110.00	-80,110.00	-80,110.00	-81,370.00
350003	390300	WASTEWATER IRMS	-39,271.00	-43,295.00	-38,569.00	-38,569.00	-38,569.00	-39,781.00
350003	390400	COMPAS IRMS	-89,711.00	-100,075.00	-100,537.00	-100,537.00	-100,537.00	-100,218.00
350003	390450	COMMUNITY HOUSE	-2,823.00	-3,366.00	-3,674.00	-3,674.00	-3,674.00	-3,744.00
350003	390475	WAREHOUSE IRMS	-4,929.00	-10,661.00	-6,840.00	-6,840.00	-6,840.00	-7,026.00
350003	390500	GARAGE IRMS	-13,388.00	-19,533.00	-21,322.00	-21,322.00	-21,322.00	-18,755.00
350003	391100	GENERAL WAREHOUSE	-24,855.62	-12,434.22	-30,000.00	-8,976.86	-20,000.00	-30,000.00
350003	391200	ELECTRIC WAREHOUSE	-496,732.55	-241,389.78	-230,000.00	-222,074.53	-230,000.00	-250,000.00
350003	391300	WATER WAREHOUSE	-63,518.86	-59,598.39	-65,000.00	-52,457.91	-65,000.00	-65,000.00
350003	391400	WASTEWATER WAREHOUSE	-1,103.85	-747.85	-2,000.00	-658.78	-2,000.00	-2,000.00
350003	391600	CABLE WAREHOUSE	-23,023.68	-28,125.34	-20,000.00	-21,657.76	-21,700.00	-25,000.00
350003	392100	GENERAL GARAGE	-171,881.66	-185,953.05	-179,500.00	-161,265.11	-179,500.00	-179,500.00
350003	392200	ELECTRIC GARAGE	-20,939.15	-13,419.83	-20,000.00	-17,678.60	-20,000.00	-20,000.00
350003	392300	WATER GARAGE	-10,644.22	-12,523.73	-23,000.00	-7,256.61	-23,000.00	-23,000.00
350003	392400	WASTEWATER GARAGE	-8,366.43	-3,855.80	-10,000.00	-12,135.42	-12,200.00	-10,000.00
350003	392600	CABLE GARAGE	-8,518.25	-13,580.77	-22,500.00	-3,116.28	-22,500.00	-22,500.00
350003	399000	APPROPRIATED RETAINED EARNINGS	0.00	0.00	-234,790.09	0.00	0.00	-185,725.00
<b>350003</b>	INTERGOVERNMENTAL SERVICES		<b>\$-2,077,128.45</b>	<b>\$-1,944,050.15</b>	<b>\$-2,240,604.09</b>	<b>\$-1,732,933.81</b>	<b>\$-2,000,324.00</b>	<b>\$-2,106,449.00</b>

			2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>354300</b>	INFORMATION RESOURCE MGMT SERV							
354300	402000	SALARIES & WAGES	220,272.03	275,074.52	286,403.00	253,587.18	286,692.00	292,174.00
354300	402050	ACCRUED VACATION	1,359.29	4,424.72	0.00	0.00	0.00	0.00
354300	402500	LONGEVITY	3,708.71	4,816.84	4,957.00	4,913.21	4,914.00	4,987.00
354300	404000	PROFESSIONAL SERVICES	72,349.88	24,640.61	15,905.00	12,176.76	15,000.00	25,260.00
354300	405000	FICA TAXES	15,858.25	19,930.44	22,279.00	18,429.53	21,204.00	22,733.00
354300	406000	GROUP INSURANCE	41,197.30	51,568.00	51,979.00	46,708.92	51,979.00	55,455.00
354300	407000	RETIREMENT	15,127.85	19,788.49	20,590.00	18,275.99	20,617.00	19,821.00
354300	411000	TELEPHONE & POSTAGE	3,604.72	3,757.21	3,980.00	2,652.44	3,800.00	4,000.00
354300	414000	TRAVEL/MEETINGS/SCHOOLS	1,460.81	1,332.92	3,900.00	1,850.57	4,100.00	5,400.00
354300	416000	MAINTENANCE & REPAIR EQUIPMENT	5,934.41	5,481.65	10,000.00	7,183.36	9,000.00	13,200.00
354300	417000	MAINTENANCE & REPAIR VEHICLES	86.30	0.00	285.00	193.20	200.00	285.00
354300	431000	VEHICLE SUPPLIES	320.99	357.76	550.00	467.89	550.00	350.00
354300	433000	DEPARTMENTAL SUPPLIES	7,382.72	10,847.68	2,760.00	2,795.16	2,800.00	1,760.00
354300	445000	CONTRACTED SERVICES IRMS	55,786.08	56,874.61	78,290.00	75,573.91	76,974.00	84,182.00
354300	445001	CONTRACTED SERVICES-OTHER DEP	101,995.59	175,909.82	161,344.00	158,673.43	161,000.00	173,717.00
354300	455700	CHANGE IN OPEB	-3,259.00	7,351.00	0.00	0.00	0.00	0.00
354300	459000	DEPRECIATION EXPENSE	38,494.25	53,237.38	0.00	0.00	0.00	0.00
354300	462000	WAREHOUSE GARAGE FEE	5,436.00	0.00	0.00	0.00	0.00	0.00
354300	464001	REIMBURSEMENT TO FUNDS	0.00	100,000.00	125,000.00	125,000.00	125,000.00	185,725.00
354300	474000	C/O EQUIPMENT	68,572.13	88,657.45	110,842.00	84,513.02	105,000.00	17,400.00
354300	475000	CAPITAL IMPROVEMENT PROGRAM	112,252.63	70,357.60	159,932.66	63,629.02	155,268.00	98,000.00
<b>354300</b>	INFORMATION RESOURCE MGMT SERV		<b>\$767,940.94</b>	<b>\$974,408.70</b>	<b>\$1,058,996.66</b>	<b>\$876,623.59</b>	<b>\$1,044,098.00</b>	<b>\$1,004,449.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>357000</b>	WAREHOUSE						
357000	402000 SALARIES & WAGES	71,649.09	76,548.17	78,330.00	69,010.97	78,021.00	79,762.00
357000	402050 ACCRUED VACATION	-3,342.60	549.62	0.00	0.00	0.00	0.00
357000	402500 LONGEVITY	769.15	832.00	1,165.00	1,188.08	1,189.00	1,206.00
357000	405000 FICA TAXES	5,318.91	5,687.51	6,082.00	5,162.47	5,888.00	6,195.00
357000	406000 GROUP INSURANCE	16,400.32	17,127.00	17,268.00	14,929.24	17,268.00	18,425.00
357000	406001 RETIREE INSURANCE	19,072.66	19,536.00	19,656.00	18,696.99	19,656.00	10,524.00
357000	407000 RETIREMENT	4,861.19	5,470.98	5,621.00	4,963.20	5,601.00	5,401.00
357000	411000 TELEPHONE & POSTAGE	2,036.48	1,530.32	1,995.00	1,513.58	1,995.00	1,995.00
357000	413000 UTILITIES	22,326.93	22,026.23	23,500.00	22,008.05	24,000.00	27,300.00
357000	414000 TRAVEL/MEETINGS/SCHOOLS	2,469.52	2,128.13	4,000.00	1,772.05	2,000.00	2,000.00
357000	415000 MAINTENANCE & REPAIR BUILDINGS	1,338.29	1,720.56	5,000.00	1,861.88	5,000.00	5,000.00
357000	416000 MAINTENANCE & REPAIR EQUIPMENT	40.38	154.98	5,000.00	3,354.02	5,000.00	5,000.00
357000	417000 MAINTENANCE & REPAIR VEHICLES	80.10	675.07	750.00	359.03	750.00	750.00
357000	431000 VEHICLE SUPPLIES	1,172.53	868.50	1,450.00	710.54	1,450.00	1,450.00
357000	433000 DEPARTMENTAL SUPPLIES	1,861.14	1,984.66	2,000.00	2,286.00	2,290.00	2,100.00
357000	433001 OFFICE SUPPLIES	257.82	292.86	350.00	211.10	220.00	200.00
357000	436000 UNIFORMS	911.99	1,088.27	1,400.00	1,099.47	1,400.00	1,400.00
357000	455000 PURCHASES FOR INVENTORY	537,306.10	337,598.62	347,000.00	336,248.81	347,000.00	372,000.00
357000	455100 PURCH FOR INVENTORY CITY HALL	0.00	469.85	300.00	1,926.14	2,000.00	2,000.00
357000	455500 CHANGE IN INVENTORY	60,135.50	-48,210.13	0.00	0.00	0.00	0.00
357000	459000 DEPRECIATION EXPENSE	0.00	1,312.94	0.00	0.00	0.00	0.00
357000	461000 PRO RATA ADMIN REIMBURSEMENT	-158,572.00	-268,457.00	-200,707.00	-200,707.00	-200,707.00	-177,734.00
357000	465000 IRMS FEE	4,929.00	10,661.00	6,840.00	6,840.00	6,840.00	7,026.00
357000	475000 CAPITAL IMPROVEMENT PROGRAM	0.00	52,517.57	74,607.43	70,879.84	74,608.00	0.00
<b>357000</b>	WAREHOUSE	<b>\$591,022.50</b>	<b>\$244,113.71</b>	<b>\$401,607.43</b>	<b>\$364,314.46</b>	<b>\$401,469.00</b>	<b>\$372,000.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>357500</b>	EQUIPMENT SERVICES						
357500	402000 SALARIES & WAGES	141,313.11	144,856.44	147,954.00	129,599.72	144,842.00	140,728.00
357500	402050 ACCRUED VACATION	1,095.50	2,764.42	0.00	0.00	0.00	0.00
357500	402500 LONGEVITY	2,967.88	3,053.92	3,054.00	3,112.57	3,113.00	3,075.00
357500	405000 FICA TAXES	10,848.79	11,125.78	11,553.00	9,961.07	11,319.00	11,001.00
357500	406000 GROUP INSURANCE	32,824.64	34,254.00	34,508.00	31,235.43	34,508.00	36,788.00
357500	406001 RETIREE INSURANCE	9,400.66	9,768.00	9,828.00	10,457.01	9,828.00	21,048.00
357500	407000 RETIREMENT	9,742.56	10,457.30	10,677.00	9,352.18	10,251.00	9,592.00
357500	411000 TELEPHONE & POSTAGE	660.83	645.73	700.00	590.36	659.00	700.00
357500	413000 UTILITIES	18,344.33	21,142.04	21,820.00	16,837.93	20,724.00	21,820.00
357500	414000 TRAVEL/MEETINGS/SCHOOLS	176.20	71.00	300.00	430.00	430.00	425.00
357500	415000 MAINTENANCE & REPAIR BUILDINGS	6,042.17	6,717.95	7,120.00	3,792.21	6,496.00	7,120.00
357500	416000 MAINTENANCE & REPAIR EQUIPMENT	8,256.33	5,352.90	5,485.00	2,547.52	4,631.00	5,485.00
357500	417000 MAINTENANCE & REPAIR VEHICLES	111.30	1,414.72	850.00	605.06	610.00	850.00
357500	431000 VEHICLE SUPPLIES	1,038.03	1,335.17	2,350.00	1,011.84	1,486.00	2,350.00
357500	433000 DEPARTMENTAL SUPPLIES	6,184.28	7,728.70	9,050.00	8,461.19	8,500.00	11,050.00
357500	436000 UNIFORMS	4,952.60	5,040.08	5,426.00	4,446.48	5,180.00	5,426.00
357500	455000 PURCHASES FOR INVENTORY	205,959.48	244,477.29	255,000.00	204,159.81	204,532.00	255,000.00
357500	455010 PURCHASES FOR FUEL	501,993.23	509,409.60	525,000.00	326,369.43	404,446.00	475,000.00
357500	459000 DEPRECIATION EXPENSE	21,814.37	15,508.13	0.00	0.00	0.00	0.00
357500	461000 PRO RATA ADMIN REIMBURSEMENT	-285,933.00	-299,960.00	-314,347.00	-314,347.00	-314,347.00	-311,413.00
357500	465000 IRMS FEE	13,388.00	19,533.00	21,322.00	21,322.00	21,322.00	18,755.00
357500	474000 C/O EQUIPMENT	10,862.68	10,769.79	22,350.00	19,947.53	20,576.00	15,200.00
<b>357500</b>	EQUIPMENT SERVICES	<b>\$722,043.97</b>	<b>\$765,465.96</b>	<b>\$780,000.00</b>	<b>\$489,892.34</b>	<b>\$599,106.00</b>	<b>\$730,000.00</b>

		2012/2013	2013/2014	2014/2015	2014/2015	2014/2015	2015/2016
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
<b>400003</b>	CEMETERY TRUST						
400003	329000 INTEREST EARNED	-1,574.26	-896.05	-1,000.00	-838.20	-850.00	-750.00
400003	361000 CEMETERY LOT SALES	-11,750.00	-6,975.00	-8,000.00	-11,250.00	-11,250.00	-10,000.00
400003	361100 CEMETERY LOT SERVICES MARKERS	-1,845.00	-1,650.00	-1,000.00	-2,375.00	-2,500.00	-1,000.00
400003	399000 APPROPRIATED FUND BALANCE	0.00	0.00	-60,000.00	0.00	-60,000.00	-50,000.00
<b>400003</b>	CEMETERY TRUST	<b>\$-15,169.26</b>	<b>\$-9,521.05</b>	<b>\$-70,000.00</b>	<b>\$-14,463.20</b>	<b>\$-74,600.00</b>	<b>\$-61,750.00</b>
<b>406950</b>	CEMETERY TRUST						
406950	461500 PRO RATA REIMBURSEMENT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00
406950	497000 REIMBURSE GENERAL FUND	0.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
406950	498000 RESERVE FOR TRUSTS	0.00	0.00	10,000.00	0.00	0.00	11,750.00
<b>406950</b>	CEMETERY TRUST	<b>\$10,000.00</b>	<b>\$60,000.00</b>	<b>\$70,000.00</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$61,750.00</b>



## **The Capital Improvement Program**

The Capital Improvement Program (“CIP”) is a six-year project-planning tool. As a long-range plan, it reflects the City's policy regarding long-range physical and economic development. The plan provides valuable information to the City Council and the City Manager, which facilitates the capital investment decision-making process.

As with any long range planning efforts, changes will be required as departmental goals and objectives are refined. Unanticipated needs arise, priorities change, revenue expectations may fall short, projections may prove incorrect or emergencies could develop which require further refinement. For this reason, the CIP is subject to reassessment on an ongoing basis.

It should be emphasized that the CIP is formulated based on the best data available at that time. Proposed expenditures must meet the criteria of making services provided by the City more efficient and effective, while being financially feasible.

### **DEFINITION OF A CAPITAL IMPROVEMENT PROJECT**

Generally, a typical item in the CIP would be equipment or vehicle purchases, construction or renovation of facilities, or purchases of land. Expenditures are normally \$5,000 or higher. These projects represent significant contributions to the City's overall inventory of physical assets.

### **PREPARATION OF CIP**

The City Manager, Finance Director and Department Directors review the proposed projects. The recommended projects are then presented at an annual meeting of the City Council. Council reviews the presented CIP and gives informal approval. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

### **REVENUES FOR CAPITAL IMPROVEMENT PROJECTS**

Projects are funded through the General Fund and five Enterprise Funds: Water, Wastewater, Cable, Electric and Community House. The City Council has identified specific revenue sources that are to be used to fund General Fund Capital Improvements for the City of Morganton. One-cent sales tax, ABC Revenue, and grant revenues for specific projects. These revenues are identified below by category. These revenue projections are based on historical trend, North Carolina Department of Revenue collection and distribution reports for sales and use tax, As well as research from the North Carolina League of Municipalities, and expected grant and miscellaneous revenues.

**General Fund  
Capital Revenues  
FY 2015-16**

	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
1 Cent Sales Tax	916,444	916,444	916,444	916,444	916,444	916,444
ABC Revenue	197,700	197,700	197,700	197,700	197,700	197,700
State Shared/Fire Protection	31,876	31,876	31,876	31,876	31,876	31,876
Appalachian Regional Council Grant (Wayfinding)	35,000					
Appalachian Regional Council Grant (Islands)	54,500					
Sidewalk Escrow - Misc Contribution	20,612					
Installment Purchase Proceeds-Patrol Cars/CID Car's	420,000					
Installment Purchase Proceeds-Paving-Public Safety	62,550					
Installment Purchase Proceeds-Paving-CoMMA	175,000					
Installment Purchase Proceeds-Paving-Recreation	32,000					
Installment Purchase Proceeds-Paving Greenway	125,000					
Installment Purchase-Mountain View Building and Paving Imp	186,000					
Installment Purchase-Mountain View Tennis Courts and Parking	485,000					
Installment Purchase Proceeds-Truck/Leaf Vac	155,000					
FEMA Fire Act Grant (SCBA)	364,800					
Governors Crime Commission Grant (Virtualization Mgmt)	18,750					
Governors Crime Commission Grant (Internal Affairs)	13,500					
Private Donation (Soccer Complex)	150,000					
PARTF Grant (Soccer Complex)	250,000					
Recreation Foundation (Soccer Complex)	197,500					
Capital Reserve	130,000					
PS Debt Payment	400,700					
Appropriated CIP Fund Balance	0	4,998,185	1,682,405	2,119,000	737,980	196,980
<b>Total Revenue</b>	<b>4,421,932</b>	<b>6,144,205</b>	<b>2,828,425</b>	<b>3,265,020</b>	<b>1,884,000</b>	<b>1,343,000</b>

**City of Morganton**  
**TOTAL GENERAL FUND CAPITAL 2015-2016**

DEPARTMENT/FUND	15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Note							
CoMMA	223,500	388,000	150,000				761,500
Main Street	200,500	325,000					525,500
Development and Design	148,482	1,305,880	47,000	46,500			1,547,862
Public Safety	1	1,451,950	2,567,825	927,425	1,882,520	436,000	7,265,720
Sanitation	70,000	269,000	227,500	247,000	260,000	215,000	1,288,500
Cemetery and Grounds	96,500	77,500	78,000	92,500	18,000	18,000	380,500
Municipal Buildings	60,000	55,000	25,000	25,000	25,000	25,000	215,000
Street	155,000			160,000	170,000		485,000
Powell Bill	130,000	510,000	485,000	382,000	300,000	95,000	1,902,000
Community House							
Recreation	1,886,000	646,000	888,500	429,500	675,000	990,000	5,515,000
Totals	4,421,932	6,144,205	2,828,425	3,265,020	1,884,000	1,343,000	19,886,582

Notes:

1. Includes Public Safety installment purchase debt (FY 15/16 \$400,700)

**City of Morganton**  
**TOTAL CAPITAL 2015-2016**

	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
Note							
CoMMA	223,500	388,000	150,000				761,500
Main Street	200,500	325,000					525,500
Development and Design	148,482	1,305,880	47,000	46,500			1,547,862
Public Safety	1	1,451,950	2,567,825	927,425	1,882,520	436,000	7,265,720
Sanitation	70,000	269,000	227,500	247,000	260,000	215,000	1,288,500
Cemetery and Grounds	96,500	77,500	78,000	92,500	18,000	18,000	380,500
Municipal Buildings	60,000	55,000	25,000	25,000	25,000	25,000	215,000
Street	155,000			160,000	170,000		485,000
Powell Bill	130,000	510,000	485,000	382,000	300,000	95,000	1,902,000
Community House							
Recreation	1,886,000	646,000	888,500	429,500	675,000	990,000	5,515,000
IRMS	98,000	289,500	33,000	33,000	33,000		486,500
Warehouse			18,000	15,000			33,000
Garage		45,000	15,000	48,000			108,000
Water	2,394,200	1,335,000	918,000	3,570,000	1,368,000	1,000,000	10,585,200
Wastewater	1,886,207	2,145,000	10,545,000	820,000	780,000	770,000	16,946,207
Cable	227,014	78,055	139,000	49,000	129,000		622,069
Electric	706,725	574,342	606,474	1,489,110	2,100,000	100,000	5,576,651
<b>Totals</b>	<b>9,734,078</b>	<b>10,611,102</b>	<b>15,102,899</b>	<b>9,289,130</b>	<b>6,294,000</b>	<b>3,213,000</b>	<b>54,244,209</b>

Notes:

1. Includes Public Safety installment purchase debt (FY 15/16 \$400,700)

**General Fund  
CoMMA**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
	Note							
Replace Exterior Emergency Exit Doors		5,000	5,000	5,000				15,000
Sculpture	1		92,000					92,000
Follow Spotlights (2)		25,000						25,000
Parking Lot Repaving and Lining	2	175,000						175,000
Personnel Lift		18,500						18,500
Painting of Sound Clouds/Theatre Proper Inter			80,000					80,000
Auditorium Entrance Redesign and Const.			175,000					175,000
Parking Lot Lighting Replacement			36,000					36,000
Loading Dock Redesign				145,000				145,000
<b>Department Totals</b>		<b>223,500</b>	<b>388,000</b>	<b>150,000</b>				<b>761,500</b>
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		223,500	388,000	150,000				761,500
Budgeted CIP, 14-15		95,000						95,000
(Decrease)/Increase		128,500	388,000	150,000				666,500

Notes:

1. Working on private fundrasing for Etta Baker sculpture (\$92,000)
2. Installment purchase financing

**City of Morganton  
General Fund  
MAIN STREET**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Downtown</b>	Note							
Parking Lot (corner of King & Meeting)	2		250,000					250,000
Study			75,000					
Downtown Islands	3	95,500						95,500
Downtown Sidewalks	4	30,000						30,000
Wayfinding	1	75,000						75,000
<b>Department Totals</b>		200,500	325,000					450,500
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		200,500	325,000					450,500
Budgeted CIP, 14-15		145,000						145,000
(Decrease)/Increase		55,500	325,000					305,500

Notes:

1. Final phase which completes the wayfinding project. May get \$35,000 grant from Appalachian Regional Council.
2. Incentive to assist an inn developer to construct an inn on this site to include public parking
3. Request for 10 new islands to be built which will complete the next block of S Sterling and Green between Meeting and Concord streets. Applied for ARC grant with 30% grant match. City share is \$41,000.
4. Sidewalk repair on N. Sterling from Sterling/Green island to Payne Photography. Sidewalks are pitted, a trip hazard and overall very poor condition.

**City of Morganton  
General Fund  
DEVELOPMENT AND DESIGN**

PROJECT		15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
<b>Vehicles</b>	Note							
Replace #650 (Fire Inspector)				23,500				23,500
Replace #630 (Chief Bldg. Inspector)					23,500			23,500
Replace #610 (Design Field Inspector)			23,000					23,000
Replace #620 (Zoning)			23,000					23,000
Replace #3 (Survey Vehicle)			21,000					21,000
Replace #4 (Bldg. Inspector)				23,500				23,500
Replace #5 (Design Admin)					23,000			23,000
<b>Facilities</b>								
OVT National Headquarters	1		1,075,000					1,075,000
<b>Community Appearance</b>								
Exit 105 Enhancements	2	148,482						148,482
Exit 104 Enhancements	3		163,880					163,880
<b>Department Totals</b>		148,482	1,305,880	47,000	46,500			1,547,862
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		148,482	1,305,880	47,000	46,500			1,547,862
Budgeted CIP, 14-15		125,282						125,282
(Decrease)/Increase		23,200	1,305,880	47,000	46,500			1,422,580

Notes:

1. In conjunction with OVT National Headquarters, General Fund match \$250,000, private foundation \$250,000, PARTF \$500,000, RTF \$75,000
2. General Fund \$127,870 sidewalk escrow \$20,612
3. General Fund \$116,460, Powell Bill \$47,420

**City of Morganton  
General Fund  
PUBLIC SAFETY**

PROJECT		15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
	Note	Plan	Plan	Plan	Plan	Plan	Plan	
<b>Buildings &amp; Grounds</b>								
Purchase Land for PS Station 4				600,000				600,000
Construct PS Station 4				2,750,000				2,750,000
Purchase Land for PS Station 5					600,000			600,000
Resurface Asphalt Portion of St. 3	2	16,000						16,000
Resurface HQ Impound Lot	2	15,000						15,000
Resurface Front HQ Entrance		5,000						5,000
Resurface Parking Lot HQ	2	31,550						31,550
Re-key HQ Building		8,500						8,500
Replace HQ Controlled Access Door Syst.			21,000					21,000
Replace Station #1 Generator		31,000						31,000
Replace Station #2 Generator			32,000					32,000
Replace Exterior Sign at HQ		6,500						6,500
Install Fencing in Rear Parking Lot at HQ		35,000						35,000
<b>Fire Apparatus</b>								
Replace Fire Apparatus #702 & #706			700,000					700,000
Replace Fire Apparatus #700			650,000					650,000
Replace Fire Apparatus #705					650,000			650,000
Replace Fire Support Vehicle #767					40,000			40,000
Replace Fire Support Vehicle #768					40,000			40,000
<b>Vehicles</b>								
Vehicle/Fire Apparatus Debt	1	400,700	263,825	263,925	122,520	122,520	14,520	1,173,490
Replace 8 Patrol Cars	2	360,000	365,000	370,000	375,000	380,000		1,850,000
Replace CID Vehicle #773 & #759	2	60,000						60,000
Replace CID Vehicle #723			36,000					36,000
Replace CID Vehicle #7410			36,000					36,000
Replace CID Vehicle #7511				36,500				36,500
<b>Communications/Miscellaneous Equipment</b>								
Replacement of Self-Contained Breathing Apparatus	3	384,000	192,000	192,000				768,000
Replace Thermal Imaging Devices			10,000	10,000	10,000	10,000		40,000
Taser Replacement		15,000	8,000		17,000	17,000		57,000
Replacement of Night Vision Equipment			10,000	10,000				20,000
Replacement of Firefighter Turn-Out Gear		25,000	26,000	27,000	28,000	29,000		135,000
Replace Primary Domain Controller			10,000					10,000
K-9 Patrol Replacement			18,000	18,000				36,000
Draft Commander Pump/Hose Tester			90,000					90,000
Purchase Body-Worn Cameras for PS Officers			100,000					100,000
Virtualization Management for Disaster Recovery	4	25,000						25,000
Internal Affairs Module	5	13,500						13,500
Fire Hose		20,200						20,200
Department Totals		1,451,950	2,567,825	927,425	1,882,520	436,000		10,738,240
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		1,451,950	2,567,825	927,425	1,882,520	436,000		10,738,240
Budgeted CIP, 14-15		992,095						992,095
(Decrease)/Increase		459,855	2,567,825	927,425	1,882,520	436,000		9,746,145

Notes:

1. Installment purchase debt
2. Installment financing
3. 5% match - for FEMA fire grant (\$19,000)
4. 25% match - GCC Grant
5. 0% match - GCC Block Grant

**City of Morganton  
General Fund  
PUBLIC WORKS/SANITATION**

PROJECT		15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
<b>Vehicles &amp; Equipment</b>	Note							
Replace Kubota Refuse Haulers (2)		70,000	35,000	37,500	77,000	80,000	40,000	339,500
Replace 98 International 2T Dump #173	1		84,000					84,000
Replace 06 Rear Loader #240			150,000					150,000
Replace 07 Rear Loader #260				165,000				165,000
Replace 09 Int Rear Loader # 270					170,000			170,000
Replace 07 Ford F150 4X4 #200				25,000				25,000
Replace 2011 Autocar/Mammoth Front Loader						180,000		180,000
Replace 2013 Ford F750 Knuckleboom #290							175,000	175,000
<b>Department Totals</b>		70,000	269,000	227,500	247,000	260,000	215,000	1,288,500
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		70,000	269,000	227,500	247,000	260,000	215,000	1,288,500
Budgeted CIP, 14-15		215,000						215,000
(Decrease)/Increase		(145,000)	269,000	227,500	247,000	260,000	215,000	1,073,500

Notes:

1. Delay one year

**City of Morganton  
General Fund  
PUBLIC WORKS/CEMETERY AND GROUNDS**

PROJECT		15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
<b>Maintenance Equipment</b>		Note						
Replace 08 Tractor/Mower #609 (Grounds)		14,500					18,000	32,500
Replace 06 Tractor/Mower #120 Snow Plow	1		17,500					17,500
Replace 11 Tractor/Mower #608 (Grounds)	1			17,000				17,000
Replace 12 Tractor/Mower #606 (Grounds)	1				17,500			17,500
Replace 14 Tractor/Mower #605 (Grounds)	1					18,000		18,000
<b>Vehicle Replacement</b>								
Replace 00 1 1/2 T International #134		60,000						60,000
Replace 05 Chev Pickup 4X2 #118		22,000						22,000
Replace 04 Ford 1T Flatbed Dump #603	1		60,000					60,000
Replace 07 John Deere 3320/448 Back Hoe	1			40,000				40,000
Replace 08 Ford F150 4X4 #136				21,000				21,000
Replace 08 Ford 1T Flat Bed #129					75,000			75,000
Department Totals		96,500	77,500	78,000	92,500	18,000	18,000	380,500
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		96,500	77,500	78,000	92,500	18,000	18,000	380,500
Budgeted CIP, 14-15		99,500						99,500
(Decrease)/Increase		(3,000)	77,500	78,000	92,500	18,000	18,000	281,000

Notes:

1. Delay one year

**City of Morganton  
General Fund  
PUBLIC WORKS/MUNICIPAL BUILDINGS**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
	Note	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
Maintenance/Repair Buildings		25,000	25,000	25,000	25,000	25,000	25,000	150,000
Community House Roof		35,000						35,000
Replace Hybrid #9	1		30,000					30,000
<b>Department Totals</b>		<b>60,000</b>	<b>55,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>215,000</b>
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		60,000	55,000	25,000	25,000	25,000	25,000	215,000
Budgeted CIP, 14-15		50,000						50,000
(Decrease)/Increase		10,000	55,000	25,000	25,000	25,000	25,000	165,000

Notes:

1. Delay one year

**City of Morganton  
General Fund  
PUBLIC WORKS/STREET**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Equipment</b>	Note							
Replace '88 White #181 w/98 Leaf Vac #184	1	155,000						155,000
Replace 08 Freightliner Vacuum #187					160,000			160,000
Replace Volvo w/Tarrant Leaf Vac #186						170,000		170,000
<b>Department Totals</b>		155,000			160,000	170,000		485,000
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		155,000			160,000	170,000		485,000
Budgeted CIP, 14-15								
(Decrease)/Increase		155,000			160,000	170,000		485,000

Notes:

1. Installment purchase financing

**General Fund  
POWELL BILL**

PROJECT	General Fund							TOTAL
	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan		
<b>Streets Administration</b>	Note							
Replace 103 Ford F150, #114				30,000				30,000
<b>Street Maintenance</b>								
Replace 11 Riding Mower #101	2		15,000					15,000
Replace 96 Mack Tandem Dump Trk #195		130,000						130,000
Replace 2000 Int 2T Dump plow, #151/189	1		125,000					125,000
Replace 2003 JCB Backhoe w/ext boom #149	2			100,000				100,000
Replace Flusher #159			150,000					150,000
Replace 12 Kubota Front Deck mower #102				40,000				40,000
Replace 06 Ford F350 1T Dump 4X4 #160	1			80,000				80,000
Replace 99 2T Vibrating Roller #179	1			40,000				40,000
Replace 07 Int 1 1/2T Dump #145				75,000				75,000
Replace 91 John Deere Track Loader #178				150,000				150,000
Replace 08 f 350 1T Dump #174					85,000			85,000
Replace 13 Kubota 4x4 tractor mower #172						50,000		50,000
Replace 94 Galion Motor Grader # 147	1					250,000		250,000
Replace '10 New Holland Tractor w/L Arm #171				125,000				125,000
Replace '08 Lee-Boy Tac Machine # 124				12,000				12,000
Replace 07 Freightliner L120064T #176	1						95,000	95,000
<b>Street Sweeping</b>								
Replace 2007 Johnson Street Sweeper #175			220,000					220,000
<b>Concrete Crew</b>								
Replace 07 New Holland Back Ho # 140				85,000				85,000
Replace 08 F250 Crew Cab w/util body # 135				45,000				45,000
Department Totals		130,000	510,000	485,000	382,000	300,000	95,000	1,902,000
<b>SUMMARY</b>		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>TOTAL</b>
CIP Recommended		130,000	510,000	485,000	382,000	300,000	95,000	1,902,000
Budgeted CIP, 14-15		245,000						245,000
(Decrease)/Increase		(115,000)	510,000	485,000	382,000	300,000	95,000	1,657,000

Notes:

1. Delay one year
2. Delay two years

**City of Morganton  
General Fund  
COMMUNITY HOUSE**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
	Note							
Building Renovations	1							
<hr/>								
Department Totals								
<hr/>								
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>18-19</b>	<b>TOTAL</b>
CIP Recommended								
Budgeted CIP, 14-15		248,000						248,000
(Decrease)/Increase		(248,000)						(248,000)

Notes:

1. Although no funds are specifically requested at this time, budget amendments will be prepared as funds are raised and contracts awarded.

**City of Morganton  
General Fund  
RECREATION**

PROJECT		15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	TOTAL
<b>Park /Pool Improvements</b>		Note						
Park Improvement		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Gene Turner Park Improvements					130,000			130,000
Water Park feature at Collett St Pool			400,000					400,000
Evacuator System (Aquatics Center)			50,000					50,000
Playground (Catawba Meadows Park)	2	75,000						75,000
Renovation To Shuey Legion Field				350,000				350,000
<b>Resurface Tennis Courts</b>								
Collett Street (Upper 3)			15,000			15,000		30,000
Carbon City (2)			10,000			10,000		20,000
Bethel Park (2)			10,000			10,000		20,000
Renovation To Shuey Legion Field				350,000				350,000
Mountain View Tennis Courts and Parking	4	485,000						
Bethel Park Parking Lot Paving	4	16,000						
Gene Turner Parking Lot Paving	4	16,000						
Greenway Paving	4	125,000						125,000
<b>Buildings/Facilities</b>								
Greenway Restrooms					135,000			135,000
Lift System for Work in High Ceiling Areas			35,000					35,000
Catawba River soccer complex Phase III	1	795,000						795,000
Renovation to Mt. View Center	3	130,000						130,000
Martin Luther Park Renovations				65,000				65,000
Horseshoe Pitching Courts (12 lighted)					60,000			60,000
Morganton Recreation Foundation		10,000	10,000					20,000
Training Center							950,000	950,000
Replacement Scoreboards (Basketball 4)					40,000			40,000
Mountain View Building and Paving Improvement	4	186,000						
Chemical Controller (pool)		8,000						
<b>Catawba Meadows</b>								
Maintenance Complex						600,000		600,000
<b>Vehicles and Equipment</b>								
Replace 01 Chevrolet 15 passenger van			40,000					40,000
<b>Mowers/Field Maintenance</b>								
Replace 06 Mower #879			20,000					20,000
Replace 12 Mower				20,000				20,000
Replace Gator					8,500			8,500
Replace Gator				8,500				8,500
Replace mower #878				20,000				20,000
Replace Golf Carts			16,000		16,000			32,000
Replace Truck #800				35,000				35,000
<b>Department Totals</b>		1,886,000	646,000	888,500	429,500	675,000	990,000	4,804,000
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended, 15-16		1,886,000	646,000	888,500	429,500	675,000	990,000	4,804,000
Budgeted CIP, 14-15		492,500						492,500
(Decrease) Increase		1,393,500	646,000	888,500	429,500	675,000	990,000	4,311,500

Notes:

1. Private Donation \$150,000, PARTF Grant \$250,000, Recreation Foundation \$197,500 and City \$197,500.
2. Total project cost estimated to be \$225,000. Recreation Foundation will purchase equipment using \$75,000 of their funds as well as a \$75,000 donation from the Service League. The City will contribute \$75,000
3. Transfer from Capital Reserve
4. Installment purchase financing

**City of Morganton  
Internal Service Fund  
IRMS**

PROJECT		15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
	Note	Plan	Plan	Plan	Plan	Plan	Plan	
City-Wide Connectivity	5	20,000	20,000	20,000	20,000	20,000		100,000
Servers	1	13,000	13,000	13,000	13,000	13,000		65,000
Document Imaging			50,000					50,000
Studio Upgrades Phase 2	3	40,000						40,000
Data Center Cooling Unit	4	25,000						25,000
NorthStar in-house	2		200,000					200,000
Public Safety Server			6,500					6,500
Department Totals		98,000	289,500	33,000	33,000	33,000		486,500
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended		98,000	289,500	33,000	33,000	33,000		486,500
Budgeted CIP, 14-15		113,000						113,000
(Decrease)/Increase		(15,000)	289,500	33,000	33,000	33,000		373,500

Notes:

1. There are 14 servers throughout the City, need to replace 2 of these each year. Each server would be replaced on a seven year cycle. A server's life expectancy is approximately 5-6 years.
2. The City has been utilizing NorthStar software for the past five years in a hosted environment through ElectriCities. Due to a plethora of issues, staff recommends moving the software from a hosted environment to in-house.
3. Second phase of replacing council chambers camera routing equipment and displays.
4. This unit has been causing a lot of problems lately and we have spent a lot of money on repairs over the past 2 years. It is at the end of its useful life and is critical in keeping our servers cool and running effectively.
5. This helps us keep the network infrastructure running smooth. Lots of network devices and infrastructure throughout the city

**City of Morganton  
Internal Service Fund  
WAREHOUSE**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Equipment</b>	Note							
Replace 04 Chevy Van #960				18,000				18,000
Barcode System/Scanner					15,000			15,000
<b>Department Totals</b>				18,000	15,000			33,000
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>18-19</b>	<b>TOTAL</b>
CIP Recommended				18,000	15,000			33,000
Budgeted CIP, 14-15		20,000						20,000
(Decrease)/Increase		(20,000)		18,000	15,000			13,000

Notes:

**City of Morganton  
Internal Service Fund  
GARAGE**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>Equipment</b>	Note							
Replace '98 Chev 3/4T Pickup #900	1		40,000					40,000
Replace Ingersol Rand Air Compressor	1		5,000					5,000
Replace Miller Welder/Generator	1			15,000				15,000
Replace '08 Chev 3/4T with Utility Body # 950					48,000			48,000
<b>Department Totals</b>			45,000	15,000	48,000			108,000
<b>SUMMARY</b>								
CIP Recommended			45,000	15,000	48,000			108,000
Budgeted CIP, 14-15								
(Decrease)/Increase			45,000	15,000	48,000			108,000

Notes:

1. Delay one year

**City of Morganton  
Water Fund**

<b>PROJECT</b>		<b>15-16 Plan</b>	<b>16-17 Plan</b>	<b>17-18 Plan</b>	<b>18-19 Plan</b>	<b>19-20 Plan</b>	<b>20-21 Plan</b>	<b>TOTAL</b>
<b>Water Line Replacement/Extensions</b>		Note						
Line Replacement		40,000	40,000	40,000	50,000	50,000	50,000	270,000
Enola Road Widening		51,648						51,648
Main Replacement Program	2	275,000	350,000	500,000	350,000	350,000	350,000	2,175,000
Line Extensions		40,000	40,000	40,000	50,000	50,000	50,000	270,000
<b>Vehicle Replacement</b>								
Replace 08 Ford F250 #343				30,000				30,000
Replace 00 Dodge Van #364			30,000					30,000
Replace 06 Ford F350 #360		50,000						50,000
Replace 00 Dodge Caliber #380					30,000			30,000
<b>Heavy Equipment/Misc Replacement</b>								
Large Pump and Motor Maintenance		30,000		30,000		30,000		90,000
Calib. 5% of Residential Meters			30,000		30,000		30,000	90,000
Motor Control Center Maintenance		30,000		30,000		30,000		90,000
Belt Press Modernization						750,000		750,000
Coagulation Process & Sed Basin Process Modernization				100,000	3,000,000			3,100,000
SCADA Upgrade							400,000	400,000
Replace Turbidimeters			35,000					35,000
Chemical Feed Pump Replacement			12,000		12,000		12,000	36,000
Replace Spectrophotometer				15,000				15,000
Replace Finish Water Pump #1		100,000						100,000
Replace Filter Rinse Valves				25,000				25,000
<b>Building/Grounds/Equipment</b>								
Chemical Feed System Modernization		50,000	300,000					350,000
Glen Alpine PS Electrical Upgrade		100,000						100,000
Water Tank Maintenance	1	224,000	48,000	48,000	48,000	48,000	48,000	464,000
Pump Station Maintenance		60,000		60,000		60,000		180,000
Pipe Gallery Refurbishment			250,000					250,000
Sludge Pump Replacement		20,000						20,000
Replace Clearwell 1&2	3	1,273,552						1,273,552
<b>Other</b>								
Water System Master Plan Update			100,000					100,000
Water & Sewer Rate Study			50,000					50,000
Feasibility Study for Offstream Reservoir							60,000	60,000
Hydraulic Study for River Club/Glen Alpine			50,000					50,000
Hydraulic Study for Bost Rd/Lost Corners		50,000						50,000
<b>Department Totals</b>		2,394,200	1,335,000	918,000	3,570,000	1,368,000	1,000,000	10,585,200
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended, 15-16		2,394,200	1,335,000	918,000	3,570,000	1,368,000	1,000,000	10,585,200
Budgeted CIP, 14-15		2,471,117						2,471,117
(Decrease) Increase		(76,917)	1,335,000	918,000	3,570,000	1,368,000	1,000,000	8,114,083

Notes:

- 15/16 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 washout & inspection  
16/17 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 visual inspection
- 16/17 Bost Rd - Piedmont Rd Tie-in  
15/16 New Water Line Lenoir Rd. HWY 18  
17/18 Improvement along NC126 between Watermill Rd & Frank Whisnant Rd
- SRF Proceeds, 0% interest loan

**City of Morganton  
Wastewater Fund**

<b>PROJECT</b>		<b>15-16 Plan</b>	<b>16-17 Plan</b>	<b>17-18 Plan</b>	<b>18-19 Plan</b>	<b>19-20 Plan</b>	<b>20-21 Plan</b>	<b>TOTAL</b>
<b>Sewer Line Replacement/Extensions</b>		Note						
Line Replacement		40,000	40,000	40,000	50,000	50,000	50,000	270,000
Enola Road Widening	1	34,526						34,526
South Sterling	4	81,681						
Manhole Rehabilitation Program		200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Line Extensions		30,000	30,000	30,000	30,000	30,000	30,000	180,000
Sewer Line Rehab Program	2	250,000	350,000	350,000	350,000	350,000	350,000	2,000,000
<b>Vehicle Replacement</b>								
Replace 04 Chevy 1500 #331					30,000			30,000
Replace 97 Freightliner #304						150,000		150,000
Replace 94 Ford #355							40,000	40,000
Replace 92 Front Loader #358				225,000				225,000
Replace #323 Small Vacuum					30,000			30,000
Replace Backhoe #351							100,000	100,000
Replace Combo Vac-Pump Truck #336			400,000					400,000
Replace Small Jetter #337					70,000			70,000
<b>Heavy Equipment/Misc Replacement</b>								
Grit Pumps			50,000					50,000
Compost Screen			150,000					150,000
Primary Clarifier Replacement		450,000						450,000
Primary Sludge Holding Mixer			175,000					175,000
Compost Mix Box			80,000					80,000
Centrifuge Rebuild			70,000					70,000
RAS Pumps 1&2 Replacement			150,000					150,000
WAS Pumps 1&2 Replacement			150,000					150,000
Fine Bubble Diffusion/Sodium Hypochlorite	3	650,000		8,500,000				9,150,000
<b>Buildings/Grounds/Misc</b>								
Fence Upgrade					60,000			60,000
Wastewater System Master Plan Update			100,000					100,000
Silver Creek Lift Station Upgrade			100,000	1,200,000				1,300,000
Laboratory Modernization			100,000					100,000
Biosolids Investigation/Mitigation		150,000						150,000
<b>Department Totals</b>		<b>1,886,207</b>	<b>2,145,000</b>	<b>10,545,000</b>	<b>820,000</b>	<b>780,000</b>	<b>770,000</b>	<b>16,864,526</b>
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
CIP Recommended, 15-16		1,886,207	2,145,000	10,545,000	820,000	780,000	770,000	16,864,526
Budgeted CIP, 14-15		1,072,247						1,072,247
(Decrease) Increase		813,960	2,145,000	10,545,000	820,000	780,000	770,000	15,792,279

Notes:

1. Reimbursement from NCDOT in 14/15 in the amount of \$86,622 for exit 105 - S Sterling Street
2. Old drexel Plant #7 sewer line relocation from under building, Coal Shute Rd sewer line upgrade 12" to 15" due to new apt complex beside Public Safety headquarters.
3. Conversion from chlorine gas to reduce employee health & operational risk; conversion from outdated & non-operational Pure Oxygen system. Design to be completed during 15-16 & 16-17.  
We will attempt to pursue an SRF loan to fund in 17-18

**City of Morganton  
Cable Fund**

<b>PROJECT</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>TOTAL</b>
		<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	<b>Plan</b>	
<b>System</b>	Note							
DSR Satellite Receivers		63,315	23,055	14,000	14,000	14,000		128,370
System Improvements/Expansion		50,000	25,000	25,000	25,000	25,000		150,000
Bucket Truck				90,000		90,000		180,000
28' X 60' Shed to Cover Truck/Equip.			20,000					20,000
(2) Satellite Dishes (\$10,000 each)		10,000	10,000	10,000	10,000			40,000
PathTrack System Upgrade		50,000						50,000
Misc Equipment/Current Projects		34,699						34,699
IntelliStar2 HD Weather Channel		6,000						6,000
CLI Leakage Detection System		13,000						13,000
<b>Department Totals</b>		<b>227,014</b>	<b>78,055</b>	<b>139,000</b>	<b>49,000</b>	<b>129,000</b>		<b>622,069</b>
<b>SUMMARY</b>		<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>19-20</b>	<b>TOTAL</b>
CIP Recommended		227,014	78,055	139,000	49,000	129,000		622,069
Budgeted CIP, 14-15		369,720						369,720
(Decrease)/Increase		(142,706)	78,055	139,000	49,000	129,000		252,349

Notes:

1. We currently have a weak signal due to a triple feed on the existing dish. This will allow us to move 1 feed to the new dish.

**City of Morganton  
Electric Fund**

PROJECT								TOTAL
	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan		
<b>Vehicle Replacement</b>	Note							
Replace 04 Bucket Truck #452	1		210,000				210,000	
Replace 00 Dodge Intrepid #400	2	24,500					24,500	
Replace 77 Mobile Wire Reel Trailer #495	3	86,000					86,000	
Replace 06 Chevy #475	4	28,500					28,500	
Replace 04 Ford #492	5		115,000				115,000	
Replace 04 Ford Ranger #439	6		19,500				19,500	
Replace 04 Ford Ranger #456	7		19,500				19,500	

**Heavy Equipment/Misc Replacement**

Replace Substation Transformer (Del 4)	8			1,100,000			1,100,000
Replace Substation SCADA RTU (Del 3)	9		17,250				17,250
Replace Substation SCADA RTU (Del 5)	9	15,500					15,500
Replace Substation SCADA RTU (Del 4)	9		17,250				17,250
Replace Substation SCADA RTU (Del 1)	9		19,500				19,500
Replace Substation SCADA RTU (Del 6)	9		19,500				19,500
Replace Delivery 1 Station Ground Grid	10	45,000					45,000
Upgrade Substation Mechanical Breakers(D3)	11	31,000					31,000
Upgrade Substation Mechanical Breakers(D1)	11		20,000				20,000
Upgrade Substation Mechanical Breakers(D4)	11		15,000				15,000
Upgrade Substation Regulators (Del 5)	12	48,500					48,500
Upgrade Substation Regulators (Del 1)	12		51,500				51,500
Upgrade Substation Regulators (Del 4)	12		53,500				53,500
Upgrade Substation Regulators (Del 6)	12			56,500			56,500
Upgrade Industrial Customer Stations	18	251,525	159,342	133,974	232,610		777,451
Seasonal Equipment	13	5,000	5,000	5,000			15,000

**Service Delivery**

System Improvements	14	100,000	100,000	100,000	100,000	100,000	600,000
Pole Inspection	15	50,000	50,000	50,000			150,000
Garage Door Upgrade	16	21,200					21,200
Replace and move Del 1 Substation	17					2,000,000	2,000,000

Department Totals		706,725	574,342	606,474	1,489,110	2,100,000	100,000	5,576,651
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**SUMMARY**

	15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
CIP Recommended	706,725	574,342	606,474	1,489,110	2,100,000	100,000	5,576,651
Budgeted CIP, 14-15	391,500	0	0	0	0	0	391,500
(Decrease)/Increase	315,225	574,342	606,474	1,489,110	2,100,000	100,000	5,185,151

Notes:

1. Recommend delay replacing it due to low mileage and lack of any major repair work. Hydraulic cylinder repair and oil pan repair may be needed.
2. Has major A/C problems and 68,000 miles.
3. Has no provision to hold the tension as the wire is let out. The age and lack of attainable repair parts makes it unusable for the department to re-conduct primary distribution wires. To re-conductor sections of overhead lines on our system in order to back feed numerous industrial customers using contractors has been estimated by Southeastern Engineering to cost ~\$50,000 per 15 span sections. There are 4 sections of overhead that need re-conducting.
4. Used to do locates. +100,000 miles and has had major repair work done. Due to type of work performed recommend an extended cab 4x4 truck.
5. Move trk #46 to replace trk #49 for electrician use. Buy a new service truck with a jib attachment and outriggers. This would allow it to replace residential transformers and perform storm outage work as well as service work.

6. ~71,000 miles with several major repairs. Used by the meter readers. Recommend delaying for 1 year or until AMI deployment is determined.
7. ~69,000 miles with several major repairs. Used by the meter readers. Recommend delaying for 1 year or until AMI deployment is determined.
8. Moving partial load to other stations has benefitted the station transformer as confirmed by recent oil sample test results. Based on this and no projected load increase on this station for several years it is recommended the city delay replacing this item until 2018 unless semi-annual oil testing show a rapid degradation.
9. Begin program to replace SCADA substation control cabinets installed in 1985. Cabinets are rusting and cannot keep moisture build-up out. Wiring insulation is cracking and transducers are out of tolerance.
10. Repair underground wire grid in oldest stations
11. Second year of program to upgrade mechanical breakers in substation to solid state. City has 23 circuit breakers. 13 are over 25 years old. Upgrade 6 older breakers at Delivery 3 this year to extend service life. Upgrade Del 1 breakers in 2015, Del 4 in 2016, Del 6 in 2017.
12. Continue program to install one set of larger regulators in each station to improve back feed options and repairs as needed.
13. Replace damaged Christmas decorations.
14. Replace distribution power line infrastructure over 30 yrs old, numerous rotten poles, and streetlight fixtures.
15. Begin 3 year program to inspect electrical poles for internal rot and shell rot. Last done in 2004.
16. Due to taller trucks the current height of the truck shed doors are too low. Recommend increasing current height by 1 foot on all doors by installing roll up doors.
17. Current location is restricted both in access and height. Largest station load on system. No overhead bypass network available severely restricting repair and back feed capabilities.
18. Upgrade 30+ year old electric feed stations at major customers.