

City of Morganton

Annual Budget

Fiscal Year July 01, 2012 – June 30, 2013

City Council

**Mel L. Cohen. Mayor
John H. Cantrell, Jr.
Forrest A. Fleming
Alfred W. Hamer, Jr.
S. Sidney Simmons**

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 2012 – 2013**

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June 1, 2012

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 2012-2013 is presented for your consideration. The budget document represents balanced revenues and expenditures. Achieving a balanced budget remains a challenge. The revenues and expenditures continue to reflect significant reductions in resources. The 48 frozen positions require the remaining workforce to do more to ensure the citizens continue to enjoy the same services. The capital budgets do include some improvements that have been postponed in recent years. The budget summary by fund is included below.

Statistical Summary

Fund Description	Revised Budget FY 11-12	Requested FY 12-13	Increase (Decrease)	
			Dollars	Percent
General Fund:				
- Operations	17,905,495	16,396,813	(1,508,682)	(8.00%)
- C.I.P.	1,269,870	1,883,850	613,980	48.00%
- Powell Bill	313,500	521,000	207,500	66.00%
Total General Fund	19,488,865	18,801,663	(687,202)	(4.00%)
Water Fund	6,669,470	5,655,943	(1,013,527)	(15.00%)
Electric Fund	31,042,126	33,163,510	2,121,384	7.00%
Wastewater Fund	17,575,740	6,082,453	(11,493,287)	(65.00%)
CoMPAS CATV Fund	4,372,752	4,473,640	100,888	2.00%
Cemetery Trust Fund	71,936	22,825	(49,111)	(68.00%)
Subtotal:	79,220,889	68,200,034	(11,020,855)	(14.00%)
Less Interfund Transfers	(984,761)	(2,477,160)	(1,492,399)	(152.00%)
Total Budget:	78,236,128	65,722,874	(12,513,254)	(16.00%)

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 a slightly increased capital program in the General Fund. The General Fund capital program includes equipment purchases, routine funding for annual park improvements, and improvements to existing facilities. The City staff continues to pursue grant and public/private partnership opportunities to finance capital projects. General Fund CIP totals \$1,883,850.

The utilities include capital programs that appropriate funding for very limited equipment purchases and infrastructure improvements. Costs for the utility relocations at Exit 105 and the costs for extending service to the new Morganton Heights retail project are included. The total CIP in all utility funds is \$3,304,335. The Water Fund includes some significant improvements to the infrastructure at the treatment plant. Improvements at the wastewater plant associated with the Special Order by Consent continue, but were budgeted for in the previous year.

The 2012-2013 budget totals \$68,200,034 and is 14% less than the revised budget for fiscal year 2011-2012. The biggest decrease is in wastewater because of the one-time inclusion of over \$11 million from the State Revolving Loan Fund for the upgrade at the wastewater plant. After several years of reducing operating budgets, the budget requests were crafted with maintaining the current levels of service. The hiring freeze began in 2009 and since that time, 15% of the allocated positions or a total of 48 positions have been frozen and are not funded in the proposed budget.

In addition to cutting costs associated with people and daily operating expenses, the last several years' capital improvement budgets have been very minimal. This is only sustainable for so long because providing services requires investment in equipment and infrastructure. The 2012-2013 proposed budget begins to address some of those needs that have been postponed and unfunded during these trying economic times.

The City of Morganton continues to partner with other governmental partners in the areas of economic development, airport service, public library services, and narcotics enforcement. Last year, we cut funding to the partnership agencies by 10%. In the 2012-2013 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 268,697.
Burke County Library	217,727.
Burke County Narcotics Task Force	20,000.
Foothills Regional Airport Authority	<u>52,166.</u>
Total	<u>\$ 558,590.</u>

The total contribution to these entities represents 3.65 cents on the tax rate. The contribution to BDI includes \$75,156 for operations, \$67,346 for debt service on the industrial park and \$126,195 for economic incentives to local industry.

The library contribution is made up of \$193,977 for operations and \$23,750 for facility improvements at the main library. The funding of the capital request will be dependent on Burke County's approval of the matching amount. The City and County are co-owners of the property so improvements are shared equally. The budget proposal continues to include resources to maintain the library grounds which are valued at \$5,000 annually.

The airport funding is dependent upon the agreement of the other three governmental partners. The \$52,166 includes capital grant match of \$4,166.

General Fund

The General Fund is the fund of traditional government services –public safety, recreation, sanitation, inspections and zoning, and administrative services. This fund is extremely dependent on ad valorem taxes, sales taxes, and other state collected revenues. For several years, operational and capital budgets have been declining in the General Fund in response to the economic decline in this community.

The 2012-2013 proposed General Fund Budget is \$18,801,663. This is \$687,202 or 4% less than the revised budget for 2011-2012. The largest reduction is in the State Grant Line item. In 2011-2012 \$980,000 is budgeted for two rural center grants awarded to the City for economic development projects. After adjusting for the state grant dollars, the General Fund increase is 2%. No service currently provided is proposed to be eliminated. Employees continue to work to keep services consistent. For the first time in years capital budgets are higher. Total capital requested in the General Fund is \$1,883,850 with \$537,600 of that total financed. Capital requests included in the General Fund include replacing a 26-year-old heating and air system at CoMMA, Wayfinding signage, six public safety cars, paving projects, a street sweeper, an elevator at Collett Street, renovations to the Collett Street pool bathhouse and new kitchen equipment at the Community House. These are being funded with installment purchase proceeds, Powell Bill funds, capital reserve funds, contributions from the Recreation Foundation and general revenues.

The ad valorem tax rate is recommended to increase from \$0.46/\$100 value to \$0.48/\$100 value. The last tax rate increase was in 2004-2005 when the rate went from 46¢ to 50¢ and held steady until revaluation in 2007 when the rate dropped to the current 46¢. One cent on the tax rate generates approximately \$153,000. A household valued at \$100,000 would pay \$20.00 more per year. The two-cent increase should generate almost \$306,000.

For the third year in a row, the tax levy (property taxes available for collection) continues to drop. The decline is due to significant reductions in value to business personal property. The good news is last year's decline was \$185,000 and this year's decline is only \$57,260. Hopefully this means the decline has bottomed out and businesses are beginning to reinvest in equipment again.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$114,000. One cent on the downtown tax generates approximately

\$8200. The downtown tax revenue has remained fairly constant as willing property owners and the Main Street Solutions grant have generated investment in downtown properties.

Privilege License Taxes are budgeted at \$266,000 in the proposed budget. The total includes \$107,000 for video gaming businesses. Additionally, the proposed budget includes \$67,000 in revenue associated with adopting the gross receipts method of calculating privilege license taxes. Over eighteen months ago, a proposal to begin using the gross receipts method for privilege licenses was proposed. Concern among business owners, particularly manufacturers, was expressed and the City Council responded by rescinding the ordinance amendment. The Citizens' Advisory Committee on Revenues studied the idea in 2011 and recommended a system designed with floors for exemption of receipts and caps on maximum fees. Last year, the Council decided to adopt the committees' flat-fee proposal and to study the gross receipts recommendation longer. The proposed budget includes the additional \$67,000 (which is an estimation only) to be generated by adopting the committees' proposal on gross receipts to be effective July 1, 2012.

The 2012-2013 budget also includes an increase in the monthly solid waste fee from \$8.50 to \$10.00. The fees are based on costs of providing the service including normal brush and debris removal and leaf collection, both loose leaf and bagged leaf collection. The fee was established to pay for 76% of the service including equipment while property taxes cover the balance. That service costs approximately \$13.00 a household per month.

Electric Fund

The total proposed electric budget is \$33,163,510 which is \$2,121,384 or 7% more than the 2011-2012 revised budget. Effective July, 1 2012, the Power Agency is passing on a wholesale rate increase of 5.3%. The wholesale rate increases are based on an assumption of load growth system wide. If our local system does not experience the assumed load growth for next year, the wholesale rate charged to us is greater than the average rate for the entire NCMPA1. Based on our projected load growth, our actual increase is projected at 5.5%

For the last twelve years, wholesale rates have increased. In some years, we absorbed the increase. However, as electric usage has declined and the economic downturn has continued, we have been forced to restructure and increase our retail rates. The 2012-2013 budget includes a proposed rate increase of 5.5% to be effective July 1, 2012. For the average all-electric residential customer the increase should equate to \$0.22 a day or \$6.67 per month.

As in the past, we encourage our large commercial and industrial customers to load manage to cut costs. We offer energy audit services, residential rebates for energy efficient water heaters and heat pumps. We work with industrial customers to offer rebates on other energy savings projects as well. In 2011, we were successful in obtaining energy rebates for three industrial customers based on their investments in energy efficient infrastructure at their facilities.

The 2012-2013 proposed electric budget includes \$1,007,275 for utility relocations at Exits 104 and 105 and new service to Morganton Heights. The NCDOT will be reimbursing the City for \$758,371 of these costs. We continue to provide affordable, reliable and efficient electric service to our customers. The proposed budget does not include an appropriation of retained earnings.

Water Fund

The 2012-2013 budget is \$5,655,943 which is \$1,013,527 or 15% less than the revised 2011-2012 budget. The large decrease is reflected in a reduced capital budget. Water revenues remain steady. Our water usage on average is 8.3 million gallons per day or 46% of capacity. The slight increase in usage is attributable to growth in industrial use.

The proposed budget for 2012-2013 does include a minimum 5¢ per 1,000 gallons in the volume charge. There is no recommended increase in fixed charges. The increase would be effective January 1, 2013. A household inside the City using 6,000 gallons of water will pay \$0.30 more per month or \$3.60 more per year. These rates remain very low in comparison to our neighbors.

The 2012-2013 budget includes \$1,546,462 in capital improvements. The two major projects included in that number are replacement of the generator at the plant for \$900,000 and removal of the Mountain View water tank and construction of a monopole communications tower on the site for \$375,000. The generator is being financed with an installment purchase pending approval of the Local Government Commission.

The proposed budget does include an appropriation of retained earnings of \$38,483.

Wastewater Fund

The 2012-2013 Wastewater budget is \$6,082,453 which is \$11,493,287 or 65% lower than the current year revised budget. The wastewater total budget continues to fluctuate due to the significant expenditure related to the plant upgrade to bring us into compliance as per the Special Order by Consent (SOC) agreement with NCDENR. The State Revolving Loan Fund (SRF) is being used to finance the project. The amount of that borrowing which is \$11,428,456 accounts for the fluctuation. Included in the 2012-2013 budget is a reimbursement to the City's Capital Reserve Fund of \$1,533,507 for funds previously spent for engineering costs and other expenses related to the project.

The proposed budget for 2012-2013 includes an increase of 10¢ per 1,000 gallons in the volume charge. There is no recommended increase in fixed charges. The volume increase would be effective January 1, 2013. A household inside the City treating 6,000 gallons will pay \$0.60 more per month or \$7.20 more per year.

The proposed capital budget is \$519,681 which is extremely lean. The budget does fund \$200,000 to begin a sewer line rehab program to address infiltration of stormwater and \$100,000 to upgrade the Lost Corners pump station. The main focus in

infrastructure improvement will be to work towards completing the plant upgrade which must be done no later than September 2014 as per our agreement with NCDENR.

Other than the reimbursement to the Capital Reserve Fund, there is no appropriation of retained earnings in the budget proposal.

Cable Fund

For the second year in a row, CoMPAS Cable is truly a bright spot in the proposed budget. The 2012-2013 cable budget is \$4,473,640 which represents an increase of \$100,888 or 2% over last year. CoMPAS Cable remains debt free except for the loans from other City funds which are being repaid over a three-year period with 2012-2013 being the second year of repayment.

The proposed budget includes a recommended \$3.00 per month increase in basic cable to be effective with the January 1, 2013 billing. This increase makes the charge for basic cable \$60.95 per month which compares to the current Charter basic cable rate of \$63.71. Programming costs continue to increase and account for 43% of the entire budget. The increase in programming costs includes the rates negotiated in late 2011 for the retransmission of "networks" or off-air stations. Total costs paid for these increased 38% over last year. These stations include WBTV, WSOC, WCNC, WCCB, WSPA, WLOS and others.

Costs for cable programming continue to increase at levels that compare to rising healthcare costs. The frustrating thing about this is that CoMPAS has very little influence or ability to stop the increases. Our participation in the cable co-op helps to mitigate our lack of influence. Maintaining competitive cable rates is challenging. Because CoMPAS is able to offer internet and phone service, either separately, or bundled with video, we are remaining competitive. The ability to offer local programming and local customer service is a positive that our competitors cannot offer.

Although, the proposed budget conservatively projects modest growth in internet and phone customers, our growth in those services remains steady. During the current fiscal year, CoMPAS added 108 phone customers and 61 internet customers.

The 2012-2013 proposed budget includes \$93,067 in capital purchases for satellite receivers and upgrades to Video-on-Demand equipment.

The Cable fund continues the reimbursement to other funds for previous loans. These payments are to the General fund for \$35,713, the Electric fund for \$147,953, and the Capital Reserve fund for \$71,425. CoMPAS is also paying \$58,900 as a payment-in-lieu of taxes to the General Fund. This payment is based on the value of the CoMPAS Cable system and calculated in a manner similar to the taxes paid by private providers of like services such as AT&T and Charter. This is a legitimate business expense to the enterprise of CoMPAS and makes CoMPAS' financial business practices similar to that of private providers.

There is no appropriation of retained earnings in the proposed budget.

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 2012-2013 is \$22,825. Lot sales and marker sales remain consistent at \$10,000 to \$15,000 each year. In the last two years, the City used funds from this fund to help pay current maintenance costs in the amount of \$70,000 and \$60,000 respectively.

In 2012-2013, the City is using \$10,000 from the fund to help with current expenditures. This does not use the original principle contribution established in 1985, when the fund was first created. It has always been recognized that using large amounts of savings every year was not prudent or sustainable. Therefore, the amount has been reduced, saving some for future needs.

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 2012-2013 is \$1,930,500. These departments provide services to the other funds.

The IRMS budget is \$852,000, the warehouse budget is \$287,000 and the garage budget is \$791,500. The overall budget is down \$189,681 from current year revised budget due to the completion of some multi-year IRMS projects. Contracted services which includes support figures for hardware and software has increased 43%. Investments in technology are assisting us to provide better service. As we continue to work with a large number of frozen positions, technology is vital.

Purchases of inventory are projected to be slightly less. Fuel purchases have been held constant at \$580,000. Fuel purchases is the largest line item in the IGS budget.

Personnel Issues

The proposed budget includes funding for 272.5 positions. The number of frozen positions continues to increase over past years. Currently 48 allocated positions are not filled and not included in the budget. The City is operating with 15% fewer employees than several years ago.

As our employees continue to step-up to the plate and deliver quality service to our citizens, it is important to note that further reductions in staffing levels will impact service delivery. It is challenging to maintain services at these employment levels. Resources are being shared across departmental lines and in very few cases does one box on the organizational chart equal one job. It is noteworthy that employees have been asked to do more for several years and they have met that challenge.

The 2012-2013 proposed budget includes a 1% cost-of-living adjustment for all employees that would be effective January 1, 2013. The funds included for the 1%

COLA total \$53,544. 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 average increase of 9% in premiums next year. In addition to the premium increase, deductibles have been increased.

The total cost for insurance benefits next year is \$2,407,933 for active employees and \$616,590 for retirees. The retiree total represents a decrease of \$70,680. Law enforcement separation allowance has decreased \$8,079 and is funded at \$157,965. The total required contribution for retirement also decreased. The contribution included is \$928,008 which is \$24,028 less than the current year.

Summary

Budget season for the last several years is like watching Bill Murray in the movie *Groundhog Day*. It is the same story over and over again. Stagnate revenues and increasing costs. The short term answers for this have been frozen positions, delayed equipment replacement and very little infrastructure improvements citywide. We have recognized and discussed in the past how these solutions are only temporary and not sustainable if we want Morganton to be the kind of community we all appreciate and quite honestly expect. More importantly, if we want to remain vibrant and competitive we must position ourselves to be attractive and ready when economic pressures loosen.

During this past year, we have been fortunate to announce expansions of several existing industries with additional jobs becoming available. Actually during the last year 585 new industrial jobs and \$53,000,000 of capital investment have been announced in Morganton. All of these announcements have been supported by economic incentives from Morganton and Burke County. This investment in our industrial sector should help boost our local economy in the future. However, there is a lag time between announcement and actual increase in revenues related to the investment.

Major construction projects like Exit 105, Broughton Hospital and Morganton Heights retail development are underway. These are positives for our community. The State of North Carolina is making a substantial investment in this community. While we are very excited about this and appreciate that the State will remain a large employer in the County, we must also recognize that the State properties do not contribute to the ad valorem tax base of Morganton.

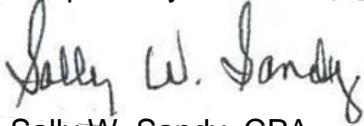
Marketing efforts by the Tourism Development Authority have brought visitors to our community to enjoy our natural beauty, our attractions, and our special events. If we are to continue to build on these successes, we must invest in our public infrastructure and our curb appeal. This budget begins to do that again in a manageable and calculated manner with a few capital projects.

The City Council and the City Staff worked together during this budget season to make responsible decisions for this community. The decisions were not easy or entered into lightly. The Council continues to review the suggestions made last year by the two Citizen's Advisory Committees. Several of the revenue suggestions in this year's budget proposal came directly from the Citizen's Advisory groups.

As in the past, a document of this detail and complexity would not be possible without the work of the Department Directors and the commitment of Karen Duncan, Finance Director. I am grateful to work with professionals who take this process seriously. Karen's appreciation for the balance between the needs of the citizens and businesses, the elected officials, and the employees is instrumental in creating this budget.

Last year, I talked about partnership in the budget message. That partnership becomes more important every year. This community's commitment to being the kind of place where individuals, businesses, and visitors can all prosper and enjoy is a must if our future is to be bright. I believe this budget responsibly moves that ball forward with burdens and successes being shared by all partners. Once again each partner – the Citizens, Business Owners, Elected Officials, Public Employees and Visitors – must contribute so Morgantown can continue to be the place that makes us all proud.

Respectfully submitted, _____

A handwritten signature in cursive script that reads "Sally W. Sandy".

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 and reported to the City Council through the Finance Committee.

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 \$500. 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.

TRUST FUND

Trust Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust and Agency Funds. Nonexpendable Trust Funds are account for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involvement of results of operations. The City has one Nonexpendable Trust Fund, the Cemetery Perpetual Care Trust Fund.

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. Such items as Franchise Tax and 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 normally \$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. Each segment is given a separate completion date. 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.
3. The City shall appropriate all funds for capital projects funded by bond monies with a Capital Projects Ordinance, in accordance with North Carolina statutes.

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 continue to have the same exemplary bond ratings, which they have carried for the last several years. Moody's Investment Service has rated Morganton an A2. Standard & Poor's Corporation has rated Morganton A+.

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.

Appropriable 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 fixed 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.

Designated Fund Balance – Portion of total fund balance available for appropriation, which has been designated for specific future uses.

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 48 cents per \$100 of assessed value.

Undesignated Fund Balance – Portion of the total fund balance available for appropriation, which is uncommitted at year-end.

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: \$18,801,663

Expenditures authorized:

Legislative	\$ 378,168
Executive	\$1,119,219
Auditorium	\$ 1,063,235
Finance	\$ 154,416
Development and Design	\$ 756,307
Public Safety	\$8,057,803
Public Works	\$3,646,430
Recreation	\$3,291,758
Community House	<u>\$ 334,327</u>
TOTAL	\$18,801,663

WATER FUND

Revenues anticipated: \$5,655,943

Expenditures authorized: \$5,655,943

ELECTRIC FUND

Revenues anticipated: \$33,163,510

Expenditures authorized: \$33,163,510

WASTEWATER FUND

Revenues anticipated: \$6,082,453

Expenditures authorized: \$6,082,453

CoMPAS CATV FUND

Revenues anticipated: \$4,473,640

Expenditures authorized: \$4,473,640

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated: \$1,930,500
Expenditures authorized: \$1,930,500

CEMETERY TRUST FUND

Revenues anticipated: \$22,825
Expenditures authorized: \$22,825

CAPITAL RESERVE FUND

Revenues anticipated: \$1,604,932
Expenditures authorized: \$1,604,932

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, 2011 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 \$.48

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.

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
100003		GENERAL						
100003	301000	CURRENT YR AD VALOREM TAXES	-7,267,536.25	-7,175,634.35	-7,078,880.00	-7,076,014.66	-7,080,460.00	-7,346,922.00
100003	301100	SPECIAL TAX - MAIN STREET	-105,815.84	-115,711.71	-113,075.00	-113,261.82	-113,243.00	-114,262.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-55,576.88	-45,627.37	-43,000.00	-51,801.02	-50,106.00	-50,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-840.07	-841.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-420,567.58	-421,953.28	-415,000.00	-341,138.11	-441,625.00	-456,000.00
100003	305000	CARBON CITY FIRE TAX	-8,028.81	-8,434.31	-8,435.00	-7,170.27	-8,435.00	-8,435.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-28,803.00	-27,950.00	-27,950.00	-26,994.00	-27,950.00	-27,950.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	0.00	-2,671.00	-2,671.00	-2,579.00	-2,671.00	-2,671.00
100003	309800	BURKE COUNTY REIMBURSEMENT	0.00	0.00	-24,500.00	0.00	-12,500.00	0.00
100003	311000	TAX DISCOUNTS	87,854.68	79,309.81	80,000.00	83,824.94	83,825.00	85,000.00
100003	312000	TAX RELEASES	0.00	0.00	5,000.00	4,922.36	5,000.00	5,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	0.00	-382.70	-5,000.00	-1,680.56	-5,000.00	-5,000.00
100003	317000	TAX PENALTIES - COST	-24,639.99	-28,355.35	-30,000.00	-20,126.19	-25,200.00	-28,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	0.00	0.00	-7,700.00	-6,571.66	-7,819.00	-7,700.00
100003	321000	PARKING PERMITS	-7,771.56	-6,574.00	-7,200.00	-303.00	-500.00	-500.00
100003	323000	CURB CUTS	-5,766.00	-3,104.00	-8,000.00	-9,682.50	-8,198.00	-8,000.00
100003	325000	PRIVILEGE LICENSES	-57,358.43	-153,720.89	-175,000.00	-196,703.80	-196,347.00	-266,000.00
100003	325100	PRIVILEGE LICENSE PENALTIES	-433.87	-579.29	-625.00	-2,396.62	-2,400.00	-2,000.00
100003	329000	INTEREST EARNED	-99,839.07	-32,998.74	-56,089.00	-23,815.63	-24,106.00	-26,726.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	0.00	-196,540.00	-481,040.00	-444,540.00	-444,540.00	-537,600.00
100003	331000	RENTS	-3,014.51	-744.08	-1,170.00	-450.00	-400.00	-250.00
100003	331100	CITY HALL CANTEEN	-277.88	-387.82	-300.00	-302.25	-300.00	-300.00
100003	331200	PUBLIC SAFETY CANTEEN	-271.31	-244.81	-200.00	-240.21	-225.00	-200.00
100003	331300	FIRE DEPT CANTEEN	-60.73	-51.14	-100.00	-37.15	-100.00	-100.00
100003	331400	WAREHOUSE CANTEEN	-643.32	-731.69	-600.00	-547.83	-600.00	-600.00
100003	331500	WASTEWATER CANTEEN	-613.82	-411.47	-250.00	-319.10	-350.00	-250.00
100003	331600	FOOD SALES AND RENTS	0.00	-183,330.75	-179,000.00	-163,633.81	-184,787.00	-184,787.00
100003	331700	WATER CANTEEN	-29.28	-71.34	-30.00	-42.75	-40.00	-30.00
100003	335000	MISCELLANEOUS	-23,081.27	-12,225.94	-35,000.00	-46,276.37	-50,000.00	-35,000.00
100003	335100	ELECTION FEES	0.00	0.00	0.00	-100.00	-100.00	0.00
100003	335200	BAD CHECK CHARGES	-4,973.16	-4,620.60	-4,500.00	-4,500.00	-4,500.00	-4,500.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	0.00	0.00	-500.00	0.00	-500.00	-500.00
100003	336200	CONTRIBUTION COBB ESTATE	0.00	-18,789.00	-18,800.00	-18,433.00	-18,433.00	-18,400.00
100003	336500	RESTRICTED CONTRIBUTIONS	-58,557.38	-109,684.57	-10,000.00	2,335.28	0.00	-167,500.00
100003	337000	NC FRANCHISE TAX	-1,430,815.95	-1,456,685.91	-1,472,857.00	-1,107,349.67	-1,483,647.00	-1,587,794.00
100003	338000	OCCUPANCY TAX	-52,164.85	-58,961.93	-63,450.00	-61,113.22	-69,800.00	-73,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-11,875.95	-11,456.09	-11,707.00	-8,694.78	-12,058.00	-12,541.00
100003	341000	NC BEER & WINE TAX	-24,417.56	-75,181.26	-73,738.00	0.00	-73,738.00	-75,950.00
100003	343000	POWELL BILL ALLOCATION	-468,019.12	-468,136.21	-466,569.00	-476,276.80	-476,277.00	-478,275.00
100003	345000	ONE HALF CENT SALES TAX	-1,659,338.77	-1,833,761.56	-1,845,783.00	-1,458,979.50	-1,930,646.00	-1,969,259.00
100003	345200	ONE CENT SALES TAX	-794,143.91	-911,673.77	-903,860.00	-707,940.99	-936,267.00	-950,311.00
100003	345300	HOLD HARMLESS	-78,045.95	-97,700.23	-97,701.00	-102,600.75	-102,601.00	-94,989.00
100003	346000	ABC RESTITUTION	0.00	-24,701.48	-1,500.00	0.00	-1,500.00	-1,500.00
100003	347000	ABC REVENUE (GC)	-258,660.06	-187,430.21	-234,400.00	-135,142.54	-171,000.00	-173,435.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
100003	347001	ABC REVENUE LAW ENFORCEMENT	0.00	-1,886.00	0.00	-13,096.00	-13,100.00	-12,000.00
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	-97,166.61	-615,814.68	-1,239,440.00	-59,869.25	-559,870.00	-9,735.00
100003	349200	FEDERAL GRANT	0.00	-318,909.72	-251,100.00	-88,098.33	-88,099.00	0.00
100003	350200	DRUG RESTITUTION	-300.00	0.00	-2,500.00	0.00	-2,500.00	-2,500.00
100003	351000	COURT COST & FEES	-17,774.70	-11,044.61	-19,000.00	-9,307.94	-19,000.00	-19,000.00
100003	352000	PARKING PENALTIES	-7,170.00	-2,590.00	-7,500.00	-2,311.00	-2,500.00	-2,500.00
100003	352100	CIVIL CITATIONS	0.00	-250.00	-500.00	-1,425.82	-1,060.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-107,911.00	-80,933.25	-107,911.00	-75,833.00	-75,833.00	-75,833.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-2,700.00	-28,802.75	-10,000.00	-875.00	-575.00	-500.00
100003	353200	ALARM VIOLATIONS	-30,750.00	-28,975.00	-31,150.00	-24,125.00	-31,150.00	-31,150.00
100003	355000	BUILDING PERMITS	-38,796.82	-50,549.31	-100,000.00	-40,999.55	-50,000.00	-100,000.00
100003	357000	PLUMBING PERMITS	-25,700.47	-26,017.05	-37,000.00	-36,528.82	-37,000.00	-32,000.00
100003	357100	ELECTRIC PERMITS	-73,006.32	-113,834.70	-111,500.00	-72,440.24	-69,000.00	-100,000.00
100003	357250	ENGINEERING INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	-7,500.00
100003	357300	VARIANCE REQUESTS	-600.00	-600.00	-1,000.00	0.00	-300.00	-1,000.00
100003	359000	SOLID WASTE USERS FEE	-991,305.09	-1,059,578.37	-1,057,000.00	-878,895.11	-1,050,625.00	-1,181,480.00
100003	359050	ROUGH TRASH FEES	-3,612.51	-6,326.06	-4,000.00	-6,905.09	-6,700.00	-5,000.00
100003	363000	MAIN STREET	-24,150.00	-24,026.93	-24,000.00	-22,300.00	-24,000.00	-24,000.00
100003	363500	FACADE LOAN	-2,087.13	-2,175.23	-20,000.00	-4,728.67	-4,800.00	-350.00
100003	364000	AUDITORIUM	-396,362.83	-251,751.63	-446,225.00	-275,089.73	-255,000.00	-300,000.00
100003	364500	DARE PROGRAM	-1,460.00	-3,167.49	-7,500.00	-1,000.00	-7,500.00	-7,500.00
100003	365000	RECREATION	-381,410.16	-424,805.96	-503,650.00	-320,628.20	-428,060.00	-438,600.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-53,411.18	0.00	-180,000.00	0.00	0.00	0.00
100003	365100	2010 RED, WHITE AND BLUEGRASS	0.00	-79,012.63	0.00	0.00	0.00	0.00
100003	365100	2011 RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	-161,373.80	-161,374.00	0.00
100003	365100	2012 RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	-33,894.98	-17,651.00	-170,000.00
100003	365500	SENIOR TRIPS	-29,844.50	-31,395.00	-50,000.00	-13,975.00	-30,000.00	-30,000.00
100003	378100	CASH OVER (SHORT)	1,534.76	1,788.33	0.00	317.56	0.00	0.00
100003	379000	GARBAGE PENALTIES	-15,089.78	-12,630.79	-15,000.00	-9,624.37	-15,000.00	-15,000.00
100003	381000	SALE OF MATERIALS	-500.00	0.00	-500.00	0.00	-500.00	-500.00
100003	383200	SALE OF SURPLUS	-42,655.34	-71,834.80	-25,000.00	-30,488.68	-31,069.00	-25,000.00
100003	393500	SHARED COST OF CURB AND GUTTER	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
100003	396400	REIMBURSEMENT MORG/LEN AIRPORT	-9.08	-204.54	0.00	-316.80	-317.00	-900.00
100003	397000	PMT IN LIEU OF TAXES - ELECTRC	-97,239.00	-100,384.00	-101,149.00	-101,149.00	-101,149.00	-102,770.00
100003	397050	PAYMENT IN LIEU - COMPAS	0.00	0.00	0.00	0.00	0.00	-58,900.00
100003	397100	TRANSFER T/F ELECTRIC FUND	-634,167.00	-654,676.00	-659,670.00	-659,670.00	-659,670.00	-668,562.00
100003	397400	TRANSFER T/F WATER FUND	-15,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
100003	397750	TRANSFER FROM CEMETARY	0.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	0.00
100003	397900	TRANSFER T/F CAPITAL RESERVE	-100,000.00	0.00	0.00	0.00	0.00	-167,500.00
100003	397920	T/F CABLE FUND	0.00	0.00	-35,713.00	-35,713.00	-35,713.00	-35,713.00
100003	399000	APPROPRIATED FUND BALANCE	0.00	0.00	-263,677.34	0.00	0.00	-164,655.00
100003	399030	APPROPRIATED FUND BALANCE-PS	0.00	0.00	0.00	0.00	0.00	-2,778.00
100003	399100	APPROPRIATED FUND BAL - POWELL	0.00	0.00	-275,000.00	0.00	-275,000.00	-350,000.00
100003	GENERAL		\$-16,051,932.14	\$-17,668,297.21	\$-19,488,865.34	\$-15,577,861.87	\$-18,016,100.00	\$-18,801,663.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104100		LEGISLATIVE						
104100	402000	SALARIES & WAGES	26,199.84	26,199.84	26,853.00	24,595.83	26,853.00	27,137.00
104100	402500	LONGEVITY	625.00	625.00	625.00	600.00	600.00	480.00
104100	404000	PROFESSIONAL SERVICES	14,795.00	2,984.75	1,500.00	1,498.41	1,500.00	1,500.00
104100	405000	FICA TAXES	1,981.72	1,981.96	2,103.00	1,838.62	2,103.00	2,113.00
104100	406000	GROUP INSURANCE	28,955.00	30,128.00	31,188.00	73,965.46	31,188.00	33,881.00
104100	411000	TELEPHONE & POSTAGE	1,418.52	1,462.93	1,500.00	1,216.99	1,408.00	1,500.00
104100	414000	TRAVEL/MEETINGS/SCHOOLS	1,323.29	1,296.93	3,600.00	1,699.05	2,000.00	4,000.00
104100	433001	OFFICE SUPPLIES	763.30	413.95	1,000.00	442.22	600.00	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	31,868.01	31,838.21	32,500.00	31,932.97	32,000.00	31,750.00
104100	457020	CODIFICATION OF CHARTER	0.00	2,531.00	0.00	0.00	0.00	0.00
104100	461000	PRO RATA ADMINISTRATION	-386,949.00	-435,852.00	-447,132.00	-447,132.00	-447,132.00	-392,583.00
104100	475000	CAPITAL IMPROVEMENT PROGRAM	100,000.00	103,443.34	0.00	0.00	0.00	0.00
104100	490000	CONTINGENCY	0.00	0.00	10,773.00	0.00	0.00	25,000.00
104100	491000	MORGANTON BURKE CO LIBRARY	215,530.00	215,530.00	193,977.00	177,812.25	193,977.00	217,727.00
104100	491100	SPECIAL APPROPRIATIONS	6,333.36	0.00	0.00	0.00	0.00	30,000.00
104100	491400	AIRPORT	67,336.61	42,504.73	44,088.00	44,299.20	38,300.00	52,166.00
104100	491500	ECONOMIC DEVELOPMENT RESERVE	134,692.00	134,692.00	0.00	0.00	0.00	67,346.00
104100	493000	ECONOMIC DEVELOPMENT	183,325.69	123,034.29	143,611.00	121,116.11	121,117.00	201,351.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	480,000.00	0.00	0.00	0.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	500,000.00	0.00	500,000.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	0.00	0.00	24,000.00	0.00	0.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	0.00	0.00	25,000.00	0.00	25,000.00	0.00
104100	497030	TRANSFER TO COMMUNITY HOUSE	96,700.00	0.00	0.00	0.00	0.00	0.00
104100		LEGISLATIVE	\$598,898.34	\$356,814.93	\$1,149,186.00	\$107,885.11	\$603,514.00	\$378,168.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104110		LEGAL						
104110	402000	SALARIES & WAGES	150,238.69	150,825.81	150,290.00	129,487.12	150,290.00	132,483.00
104110	402500	LONGEVITY	5,597.01	5,597.01	4,849.00	4,848.88	4,849.00	980.00
104110	404000	PROFESSIONAL SERVICES	30,792.06	30,129.67	75,000.00	48,198.20	45,745.00	32,000.00
104110	405000	FICA TAXES	10,874.21	11,383.22	11,869.00	9,483.28	11,869.00	10,210.00
104110	406000	GROUP INSURANCE	13,842.00	14,923.00	15,888.00	16,330.97	15,888.00	17,160.00
104110	407000	RETIREMENT	7,451.85	10,262.34	10,674.00	9,212.49	10,674.00	8,996.00
104110	411000	TELEPHONE & POSTAGE	872.41	1,093.88	1,320.00	630.88	960.00	1,320.00
104110	414000	TRAVEL/MEETINGS/SCHOOLS	1,533.70	703.95	1,800.00	2,080.21	2,100.00	4,000.00
104110	433000	DEPARTMENTAL SUPPLIES	960.07	512.89	1,000.00	549.86	1,000.00	1,000.00
104110	453000	DUES & SUBSCRIPTIONS	6,671.19	8,196.06	5,200.00	4,845.99	5,200.00	14,500.00
104110	461000	PRO RATA ADMINISTRATION	-161,831.00	-182,402.00	-165,317.00	-165,317.00	-165,317.00	-169,635.00
104110	465000	IRMS FEE	11,254.00	12,263.00	12,193.00	12,193.00	12,193.00	3,531.00
104110		LEGAL	\$78,256.19	\$63,488.83	\$124,766.00	\$72,543.88	\$95,451.00	\$56,545.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104200		EXECUTIVE - CITY MANAGER						
104200	402000	SALARIES & WAGES	327,864.51	334,242.65	330,918.00	302,729.83	330,918.00	334,418.00
104200	402500	LONGEVITY	10,728.78	10,128.04	7,851.00	7,850.33	7,850.00	8,927.00
104200	404000	PROFESSIONAL SERVICES	1,042.50	0.00	500.00	182.00	250.00	500.00
104200	405000	FICA TAXES	24,665.61	25,854.73	25,916.00	22,421.54	25,916.00	26,266.00
104200	406000	GROUP INSURANCE	34,779.00	37,295.00	39,554.00	25,826.24	39,554.00	42,934.00
104200	406001	RETIREE INSURANCE	7,920.00	17,112.00	17,736.00	163,660.54	17,736.00	0.00
104200	407000	RETIREMENT	17,022.63	23,132.50	23,308.00	21,860.84	23,308.00	23,142.00
104200	411000	TELEPHONE & POSTAGE	1,812.24	2,794.32	2,796.00	1,978.94	2,557.00	2,724.00
104200	412000	PRINTING	4,864.10	4,524.00	4,700.00	3,757.45	4,700.00	4,700.00
104200	414000	TRAVEL/MEETINGS/SCHOOLS	3,219.29	2,820.45	4,500.00	2,541.86	3,000.00	4,500.00
104200	417000	MAINTENANCE & REPAIR VEHICLES	8,100.04	8,411.58	7,500.00	7,165.42	8,100.00	8,100.00
104200	433001	OFFICE SUPPLIES	2,414.42	2,286.43	2,300.00	1,854.24	2,000.00	2,100.00
104200	433100	PIO SUPPLIES	4.15	0.00	500.00	100.00	425.00	425.00
104200	453000	DUES & SUBSCRIPTIONS	2,625.05	2,390.55	2,500.00	2,315.90	2,500.00	2,550.00
104200	457150	MARKETING	3,125.00	3,395.00	4,000.00	3,395.00	4,000.00	4,000.00
104200	461000	PRO RATA ADMINISTRATION	-391,992.00	-390,064.00	-395,490.00	-395,490.00	-395,490.00	-384,975.00
104200	465000	IRMS FEE	20,676.00	18,893.00	17,530.00	17,530.00	17,530.00	15,933.00
104200		EXECUTIVE - CITY MANAGER	\$78,871.32	\$103,216.25	\$96,619.00	\$189,680.13	\$94,854.00	\$96,244.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104210		HUMAN RESOURCES						
104210	402000	SALARIES & WAGES	171,883.84	173,167.07	176,101.00	156,634.70	176,101.00	177,964.00
104210	402500	LONGEVITY	3,845.76	4,543.39	3,695.00	3,694.78	3,695.00	3,731.00
104210	404000	PROFESSIONAL SERVICES	3,577.00	1,465.00	5,083.00	0.00	3,500.00	4,500.00
104210	405000	FICA TAXES	13,183.97	13,780.82	13,755.00	11,842.10	13,755.00	13,900.00
104210	406000	GROUP INSURANCE	27,649.00	29,810.00	31,337.00	77,083.08	31,337.00	34,034.00
104210	406002	EERP	0.00	0.00	216,692.00	0.00	0.00	0.00
104210	407000	RETIREMENT	8,398.30	11,730.13	12,370.00	11,189.54	12,370.00	12,247.00
104210	408000	WORKMANS COMPENSATION	435,565.99	450,854.29	475,000.00	443,626.37	460,000.00	430,000.00
104210	408010	SAFETY	20,887.44	5,314.15	12,000.00	10,706.55	12,000.00	12,000.00
104210	409000	UNEMPLOYMENT	19,161.22	38,453.17	28,000.00	43,448.42	50,000.00	50,000.00
104210	409010	EMPLOYEE PROGAMS	6,825.10	5,419.25	5,000.00	3,836.30	4,000.00	5,000.00
104210	409100	WELLNESS PROGRAM	14,329.20	15,322.45	14,000.00	11,919.85	13,000.00	14,000.00
104210	410000	TRAINING EMPLOYEE	966.21	2,104.40	1,200.00	205.63	1,200.00	2,500.00
104210	411000	TELEPHONE & POSTAGE	1,885.80	1,694.47	1,704.00	1,685.58	2,145.00	2,160.00
104210	412000	PRINTING	260.66	0.00	2,150.00	0.00	500.00	500.00
104210	414000	TRAVEL/MEETINGS/SCHOOLS	634.78	695.58	800.00	483.76	800.00	925.00
104210	433001	OFFICE SUPPLIES	4,335.32	2,503.20	3,500.00	2,728.53	3,500.00	3,000.00
104210	433700	SPECIAL PROJECTS	1,070.84	211.85	800.00	370.86	800.00	800.00
104210	453000	DUES & SUBSCRIPTIONS	751.80	575.00	800.00	597.55	800.00	800.00
104210	454000	INSURANCE AND BONDS	388,115.78	403,785.94	375,000.00	394,223.20	405,000.00	410,000.00
104210	454010	RISK RETENTION	867.69	2,569.24	7,500.00	7,146.60	7,500.00	7,500.00
104210	457010	RECRUITMENT SELECTION	11,713.62	3,284.35	3,150.00	9,979.70	10,000.00	7,500.00
104210	461000	PRO RATA ADMINISTRATION	-566,400.00	-610,235.00	-596,132.00	-596,132.00	-596,132.00	-601,553.00
104210	465000	IRMS FEE	8,792.00	7,472.00	7,305.00	7,305.00	7,305.00	10,045.00
104210		HUMAN RESOURCES	\$578,301.32	\$564,520.75	\$800,810.00	\$602,576.10	\$623,176.00	\$601,553.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104220		CANTEEN						
104220	447010	CITY HALL CANTEEN	0.00	0.00	625.00	168.54	625.00	625.00
104220	447020	POLICE DEPT CANTEEN	0.00	0.00	100.00	0.00	100.00	100.00
104220	447040	WAREHOUSE CANTEEN	571.92	661.26	1,000.00	654.93	1,000.00	1,000.00
104220	447050	WASTEWATER CANTEEN	353.62	740.05	300.00	550.89	555.00	300.00
104220	447060	WATER CANTEEN	0.00	70.00	100.00	0.00	100.00	100.00
104220		CANTEEN	\$925.54	\$1,471.31	\$2,125.00	\$1,374.36	\$2,380.00	\$2,125.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104230		ELECTION						
104230	457040	ELECTIONS	18,808.61	2,469.30	28,730.00	21,263.09	21,264.00	0.00
104230		ELECTION	\$18,808.61	\$2,469.30	\$28,730.00	\$21,263.09	\$21,264.00	\$0.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104250		AUDITORIUM						
104250	402000	SALARIES & WAGES	204,724.86	202,769.86	192,362.00	170,822.13	180,362.00	210,867.00
104250	402500	LONGEVITY	6,504.06	6,909.41	4,235.00	4,204.89	4,205.00	4,245.00
104250	404000	PROFESSIONAL SERVICES	10,594.09	8,458.39	1,450.00	4,895.84	1,500.00	2,000.00
104250	405000	FICA TAXES	15,891.23	16,317.95	14,122.00	13,085.10	14,122.00	16,456.00
104250	406000	GROUP INSURANCE	39,734.00	42,832.00	37,116.00	23,188.65	37,116.00	48,770.00
104250	406001	RETIREE INSURANCE	0.00	0.00	8,868.00	21,834.58	8,868.00	806.00
104250	407000	RETIREMENT	10,446.37	13,871.80	11,379.00	11,408.79	11,379.00	14,499.00
104250	411000	TELEPHONE & POSTAGE	7,256.81	11,639.91	7,458.00	3,485.39	7,250.00	8,500.00
104250	413000	UTILITIES	80,137.83	86,092.06	91,375.00	72,843.98	83,910.00	87,200.00
104250	414000	TRAVEL/MEETINGS/SCHOOLS	2,605.59	1,859.12	2,550.00	1,834.93	2,250.00	2,750.00
104250	415000	MAINTENANCE & REPAIR BUILDINGS	6,654.73	12,032.82	15,477.00	14,759.74	14,500.00	14,500.00
104250	416000	MAINTENANCE & REPAIR EQUIPMENT	4,446.28	6,171.97	4,200.00	6,800.49	5,700.00	4,200.00
104250	417000	MAINTENANCE & REPAIR VEHICLES	1,958.00	2,183.01	750.00	1,952.51	1,900.00	1,400.00
104250	426000	ADVERTISING	34,475.24	40,183.14	33,850.00	34,369.43	33,000.00	40,650.00
104250	431000	VEHICLE SUPPLIES	547.25	869.99	978.00	839.66	975.00	900.00
104250	433000	DEPARTMENTAL SUPPLIES	10,741.57	15,586.53	8,200.00	8,406.40	8,200.00	8,200.00
104250	436000	UNIFORMS	1,021.63	762.44	1,050.00	800.24	1,000.00	1,000.00
104250	442000	CONTRACTED LABOR	40,068.62	41,192.53	37,800.00	24,759.40	36,500.00	44,300.00
104250	442500	SPECIAL CONTRACTED SERVICES	0.00	0.00	0.00	32,365.00	32,041.00	0.00
104250	443000	CONTRACTED PERFORMANCE	200,328.15	261,184.67	230,000.00	189,102.43	230,000.00	258,500.00
104250	447000	FOOD SUPPLIES	9,491.16	7,081.14	9,000.00	6,928.27	8,500.00	9,000.00
104250	453000	DUES & SUBSCRIPTIONS	2,033.25	861.35	2,600.00	3,332.64	3,333.00	2,600.00
104250	465000	IRMS FEE	45,122.00	36,147.00	33,894.00	33,894.00	33,894.00	26,892.00
104250	475000	CAPITAL IMPROVEMENT PROGRAM	85,408.52	0.00	0.00	0.00	0.00	255,000.00
104250		AUDITORIUM	\$820,191.24	\$815,007.09	\$748,714.00	\$685,914.49	\$760,505.00	\$1,063,235.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104400		ACCOUNTING						
104400	402000	SALARIES & WAGES	158,101.13	174,277.21	177,764.00	158,104.58	177,764.00	179,645.00
104400	402500	LONGEVITY	4,429.59	4,722.87	3,812.00	3,811.33	3,812.00	3,849.00
104400	404000	PROFESSIONAL SERVICES	29,618.13	29,341.47	41,200.00	28,098.27	37,000.00	39,000.00
104400	405000	FICA TAXES	12,169.15	13,470.22	13,891.00	11,544.88	13,891.00	14,037.00
104400	406000	GROUP INSURANCE	27,650.00	28,941.12	31,343.00	63,672.58	31,343.00	34,041.00
104400	406001	RETIREE INSURANCE	0.00	0.00	8,868.00	6,027.18	8,868.00	9,672.00
104400	407000	RETIREMENT	7,770.80	11,746.51	12,493.00	11,139.97	12,493.00	12,368.00
104400	411000	TELEPHONE & POSTAGE	4,979.56	5,254.88	5,580.00	4,318.92	5,300.00	5,300.00
104400	414000	TRAVEL/MEETINGS/SCHOOLS	1,563.75	3,188.93	3,500.00	3,587.35	3,587.00	3,500.00
104400	433001	OFFICE SUPPLIES	3,405.28	2,456.65	4,000.00	3,098.37	4,000.00	6,500.00
104400	433005	BANK FEES	0.00	0.00	0.00	0.00	0.00	20,000.00
104400	453000	DUES & SUBSCRIPTIONS	930.00	1,873.37	1,635.00	1,250.00	1,635.00	1,635.00
104400	461000	PRO RATA ADMINISTRATION	-235,398.00	-237,041.00	-425,770.00	-425,770.00	-425,770.00	-448,043.00
104400	462000	WAREHOUSE GARAGE FEE	0.00	0.00	218,218.00	218,218.00	218,218.00	218,841.00
104400	465000	IRMS FEE	10,442.00	13,337.00	11,770.00	11,770.00	11,770.00	11,666.00
104400		ACCOUNTING	\$25,661.39	\$51,569.23	\$108,304.00	\$98,871.43	\$103,911.00	\$112,011.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104450		UTILITY - COLLECTIONS						
104450	402000	SALARIES & WAGES	124,180.79	125,369.61	127,494.00	113,676.35	127,494.00	146,820.00
104450	402500	LONGEVITY	3,688.33	3,967.01	3,054.00	3,053.34	3,054.00	3,083.00
104450	404000	PROFESSIONAL SERVICES	17,880.00	6,780.00	0.00	0.00	0.00	0.00
104450	405000	FICA TAXES	9,666.39	9,881.22	9,987.00	8,597.16	9,987.00	11,468.00
104450	406000	GROUP INSURANCE	34,545.00	29,797.00	31,171.00	22,771.83	31,171.00	33,928.00
104450	406001	RETIREE INSURANCE	0.00	8,556.00	8,868.00	2,803.70	8,868.00	4,836.00
104450	407000	RETIREMENT	6,112.75	8,486.85	8,982.00	8,030.91	8,982.00	10,104.00
104450	411000	TELEPHONE & POSTAGE	69,195.49	69,368.86	73,306.00	62,373.79	70,000.00	73,000.00
104450	414000	TRAVEL/MEETINGS/SCHOOLS	326.68	69.01	500.00	206.86	500.00	500.00
104450	416000	MAINTENANCE & REPAIR EQUIPMENT	75.00	0.00	1,000.00	522.28	1,000.00	1,000.00
104450	433001	OFFICE SUPPLIES	19,097.49	12,033.92	25,000.00	13,357.39	25,000.00	25,000.00
104450	461000	PRO RATA ADMINISTRATION	-343,505.00	-321,407.00	-318,989.00	-318,989.00	-318,989.00	-336,288.00
104450	465000	IRMS FEE	26,418.00	32,062.00	29,627.00	29,627.00	29,627.00	26,549.00
104450		UTILITY - COLLECTIONS	\$-32,319.08	\$-15,035.52	\$0.00	\$-53,968.39	\$-3,306.00	\$0.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104452		TAX COLLECTION						
104452	402000	SALARIES & WAGES	76,109.37	76,406.84	77,701.00	69,170.96	77,701.00	78,523.00
104452	402500	LONGEVITY	2,776.34	2,776.34	2,390.00	2,389.55	2,390.00	2,414.00
104452	405000	FICA TAXES	5,691.98	5,954.49	6,127.00	5,241.87	6,127.00	6,192.00
104452	406000	GROUP INSURANCE	13,822.00	14,902.00	15,636.00	9,025.87	15,636.00	16,984.00
104452	406001	RETIREE INSURANCE	15,472.82	17,112.00	17,736.00	2,821.35	17,736.00	9,672.00
104452	407000	RETIREMENT	3,772.33	5,194.92	5,511.00	4,923.30	5,511.00	5,456.00
104452	411000	TELEPHONE & POSTAGE	6,772.67	6,978.02	6,840.00	4,697.47	6,840.00	7,210.00
104452	414000	TRAVEL/MEETINGS/SCHOOLS	110.00	225.43	1,500.00	395.00	1,000.00	1,500.00
104452	433001	OFFICE SUPPLIES	2,543.31	2,005.55	3,400.00	2,036.05	2,752.00	3,400.00
104452	461000	PRO RATA ADMINISTRATION	-98,900.00	-50,723.00	-103,216.00	-103,216.00	-103,216.00	-98,946.00
104452	465000	IRMS FEE	9,892.00	11,583.00	10,079.00	10,079.00	10,079.00	10,000.00
104452		TAX COLLECTION	\$38,062.82	\$92,415.59	\$43,704.00	\$7,564.42	\$42,556.00	\$42,405.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104900		DEVELOPMENT AND DESIGN SERVICE						
104900	402000	SALARIES & WAGES	134,489.50	135,040.43	137,302.00	122,112.00	137,302.00	138,755.00
104900	402500	LONGEVITY	4,598.89	4,860.53	4,178.00	4,177.05	4,178.00	4,219.00
104900	404000	PROFESSIONAL SERVICES	81.95	5,147.85	11,500.00	358.00	11,500.00	11,500.00
104900	404100	PROFESSIONAL SERVICES STORMWTF	2,171.70	9,560.36	20,000.00	3,669.75	10,000.00	20,000.00
104900	405000	FICA TAXES	9,712.02	9,982.61	10,824.00	8,763.64	10,824.00	10,938.00
104900	406000	GROUP INSURANCE	20,739.00	22,360.00	23,525.00	11,593.80	23,525.00	25,549.00
104900	406001	RETIREE INSURANCE	7,920.00	0.00	0.00	0.00	0.00	0.00
104900	407000	RETIREMENT	6,650.91	9,175.81	9,734.00	8,688.64	9,734.00	9,637.00
104900	411000	TELEPHONE & POSTAGE	1,899.47	2,130.45	2,240.00	1,743.13	2,300.00	2,312.00
104900	412000	PRINTING	8.00	0.00	750.00	9.50	250.00	750.00
104900	414000	TRAVEL/MEETINGS/SCHOOLS	1,221.82	1,898.13	2,500.00	725.90	1,500.00	2,750.00
104900	416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	400.00	0.00	400.00	400.00
104900	426000	ADVERTISING	2,283.97	191.44	2,000.00	938.40	2,000.00	2,000.00
104900	433001	OFFICE SUPPLIES	1,438.36	990.83	1,750.00	1,522.94	1,750.00	1,750.00
104900	453000	DUES & SUBSCRIPTIONS	730.00	325.00	1,000.00	455.00	750.00	850.00
104900	465000	IRMS FEE	47,773.00	54,329.00	45,778.00	45,778.00	45,778.00	51,500.00
104900	474000	C/O EQUIPMENT	0.00	0.00	250.00	0.00	250.00	250.00
104900	475000	CAPITAL IMPROVEMENT PROGRAM	23,011.45	24,352.76	0.00	0.00	0.00	23,000.00
104900		DEVELOPMENT AND DESIGN SERVICE	\$264,730.04	\$280,345.20	\$273,731.00	\$210,535.75	\$262,041.00	\$306,160.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104910		PLANNING						
104910	402000	SALARIES & WAGES	86,885.00	81,235.50	66,755.00	58,995.41	66,755.00	67,231.00
104910	402500	LONGEVITY	2,636.44	3,084.46	1,121.00	1,120.05	1,121.00	1,132.00
104910	405000	FICA TAXES	6,680.73	6,515.87	5,193.00	4,531.56	5,193.00	5,230.00
104910	406000	GROUP INSURANCE	13,825.00	14,906.00	7,838.00	5,842.64	7,838.00	8,512.00
104910	406001	RETIREE INSURANCE	0.00	0.00	8,868.00	30,171.96	8,868.00	9,672.00
104910	407000	RETIREMENT	4,280.79	4,892.66	3,174.00	2,830.43	3,174.00	3,141.00
104910	411000	TELEPHONE & POSTAGE	2,068.51	1,659.75	1,766.00	1,067.02	1,475.00	1,560.00
104910	412000	PRINTING	39.75	0.00	450.00	19.00	100.00	450.00
104910	414000	TRAVEL/MEETINGS/SCHOOLS	1,651.24	1,705.75	2,500.00	974.59	2,000.00	2,970.00
104910	416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	450.00	0.00	450.00	450.00
104910	417000	MAINTENANCE & REPAIR VEHICLES	67.96	293.73	250.00	29.65	250.00	250.00
104910	426000	ADVERTISING	3,382.78	2,629.04	3,750.00	2,294.10	2,700.00	3,000.00
104910	431000	VEHICLE SUPPLIES	274.04	420.13	993.00	220.75	300.00	950.00
104910	433000	DEPARTMENTAL SUPPLIES	919.83	947.75	2,500.00	1,205.76	1,100.00	2,020.00
104910	453000	DUES & SUBSCRIPTIONS	620.25	531.00	1,200.00	557.00	1,000.00	1,030.00
104910	464015	NUISANCE ABATEMENT	3,875.63	-5,003.92	1,500.00	-2,819.76	1,500.00	2,500.00
104910	474000	C/O EQUIPMENT	0.00	0.00	225.00	0.00	225.00	225.00
104910		PLANNING	\$127,207.95	\$113,817.72	\$108,533.00	\$107,040.16	\$104,049.00	\$110,323.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
104920		D & D INSPECTION & ZONING						
104920	402000	SALARIES & WAGES	173,716.19	134,204.54	102,185.00	109,199.35	120,000.00	103,266.00
104920	402500	LONGEVITY	4,326.61	3,320.80	2,371.00	2,370.68	2,371.00	3,219.00
104920	404000	PROFESSIONAL SERVICES	-65.00	0.00	1,500.00	0.00	1,500.00	1,500.00
104920	405000	FICA TAXES	12,696.96	10,153.29	7,999.00	7,888.29	7,999.00	8,146.00
104920	406000	GROUP INSURANCE	27,655.00	22,365.00	15,718.00	29,691.25	15,718.00	17,069.00
104920	406001	RETIREE INSURANCE	7,920.00	8,556.00	8,868.00	79,659.55	8,868.00	806.00
104920	407000	RETIREMENT	7,578.78	7,772.76	7,194.00	6,410.74	7,194.00	7,177.00
104920	411000	TELEPHONE & POSTAGE	1,609.31	2,017.36	2,202.00	1,146.53	1,632.00	1,824.00
104920	412000	PRINTING	258.50	528.00	450.00	165.00	200.00	450.00
104920	414000	TRAVEL/MEETINGS/SCHOOLS	1,935.19	1,759.50	3,500.00	1,197.89	2,000.00	3,500.00
104920	416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	500.00	500.00
104920	417000	MAINTENANCE & REPAIR VEHICLES	1,139.53	141.79	1,000.00	616.61	1,000.00	1,000.00
104920	426000	ADVERTISING	0.00	0.00	200.00	0.00	0.00	200.00
104920	431000	VEHICLE SUPPLIES	2,508.17	3,686.44	4,809.00	2,200.58	3,100.00	4,000.00
104920	433000	DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	10.30	11.00	0.00
104920	433001	OFFICE SUPPLIES	905.21	350.09	2,000.00	1,680.62	2,000.00	2,000.00
104920	453000	DUES & SUBSCRIPTIONS	489.00	610.00	1,000.00	366.00	1,000.00	1,000.00
104920	474000	C/O EQUIPMENT	0.00	0.00	300.00	0.00	300.00	300.00
104920		D & D INSPECTION & ZONING	\$242,673.45	\$195,465.57	\$161,796.00	\$242,603.39	\$175,393.00	\$155,957.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105000		MUNICIPAL BUILDING						
105000	411000	TELEPHONE & POSTAGE	14,402.88	7,749.98	15,424.00	3,811.71	4,000.00	7,500.00
105000	413000	UTILITIES	52,149.84	60,399.64	63,100.00	52,194.46	60,395.00	62,000.00
105000	413500	ENERGY GRANT	0.00	34,819.84	69,796.00	69,797.69	69,798.00	0.00
105000	415000	MAINTENANCE & REPAIR BUILDINGS	3,790.04	5,591.11	7,200.00	3,580.80	5,652.00	7,200.00
105000	415500	M & R CITY HALL	6,011.82	9,027.11	5,000.00	5,843.06	7,305.00	7,500.00
105000	416000	MAINTENANCE & REPAIR EQUIPMENT	6,112.75	11,024.39	16,300.00	8,176.89	13,211.00	15,000.00
105000	417000	MAINTENANCE & REPAIR VEHICLES	340.98	190.45	650.00	81.57	82.00	650.00
105000	431000	VEHICLE SUPPLIES	644.09	1,265.01	2,176.00	984.93	1,231.00	2,000.00
105000	433000	DEPARTMENTAL SUPPLIES	3,485.29	2,729.26	5,500.00	-1,120.26	500.00	3,000.00
105000	445000	CONTRACTED SERVICES	44,040.00	43,740.00	44,640.00	40,095.00	44,640.00	44,640.00
105000	461000	PRO RATA ADMINISTRATION	0.00	-98,951.00	-144,323.00	-144,323.00	-144,323.00	-143,048.00
105000	475000	CAPITAL IMPROVEMENT PROGRAM	11,700.00	12,888.44	15,000.00	323.45	3,000.00	15,000.00
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	115,937.68	106,434.38	87,417.00	87,416.65	87,417.00	89,688.00
105000		MUNICIPAL BUILDING	\$481,262.03	\$419,555.27	\$410,527.00	\$349,509.61	\$375,555.00	\$333,777.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105100		PUBLIC SAFETY OPERATIONS						
105100	402000	SALARIES & WAGES	3,739,182.15	3,716,058.65	4,353,054.00	3,253,729.11	3,600,000.00	4,317,541.00
105100	402100	SPECIAL SEPARATION ALLOWANCE	236,338.92	171,710.02	166,044.00	142,935.74	166,044.00	157,965.00
105100	402500	LONGEVITY	104,757.73	99,649.62	72,119.00	69,227.62	69,228.00	71,925.00
105100	403010	SPECIAL COMPENSATION OVERTIME	1,124.74	3,720.00	5,500.00	3,410.00	4,000.00	5,500.00
105100	404000	PROFESSIONAL SERVICES	6,092.19	9,321.42	10,000.00	7,389.00	8,324.00	11,200.00
105100	405000	FICA TAXES	301,968.59	310,094.33	338,526.00	257,577.30	338,526.00	335,794.00
105100	406000	GROUP INSURANCE	708,317.37	730,177.00	759,226.00	645,637.94	759,226.00	816,142.00
105100	406001	RETIREE INSURANCE	237,600.00	256,680.00	266,040.00	153,543.49	266,040.00	246,636.00
105100	407000	RETIREMENT	320,923.84	388,918.79	453,795.00	343,334.74	453,795.00	432,989.00
105100	411000	TELEPHONE & POSTAGE	48,854.50	46,024.02	48,888.00	43,302.67	54,320.00	54,876.00
105100	413000	UTILITIES	67,752.92	70,768.49	77,536.00	64,834.21	75,871.00	77,500.00
105100	414000	TRAVEL/MEETINGS/SCHOOLS	3,165.82	2,764.97	4,800.00	920.96	1,889.00	3,000.00
105100	414010	TRAINING	12,417.19	33,543.13	38,000.00	28,590.47	27,431.00	38,000.00
105100	415000	MAINTENANCE & REPAIR BUILDINGS	25,112.93	29,172.58	35,000.00	18,105.37	27,102.00	35,000.00
105100	416000	MAINTENANCE & REPAIR EQUIPMENT	67,151.58	78,916.56	85,000.00	59,474.24	73,004.00	85,000.00
105100	417000	MAINTENANCE & REPAIR VEHICLES	73,496.95	99,158.52	105,500.00	102,685.13	105,000.00	105,500.00
105100	421000	RENTAL	7,428.00	7,428.00	7,428.00	7,428.00	7,428.00	10,596.00
105100	431000	VEHICLE SUPPLIES	124,389.19	163,843.66	214,308.00	146,820.97	151,921.00	200,000.00
105100	433000	DEPARTMENTAL SUPPLIES	23,067.32	41,184.68	35,000.00	35,948.19	36,000.00	37,000.00
105100	433010	STORE/TRAINING SUPPLIES	22,067.07	30,313.14	30,000.00	21,592.72	28,296.00	40,000.00
105100	433020	SUPPLIES PUB SAFETY COMPUTER	7,308.68	5,735.52	5,000.00	4,586.69	5,000.00	5,000.00
105100	433050	DARE PROGRAM	12,685.61	9,070.51	4,000.00	7,856.62	6,250.00	7,500.00
105100	436000	UNIFORMS	27,818.18	64,753.14	50,000.00	33,346.75	41,186.00	45,000.00
105100	436010	SAFETY EQUIPMENT	28,738.63	40,382.37	73,908.00	21,943.42	73,908.00	52,500.00
105100	453000	DUES & SUBSCRIPTIONS	3,941.02	6,525.56	6,400.00	6,308.54	6,400.00	6,400.00
105100	458500	ANIMAL CONTROL	27,220.59	8,432.58	15,000.00	8,499.62	8,500.00	8,805.00
105100	461000	PRO RATA ADMINISTRATION	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100	465000	IRMS FEE	221,225.00	228,731.00	137,453.00	137,453.00	137,453.00	186,034.00
105100	473390	CONTRIBUTION DRUG TASK FORCE	20,000.00	20,000.00	18,000.00	18,000.00	18,000.00	20,000.00
105100	474000	C/O EQUIPMENT	12,654.99	67,362.30	12,000.00	8,887.44	11,887.00	21,500.00
105100	474040	K 9 ACCOUNT	6,548.62	4,452.19	6,000.00	2,822.91	5,916.00	7,000.00
105100	475000	CAPITAL IMPROVEMENT PROGRAM	212,770.87	495,665.18	495,303.44	335,255.47	415,072.00	416,499.00
105100	481000	DEBT PRINCIPAL	310,790.32	331,991.74	320,918.00	307,308.75	320,918.00	202,214.00
105100	482000	INTEREST	49,724.02	28,523.38	23,626.00	37,234.25	23,626.00	16,387.00
105100	491600	YOUTH COUNCIL	301.97	0.00	0.00	0.00	0.00	0.00
105100		PUBLIC SAFETY OPERATIONS	\$7,053,737.50	\$7,581,873.05	\$8,254,172.44	\$6,316,791.33	\$7,308,361.00	\$8,057,803.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105550		PUBLIC WORKS						
105550	402000	SALARIES & WAGES	104,289.92	96,215.46	110,047.00	97,405.27	110,150.00	111,209.00
105550	402500	LONGEVITY	4,239.01	3,897.56	3,828.00	3,827.71	3,828.00	3,867.00
105550	405000	FICA TAXES	8,021.05	7,615.37	8,712.00	7,459.97	8,720.00	8,803.00
105550	406000	GROUP INSURANCE	13,402.55	13,286.14	15,749.00	17,319.75	15,749.00	17,099.00
105550	407000	RETIREMENT	5,194.93	6,559.01	7,835.00	6,964.85	7,814.00	7,756.00
105550	411000	TELEPHONE & POSTAGE	1,109.63	1,383.90	1,814.00	1,372.18	1,535.00	1,573.00
105550	414000	TRAVEL/MEETINGS/SCHOOLS	37.36	75.73	100.00	0.00	0.00	100.00
105550	416000	MAINTENANCE & REPAIR EQUIPMENT	39.97	29.40	158.00	24.75	33.00	158.00
105550	417000	MAINTENANCE & REPAIR VEHICLES	106.12	467.43	100.00	89.48	90.00	100.00
105550	431000	VEHICLE SUPPLIES	857.52	1,333.86	1,394.00	872.61	1,221.00	1,394.00
105550	433001	OFFICE SUPPLIES	213.75	352.37	400.00	158.88	328.00	400.00
105550	465000	IRMS FEE	16,114.84	12,698.10	12,267.00	12,267.00	12,267.00	15,665.00
105550		PUBLIC WORKS	\$153,626.65	\$143,914.33	\$162,404.00	\$147,762.45	\$161,735.00	\$168,124.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105600		STREETS ADMINISTRATION						
105600	402000	SALARIES & WAGES	67,560.13	50,315.44	76,540.00	67,702.59	76,525.00	77,345.00
105600	402500	LONGEVITY	1,736.74	1,528.28	1,893.00	1,892.63	1,893.00	1,912.00
105600	405000	FICA TAXES	5,232.17	3,949.24	6,001.00	5,128.97	5,999.00	6,063.00
105600	406000	GROUP INSURANCE	12,536.59	10,027.69	15,630.00	10,181.25	15,630.00	16,978.00
105600	406001	RETIREE INSURANCE	14,367.96	5,757.41	8,868.00	1,089.87	8,868.00	0.00
105600	407000	RETIREMENT	3,313.53	3,401.95	5,397.00	4,788.20	5,368.00	5,341.00
105600	411000	TELEPHONE & POSTAGE	695.60	883.58	1,350.00	918.43	1,000.00	1,000.00
105600	413000	UTILITIES	3,704.61	3,572.64	4,925.00	4,074.76	3,450.00	3,600.00
105600	414000	TRAVEL/MEETINGS/SCHOOLS	174.16	282.62	500.00	259.55	260.00	500.00
105600	416000	MAINTENANCE & REPAIR EQUIPMENT	37.42	438.74	155.00	24.75	33.00	155.00
105600	417000	MAINTENANCE & REPAIR VEHICLES	1,071.53	105.40	750.00	656.68	750.00	750.00
105600	431000	VEHICLE SUPPLIES	2,687.85	2,571.10	5,772.00	3,186.84	4,805.00	5,772.00
105600	433000	DEPARTMENTAL SUPPLIES	315.45	1,416.11	800.00	-582.59	400.00	800.00
105600	433001	OFFICE SUPPLIES	131.40	49.06	300.00	783.26	785.00	300.00
105600	436000	UNIFORMS	596.99	383.42	585.00	555.36	593.00	600.00
105600	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	48,956.97	0.00	0.00	0.00	0.00
105600		STREETS ADMINISTRATION	\$114,162.13	\$133,639.65	\$129,466.00	\$100,660.55	\$126,359.00	\$121,116.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105610		STREETS MAINTENANCE						
105610	402000	SALARIES & WAGES	228,496.37	170,464.61	247,516.00	210,537.00	237,534.00	237,087.00
105610	402500	LONGEVITY	6,513.01	4,983.73	5,541.00	5,540.19	5,541.00	4,325.00
105610	405000	FICA TAXES	17,616.93	13,493.36	19,359.00	16,041.85	18,596.00	18,468.00
105610	406000	GROUP INSURANCE	61,799.85	47,443.74	69,998.00	42,288.14	69,998.00	67,659.00
105610	406001	RETIREE INSURANCE	13,906.87	0.00	0.00	32,962.43	0.00	9,672.00
105610	407000	RETIREMENT	11,269.72	11,490.84	17,411.00	14,836.21	17,411.00	16,271.00
105610	416000	MAINTENANCE & REPAIR EQUIPMENT	146.06	702.43	530.00	162.46	271.00	530.00
105610	417000	MAINTENANCE & REPAIR VEHICLES	31,063.23	25,654.11	25,500.00	34,468.51	38,803.00	30,000.00
105610	431000	VEHICLE SUPPLIES	24,920.67	28,953.78	54,425.00	36,971.59	45,335.00	54,000.00
105610	433000	DEPARTMENTAL SUPPLIES	3,363.86	1,417.86	3,750.00	3,604.90	3,700.00	3,750.00
105610	436000	UNIFORMS	3,727.95	2,682.60	4,033.00	3,467.59	3,971.00	4,033.00
105610	461500	PRO RATA REIMBURSEMENT	0.00	-30,000.00	0.00	0.00	0.00	0.00
105610		STREETS MAINTENANCE	\$402,824.52	\$277,287.06	\$448,063.00	\$400,880.87	\$441,160.00	\$445,795.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105620		STREETS CONCRETE						
105620	402000	SALARIES & WAGES	66,940.26	56,969.02	54,633.00	48,429.76	54,722.00	55,206.00
105620	402500	LONGEVITY	1,833.81	1,554.57	1,350.00	1,349.83	1,350.00	1,364.00
105620	405000	FICA TAXES	4,642.68	4,036.70	4,283.00	3,093.37	4,290.00	4,328.00
105620	406000	GROUP INSURANCE	18,155.24	16,593.14	15,555.00	43,894.78	15,555.00	16,902.00
105620	407000	RETIREMENT	3,288.63	3,840.32	3,852.00	3,424.87	3,831.00	3,813.00
105620	416000	MAINTENANCE & REPAIR EQUIPMENT	50.61	124.42	175.00	37.14	50.00	175.00
105620	417000	MAINTENANCE & REPAIR VEHICLES	987.04	676.65	2,000.00	445.35	538.00	2,000.00
105620	431000	VEHICLE SUPPLIES	3,779.77	4,350.81	7,815.00	5,479.96	6,810.00	7,815.00
105620	433000	DEPARTMENTAL SUPPLIES	845.43	636.94	2,000.00	775.49	1,260.00	2,000.00
105620	436000	UNIFORMS	977.95	912.32	1,320.00	927.58	1,031.00	1,320.00
105620	474000	MISC C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1,000.00
105620		STREETS CONCRETE	\$101,501.42	\$89,694.89	\$92,983.00	\$107,858.13	\$89,437.00	\$95,923.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105640		STREETS - SWEEPING						
105640	402000	SALARIES & WAGES	70,247.88	55,600.93	82,354.00	73,090.97	82,354.00	83,220.00
105640	402500	LONGEVITY	1,916.74	1,510.38	2,038.00	2,037.33	2,038.00	2,356.00
105640	405000	FICA TAXES	5,478.65	4,483.42	6,456.00	5,699.17	6,474.00	6,547.00
105640	406000	GROUP INSURANCE	18,155.24	15,424.57	23,333.00	8,138.47	23,333.00	25,355.00
105640	407000	RETIREMENT	3,450.72	3,748.08	5,807.00	5,168.83	5,773.00	5,768.00
105640	416000	MAINTENANCE & REPAIR EQUIPMENT	5,519.58	4,463.39	9,670.00	11,732.53	14,861.00	9,670.00
105640	431000	VEHICLE SUPPLIES	10,245.54	8,640.51	17,034.00	15,366.70	20,246.00	20,400.00
105640	433000	DEPARTMENTAL SUPPLIES	800.40	1,493.77	4,250.00	1,857.13	1,860.00	4,250.00
105640	436000	UNIFORMS	1,116.29	872.83	1,235.00	1,299.68	1,424.00	1,335.00
105640		STREETS - SWEEPING	\$116,931.04	\$96,237.88	\$152,177.00	\$124,390.81	\$158,363.00	\$158,901.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105650		STREETS - SIGN PAINTING						
105650	402000	SALARIES & WAGES	26,058.19	19,684.42	30,193.00	26,712.46	30,186.00	30,509.00
105650	402500	LONGEVITY	1,059.43	797.18	1,044.00	1,043.35	1,044.00	1,054.00
105650	405000	FICA TAXES	2,066.78	1,613.57	2,390.00	2,115.19	2,390.00	2,415.00
105650	406000	GROUP INSURANCE	6,137.63	4,980.01	7,788.00	3,576.36	7,788.00	8,462.00
105650	407000	RETIREMENT	1,296.66	1,343.62	2,149.00	1,909.54	2,149.00	2,128.00
105650	416000	MAINTENANCE & REPAIR EQUIPMENT	18.35	71.21	138.00	12.39	17.00	138.00
105650	417000	MAINTENANCE & REPAIR VEHICLES	259.92	57.11	500.00	80.90	81.00	500.00
105650	431000	VEHICLE SUPPLIES	2,249.13	1,495.66	3,796.00	2,446.38	2,848.00	3,796.00
105650	433000	DEPARTMENTAL SUPPLIES	2,046.37	2,968.05	6,000.00	1,275.34	5,556.00	6,000.00
105650	436000	UNIFORMS	348.14	275.66	450.00	320.43	458.00	490.00
105650		STREETS - SIGN PAINTING	\$41,540.60	\$33,286.49	\$54,448.00	\$39,492.34	\$52,517.00	\$55,492.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105660		STREETS - CARPENTRY & MASONRY						
105660	402000	SALARIES & WAGES	57,250.05	57,637.09	58,698.00	52,154.83	56,939.00	59,316.00
105660	402500	LONGEVITY	1,163.80	1,462.74	1,455.00	1,454.75	1,455.00	1,470.00
105660	405000	FICA TAXES	4,451.71	4,657.55	4,602.00	4,073.49	4,467.00	4,651.00
105660	406000	GROUP INSURANCE	13,816.00	14,897.00	15,569.00	5,220.91	15,569.00	16,916.00
105660	407000	RETIREMENT	2,793.19	3,878.46	4,139.00	3,688.27	4,105.00	4,097.00
105660	416000	MAINTENANCE & REPAIR EQUIPMENT	4.13	35.00	150.00	0.00	17.00	150.00
105660	417000	MAINTENANCE & REPAIR VEHICLES	388.04	221.58	500.00	871.88	900.00	800.00
105660	431000	VEHICLE SUPPLIES	788.89	1,043.59	1,881.00	1,574.50	1,916.00	1,881.00
105660	433000	DEPARTMENTAL SUPPLIES	240.70	192.38	200.00	677.01	700.00	200.00
105660	436000	UNIFORMS	596.71	711.58	710.00	719.69	782.00	840.00
105660		STREETS - CARPENTRY & MASONRY	\$81,493.22	\$84,736.97	\$87,904.00	\$70,435.33	\$86,850.00	\$90,321.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105700		POWELL BILL						
105700	433000	DEPARTMENTAL SUPPLIES	37,626.12	51,990.88	24,000.00	11,628.64	21,079.00	24,000.00
105700	442600	COMMERCIAL STREET CONSTRUCTION	18,258.97	0.00	25,000.00	0.00	0.00	25,000.00
105700	473020	RESURFACING	142,885.46	0.00	125,000.00	110,201.06	116,583.00	125,000.00
105700	473040	CRACK SEALING	0.00	0.00	10,000.00	0.00	0.00	10,000.00
105700	473050	ASPHALT MILLING	0.00	0.00	10,000.00	17,422.90	17,423.00	10,000.00
105700	473090	SIDEWALK	11,401.75	6,636.17	15,000.00	6,200.46	13,278.00	15,000.00
105700	473130	RESTRIPING	3,161.39	0.00	0.00	0.00	0.00	0.00
105700	473140	BRIDGE INSPECTIONS	0.00	1,943.25	2,000.00	0.00	2,000.00	2,000.00
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	35,694.71	0.00	14,944.79	14,945.00	10,000.00
105700	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	136,188.50	100,000.00	99,955.85	99,836.00	297,500.00
105700		POWELL BILL	\$215,450.69	\$234,570.51	\$313,500.00	\$262,470.70	\$287,261.00	\$521,000.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105800		SANITATION - RESIDENTIAL						
105800	402000	SALARIES & WAGES	354,309.78	354,518.96	314,933.00	274,969.22	310,552.00	317,146.00
105800	402500	LONGEVITY	11,754.20	11,754.20	9,014.00	9,013.40	9,014.00	9,336.00
105800	405000	FICA TAXES	27,557.02	28,469.41	24,782.00	21,240.82	24,447.00	24,976.00
105800	406000	GROUP INSURANCE	82,900.00	89,383.00	77,919.00	34,864.29	77,919.00	76,211.00
105800	406001	RETIREE INSURANCE	7,920.00	8,556.00	8,868.00	22,739.55	8,868.00	0.00
105800	407000	RETIREMENT	17,505.43	24,027.59	22,288.00	19,508.01	21,956.00	22,005.00
105800	411000	TELEPHONE & POSTAGE	426.98	642.81	665.00	615.09	915.00	423.00
105800	414000	TRAVEL/MEETINGS/SCHOOLS	357.28	504.00	700.00	190.00	390.00	700.00
105800	416000	MAINTENANCE & REPAIR EQUIPMENT	120.27	82.51	203.00	61.89	83.00	203.00
105800	417000	MAINTENANCE & REPAIR VEHICLES	20,324.76	20,382.94	18,430.00	22,456.95	22,500.00	21,430.00
105800	431000	VEHICLE SUPPLIES	40,124.86	54,263.21	62,000.00	40,969.87	60,493.00	62,000.00
105800	433000	DEPARTMENTAL SUPPLIES	1,290.58	598.51	500.00	1,040.81	1,036.00	750.00
105800	433001	OFFICE SUPPLIES	72.61	25.45	100.00	70.38	71.00	100.00
105800	436000	UNIFORMS	3,959.06	4,842.80	3,731.00	3,719.89	4,539.00	4,488.00
105800	451000	BAD ACCOUNTS	0.00	19,113.06	0.00	6,733.42	6,934.00	0.00
105800	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	32,529.00	35,000.00	34,750.00	34,750.00	57,000.00
105800		SANITATION - RESIDENTIAL	\$568,622.83	\$649,693.45	\$579,133.00	\$492,943.59	\$584,467.00	\$596,768.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105810		SANITATION - COMMERCIAL						
105810	402000	SALARIES & WAGES	28,249.89	28,256.73	29,900.00	25,659.41	28,978.00	30,202.00
105810	402500	LONGEVITY	569.48	854.22	712.00	711.85	712.00	719.00
105810	405000	FICA TAXES	2,196.37	2,293.70	2,342.00	2,009.18	2,271.00	2,366.00
105810	406000	GROUP INSURANCE	6,908.00	7,448.00	7,786.00	5,941.61	7,786.00	8,460.00
105810	407000	RETIREMENT	1,378.14	1,909.96	2,107.00	1,814.41	1,970.00	2,084.00
105810	416000	MAINTENANCE & REPAIR EQUIPMENT	41.25	33.00	153.00	24.75	33.00	153.00
105810	417000	MAINTENANCE & REPAIR VEHICLES	7,248.98	4,962.73	11,200.00	13,787.00	13,787.00	5,200.00
105810	431000	VEHICLE SUPPLIES	23,158.94	24,514.57	32,123.00	21,381.58	25,324.00	31,123.00
105810	433000	DEPARTMENTAL SUPPLIES	65.19	0.00	100.00	0.00	0.00	100.00
105810	436000	UNIFORMS	629.20	656.52	800.00	391.40	380.00	490.00
105810	445020	RECYCLING CONTAINER PROJECT	43,970.25	45,829.80	50,000.00	37,554.16	48,149.00	52,000.00
105810	457030	TIPPING FEE	141,054.55	130,640.14	148,500.00	102,658.45	126,694.00	146,000.00
105810	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	224,000.00	223,080.98	223,437.00	0.00
105810	481000	DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	73,693.00
105810	482000	INTEREST	0.00	0.00	0.00	0.00	0.00	3,101.00
105810		SANITATION - COMMERCIAL	\$255,470.24	\$247,399.37	\$509,723.00	\$435,014.78	\$479,521.00	\$355,691.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
105820		ROUGH TRASH						
105820	402000	SALARIES & WAGES	104,848.33	84,623.50	61,503.00	50,877.87	57,492.00	62,106.00
105820	402500	LONGEVITY	3,931.30	3,009.49	1,419.00	1,418.78	1,419.00	1,433.00
105820	405000	FICA TAXES	8,289.55	6,868.93	4,814.00	3,962.69	4,507.00	4,861.00
105820	406000	GROUP INSURANCE	27,634.00	22,346.00	15,578.00	5,045.19	15,578.00	16,925.00
105820	406001	RETIREE INSURANCE	0.00	0.00	8,868.00	3,059.69	8,868.00	9,672.00
105820	407000	RETIREMENT	5,223.72	5,723.52	4,329.00	3,597.92	3,904.00	4,282.00
105820	416000	MAINTENANCE & REPAIR EQUIPMENT	82.50	66.00	186.00	49.50	66.00	186.00
105820	417000	MAINTENANCE & REPAIR VEHICLES	17,322.47	8,232.41	14,000.00	2,809.98	6,748.00	14,000.00
105820	431000	VEHICLE SUPPLIES	12,440.99	14,603.60	18,500.00	10,793.21	16,987.00	18,500.00
105820	433000	DEPARTMENTAL SUPPLIES	33.03	24.19	100.00	79.60	80.00	100.00
105820	436000	UNIFORMS	1,198.00	1,707.24	1,144.00	831.22	1,083.00	1,134.00
105820		ROUGH TRASH	\$181,003.89	\$147,204.88	\$130,441.00	\$82,525.65	\$116,732.00	\$133,199.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
106000		MAIN STREET						
106000	402000	SALARIES & WAGES	97,687.80	97,595.20	100,994.00	89,909.69	100,994.00	102,042.00
106000	402500	LONGEVITY	3,190.22	3,190.22	2,250.00	2,249.02	2,249.00	2,271.00
106000	405000	FICA TAXES	7,411.49	7,253.25	7,899.00	6,317.73	7,899.00	7,980.00
106000	406000	GROUP INSURANCE	13,827.00	14,909.00	15,833.00	24,871.34	15,833.00	17,061.00
106000	407000	RETIREMENT	4,934.06	6,730.43	7,104.00	6,479.77	7,104.00	7,031.00
106000	411000	TELEPHONE & POSTAGE	2,820.02	3,465.31	3,698.00	2,863.73	3,630.00	3,756.00
106000	412000	PRINTING	1,583.75	3,060.21	3,770.00	3,436.20	2,500.00	3,800.00
106000	413000	UTILITIES	8,770.11	9,464.40	9,300.00	9,200.51	10,249.00	10,300.00
106000	414000	TRAVEL/MEETINGS/SCHOOLS	3,846.21	2,207.91	2,500.00	3,953.00	4,200.00	4,445.00
106000	417000	MAINTENANCE & REPAIR VEHICLES	1,950.00	2,057.77	1,800.00	1,725.00	1,800.00	1,800.00
106000	421000	RENTAL	33,100.68	27,583.00	36,473.00	29,351.46	36,026.00	27,915.00
106000	433001	OFFICE SUPPLIES	4,838.18	6,966.91	6,400.00	8,826.27	8,720.00	6,400.00
106000	442500	SPECIAL CONTRACTED SERVICES	9,749.19	9,697.05	11,600.00	10,367.86	10,170.00	11,600.00
106000	453000	DUES & SUBSCRIPTIONS	845.80	846.80	846.00	880.80	881.00	846.00
106000	457150	MARKETING	74,461.74	46,079.57	50,980.00	50,432.00	67,551.00	60,440.00
106000	457200	MAIN STREET GRANT	0.00	221,455.00	10,000.00	50,000.00	50,000.00	0.00
106000	465000	IRMS FEE	26,230.00	23,321.00	24,913.00	24,913.00	24,913.00	20,065.00
106000	475000	CAPITAL IMPROVEMENT PROGRAM	13,815.41	21,457.67	131,567.90	51,486.24	97,097.00	65,000.00
106000	475270	FACADE GRANT PROGRAM	11,258.44	10,734.79	14,000.00	6,623.92	10,000.00	10,000.00
106000		MAIN STREET	\$320,320.10	\$518,075.49	\$441,927.90	\$383,887.54	\$461,816.00	\$362,752.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
106200		RECREATION - ADMINISTRATION						
106200	402000	SALARIES & WAGES	155,364.86	152,133.19	119,145.00	102,139.88	119,145.00	112,931.00
106200	402500	LONGEVITY	6,316.60	6,316.60	4,152.00	4,151.67	4,152.00	2,647.00
106200	405000	FICA TAXES	12,572.84	12,744.59	9,433.00	8,354.89	9,433.00	8,842.00
106200	406000	GROUP INSURANCE	20,745.00	22,366.00	15,781.00	30,743.36	15,781.00	17,100.00
106200	406001	RETIREE INSURANCE	7,920.00	0.00	8,868.00	33,496.65	8,868.00	14,508.00
106200	407000	RETIREMENT	7,918.84	10,624.61	8,483.00	7,520.43	8,483.00	7,790.00
106200	411000	TELEPHONE & POSTAGE	1,825.92	2,148.31	2,280.00	1,454.32	1,906.00	2,250.00
106200	414000	TRAVEL/MEETINGS/SCHOOLS	512.29	951.77	2,200.00	893.47	2,200.00	2,200.00
106200	416000	MAINTENANCE & REPAIR EQUIPMENT	123.19	0.00	125.00	0.00	125.00	125.00
106200	417000	MAINTENANCE & REPAIR VEHICLES	3,900.00	4,050.00	4,600.00	3,450.00	4,600.00	4,600.00
106200	421000	RENTAL	4,858.46	0.00	2,750.00	0.00	0.00	0.00
106200	433000	DEPARTMENTAL SUPPLIES	2,006.08	1,648.92	3,500.00	2,532.88	3,500.00	3,500.00
106200	453000	DUES & SUBSCRIPTIONS	384.00	55.00	275.00	296.00	300.00	300.00
106200	465000	IRMS FEE	32,873.00	31,954.00	31,694.00	31,694.00	31,694.00	35,440.00
106200	474000	C/O EQUIPMENT	0.00	12,784.37	2,500.00	0.00	2,500.00	2,500.00
106200	475000	CAPITAL IMPROVEMENT PROGRAM	391,769.88	128,495.35	256,000.00	121,509.34	125,000.00	492,000.00
106200	475000	CAPITAL IMPROVEMENT PROGRAM	131,834.15	0.00	0.00	0.00	0.00	0.00
106200	475000	CAPITAL IMPROVEMENT PROGRAM	227,189.77	0.00	0.00	0.00	0.00	0.00
106200	481000	DEBT PRINCIPAL	139,000.00	139,005.00	139,000.00	144,500.00	144,500.00	139,000.00
106200	482000	INTEREST	49,164.70	45,065.25	39,618.00	39,618.00	39,618.00	34,666.00
106200		RECREATION - ADMINISTRATION	\$1,196,279.58	\$570,342.96	\$650,404.00	\$532,354.89	\$521,805.00	\$880,399.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
106210		RECREATION - SPECIAL PROGRAMS						
106210	402000	SALARIES & WAGES	432,042.92	412,528.68	401,629.00	322,073.59	401,629.00	407,963.00
106210	402500	LONGEVITY	6,188.23	6,108.23	1,520.00	1,519.98	1,520.00	2,709.00
106210	404000	PROFESSIONAL SERVICES	46,424.94	16,303.50	19,000.00	13,824.23	19,000.00	19,000.00
106210	405000	FICA TAXES	33,122.55	33,025.96	30,841.00	24,639.85	30,841.00	31,416.00
106210	406000	GROUP INSURANCE	25,918.00	27,930.00	21,456.00	22,044.74	21,456.00	23,331.00
106210	406001	RETIREE INSURANCE	15,840.00	17,112.00	26,604.00	13,360.55	26,604.00	28,210.00
106210	407000	RETIREMENT	7,645.13	9,448.78	6,691.00	6,293.68	6,691.00	7,062.00
106210	411000	TELEPHONE & POSTAGE	6,123.52	5,766.54	6,410.00	4,339.57	5,759.00	6,000.00
106210	412000	PRINTING	29,450.10	26,883.56	19,500.00	26,022.18	24,000.00	19,500.00
106210	413000	UTILITIES	312,349.63	342,129.67	316,376.00	291,633.66	336,726.00	337,260.00
106210	414000	TRAVEL/MEETINGS/SCHOOLS	10,554.33	9,547.36	7,400.00	7,540.10	7,550.00	7,400.00
106210	416000	MAINTENANCE & REPAIR EQUIPMENT	358.35	1,847.17	2,400.00	3,299.99	3,200.00	2,600.00
106210	417000	MAINTENANCE & REPAIR VEHICLES	5,672.82	172.73	900.00	1,908.33	2,000.00	1,500.00
106210	421000	RENTAL	62,900.00	87,300.00	76,450.00	80,025.00	76,450.00	90,200.00
106210	426000	ADVERTISING	6,400.76	19,300.10	12,000.00	3,987.06	12,000.00	12,000.00
106210	431000	VEHICLE SUPPLIES	2,365.75	2,380.46	2,258.00	2,682.84	4,000.00	4,000.00
106210	433001	OFFICE SUPPLIES	5,793.44	2,481.11	4,400.00	1,819.50	4,400.00	4,400.00
106210	434020	SPECIAL SUPPLIES PROGRAMS	161,163.36	46,273.01	89,500.00	83,112.06	89,500.00	89,500.00
106210	434025	SENIOR PROGRAMS/TRIPS	28,976.36	30,490.90	30,000.00	34,103.07	31,100.00	30,000.00
106210	434026	RED, WHITE AND BLUEGRASS	0.00	0.00	149,000.00	0.00	149,000.00	149,000.00
106210	434026	2010 RED, WHITE AND BLUEGRASS	0.00	110,708.00	0.00	0.00	0.00	0.00
106210	434026	2011 RED, WHITE AND BLUEGRASS	0.00	52,402.91	0.00	135,172.05	135,172.00	0.00
106210	434026	2012 RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	40,544.76	37,795.00	0.00
106210	453000	DUES & SUBSCRIPTIONS	615.00	270.00	500.00	360.00	500.00	500.00
106210	457100	CANTEEN & DANCE	134,925.81	98,519.09	135,000.00	53,101.51	105,000.00	105,000.00
106210	461000	PRO RATA ADMINISTRATION	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210	474000	C/O EQUIPMENT	5,350.63	4,377.33	3,000.00	427.96	3,000.00	3,000.00
106210		RECREATION - SPECIAL PROGRAMS	\$1,318,101.63	\$1,341,227.09	\$1,340,755.00	\$1,151,756.26	\$1,512,813.00	\$1,359,471.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
106220		RECREATION - MAINTENANCE						
106220	402000	SALARIES & WAGES	530,704.62	497,641.64	423,626.00	397,072.30	423,626.00	395,563.00
106220	402500	LONGEVITY	10,672.86	10,971.32	9,124.00	9,123.48	9,124.00	8,543.00
106220	405000	FICA TAXES	37,655.76	39,876.15	33,106.00	29,927.56	33,106.00	30,914.00
106220	406000	GROUP INSURANCE	75,993.00	81,935.00	85,662.00	55,280.63	85,662.00	84,582.00
106220	406001	RETIREE INSURANCE	0.00	8,556.00	8,868.00	0.00	8,868.00	9,672.00
106220	407000	RETIREMENT	16,008.00	22,054.43	23,513.00	20,927.30	23,513.00	20,497.00
106220	414000	TRAVEL/MEETINGS/SCHOOLS	629.68	153.78	800.00	800.00	800.00	800.00
106220	415000	MAINTENANCE & REPAIR BUILDINGS	42,691.72	24,139.33	40,700.00	49,248.78	48,752.00	45,000.00
106220	416000	MAINTENANCE & REPAIR EQUIPMENT	9,337.46	12,534.36	10,000.00	17,090.11	17,100.00	12,000.00
106220	417000	MAINTENANCE & REPAIR VEHICLES	22,062.32	26,575.56	15,000.00	19,928.83	20,000.00	17,000.00
106220	431000	VEHICLE SUPPLIES	27,163.66	34,411.26	43,798.00	26,752.07	40,000.00	40,000.00
106220	433000	DEPARTMENTAL SUPPLIES	122,234.32	100,200.93	99,000.00	107,385.51	110,000.00	110,000.00
106220	433400	TURF GRASS SUPPLIES	35,545.98	21,107.51	40,000.00	29,557.93	40,000.00	40,000.00
106220	436000	UNIFORMS	8,806.97	9,241.88	7,000.00	8,317.49	8,200.00	8,000.00
106220	442100	CONTRACT MOWING	8,316.00	950.00	12,000.00	0.00	12,000.00	12,000.00
106220	474000	C/O EQUIPMENT	1,276.02	0.00	1,500.00	3,045.00	3,045.00	1,500.00
106220		RECREATION - MAINTENANCE	\$949,098.37	\$890,349.15	\$853,697.00	\$774,456.99	\$883,796.00	\$836,071.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
106230		RECREATION AQUATICS						
106230	402000	SALARIES & WAGES	147,967.42	137,990.75	148,909.00	117,305.33	148,909.00	149,390.00
106230	402500	LONGEVITY	1,764.24	1,754.24	1,133.00	1,132.70	1,133.00	1,145.00
106230	405000	FICA TAXES	11,207.62	10,936.66	11,479.00	8,805.64	11,479.00	11,516.00
106230	406000	GROUP INSURANCE	6,913.00	7,453.00	7,840.00	6,383.13	7,840.00	8,514.00
106230	407000	RETIREMENT	2,196.64	3,025.81	3,209.00	2,869.02	3,209.00	3,177.00
106230	411000	TELEPHONE & POSTAGE	580.89	697.30	700.00	522.85	650.00	700.00
106230	414000	TRAVEL/MEETINGS/SCHOOLS	2,251.73	1,783.70	2,500.00	3,199.82	3,200.00	2,500.00
106230	416000	MAINTENANCE & REPAIR EQUIPMENT	6,303.78	6,122.29	9,000.00	3,799.57	9,000.00	9,000.00
106230	433000	DEPARTMENTAL SUPPLIES	1,641.72	333.27	900.00	1,048.43	1,050.00	1,000.00
106230	434000	CHEMICALS	15,714.58	22,410.57	18,000.00	23,016.64	20,000.00	20,000.00
106230	434020	SPECIAL SUPPLIES PROGRAMS	4,320.51	6,930.70	5,500.00	1,478.25	5,500.00	5,500.00
106230	453000	DUES & SUBSCRIPTIONS	280.00	55.00	375.00	55.00	375.00	375.00
106230	474000	C/O EQUIPMENT	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
106230		RECREATION AQUATICS	\$201,142.13	\$199,493.29	\$212,545.00	\$169,616.38	\$215,345.00	\$215,817.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
106400		CEMETERY - PARKS & GROUNDS						
106400	402000	SALARIES & WAGES	310,314.99	304,229.36	340,083.00	287,237.59	338,507.00	343,054.00
106400	402500	LONGEVITY	7,764.54	7,939.54	6,932.00	6,931.71	6,932.00	6,999.00
106400	405000	FICA TAXES	23,624.17	24,099.86	26,547.00	21,939.36	26,426.00	26,779.00
106400	406000	GROUP INSURANCE	55,265.00	59,587.00	77,996.00	52,718.09	77,996.00	84,736.00
106400	406001	RETIREE INSURANCE	7,721.00	8,556.00	8,868.00	5,811.69	8,868.00	14,508.00
106400	407000	RETIREMENT	11,665.81	16,106.69	23,875.00	18,211.87	21,328.00	23,594.00
106400	411000	TELEPHONE & POSTAGE	277.70	384.91	451.00	307.29	390.00	1,095.00
106400	413000	UTILITIES	7,339.29	9,457.21	8,965.00	6,518.38	8,109.00	9,000.00
106400	414000	TRAVEL/MEETINGS/SCHOOLS	144.00	0.00	120.00	0.00	0.00	120.00
106400	416000	MAINTENANCE & REPAIR EQUIPMENT	521.88	801.29	3,500.00	1,551.93	1,718.00	3,500.00
106400	417000	MAINTENANCE & REPAIR VEHICLES	5,400.41	5,433.83	4,000.00	4,333.16	4,334.00	4,500.00
106400	431000	VEHICLE SUPPLIES	12,040.12	12,968.42	17,690.00	12,460.32	15,893.00	17,690.00
106400	433000	DEPARTMENTAL SUPPLIES	7,817.93	9,482.13	7,800.00	5,424.10	5,848.00	7,800.00
106400	433001	OFFICE SUPPLIES	72.08	33.39	400.00	122.24	123.00	300.00
106400	434010	COMMUNITY APPEARANCE PROJECT	3,820.64	3,282.05	4,200.00	1,944.00	3,744.00	4,200.00
106400	436000	UNIFORMS	3,067.96	3,432.46	5,032.00	3,932.54	4,320.00	4,580.00
106400	461500	PRO RATA REIMBURSEMENT	0.00	-20,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
106400	465000	IRMS FEE	2,887.00	3,716.00	3,499.00	3,499.00	3,499.00	3,968.00
106400	474000	C/O EQUIPMENT	3,676.69	2,629.76	4,500.00	2,474.99	4,875.00	4,900.00
106400	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	9,628.66	13,000.00	9,629.69	9,634.00	19,000.00
106400		CEMETERY - PARKS & GROUNDS	\$463,421.21	\$461,768.56	\$547,458.00	\$435,047.95	\$532,544.00	\$570,323.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
108000		D & D ENGINEERING - ADMIN						
108000	402000	SALARIES & WAGES	295,959.65	241,831.84	245,928.00	219,027.66	245,928.00	248,530.00
108000	402500	LONGEVITY	8,768.02	5,866.90	3,621.00	3,620.21	3,621.00	6,183.00
108000	404000	PROFESSIONAL SERVICES	808.51	0.00	15,000.00	480.00	7,500.00	15,000.00
108000	405000	FICA TAXES	22,700.93	18,859.64	19,091.00	16,302.21	19,091.00	19,485.00
108000	406000	GROUP INSURANCE	48,389.00	37,270.00	39,254.00	50,577.15	39,254.00	42,636.00
108000	406001	RETIREE INSURANCE	31,680.00	51,336.00	53,208.00	383,206.03	53,208.00	46,748.00
108000	407000	RETIREMENT	15,088.78	16,256.49	17,169.00	15,288.75	17,169.00	17,168.00
108000	411000	TELEPHONE & POSTAGE	2,790.79	2,398.55	2,844.00	1,684.90	2,270.00	2,400.00
108000	414000	TRAVEL/MEETINGS/SCHOOLS	3,964.71	3,238.97	4,000.00	3,180.93	4,000.00	4,300.00
108000	416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	1,250.00	613.89	1,250.00	1,250.00
108000	417000	MAINTENANCE & REPAIR VEHICLES	1,531.85	859.97	1,053.00	593.43	750.00	1,000.00
108000	426000	ADVERTISING	254.10	0.00	1,000.00	0.00	250.00	1,000.00
108000	431000	VEHICLE SUPPLIES	1,581.25	900.23	1,515.00	1,413.14	1,750.00	2,500.00
108000	433000	DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	3.32	5.00	0.00
108000	433001	OFFICE SUPPLIES	5,443.57	2,330.69	5,000.00	3,204.04	5,000.00	5,000.00
108000	436000	UNIFORMS	832.94	370.12	750.00	435.28	500.00	525.00
108000	453000	DUES & SUBSCRIPTIONS	978.45	1,704.62	1,625.00	1,169.00	1,625.00	1,825.00
108000	461000	PRO RATA ADMINISTRATION	-302,764.00	-272,523.00	-274,011.00	-274,011.00	-274,011.00	-275,800.00
108000	465000	IRMS FEE	19,325.00	46,879.00	41,032.00	41,032.00	41,032.00	43,867.00
108000	474000	C/O EQUIPMENT	250.00	0.00	250.00	0.00	250.00	250.00
108000		D & D ENGINEERING - ADMIN	\$157,583.55	\$157,580.02	\$179,579.00	\$467,820.94	\$170,442.00	\$183,867.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
108150		COMMUNITY HOUSE						
108150	402000	SALARIES & WAGES	0.00	113,167.14	112,547.00	107,660.62	112,547.00	113,293.00
108150	402500	LONGEVITY	0.00	2,352.08	1,756.00	1,755.91	1,756.00	1,774.00
108150	405000	FICA TAXES	0.00	8,740.01	8,745.00	8,163.12	8,745.00	8,803.00
108150	406000	GROUP INSURANCE	0.00	14,900.00	15,609.00	18,992.31	15,609.00	16,957.00
108150	406001	RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	9,672.00
108150	407000	RETIREMENT	0.00	4,691.78	4,975.00	4,467.92	4,975.00	4,925.00
108150	411000	TELEPHONE & POSTAGE	0.00	471.10	457.00	359.07	449.00	480.00
108150	413000	UTILITIES	0.00	22,523.85	24,120.00	23,204.58	28,725.00	29,300.00
108150	414000	TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	50.00	0.00	50.00	50.00
108150	415000	MAINTENANCE & REPAIR BUILDINGS	0.00	1,266.30	3,000.00	3,182.37	3,500.00	3,500.00
108150	416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	2,432.57	5,000.00	9,631.06	9,700.00	5,000.00
108150	421000	RENTAL	0.00	338.95	500.00	288.45	500.00	500.00
108150	433000	DEPARTMENTAL SUPPLIES	0.00	1,691.92	2,000.00	882.83	2,000.00	2,000.00
108150	435000	LAUNDRY DRY CLEANING	0.00	8,693.32	8,000.00	8,476.80	8,000.00	8,000.00
108150	436000	UNIFORMS	0.00	0.00	100.00	0.00	100.00	100.00
108150	447000	FOOD SUPPLIES	0.00	98,994.73	100,000.00	88,544.70	100,000.00	100,000.00
108150	453000	DUES & SUBSCRIPTIONS	0.00	125.00	400.00	269.00	400.00	400.00
108150	465000	IRMS FEE	0.00	3,716.00	2,281.00	2,281.00	2,281.00	2,823.00
108150	474000	C/O EQUIPMENT	0.00	1,080.48	1,000.00	1,167.69	1,500.00	1,500.00
108150	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	0.00	0.00	25,250.00
108150		COMMUNITY HOUSE	\$0.00	\$285,185.23	\$290,540.00	\$279,327.43	\$300,837.00	\$334,327.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
300003		WATER						
300003	316000	REIMBURSEMENT FOR SERVICE	-5,252.66	-9,902.34	-12,000.00	-7,997.95	-7,821.00	-5,500.00
300003	329000	INTEREST EARNED	-49,047.21	-16,554.18	-38,018.00	-11,970.26	-12,178.00	-27,915.00
300003	329500	INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-1,848,000.00	0.00	-1,700,000.00	-900,000.00
300003	331000	RENTS	-165,700.83	-172,446.09	-166,133.00	-169,317.50	-175,000.00	-175,000.00
300003	335000	MISCELLANEOUS	-14,592.37	-1,157.39	-2,500.00	-1,080.89	-1,900.00	-1,900.00
300003	348500	NC STATE GRANT	-466,187.91	0.00	0.00	0.00	0.00	0.00
300003	352200	FINES	-100.00	0.00	0.00	0.00	0.00	0.00
300003	371000	UTILITY RENTS	-3,757,580.96	-3,763,233.21	-3,716,000.00	-3,293,659.02	-3,744,000.00	-3,815,000.00
300003	371400	DEBT RECOVERY	-372,988.80	-572,534.11	-586,000.00	-487,109.01	-574,000.00	-574,000.00
300003	373000	UTILITY TAPS	-69,699.39	-47,471.02	-59,000.00	-45,573.30	-44,000.00	-44,000.00
300003	373500	BURKE CO. WATER SURCHARGES	27,332.10	23,245.22	22,500.00	28,901.83	-29,000.00	26,000.00
300003	374150	BURKE COUNTY WATER CHARGE	-27,749.34	-28,899.81	-22,500.00	-24,230.00	-26,000.00	-26,000.00
300003	375000	RECONNECT FEES	-5,075.00	-16,350.00	-12,000.00	-13,025.00	-13,500.00	-12,000.00
300003	379000	UTILITY PENALTIES	-51,469.35	-55,519.09	-51,000.00	-50,410.69	-58,645.00	-58,645.00
300003	381000	SALE OF MATERIALS	-474.50	-318.50	-1,000.00	-1,398.10	-1,500.00	-1,500.00
300003	383200	SALE OF SURPLUS	-5,318.75	-8,449.87	-2,500.00	-1,019.13	-2,000.00	-2,000.00
300003	399000	APPROPRIATED RETAINED EARNINGS	0.00	0.00	-175,319.00	0.00	0.00	-38,483.00
300003		WATER	\$-4,963,904.97	\$-4,669,590.39	\$-6,669,470.00	\$-4,077,889.02	\$-6,389,544.00	\$-5,655,943.00

			2009/2010	2010/2011	2011/2012	2011/2012	2012/2013	
			Actual	Actual	Revised Budget	Current	Projected	Budget
307025		WATER OPERATIONS						
307025	402000	SALARIES & WAGES	718,503.65	687,554.41	736,690.00	599,814.03	706,000.00	713,593.00
307025	402050	ACCRUED VACATION	6,869.32	4,212.02	0.00	0.00	0.00	0.00
307025	402500	LONGEVITY	17,912.98	18,270.52	13,916.00	13,915.82	13,916.00	15,577.00
307025	404000	PROFESSIONAL SERVICES	44,610.33	35,993.54	56,000.00	28,837.73	42,000.00	42,000.00
307025	405000	FICA TAXES	55,613.78	54,855.44	57,422.00	45,781.68	55,125.00	55,782.00
307025	406000	GROUP INSURANCE	151,988.00	163,873.00	163,866.00	171,733.49	163,866.00	169,570.00
307025	406001	RETIREE INSURANCE	63,360.00	59,892.00	62,076.00	31,446.64	62,076.00	48,360.00
307025	407000	RETIREMENT	35,259.65	46,331.99	51,642.00	42,170.55	49,576.00	49,146.00
307025	411000	TELEPHONE & POSTAGE	4,984.25	5,569.16	5,712.00	4,076.49	5,475.00	5,700.00
307025	413000	UTILITIES	332,891.22	338,863.03	363,100.00	317,505.39	382,765.00	410,000.00
307025	414000	TRAVEL/MEETINGS/SCHOOLS	1,249.48	783.95	1,900.00	596.34	1,800.00	1,000.00
307025	415000	MAINTENANCE & REPAIR BUILDINGS	3,544.72	3,634.26	5,500.00	2,649.98	5,500.00	5,500.00
307025	416000	MAINTENANCE & REPAIR EQUIPMENT	78,088.57	35,965.11	62,196.00	26,312.91	50,000.00	60,000.00
307025	416020	MAINTENANCE & REPAIR GENERATOR	0.00	21,931.19	45,000.00	16,379.74	35,000.00	30,000.00
307025	417000	MAINTENANCE & REPAIR VEHICLES	13,969.21	16,178.75	13,000.00	15,311.88	15,500.00	15,000.00
307025	426000	ADVERTISING	1,104.00	460.00	2,130.00	488.00	700.00	1,000.00
307025	431000	VEHICLE SUPPLIES	19,471.73	25,533.59	34,742.00	30,613.33	31,362.00	35,000.00
307025	433000	DEPARTMENTAL SUPPLIES	50,713.01	70,805.65	115,000.00	79,962.71	90,300.00	90,000.00
307025	433001	OFFICE SUPPLIES	0.00	305.85	1,000.00	807.13	1,000.00	1,000.00
307025	434000	CHEMICALS	238,786.46	268,084.99	290,000.00	190,957.95	275,000.00	285,000.00
307025	436000	UNIFORMS	16,595.82	13,855.40	18,000.00	12,086.87	15,000.00	15,000.00
307025	445000	CONTRACTED SERVICES	9,608.42	8,339.41	25,000.00	8,251.35	25,000.00	25,000.00
307025	451000	BAD ACCOUNTS	9,745.96	44,128.75	0.00	16,735.60	17,200.00	0.00
307025	453000	DUES & SUBSCRIPTIONS	615.00	615.00	1,330.00	615.00	1,330.00	1,330.00
307025	455700	CHANGE IN OPEB	1,790.00	14,802.00	0.00	0.00	0.00	0.00
307025	459000	DEPRECIATION EXPENSE	845,797.16	877,303.10	0.00	0.00	0.00	0.00
307025	461000	PRO RATA ADMINISTRATION	760,686.00	998,608.00	1,090,494.00	1,090,494.00	1,090,494.00	1,085,735.00
307025	461500	PRO RATA REIMBURSEMENT	0.00	390,652.00	484,577.00	484,577.00	484,577.00	495,473.00
307025	462000	WAREHOUSE GARAGE FEE	55,760.00	57,755.00	36,656.00	36,656.00	36,656.00	38,082.00
307025	465000	IRMS FEE	78,035.00	64,726.00	46,370.00	46,370.00	46,370.00	58,465.00
307025	473250	SLUDGE REMOVAL	2,744.49	20,497.04	21,000.00	23,716.70	31,000.00	32,000.00
307025	474000	C/O EQUIPMENT	9,034.13	13,810.61	20,000.00	14,943.33	20,000.00	19,400.00
307025	475000	CAPITAL IMPROVEMENT PROGRAM	656,886.08	230,275.12	2,231,123.00	607,073.48	2,114,000.00	1,546,462.00
307025	481000	DEBT PRINCIPAL	417,499.18	416,728.67	416,180.00	416,179.44	416,180.00	261,450.00
307025	482000	INTEREST	74,142.87	47,615.27	36,723.00	36,722.44	36,723.00	24,318.00
307025	490000	CONTINGENCY	0.00	0.00	141,125.00	0.00	0.00	0.00
307025	497000	TRANSFER TO GENERAL FUND	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
307025	497010	TRANSFER TO WASTE WATER	261,673.00	0.00	0.00	0.00	0.00	0.00
307025	497060	TRANSFER T/F ELECTRIC	102,575.00	0.00	0.00	0.00	0.00	0.00
307025	498100	AMORTIZATION - REFUNDING	16,248.00	16,248.00	0.00	0.00	0.00	0.00
307025		WATER OPERATIONS	\$5,173,356.47	\$5,095,057.82	\$6,669,470.00	\$4,433,783.00	\$6,341,491.00	\$5,655,943.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
310003		ELECTRIC						
310003	316000	REIMBURSEMENT FOR SERVICE	-49,534.35	-32,762.92	-295,000.00	-91,824.11	-100,000.00	-858,371.00
310003	329000	INTEREST EARNED	-34,854.93	-9,180.38	-33,498.00	-9,118.73	-9,336.00	-26,088.00
310003	329500	INSTALLMENT PURCHASE PROCEEDS	0.00	-80,000.00	0.00	0.00	0.00	0.00
310003	335000	MISCELLANEOUS	-23,725.55	-1,502.26	-5,000.00	-500.00	-500.00	0.00
310003	371000	UTILITY RENTS	-10,228,403.41	-1,251,032.58	0.00	-4,681,152.63	0.00	0.00
310003	371100	SALE OF POWER	-15,102,370.02	-26,992,348.30	-29,585,500.00	-20,086,596.49	-29,605,110.00	-31,147,198.00
310003	375000	RECONNECT FEES	-18,900.00	-52,250.00	-45,000.00	-44,400.00	-43,500.00	-45,000.00
310003	376000	SECURITY LIGHT RENTALS	-431,175.90	-480,689.10	-488,000.00	-419,790.87	-465,000.00	-512,400.00
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	-14,668.00	-9,193.00	-15,000.00	-9,228.00	-15,000.00	-15,000.00
310003	378100	CASH OVER (SHORT)	233.75	-137.47	0.00	235.69	-163.00	0.00
310003	379000	UTILITY PENALTIES	-273,562.75	-277,843.24	-310,000.00	-239,859.01	-282,500.00	-310,000.00
310003	381000	SALE OF MATERIALS	0.00	0.00	-2,500.00	0.00	0.00	-2,500.00
310003	383200	SALE OF SURPLUS	-23,176.64	-945.30	-25,000.00	-4,685.10	-5,000.00	-25,000.00
310003	397100	TRANSFER T/F ELECTRIC FUND	-102,575.00	0.00	0.00	0.00	0.00	0.00
310003	397920	T/F CABLE FUND	0.00	0.00	-147,953.00	-147,953.00	-147,953.00	-147,953.00
310003	399000	APPROPRIATED RETAINED EARNINGS	0.00	0.00	-15,675.68	0.00	0.00	0.00
310003		ELECTRIC	\$-26,376,712.80	\$-29,261,884.55	\$-31,042,126.68	\$-25,808,872.25	\$-30,748,062.00	\$-33,163,510.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
317200		ELECTRIC OPERATIONS						
317200	402000	SALARIES & WAGES	981,714.08	942,540.07	868,694.00	781,507.97	846,724.00	920,176.00
317200	402050	ACCRUED VACATION	9,910.08	178.03	0.00	0.00	0.00	0.00
317200	402500	LONGEVITY	29,199.98	26,709.46	21,291.00	20,894.70	20,894.00	21,822.00
317200	404000	PROFESSIONAL SERVICES	14,891.40	23,350.66	20,000.00	15,174.96	18,000.00	22,000.00
317200	405000	FICA TAXES	74,755.32	73,912.69	68,084.00	58,691.20	66,362.00	72,063.00
317200	406000	GROUP INSURANCE	179,678.00	193,723.00	175,859.00	231,548.66	175,859.00	195,353.00
317200	406001	RETIREE INSURANCE	47,520.00	59,892.00	75,378.00	123,117.51	75,378.00	70,928.00
317200	407000	RETIREMENT	48,752.71	63,675.20	61,231.00	55,182.74	59,640.00	63,491.00
317200	411000	TELEPHONE & POSTAGE	11,559.51	11,804.89	11,964.00	10,216.20	11,888.00	12,050.00
317200	413000	UTILITIES	10,318.10	11,417.85	10,680.00	9,857.45	10,960.00	11,500.00
317200	414000	TRAVEL/MEETINGS/SCHOOLS	1,610.25	2,732.11	2,000.00	1,537.25	1,500.00	2,000.00
317200	416000	MAINTENANCE & REPAIR EQUIPMENT	4,403.66	4,420.36	6,300.00	3,625.85	4,000.00	6,000.00
317200	416010	MAINTENANCE & REP TRANSFORMERS	16,855.60	36,674.25	35,000.00	15,841.48	35,000.00	40,000.00
317200	416020	MAINTENANCE & REPAIR GENERATOR	18,841.36	10,336.59	0.00	0.00	0.00	0.00
317200	417000	MAINTENANCE & REPAIR VEHICLES	23,088.08	24,013.70	28,000.00	25,547.09	28,000.00	28,000.00
317200	431000	VEHICLE SUPPLIES	39,577.62	50,783.95	67,747.00	42,021.08	50,000.00	70,000.00
317200	433000	DEPARTMENTAL SUPPLIES	59,080.82	-102,225.32	225,000.00	146,028.52	170,000.00	200,000.00
317200	434000	STREET AND AREA LIGHTS	33,835.18	34,035.97	40,000.00	31,898.81	37,000.00	42,000.00
317200	434030	CITY STREET LIGHTING - DUKE	29,646.24	31,831.39	34,500.00	31,234.65	33,000.00	35,000.00
317200	436000	UNIFORMS	17,376.51	17,219.83	17,000.00	13,697.42	17,000.00	19,000.00
317200	445000	CONTRACTED SERVICES	5,790.90	5,791.82	140,675.68	67,518.84	125,000.00	140,000.00
317200	448000	NCMPA #1	23,074,462.25	24,780,605.22	25,868,057.00	21,315,189.88	25,843,901.00	27,293,298.00
317200	448500	SEPA	603,124.74	820,570.71	827,000.00	744,090.01	860,400.00	890,000.00
317200	451000	BAD ACCOUNTS	33,431.36	244,279.97	0.00	134,970.37	138,000.00	0.00
317200	453000	DUES & SUBSCRIPTIONS	19,744.95	20,130.00	21,200.00	0.00	21,200.00	22,000.00
317200	455700	CHANGE IN OPEB	1,790.00	-43,814.00	0.00	0.00	0.00	0.00
317200	457150	MARKETING	864.78	909.47	2,000.00	21,503.29	21,503.00	2,000.00
317200	457152	ENERGY REBATES	1,300.00	700.00	5,000.00	1,150.00	6,100.00	5,000.00
317200	459000	DEPRECIATION EXPENSE	680,308.16	674,100.69	0.00	0.00	0.00	0.00
317200	461000	PRO RATA ADMINISTRATION	1,030,858.00	946,862.00	994,769.00	994,769.00	994,769.00	988,897.00
317200	461500	PRO RATA REIMBURSEMENT	0.00	-114,580.00	-115,434.00	-115,434.00	-115,434.00	-118,200.00
317200	462000	WAREHOUSE GARAGE FEE	98,688.00	104,464.00	139,291.00	139,291.00	139,291.00	145,000.00
317200	464000	IGS REIMBURSEMENT	0.00	-125,000.00	0.00	0.00	0.00	-100,000.00
317200	465000	IRMS FEE	73,754.00	80,204.00	60,871.00	60,871.00	60,871.00	82,258.00
317200	474000	C/O EQUIPMENT	2,724.83	26,460.79	15,000.00	2,998.47	10,000.00	22,400.00
317200	475000	CAPITAL IMPROVEMENT PROGRAM	122,092.06	352,340.45	390,000.00	49,110.45	140,000.00	1,145,125.00
317200	475000	CAPITAL IMPROVEMENT PROGRAM	44,364.71	0.00	0.00	0.00	0.00	0.00
317200	481000	DEBT PRINCIPAL	11,045.00	11,000.00	28,670.00	20,386.84	28,670.00	29,680.00
317200	482000	INTEREST	3,892.38	3,807.13	5,277.00	8,059.44	8,060.00	3,893.00
317200	490000	CONTINGENCY	0.00	0.00	130,203.00	0.00	0.00	9,444.00
317200	496990	PAYMENT IN LIEU OF TAXES	97,239.00	100,384.00	101,149.00	101,149.00	101,149.00	102,770.00
317200	497000	TRANSFER TO GENERAL FUND	634,167.00	654,676.00	659,670.00	659,670.00	659,670.00	668,562.00
317200		ELECTRIC OPERATIONS	\$28,192,256.62	\$30,060,918.93	\$31,042,126.68	\$25,822,917.13	\$30,704,355.00	\$33,163,510.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
320003		WASTEWATER						
320003	316000	REIMBURSEMENT FOR SERVICE	-1,926.30	-2,828.62	-2,500.00	-7,111.43	-6,500.00	-6,500.00
320003	329000	INTEREST EARNED	-21,820.88	-6,995.75	-6,057.00	-5,409.17	-5,481.00	-18,506.00
320003	335000	MISCELLANEOUS	17,935.58	-35.75	-500.00	1,134.49	-720.00	-700.00
320003	336500	RESTRICTED CONTRIBUTIONS	0.00	0.00	-39,160.00	-19,580.00	-19,580.00	0.00
320003	348500	NC STATE GRANT	0.00	0.00	-11,428,456.00	0.00	0.00	0.00
320003	348501	STATE OF NORTH CAROLINA	0.00	0.00	0.00	0.00	-11,428,456.00	0.00
320003	371000	UTILITY RENTS	-3,582,301.08	-3,735,394.22	-3,688,544.00	-3,221,088.05	-3,535,000.00	-3,659,500.00
320003	371400	DEBT RECOVERY	-618,191.99	-773,101.13	-770,000.00	-665,979.94	-742,500.00	-742,500.00
320003	371500	SEPTAGE REVENUE	-21,203.00	-19,900.00	-20,000.00	-18,710.00	-21,100.00	-21,100.00
320003	373000	UTILITY TAPS	-6,700.00	-15,000.00	-12,000.00	-10,785.00	-12,000.00	-13,000.00
320003	373600	BURKE CO. SEWER SURCHARGES	2,843.59	0.00	0.00	2,919.68	3,100.00	3,200.00
320003	374000	GLEN ALPINE SEWER CHARGE	-1,687.81	-18,817.33	-20,000.00	-14,526.83	-17,400.00	-17,400.00
320003	374100	BURKE COUNTY SEWER CHARGE	-3,020.12	-10.00	-2,900.00	-2,418.94	-2,900.00	-2,900.00
320003	379000	UTILITY PENALTIES	-50,125.94	-46,228.90	-45,385.00	-42,288.50	-48,540.00	-48,540.00
320003	381000	SALE OF MATERIALS	-1,600.40	-2,358.80	-500.00	-244.20	-1,500.00	-1,500.00
320003	381100	SALE OF SLUDGE	-6,890.00	-6,028.00	-7,600.00	-10,680.00	-11,000.00	-10,000.00
320003	383200	SALE OF SURPLUS	-2,125.00	-57,905.00	-10,000.00	-8,754.39	-8,800.00	-10,000.00
320003	397400	TRANSFER T/F WATER FUND	-261,673.00	0.00	0.00	0.00	0.00	0.00
320003	397900	TRANSFER T/F CAPITAL RESERVE	0.00	-1,533,507.00	0.00	0.00	0.00	0.00
320003	399000	APPROPRIATED RETAINED EARNINGS	0.00	0.00	-1,522,137.90	0.00	0.00	-1,533,507.00
320003		WASTEWATER	\$-4,558,486.35	\$-6,218,110.50	\$-17,575,739.90	\$-4,023,522.28	\$-15,858,377.00	\$-6,082,453.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
327110		WASTEWATER OPERATIONS						
327110	402000	SALARIES & WAGES	810,333.46	758,000.95	795,075.00	669,753.87	781,324.00	827,557.00
327110	402050	ACCRUED VACATION	-5,968.88	-1,829.23	0.00	0.00	0.00	0.00
327110	402500	LONGEVITY	23,767.33	25,091.73	18,509.00	18,268.86	18,289.00	19,498.00
327110	404000	PROFESSIONAL SERVICES	30,484.00	27,149.38	25,264.00	28,034.40	31,000.00	25,000.00
327110	405000	FICA TAXES	62,122.26	60,157.08	62,240.00	51,308.64	60,995.00	64,800.00
327110	406000	GROUP INSURANCE	165,826.00	171,345.00	164,077.00	102,518.62	160,795.00	186,678.00
327110	406001	RETIREE INSURANCE	31,680.00	34,224.00	35,472.00	180,375.32	35,472.00	43,524.00
327110	407000	RETIREMENT	41,089.40	51,801.85	55,975.00	47,343.84	54,856.00	57,092.00
327110	411000	TELEPHONE & POSTAGE	7,215.45	8,050.87	7,860.00	5,836.42	7,570.00	8,000.00
327110	413000	UTILITIES	390,908.34	440,067.39	464,121.00	381,584.27	464,025.00	497,000.00
327110	414000	TRAVEL/MEETINGS/SCHOOLS	2,055.31	1,429.95	1,800.00	634.95	900.00	900.00
327110	415000	MAINTENANCE & REPAIR BUILDINGS	3,756.94	9,180.68	6,500.00	3,387.36	6,500.00	6,500.00
327110	416000	MAINTENANCE & REPAIR EQUIPMENT	107,013.34	96,183.26	111,000.00	97,084.05	111,000.00	105,000.00
327110	417000	MAINTENANCE & REPAIR VEHICLES	35,263.47	18,205.21	30,000.00	10,426.21	20,000.00	25,000.00
327110	426000	ADVERTISING	112.00	317.16	350.00	919.30	920.00	350.00
327110	431000	VEHICLE SUPPLIES	45,118.01	52,336.88	56,433.00	38,060.14	45,200.00	50,000.00
327110	433000	DEPARTMENTAL SUPPLIES	43,927.02	39,808.82	60,000.00	41,947.73	50,000.00	50,000.00
327110	434000	CHEMICALS	132,323.39	260,400.50	220,000.00	222,354.43	276,000.00	280,000.00
327110	434040	BARK	8,540.00	31,405.00	30,000.00	9,980.00	30,000.00	30,000.00
327110	436000	UNIFORMS	19,370.97	12,231.00	15,000.00	12,247.78	12,000.00	12,000.00
327110	445000	CONTRACTED SERVICES	40,103.43	233,616.65	250,000.00	172,554.50	214,000.00	110,000.00
327110	451000	BAD ACCOUNTS	35,346.77	37,853.39	0.00	14,908.47	35,000.00	35,000.00
327110	453000	DUES & SUBSCRIPTIONS	875.00	975.00	1,000.00	905.00	1,040.00	1,040.00
327110	457000	CHANGE IN OPEB	1,567.00	-17,821.00	0.00	0.00	0.00	0.00
327110	459000	DEPRECIATION EXPENSE	729,572.50	837,910.53	0.00	0.00	0.00	0.00
327110	461000	PRO RATA ADMINISTRATION	666,767.00	621,454.00	478,464.00	478,464.00	478,464.00	470,250.00
327110	461500	PRO RATA REIMBURSEMENT	0.00	-246,072.00	-369,143.00	-369,143.00	-369,143.00	-377,273.00
327110	462000	WAREHOUSE GARAGE FEE	42,344.00	43,158.00	12,366.00	12,366.00	12,366.00	13,023.00
327110	464000	IGS REIMBURSEMENT	-125,000.00	-125,000.00	-250,000.00	-250,000.00	-250,000.00	0.00
327110	465000	IRMS FEE	71,948.20	41,147.00	32,041.00	32,041.00	32,041.00	39,271.00
327110	473260	LANDFILL FEES	6,808.18	6,861.40	20,000.00	2,894.99	13,000.00	15,000.00
327110	474000	C/O EQUIPMENT	42,387.70	22,687.24	38,700.00	8,448.64	25,000.00	39,290.00
327110	475000	CAPITAL IMPROVEMENT PROGRAM	371,233.71	1,417,156.46	13,823,753.90	1,215,127.23	10,350,951.00	519,681.00
327110	481000	DEBT PRINCIPAL	1,223,035.32	1,212,829.31	1,195,876.00	1,195,584.51	1,195,876.00	1,122,061.00
327110	482000	INTEREST	210,846.09	178,289.79	135,946.00	136,195.39	135,946.00	97,057.00
327110	490000	CONTINGENCY	0.00	0.00	47,060.00	0.00	0.00	175,647.00
327110	497500	TRANSFER TO CAPITAL RESERVE FD	0.00	0.00	0.00	0.00	0.00	1,533,507.00
327110	498100	AMORTIZATION - REFUNDING	61,125.00	61,125.00	0.00	0.00	0.00	0.00
327110		WASTEWATER OPERATIONS	\$5,333,897.71	\$6,421,728.25	\$17,575,739.90	\$4,572,412.92	\$14,041,387.00	\$6,082,453.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
340003		CABLE						
340003	316000	REIMBURSEMENT FOR SERVICE	-33,866.44	-85,984.50	-28,000.00	-1,918.77	-9,000.00	-50,000.00
340003	328000	FRANCHISE TAX - CATV	12,107.79	0.00	0.00	0.00	0.00	0.00
340003	335000	MISCELLANEOUS	-15,088.18	-12,007.52	-15,000.00	-15,589.30	-15,600.00	-15,000.00
340003	335200	BAD CHECK CHARGES	-9,302.12	-1,420.00	-2,000.00	-2,108.89	-2,500.00	-2,500.00
340003	362100	STUDIO REVENUE	0.00	-40.00	-1,000.00	-1,660.00	-1,500.00	-1,800.00
340003	371000	UTILITY RENTS	-3,141,290.48	-3,010,711.01	-3,054,000.00	-2,438,931.90	-2,950,000.00	-3,030,000.00
340003	371300	INTERNET REVENUE	-794,569.35	-854,334.72	-850,000.00	-762,593.60	-912,000.00	-935,000.00
340003	371600	AD SALES	-94,629.31	-102,942.16	-100,000.00	-57,758.92	-72,000.00	-72,000.00
340003	371700	TELEPHONE SALES	-3,867.33	-122,080.14	-217,152.00	-200,682.65	-244,000.00	-267,000.00
340003	371701	NC E911	-47.60	-2,760.80	-5,000.00	-4,342.10	-5,178.00	-5,340.00
340003	371702	FEDERAL USF SURCHARGE	-132.95	-10,799.44	-12,000.00	0.00	0.00	0.00
340003	371703	NC TELECOM TAX	-134.29	-1,087.50	-7,600.00	0.00	0.00	0.00
340003	375000	RECONNECT FEES	-21,795.00	-19,605.00	-21,000.00	-14,940.00	-18,000.00	-20,000.00
340003	379000	UTILITY PENALTIES	-42,125.00	-58,033.21	-60,000.00	-66,801.87	-73,000.00	-75,000.00
340003	397900	TRANSFER T/F CAPITAL RESERVE	-215,000.00	0.00	0.00	0.00	0.00	0.00
340003		CABLE	\$-4,359,740.26	\$-4,281,806.00	\$-4,372,752.00	\$-3,567,328.00	\$-4,302,778.00	\$-4,473,640.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
347400		CABLE						
347400	402000	SALARIES & WAGES	327,734.22	326,326.96	344,120.00	291,547.79	344,120.00	347,499.00
347400	402050	ACCRUED VACATION	6,050.69	8,587.58	0.00	0.00	0.00	0.00
347400	402500	LONGEVITY	7,256.67	8,873.85	5,444.00	5,443.34	5,444.00	6,306.00
347400	404000	PROFESSIONAL SERVICES	151,017.70	38,248.17	164,350.00	162,105.04	164,350.00	164,350.00
347400	405000	FICA TAXES	25,049.46	26,160.23	26,742.00	22,475.52	26,472.00	27,066.00
347400	406000	GROUP INSURANCE	55,289.00	59,612.00	62,639.00	48,076.74	62,639.00	68,037.00
347400	407000	RETIREMENT	16,127.65	22,220.68	24,050.00	20,615.60	24,050.00	23,847.00
347400	411000	TELEPHONE & POSTAGE	34,749.62	34,545.84	36,050.00	33,264.85	38,320.00	38,700.00
347400	413000	UTILITIES	74,438.06	90,347.78	82,050.00	71,906.80	90,686.00	90,700.00
347400	414000	TRAVEL/MEETINGS/SCHOOLS	124.92	60.50	500.00	246.25	500.00	500.00
347400	415000	MAINTENANCE & REPAIR BUILDINGS	2,482.77	1,111.69	1,000.00	173.00	1,000.00	1,000.00
347400	416000	MAINTENANCE & REPAIR EQUIPMENT	40,600.40	46,089.71	65,000.00	33,978.12	45,000.00	50,000.00
347400	417000	MAINTENANCE & REPAIR VEHICLES	11,364.79	39,722.71	22,000.00	16,694.16	20,000.00	22,000.00
347400	431000	VEHICLE SUPPLIES	10,626.96	14,738.91	19,701.00	11,370.85	14,000.00	19,701.00
347400	433000	DEPARTMENTAL SUPPLIES	73,784.48	85,321.64	95,000.00	58,896.29	75,000.00	80,000.00
347400	433001	OFFICE SUPPLIES	2,206.83	2,364.38	2,500.00	4,789.29	5,000.00	2,500.00
347400	433500	INTERNET CONNECTIVITY	214,567.32	218,494.93	290,000.00	264,308.80	298,000.00	315,000.00
347400	433600	TELEPHONE CONNECTIVITY	1,356.83	86,223.64	120,000.00	139,036.88	150,000.00	162,000.00
347400	436000	UNIFORMS	972.92	1,259.89	1,250.00	1,237.54	1,250.00	1,250.00
347400	445000	CONTRACTED SERVICES	1,588,710.56	1,754,308.71	1,837,500.00	1,483,577.08	1,850,000.00	1,925,000.00
347400	451000	BAD ACCOUNTS	16,775.15	79,857.32	0.00	40,050.34	43,000.00	0.00
347400	453000	DUES & SUBSCRIPTIONS	505.53	621.89	570.00	1,140.83	1,000.00	570.00
347400	455700	CHANGE IN OPEB	447.00	-5,092.00	0.00	0.00	0.00	0.00
347400	457150	MARKETING	7,556.34	9,575.58	20,000.00	10,238.15	10,500.00	18,000.00
347400	459000	DEPRECIATION EXPENSE	1,095,522.98	704,472.73	0.00	0.00	0.00	0.00
347400	460500	COPY RIGHT FEE	11,334.30	12,715.52	13,500.00	6,249.74	12,600.00	13,000.00
347400	461000	PRO RATA ADMINISTRATION	214,887.00	217,795.00	347,933.00	347,933.00	347,933.00	347,269.00
347400	462000	WAREHOUSE GARAGE FEE	18,326.00	20,309.00	23,258.00	23,258.00	23,258.00	24,123.00
347400	464000	IGS REIMBURSEMENT	-150,000.00	-1.00	0.00	0.00	0.00	0.00
347400	465000	IRMS FEE	59,075.00	56,970.00	61,052.00	61,052.00	61,052.00	89,711.00
347400	474000	C/O EQUIPMENT	170,004.00	183,975.18	171,000.00	152,273.16	160,000.00	84,635.00
347400	474500	SYSTEM EXPANSION	52,196.37	48,384.28	20,000.00	37,296.00	42,000.00	47,000.00
347400	475000	CAPITAL IMPROVEMENT PROGRAM	133,954.31	29,010.15	75,000.00	94,971.90	96,000.00	93,067.00
347400	481000	DEBT PRINCIPAL	1,046,428.58	523,214.23	0.00	0.00	0.00	0.00
347400	482000	INTEREST	32,082.49	6,409.43	0.00	0.00	0.00	0.00
347400	490000	CONTINGENCY	0.00	0.00	185,452.00	0.00	0.00	96,818.00
347400	496990	PAYMENT IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00	58,900.00
347400	497000	TRANSFER TO GENERAL FUND	0.00	0.00	35,713.00	35,713.00	35,713.00	35,713.00
347400	497060	TRANSFER T/F ELECTRIC	0.00	0.00	147,953.00	147,953.00	147,953.00	147,953.00
347400	497500	TRANSFER TO CAPITAL RESERVE FD	0.00	0.00	71,425.00	0.00	71,425.00	71,425.00
347400		CABLE	\$5,353,606.90	\$4,752,837.11	\$4,372,752.00	\$3,627,873.06	\$4,268,265.00	\$4,473,640.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
350003		INTERGOVERNMENTAL SERVICES						
350003	381000	SALE OF MATERIALS	-626.79	-1,158.64	0.00	-4,512.53	-4,513.00	0.00
350003	381200	SALE OF FUEL	-411,363.65	-434,744.90	-580,000.00	-384,192.10	-536,214.00	-580,000.00
350003	383200	SALE OF SURPLUS	-927.79	-388.57	0.00	-2,620.06	-2,621.00	0.00
350003	390000	GENERAL - IRMS	-11,254.00	-12,263.00	-12,193.00	-12,193.00	-12,193.00	-3,531.00
350003	390010	GENERAL - MANAGER	-20,676.00	-18,893.00	-17,530.00	-17,530.00	-17,530.00	-15,933.00
350003	390020	GENERAL PERSONNEL	-8,792.00	-7,472.00	-7,305.00	-7,305.00	-7,305.00	-10,045.00
350003	390030	GENERAL COMMA	-45,122.00	-36,147.00	-33,894.00	-33,894.00	-33,894.00	-26,892.00
350003	390040	GENERAL ACCOUNTING	-10,442.00	-13,337.00	-11,770.00	-11,770.00	-11,770.00	-11,666.00
350003	390050	GENERAL ADMIN SERVICES	-4,827.00	-4,996.00	0.00	0.00	0.00	0.00
350003	390060	GENERAL BUSINESS OFFICE	-26,418.00	-32,062.00	-29,627.00	-29,627.00	-29,627.00	-26,549.00
350003	390070	GENERAL TAX OFFICE	-9,892.00	-11,583.00	-10,079.00	-10,079.00	-10,079.00	-10,000.00
350003	390090	GENERAL COMMUNITY DEVELOPMENT	-47,773.00	-54,329.00	-45,778.00	-45,778.00	-45,778.00	-51,500.00
350003	390092	GENERAL PUBLIC SAFETY	-221,225.00	-228,731.00	-137,453.00	-137,453.00	-137,453.00	-186,034.00
350003	390094	GENERAL PUBLIC WORKS	-16,630.00	-33,442.00	-30,944.00	-30,944.00	-30,944.00	-15,665.00
350003	390095	IRMS- CEMETARY	-2,887.00	-3,716.00	-3,499.00	-3,499.00	-3,499.00	-3,968.00
350003	390096	GENERAL MAIN STREET	-26,230.00	-23,321.00	-24,913.00	-24,913.00	-24,913.00	-20,065.00
350003	390097	GENERAL RECREATION	-32,873.00	-31,954.00	-31,694.00	-31,694.00	-31,694.00	-35,440.00
350003	390098	GENERAL ENGINEERING	-19,325.00	-46,879.00	-41,032.00	-41,032.00	-41,032.00	-43,867.00
350003	390100	WATER IRMS	-78,035.00	-64,726.00	-46,370.00	-46,370.00	-46,370.00	-58,465.00
350003	390200	ELECTRIC - IRMS	-73,754.00	-80,204.00	-60,871.00	-60,871.00	-60,871.00	-82,258.00
350003	390300	WASTEWATER IRMS	-72,476.00	-41,147.00	-32,041.00	-32,041.00	-32,041.00	-39,271.00
350003	390400	COMPAS IRMS	-59,075.00	-56,970.00	-61,052.00	-61,052.00	-61,052.00	-89,711.00
350003	390450	COMMUNITY HOUSE	-2,801.00	-3,716.00	-2,281.00	-2,281.00	-2,281.00	-2,823.00
350003	390475	WAREHOUSE IRMS	0.00	0.00	0.00	0.00	0.00	-4,929.00
350003	390500	GARAGE IRMS	-4,732.00	0.00	0.00	0.00	0.00	-13,388.00
350003	390510	GARAGE	-13,273.00	0.00	0.00	0.00	0.00	0.00
350003	391100	GENERAL WAREHOUSE	-13,315.94	-14,710.21	-25,000.00	-28,835.28	-30,460.00	-30,000.00
350003	391200	ELECTRIC WAREHOUSE	-175,890.55	-200,201.82	-200,000.00	-182,964.25	-182,631.00	-200,000.00
350003	391300	WATER WAREHOUSE	-63,035.93	-49,938.86	-45,000.00	-31,827.28	-33,828.00	-35,000.00
350003	391400	WASTEWATER WAREHOUSE	-2,211.72	-946.14	-2,000.00	-1,661.18	-1,759.00	-2,000.00
350003	391600	CABLE WAREHOUSE	-28,795.17	-34,430.29	-25,000.00	-18,566.58	-19,000.00	-20,000.00
350003	392100	GENERAL GARAGE	-155,485.06	-160,336.78	-140,000.00	-160,031.21	-161,000.00	-171,000.00
350003	392200	ELECTRIC GARAGE	-12,054.07	-16,627.63	-25,000.00	-11,531.73	-13,196.00	-17,000.00
350003	392300	WATER GARAGE	-10,008.21	-13,297.33	-10,000.00	-14,180.78	-14,500.00	-6,500.00
350003	392400	WASTEWATER GARAGE	-9,804.87	-5,793.48	-7,500.00	-7,755.11	-7,903.00	-10,000.00
350003	392600	CABLE GARAGE	-4,381.33	-5,441.73	-7,300.00	-6,217.22	-6,300.00	-6,500.00
350003	392700	IRMS GARAGE	0.00	0.00	-200.00	0.00	-25.00	-500.00
350003	399000	APPROPRIATED RETAINED EARNINGS	0.00	0.00	-412,855.63	0.00	-250,000.00	-100,000.00
350003		INTERGOVERNMENTAL SERVICES	\$-1,696,413.08	\$-1,743,904.38	\$-2,120,181.63	\$-1,495,221.31	\$-1,904,276.00	\$-1,930,500.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
354300		INFORMATION RESOURCE MGMT SERV						
354300	402000	SALARIES & WAGES	257,510.18	258,583.36	222,498.00	197,898.34	222,498.00	224,852.00
354300	402050	ACCRUED VACATION	3,273.86	-1,724.30	0.00	0.00	0.00	0.00
354300	402500	LONGEVITY	7,442.79	7,442.79	5,351.00	5,350.36	5,351.00	5,403.00
354300	404000	PROFESSIONAL SERVICES	120,099.20	92,853.88	79,001.00	71,505.60	78,500.00	80,891.00
354300	405000	FICA TAXES	18,590.62	19,377.54	17,431.00	14,459.48	17,431.00	17,614.00
354300	406000	GROUP INSURANCE	41,474.00	44,715.00	39,181.00	51,902.34	39,181.00	42,554.00
354300	407000	RETIREMENT	12,669.28	17,474.42	15,676.00	14,003.61	15,676.00	15,519.00
354300	411000	TELEPHONE & POSTAGE	4,484.04	4,514.96	4,604.00	3,139.87	4,010.00	4,112.00
354300	414000	TRAVEL/MEETINGS/SCHOOLS	1,320.92	1,367.56	2,100.00	686.16	1,500.00	2,100.00
354300	416000	MAINTENANCE & REPAIR EQUIPMENT	11,465.10	4,300.52	12,500.00	5,418.34	10,000.00	10,650.00
354300	417000	MAINTENANCE & REPAIR VEHICLES	29.65	75.39	85.00	38.65	50.00	285.00
354300	431000	VEHICLE SUPPLIES	154.24	243.98	355.00	164.64	300.00	350.00
354300	433000	DEPARTMENTAL SUPPLIES	1,927.57	2,645.98	3,510.00	1,728.78	2,300.00	2,835.00
354300	445000	CONTRACTED SERVICES IRMS	56,738.04	56,632.04	60,821.00	52,291.19	58,250.00	61,665.00
354300	445001	CONTRACTED SERVICES-OTHER DEPT	72,771.96	89,623.48	114,748.00	111,353.70	115,000.00	164,899.00
354300	455700	CHANGE IN OPEB	896.00	1,540.00	0.00	0.00	0.00	0.00
354300	459000	DEPRECIATION EXPENSE	67,000.51	60,631.82	0.00	0.00	0.00	0.00
354300	462000	WAREHOUSE GARAGE FEE	6,661.00	5,436.00	5,436.00	5,436.00	5,436.00	5,436.00
354300	464001	REIMBURSEMENT TO FUNDS	400,000.00	375,001.00	250,000.00	250,000.00	250,000.00	100,000.00
354300	474000	C/O EQUIPMENT	56,864.44	30,878.13	25,326.00	6,410.41	25,326.00	68,835.00
354300	475000	CAPITAL IMPROVEMENT PROGRAM	62,817.16	145,342.11	192,855.63	2,240.95	182,856.00	44,000.00
354300		INFORMATION RESOURCE MGMT SERV	\$1,204,190.56	\$1,216,955.66	\$1,051,478.63	\$794,028.42	\$1,033,665.00	\$852,000.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
357000		WAREHOUSE						
357000	402000	SALARIES & WAGES	64,374.58	64,626.25	65,971.00	58,583.09	66,208.00	66,666.00
357000	402050	ACCRUED VACATION	435.06	-1,021.25	0.00	0.00	0.00	0.00
357000	402500	LONGEVITY	2,340.32	2,340.32	2,014.00	2,013.17	2,014.00	2,034.00
357000	405000	FICA TAXES	4,942.55	5,098.67	5,201.00	4,527.32	5,201.00	5,256.00
357000	406000	GROUP INSURANCE	13,818.00	14,899.00	15,595.00	50,731.33	15,595.00	16,943.00
357000	406001	RETIREE INSURANCE	7,920.00	17,112.00	17,736.00	5,999.79	17,736.00	19,344.00
357000	407000	RETIREMENT	3,190.09	4,393.50	4,678.00	4,168.97	4,678.00	4,630.00
357000	411000	TELEPHONE & POSTAGE	610.31	1,125.54	1,551.00	1,386.01	1,520.00	1,575.00
357000	413000	UTILITIES	20,254.94	22,393.82	22,500.00	16,450.91	21,155.00	22,404.00
357000	414000	TRAVEL/MEETINGS/SCHOOLS	3,637.80	4,189.52	3,650.00	102.00	3,883.00	3,781.00
357000	415000	MAINTENANCE & REPAIR BUILDINGS	1,370.96	1,073.00	2,146.00	3,519.72	3,600.00	2,071.00
357000	416000	MAINTENANCE & REPAIR EQUIPMENT	177.65	320.58	335.00	35.44	40.00	335.00
357000	417000	MAINTENANCE & REPAIR VEHICLES	341.89	179.49	400.00	360.63	331.00	400.00
357000	431000	VEHICLE SUPPLIES	706.70	886.94	1,450.00	752.74	908.00	1,450.00
357000	433000	DEPARTMENTAL SUPPLIES	2,416.28	1,590.30	1,450.00	1,727.01	1,519.00	1,600.00
357000	433001	OFFICE SUPPLIES	225.60	225.76	190.00	94.67	145.00	190.00
357000	436000	UNIFORMS	1,451.75	1,164.26	1,000.00	1,039.67	1,178.00	1,388.00
357000	455000	PURCHASES FOR INVENTORY	269,952.00	333,414.42	297,000.00	275,726.10	279,361.00	287,000.00
357000	455500	CHANGE IN INVENTORY	-67,016.10	-3,558.12	0.00	0.00	0.00	0.00
357000	461000	PRO RATA ADMINISTRATION	-134,152.00	-145,966.00	-151,670.00	-151,670.00	-151,670.00	-158,572.00
357000	465000	IRMS FEE	4,732.00	5,367.00	5,280.00	5,280.00	5,280.00	4,929.00
357000	475000	CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	41,705.00	41,705.00	0.00
357000	490000	CONTINGENCY	0.00	0.00	3,576.00	0.00	3,576.00	3,576.00
357000		WAREHOUSE	\$201,730.38	\$329,855.00	\$300,053.00	\$322,533.57	\$323,963.00	\$287,000.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
357500		EQUIPMENT SERVICES						
357500	402000	SALARIES & WAGES	132,409.32	149,268.41	140,034.00	122,436.49	138,363.00	141,513.00
357500	402050	ACCRUED VACATION	143.91	-1,710.66	0.00	0.00	0.00	0.00
357500	402500	LONGEVITY	4,549.29	5,179.36	2,940.00	2,939.71	2,940.00	2,968.00
357500	405000	FICA TAXES	9,871.38	11,638.87	10,938.00	9,443.02	10,810.00	11,053.00
357500	406000	GROUP INSURANCE	27,643.00	29,804.00	31,213.00	14,477.02	31,213.00	33,910.00
357500	406001	RETIREE INSURANCE	7,920.00	8,556.00	17,736.00	12,202.94	17,736.00	9,672.00
357500	407000	RETIREMENT	6,400.11	10,095.51	9,837.00	8,625.90	9,619.00	9,738.00
357500	411000	TELEPHONE & POSTAGE	602.24	694.83	710.00	572.51	690.00	700.00
357500	413000	UTILITIES	20,097.12	20,393.25	23,160.00	15,897.69	19,970.00	20,760.00
357500	414000	TRAVEL/MEETINGS/SCHOOLS	230.00	264.00	325.00	66.00	66.00	300.00
357500	415000	MAINTENANCE & REPAIR BUILDINGS	5,685.82	9,939.22	5,960.00	5,686.82	6,135.00	7,120.00
357500	416000	MAINTENANCE & REPAIR EQUIPMENT	4,846.76	5,740.66	5,485.00	4,707.67	6,057.00	5,485.00
357500	417000	MAINTENANCE & REPAIR VEHICLES	170.89	132.56	850.00	555.36	556.00	850.00
357500	431000	VEHICLE SUPPLIES	897.86	1,183.34	2,300.00	785.15	1,113.00	2,000.00
357500	433000	DEPARTMENTAL SUPPLIES	6,974.14	5,793.59	6,850.00	7,508.53	7,783.00	8,050.00
357500	436000	UNIFORMS	3,921.88	4,445.49	4,970.00	4,514.77	5,031.00	5,126.00
357500	455000	PURCHASES FOR INVENTORY	190,569.47	187,806.83	190,000.00	193,884.52	190,000.00	211,500.00
357500	455010	PURCHASES FOR FUEL	350,764.97	441,293.43	580,000.00	421,924.34	543,437.00	580,000.00
357500	459000	DEPRECIATION EXPENSE	23,850.73	22,701.22	0.00	0.00	0.00	0.00
357500	461000	PRO RATA ADMINISTRATION	-289,291.00	-285,614.00	-283,555.00	-283,555.00	-283,555.00	-285,933.00
357500	465000	IRMS FEE	13,273.00	13,823.00	13,397.00	13,397.00	13,397.00	13,388.00
357500	474000	C/O EQUIPMENT	2,752.00	2,418.50	5,500.00	3,355.36	3,400.00	13,300.00
357500		EQUIPMENT SERVICES	\$524,282.89	\$643,847.41	\$768,650.00	\$559,425.80	\$724,761.00	\$791,500.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
400003		CEMETERY TRUST						
400003	329000	INTEREST EARNED	-1,399.17	-1,428.52	-1,736.00	-1,559.53	-1,561.00	-2,625.00
400003	361000	CEMETERY LOT SALES	-13,550.00	-15,150.00	-10,000.00	-11,300.00	-10,400.00	-10,000.00
400003	361100	CEMETERY LOT SERVICES MARKERS	-1,210.00	-832.00	-200.00	-2,183.00	-2,183.00	-200.00
400003	399000	APPROPRIATED FUND BALANCE	0.00	0.00	-60,000.00	0.00	0.00	-10,000.00
400003		CEMETERY TRUST	\$-16,159.17	\$-17,410.52	\$-71,936.00	\$-15,042.53	\$-14,144.00	\$-22,825.00
406950		CEMETERY TRUST						
406950	461500	PRO RATA REIMBURSEMENT	0.00	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00
406950	497000	TRANSFER TO GENERAL FUND	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00
406950	498000	RESERVE FOR TRUSTS	0.00	0.00	11,936.00	0.00	11,936.00	12,825.00
406950		CEMETERY TRUST	\$0.00	\$70,000.00	\$71,936.00	\$60,000.00	\$71,936.00	\$22,825.00

			2009/2010	2010/2011	2011/2012	2011/2012	2011/2012	2012/2013
			Actual	Actual	Revised Budget	Current	Projected	Budget
560003		CAPITAL RESERVE						
560003	329000	INTEREST EARNED	-36,563.14	-3,564.69	0.00	-671.51	0.00	0.00
560003	397500	TRANSFER FROM WASTEWATER	0.00	0.00	0.00	0.00	0.00	-1,533,507.00
560003	397920	TRANSFER FROM CABLE	0.00	0.00	0.00	0.00	0.00	-71,425.00
560003	399000	APPROPRIATED FUND BALANCE	-36,563.14	-3,564.69	0.00	-671.51	0.00	1,604,932.00
560003		CAPITAL RESERVE	\$-36,563.14	\$-3,564.69	\$0.00	\$-671.51	\$0.00	\$0.00



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 2011-12**

	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18
1 Cent Sales Tax	221,563	950,311	950,311	950,311	638,715	757,809
ABC Revenue	173,435	173,435	173,435	173,435	173,435	173,435
State Shared/Fire Protection	37,916	37,916	37,916	37,916	37,916	37,916
Installment Purchase Proceeds-CoMMA	255,000					
Installment Purchase Proceeds - PS	282,600	580,710	430,100	441,100	452,155	
State Grant (GHSP VIPER Mobile Radio)	9,735					
Recreation Foundation	167,500					
Capital Reserve transfer	167,500					
OVT private grants, PARTF, RTF		3,825,000				
PS Debt Payment	218,601	189,669	189,669	56,839	113,679	56,840
Powell Bill transfer	350,000					
Appropriated CIP Fund Balance		2,503,713	4,980,870	767,973		
Total Revenue	1,883,850	8,260,754	6,762,301	2,427,574	1,415,900	1,026,000

City of Morganton
TOTAL GENERAL FUND CAPITAL 2012-2013

DEPARTMENT/FUND	12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
Note							
CoMMA	255,000	120,000	680,000				1,055,000
Main Street	65,000	415,000	50,000	15,000	15,000	15,000	575,000
Development and Design	23,000	3,848,000	152,782	197,085	46,500		4,267,367
Public Safety	635,100	2,399,079	4,413,519	722,739	105,400	72,000	8,347,837
Sanitation	57,000	190,675	155,500	185,750	205,000	241,000	1,034,925
Cemetery and Grounds	19,000	59,000	34,500	75,000	40,000	38,000	265,500
Municipal Buildings	15,000	55,000	50,000	25,000	25,000	25,000	195,000
Street		130,000		60,000			190,000
Powell Bill	297,500	273,000	239,000	310,000	485,000	225,000	1,829,500
Community House	25,250						25,250
Recreation	492,000	771,000	987,000	837,000	494,000	410,000	3,991,000
Totals	1,883,850	8,260,754	6,762,301	2,427,574	1,415,900	1,026,000	21,776,379

Notes:

1 Includes Public Safety installment purchase debt (FY 12/13 \$218,601)

TOTAL CAPITAL 2012-2013

	12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
Note							
CoMMA	255,000	120,000	680,000				1,055,000
Main Street	65,000	415,000	50,000	15,000	15,000	15,000	575,000
Development and Design	23,000	3,848,000	152,782	197,085	46,500		4,267,367
Public Safety	635,100	2,399,079	4,413,519	722,739	105,400	72,000	8,347,837
Sanitation	57,000	190,675	155,500	185,750	205,000	241,000	1,034,925
Cemetery and Grounds	19,000	59,000	34,500	75,000	40,000	38,000	265,500
Municipal Buildings	15,000	55,000	50,000	25,000	25,000	25,000	195,000
Street		130,000		60,000			190,000
Powell Bill	297,500	273,000	239,000	310,000	485,000	225,000	1,829,500
Community House	25,250						25,250
Recreation	492,000	771,000	987,000	837,000	494,000	410,000	3,991,000
IRMS	44,000	225,000	20,000	20,000	20,000	20,000	349,000
Warehouse		10,000					10,000
Garage		15,000	45,000				60,000
Water	1,546,462	791,462	785,864	1,535,600	447,000	613,000	5,719,388
Wastewater	519,681	393,677	1,107,996	565,000	858,000	482,000	3,926,354
Cable	93,067						93,067
Electric	1,145,125	808,404	1,251,000	1,965,000	2,115,000	115,000	7,399,529
Totals	5,232,185	10,504,297	9,972,161	6,513,174	4,855,900	2,256,000	39,333,717

**City of Morganton
General Fund
CoMMA**

PROJECT	12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
	Note						
Front Entrance Redo		20,000					20,000
Parking Lot Lights		60,000					60,000
HVAC System Replacement	1	215,000					215,000
Dimmer system	1	40,000					40,000
Amphitheatre Seating		40,000					40,000
Replace Theatre Seating			650,000				650,000
Landscaping of Grounds			30,000				30,000
Department Totals	255,000	120,000	680,000	0	0	0	1,055,000
SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	255,000	120,000	680,000	0	0	0	1,055,000
Budgeted CIP, 11-12	0	0	0	0	0	0	0
(Decrease) Increase	255,000	120,000	680,000	0	0	0	1,055,000

NOTES:

1. Installment purchase financing.

Etta Baker sculpture \$75,000 will be erected when funds are donated to cover cost.

**City of Morganton
General Fund
MAIN STREET**

PROJECT		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Downtown	Note							
Downtown Landscaping		5,000	10,000	40,000	5,000	5,000	5,000	70,000
Downtown Parking	1		195,000					195,000
Wayfinding	2	50,000	200,000					250,000
Façade Program								
Facade Loans		10,000	10,000	10,000	10,000	10,000	10,000	60,000
Department Totals		65,000	415,000	50,000	15,000	15,000	15,000	575,000
SUMMARY		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13		65,000	415,000	50,000	15,000	15,000	15,000	575,000
Budgeted CIP, 11-12		100,000	0	0	0	0	0	100,000
(Decrease)/Increase		-35,000	415,000	50,000	15,000	15,000	15,000	475,000

NOTES:

1. FY 13/14 parking lot improvements in Artcraft Press parking lot.
2. FY 12/13 completion of project started in FY 11/12. FY13/14 reflects remainder of project.

Downtown streetscape future expenditures has been removed from schedule . Will be re-added when new projects are planned.

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

PROJECT		12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
Vehicles	Note							
Replace #650 (Chief Bldg Inspect)					23,500			23,500
Replace #610 (Bldg Inspect)						23,500		23,500
Replace #615 (Bldg Inspect)			23,000					23,000
Replace #620 (Zoning)				23,000				23,000
Replace #3 (Survey Van)				21,000				21,000
Replace #4 (Design Inspection)					23,500			23,500
Replace #5 (Design Admin)						23,000		23,000
Equipment								
Robotic Survey System	2	23,000						23,000
Greenway								
OVT National Headquarters	1		3,825,000					3,825,000
Community Appearance								
Exit 105 Gateway				108,782				108,782
Exit 104 Gateway					150,085			150,085
Department Totals		23,000	3,848,000	152,782	197,085	46,500	0	4,267,367
SUMMARY								
CIP Recommended, 12-13		23,000	3,848,000	152,782	197,085	46,500	0	4,267,367
Budgeted CIP, 11-12		0	0	0	0	0	0	0
(Decrease) Increase		23,000	3,848,000	152,782	197,085	46,500	0	4,267,367

NOTES:

- In conjunction with OVT National Headquarters, Private Foundation Grants \$2,750,000, PARTF \$500,000, RTF \$75,000
- The City's current surveying equipment, which was purchased in 1991, does not currently meet the needs of the City. New technological advancements in surveying equipment now enable fewer personnel to obtain survey information in the field more efficiently and accurately. The equipment currently owned by the City requires at least 2 personnel to operate. Hiring freezes have left the City with only 1 person dedicated for surveying activities.

**City of Morganton
General Fund
PUBLIC SAFETY**

PROJECT		12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
Buildings & Grounds		Note						
New P S Station Land Acquisition Station 4			600,000					600,000
Construct Station 4				2,750,000				2,750,000
Resurface Parking Lots Burkemont	4	35,000						35,000
Resurface Parking Lots Avery			25,000					25,000
Replace 4 Outside Metal Doors at Headqtrs	5	8,500						8,500
Replace/Repair Station 2 Roof			25,000					25,000
Update Firing Range			100,000					100,000
Fire Apparatus								
Replace '93 International, #700				500,000				500,000
Replace '94 International, #705					500,000			500,000
Replace '69 LaFrance, #702			500,000					500,000
Replace '75 Ford F-750, #706				400,000				400,000
Replace #768 Ford F-250 Support Vehicle					40,000			40,000
Replace #767 Ford F-250 Support Vehicle					40,000			40,000
Replace #7842 Ford F-250 Support Vehicle						42,000		42,000
Replace #7944 Ford F-150 Support Vehicle							44,000	44,000
Fire Appartus Station 4				500,000				500,000
Vehicles								
Vehicle/Fire Apparatus Debt	1	218,601	189,669	189,669	56,839			654,778
04 Chev Impala, #7401 (Patrol)		39,100						39,100
04 Chev Impala, #7402 (Patrol)		39,100						39,100
04 Chev Impala, #7404 (Unmarked)		39,100						39,100
04 Chev Impala, #7406 (Patrol)		39,100						39,100
04 Chev Impala, #7407 (Patrol)		39,100						39,100
04 Chev Impala, #7408 (Patrol)		39,100						39,100
05 Chev Impala, #7516 (Unmarked)			39,100					39,100
05 Chev Impala, #7518 (Patrol)			39,100					39,100
Replace 8 Patrol Vehicles			320,800					320,800
01 Ford CVPI, #726 (Fire Captain)			32,000					32,000
01 Chev Impala, #736 (Chief)			32,810					32,810
04 Chev Impala, #723 (Major)					35,400			35,400
01 Chev Impala, #773 (CID)			32,810					32,810
02 Chev Impala, #759 (CID)				33,620				33,620
04 Chev Impala, #7410 (CID)					34,500			34,500
05 Chev Impala, #7511 (CID)						35,400		35,400
Communications/Miscellaneous Equipment								
SCBA Equipment			300,000					300,000
Mobile Vehicle Recording (In-Car Camera's)	3	48,000	48,000					96,000
Vehicle VIPER Radios	2	12,980						12,980
Industrial Washer/Dryer Station 3		12,000						12,000
Thermal Imaging Devices		10,000	10,000	10,000	10,000	10,000	10,000	60,000
Duty Firearms			60,000					60,000
Taser Replacement		27,419	28,790	30,230				86,439
Ballistic Shield Replacement		6,000	6,000		6,000			18,000
Night Vision Equipment		10,000	10,000					20,000
Primary Domain Server		12,000						12,000
K-9 Patrol						18,000	18,000	36,000

Department Totals	635,100	2,399,079	4,413,519	722,739	105,400	72,000	8,347,837
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SUMMARY

	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 11-12	759,615	2,410,106	4,208,993	1,530,334	714,040	500,000	10,123,088
Budgeted CIP, 10-11	481,552	0	0	0	0	0	481,552
(Decrease) Increase	278,063	2,410,106	4,208,993	1,530,334	714,040	500,000	9,641,536

NOTES:

1. Installment purchase debt
2. Governors Crime Commission grant \$9,735
3. 8 @ \$6,000
4. Station 1 in worse condition.
5. This is part of building camera security project. We received 100% grant funds in FY11/12. Doors not included in grant funds.
6. Original request for 8 patrol cars. Cars will be financed through installment purchase

A rifle purchase of \$ 8,400 is pending resolution of previous purchase. No dollars are included in this budget.

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

PROJECT		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles & Equipment	Note							
Replace Cushman	1	57,000	35,675	71,500	35,750	40,000	41,000	280,925
Replace 03 Sterling Rear Loader #250			155,000					155,000
Replace 98 International 2T Dump #173				84,000				84,000
Replace 06 Rear Loader #240					150,000			150,000
Replace 07 Rear Loader #260						165,000		165,000
Replace 04 Sterling Knuckleboom#290							175,000	175,000
Replace 07 Ford F150 4X4 #200							25,000	25,000
Department Totals		57,000	190,675	155,500	185,750	205,000	241,000	1,034,925
SUMMARY		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13		57,000	190,675	155,500	185,750	205,000	241,000	1,034,925
Budgeted CIP, 11-12		259,000	0	0	0	0	0	259,000
(Decrease) Increase		(202,000)	190,675	155,500	185,750	205,000	241,000	775,925

Note:

1. Evaluating using Kubota's instead of Cushman's. Kubota's are \$10,000 less than Cushman. \$26,000 instead of \$36,000.

City of Morganton
General Fund
PUBLIC WORKS/CEMETERY AND GROUNDS

PROJECT	12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
Maintenance Equipment							
	Note						
Replace 04 Tractor/Mower #605 (Grounds)		14,000					14,000
Replace 08 Tractor/Mower #609 (Grounds)			14,500				14,500
Replace 06 Tractor/Mower #120 snow plow				15,000			15,000
Replace 11 Tractor/Mower #608 (Grounds)						17,000	17,000
Vehicle Replacement							
Replace 00 Dodge Pickup 4X2 #133	19,000						19,000
Replace 00 1 1/2T International #134		45,000					45,000
Replace 05 Chev Pickup 4X2 #118			20,000				20,000
Replace 04Ford 1T Flatbed Dump #603				60,000			60,000
Replace 07 John Deere 3320/448 Back Hoe					40,000		40,000
Replace 08 Ford F150 4X4 #136						21,000	21,000
Department Totals	19,000	59,000	34,500	75,000	40,000	38,000	265,500
SUMMARY							
CIP Recommended, 12-13	19,000	59,000	34,500	75,000	40,000	38,000	265,500
Budgeted CIP, 11-12	13,000	0	0	0	0	0	13,000
(Decrease) Increase	6,000	59,000	34,500	75,000	40,000	38,000	252,500

NOTE:

City of Morganton
General Fund
PUBLIC WORKS/MUNICIPAL BUILDINGS

PROJECT	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Maintenance/Repair Buildings	15,000	25,000	25,000	25,000	25,000	25,000	140,000
Replace 00 Chevrolet Van #1			25,000				25,000
Replace Hybrid #9		30,000					30,000
Department Totals	15,000	55,000	50,000	25,000	25,000	25,000	195,000
SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	15,000	55,000	50,000	25,000	25,000	25,000	195,000
Budgeted CIP, 11-12	45,000	0	0	0	0	0	45,000
(Decrease) Increase	(30,000)	55,000	50,000	25,000	25,000	25,000	150,000

NOTES:

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

PROJECT		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	Note	Plan	Plan	Plan	Plan	Plan	Plan	
Equipment								
Replace '88 White #181/98 Leaf Vac #184			130,000					130,000
Replace '90 Ford w/03 Leaf Vac #185					60,000			60,000
Department Totals		0	130,000	0	60,000	0	0	190,000

SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	0	130,000	0	60,000	0	0	190,000
Budgeted CIP, 11-12	75,000	0	0	0	0	0	75,000
(Decrease)/Increase	(75,000)	130,000	0	60,000	0	0	115,000

NOTES:

**City of Morganton
General Fund
POWELL BILL**

PROJECT	12-13 PLAN	13-14 PLAN	14-15 PLAN	15-16 PLAN	16-17 PLAN	17-18 PLAN	TOTAL
Streets Administration							
Replace 99 Ford F150, #100		25,000					25,000
Replace 03 Ford F150, #125			25,000				25,000
Street Maintenance							
Replace 85 Ford Trailer Cab #176	50,000						50,000
Replace 08 Kubota Front Deck Mower #99	17,500						17,500
Replace '98 Int 2T Dump plow, #113/189		98,000					98,000
Replace 2004 New Holland Tractor # 172		75,000					75,000
Replace 2004 Woods 720 Bush Hog #158		15,000					15,000
Replace 2001 Dodge 1T Flat Bed Dump #150		60,000					60,000
Replace '99 Int 2T Dump plow, #161/167			100,000				100,000
Replace 2003 Ford 1T Flat Bed Dump #148			62,000				62,000
Replace Ingersoll Rand Compressor #180			15,000				15,000
Replace 02 Riding Mower #101			11,000				11,000
Replace 96 Mack Tandem Dump Trk #195				130,000			130,000
Replace 2000 Int 2T Dump plow, #151/189				105,000			105,000
Replace 2003 JCB Backhoe w/ext boom #149				75,000			75,000
Replace Flusher					150,000		150,000
Replace 06 Ford F350 1T Dump 4X4 #160					80,000		80,000
Replace 99 2T Vibrating Roller #179					35,000		35,000
Replace 07 Int 1 1/2T Dump #145						75,000	75,000
Replace 91 John Deere Track Loader #178						150,000	150,000
Street Sweeping							
Replace 2001 Johnson Street Sweeper #164	210,000						210,000
Replace 2007 Johnson Street Sweeper #175					220,000		220,000
Carpentry/Masonry							
Replace 98 Dodge 1/2T Pickup #122			26,000				26,000
Street Sign/Painting							
Replace 2000 Chev C2500 4X2 PU#143	20,000						20,000
Concrete Crew							
Replace Concrete Saw #127 w Trailer #112							
Department Totals	297,500	273,000	239,000	310,000	485,000	225,000	1,829,500
SUMMARY							
CIP Recommended, 12-13	297,500	273,000	239,000	310,000	485,000	225,000	1,829,500
Budgeted CIP, 11-12	100,000	0	0	0	0	0	100,000
(Decrease) Increase	197,500	273,000	239,000	310,000	485,000	225,000	1,729,500

NOTES:

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Vulcan/Blodgett Convection Ovens	6,500						6,500
Vulcan Electric Range	9,100						9,100
Hobart AM-i5 Dishwasher with Booster Heat	9,650						9,650
Department Totals	25,250	0	0	0	0	0	25,250

SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	25,250	0	0	0	0	0	25,250
Budgeted CIP, 11-12	0	0	0	0	0	0	0
(Decrease) Increase	25,250	0	0	0	0	0	25,250

NOTES:

**City of Morganton
General Fund
RECREATION**

PROJECT		12-13 Plan	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	TOTAL
Park /Pool Improvements		Note						
Park Improvement		30,000	30,000	40,000	40,000	40,000	40,000	220,000
Gene Turner Park Improvements			130,000					130,000
Martin Luther King Park Renovations		55,000						55,000
Bethel Park Entrance Renovations		10,000						10,000
Collett Street Pool Bathhouse Renovations	1	145,000						145,000
Water Park feature at Collett St Pool						400,000		400,000
Renovation To Shuey Legion Field							350,000	350,000
Gym Goal Power Winches			18,000					18,000
Resurface Tennis Courts								
Collett Street (Upper 3)		12,000			12,000			24,000
Bethel Park (2)			8,000			8,000		16,000
Parking Lot Paving								
Bethel Park				16,000				16,000
Greenway				121,000				121,000
Replacement of Scoreboards (Shuey Park)			30,000					30,000
Buildings/Facilities								
Greenway Restrooms				120,000				120,000
Elevator at Collett Street	1	190,000						190,000
Window Treatment Collett Street Center		30,000						30,000
Lift System for Work in High Ceiling Areas						26,000		26,000
Sand Volleyball Construction 6 courts				60,000				60,000
Training Center					750,000			750,000
Catawba Meadows								
Tennis Court Construction			500,000					500,000
Maintenance Complex				500,000				500,000
Vehicles and Equipment								
2001 Chevrolet 15 passenger van					35,000			35,000
Mowers/Field Maintenance								
Turf Maintenance Equipment				85,000				85,000
Replace 06 Mower #879		20,000				20,000		40,000
Replace 06 Mower #878			20,000				20,000	40,000
Replace 2004 Crew Cab Truck (4x4)				45,000				45,000
Replace 2003 Truck #815			35,000					35,000
Department Totals		492,000	771,000	987,000	837,000	494,000	410,000	3,991,000
SUMMARY		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13		492,000	771,000	987,000	837,000	494,000	410,000	3,991,000
Budgeted CIP, 11-12		256,000	0	0	0	0	0	256,000
(Decrease) Increase		236,000	771,000	987,000	837,000	494,000	410,000	3,735,000

NOTES:

1. Capital reserve funding \$167,500, recreation foundation funding \$167,500

**City of Morganton
Internal Service Fund
IRMS**

PROJECT	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	PLAN	PLAN	PLAN	PLAN	PLAN	PLAN	
	Note						
City-Wide Connectivity	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Utility Work Order Mgmt Software	8,000						8,000
Document Imaging		20,000					20,000
Video Security in City Hall	5,000						5,000
Park Video Surveillance		35,000					35,000
Outage Management		130,000					130,000
GPS Collection Unit		8,000					8,000
Copier		12,000					12,000
Cash Registers for Recreation	11,000						11,000
Department Totals	44,000	225,000	20,000	20,000	20,000	20,000	349,000

SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	44,000	225,000	20,000	20,000	20,000	20,000	349,000
Budgeted CIP, 11-12	30,000	0	0	0	0	0	30,000
(Decrease) Increase	14,000	225,000	20,000	20,000	20,000	20,000	319,000

NOTES:

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Replace '94 Toyota Forklift, #961	0	10,000	0	0	0	0	10,000
Department Totals	0	10,000	0	0	0	0	10,000

SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	0	10,000	0	0	0	0	10,000
Budgeted CIP, 11-12	0	0	0	0	0	0	0
(Decrease)/Increase	0	10,000	0	0	0	0	10,000

NOTES:

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Replace Miller Welder/Generator		15,000					15,000
Replace Ingersol Rand Air Compressor			5,000				5,000
Replace '98 Chev 3/4T Pickup #900			40,000				40,000
Department Totals	0	15,000	45,000	0	0	0	60,000

SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	15,000	45,000	0	0	0	0	60,000
Budgeted CIP, 11-12	0	0	0	0	0	0	0
(Decrease)/Increase	15,000	45,000	0	0	0	0	60,000

NOTES:

**City of Morganton
Water Fund**

PROJECT		12-13 PLAN	13-14 PLAN	14-15 PLAN	15-16 PLAN	16-17 PLAN	17-18 PLAN	TOTAL
Water Line Replacement/Extensions		Note						
Line Replacement		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Enola Road Widening		79,014	79,014					158,028
South Sterling St Improvements		42,448	42,448	17,364				102,260
Dev Unidirectional Flushing Prog				28,500				28,500
Main replacement program	2		80,000	110,000	420,600		200,000	810,600
Line Extensions		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Vehicle Replacement								
Replace #304							70,000	70,000
Replace #319			25,000					25,000
Replace #321		28,000						28,000
Replace #325			45,000					45,000
Replace #364				28,000				28,000
Replace #339				50,000				50,000
Heavy Equipment/Misc Replacement								
Pump Replacement and Maintenance			30,000		30,000		30,000	90,000
Calib. 5% of Residential Meters					20,000			20,000
Replace Motor Control Center		30,000						30,000
Replace High Service Finished Water Pump				140,000				140,000
Replace Turbidimeters						30,000		30,000
Chemical Feed Pump Replacement		12,000		12,000		12,000		36,000
Replace Spectrophotometer							8,000	8,000
Generator	3	900,000						900,000
Building/Grounds/Equipment								
Chemical Bulk Tank Repl.				140,000				140,000
Bleach Day Tank Upgrade				35,000				35,000
Glen Alpine PS Electrical Upgrade						75,000		75,000
Water Tank Maintenance	1,4	375,000	350,000	125,000	225,000	250,000	140,000	1,465,000
Pump Station Maintenance			60,000		60,000		60,000	180,000
Repair Clearwell 1 & 2					700,000			700,000
Other								
Water Audit							25,000	25,000
Rate Study				20,000				20,000
		1,546,462	791,462	785,864	1,535,600	447,000	613,000	5,719,388
Department Totals								
SUMMARY		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13		1,546,462	791,462	785,864	1,535,600	447,000	613,000	5,719,388
Budgeted CIP, 11-12		2,058,000	0	0	0	0	0	2,058,000
(Decrease) Increase		(511,538)	791,462	785,864	1,535,600	447,000	613,000	3,661,388

NOTES:

- 12/13 Mountain View Tank, 13/14 Vine Arden Tank, 14/15 Grandview Tank, 15/16 Dale Circle, 16/17 Valdese Ave Tank, 17/18 Oak Hill Tank
- 13/14 Pete Brittain \$20,000, Riverside to Sanford \$60,000, 14/15 West Park Drive to Sanford \$60,000, Watermill Road \$50,000, 15/16 Frank Whisnant Road \$420,600
- Installment purchase financing
- The Mountain View tank is currently used for communications equipment. To demo the existing structure and construct a 165 foot monopole, the cost will be \$375,000

**City of Morganton
Wastewater Fund**

PROJECT		12-13 PLAN	13-14 PLAN	14-15 PLAN	15-16 PLAN	16-17 PLAN	17-18 PLAN	TOTAL
Sewer Line Replacement/Extensions		Note						
Line Replacement		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Enola Road Widening	1		66,996	66,996				133,992
South Sterling St Improvements		81,681	81,681					163,362
Manhole Rehabilitation Program							100,000	100,000
Line Extensions		30,000	30,000	30,000	30,000	30,000	30,000	180,000
Sewer Line Rehab Program	2	200,000	175,000	486,000	250,000	433,000		1,544,000
Vehicle Replacement								
Replace 94 Pickup #331				30,000				30,000
Replace #396 Pickup		18,000						18,000
Replace #355					40,000			40,000
Replace #344 Tractor				35,000				35,000
Replace #372					30,000			30,000
Replace #323 Small Vacuum						30,000		30,000
Heavy Equipment/Misc Replacement								
Admin Bldg Roof				130,000				130,000
Compost Screen						150,000		150,000
Primary Pumps						80,000	80,000	160,000
Primary Sludge Holding Mixer					175,000			175,000
Replace 92 Front Loader #358				225,000				225,000
Replace Mixer Gear Box		50,000						50,000
Compost Mix Box							80,000	80,000
Centrifuge Rebuild						35,000	35,000	70,000
Sewer line camera				65,000				65,000
Buildings/Grounds								
Fence Upgrade						60,000		60,000
Silver Creek Bar Screens							117,000	117,000
Lost Corners Pump Station Upgrade		100,000						100,000
Department Totals		519,681	393,677	1,107,996	565,000	858,000	482,000	3,926,354
SUMMARY		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13		519,681	393,677	1,107,996	565,000	858,000	482,000	3,926,354
Budgeted CIP, 11-12		834,000	0	0	0	0	0	834,000
(Decrease) Increase		(314,319)	393,677	1,107,996	565,000	858,000	482,000	3,092,354

NOTES:

1. Reimbursement from NCDOT in 14/15 in the amount of \$86,622
2. This includes contracting for surveying camera work

**City of Morganton
Cable Fund**

PROJECT		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
		PLAN	PLAN	PLAN	PLAN	PLAN	PLAN	
System	Note							
VOD Servers		80,667						80,667
DSR Satellite Receivers		12,400						12,400
Department Totals		93,067	0	0	0	0	0	93,067
SUMMARY		12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13		93,067	0	0	0	0	0	93,067
Budgeted CIP, 11-12		75,000	0	0	0	0	0	75,000
(Decrease)/Increase		18,067	0	0	0	0	0	18,067

Notes:

City of Morganton

Electric Fund

PROJECT	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
	PLAN	PLAN	PLAN	PLAN	PLAN	PLAN	

Vehicle Replacement							
	Note						
Replace vehicle #471			18,500				18,500
Replace vehicle #450			130,000				130,000
Replace vehicle #457		18,500					18,500
Replace vehicle #438			13,000				13,000
Replace Kamatsu #485				35,000			35,000
Replace vehicle #437			13,000				13,000

Heavy Equipment/Misc Replacement							
Replace '85 Ford Trencher #490				51,000			51,000
4 433 Regulators for Alphabet Substation			60,000				60,000
Sub Breaker Repair/Relay Calibration		39,350					39,350
Replace Substation Transformer (Parker)				800,000			800,000
Replace Delivery 1 & 3 Station Grids			30,000				30,000
Replace Substation Breakers (2/3 Del 5)				50,000			50,000
Purchase Skidsteer for ROW Cleaning				50,000			50,000
New Tie Circuit to Morganton Heights Design	3	25,000	400,000				425,000
Seasonal Equipment		15,000	15,000	15,000	15,000	15,000	90,000

Service Delivery							
South Sterling Relocation		28,904	28,904				57,808
New Underground for Morganton Heights	2	195,000					195,000
Enola Road Relocation	1	758,371					758,371
Generators				1,000,000	1,000,000	2,000,000	4,000,000
Substation Spill Prevention	4	15,000					15,000
System Improvements		50,000	100,000	100,000	100,000	100,000	550,000

Department Totals		1,145,125	808,404	1,251,000	1,965,000	2,115,000	115,000	7,399,529
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SUMMARY	12-13	13-14	14-15	15-16	16-17	17-18	TOTAL
CIP Recommended, 12-13	1,145,125	808,404	1,251,000	1,965,000	2,115,000	115,000	7,399,529
Budgeted CIP, 11-12	450,000	0	0	0	0	0	450,000
(Decrease)/Increase	695,125	808,404	1,251,000	1,965,000	2,115,000	115,000	6,949,529

NOTES:

1. To be reimbursed per agreement with NCDOT
2. Material cost to provide underground service to Phase 1
3. Electrical engineer to design an express circuit fed from substation #5 to the Morganton Heights development. FY12/13 construction FY13/14
4. EPA requirement - spill protection plan for each substation

The street lighting project, not included above will cost approximately \$882,864. 40% funding is anticipated from Electricities and 60% funding from either grants or low-interest borrowing.