

**City of Morganton
Annual Budget
Fiscal Year 2014/2015**



City of Morganton

Annual Budget

Fiscal Year July 01, 2014 – June 30, 2015

City Council

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

City Manager

Sally W. Sandy, CPA

Finance Director

Karen B. Duncan, CPA

Mission Statement:

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



**CITY OF MORGANTON
ANNUAL BUDGET
FISCAL YEAR 2014 – 2015**

TABLE OF CONTENTS

Budget Message	1
Budget Process	13
Financial Policies	16
Budget Glossary	18
Budget Summary	21
General Fund Revenues	23
General Fund Expenditures:	
Legislative	26
Legal	27
City Manager	28
Human Resources	29
Canteen	30
Elections	31
Auditorium	32
Finance	33
Development and Design	36
Municipal Buildings	39
Public Safety	40
Public Works	41
Streets	42
Powell Bill	48
Sanitation	49
Main Street	52
Recreation	53
Cemetery – Parks	57
D & D Engineering	58
Community House	59
Water Revenues	60
Water Expenditures	61
Electric Revenues	62
Electric Expenditures	63
Wastewater Revenues	64
Wastewater Expenditures	65
Cable Revenues	66
Cable Expenditures	67
Internal Service Revenues	68
Internal Service Expenditures	69
Cemetery Trust	72
Capital Improvement Plan	74

Capital Revenues	75
Total General Capital	76
Total Capital	77
CoMMA Capital	78
Main Street Capital	79
Development and Design Capital	80
Public Safety Capital	81
Public Works/Sanitation Capital	83
Public Works/Cemefery and Grounds Capital	84
Public Works/Municipal Buildings Capital	85
Public Works/Street Capital	86
Powell Bill Capital	87
Community House Capital	88
Recreation Capital	89
IRMS Capital	90
Warehouse Capital	91
Garage Capital	92
Water Capital	93
Wastewater Capital	95
Cable Capital	96
Electric Capital	97

June 1, 2014



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 2014-2015 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 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 13-14	Requested FY 14-15	Increase (Decrease)	
			Dollars	Percent
General Fund:				
- Operations	17,282,725	17,260,869	(21,856)	(0.12%)
- C.I.P.	3,373,554	2,707,377	(666,177)	(20.00%)
- Powell Bill	606,386	468,500	(137,886)	(23.00%)
Total General Fund	21,262,665	20,436,746	(825,919)	(4.00%)
Water Fund	7,619,163	7,074,428	(544,735)	(7.00%)
Electric Fund	34,775,444	34,730,435	(45,009)	(0.00%)
Wastewater Fund	9,988,659	5,219,800	(4,768,859)	(48.00%)
CoMPAS CATV Fund	5,261,076	4,485,500	(775,576)	(15.00%)
Cemetery Trust Fund	71,000	70,000	(1,000)	(0.01%)
Subtotal:	78,978,007	72,016,909	(6,961,098)	(9.00%)
Less Interfund Transfers	(935,468)	(642,442)	293,026	(31.00%)
Total Budget:	78,042,539	71,374,467	(6,668,072)	(9.00%)

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 the capital improvement program (CIP) in the General Fund. The General Fund capital program includes equipment purchases, routine and new funding for 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 \$2,707,377.

The utilities include capital programs that appropriate funding for equipment purchases, plant improvements, and distribution system infrastructure improvements. The total CIP in all utility funds is \$4,304,584. The Water Fund continues to include significant improvements to the infrastructure at the treatment plant. The Wastewater Fund includes funds to address collection system improvements. Cable includes funds to purchase the tower on High Peak and Electric includes funds for substation work. The Water and Electric Funds have monies designated to do a pilot project using automated metering technology. We are partnering with ElectriCities to do this project.

The 2014-2015 total budget is \$71,374,467 and is \$6,668,072 or 9% less than the revised budget for fiscal year 2013-2014. Once again the continuation and inclusion of capital projects that continue for more than one fiscal year skew that figure. The \$11.4 million Waste Treatment Plant upgrade is the most significant carry-over project; but the General fund, Water Fund and CoMPAS had carry-overs that totaled over \$2.3 million. Therefore, after adjusting for those, the total budget decreased by a modest \$67,838 between fiscal year 2014 and 2015.

As warned over the last several years, delaying projects, postponing equipment replacement and infrastructure improvements are only temporary solutions. The 2009 hiring freeze continues but that too is a temporary solution unless there are significant changes in services. There are 37.25 frozen positions not funded in this budget proposal. The CIP for next year and the 5 years that follow includes replacing equipment and vehicles. Infrastructure improvements are included as well.

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. In the 2014-2015 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 291,003
Burke County Library	219,915
Burke County Narcotics Task Force	20,000
Foothills Regional Airport Authority	<u>26,342</u>
Total	<u>\$ 557,260</u>

These contributions represent 3.57 cents on the tax rate. The BDI contributions fund operations, local incentives to industry and debt service on the business park. The library and Foothills airport requests include funding for additional capital improvements. It is worth noting the airport requested no operational funds for 2014-2015 as the operations are currently self-supporting. The drug task force continues to operate without an increase in funding request. Finally, the City continues to budget \$5,000 a year to maintain the library grounds which is in addition to the requested amount in this schedule. Capital costs at the library are funded jointly by the City and Burke County and total \$36,000 for next year.

The City staff is always working with our partners on economic development. That may be industrial, residential or commercial. Currently, there are a few once in a lifetime opportunities for development being pursued.

The City of Morganton is working with BDI and Burke County to encourage the State of North Carolina to begin planning for the redevelopment of the Broughton Campus. The scope of this project is very large as the opening of the new state-of-the-art hospital will create over 1,000,000 square feet of vacant space on that campus. The redevelopment of the State property has the potential to be a game changer for our community, this region and all of Western North Carolina. The opportunity to develop this property and to create economic development at this magnitude adjacent to a new \$150 million State hospital will not come again anytime soon. It is important that planning for this not be delayed. No one wants the Broughton Campus to fall into disrepair and become an eyesore in the center of the City. Thus far, the State officials have been receptive to local participation in this process. Another once in a lifetime opportunity is the possibility of developing a western campus of the North Carolina School of Science and Mathematics.

Additionally BDI is working with the City through a partnership with Electricities to conduct a retail study to help identify potential new retailers to fill the vacant space created with the opening of Morganton Heights. The study is being funded 50% by Electricities and 50% locally for a total cost of \$76,000 over 3 years. The proposed budget includes \$9,000 for the second installment of this contract. At first glance, the firm doing the study has identified potential retail gaps of between \$100,000,000-200,000,000 in retail sales annually. Morganton Heights is a catalyst for us to recruit other retail. Having over 300,000 square feet of vacant retail property already on the ground is unusual and another opportunity not likely to be repeated in the near future. Now is the time to capitalize on this opportunity.

Sales tax is the second largest revenue in the General Fund budgeted at \$3.2 million. Please remember that for every dollar of sales tax generated in Burke County, anywhere in Burke County, the State distributes 2% locally. Morganton receives 13% of the distribution with the other 87% divided amongst the County and other municipalities. Creating additional sales tax anywhere in Burke County is good for all.

General Fund

The General Fund is the fund of traditional government services –public safety, recreation, sanitation, street maintenance, inspections and zoning, and administrative services. This fund is extremely dependent on ad valorem taxes, sales taxes, and other state collected revenues. This fund is greatly affected by decisions of the NC General Assembly. The tax reform movement and the restructure of Commerce could have tremendous effects going forward. The actions of the 2013 General Assembly impacted the City in many ways. The effects of those decisions are just being recognized as the changes in the Tax Simplification and Reduction Act of 2013 become effective. Local Privilege License taxes continue to be discussed at the State level. The budget includes \$215,000 of revenue from privilege licenses. This could be eliminated or significantly reduced by the State. Unfortunately, the decisions at the General Assembly will not be made by the deadline for presenting a balanced budget for the City of Morganton. Consequently, we have made to the best of our ability responsible recommendations. It would take 1.5 cents on the current tax rate to replace this revenue. There is a possibility that final decisions by the General Assembly may change those recommendations in the future.

The 2014-2015 proposed General Fund budget is \$20,436,746. This is \$825,919 or 4% less than the revised budget for 2013-2014. No service currently provided is proposed to be eliminated. The goal continues to be to provide quality service at the most affordable price possible. Total capital requested in the General Fund is \$2,707,377 a decrease of \$666,177. Capital requests included in the General Fund include wayfinding signage, paving projects, sidewalk projects, public safety vehicles, a rear loader, mowing equipment, infrastructure improvements at the Community House, repaving a part of the greenway and other recreation/park improvements. Capital projects are being funded with installment purchase proceeds, Powell Bill funds, general revenues, grant revenues, and capital reserve funds. Grant revenues total \$47,819 and are for public safety purchases. Installment purchase proceeds of \$687,620 will be used to purchase public safety cars and equipment, a rear loader, turf equipment and a truck. A Powell Bill transfer of \$350,000 is included to fund operations and new equipment.

The ad valorem tax rate is recommended to remain at \$0.53/\$100 value. Once cent on the tax rate generates approximately \$156,000. Total ad valorem taxes for fiscal year 2014-2015 net of discounts and releases are budgeted at \$8,092,000 which represents 40% of the General Fund revenues.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$119,000. One cent on the downtown tax generates approximately \$8,500. The tax revenue funds about 25% of the Main Street program. The tax rate of 14 cents was set in 1995 and has not changed in 19 years.

Solid waste fees are proposed to remain at \$10.00 per month. Other state-collected local revenues that are included in this budget are \$1,530,610 in utility franchise taxes,

\$82,975 in beer and wine taxes, and \$491,783 of Powell Bill funds. While these State-collected revenues seem solid currently, who knows what the General Assembly may do to change that in the future.

Finally, the budget proposal includes an appropriation of fund balance of \$477,819. This is the second year in a row; the budget has included fund balance. However, in the current year (2013-2014) we had budgeted to use \$757,785 in fund balance and year-end projections indicate we will only need approximately \$430,000. Appropriating this amount in 2014-2015 will not cause us to violate your policy of keeping at least a 15% fund balance in place. My only caution is that fund balance should not be considered recurring revenue that is used year after year.

Water Fund

The proposed 2014-2015 budget is \$7,074,428 which is \$544,735 or 7% less than the revised 2013-2014 budget. The decrease is reflected in a reduced capital budget. The last couple of years have included several capital projects and improvements at the water treatment plant so total budget has fluctuated accordingly. Many of these projects have taken more than one budget year to complete.

The 2014-2015 capital improvements program (CIP) budget totals \$2.4 million and includes \$1,250,000 for clearwell storage tank replacements at the plant. City staff continues to pursue a 0% interest state loan to fund this project. Other capital requests include \$335,000 for rehabilitation on aging water lines and \$218,000 for water tank maintenance.

Water usage continues to grow minimally. The projection for next year is 2% growth. Currently on average, system-wide water usage is 8.3 million gallons per day or 46% of capacity. During this last year, annual water revenue of \$40,000 was lost when the State closed the Western Youth Prison facility.

The 2014-2015 recommended budget does include a 10 cent increase per 1,000 gallons in the volume charge for water. There is no increase proposed for fixed charges. The increase would be effective July 1, 2014. A household inside the City using 5,000 gallons of water a month will pay \$0.50 more per month or \$6.00 more per year. Outside customers continue to pay double the inside rates.

The rate increase is necessary to fund the systematic improvements at the plant and in the distribution system. Even with the increase in volume charges our rates remain very low in comparison to our neighbors and across the State. An inside customer using 5,000 gallons a month will pay \$14.40 in water fees. This compares to over \$30 a month in Valdese and over \$40 a month in Burke County. The last increase in volume charges was in January 2013.

The 2014-2015 budget does not include an appropriation of retained earnings. The \$7 million budget includes \$2.4 million in capital investment and just under a half-million in debt payments.

Electric Fund

The total proposed electric budget is \$34,730,435 which is \$45,009 less than the 2013-2014 revised budget. The reduction is attributable to a reduction in capital requests of \$561,000. Effective July 1, 2014, the Power Agency is passing on a wholesale rate increase of 2.0%. 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 projected increase in purchased power and distribution system increases is 2.3%. This is less than the 5% increase projected last year largely due to the changes in State taxes on electricity sales which eliminated the wholesale tax on electricity.

The 2014-2015 budget includes a proposed average rate increase of 2.3% to be effective July 1, 2014. This is the lowest rate increase in both wholesale and retail rates we have seen in over six years. For the average all-electric residential customer the increase should equate to \$0.07 a day or \$2.19 per month.

While the lower increase in electric rates is good news, unfortunately, it is not the end of the story. Our customers need to be aware that the wholesale rate increase is not the only increase to expect on July 1, 2014. Last year, the North Carolina General Assembly passed tax reform legislation that increased the sales tax on electricity. Prior to July 2014, electricity was taxed by the State at the wholesale level at 3.22% and at the retail level at 3.00%. The wholesale tax has been eliminated and the retail tax rate has been increased. Beginning July 1, 2014 electricity will be taxed at 7.00% with the tax being billed by the electric provider, collected and remitted to the State. This change in sales tax on electricity hits every customer in North Carolina regardless of the electric provider. The manufacturing customers who are currently exempt from sales tax on electricity will remain exempt.

The proposed budget includes a small appropriation of retained earnings of \$35,935. A transfer to the General Fund of \$642,442 is included and is in compliance with the LGC guidelines. The largest expense is wholesale purchases of power at \$30,240,000 or 87% of total budget. Operating expenses continue to be managed tightly.

The City continues to provide rebates for replacing qualifying energy efficient appliances and qualifying solar installations. Our energy audit services are available to residential, commercial and industrial customers. In 2014-2015, we will begin a pilot project for automated meter-reading infrastructure. This should allow us to provide real-time information to our very large customers thus providing them with an enhanced capability to load manage and to better control energy costs in their operations. We are tackling

this project in partnership with ElectriCities in order to recognize any savings to be gained by economies of scale.

Wastewater Fund

The total Wastewater budget continues to fluctuate dramatically year to year due to the large capital projects and improvements at the Waste Treatment Plant that have been taking place the last several years. The \$11.4 million upgrade at the Waste Treatment Plant will be complete by fall 2014 which should allow for capital budgets to be significantly less on a year-to-year basis until the requirement to meet new standards for nutrient removal become effective.

The total proposed budget for fiscal year 2014-2015 is \$5,219,800. Over the last couple of years, treated wastewater has increased almost 5% with the average collection being about 5.8 million gallons a day or 50% of capacity. The effect of the closing of the Western Youth facility was a reduction of \$70,000 a year to the Wastewater Fund.

There is no recommended wastewater rate increase in the 2014-2015 budget. There is also no appropriation of retained earnings in the budget. The capital improvement plan is budgeted at just over \$1 million and includes \$350,000 for manhole and sewer rehabilitation. Primary clarifiers drives will be replaced at the plant for \$200,000. The capital program over the next few years will include continued investment in the plant and the collection system by funding smaller projects just like in the Water Fund. The reason we are able to take on the debt for the plant upgrade with no rate increase this year is due to the retirement of debt from money borrowed in the mid 90's.

Cable Fund

The 2014-2015 proposed budget for CoMPAS is \$4,485,500 which is \$775,576 less than the current year. The decrease is reflected in the CIP. The Morganton Heights project and the upgrade to the high-speed internet system required larger capital investments in the last couple of years than usual.

The television segment of CoMPAS continues to be very expensive. Programming costs keep rising and there is very little we can do to influence the rates demanded by program providers. As time continues to move forward at warp speed, it has been three years since contracts with the off-air channels were negotiated. Negotiations will begin again the fall to establish rates for January 2015 to December 2017. We have estimated and budgeted for a 24% increase in costs for 2015. Recall these channels include WBTV, WSOC, WCNC, WCCB, WSPA, WLOS and several others.

Cable television as a service continues to change all over this country. High-speed internet is changing how a lot of people watch TV – they no longer want to pay for and receive hundreds of stations. Current trends show that many "stream" what they want to watch, use other devices to do this and are much less dependent on cable for television. All cable systems are experiencing this. Additionally, many cable providers

have already or are in process of no longer offering analog signals. Digital programming is the new technology allowing more offerings in less space on the system's pipe. Digital television requires that all customers have a box for each television. It is more cost efficient for cable providers and leaves more bandwidth for internet customers. You will be faced with this decision in the near future.

In order to continue to provide the current cable television programming, the proposed budget includes an increase of \$4.00 per month for basic cable effective January 1, 2015. The cost will go from \$63.95 per month to \$67.95. The cost for the bare bones basic service will increase by \$1.50 per month effective January 1, 2015. The rate for bare bones basic will go from \$23.95 to \$25.45 per month. These rates are very much in line with other providers in our area. There are no recommended rate changes for HD offerings, equipment rentals or premium channel offerings.

The biggest change in recommendations for CoMPAS are in high-speed internet service. This is the fastest growing and fastest changing service for CoMPAS. All internet providers are scrambling to provide more speed to customers. Customers require faster speeds in order to use the internet. In 2014, acceptable internet service must be quick – it is used daily by many households for business, education, information or entertainment. It is a way of life.

COMPAS has just completed an upgrade to the delivery system for high-speed internet. All providers of this service are re-evaluating and reinvesting in their ability to provide adequate speeds at reasonable costs. Customers are being upgraded to new minimum speeds by many systems. Effective August 1, 2014, CoMPAS will be offering new internet speeds to residences and businesses. The minimum speed offered will be 10 Mbps. This speed should allow COMPAS to remain competitive and offer speeds that will satisfy our customers. The old internet choices offered at dial-up and slightly better speeds will be eliminated and no longer offered by CoMPAS. The old LITE customers will be upgraded to 10Mbps service for a monthly cost of \$39.95.

The proposed pricing schedule for the new and improved internet services is as follows:

Mbps Down/UP	Residential	Business
10/2	\$39.95 mo.	\$64.95 mo.
20/4	\$54.95 mo.	\$79.95 mo.
30/7	\$69.95 mo.	\$99.95 mo.
50/10	\$89.95 mo.	\$124.95 mo.
100/20	\$134.95 mo.	\$164.95 mo.
150/30	\$249.95 mo.	
*200/40	\$339.95 mo.	

Symmetrical Internet services: Fiber optic delivered Symmetrical Internet (e.g., 10 Mbps downstream and 10 Mbps upstream) are priced per month as follows:

10 Mbps = \$300.00
 20 Mbps = \$600.00
 50 Mbps = \$750.00

These rates are competitive, but most importantly the product is improved and in line with the market and with customer expectations. This investment should allow us to attract more customers in the future.

There are no recommended rate increases for telephone service. Customers who bundle services will continue to get a \$10.00 per month discount.

There is no appropriation of retained earnings in this budget. The total CIP budget is \$369,720 and includes \$90,000 to purchase a bucket truck, a head-end expansion and \$200,000 to purchase a tower on High Peak Mountain to improve the signals of the off-air channels.

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 2014-2015 is \$70,000. Lot sales and marker sales remain consistent at \$10,000.

The proposed budget uses \$10,000 from the fund to help with current expenditures and maintenance. The budget proposal includes \$50,000 from the fund to construct a columbarium at the cemetery. At the time of construction, staff will propose rates for these spaces. This does not use the original principle contribution established in 1985, when the fund was first created.

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 2014-2015 is \$2,130,814 which is 1% less than last year. These departments provide services to the other funds.

The IRMS budget is \$1,003,814 which is slightly less than the 2013-2014 revised budget. Much like the utilities budgets, IRMS has projects that span multi-budget years. Contracted services which include support costs for hardware and software are \$231,384 or 23% of the IRMS budget. Investments in technology remain important. Technology allows us to work smarter and to offer better customer service. Equipment purchases include replacement of PCs, servers, and changes to the Public Safety network once 911 service is consolidated. An upgrade to the studio is planned for next year. Estimated cost to upgrade to high-definition equipment is \$30,000. The equipment currently used is twelve years old, out-dated technology and difficult to repair.

The warehouse budget has seen increases in the last several years due to many of the projects happening around the City. The interstate interchanges and the Morganton Heights development are examples. Once again, the 2014-2015 budget includes \$347,000 for inventory purchases. The requests include \$20,000 to replace the 1994

forklift currently used at the warehouse. In our efforts to continue to get the most out of our purchases, the 1994 forklift will be transferred to the garage to replace the 1940's vintage forklift still being used.

The equipment services budget for 2014-2015 is \$780,000 which is a decrease of \$25,000. The decrease is reflected in the reduction of the fuel purchases line item which at \$525,000 still represents 67% of total budget.

Personnel Issues

The proposed budget includes funding for 282.25 positions. Currently, 37.25 allocated positions are not filled and not included in this budget. The total allocated positions for full staffing has been reduced from 327.5 to 319.5 to account for the transfer of the eight (8) dispatch positions transferred to Burke County.

In 2009, a hiring freeze was instituted and since then all frozen positions have remained unbudgeted except when determined necessary to perform the job as expected by our citizens. We continue to evaluate job responsibilities and expectations and to manage with very little or no overtime. For the City employees, this is the "new normal". The employees have stepped up to meet these expectations. We continue to provide services with fewer employees than we did several years ago. Part-time help is being used to fill in gaps. Part-time hours must be carefully managed to ensure we are in compliance with all State regulations.

In the last four years, employees have taken pay cuts in the form of furloughs, had benefits reduced and seen very meager COLA adjustments eaten up by increases in healthcare costs and FICA withholding increases. The 2014-2015 budget proposal includes a 2% cost-of-living-adjustment for all employees that would be effective on July 12, 2014. The total cost of the COLA city-wide is \$219,859.

It has been six years since the City awarded merit increases to employees who go above and beyond the expected to provide service. Merit pay is how exemplary employees move beyond minimum pay in the pay-range. It is how an organization guards against pay compression. Merit pay is also how an organization recruits and retains employees who are willing to go the extra mile. Economic times have made it difficult to fund merit pay and this budget proposal does not include merit pay. However, it is my recommendation that serious consideration be given to reinstating and funding a merit pay plan in the future.

Two previously frozen positions are funded in the budget proposal for fiscal year 2014-2015. The first is a Customer Service Representative in Public Safety at a total annual cost of \$38,300. The position will provide administrative support at headquarters during regular business hours to compensate for the transfer of the dispatchers to the consolidated 911 Emergency Center. The other unfrozen position is the Recreation Center Supervisor at Mountain View at a total annual cost of \$52,000. This position has been handled by several experienced part-time employees for the last few years.

Those part-timers have notified the City that they are not longer going to work in this capacity. This center is an integral part of our recreation programs and needs a full-time supervisor.

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 1% in premiums next year. We have been very fortunate with actual experience this year. The increase in premiums is due to the federal tax that must be paid per employee under the Affordable Care Act.

The total cost for insurance benefits next year is \$2,467,843 for active employees and \$553,224 for retirees. Law enforcement separation allowance has decreased \$12,057 and is funded at \$122,052.

Summary

The last several years, the years following the Great Recession of 2008, have been difficult. We have been challenged by the declining value of our property tax base. We have weathered the County revaluation of property which netted a loss to the property tax base. We have treaded our way through State law changes that have impacted local revenue sources. We have fought back from unemployment at 15% in 2009 to 6.3% in April 2014. This has been done in small pieces all while maintaining an acceptable level of financial stability. We have used our reserves very little and maintain a fund balance in excess of our 15% goal. Throughout these struggles, Morganton has remained a community with exceptional services, dedicated employees, involved citizens and devoted leadership. Through partnerships, both public and private, Morganton has maintained its "small-town charm" with "big-city amenities". Development continues with public and private investment.

We continue to invest in our aging infrastructure and we are moving forward in our ability to deliver the latest technology in our internet and phone service. We continue to work with our economic development partners, our tourism partners and our regional partners to keep moving the needle forward. We are working with our governmental partners on the new 911 center, grants to local industry and more.

I would like to thank the City Council for the input and direction provided during this budget season. The decisions certainly don't get any easier. I thank the Council for not being satisfied to let Morganton stand still even in tough times.

This budget is like most endeavors at the City of Morganton - A TEAM EFFORT. The Department Directors continue to find ways to make it work every day with the support of the employees. They make thoughtful and reasonable budget requests. They save where they can and spend where they have to. The finance staff, led by Karen Duncan, Finance Director provide hours upon hours of work to give accurate information so budget decisions can be made responsibly. Karen makes it possible for me to present to the Council and the citizens of Morganton a \$72 million budget and know that we

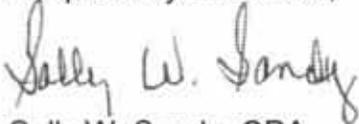
could not provide you with a more responsible plan or more thought-out plan than the one before you.

In the movie, Gone With the Wind, Scarlett faces many challenges and obstacles. Many times she pushes the envelope to overcome setbacks. The secret to her success is that she never gives up; she fights vehemently for what she believes in and at the most stressful times, she takes a deep breath and pledges to think about it and solve it tomorrow.

Scarlett's approach is very similar to the employees and management team of the City of Morganton. The challenges and obstacles are many. Delivering adequate services, maintaining a beautiful community, creating jobs, growing the tax base, keeping up with technology and providing a safe community are all part of the challenge. The success we have enjoyed is because we have not given up. There is still much more to do.

There are retail spaces to fill, roads to be resurfaced, State property to be redeveloped, Zoning Ordinances to be rewritten, infrastructure to be replaced, and recreational space to be developed. This budget is the next step in tackling those challenges and more. Continued pride in our community and working with our partners will allow us to achieve much. These challenges will not be met in a day, but with persistence and perseverance. After all, the good news is, as Scarlett says, "tomorrow is another day". We must take advantage of those days, continue moving forward and improve the quality of life for our citizens in Morganton.

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.

BASIS OF ACCOUNTING

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

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

BUDGET BASIS

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

which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

FUND ACCOUNTING

GENERAL FUND

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUND

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

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. Items such as Sales Tax reimbursements are budgeted based on past amounts received, adjusted for growth and local economic influences.

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

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

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

BUDGET CALENDAR

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

The City of Morganton's capital budget process usually begins in the fall. The CIP is a six-year forecasting tool that shows capital costs divided among the years of the forecast period. The CIP consists of all expenditures for equipment/vehicles, and repair or construction for all funds. The

expenditures are \$5,000 or higher before they are included in the CIP. The CIP is adopted as part of the annual budget ordinance that is enacted by July 1 annually.

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

Financial Policies

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

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

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

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

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

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

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

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

GAAP – Generally accepted accounting principles.

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

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

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

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

Operating Budget – See Budget.

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

Ordinance – Formal enactment of law by the City Council.

Per Capita – Per unit of population.

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

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

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

Projections – Estimates of revenues and expenditures for planning purposes.

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

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

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

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

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

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

Budget Summary

GENERAL FUND

Revenues anticipated: \$20,436,746

Expenditures authorized:

Legislative	\$ 373,163
Executive	1,153,617
Auditorium	1,040,301
Finance	118,224
Development and Design	935,703
Public Safety	8,523,559
Public Works	4,005,173
Recreation	3,599,418
Community House	<u>\$ 687,588</u>
TOTAL	\$20,436,746

WATER FUND

Revenues anticipated: \$7,074,428

Expenditures authorized: \$7,074,428

ELECTRIC FUND

Revenues anticipated: \$34,730,435

Expenditures authorized: \$34,730,435

WASTEWATER FUND

Revenues anticipated: \$5,219,800

Expenditures authorized: \$5,219,800

CoMPAS CATV FUND

Revenues anticipated: \$4,485,500

Expenditures authorized: \$4,485,500

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated: \$2,130,814
Expenditures authorized: \$2,130,814

CEMETERY TRUST FUND

Revenues anticipated: \$70,000
Expenditures authorized: \$70,000

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, 2014 for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriation:

GENERAL TAX

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

SPECIAL DOWNTOWN TAX DISTRICT

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

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

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015	
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET	
100003	GENERAL							
100003	301000	CURRENT YR AD VALOREM TAXES	-7,091,527.50	-7,399,201.29	-7,551,204.00	-7,773,846.66	-7,854,145.00	-8,200,000.00
100003	301100	SPECIAL TAX - MAIN STREET	-113,373.55	-114,727.19	-114,291.00	-116,231.37	-116,237.00	-119,000.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-52,709.34	-43,421.64	-40,000.00	-61,019.73	-53,500.00	-50,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-3,026.58	-2,718.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-431,716.12	-445,644.95	-456,000.00	-587,408.54	-604,815.00	-467,500.00
100003	305000	CARBON CITY FIRE TAX	-7,170.27	-8,013.98	-6,207.00	-8,773.55	-9,700.00	-9,700.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-26,994.00	-32,754.00	-32,754.00	-28,529.00	-28,529.00	-28,529.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-2,579.00	-2,541.00	-2,541.00	-2,568.00	-2,568.00	-2,568.00
100003	309800	BURKE COUNTY REIMBURSEMENT	0.00	-32,300.00	-32,000.00	-31,689.46	-31,690.00	0.00
100003	311000	TAX DISCOUNTS	84,451.18	94,904.79	94,905.00	103,012.14	103,013.00	103,000.00
100003	312000	TAX RELEASES	0.00	0.00	5,000.00	21,577.25	20,903.00	5,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	-1,680.56	-6,546.80	-5,000.00	-75.00	-5,000.00	-5,000.00
100003	317000	TAX PENALTIES - COST	-25,332.76	-18,978.76	-28,000.00	-23,905.99	-25,272.00	-26,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	0.00	-9,801.28	-6,700.00	-10,842.32	-8,000.00	-6,700.00
100003	321000	PARKING PERMITS	-303.00	-8,211.00	-6,900.00	-6,947.00	-2,000.00	-2,000.00
100003	323000	CURB CUTS	-11,467.50	-3,505.00	-8,000.00	-6,082.31	-4,000.00	-4,000.00
100003	325000	PRIVILEGE LICENSES	-197,280.30	-314,200.20	-209,735.00	-208,638.15	-209,484.00	-215,000.00
100003	325100	PRIVILEGE LICENSE PENALTIES	-2,396.62	-691.38	-700.00	-2,379.09	-2,400.00	-1,500.00
100003	329000	INTEREST EARNED	-19,615.96	-29,553.91	-17,000.00	-17,914.24	-20,000.00	-30,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-444,540.00	-489,600.00	-1,300,000.00	-1,090,153.00	-1,440,153.00	-687,620.00
100003	331000	RENTS	-500.00	-600.00	-600.00	-500.00	-600.00	-600.00
100003	331100	CITY HALL CANTEEN	-346.47	-251.05	-300.00	-235.57	-300.00	-300.00
100003	331200	PUBLIC SAFETY CANTEEN	-275.79	-169.56	-200.00	-195.68	-200.00	-200.00
100003	331300	FIRE DEPT CANTEEN	-38.10	-37.10	-100.00	-17.76	-100.00	-100.00
100003	331400	WAREHOUSE CANTEEN	-547.83	-235.00	-600.00	-217.23	-600.00	-600.00
100003	331500	WASTEWATER CANTEEN	-319.10	-266.47	-250.00	-226.27	-250.00	-250.00
100003	331600	CH FOOD SALES	-183,109.73	-217,132.63	-250,000.00	-156,660.51	-171,000.00	-325,000.00
100003	331605	CH ROOM RENTALS	0.00	0.00	-10,000.00	-10,079.77	-7,220.00	-10,000.00
100003	331610	CH LINENS/OTHER	0.00	0.00	-5,000.00	-2,874.36	-1,552.00	-7,500.00
100003	331615	CH ABC PERMITS	0.00	0.00	-2,500.00	-330.00	-600.00	-500.00
100003	331700	WATER CANTEEN	-86.74	-78.27	-90.00	-277.26	-300.00	-300.00
100003	335000	MISCELLANEOUS	-51,210.14	-36,654.21	-50,000.00	-49,255.93	-50,000.00	-50,000.00
100003	335100	ELECTION FEES	-100.00	0.00	0.00	-1,105.66	-80.00	0.00
100003	335200	BAD CHECK CHARGES	-5,140.00	-7,755.21	-6,500.00	-6,420.00	-6,500.00	-6,500.00
100003	335300	VERIFICATION FEE	0.00	-540.00	-3,000.00	-610.00	-1,000.00	-1,000.00
100003	335400	TASK FORCE REIMBURSEMENT	0.00	0.00	0.00	-986.91	-1,500.00	-3,000.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	0.00	-19,000.00	-500.00	0.00	-500.00	-20,612.00
100003	336200	CONTRIBUTION COBB ESTATE	-18,433.00	-17,894.00	-17,900.00	-15,408.00	-15,408.00	-15,500.00
100003	336250	RESTRICTED CONT COMMUNITY HSE	0.00	0.00	0.00	-14,400.00	-14,400.00	0.00
100003	336500	RESTRICTED CONTRIBUTIONS	-15,664.72	0.00	0.00	0.00	0.00	-7,000.00
100003	337000	NC FRANCHISE TAX	-1,490,784.93	-1,488,104.38	-1,553,610.00	-1,115,288.20	-1,516,407.00	-1,530,610.00
100003	338000	OCCUPANCY TAX	-75,979.97	-66,526.58	-73,000.00	-69,088.72	-75,000.00	-78,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-8,694.78	-10,623.60	-11,210.00	-6,929.81	-9,300.00	-9,500.00
100003	341000	NC BEER & WINE TAX	-73,374.67	-68,144.40	-79,793.00	0.00	-81,550.00	-82,975.00

23

			2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
			ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
100003	343000	POWELL BILL ALLOCATION	-476,276.80	-485,409.28	-479,900.00	-487,721.57	-487,722.00	-491,783.00
100003	345000	ONE HALF CENT SALES TAX	-2,110,803.95	-1,903,573.82	-2,069,520.00	-1,201,539.00	-2,069,520.00	-2,147,120.00
100003	345200	ONE CENT SALES TAX	-1,021,336.79	-1,072,244.62	-1,013,352.00	-589,879.94	-1,013,352.00	-1,049,140.00
100003	345300	HOLD HARMLESS	-102,600.75	-94,989.60	0.00	-50,562.15	-50,562.00	0.00
100003	346000	ABC RESTITUTION	0.00	0.00	-1,500.00	0.00	-1,500.00	-1,500.00
100003	347000	ABC REVENUE (GC)	-174,602.81	-182,828.28	-175,490.00	-151,636.16	-185,000.00	-190,200.00
100003	347001	ABC REVENUE LAW ENFORCEMENT	-13,096.00	-10,806.00	-13,672.00	-11,622.00	-11,700.00	-14,817.00
100003	348300	WELLNESS GRANT	71,536.33	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	-608,502.19	-863,937.56	-190,500.00	-242,560.82	-250,000.00	-115,289.00
100003	348501	FEMA - STATE OF NORTH CAROLINA	0.00	0.00	0.00	-27,260.24	-27,261.00	-19,190.00
100003	349200	FEDERAL GRANT	-236,426.53	0.00	0.00	0.00	0.00	0.00
100003	350200	DRUG RESTITUTION	0.00	0.00	-2,500.00	0.00	-2,500.00	-2,500.00
100003	351000	COURT COST & FEES	-10,958.75	-10,644.30	-12,000.00	-6,343.93	-12,000.00	-12,000.00
100003	352000	PARKING PENALTIES	-2,311.00	-1,435.00	-2,500.00	-6,442.00	-5,000.00	-5,000.00
100003	352100	CIVIL CITATIONS	-1,425.82	-1,610.39	-500.00	-376.91	-500.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-75,833.00	-66,813.00	-66,813.00	-65,867.00	-65,867.00	-65,867.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-1,775.00	-50.00	-500.00	-325.00	-500.00	-500.00
100003	353200	ALARM VIOLATIONS	-24,700.00	-21,725.00	-25,000.00	-16,650.00	-25,000.00	-25,000.00
100003	355000	BUILDING PERMITS	-49,689.17	-111,972.02	-80,000.00	-39,456.23	-40,000.00	-45,000.00
100003	357000	PLUMBING PERMITS	-38,744.10	-38,025.02	-25,000.00	-21,658.48	-22,000.00	-25,000.00
100003	357100	ELECTRIC PERMITS	-78,205.18	-54,341.60	-55,000.00	-40,325.85	-39,000.00	-35,000.00
100003	357200	HVAC PERMITS	-1,900.00	-42,894.37	-30,000.00	-27,189.03	-26,000.00	-35,000.00
100003	357250	ENGINEERING INSPECTION FEES	0.00	-4,007.00	-5,000.00	-8,014.00	-8,014.00	-6,000.00
100003	357300	VARIANCE REQUESTS	0.00	-660.00	-1,000.00	-300.00	-300.00	-1,000.00
100003	357400	PLANNING, ZONING REQUEST	0.00	-4,400.00	-3,000.00	-3,325.00	-3,500.00	-3,500.00
100003	359000	SOLID WASTE USERS FEE	-1,051,310.61	-1,181,021.97	-1,181,480.00	-967,920.72	-1,181,480.00	-1,181,480.00
100003	359050	ROUGH TRASH FEES	-8,048.09	-4,075.00	-5,000.00	-3,415.04	-4,000.00	-4,000.00
100003	363000	MAIN STREET	-24,450.00	-28,348.00	-24,000.00	-23,303.13	-24,000.00	-24,000.00
100003	363500	FACADE LOAN	-5,761.13	-4,618.30	-5,000.00	-3,177.33	-5,000.00	-5,000.00
100003	364000	AUDITORIUM	-227,260.40	-259,458.65	-300,000.00	-324,816.21	-302,164.00	-303,100.00
100003	364500	DARE PROGRAM	-1,000.00	-1,479.29	-2,000.00	-20.00	-20.00	-20.00
100003	365000	RECREATION	-402,348.17	-417,393.50	-433,150.00	-380,032.09	-455,150.00	-462,235.00
100003	365100	2011 RED, WHITE AND BLUEGRASS	-161,373.80	0.00	0.00	0.00	0.00	0.00
100003	365100	2012 RED, WHITE AND BLUEGRASS	0.00	-110,831.43	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	-170,000.00	-98,356.96	-98,357.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	0.00	-17,036.22	-120,000.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	0.00	0.00	0.00	-130,000.00
100003	365500	SENIOR TRIPS	-14,830.00	-27,793.55	-40,000.00	-22,334.00	-25,000.00	-40,000.00
100003	378100	CASH OVER (SHORT)	2,492.24	464.99	0.00	518.65	480.00	0.00
100003	379000	GARBAGE PENALTIES	-10,907.13	-12,858.04	-12,000.00	-12,783.92	-12,000.00	-12,000.00
100003	381000	SALE OF MATERIALS	0.00	-6,000.00	-500.00	-682.00	-700.00	-500.00
100003	383200	SALE OF SURPLUS	-47,250.15	-58,549.88	-25,000.00	-25,291.06	-15,000.00	-15,000.00
100003	393500	SHARED COST OF CURB AND GUTTER	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
100003	393600	REVOLVING LOAN PRINCIPLE	-10,136.87	-10,599.89	0.00	0.00	0.00	0.00

24

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
100003 393700 REVOLVING LOAN INTEREST	-7,690.81	-7,366.47	0.00	0.00	0.00	0.00
100003 396400 REIMBURSEMENT MORG/LEN AIRPORT	-295.68	-67.24	-1,200.00	0.00	-1,200.00	-1,200.00
100003 397000 PMT IN LIEU OF TAXES - ELECTRC	-101,149.00	-102,770.00	-120,451.00	-120,451.00	-120,451.00	-113,498.00
100003 397025 PAYMENT IN LIEU - ECO DEVELOP	0.00	-5,089.82	-5,090.00	-4,625.65	-4,626.00	-4,627.00
100003 397050 PAYMENT IN LIEU - COMPAS	0.00	-58,900.00	-68,366.00	-68,366.00	-68,366.00	-68,755.00
100003 397060 PAYMENT IN LIEU-WATER	0.00	0.00	0.00	0.00	0.00	-177,000.00
100003 397100 TRANSFER T/F ELECTRIC FUND	-659,670.00	-668,562.00	-681,802.00	-681,602.00	-681,602.00	-642,442.00
100003 397400 REIMBURSEMENT FROM WATER FUND	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-15,000.00
100003 397750 REIMBURSEMENT FROM CEMETARY	-50,000.00	0.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00
100003 397900 TRANSFER T/F CAPITAL RESERVE	0.00	-167,500.00	0.00	0.00	0.00	-160,000.00
100003 397920 T/F CABLE FUND	-35,713.00	-35,713.00	-35,713.00	-35,713.00	-35,713.00	0.00
100003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-1,685,886.46	0.00	0.00	-477,819.00
100003 399100 APPROPRIATED FUND BAL - POWELL	0.00	0.00	-350,000.00	0.00	-350,000.00	-350,000.00
100003 GENERAL	\$-18,063,195.38	\$-18,959,697.95	\$-21,262,665.46	\$-17,165,011.23	\$-20,182,809.00	\$-20,436,746.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104100	LEGISLATIVE						
104100	402000 SALARIES & WAGES	26,845.98	27,136.92	27,818.00	25,499.43	27,818.00	28,374.00
104100	402500 LONGEVITY	600.00	600.00	600.00	600.00	600.00	600.00
104100	404000 PROFESSIONAL SERVICES	1,603.41	1,321.40	1,500.00	1,200.63	1,500.00	1,500.00
104100	405000 FICA TAXES	2,002.09	2,028.60	2,174.00	1,921.84	2,174.00	2,217.00
104100	406000 GROUP INSURANCE	31,188.00	32,795.57	34,215.00	25,707.34	34,215.00	34,462.00
104100	411000 TELEPHONE & POSTAGE	1,337.46	1,375.85	1,500.00	1,383.23	1,560.00	1,600.00
104100	414000 TRAVEL/MEETINGS/SCHOOLS	2,108.51	1,761.89	5,300.00	2,964.86	3,000.00	5,700.00
104100	433001 OFFICE SUPPLIES	551.60	527.03	800.00	1,257.82	1,300.00	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	31,932.97	32,078.41	32,300.00	33,278.81	33,500.00	33,250.00
104100	457020 CODIFICATION OF CHARTER	0.00	0.00	3,000.00	0.00	0.00	3,000.00
104100	461000 PRO RATA ADMIN REIMBURSEMENT	-447,132.00	-392,583.00	-373,690.00	-373,690.00	-373,690.00	-387,325.00
104100	491000 MORGANTON BURKE CO LIBRARY	193,977.00	217,727.00	213,980.00	196,148.33	213,980.00	219,915.00
104100	491100 SPECIAL APPROPRIATIONS	0.00	46,394.68	46,925.00	52,009.66	51,925.00	37,725.00
104100	491400 AIRPORT	44,320.32	27,490.53	25,546.00	25,546.00	25,546.00	26,342.00
104100	491500 ECONOMIC DEVELOPMENT RESERVE	0.00	31,595.80	126,384.00	126,383.18	126,384.00	126,384.00
104100	493000 ECONOMIC DEVELOPMENT	121,116.11	181,699.16	257,947.00	237,917.30	256,707.00	164,619.00
104100	493100 ECONOMIC DEVELOPMENT GRANTS	0.00	480,000.00	0.00	0.00	0.00	0.00
104100	493100 ECONOMIC DEVELOPMENT GRANTS	500,000.00	0.00	0.00	0.00	0.00	0.00
104100	493100 ECONOMIC DEVELOPMENT GRANTS	36,706.44	35,293.56	0.00	0.00	0.00	0.00
104100	493100 ECONOMIC DEVELOPMENT GRANTS	0.00	240,000.00	74,594.00	74,594.00	74,594.00	0.00
104100	493200 E DEVELOPMENT GRNT ADMIN	0.00	24,000.00	0.00	0.00	0.00	0.00
104100	493200 E DEVELOPMENT GRNT ADMIN	0.00	25,000.00	0.00	0.00	0.00	0.00
104100	493200 E DEVELOPMENT GRNT ADMIN	0.00	3,600.00	0.00	0.00	0.00	0.00
104100	493200 E DEVELOPMENT GRNT ADMIN	0.00	12,000.00	0.00	0.00	0.00	0.00
104100	497500 REIMBUSRE CAPITAL RESERVE FD	0.00	22,600.00	0.00	0.00	0.00	0.00
104100	LEGISLATIVE	\$621,157.89	\$1,128,443.40	\$554,893.00	\$506,722.43	\$555,113.00	\$373,163.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104110	LEGAL						
104110	402000 SALARIES & WAGES	144,308.13	129,998.76	137,737.00	119,223.11	137,737.00	140,492.00
104110	402500 LONGEVITY	4,848.88	979.98	1,414.00	1,413.41	1,414.00	1,414.00
104110	404000 PROFESSIONAL SERVICES	53,198.20	37,341.79	49,500.00	35,541.33	49,500.00	37,500.00
104110	405000 FICA TAXES	10,571.89	9,873.89	10,645.00	8,985.29	10,645.00	10,856.00
104110	406000 GROUP INSURANCE	15,888.00	16,617.32	17,346.00	11,582.31	17,346.00	17,477.00
104110	407000 RETIREMENT	10,225.35	13,033.15	12,838.00	11,370.69	12,838.00	13,033.00
104110	411000 TELEPHONE & POSTAGE	679.85	734.14	1,370.00	861.76	930.00	950.00
104110	414000 TRAVEL/MEETINGS/SCHOOLS	2,165.21	2,181.05	2,900.00	1,172.09	2,900.00	2,400.00
104110	433000 DEPARTMENTAL SUPPLIES	757.70	1,182.78	1,000.00	586.57	1,000.00	1,100.00
104110	453000 DUES & SUBSCRIPTIONS	5,963.49	13,384.01	12,900.00	12,839.30	12,900.00	12,500.00
104110	461000 PRO RATA ADMIN REIMBURSEMENT	-165,317.00	-169,635.00	-190,219.00	-190,219.00	-190,219.00	-182,048.00
104110	465000 IRMS FEE	12,193.00	3,531.00	5,976.00	5,976.00	5,976.00	5,009.00
104110	LEGAL	\$95,482.70	\$59,222.87	\$63,407.00	\$19,332.86	\$62,967.00	\$60,683.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104200	EXECUTIVE - CITY MANAGER						
104200	402000 SALARIES & WAGES	342,325.94	337,739.19	342,804.00	297,331.26	323,029.00	351,299.00
104200	402500 LONGEVITY	7,850.33	8,926.54	9,193.00	6,765.17	6,766.00	6,766.00
104200	404000 PROFESSIONAL SERVICES	182.00	365.75	500.00	652.28	500.00	500.00
104200	405000 FICA TAXES	25,447.18	26,070.46	26,928.00	22,605.10	24,655.00	27,392.00
104200	406000 GROUP INSURANCE	39,554.00	29,848.64	43,378.00	38,532.24	43,378.00	43,704.00
104200	406001 RETIREE INSURANCE	37,230.20	0.00	0.00	0.00	0.00	0.00
104200	407000 RETIREMENT	24,630.43	35,319.32	29,844.00	33,638.31	36,540.00	32,740.00
104200	411000 TELEPHONE & POSTAGE	2,376.22	2,533.18	2,600.00	1,756.46	2,430.00	2,500.00
104200	412000 PRINTING	3,827.45	4,532.12	4,500.00	3,265.37	4,500.00	5,000.00
104200	414000 TRAVEL/MEETINGS/SCHOOLS	2,904.35	2,407.76	6,300.00	7,746.07	6,300.00	8,150.00
104200	417000 MAINTENANCE & REPAIR VEHICLES	8,100.04	8,100.04	8,100.00	6,253.78	8,100.00	8,100.00
104200	433001 OFFICE SUPPLIES	2,341.34	3,405.75	2,100.00	2,400.42	3,000.00	3,000.00
104200	433100 PIO SUPPLIES	100.00	45.95	425.00	95.56	250.00	275.00
104200	453000 DUES & SUBSCRIPTIONS	2,315.90	2,548.07	3,140.00	3,531.27	3,875.00	3,525.00
104200	457150 MARKETING	3,395.00	3,395.00	4,000.00	3,420.15	4,000.00	4,000.00
104200	461000 PRO RATA ADMIN REIMBURSEMENT	-395,490.00	-384,975.00	-400,845.00	-400,845.00	-400,845.00	-415,278.00
104200	465000 IRMS FEE	17,530.00	15,933.00	17,244.00	17,244.00	17,244.00	22,147.00
104200	EXECUTIVE - CITY MANAGER	\$124,620.38	\$96,195.77	\$100,211.00	\$44,392.44	\$83,722.00	\$103,820.00

		2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
104210	HUMAN RESOURCES						
104210 402000	SALARIES & WAGES	177,066.80	177,963.76	184,374.00	163,099.24	184,374.00	188,061.00
104210 402500	LONGEVITY	3,694.78	3,730.54	3,869.00	3,888.25	3,889.00	3,889.00
104210 404000	PROFESSIONAL SERVICES	0.00	3,393.50	4,500.00	276.00	4,500.00	4,248.00
104210 405000	FICA TAXES	13,304.50	13,014.83	14,401.00	11,949.66	14,458.00	14,740.00
104210 406000	GROUP INSURANCE	31,337.00	44,948.64	34,389.00	71,684.66	34,389.00	34,648.00
104210 406001	RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	4,914.00
104210 406002	EERP	94,808.98	0.00	0.00	0.00	0.00	0.00
104210 407000	RETIREMENT	12,585.73	12,268.87	13,309.00	11,805.95	13,309.00	13,622.00
104210 408000	WORKMANS COMPENSATION	446,351.43	327,584.04	375,000.00	334,661.80	375,000.00	350,000.00
104210 408010	SAFETY	14,916.60	11,110.35	11,000.00	11,366.10	12,500.00	12,500.00
104210 409000	UNEMPLOYMENT	43,448.42	59,695.25	113,650.00	55,796.34	113,650.00	60,000.00
104210 409010	EMPLOYEE PROGAMS	4,658.86	9,081.14	6,445.00	6,639.46	6,600.00	7,790.00
104210 409100	WELLNESS PROGRAM	11,919.85	14,965.59	19,313.00	19,863.85	19,813.00	14,800.00
104210 410000	TRAINING EMPLOYEE	808.64	512.97	1,075.00	962.29	2,275.00	1,925.00
104210 411000	TELEPHONE & POSTAGE	1,879.23	1,680.71	1,560.00	1,636.48	1,900.00	1,940.00
104210 412000	PRINTING	0.00	161.18	350.00	343.00	350.00	455.00
104210 414000	TRAVEL/MEETINGS/SCHOOLS	622.16	627.14	725.00	517.87	725.00	775.00
104210 433001	OFFICE SUPPLIES	3,452.34	4,478.60	3,425.00	4,056.96	3,975.00	3,975.00
104210 433700	SPECIAL PROJECTS	464.97	387.95	6,080.00	3,229.61	1,780.00	1,620.00
104210 453000	DUES & SUBSCRIPTIONS	597.55	395.00	350.00	260.00	900.00	1,067.00
104210 454000	INSURANCE AND BONDS	396,587.68	394,737.09	400,000.00	383,861.60	400,000.00	390,000.00
104210 454010	RISK RETENTION	7,286.60	2,988.11	7,500.00	53.31	7,500.00	7,500.00
104210 457010	RECRUITMENT SELECTION	10,727.30	15,363.02	13,900.00	14,670.65	15,000.00	15,000.00
104210 461000	PRO RATA ADMIN REIMBURSEMENT	-596,132.00	-601,553.00	-610,010.00	-610,010.00	-610,010.00	-649,892.00
104210 465000	IRMS FEE	7,305.00	10,045.00	10,318.00	10,318.00	10,318.00	13,152.00
104210	HUMAN RESOURCES	\$687,692.42	\$507,580.28	\$615,523.00	\$500,931.08	\$617,195.00	\$496,729.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104220	CANTEEN						
104220	447010 CITY HALL CANTEEN	168.54	0.00	625.00	0.00	625.00	625.00
104220	447020 POLICE DEPT CANTEEN	0.00	105.10	110.00	0.00	110.00	110.00
104220	447040 WAREHOUSE CANTEEN	654.93	622.47	1,000.00	0.00	1,000.00	1,000.00
104220	447050 WASTEWATER CANTEEN	550.89	151.88	300.00	261.85	300.00	300.00
104220	447060 WATER CANTEEN	0.00	73.14	100.00	66.49	100.00	100.00
104220	CANTEEN	\$1,374.36	\$952.59	\$2,135.00	\$328.34	\$2,135.00	\$2,135.00

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
104230 ELECTION						
104230 457040 ELECTIONS	21,263.09	0.00	16,000.00	15,849.00	15,000.00	0.00
104230 ELECTION	\$21,263.09	\$0.00	\$16,000.00	\$15,849.00	\$15,000.00	\$0.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104250	AUDITORIUM						
104250	402000 SALARIES & WAGES	193,299.31	200,562.01	216,491.00	189,203.38	216,491.00	222,656.00
104250	402500 LONGEVITY	4,204.89	4,124.86	4,157.00	4,156.72	4,157.00	4,157.00
104250	404000 PROFESSIONAL SERVICES	8,267.05	8,228.41	2,000.00	5,801.99	5,000.00	1,800.00
104250	405000 FICA TAXES	14,784.79	15,020.98	16,880.00	14,161.59	16,880.00	17,351.00
104250	406000 GROUP INSURANCE	37,116.00	47,413.30	49,266.00	45,477.66	49,266.00	49,637.00
104250	406001 RETIREE INSURANCE	8,868.00	806.00	4,884.00	0.00	4,884.00	0.00
104250	407000 RETIREMENT	12,858.37	13,884.49	15,600.00	13,614.87	15,600.00	16,036.00
104250	411000 TELEPHONE & POSTAGE	6,117.08	6,067.06	9,000.00	4,109.19	6,500.00	6,600.00
104250	413000 UTILITIES	79,247.00	83,784.72	82,728.00	78,873.66	91,440.00	93,730.00
104250	414000 TRAVEL/MEETINGS/SCHOOLS	1,834.93	1,557.28	4,825.00	4,377.84	4,825.00	7,400.00
104250	415000 MAINTENANCE & REPAIR BUILDINGS	23,552.86	8,565.23	14,500.00	12,866.68	14,500.00	18,100.00
104250	416000 MAINTENANCE & REPAIR EQUIPMENT	7,434.39	5,987.42	4,000.00	5,635.97	5,520.00	5,150.00
104250	417000 MAINTENANCE & REPAIR VEHICLES	2,608.95	2,729.67	1,200.00	1,920.60	1,625.00	1,200.00
104250	426000 ADVERTISING	40,053.43	39,352.69	43,950.00	35,776.16	43,950.00	43,000.00
104250	431000 VEHICLE SUPPLIES	1,102.56	1,013.38	800.00	858.13	1,200.00	1,200.00
104250	433000 DEPARTMENTAL SUPPLIES	9,943.23	9,442.49	7,800.00	7,191.11	8,200.00	9,100.00
104250	436000 UNIFORMS	852.60	1,108.33	2,000.00	1,479.79	2,000.00	2,150.00
104250	442000 CONTRACTED LABOR	26,095.15	34,249.66	44,000.00	34,663.44	45,000.00	45,000.00
104250	443000 CONTRACTED PERFORMANCE	189,102.43	246,922.75	262,800.00	259,205.79	262,800.00	297,500.00
104250	447000 FOOD SUPPLIES	7,650.82	6,850.23	8,000.00	6,810.97	8,000.00	9,000.00
104250	453000 DUES & SUBSCRIPTIONS	3,382.64	2,525.76	2,700.00	2,308.19	2,700.00	2,900.00
104250	457150 MARKETING	-3,150.38	0.00	0.00	0.00	0.00	0.00
104250	465000 IRMS FEE	33,894.00	26,892.00	32,921.00	32,921.00	32,921.00	38,398.00
104250	475000 CAPITAL IMPROVEMENT PROGRAM	0.00	30,688.00	252,007.50	215,585.00	276,696.00	95,000.00
104250	481000 DEBT PRINCIPAL	0.00	0.00	48,872.00	48,871.99	48,872.00	50,351.00
104250	482000 INTEREST	0.00	0.00	4,363.00	4,350.49	4,363.00	2,885.00
104250	AUDITORIUM	\$709,120.10	\$797,776.72	\$1,135,744.50	\$1,030,222.21	\$1,173,390.00	\$1,040,301.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104400	ACCOUNTING						
104400	402000 SALARIES & WAGES	178,729.64	183,945.96	188,734.00	166,956.67	188,734.00	192,509.00
104400	402500 LONGEVITY	3,811.33	3,959.50	5,196.00	5,195.87	5,196.00	5,196.00
104400	404000 PROFESSIONAL SERVICES	36,263.53	39,281.69	39,000.00	25,581.07	39,000.00	40,000.00
104400	405000 FICA TAXES	12,997.86	13,306.96	14,836.00	12,226.09	14,836.00	15,125.00
104400	406000 GROUP INSURANCE	31,342.99	32,955.64	34,408.00	27,907.78	34,408.00	34,665.00
104400	406001 RETIREE INSURANCE	8,868.01	9,400.66	9,768.00	1,584.33	9,768.00	0.00
104400	407000 RETIREMENT	12,549.36	12,711.64	13,711.00	12,171.40	13,905.00	13,978.00
104400	411000 TELEPHONE & POSTAGE	5,125.08	5,589.76	5,800.00	4,812.42	5,500.00	5,600.00
104400	414000 TRAVEL/MEETINGS/SCHOOLS	3,921.45	2,249.04	4,000.00	3,014.05	4,000.00	4,500.00
104400	433001 OFFICE SUPPLIES	3,457.78	3,777.73	8,150.00	5,865.59	6,500.00	6,500.00
104400	433005 BANK FEES	0.00	771.13	18,500.00	813.48	18,500.00	9,000.00
104400	453000 DUES & SUBSCRIPTIONS	1,505.00	689.00	1,635.00	1,055.00	1,635.00	1,635.00
104400	461000 PRO RATA ADMIN REIMBURSEMENT	-425,770.00	-448,043.00	-469,597.00	-469,597.00	-469,597.00	-510,794.00
104400	462000 WAREHOUSE GARAGE FEE	218,218.00	218,841.00	243,447.00	243,447.00	243,447.00	248,673.00
104400	465000 IRMS FEE	11,770.00	11,666.00	16,461.00	16,461.00	16,461.00	18,553.00
104400	474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	5,000.00
104400	ACCOUNTING	\$102,790.03	\$91,102.71	\$134,049.00	\$57,494.75	\$132,293.00	\$90,140.00

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
104450 UTILITY - COLLECTIONS						
104450 402000 SALARIES & WAGES	128,468.77	143,723.03	186,907.00	160,676.26	186,907.00	186,356.00
104450 402500 LONGEVITY	3,053.34	3,082.67	3,592.00	2,512.45	2,513.00	2,513.00
104450 404000 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	17,000.00
104450 405000 FICA TAXES	9,693.66	10,860.70	13,044.00	12,133.16	13,044.00	12,962.00
104450 406000 GROUP INSURANCE	31,171.00	32,842.64	42,768.00	70,472.33	42,768.00	43,070.00
104450 406001 RETIREE INSURANCE	8,868.00	4,564.66	9,768.00	9,303.32	9,768.00	9,828.00
104450 407000 RETIREMENT	9,041.71	9,329.01	12,055.00	10,299.90	12,055.00	11,980.00
104450 411000 TELEPHONE & POSTAGE	70,016.88	71,651.17	78,250.00	64,122.76	75,000.00	76,875.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	206.86	524.97	2,500.00	400.00	2,500.00	2,500.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	522.28	611.19	4,000.00	194.27	4,000.00	4,000.00
104450 433001 OFFICE SUPPLIES	14,195.86	20,534.41	26,600.00	20,861.88	25,000.00	40,000.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-318,989.00	-336,288.00	-414,933.00	-414,933.00	-414,933.00	-447,106.00
104450 465000 IRMS FEE	29,627.00	26,549.00	37,049.00	37,049.00	37,049.00	40,022.00
104450 UTILITY - COLLECTIONS	\$-14,123.64	\$-12,014.55	\$1,600.00	\$-26,907.67	\$-4,329.00	\$0.00

		2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
104452	TAX COLLECTION						
104452	402000 SALARIES & WAGES	78,186.25	71,976.41	38,483.00	33,974.04	38,946.00	39,725.00
104452	402500 LONGEVITY	2,389.55	2,413.42	928.00	973.65	974.00	974.00
104452	405000 FICA TAXES	5,899.95	5,544.21	3,015.00	2,665.28	3,054.00	3,114.00
104452	406000 GROUP INSURANCE	15,636.00	16,441.32	8,572.00	4,860.38	8,572.00	8,637.00
104452	406001 RETIREE INSURANCE	17,736.00	9,400.66	9,768.00	2,740.50	9,768.00	9,828.00
104452	407000 RETIREMENT	5,539.35	5,022.33	2,787.00	2,470.78	2,863.00	2,878.00
104452	411000 TELEPHONE & POSTAGE	5,315.95	6,355.26	7,500.00	4,998.73	6,450.00	6,600.00
104452	414000 TRAVEL/MEETINGS/SCHOOLS	767.46	2,065.84	3,000.00	313.11	3,000.00	3,000.00
104452	433001 OFFICE SUPPLIES	2,374.75	3,604.72	3,400.00	2,789.75	3,400.00	3,400.00
104452	461000 PRO RATA ADMIN REIMBURSEMENT	-103,216.00	-98,946.00	-69,792.00	-69,792.00	-69,792.00	-65,529.00
104452	465000 IRMS FEE	10,079.00	10,000.00	22,250.00	22,250.00	22,250.00	15,457.00
104452	TAX COLLECTION	\$40,708.26	\$33,878.17	\$29,911.00	\$8,244.22	\$29,485.00	\$28,084.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104900	DEVELOPMENT AND DESIGN SERVICE						
104900 402000	SALARIES & WAGES	138,042.49	138,754.44	142,234.00	125,821.73	142,234.00	145,079.00
104900 402500	LONGEVITY	4,177.05	4,218.80	4,347.00	4,346.19	4,347.00	4,347.00
104900 404000	PROFESSIONAL SERVICES	3,206.00	6,000.00	78,500.00	54,250.00	78,500.00	29,000.00
104900 404100	PROFESSIONAL SERVICES STORMWTR	4,893.00	4,941.00	20,000.00	4,941.00	10,000.00	15,000.00
104900 405000	FICA TAXES	9,868.30	10,392.33	11,214.00	9,657.89	11,214.00	11,431.00
104900 406000	GROUP INSURANCE	23,525.00	24,734.98	25,810.00	17,017.33	25,810.00	26,003.00
104900 407000	RETIREMENT	9,777.22	9,673.95	10,364.00	9,202.99	10,364.00	10,565.00
104900 411000	TELEPHONE & POSTAGE	1,881.74	2,000.63	2,300.00	1,532.28	1,940.00	2,000.00
104900 412000	PRINTING	9.50	0.00	1,250.00	0.00	1,250.00	1,250.00
104900 414000	TRAVEL/MEETINGS/SCHOOLS	846.90	2,748.25	3,000.00	1,278.24	2,500.00	3,000.00
104900 416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	400.00	0.00	400.00	400.00
104900 426000	ADVERTISING	938.40	0.00	2,000.00	0.00	2,000.00	2,000.00
104900 433001	OFFICE SUPPLIES	1,691.43	2,034.55	1,750.00	1,349.24	1,750.00	1,750.00
104900 453000	DUES & SUBSCRIPTIONS	455.00	520.00	795.00	572.00	750.00	795.00
104900 465000	IRMS FEE	45,778.00	51,500.00	54,241.00	54,241.00	54,241.00	50,979.00
104900 474000	C/O EQUIPMENT	0.00	0.00	250.00	75.00	250.00	250.00
104900 475000	CAPITAL IMPROVEMENT PROGRAM	0.00	23,000.00	0.00	0.00	0.00	125,282.00
104900	DEVELOPMENT AND DESIGN SERVICE	\$245,090.03	\$280,518.93	\$358,455.00	\$284,284.89	\$347,550.00	\$429,131.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104910	PLANNING						
104910	402000 SALARIES & WAGES	66,944.56	62,438.22	68,617.00	60,333.70	68,617.00	69,549.00
104910	402500 LONGEVITY	1,120.05	1,131.25	1,166.00	1,165.40	1,166.00	1,166.00
104910	405000 FICA TAXES	5,130.91	4,798.45	5,339.00	4,659.24	5,339.00	5,410.00
104910	406000 GROUP INSURANCE	7,838.00	8,240.66	8,600.00	8,296.88	8,600.00	8,664.00
104910	406001 RETIREE INSURANCE	8,868.00	9,400.66	9,768.00	16,710.24	9,768.00	9,828.00
104910	407000 RETIREMENT	3,187.21	3,147.15	3,379.00	2,997.87	3,379.00	3,445.00
104910	411000 TELEPHONE & POSTAGE	1,562.58	1,387.63	2,210.00	1,179.36	1,450.00	1,500.00
104910	412000 PRINTING	19.00	230.46	450.00	0.00	250.00	450.00
104910	414000 TRAVEL/MEETINGS/SCHOOLS	1,124.59	809.37	2,970.00	1,005.43	1,800.00	2,970.00
104910	416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	106.75	450.00	0.00	450.00	450.00
104910	417000 MAINTENANCE & REPAIR VEHICLES	29.65	77.61	250.00	18.00	175.00	250.00
104910	426000 ADVERTISING	2,529.70	2,761.46	3,000.00	1,847.12	2,700.00	3,000.00
104910	431000 VEHICLE SUPPLIES	313.11	390.97	950.00	285.74	300.00	950.00
104910	433000 DEPARTMENTAL SUPPLIES	1,298.60	1,677.28	2,020.00	1,056.76	900.00	2,020.00
104910	453000 DUES & SUBSCRIPTIONS	557.00	383.00	750.00	335.00	500.00	750.00
104910	464015 NUISANCE ABATEMENT	-2,819.76	403.66	30,000.00	961.66	20,000.00	30,000.00
104910	474000 C/O EQUIPMENT	0.00	0.00	225.00	75.00	75.00	225.00
104910	PLANNING	\$97,703.20	\$97,384.58	\$140,144.00	\$100,927.40	\$125,469.00	\$140,627.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
104920	D & D INSPECTION & ZONING						
104920 402000	SALARIES & WAGES	123,515.39	124,127.02	129,846.00	116,696.32	129,846.00	132,043.00
104920 402500	LONGEVITY	2,370.68	3,218.28	3,416.00	3,415.25	3,416.00	3,416.00
104920 404000	PROFESSIONAL SERVICES	0.00	0.00	3,500.00	-6,400.00	5,900.00	3,500.00
104920 405000	FICA TAXES	8,895.06	8,976.42	10,195.00	8,466.13	10,195.00	10,363.00
104920 406000	GROUP INSURANCE	15,718.00	16,526.32	17,259.00	13,619.56	17,259.00	17,388.00
104920 406001	RETIREE INSURANCE	8,868.00	806.00	0.00	0.00	0.00	0.00
104920 407000	RETIREMENT	7,220.91	7,275.09	8,008.00	7,289.88	8,008.00	8,163.00
104920 411000	TELEPHONE & POSTAGE	1,787.54	2,553.31	2,500.00	1,917.03	2,540.00	2,600.00
104920 412000	PRINTING	165.00	33.25	450.00	263.00	300.00	450.00
104920 414000	TRAVEL/MEETINGS/SCHOOLS	1,952.62	2,998.93	4,000.00	1,182.10	3,500.00	4,000.00
104920 416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	266.87	500.00	0.00	400.00	500.00
104920 417000	MAINTENANCE & REPAIR VEHICLES	749.34	627.46	1,000.00	203.69	500.00	1,000.00
104920 426000	ADVERTISING	0.00	0.00	200.00	0.00	0.00	200.00
104920 431000	VEHICLE SUPPLIES	2,813.44	3,229.03	4,200.00	2,405.72	2,500.00	4,200.00
104920 433001	OFFICE SUPPLIES	1,692.92	774.55	2,000.00	265.48	1,000.00	1,800.00
104920 453000	DUES & SUBSCRIPTIONS	366.00	684.00	1,000.00	602.95	1,000.00	1,000.00
104920 474000	C/O EQUIPMENT	0.00	0.00	300.00	175.00	250.00	300.00
104920	D & D INSPECTION & ZONING	\$176,114.90	\$172,096.53	\$188,374.00	\$150,102.11	\$186,614.00	\$190,923.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105000	MUNICIPAL BUILDING						
105000	411000 TELEPHONE & POSTAGE	3,817.52	2,552.07	5,000.00	4,049.55	6,350.00	6,500.00
105000	413000 UTILITIES	56,193.68	55,135.73	62,000.00	56,241.00	62,031.00	63,550.00
105000	413500 ENERGY GRANT	69,797.69	0.00	0.00	0.00	0.00	0.00
105000	415000 MAINTENANCE & REPAIR BUILDINGS	5,428.45	21,503.38	9,000.00	10,774.89	11,697.00	11,330.00
105000	415500 M & R CITY HALL	6,293.06	17,462.33	7,500.00	6,607.81	7,440.00	7,500.00
105000	416000 MAINTENANCE & REPAIR EQUIPMENT	8,251.50	8,507.80	15,000.00	8,682.76	14,235.00	15,000.00
105000	417000 MAINTENANCE & REPAIR VEHICLES	139.37	468.87	650.00	192.46	179.00	650.00
105000	431000 VEHICLE SUPPLIES	1,204.25	1,162.08	2,000.00	948.81	1,476.00	2,000.00
105000	433000 DEPARTMENTAL SUPPLIES	-1,402.53	0.00	5,500.00	-1,204.07	0.00	5,500.00
105000	445000 CONTRACTED SERVICES	43,740.00	43,740.00	44,640.00	36,375.00	43,740.00	44,640.00
105000	461000 PRO RATA ADMIN REIMBURSEMENT	-144,323.00	-143,048.00	-106,463.00	-106,463.00	-106,463.00	-90,452.00
105000	464000 IGS REIMBURSEMENT	0.00	0.00	-100,000.00	-100,000.00	-100,000.00	-125,000.00
105000	475000 CAPITAL IMPROVEMENT PROGRAM	0.00	10,000.00	107,000.00	68,438.91	88,439.00	50,000.00
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	87,416.65	79,646.28	80,938.00	71,875.91	80,938.00	72,188.00
105000	MUNICIPAL BUILDING	\$359,203.30	\$319,777.20	\$355,412.00	\$279,166.69	\$332,709.00	\$286,053.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105100	PUBLIC SAFETY OPERATIONS						
105100 402000	SALARIES & WAGES	3,689,648.30	3,711,393.72	4,284,974.00	3,451,345.01	3,982,551.00	4,111,061.00
105100 402100	SPECIAL SEPARATION ALLOWANCE	160,921.93	153,504.61	134,109.00	131,261.59	141,026.00	122,052.00
105100 402500	LONGEVITY	53,669.75	69,922.29	79,678.00	78,663.96	78,664.00	75,399.00
105100 403010	SPECIAL COMPENSATION OVERTIME	3,720.00	3,720.00	5,500.00	3,410.00	5,500.00	5,500.00
105100 404000	PROFESSIONAL SERVICES	9,322.13	10,047.75	28,115.98	24,748.12	28,116.00	11,200.00
105100 405000	FICA TAXES	291,022.79	291,003.50	333,896.00	271,661.95	306,643.00	329,827.00
105100 406000	GROUP INSURANCE	759,226.00	790,635.99	841,109.00	626,282.37	841,109.00	787,466.00
105100 406001	RETIREE INSURANCE	266,040.00	239,581.15	258,031.00	107,633.47	258,031.00	237,510.00
105100 406900	GAP INSURANCE	0.00	0.00	0.00	0.00	0.00	6,000.00
105100 407000	RETIREMENT	388,369.91	384,383.96	455,782.00	403,000.56	450,587.00	461,424.00
105100 411000	TELEPHONE & POSTAGE	49,612.26	54,952.45	54,876.00	48,804.02	55,075.00	56,000.00
105100 413000	UTILITIES	71,882.36	72,992.46	76,620.00	73,247.27	84,340.00	86,447.00
105100 414000	TRAVEL/MEETINGS/SCHOOLS	1,125.25	2,641.44	3,000.00	1,671.51	2,500.00	3,000.00
105100 414010	TRAINING	33,545.87	28,191.71	38,000.00	35,434.88	35,000.00	38,000.00
105100 414020	HEALTH SCREENING	0.00	0.00	68,085.00	66,892.64	68,085.00	30,100.00
105100 415000	MAINTENANCE & REPAIR BUILDINGS	25,704.36	51,273.71	38,000.00	31,711.38	38,000.00	45,500.00
105100 416000	MAINTENANCE & REPAIR EQUIPMENT	75,056.55	85,942.64	90,000.00	87,828.23	90,000.00	95,000.00
105100 417000	MAINTENANCE & REPAIR VEHICLES	111,570.85	109,452.42	105,500.00	109,969.70	105,500.00	110,000.00
105100 421000	RENTAL	7,428.00	7,428.00	13,800.00	7,428.00	13,800.00	13,800.00
105100 431000	VEHICLE SUPPLIES	185,653.45	183,995.37	200,000.00	164,124.22	185,000.00	200,000.00
105100 433000	DEPARTMENTAL SUPPLIES	38,023.21	37,834.82	38,000.00	33,945.64	38,000.00	43,000.00
105100 433010	STORE/TRAINING SUPPLIES	21,721.66	11,925.59	48,000.00	22,205.02	40,000.00	40,000.00
105100 433020	SUPPLIES PUB SAFETY COMPUTER	5,225.19	5,461.53	5,000.00	5,030.42	5,000.00	5,000.00
105100 433050	DARE PROGRAM	10,454.19	7,337.56	7,500.00	4,379.66	7,500.00	7,500.00
105100 436000	UNIFORMS	39,226.43	43,779.51	48,000.00	45,168.79	45,000.00	53,000.00
105100 436010	SAFETY EQUIPMENT	55,887.06	51,502.49	53,000.00	27,017.91	53,000.00	53,000.00
105100 443500	BURKE CO 911 REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	214,000.00
105100 443550	911 5YR LAND REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	-6,714.00
105100 453000	DUES & SUBSCRIPTIONS	6,400.00	6,335.75	6,500.00	6,552.50	6,520.00	9,500.00
105100 458500	ANIMAL CONTROL	8,499.62	8,809.56	10,000.00	9,085.63	10,000.00	10,000.00
105100 461000	PRO RATA ADMIN REIMBURSEMENT	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100 465000	IRMS FEE	137,453.00	188,434.00	216,132.00	216,132.00	216,132.00	249,492.00
105100 473390	CONTRIBUTION DRUG TASK FORCE	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
105100 474000	C/O EQUIPMENT	8,887.44	20,792.63	15,000.00	7,357.57	15,000.00	16,600.00
105100 474040	K 9 ACCOUNT	3,621.37	4,135.82	7,000.00	9,491.39	9,308.00	11,000.00
105100 475000	CAPITAL IMPROVEMENT PROGRAM	390,940.22	413,983.78	1,109,860.00	962,790.52	1,109,860.00	599,870.00
105100 481000	DEBT PRINCIPAL	320,917.54	274,304.73	311,945.00	311,081.22	311,945.00	369,927.00
105100 482000	INTEREST	23,625.46	18,370.05	13,893.00	14,157.61	13,893.00	22,298.00
105100	PUBLIC SAFETY OPERATIONS	\$7,253,202.15	\$7,344,870.99	\$8,999,705.98	\$7,400,314.76	\$8,651,485.00	\$8,523,559.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105550	PUBLIC WORKS						
105550 402000	SALARIES & WAGES	98,116.59	95,167.08	113,993.00	100,662.76	113,793.00	116,269.00
105550 402500	LONGEVITY	3,409.54	3,314.29	3,983.00	3,982.76	3,983.00	3,983.00
105550 405000	FICA TAXES	7,477.42	7,234.80	9,026.00	7,691.91	9,010.00	9,200.00
105550 406000	GROUP INSURANCE	14,028.46	16,556.32	17,275.00	26,418.59	17,275.00	17,405.00
105550 407000	RETIREMENT	6,979.73	6,649.80	8,341.00	7,398.47	7,757.00	8,502.00
105550 411000	TELEPHONE & POSTAGE	1,269.36	1,265.28	1,573.00	1,367.84	1,475.00	1,573.00
105550 414000	TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	100.00	0.00	0.00	0.00
105550 416000	MAINTENANCE & REPAIR EQUIPMENT	22.05	21.22	158.00	141.67	233.00	158.00
105550 417000	MAINTENANCE & REPAIR VEHICLES	79.70	55.10	100.00	29.65	30.00	100.00
105550 431000	VEHICLE SUPPLIES	917.06	948.90	1,394.00	1,032.90	1,406.00	1,394.00
105550 433001	OFFICE SUPPLIES	258.25	318.00	400.00	84.35	320.00	400.00
105550 465000	IRMS FEE	10,926.86	13,429.48	18,123.00	18,123.00	18,123.00	18,205.00
105550	PUBLIC WORKS	\$143,485.02	\$144,960.27	\$174,466.00	\$166,933.90	\$173,405.00	\$177,189.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105600	STREETS ADMINISTRATION						
105600	402000 SALARIES & WAGES	51,444.55	43,945.26	79,272.00	69,682.03	78,771.00	80,847.00
105600	402500 LONGEVITY	1,272.33	1,135.98	1,970.00	1,969.28	1,970.00	1,970.00
105600	405000 FICA TAXES	3,884.15	3,315.53	6,215.00	5,274.59	6,177.00	6,336.00
105600	406000 GROUP INSURANCE	10,507.38	16,435.32	17,151.00	9,129.27	17,151.00	17,279.00
105600	406001 RETIREE INSURANCE	5,961.58	0.00	0.00	0.00	0.00	0.00
105600	407000 RETIREMENT	3,624.18	3,041.21	5,744.00	5,065.83	5,086.00	5,856.00
105600	411000 TELEPHONE & POSTAGE	660.64	713.35	1,000.00	1,291.27	1,446.00	1,544.00
105600	413000 UTILITIES	2,427.29	2,173.43	3,900.00	3,843.97	4,618.00	4,740.00
105600	414000 TRAVEL/MEETINGS/SCHOOLS	318.39	145.54	500.00	207.87	208.00	500.00
105600	416000 MAINTENANCE & REPAIR EQUIPMENT	16.64	14.15	155.00	250.33	433.00	155.00
105600	417000 MAINTENANCE & REPAIR VEHICLES	451.14	837.61	1,000.00	306.54	307.00	1,000.00
105600	431000 VEHICLE SUPPLIES	2,747.04	2,426.18	6,472.00	4,887.88	5,787.00	6,472.00
105600	433000 DEPARTMENTAL SUPPLIES	-626.02	412.78	800.00	530.68	625.00	800.00
105600	433001 OFFICE SUPPLIES	527.33	26.53	300.00	125.69	182.00	300.00
105600	436000 UNIFORMS	398.02	244.59	650.00	642.30	692.00	750.00
105600	474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1,490.00
105600	475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	155,000.00	0.00	140,153.00	0.00
105600	481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	45,960.00
105600	482000 INTEREST	0.00	0.00	0.00	0.00	0.00	1,971.00
105600	STREETS ADMINISTRATION	\$83,614.64	\$74,867.46	\$280,129.00	\$103,207.53	\$263,606.00	\$177,970.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105610	STREETS MAINTENANCE						
105610 402000	SALARIES & WAGES	168,079.19	137,672.44	265,889.00	221,791.03	251,764.00	274,656.00
105610 402500	LONGEVITY	3,918.11	2,345.73	4,916.00	5,662.17	5,663.00	4,916.00
105610 405000	FICA TAXES	12,783.78	10,471.38	20,717.00	17,039.45	19,693.00	21,493.00
105610 406000	GROUP INSURANCE	49,503.72	65,488.28	76,861.00	35,746.93	76,861.00	77,444.00
105610 406001	RETIREE INSURANCE	0.00	9,672.00	0.00	0.00	0.00	0.00
105610 407000	RETIREMENT	11,805.69	9,360.60	19,146.00	15,700.16	17,727.00	19,863.00
105610 416000	MAINTENANCE & REPAIR EQUIPMENT	114.89	89.08	530.00	1,354.00	1,754.00	530.00
105610 417000	MAINTENANCE & REPAIR VEHICLES	26,836.92	16,991.17	30,000.00	33,879.82	34,498.00	34,000.00
105610 431000	VEHICLE SUPPLIES	31,881.72	23,737.00	54,000.00	31,708.34	37,934.00	44,000.00
105610 433000	DEPARTMENTAL SUPPLIES	2,730.54	1,538.61	3,750.00	2,996.98	3,499.00	3,750.00
105610 436000	UNIFORMS	2,867.42	2,083.96	4,923.00	4,258.20	4,179.00	4,248.00
105610 474000	C/O EQUIPMENT	0.00	0.00	1,490.00	0.00	0.00	0.00
105610	STREETS MAINTENANCE	\$310,521.98	\$279,450.25	\$482,222.00	\$370,137.08	\$453,572.00	\$484,900.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105620	STREETS CONCRETE						
105620	402000 SALARIES & WAGES	40,613.40	36,348.02	56,581.00	49,779.37	56,262.00	57,705.00
105620	402500 LONGEVITY	1,001.81	904.19	1,405.00	1,404.53	1,405.00	1,405.00
105620	405000 FICA TAXES	2,577.97	2,734.11	4,436.00	3,821.98	4,411.00	4,522.00
105620	406000 GROUP INSURANCE	11,544.54	16,359.32	17,073.00	40,532.28	17,073.00	17,199.00
105620	407000 RETIREMENT	2,860.96	2,530.57	4,100.00	3,618.74	4,079.00	4,179.00
105620	416000 MAINTENANCE & REPAIR EQUIPMENT	27.56	24.63	175.00	45.39	50.00	175.00
105620	417000 MAINTENANCE & REPAIR VEHICLES	1,066.54	2,426.41	2,000.00	4,443.92	1,623.00	2,000.00
105620	431000 VEHICLE SUPPLIES	5,036.51	4,193.76	8,815.00	6,237.42	8,788.00	9,815.00
105620	433000 DEPARTMENTAL SUPPLIES	605.64	170.84	2,000.00	1,938.81	1,956.00	2,000.00
105620	436000 UNIFORMS	764.02	809.68	1,651.00	1,213.33	1,378.00	1,641.00
105620	474000 MISC C/O EQUIPMENT	0.00	0.00	1,000.00	868.50	1,000.00	2,000.00
105620	STREETS CONCRETE	\$66,098.95	\$66,501.53	\$99,236.00	\$113,904.27	\$98,025.00	\$102,641.00

44

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105640	STREETS - SWEEPING						
105640 402000	SALARIES & WAGES	56,964.02	49,194.23	85,294.00	75,909.82	84,794.00	86,990.00
105640 402500	LONGEVITY	1,405.22	1,400.72	2,427.00	2,426.41	2,427.00	2,427.00
105640 405000	FICA TAXES	4,427.41	3,835.90	6,711.00	5,941.47	6,672.00	6,841.00
105640 406000	GROUP INSURANCE	16,093.62	24,540.98	25,612.00	13,805.58	25,612.00	25,801.00
105640 407000	RETIREMENT	4,012.74	3,416.37	6,202.00	5,538.29	6,202.00	6,322.00
105640 416000	MAINTENANCE & REPAIR EQUIPMENT	8,524.21	2,859.62	7,670.00	2,331.98	4,332.00	7,670.00
105640 431000	VEHICLE SUPPLIES	14,101.40	13,858.30	27,400.00	13,162.35	19,158.00	27,400.00
105640 433000	DEPARTMENTAL SUPPLIES	1,280.93	2,484.23	4,250.00	39.86	2,500.00	4,250.00
105640 436000	UNIFORMS	973.10	857.72	1,829.00	1,621.73	1,802.00	1,739.00
105640	STREETS - SWEEPING	\$107,782.65	\$102,448.07	\$167,395.00	\$120,777.49	\$153,499.00	\$169,440.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105650	STREETS - SIGN PAINTING						
105650 402000	SALARIES & WAGES	20,161.18	17,131.63	31,268.00	27,558.09	31,137.00	31,889.00
105650 402500	LONGEVITY	696.84	596.64	1,086.00	1,085.63	1,086.00	1,086.00
105650 405000	FICA TAXES	1,589.49	1,350.97	2,476.00	2,183.11	2,465.00	2,523.00
105650 406000	GROUP INSURANCE	5,201.50	8,190.66	8,548.00	2,942.71	8,548.00	8,611.00
105650 407000	RETIREMENT	1,433.91	1,197.06	2,288.00	2,025.03	2,278.00	2,332.00
105650 416000	MAINTENANCE & REPAIR EQUIPMENT	8.28	142.89	138.00	16.52	17.00	138.00
105650 417000	MAINTENANCE & REPAIR VEHICLES	124.83	594.26	500.00	1,053.48	174.00	500.00
105650 431000	VEHICLE SUPPLIES	1,926.88	1,559.09	3,796.00	1,547.95	2,023.00	3,796.00
105650 433000	DEPARTMENTAL SUPPLIES	2,076.58	4,561.68	8,000.00	1,875.10	7,772.00	8,000.00
105650 436000	UNIFORMS	238.76	274.85	610.00	526.74	586.00	580.00
105650	STREETS - SIGN PAINTING	\$33,458.25	\$35,599.73	\$58,710.00	\$40,814.36	\$56,086.00	\$59,455.00

	2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
105660 STREETS - CARPENTRY & MASONRY						
105660 402000 SALARIES & WAGES	58,936.21	58,866.56	60,797.00	53,560.60	58,481.00	62,008.00
105660 402500 LONGEVITY	1,454.75	1,469.31	1,514.00	1,513.68	1,514.00	1,514.00
105660 405000 FICA TAXES	4,586.61	4,566.86	4,767.00	4,169.78	4,590.00	4,860.00
105660 406000 GROUP INSURANCE	15,569.00	16,373.32	17,088.00	8,775.44	17,088.00	17,214.00
105660 407000 RETIREMENT	4,151.65	4,074.25	4,406.00	3,893.74	4,388.00	4,491.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	45.00	150.00	4.13	0.00	150.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	1,063.64	413.77	800.00	332.02	568.00	800.00
105660 431000 VEHICLE SUPPLIES	1,993.35	1,068.33	1,881.00	867.11	977.00	1,881.00
105660 433000 DEPARTMENTAL SUPPLIES	701.55	771.91	200.00	324.90	241.00	200.00
105660 436000 UNIFORMS	781.19	917.91	1,082.00	935.90	1,031.00	1,022.00
105660 474000 C/O EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1,000.00
105660 STREETS - CARPENTRY & MASONRY	\$89,237.95	\$88,567.22	\$92,685.00	\$74,377.30	\$88,878.00	\$95,140.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105700	POWELL BILL						
105700 433000	DEPARTMENTAL SUPPLIES	59,233.51	64,956.14	24,000.00	15,837.54	20,321.00	24,000.00
105700 442600	COMMERCIAL STREET CONSTRUCTION	0.00	0.00	25,000.00	0.00	25,000.00	0.00
105700 473020	RESURFACING	110,201.06	0.00	245,000.00	205,773.95	245,000.00	150,000.00
105700 473040	CRACK SEALING	0.00	0.00	15,000.00	11,476.92	11,477.00	10,000.00
105700 473050	ASPHALT MILLING	17,422.90	0.00	17,582.00	7,582.00	17,582.00	10,000.00
105700 473090	SIDEWALK	8,525.21	6,303.00	15,000.00	8,861.90	14,116.00	15,000.00
105700 473140	BRIDGE INSPECTIONS	0.00	1,750.80	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	14,944.79	0.00	15,304.00	15,246.60	34,747.00	10,000.00
105700 475000	CAPITAL IMPROVEMENT PROGRAM	99,955.85	241,100.86	245,000.00	204,992.77	205,010.00	245,000.00
105700	POWELL BILL	\$312,400.32	\$316,227.80	\$606,386.00	\$471,888.68	\$577,370.00	\$468,500.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105800	SANITATION - RESIDENTIAL						
105800 402000	SALARIES & WAGES	310,551.56	311,135.37	324,834.00	278,047.97	322,899.00	330,598.00
105800 402500	LONGEVITY	9,013.40	9,335.54	9,902.00	9,230.05	9,922.00	9,902.00
105800 405000	FICA TAXES	23,888.58	23,901.74	25,608.00	21,703.34	25,461.00	25,997.00
105800 406000	GROUP INSURANCE	77,919.00	73,497.59	76,984.00	31,550.80	76,984.00	86,142.00
105800 406001	RETIREE INSURANCE	8,868.00	0.00	0.00	0.00	0.00	0.00
105800 407000	RETIREMENT	21,939.47	21,639.41	23,666.00	20,344.17	23,565.00	24,026.00
105800 411000	TELEPHONE & POSTAGE	615.09	422.92	423.00	422.64	423.00	423.00
105800 414000	TRAVEL/MEETINGS/SCHOOLS	190.00	0.00	700.00	114.00	300.00	700.00
105800 416000	MAINTENANCE & REPAIR EQUIPMENT	61.89	61.89	203.00	82.52	83.00	203.00
105800 417000	MAINTENANCE & REPAIR VEHICLES	24,903.93	30,570.07	25,430.00	27,907.42	32,920.00	25,430.00
105800 431000	VEHICLE SUPPLIES	50,803.83	47,350.61	64,000.00	40,113.28	49,343.00	64,000.00
105800 433000	DEPARTMENTAL SUPPLIES	1,204.28	1,508.67	750.00	264.32	405.00	750.00
105800 433001	OFFICE SUPPLIES	70.38	38.59	100.00	68.56	85.00	100.00
105800 436000	UNIFORMS	4,211.08	4,169.56	5,485.00	5,028.74	5,446.00	5,215.00
105800 451000	BAD ACCOUNTS	10,964.87	7,386.21	0.00	9,843.02	10,000.00	0.00
105800 475000	CAPITAL IMPROVEMENT PROGRAM	34,750.00	48,105.49	212,000.00	178,198.70	177,193.00	215,000.00
105800	SANITATION - RESIDENTIAL	\$579,955.36	\$579,123.66	\$770,085.00	\$622,919.53	\$735,029.00	\$788,486.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105810	SANITATION - COMMERCIAL						
105810 402000	SALARIES & WAGES	28,977.71	29,137.43	30,928.00	24,296.44	18,704.00	29,532.00
105810 402500	LONGEVITY	711.85	718.98	741.00	691.95	0.00	0.00
105810 405000	FICA TAXES	2,261.96	2,274.82	2,423.00	1,903.90	860.00	2,313.00
105810 406000	GROUP INSURANCE	7,786.00	8,188.66	8,546.00	5,486.15	8,546.00	8,602.00
105810 407000	RETIREMENT	2,041.16	2,016.04	2,239.00	1,766.61	796.00	2,137.00
105810 416000	MAINTENANCE & REPAIR EQUIPMENT	24.75	24.75	153.00	33.00	33.00	153.00
105810 417000	MAINTENANCE & REPAIR VEHICLES	14,016.61	26,732.30	12,381.00	6,924.07	8,579.00	12,381.00
105810 431000	VEHICLE SUPPLIES	24,578.50	24,379.28	31,123.00	20,762.17	27,143.00	31,123.00
105810 433000	DEPARTMENTAL SUPPLIES	29.99	162.14	100.00	0.00	162.00	100.00
105810 436000	UNIFORMS	433.70	370.23	515.00	676.68	620.00	668.00
105810 445020	RECYCLING CONTAINER PROJECT	45,520.32	51,943.05	57,000.00	43,572.94	52,294.00	57,000.00
105810 457030	TIPPING FEE	125,738.88	140,836.25	142,000.00	114,708.93	138,112.00	142,000.00
105810 475000	CAPITAL IMPROVEMENT PROGRAM	223,080.98	0.00	0.00	0.00	0.00	0.00
105810 481000	DEBT PRINCIPAL	0.00	72,794.21	74,947.00	74,946.60	74,947.00	101,053.00
105810 482000	INTEREST	0.00	4,296.11	2,144.00	2,143.72	2,144.00	1,763.00
105810	SANITATION - COMMERCIAL	\$475,202.41	\$363,874.25	\$365,240.00	\$297,913.16	\$332,940.00	\$388,825.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
105820	ROUGH TRASH						
105820	402000 SALARIES & WAGES	57,491.59	57,812.24	63,550.00	52,236.68	59,050.00	64,732.00
105820	402500 LONGEVITY	1,418.78	1,432.98	1,477.00	1,476.26	1,477.00	1,477.00
105820	405000 FICA TAXES	4,460.18	4,458.86	4,975.00	4,044.32	4,630.00	5,065.00
105820	406000 GROUP INSURANCE	15,578.00	16,382.32	17,097.00	5,169.05	17,097.00	17,223.00
105820	406001 RETIREE INSURANCE	8,868.00	9,400.66	9,768.00	4,002.78	9,768.00	9,828.00
105820	407000 RETIREMENT	4,049.85	4,000.56	4,598.00	3,797.48	4,283.00	4,681.00
105820	416000 MAINTENANCE & REPAIR EQUIPMENT	49.50	49.50	186.00	66.00	266.00	186.00
105820	417000 MAINTENANCE & REPAIR VEHICLES	6,038.35	7,280.60	12,500.00	1,933.43	150.00	12,500.00
105820	431000 VEHICLE SUPPLIES	14,253.54	19,028.07	22,000.00	14,425.13	17,983.00	22,000.00
105820	433000 DEPARTMENTAL SUPPLIES	151.73	279.26	100.00	49.67	87.00	100.00
105820	436000 UNIFORMS	931.84	1,079.30	1,344.00	1,089.00	1,049.00	1,286.00
105820	ROUGH TRASH	\$113,291.36	\$121,204.35	\$137,595.00	\$88,289.80	\$115,840.00	\$139,078.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
106000	MAIN STREET						
106000	402000 SALARIES & WAGES	101,409.89	104,369.44	115,145.00	100,660.11	115,145.00	117,411.00
106000	402500 LONGEVITY	2,249.02	2,445.30	3,381.00	3,550.41	3,551.00	3,551.00
106000	405000 FICA TAXES	7,094.85	7,198.75	9,068.00	6,917.17	9,085.00	9,258.00
106000	406000 GROUP INSURANCE	15,833.00	16,518.32	17,193.00	30,870.32	17,193.00	17,407.00
106000	407000 RETIREMENT	7,281.00	7,329.03	8,380.00	7,312.14	8,515.00	8,556.00
106000	411000 TELEPHONE & POSTAGE	3,171.89	2,881.17	4,023.00	2,785.01	2,730.00	2,800.00
106000	412000 PRINTING	4,075.28	3,610.98	3,800.00	2,965.27	3,800.00	3,800.00
106000	413000 UTILITIES	10,603.03	10,753.40	11,657.00	8,992.20	11,675.00	11,700.00
106000	414000 TRAVEL/MEETINGS/SCHOOLS	4,296.94	3,987.45	3,500.00	3,814.85	4,000.00	2,500.00
106000	417000 MAINTENANCE & REPAIR VEHICLES	1,950.00	1,950.00	1,800.00	1,725.00	1,800.00	1,800.00
106000	421000 RENTAL	31,323.84	31,707.20	41,272.00	34,508.28	41,272.00	38,575.00
106000	433000 DEPARTMENTAL SUPPLIES	0.00	0.00	3,500.00	22.32	0.00	0.00
106000	433001 OFFICE SUPPLIES	9,518.11	18,459.64	5,400.00	11,986.98	13,000.00	7,900.00
106000	442500 SPECIAL CONTRACTED SERVICES	12,098.28	11,366.34	11,180.00	7,074.74	11,180.00	11,570.00
106000	453000 DUES & SUBSCRIPTIONS	880.80	1,304.27	846.00	1,158.21	1,160.00	750.00
106000	457150 MARKETING	52,696.98	65,267.40	57,856.00	52,221.85	52,000.00	71,000.00
106000	457200 MAIN STREET GRANT	50,000.00	10,000.00	0.00	0.00	0.00	0.00
106000	465000 IRMS FEE	24,913.00	20,065.00	24,168.00	24,168.00	24,168.00	26,672.00
106000	475000 CAPITAL IMPROVEMENT PROGRAM	51,246.92	46,763.37	177,963.63	75,248.29	170,000.00	145,000.00
106000	475270 FACADE GRANT PROGRAM	7,808.92	10,029.64	14,000.00	11,923.43	14,000.00	10,000.00
106000	MAIN STREET	\$398,451.75	\$376,006.70	\$514,132.63	\$387,904.58	\$504,274.00	\$490,250.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
106200	RECREATION - ADMINISTRATION						
106200 402000	SALARIES & WAGES	115,127.64	113,338.27	115,763.00	102,791.61	115,763.00	118,078.00
106200 402500	LONGEVITY	4,151.67	2,646.67	2,727.00	2,726.61	2,727.00	2,727.00
106200 405000	FICA TAXES	9,382.61	9,168.77	9,065.00	8,334.31	9,065.00	9,242.00
106200 406000	GROUP INSURANCE	15,781.00	16,557.32	17,277.00	7,149.35	17,277.00	17,406.00
106200 406001	RETIREE INSURANCE	8,868.00	14,236.66	14,652.00	3,919.25	14,652.00	14,742.00
106200 407000	RETIREMENT	8,438.70	8,064.39	8,378.00	7,495.85	8,378.00	8,541.00
106200 411000	TELEPHONE & POSTAGE	1,708.93	3,041.27	3,600.00	1,346.63	1,877.00	1,915.00
106200 414000	TRAVEL/MEETINGS/SCHOOLS	893.47	759.94	2,300.00	245.44	2,300.00	2,300.00
106200 416000	MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	125.00	0.00	100.00	125.00
106200 417000	MAINTENANCE & REPAIR VEHICLES	3,900.00	3,900.00	4,600.00	3,450.00	4,600.00	4,600.00
106200 433000	DEPARTMENTAL SUPPLIES	3,602.11	15,306.80	3,500.00	1,852.29	3,500.00	3,500.00
106200 453000	DUES & SUBSCRIPTIONS	296.00	70.00	275.00	0.00	275.00	275.00
106200 457100	CANTEEN & DANCE	0.00	350.00	0.00	0.00	0.00	0.00
106200 465000	IRMS FEE	31,694.00	35,440.00	41,433.00	41,433.00	41,433.00	48,862.00
106200 474000	C/O EQUIPMENT	0.00	4,360.26	2,500.00	0.00	2,500.00	2,500.00
106200 475000	CAPITAL IMPROVEMENT PROGRAM	124,900.61	80,492.51	729,885.00	172,150.64	751,813.00	492,500.00
106200 481000	DEBT PRINCIPAL	139,000.00	139,000.00	139,000.00	139,500.00	139,000.00	139,000.00
106200 482000	INTEREST	39,618.00	34,665.75	29,714.00	29,713.50	29,714.00	24,762.00
106200	RECREATION - ADMINISTRATION	\$507,362.74	\$481,398.61	\$1,124,794.00	\$522,108.48	\$1,144,974.00	\$891,075.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
106210	RECREATION - SPECIAL PROGRAMS						
106210 402000	SALARIES & WAGES	396,396.64	391,860.03	368,508.00	310,133.71	368,508.00	432,929.00
106210 402500	LONGEVITY	1,519.98	2,681.75	1,741.00	1,796.76	1,797.00	1,797.00
106210 404000	PROFESSIONAL SERVICES	16,224.23	10,251.00	19,000.00	11,514.11	12,000.00	6,000.00
106210 405000	FICA TAXES	30,233.90	29,972.10	28,324.00	23,784.00	28,324.00	33,257.00
106210 406000	GROUP INSURANCE	21,456.00	22,788.32	14,985.00	102,452.69	14,985.00	24,058.00
106210 406001	RETIREE INSURANCE	26,604.00	27,667.32	14,652.00	-4,319.51	14,652.00	4,095.00
106210 407000	RETIREMENT	7,230.91	6,216.02	4,550.00	4,955.29	4,550.00	8,614.00
106210 411000	TELEPHONE & POSTAGE	4,824.66	5,952.63	6,000.00	7,917.90	9,080.00	9,300.00
106210 412000	PRINTING	30,209.18	22,889.78	19,500.00	15,385.45	19,500.00	19,500.00
106210 413000	UTILITIES	328,052.93	340,854.91	354,190.70	293,226.07	353,430.00	362,270.00
106210 414000	TRAVEL/MEETINGS/SCHOOLS	8,764.41	12,547.26	11,560.00	10,095.55	11,500.00	11,560.00
106210 416000	MAINTENANCE & REPAIR EQUIPMENT	4,553.99	4,406.39	2,600.00	703.95	2,600.00	2,600.00
106210 417000	MAINTENANCE & REPAIR VEHICLES	1,908.33	1,863.00	1,500.00	693.20	1,000.00	1,500.00
106210 421000	RENTAL	87,300.00	87,300.00	90,000.00	80,025.00	90,000.00	90,000.00
106210 426000	ADVERTISING	11,295.01	23,043.71	12,000.00	10,133.82	12,000.00	12,000.00
106210 431000	VEHICLE SUPPLIES	4,366.24	3,694.96	4,000.00	2,553.81	4,000.00	4,000.00
106210 433001	OFFICE SUPPLIES	4,692.70	2,358.08	4,400.00	2,037.01	3,800.00	4,400.00
106210 434020	SPECIAL SUPPLIES PROGRAMS	75,419.18	105,306.38	93,000.00	69,347.58	90,000.00	93,000.00
106210 434025	SENIOR PROGRAMS/TRIPS	42,690.90	44,425.86	40,000.00	22,453.53	30,000.00	40,000.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	0.00	0.00	161,000.00
106210 434026	2011 RED, WHITE AND BLUEGRASS	135,172.05	0.00	0.00	0.00	0.00	0.00
106210 434026	2012 RED, WHITE AND BLUEGRASS	69,737.44	75,763.97	0.00	0.00	0.00	0.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	64,949.73	161,000.00	122,234.30	122,235.00	0.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	21,975.00	125,000.00	0.00
106210 434026	RED, WHITE AND BLUEGRASS	0.00	0.00	0.00	0.00	0.00	130,000.00
106210 453000	DUES & SUBSCRIPTIONS	360.00	120.00	500.00	120.00	500.00	500.00
106210 457100	CANTEEN & DANCE	91,590.00	93,394.50	108,002.50	76,938.06	105,000.00	105,000.00
106210 461000	PRO RATA ADMIN REIMBURSEMENT	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210 474000	C/O EQUIPMENT	427.96	531.74	5,400.00	4,136.05	5,400.00	3,000.00
106210	RECREATION - SPECIAL PROGRAMS	\$1,378,950.64	\$1,358,759.44	\$1,343,333.20	\$1,168,213.33	\$1,407,781.00	\$1,538,300.00

54

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
106220	RECREATION - MAINTENANCE						
106220 402000	SALARIES & WAGES	477,714.59	459,874.19	438,200.00	378,996.97	438,200.00	461,161.00
106220 402500	LONGEVITY	9,123.48	8,571.44	6,813.00	6,860.92	6,861.00	6,861.00
106220 405000	FICA TAXES	35,905.16	35,220.06	34,044.00	29,232.54	34,044.00	35,713.00
106220 406000	GROUP INSURANCE	85,662.00	82,411.28	93,989.00	39,685.71	93,989.00	86,031.00
106220 406001	RETIREE INSURANCE	8,868.00	9,400.66	9,768.00	8,231.09	9,768.00	22,932.00
106220 407000	RETIREMENT	23,715.30	18,760.58	24,393.00	17,725.18	24,393.00	21,694.00
106220 414000	TRAVEL/MEETINGS/SCHOOLS	800.00	245.00	800.00	667.46	800.00	800.00
106220 415000	MAINTENANCE & REPAIR BUILDINGS	55,808.88	41,907.59	45,000.00	42,522.42	45,000.00	45,000.00
106220 416000	MAINTENANCE & REPAIR EQUIPMENT	18,417.15	12,881.60	12,000.00	12,072.84	12,000.00	12,000.00
106220 417000	MAINTENANCE & REPAIR VEHICLES	27,296.89	34,431.58	18,000.00	19,584.44	18,000.00	18,000.00
106220 431000	VEHICLE SUPPLIES	38,160.08	34,641.82	40,000.00	23,845.84	38,000.00	40,000.00
106220 433000	DEPARTMENTAL SUPPLIES	114,615.66	122,330.15	106,656.08	106,681.60	105,000.00	105,000.00
106220 433400	TURF GRASS SUPPLIES	38,337.26	42,972.87	40,000.00	8,745.54	39,000.00	40,000.00
106220 436000	UNIFORMS	9,195.59	7,448.86	8,000.00	4,558.39	8,000.00	8,000.00
106220 442100	CONTRACT MOWING	557.00	4,069.77	12,000.00	2,970.00	10,000.00	12,000.00
106220 474000	C/O EQUIPMENT	3,045.00	0.00	1,500.00	0.00	1,500.00	1,500.00
106220	RECREATION - MAINTENANCE	\$947,222.04	\$915,167.45	\$891,163.08	\$702,380.94	\$884,555.00	\$916,692.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
106230	RECREATION AQUATICS						
106230 402000	SALARIES & WAGES	144,524.48	153,186.00	159,969.00	149,835.10	159,969.00	162,612.00
106230 402500	LONGEVITY	1,132.70	1,144.03	1,179.00	1,178.58	1,179.00	1,179.00
106230 405000	FICA TAXES	10,851.06	11,486.65	12,328.00	11,097.14	12,328.00	12,530.00
106230 406000	GROUP INSURANCE	7,840.00	7,971.32	17,140.00	12,349.10	17,140.00	17,271.00
106230 407000	RETIREMENT	3,240.99	3,197.75	5,497.00	4,910.71	5,497.00	5,684.00
106230 411000	TELEPHONE & POSTAGE	576.11	624.32	700.00	542.97	700.00	700.00
106230 414000	TRAVEL/MEETINGS/SCHOOLS	3,482.39	2,729.35	2,500.00	2,356.08	2,400.00	2,500.00
106230 416000	MAINTENANCE & REPAIR EQUIPMENT	5,107.65	6,744.26	9,000.00	7,359.15	8,500.00	9,000.00
106230 433000	DEPARTMENTAL SUPPLIES	1,380.21	1,358.76	1,000.00	821.59	1,000.00	1,000.00
106230 434000	CHEMICALS	24,075.39	30,463.45	33,118.00	26,267.54	32,000.00	32,000.00
106230 434020	SPECIAL SUPPLIES PROGRAMS	4,187.67	3,579.93	5,500.00	2,980.16	5,250.00	5,500.00
106230 453000	DUES & SUBSCRIPTIONS	55.00	0.00	375.00	0.00	350.00	375.00
106230 474000	C/O EQUIPMENT	0.00	0.00	3,000.00	3,242.50	3,000.00	3,000.00
106230	RECREATION AQUATICS	\$206,453.65	\$222,485.82	\$251,306.00	\$222,940.62	\$249,313.00	\$253,351.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
106400	CEMETERY - PARKS & GROUNDS						
106400	402000 SALARIES & WAGES	329,983.27	339,161.49	353,429.00	279,111.32	325,322.00	346,484.00
106400	402500 LONGEVITY	6,931.71	6,878.66	7,872.00	7,884.10	7,885.00	7,872.00
106400	405000 FICA TAXES	25,131.73	25,791.46	27,640.00	21,263.74	25,490.00	26,861.00
106400	406000 GROUP INSURANCE	77,996.00	82,022.59	85,604.00	77,819.74	85,604.00	86,180.00
106400	406001 RETIREE INSURANCE	8,868.00	14,236.66	9,768.00	16,313.92	9,768.00	9,768.00
106400	407000 RETIREMENT	20,578.79	20,372.68	25,544.00	18,223.39	21,238.00	24,825.00
106400	411000 TELEPHONE & POSTAGE	312.16	1,063.33	1,095.00	806.68	840.00	860.00
106400	413000 UTILITIES	7,831.08	8,067.55	9,000.00	7,151.94	8,680.00	9,000.00
106400	414000 TRAVEL/MEETINGS/SCHOOLS	0.00	80.00	120.00	25.00	25.00	120.00
106400	416000 MAINTENANCE & REPAIR EQUIPMENT	1,658.96	878.59	3,500.00	1,211.79	2,921.00	3,500.00
106400	417000 MAINTENANCE & REPAIR VEHICLES	6,331.41	6,983.51	4,500.00	8,024.56	8,367.00	4,500.00
106400	431000 VEHICLE SUPPLIES	17,047.06	22,283.81	21,100.00	13,493.35	18,940.00	21,100.00
106400	433000 DEPARTMENTAL SUPPLIES	7,032.14	9,987.51	9,950.00	11,391.02	9,914.00	9,950.00
106400	433001 OFFICE SUPPLIES	122.24	14.34	300.00	156.83	219.00	300.00
106400	434010 COMMUNITY APPEARANCE PROJECT	4,233.16	4,060.80	5,450.00	2,481.60	5,717.00	7,000.00
106400	436000 UNIFORMS	4,483.51	4,872.31	6,407.00	5,292.80	7,427.00	6,256.00
106400	461500 PRO RATA REIMBURSEMENT	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
106400	465000 IRMS FEE	3,499.00	3,968.00	6,465.00	6,465.00	6,465.00	5,520.00
106400	474000 C/O EQUIPMENT	4,349.99	4,265.73	8,400.00	5,137.72	5,040.00	7,900.00
106400	475000 CAPITAL IMPROVEMENT PROGRAM	9,629.69	19,073.00	59,000.00	10,568.83	0.00	99,500.00
106400	CEMETERY - PARKS & GROUNDS	\$526,019.90	\$564,062.02	\$635,144.00	\$482,823.33	\$539,862.00	\$667,496.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
108000	D & D ENGINEERING - ADMIN						
108000 402000	SALARIES & WAGES	249,293.76	248,509.85	254,762.00	225,336.09	254,762.00	259,857.00
108000 402500	LONGEVITY	3,620.21	6,182.33	6,845.00	6,844.28	6,845.00	6,845.00
108000 404000	PROFESSIONAL SERVICES	480.00	1,560.00	15,000.00	1,675.00	10,000.00	15,000.00
108000 405000	FICA TAXES	18,512.15	18,559.12	20,013.00	17,115.80	20,013.00	20,444.00
108000 406000	GROUP INSURANCE	39,254.00	41,279.30	43,074.00	33,445.38	43,074.00	43,398.00
108000 406001	RETIREE INSURANCE	53,208.00	46,205.32	19,536.00	115,481.29	19,536.00	19,656.00
108000 407000	RETIREMENT	17,238.59	17,199.39	18,496.00	16,417.42	18,496.00	18,894.00
108000 411000	TELEPHONE & POSTAGE	2,282.25	2,584.54	2,500.00	1,917.88	2,635.00	2,700.00
108000 414000	TRAVEL/MEETINGS/SCHOOLS	4,018.97	6,035.33	4,800.00	2,694.10	4,000.00	4,800.00
108000 416000	MAINTENANCE & REPAIR EQUIPMENT	613.89	269.33	1,250.00	7,689.00	500.00	1,250.00
108000 417000	MAINTENANCE & REPAIR VEHICLES	600.96	1,010.97	1,000.00	1,038.30	1,100.00	1,000.00
108000 426000	ADVERTISING	235.90	0.00	1,000.00	0.00	500.00	1,000.00
108000 431000	VEHICLE SUPPLIES	1,735.94	1,985.66	2,500.00	1,020.09	1,000.00	2,500.00
108000 433001	OFFICE SUPPLIES	3,672.09	2,920.20	3,500.00	2,177.06	2,500.00	3,500.00
108000 436000	UNIFORMS	464.24	579.63	525.00	339.48	525.00	525.00
108000 453000	DUES & SUBSCRIPTIONS	1,169.00	1,205.00	1,835.00	1,005.00	1,500.00	1,835.00
108000 461000	PRO RATA ADMIN REIMBURSEMENT	-274,011.00	-275,800.00	-266,167.00	-266,167.00	-266,167.00	-262,534.00
108000 465000	IRMS FEE	41,032.00	43,867.00	46,726.00	46,726.00	46,726.00	34,102.00
108000 474000	C/O EQUIPMENT	0.00	0.00	250.00	145.99	250.00	250.00
108000	D & D ENGINEERING - ADMIN	\$163,420.95	\$164,152.97	\$177,445.00	\$214,901.16	\$167,795.00	\$175,022.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
108150	COMMUNITY HOUSE						
108150 402000	SALARIES & WAGES	121,713.49	129,915.74	163,416.00	118,516.88	150,000.00	184,836.00
108150 402500	LONGEVITY	1,755.91	1,773.45	825.00	883.13	884.00	884.00
108150 404000	PROFESSIONAL SERVICES	0.00	28,503.07	0.00	0.00	0.00	0.00
108150 405000	FICA TAXES	9,220.62	9,801.13	12,565.00	8,875.37	12,565.00	14,208.00
108150 406000	GROUP INSURANCE	15,609.00	16,414.32	25,685.00	12,856.35	25,685.00	25,940.00
108150 406001	RETIREE INSURANCE	0.00	9,400.66	9,768.00	2,814.96	9,768.00	9,009.00
108150 407000	RETIREMENT	5,027.25	4,911.45	7,724.00	5,422.13	7,724.00	9,242.00
108150 411000	TELEPHONE & POSTAGE	397.85	442.30	1,167.00	561.27	540.00	1,380.00
108150 413000	UTILITIES	26,588.48	26,491.35	31,500.00	24,870.18	25,400.00	26,000.00
108150 414000	TRAVEL/MEETINGS/SCHOOLS	0.00	1,643.54	1,500.00	255.49	500.00	1,300.00
108150 415000	MAINTENANCE & REPAIR BUILDINGS	3,321.37	7,891.49	3,500.00	1,975.08	2,500.00	5,500.00
108150 416000	MAINTENANCE & REPAIR EQUIPMENT	10,907.72	11,858.46	7,500.00	2,281.59	4,200.00	4,500.00
108150 421000	RENTAL	288.45	441.00	500.00	87.05	200.00	500.00
108150 433000	DEPARTMENTAL SUPPLIES	1,020.04	6,758.61	5,998.50	9,752.39	9,000.00	3,800.00
108150 435000	LAUNDRY DRY CLEANING	9,596.80	10,389.11	10,000.00	7,972.88	8,000.00	10,000.00
108150 436000	UNIFORMS	0.00	3,594.37	3,000.00	705.40	1,500.00	1,500.00
108150 442500	SPECIAL CONTRACTED SERVICES	0.00	0.00	2,534.00	7,146.85	7,661.00	4,445.00
108150 447000	FOOD SUPPLIES	103,146.83	113,822.58	98,185.57	71,513.44	80,000.00	115,500.00
108150 453000	DUES & SUBSCRIPTIONS	269.00	-500.00	400.00	265.00	400.00	2,425.00
108150 457150	MARKETING	0.00	0.00	5,000.00	6,500.45	5,000.00	10,500.00
108150 465000	IRMS FEE	2,281.00	2,823.00	3,366.00	3,366.00	3,366.00	3,674.00
108150 474000	C/O EQUIPMENT	1,167.69	3,886.00	1,500.00	2,252.47	1,569.00	4,445.00
108150 475000	CAPITAL IMPROVEMENT PROGRAM	0.00	17,966.59	0.00	0.00	0.00	248,000.00
108150	COMMUNITY HOUSE	\$312,311.50	\$408,228.22	\$395,634.07	\$288,874.36	\$356,462.00	\$687,588.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
300003	WATER						
300003	316000 REIMBURSEMENT FOR SERVICE	-11,510.08	-20,841.99	-12,000.00	-2,951.01	-163,373.00	-12,000.00
300003	316001 HABITAT LINES PREFUNDING	0.00	0.00	-25,272.00	-25,272.32	-25,273.00	0.00
300003	329000 INTEREST EARNED	-12,775.35	-18,886.63	-9,200.00	-12,379.56	-12,000.00	-12,000.00
300003	329500 INSTALLMENT PURCHASE PROCEEDS	-1,700,000.00	-850,000.00	-1,250,000.00	0.00	0.00	-1,250,000.00
300003	331000 RENTS	-186,654.93	-266,836.44	-215,000.00	-244,408.87	-280,000.00	-292,000.00
300003	335000 MISCELLANEOUS	299.49	-5,805.14	-2,000.00	-531.24	-2,000.00	-2,000.00
300003	348500 NC STATE GRANT	0.00	0.00	-160,495.00	0.00	0.00	0.00
300003	371000 UTILITY RENTS	-3,951,233.39	-4,045,254.06	-4,400,000.00	-3,509,086.14	-4,300,000.00	-4,795,928.00
300003	371400 DEBT RECOVERY	-573,549.02	-579,281.76	-575,000.00	-486,341.94	-585,000.00	-585,000.00
300003	373000 UTILITY TAPS	-58,243.30	-41,570.00	-45,000.00	-41,673.40	-45,000.00	-45,000.00
300003	373500 BURKE CO. WATER SURCHARGES	28,901.83	27,986.09	26,000.00	26,871.23	27,000.00	27,000.00
300003	374150 BURKE COUNTY WATER CHARGE	-28,780.33	-27,733.09	-26,000.00	-22,559.23	-27,000.00	-27,000.00
300003	375000 RECONNECT FEES	-15,400.00	-12,725.00	-13,000.00	-16,875.00	-16,000.00	-16,000.00
300003	379000 UTILITY PENALTIES	-58,197.00	-54,663.49	-52,500.00	-61,297.57	-62,000.00	-62,000.00
300003	381000 SALE OF MATERIALS	-1,398.10	-634.82	-1,000.00	-1,332.00	-2,000.00	-1,500.00
300003	383200 SALE OF SURPLUS	-1,019.13	-3,568.65	-4,000.00	-52.00	-500.00	-1,000.00
300003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-854,696.41	0.00	0.00	0.00
300003	WATER	\$-6,569,559.31	\$-5,899,814.98	\$-7,619,163.41	\$-4,397,889.05	\$-5,493,146.00	\$-7,074,428.00

60

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
307025	WATER OPERATIONS						
307025	402000 SALARIES & WAGES	673,848.81	660,107.76	731,672.00	598,664.13	675,000.00	746,601.00
307025	402050 ACCRUED VACATION	-4,585.05	3,061.48	0.00	0.00	0.00	0.00
307025	402500 LONGEVITY	13,915.82	15,667.69	17,512.00	16,191.61	16,192.00	16,192.00
307025	404000 PROFESSIONAL SERVICES	32,882.86	33,079.76	46,460.00	46,236.65	42,000.00	40,000.00
307025	405000 FICA TAXES	51,299.66	50,114.32	57,313.00	45,456.08	49,960.00	58,219.00
307025	406000 GROUP INSURANCE	163,866.00	163,600.51	171,298.00	239,489.38	171,298.00	172,558.00
307025	406001 RETIREE INSURANCE	62,076.00	47,274.64	56,166.00	39,406.64	56,166.00	53,235.00
307025	407000 RETIREMENT	47,254.79	45,629.00	52,968.00	43,439.30	47,714.00	53,805.00
307025	411000 TELEPHONE & POSTAGE	4,668.79	5,161.23	5,700.00	4,414.54	6,000.00	6,000.00
307025	413000 UTILITIES	380,186.19	440,345.33	450,000.00	442,468.77	500,000.00	500,000.00
307025	414000 TRAVEL/MEETINGS/SCHOOLS	596.34	964.33	2,500.00	2,634.78	2,600.00	6,750.00
307025	415000 MAINTENANCE & REPAIR BUILDINGS	3,594.23	5,977.41	8,075.00	7,249.81	9,000.00	10,000.00
307025	416000 MAINTENANCE & REPAIR EQUIPMENT	30,186.60	41,374.32	60,000.00	27,490.23	50,000.00	50,000.00
307025	416020 MAINTENANCE & REPAIR GENERATOR	20,085.16	22,685.19	40,000.00	16,165.44	20,000.00	20,000.00
307025	417000 MAINTENANCE & REPAIR VEHICLES	16,835.01	9,457.04	15,000.00	13,213.85	15,000.00	15,000.00
307025	426000 ADVERTISING	488.00	825.40	1,000.00	13.89	500.00	500.00
307025	431000 VEHICLE SUPPLIES	37,348.87	41,248.84	40,400.00	31,016.23	40,000.00	41,000.00
307025	433000 DEPARTMENTAL SUPPLIES	63,447.27	88,364.05	93,000.00	94,303.28	93,000.00	96,000.00
307025	433001 OFFICE SUPPLIES	881.71	78.61	0.00	0.00	0.00	0.00
307025	434000 CHEMICALS	255,059.87	290,164.24	300,000.00	207,951.96	260,000.00	275,000.00
307025	436000 UNIFORMS	13,114.17	13,892.29	18,075.00	13,293.77	18,000.00	18,000.00
307025	445000 CONTRACTED SERVICES	8,756.43	8,746.69	22,100.00	12,512.62	22,000.00	26,000.00
307025	451000 BAD ACCOUNTS	24,219.41	17,152.98	0.00	24,691.05	30,000.00	0.00
307025	453000 DUES & SUBSCRIPTIONS	615.00	881.40	1,400.00	753.00	1,400.00	3,000.00
307025	455700 CHANGE IN OPEB	72,724.00	73,953.00	0.00	0.00	0.00	0.00
307025	459000 DEPRECIATION EXPENSE	899,583.33	945,640.33	0.00	0.00	0.00	0.00
307025	461000 PRO RATA ADMIN REIMBURSEMENT	1,090,494.00	1,085,735.00	1,071,476.00	1,071,476.00	1,071,476.00	1,063,614.00
307025	461500 PRO RATA REIMBURSEMENT	484,577.00	495,473.00	506,045.00	506,045.00	506,045.00	454,218.00
307025	462000 WAREHOUSE GARAGE FEE	36,656.00	38,082.00	55,267.00	55,267.00	55,267.00	45,823.00
307025	465000 IRMS FEE	46,370.00	58,465.00	53,457.00	53,457.00	53,457.00	41,192.00
307025	473250 SLUDGE REMOVAL	27,948.53	29,127.48	34,000.00	31,938.34	36,000.00	36,000.00
307025	474000 C/O EQUIPMENT	14,943.33	14,576.76	19,400.00	12,796.44	19,000.00	10,000.00
307025	475000 CAPITAL IMPROVEMENT PROGRAM	424,147.12	2,402,163.07	2,987,546.41	1,062,979.71	1,200,000.00	2,471,117.00
307025	481000 DEBT PRINCIPAL	416,179.44	261,500.00	604,969.00	347,718.56	604,969.00	447,342.00
307025	482000 INTEREST	36,722.44	24,268.00	76,364.00	68,609.52	76,364.00	28,360.00
307025	490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	76,902.00
307025	496990 PAYMENT IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00	177,000.00
307025	497000 REIMBURSEMENT TO GENERAL FUND	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	15,000.00
307025	498100 AMORTIZATION - REFUNDING	16,248.00	16,248.00	0.00	0.00	0.00	0.00
307025	WATER OPERATIONS	\$5,487,235.13	\$7,471,086.15	\$7,619,163.41	\$5,157,344.58	\$5,768,408.00	\$7,074,428.00

61

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
310003	ELECTRIC						
310003	316000 REIMBURSEMENT FOR SERVICE	-109,238.57	-476,736.67	-110,000.00	-88,080.16	-166,300.00	-75,000.00
310003	329000 INTEREST EARNED	-13,279.39	-20,370.10	-9,735.00	-14,246.54	-15,000.00	-15,000.00
310003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-130,000.00	-173,204.00	-173,204.00	0.00
310003	335000 MISCELLANEOUS	-500.00	-660.00	-500.00	-300.00	-500.00	-500.00
310003	371100 SALE OF POWER	-29,871,132.10	-31,404,600.55	-33,311,250.00	-27,574,107.37	-33,300,000.00	-33,600,000.00
310003	375000 RECONNECT FEES	-48,550.00	-37,625.00	-45,000.00	-36,850.00	-45,000.00	-45,000.00
310003	376000 SECURITY LIGHT RENTALS	-478,294.23	-524,146.95	-523,260.00	-446,184.29	-529,000.00	-533,000.00
310003	376500 STREET LIGHTING	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00
310003	377000 ELECTRIC POLE RENTALS	-9,228.00	-10,904.00	-15,000.00	-12,229.00	-15,000.00	-15,000.00
310003	378100 CASH OVER (SHORT)	204.74	216.47	0.00	94.96	0.00	0.00
310003	379000 UTILITY PENALTIES	-264,394.39	-280,520.92	-278,000.00	-281,286.59	-330,000.00	-330,000.00
310003	381000 SALE OF MATERIALS	0.00	-4,223.00	-2,500.00	0.00	-1,000.00	-2,000.00
310003	383200 SALE OF SURPLUS	-4,685.10	5.00	-10,000.00	-340.00	-10,000.00	-5,000.00
310003	397920 T/F CABLE FUND	-147,953.00	-147,953.00	-147,953.00	-147,953.00	-147,953.00	0.00
310003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-118,246.03	0.00	0.00	-35,935.00
310003	ELECTRIC	\$-31,021,050.04	\$-32,981,518.72	\$-34,775,444.03	\$-28,848,685.99	\$-34,806,957.00	\$-34,730,435.00

		2011/2012 ACTUAL	2012/2013 ACTUAL	2013/2014 REVISED BUDGET	2013/2014 CURRENT	2013/2014 PROJECTED	2014/2015 BUDGET
317200	ELECTRIC OPERATIONS						
317200 402000	SALARIES & WAGES	876,932.51	865,102.16	968,142.00	851,842.55	938,201.00	981,343.00
317200 402050	ACCRUED VACATION	-6,719.68	13,428.60	0.00	0.00	0.00	0.00
317200 402500	LONGEVITY	20,894.70	20,433.98	21,522.00	22,771.26	22,772.00	22,772.00
317200 404000	PROFESSIONAL SERVICES	17,034.57	12,085.79	20,000.00	11,695.78	11,000.00	13,000.00
317200 405000	FICA TAXES	65,566.91	63,778.77	75,710.00	63,293.39	70,082.00	76,947.00
317200 406000	GROUP INSURANCE	175,859.00	188,298.15	205,840.00	231,876.50	205,840.00	207,380.00
317200 406001	RETIREE INSURANCE	75,378.00	69,299.96	58,608.00	259,422.98	58,608.00	58,608.00
317200 407000	RETIREMENT	61,703.47	58,174.26	69,514.00	65,263.60	72,926.00	71,113.00
317200 411000	TELEPHONE & POSTAGE	11,145.41	11,823.71	12,050.00	4,988.18	7,500.00	7,500.00
317200 413000	UTILITIES	11,174.45	11,629.92	12,800.00	10,368.60	12,500.00	13,500.00
317200 414000	TRAVEL/MEETINGS/SCHOOLS	1,765.49	6,284.67	4,000.00	4,318.45	5,000.00	5,000.00
317200 416000	MAINTENANCE & REPAIR EQUIPMENT	4,213.12	5,461.70	7,000.00	4,788.31	6,000.00	10,000.00
317200 416010	MAINTENANCE & REP TRANSFORMERS	27,383.24	36,689.93	30,000.00	24,074.18	30,000.00	32,500.00
317200 417000	MAINTENANCE & REPAIR VEHICLES	28,155.54	27,831.78	30,000.00	14,239.00	15,000.00	25,000.00
317200 431000	VEHICLE SUPPLIES	52,215.34	62,128.93	61,000.00	54,096.10	60,000.00	62,500.00
317200 433000	DEPARTMENTAL SUPPLIES	-83,457.60	-10,661.84	200,000.00	154,770.88	275,000.00	235,000.00
317200 434000	STREET AND AREA LIGHTS	38,435.12	34,502.00	35,000.00	36,700.87	43,000.00	40,000.00
317200 434030	CITY STREET LIGHTING - DUKE	34,308.12	36,712.16	37,000.00	31,018.93	34,000.00	39,000.00
317200 436000	UNIFORMS	16,142.11	24,438.04	24,000.00	15,601.25	19,000.00	30,500.00
317200 445000	CONTRACTED SERVICES	67,518.84	69,617.25	140,000.00	69,427.67	100,000.00	100,000.00
317200 448000	NCMPA #1	25,945,545.38	27,464,506.73	28,750,000.00	21,522,718.56	28,786,000.00	29,365,000.00
317200 448500	SEPA	802,775.14	851,693.88	890,000.00	884,712.23	926,100.00	875,000.00
317200 451000	BAD ACCOUNTS	185,459.19	84,323.67	0.00	122,795.60	125,000.00	0.00
317200 453000	DUES & SUBSCRIPTIONS	0.00	21,845.00	24,000.00	21,711.00	24,000.00	25,600.00
317200 455700	CHANGE IN OPEB	131,340.00	73,953.00	0.00	0.00	0.00	0.00
317200 457150	MARKETING	22,003.70	1,720.69	2,000.00	1,215.89	3,216.00	2,000.00
317200 457152	ENERGY REBATES	-50.00	1,500.00	5,000.00	3,096.58	4,500.00	5,000.00
317200 459000	DEPRECIATION EXPENSE	683,680.71	706,998.48	0.00	0.00	0.00	0.00
317200 461000	PRO RATA ADMIN REIMBURSEMENT	994,769.00	988,897.00	1,017,804.00	1,017,804.00	1,017,804.00	1,031,144.00
317200 461500	PRO RATA REIMBURSEMENT	-115,434.00	-118,200.00	-121,967.00	-121,967.00	-121,967.00	-123,965.00
317200 462000	WAREHOUSE GARAGE FEE	139,291.00	145,000.00	221,546.00	221,546.00	221,546.00	177,346.00
317200 465000	IRMS FEE	60,871.00	82,258.00	83,412.00	83,412.00	83,412.00	80,110.00
317200 474000	C/O EQUIPMENT	3,602.43	15,037.89	15,000.00	16,839.72	35,000.00	17,000.00
317200 475000	CAPITAL IMPROVEMENT PROGRAM	385,374.76	1,032,448.25	953,436.03	610,645.96	852,048.00	391,500.00
317200 481000	DEBT PRINCIPAL	28,669.51	29,679.94	30,118.00	29,617.12	30,118.00	92,200.00
317200 482000	INTEREST	5,276.77	3,893.59	3,084.00	3,083.66	3,084.00	4,897.00
317200 490000	CONTINGENCY	0.00	0.00	87,772.00	0.00	0.00	0.00
317200 496990	PAYMENT IN LIEU OF TAXES	101,149.00	102,770.00	120,451.00	120,451.00	120,451.00	113,498.00
317200 497000	TRANSFER TO GENERAL FUND	659,670.00	668,562.00	681,602.00	681,602.00	681,602.00	642,442.00
317200	ELECTRIC OPERATIONS	\$31,529,642.25	\$33,763,948.04	\$34,775,444.03	\$27,149,842.80	\$34,778,343.00	\$34,730,435.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
320003	WASTEWATER						
320003	316000 REIMBURSEMENT FOR SERVICE	-22,111.43	-7,149.03	-7,000.00	-1,391.40	-2,000.00	-7,000.00
320003	316001 HABITAT LINES PREFUNDING	0.00	0.00	-60,601.00	-60,601.00	-60,601.00	0.00
320003	329000 INTEREST EARNED	-5,714.83	-6,906.39	-3,375.00	-4,960.31	-5,000.00	-5,000.00
320003	335000 MISCELLANEOUS	1,134.49	-2,159.92	-1,000.00	0.00	-1,000.00	-1,000.00
320003	336500 RESTRICTED CONTRIBUTIONS	-19,580.00	0.00	0.00	0.00	0.00	0.00
320003	345400 SALES TAX REIMBURSEMENT	0.00	0.00	-165,000.00	-144,633.16	-165,000.00	0.00
320003	371000 UTILITY RENTS	-3,998,990.04	-4,095,679.62	-4,200,000.00	-3,381,896.92	-4,125,000.00	-4,300,000.00
320003	371400 DEBT RECOVERY	-779,855.77	-790,604.52	-780,000.00	-666,415.56	-800,000.00	-800,000.00
320003	371500 SEPTAGE REVENUE	-20,710.00	-21,500.00	-20,000.00	-25,900.00	-25,000.00	-25,000.00
320003	373000 UTILITY TAPS	-12,285.00	-8,500.00	-12,000.00	-3,250.00	-5,000.00	-5,000.00
320003	373600 BURKE CO. SEWER SURCHARGES	2,919.68	2,834.42	3,200.00	2,799.66	3,200.00	3,200.00
320003	374000 GLEN ALPINE SEWER CHARGE	-17,324.00	-16,212.15	-17,400.00	-12,798.33	-17,500.00	-17,500.00
320003	374100 BURKE COUNTY SEWER CHARGE	-2,892.24	-2,847.44	-2,900.00	-2,330.01	-4,000.00	-4,000.00
320003	379000 UTILITY PENALTIES	-46,923.91	-40,719.55	-45,000.00	-37,300.33	-45,000.00	-45,000.00
320003	381000 SALE OF MATERIALS	-244.20	0.00	-1,000.00	-1,656.00	-2,000.00	-1,000.00
320003	381100 SALE OF SLUDGE	-10,915.00	-8,515.00	-7,500.00	-5,165.00	-7,500.00	-7,500.00
320003	383200 SALE OF SURPLUS	-8,754.39	0.00	-5,000.00	-4,046.03	-5,000.00	-5,000.00
320003	396900 LOAN PROCEEDS	0.00	-6,215,602.00	0.00	-3,317,099.00	-3,317,099.00	0.00
320003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-4,664,083.44	0.00	0.00	0.00
320003	WASTEWATER	\$-4,942,246.64	\$-11,213,561.20	\$-9,988,659.44	\$-7,666,643.39	\$-8,583,500.00	\$-5,219,800.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
327110	WASTEWATER OPERATIONS						
327110 402000	SALARIES & WAGES	759,075.51	808,266.00	848,682.00	707,325.28	779,962.00	837,082.00
327110 402050	ACCRUED VACATION	109.07	-4,908.69	0.00	0.00	0.00	0.00
327110 402500	LONGEVITY	18,268.86	19,530.12	19,003.00	17,833.09	17,834.00	17,834.00
327110 404000	PROFESSIONAL SERVICES	29,104.40	36,650.80	32,600.00	23,044.00	32,000.00	32,801.00
327110 405000	FICA TAXES	57,958.78	61,925.51	66,378.00	54,362.89	60,274.00	65,317.00
327110 406000	GROUP INSURANCE	164,077.00	180,979.85	188,574.00	118,086.92	188,574.00	189,869.00
327110 406001	RETIREE INSURANCE	35,472.00	42,438.64	48,840.00	9,519.89	48,840.00	49,959.00
327110 407000	RETIREMENT	53,447.16	55,865.29	61,346.00	51,239.70	56,786.00	60,365.00
327110 411000	TELEPHONE & POSTAGE	6,632.34	8,071.33	8,000.00	6,117.81	7,400.00	8,400.00
327110 413000	UTILITIES	454,720.77	542,052.86	567,000.00	443,575.17	515,000.00	530,000.00
327110 414000	TRAVEL/MEETINGS/SCHOOLS	669.90	907.80	1,125.00	1,726.17	1,500.00	4,150.00
327110 415000	MAINTENANCE & REPAIR BUILDINGS	3,600.33	5,958.04	7,150.00	6,559.54	7,100.00	7,100.00
327110 416000	MAINTENANCE & REPAIR EQUIPMENT	103,201.47	158,994.32	111,500.00	108,938.14	125,000.00	150,000.00
327110 416020	MAINTENANCE & REPAIR GENERATOR	0.00	0.00	23,000.00	27,412.12	27,000.00	27,000.00
327110 417000	MAINTENANCE & REPAIR VEHICLES	11,970.10	14,896.83	27,000.00	6,600.10	20,000.00	20,000.00
327110 426000	ADVERTISING	919.30	827.50	350.00	232.03	350.00	350.00
327110 431000	VEHICLE SUPPLIES	42,456.72	38,955.55	43,700.00	23,261.56	38,000.00	38,000.00
327110 433000	DEPARTMENTAL SUPPLIES	30,093.15	37,460.99	72,000.00	55,716.65	60,000.00	60,000.00
327110 434000	CHEMICALS	269,472.47	242,751.13	255,000.00	216,680.03	260,000.00	275,000.00
327110 434040	BARK	9,980.00	25,140.00	20,000.00	28,350.00	35,000.00	35,000.00
327110 436000	UNIFORMS	13,308.94	13,380.31	16,208.00	12,379.07	16,500.00	16,700.00
327110 445000	CONTRACTED SERVICES	174,084.58	50,796.02	113,100.00	52,955.66	80,000.00	90,000.00
327110 451000	BAD ACCOUNTS	24,656.99	12,337.88	0.00	19,959.86	20,000.00	0.00
327110 453000	DUES & SUBSCRIPTIONS	905.00	929.00	1,430.00	950.00	1,500.00	1,600.00
327110 455700	CHANGE IN OPEB	94,406.00	47,092.00	0.00	0.00	0.00	0.00
327110 459000	DEPRECIATION EXPENSE	981,957.79	1,126,835.18	0.00	0.00	0.00	0.00
327110 461000	PRO RATA ADMIN REIMBURSEMENT	478,464.00	470,250.00	477,448.00	477,448.00	477,448.00	636,371.00
327110 461500	PRO RATA REIMBURSEMENT	-369,143.00	-377,273.00	-384,078.00	-384,078.00	-384,078.00	-330,253.00
327110 462000	WAREHOUSE GARAGE FEE	12,366.00	13,023.00	14,683.00	14,683.00	14,683.00	14,581.00
327110 464000	IGS REIMBURSEMENT	-250,000.00	0.00	0.00	0.00	0.00	0.00
327110 465000	IRMS FEE	32,041.00	39,271.00	43,295.00	43,295.00	43,295.00	38,569.00
327110 473260	LANDFILL FEES	3,217.02	6,477.19	30,000.00	11,739.29	30,000.00	15,000.00
327110 474000	C/O EQUIPMENT	20,600.60	30,116.57	35,600.00	51,034.74	55,000.00	39,000.00
327110 474900	CONTRACTOR SALES TAX ADJ	0.00	-144,633.16	0.00	0.00	0.00	0.00
327110 475000	CAPITAL IMPROVEMENT PROGRAM	1,470,105.73	5,791,816.60	5,446,742.44	5,604,775.99	5,140,098.00	1,072,247.00
327110 481000	DEBT PRINCIPAL	1,195,875.66	1,122,010.55	1,610,167.00	642,417.34	1,610,167.00	907,173.00
327110 482000	INTEREST	135,904.24	97,065.73	182,816.00	156,589.01	182,816.00	230,571.00
327110 490000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	80,014.00
327110 498100	AMORTIZATION - REFUNDING	61,125.00	61,125.00	0.00	0.00	0.00	0.00
327110	WASTEWATER OPERATIONS	\$6,131,104.88	\$10,637,383.74	\$9,988,659.44	\$8,610,730.05	\$9,568,049.00	\$5,219,800.00

65

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
340003	CABLE						
340003	316000 REIMBURSEMENT FOR SERVICE	-15,236.03	-28,176.26	-25,000.00	-7,429.53	-15,000.00	-15,000.00
340003	329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-600,000.00	-600,000.00	-600,000.00	-90,000.00
340003	335000 MISCELLANEOUS	-16,689.69	-32,788.20	-15,000.00	-237.08	-237.00	-15,000.00
340003	335200 BAD CHECK CHARGES	-2,208.89	-1,760.00	-2,100.00	-1,800.00	-2,000.00	-2,100.00
340003	362100 STUDIO REVENUE	-1,960.00	-1,795.00	-2,000.00	-1,490.00	-2,000.00	-2,000.00
340003	371000 UTILITY RENTS	-2,925,657.39	-2,940,802.48	-3,095,000.00	-2,322,109.06	-2,785,436.00	-2,865,000.00
340003	371300 INTERNET REVENUE	-918,986.87	-966,872.42	-984,000.00	-834,306.85	-1,006,000.00	-1,000,000.00
340003	371600 AD SALES	-58,298.92	-69,096.57	-82,000.00	-66,658.27	-74,000.00	-75,000.00
340003	371700 TELEPHONE SALES	-247,844.10	-314,995.05	-308,000.00	-265,599.20	-320,000.00	-325,000.00
340003	371701 NC E911	-5,339.60	-6,630.40	-6,160.00	-5,726.70	-6,900.00	-6,400.00
340003	371702 FEDERAL USF SURCHARGE	0.00	0.00	-30,800.00	0.00	0.00	0.00
340003	371703 NC TELECOM TAX	0.00	0.00	-12,320.00	0.00	0.00	0.00
340003	375000 RECONNECT FEES	-18,225.00	-18,855.00	-20,000.00	-13,800.00	-17,485.00	-20,000.00
340003	379000 UTILITY PENALTIES	-72,922.13	-77,203.86	-75,000.00	-60,738.49	-65,000.00	-70,000.00
340003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-3,696.00	0.00	0.00	0.00
340003	CABLE	\$-4,283,368.62	\$-4,458,975.24	\$-5,261,076.00	\$-4,179,895.18	\$-4,894,058.00	\$-4,485,500.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
347400	CABLE						
347400	402000 SALARIES & WAGES	329,555.74	331,648.87	383,618.00	318,539.98	361,582.00	391,855.00
347400	402050 ACCRUED VACATION	-3,328.26	5,758.75	0.00	0.00	0.00	0.00
347400	402500 LONGEVITY	5,443.34	6,305.06	7,095.00	7,094.74	7,095.00	7,095.00
347400	404000 PROFESSIONAL SERVICES	170,787.59	239,699.13	69,350.00	102,392.44	103,000.00	110,000.00
347400	405000 FICA TAXES	25,339.97	25,446.06	29,890.00	24,528.76	26,695.00	30,699.00
347400	406000 GROUP INSURANCE	62,639.00	65,866.28	77,264.00	38,149.21	77,264.00	77,849.00
347400	407000 RETIREMENT	23,236.42	22,998.93	27,624.00	22,936.88	24,990.00	28,372.00
347400	411000 TELEPHONE & POSTAGE	36,053.66	37,830.68	38,700.00	28,792.69	35,080.00	35,800.00
347400	413000 UTILITIES	82,204.15	80,925.42	87,150.00	77,699.01	87,290.00	89,500.00
347400	414000 TRAVEL/MEETINGS/SCHOOLS	246.25	106.22	500.00	0.00	450.00	2,600.00
347400	415000 MAINTENANCE & REPAIR BUILDINGS	173.00	2,932.57	2,000.00	6,024.40	6,024.00	17,700.00
347400	416000 MAINTENANCE & REPAIR EQUIPMENT	34,879.68	44,387.47	50,000.00	27,463.48	40,000.00	50,000.00
347400	417000 MAINTENANCE & REPAIR VEHICLES	17,676.16	12,165.40	24,696.00	28,900.00	48,000.00	24,000.00
347400	431000 VEHICLE SUPPLIES	16,669.72	15,462.60	20,000.00	14,528.76	16,000.00	18,000.00
347400	433000 DEPARTMENTAL SUPPLIES	70,924.09	86,675.98	80,000.00	106,096.81	100,000.00	90,000.00
347400	433001 OFFICE SUPPLIES	5,120.88	3,376.68	2,800.00	1,958.28	2,000.00	2,500.00
347400	433500 INTERNET CONNECTIVITY	311,405.76	301,044.56	276,000.00	302,455.70	335,000.00	317,325.00
347400	433600 TELEPHONE CONNECTIVITY	175,730.37	195,644.55	205,000.00	173,953.54	207,000.00	215,000.00
347400	436000 UNIFORMS	1,237.54	2,120.09	2,250.00	1,804.16	2,000.00	2,250.00
347400	445000 CONTRACTED SERVICES	1,789,749.07	1,901,687.24	1,970,000.00	1,364,138.97	1,800,000.00	1,814,000.00
347400	451000 BAD ACCOUNTS	50,925.66	21,621.81	0.00	24,770.95	35,000.00	0.00
347400	453000 DUES & SUBSCRIPTIONS	1,140.83	1,202.35	570.00	834.10	835.00	716.00
347400	455700 CHANGE IN OPEB	26,974.00	0.00	0.00	0.00	0.00	0.00
347400	457150 MARKETING	12,798.59	17,084.35	18,000.00	19,084.92	18,753.00	30,000.00
347400	459000 DEPRECIATION EXPENSE	316,553.88	338,041.50	0.00	0.00	0.00	0.00
347400	460500 COPY RIGHT FEE	12,472.39	12,585.66	13,000.00	3,764.23	7,600.00	7,600.00
347400	461000 PRO RATA ADMIN REIMBURSEMENT	347,933.00	347,269.00	376,268.00	376,268.00	376,268.00	321,109.00
347400	462000 WAREHOUSE GARAGE FEE	23,258.00	24,123.00	33,474.00	33,474.00	33,474.00	28,631.00
347400	465000 IRMS FEE	61,052.00	89,711.00	100,075.00	100,075.00	100,075.00	100,537.00
347400	474000 C/O EQUIPMENT	152,875.11	73,894.91	34,600.00	47,231.23	50,000.00	59,000.00
347400	474500 SYSTEM EXPANSION	39,504.00	66,790.72	0.00	5,883.50	3,921.00	0.00
347400	475000 CAPITAL IMPROVEMENT PROGRAM	94,563.98	120,312.36	1,067,400.00	789,349.08	800,000.00	369,720.00
347400	481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	127,877.00
347400	482000 INTEREST	0.00	0.00	0.00	0.00	0.00	11,285.00
347400	490000 CONTINGENCY	0.00	0.00	11,720.00	0.00	0.00	0.00
347400	496990 PAYMENT IN LIEU OF TAXES	0.00	58,900.00	68,366.00	68,366.00	68,366.00	68,755.00
347400	497000 TRANSFER TO GENERAL FUND	35,713.00	35,713.00	35,713.00	35,713.00	35,713.00	0.00
347400	497060 TRANSFER T/F ELECTRIC	147,953.00	147,953.00	147,953.00	147,953.00	147,953.00	0.00
347400	497500 TRANSFER TO CAPITAL RESERVE FD	71,425.00	71,425.00	0.00	0.00	0.00	35,725.00
347400	CABLE	\$4,550,886.57	\$4,808,710.20	\$5,261,076.00	\$4,300,224.82	\$4,957,428.00	\$4,485,500.00

67

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
350003	INTERGOVERNMENTAL SERVICES						
350003	381000 SALE OF MATERIALS	-5,449.03	-664.39	0.00	-232.79	-118.00	0.00
350003	381200 SALE OF FUEL	-488,321.53	-491,643.08	-580,000.00	-408,607.03	-488,250.00	-525,000.00
350003	383200 SALE OF SURPLUS	-2,620.06	-3,236.71	0.00	-999.40	-860.00	0.00
350003	390000 GENERAL - IRMS	-12,193.00	-3,531.00	-5,976.00	-5,976.00	-5,976.00	-5,009.00
350003	390010 GENERAL - MANAGER	-17,530.00	-15,933.00	-17,244.00	-17,244.00	-17,244.00	-22,147.00
350003	390020 GENERAL PERSONNEL	-7,305.00	-10,045.00	-10,318.00	-10,318.00	-10,318.00	-13,152.00
350003	390030 GENERAL COMMA	-33,894.00	-26,892.00	-32,921.00	-32,921.00	-32,921.00	-38,398.00
350003	390040 GENERAL ACCOUNTING	-11,770.00	-11,666.00	-16,461.00	-16,461.00	-16,461.00	-18,553.00
350003	390060 GENERAL BUSINESS OFFICE	-29,627.00	-26,549.00	-37,049.00	-37,049.00	-37,049.00	-40,022.00
350003	390070 GENERAL TAX OFFICE	-10,079.00	-10,000.00	-22,250.00	-22,250.00	-22,250.00	-15,457.00
350003	390090 GENERAL COMMUNITY DEVELOPMENT	-45,778.00	-51,500.00	-54,241.00	-54,241.00	-54,241.00	-50,979.00
350003	390092 GENERAL PUBLIC SAFETY	-137,453.00	-186,034.00	-216,132.00	-216,132.00	-216,132.00	-249,492.00
350003	390094 GENERAL PUBLIC WORKS	-30,944.00	-15,665.00	-18,123.00	-18,123.00	-18,123.00	-18,205.00
350003	390095 IRMS- CEMETARY	-3,499.00	-3,968.00	-6,465.00	-6,465.00	-6,465.00	-5,520.00
350003	390096 GENERAL MAIN STREET	-24,913.00	-20,065.00	-24,168.00	-24,168.00	-24,168.00	-26,672.00
350003	390097 GENERAL RECREATION	-31,694.00	-35,440.00	-41,433.00	-41,433.00	-41,433.00	-48,862.00
350003	390098 GENERAL ENGINEERING	-41,032.00	-43,867.00	-46,726.00	-46,726.00	-46,726.00	-34,102.00
350003	390100 WATER IRMS	-46,370.00	-58,465.00	-53,457.00	-53,457.00	-53,457.00	-41,192.00
350003	390200 ELECTRIC - IRMS	-60,871.00	-82,258.00	-83,412.00	-83,412.00	-83,412.00	-80,110.00
350003	390300 WASTEWATER IRMS	-32,041.00	-39,271.00	-43,295.00	-43,295.00	-43,295.00	-38,569.00
350003	390400 COMPAS IRMS	-61,052.00	-89,711.00	-100,075.00	-100,075.00	-100,075.00	-100,537.00
350003	390450 COMMUNITY HOUSE	-2,281.00	-2,823.00	-3,366.00	-3,366.00	-3,366.00	-3,674.00
350003	390475 WAREHOUSE IRMS	0.00	-4,929.00	-10,661.00	-10,661.00	-10,661.00	-6,840.00
350003	390500 GARAGE IRMS	0.00	-13,388.00	-19,533.00	-19,533.00	-19,533.00	-21,322.00
350003	391100 GENERAL WAREHOUSE	-31,968.58	-24,855.62	-30,000.00	-9,880.42	-30,000.00	-30,000.00
350003	391200 ELECTRIC WAREHOUSE	-282,610.32	-496,732.55	-230,000.00	-189,154.55	-230,000.00	-230,000.00
350003	391300 WATER WAREHOUSE	-49,185.98	-63,518.86	-65,000.00	-41,756.85	-65,000.00	-65,000.00
350003	391400 WASTEWATER WAREHOUSE	-2,449.92	-1,103.85	-2,000.00	-702.62	-2,000.00	-2,000.00
350003	391600 CABLE WAREHOUSE	-24,934.76	-23,023.68	-20,000.00	-23,189.55	-21,000.00	-20,000.00
350003	392100 GENERAL GARAGE	-185,756.95	-171,881.66	-179,500.00	-150,872.29	-179,500.00	-179,500.00
350003	392200 ELECTRIC GARAGE	-14,135.69	-20,939.15	-20,000.00	-11,075.73	-20,000.00	-20,000.00
350003	392300 WATER GARAGE	-15,703.91	-10,644.22	-8,000.00	-10,545.50	-8,000.00	-23,000.00
350003	392400 WASTEWATER GARAGE	-9,276.69	-8,366.43	-10,000.00	-3,507.25	-10,000.00	-10,000.00
350003	392600 CABLE GARAGE	-6,853.08	-8,518.25	-7,500.00	-11,775.72	-7,500.00	-22,500.00
350003	399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-144,520.50	0.00	0.00	-125,000.00
350003	INTERGOVERNMENTAL SERVICES	\$-1,759,592.50	\$-2,077,128.45	\$-2,159,826.50	\$-1,725,605.70	\$-1,925,534.00	\$-2,130,814.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
354300	INFORMATION RESOURCE MGMT SERV						
354300 402000	SALARIES & WAGES	223,713.68	220,272.03	272,894.00	242,618.83	272,894.00	286,403.00
354300 402050	ACCRUED VACATION	-204.92	1,359.29	0.00	0.00	0.00	0.00
354300 402500	LONGEVITY	5,350.36	3,708.71	4,817.00	4,816.84	4,817.00	4,957.00
354300 404000	PROFESSIONAL SERVICES	77,403.60	72,349.88	26,000.00	23,055.66	26,000.00	15,905.00
354300 405000	FICA TAXES	16,298.60	15,858.25	21,245.00	17,619.78	21,245.00	22,279.00
354300 406000	GROUP INSURANCE	39,181.00	41,197.30	51,568.00	44,925.81	51,568.00	51,979.00
354300 407000	RETIREMENT	15,767.68	15,127.85	19,635.00	17,493.85	19,635.00	20,590.00
354300 411000	TELEPHONE & POSTAGE	3,656.12	3,604.72	3,800.00	2,704.83	3,510.00	3,980.00
354300 414000	TRAVEL/MEETINGS/SCHOOLS	896.04	1,460.81	2,100.00	764.87	2,100.00	4,100.00
354300 416000	MAINTENANCE & REPAIR EQUIPMENT	5,459.90	5,934.41	10,000.00	4,536.66	10,000.00	10,000.00
354300 417000	MAINTENANCE & REPAIR VEHICLES	38.65	86.30	285.00	0.00	285.00	285.00
354300 431000	VEHICLE SUPPLIES	164.64	320.99	350.00	292.53	350.00	350.00
354300 433000	DEPARTMENTAL SUPPLIES	2,098.28	7,382.72	2,760.00	2,097.61	2,760.00	2,760.00
354300 445000	CONTRACTED SERVICES IRMS	52,291.19	55,786.08	73,725.00	56,874.61	73,725.00	70,040.00
354300 445001	CONTRACTED SERVICES-OTHER DEPT	113,161.04	101,995.59	188,130.50	167,551.63	188,131.00	161,344.00
354300 455700	CHANGE IN OPEB	42,222.00	-3,259.00	0.00	0.00	0.00	0.00
354300 459000	DEPRECIATION EXPENSE	58,434.42	38,494.25	0.00	0.00	0.00	0.00
354300 462000	WAREHOUSE GARAGE FEE	5,436.00	5,436.00	0.00	0.00	0.00	0.00
354300 464001	REIMBURSEMENT TO FUNDS	250,000.00	0.00	100,000.00	100,000.00	100,000.00	125,000.00
354300 474000	C/O EQUIPMENT	10,723.18	68,572.13	103,812.00	72,075.74	103,812.00	110,842.00
354300 475000	CAPITAL IMPROVEMENT PROGRAM	5,868.33	112,252.63	126,705.00	59,712.90	126,705.00	113,000.00
354300	INFORMATION RESOURCE MGMT SERV	\$927,959.79	\$767,940.94	\$1,007,826.50	\$817,142.15	\$1,007,537.00	\$1,003,814.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
357000	WAREHOUSE						
357000	402000 SALARIES & WAGES	66,208.36	71,649.09	73,154.00	67,715.69	73,154.00	78,330.00
357000	402050 ACCRUED VACATION	353.92	-3,342.60	0.00	0.00	0.00	0.00
357000	402500 LONGEVITY	2,013.17	769.15	793.00	832.00	832.00	1,165.00
357000	405000 FICA TAXES	5,097.87	5,318.91	5,657.00	5,039.02	5,657.00	6,082.00
357000	406000 GROUP INSURANCE	15,595.00	16,400.32	17,127.00	36,556.32	17,127.00	17,268.00
357000	406001 RETIREE INSURANCE	17,736.00	19,072.66	19,536.00	19,586.73	19,536.00	19,656.00
357000	407000 RETIREMENT	4,690.02	4,861.19	5,228.00	4,846.50	5,228.00	5,621.00
357000	411000 TELEPHONE & POSTAGE	1,442.12	2,036.48	1,995.00	1,128.66	1,800.00	1,995.00
357000	413000 UTILITIES	18,336.57	22,326.93	22,000.00	18,516.58	22,850.00	23,500.00
357000	414000 TRAVEL/MEETINGS/SCHOOLS	3,882.70	2,469.52	4,000.00	2,128.13	4,000.00	4,000.00
357000	415000 MAINTENANCE & REPAIR BUILDINGS	3,549.72	1,338.29	2,071.00	855.13	2,071.00	5,000.00
357000	416000 MAINTENANCE & REPAIR EQUIPMENT	35.44	40.38	335.00	16.52	335.00	5,000.00
357000	417000 MAINTENANCE & REPAIR VEHICLES	360.63	80.10	400.00	501.95	750.00	750.00
357000	431000 VEHICLE SUPPLIES	921.09	1,172.53	1,450.00	696.79	1,000.00	1,450.00
357000	433000 DEPARTMENTAL SUPPLIES	1,920.57	1,861.14	2,000.00	1,398.28	2,000.00	2,000.00
357000	433001 OFFICE SUPPLIES	88.07	257.82	350.00	159.06	350.00	350.00
357000	436000 UNIFORMS	1,142.81	911.99	1,400.00	976.01	1,400.00	1,400.00
357000	455000 PURCHASES FOR INVENTORY	299,144.80	537,306.10	347,000.00	324,547.90	347,000.00	347,000.00
357000	455100 PURCH FOR INVENTORY CITY HALL	0.00	0.00	300.00	95.33	300.00	300.00
357000	455500 CHANGE IN INVENTORY	88,815.49	60,135.50	0.00	0.00	0.00	0.00
357000	461000 PRO RATA ADMIN REIMBURSEMENT	-151,670.00	-158,572.00	-268,457.00	-268,457.00	-268,457.00	-200,707.00
357000	465000 IRMS FEE	5,280.00	4,929.00	10,661.00	10,661.00	10,661.00	6,840.00
357000	475000 CAPITAL IMPROVEMENT PROGRAM	41,705.00	0.00	100,000.00	8,532.57	100,000.00	20,000.00
357000	WAREHOUSE	\$426,649.35	\$591,022.50	\$347,000.00	\$236,333.17	\$347,594.00	\$347,000.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
357500	EQUIPMENT SERVICES						
357500	402000 SALARIES & WAGES	138,660.72	141,313.11	145,057.00	128,142.23	144,856.00	147,954.00
357500	402050 ACCRUED VACATION	1,295.10	1,095.50	0.00	0.00	0.00	0.00
357500	402500 LONGEVITY	2,939.71	2,967.88	3,054.00	3,053.92	3,054.00	3,054.00
357500	405000 FICA TAXES	10,663.87	10,848.79	11,331.00	9,867.94	11,315.00	11,553.00
357500	406000 GROUP INSURANCE	31,213.00	32,824.64	34,254.00	17,896.87	34,254.00	34,508.00
357500	406001 RETIREE INSURANCE	17,736.00	9,400.66	9,768.00	5,754.19	9,768.00	9,828.00
357500	407000 RETIREMENT	9,734.55	9,742.56	10,472.00	9,275.60	10,458.00	10,677.00
357500	411000 TELEPHONE & POSTAGE	641.71	660.83	700.00	536.46	686.00	700.00
357500	413000 UTILITIES	18,015.16	18,344.33	20,760.00	19,908.09	21,290.00	21,820.00
357500	414000 TRAVEL/MEETINGS/SCHOOLS	66.00	176.20	300.00	71.00	71.00	300.00
357500	415000 MAINTENANCE & REPAIR BUILDINGS	6,241.03	6,042.17	7,120.00	6,111.99	6,430.00	7,120.00
357500	416000 MAINTENANCE & REPAIR EQUIPMENT	5,404.74	8,256.33	5,485.00	5,342.92	5,335.00	5,485.00
357500	417000 MAINTENANCE & REPAIR VEHICLES	555.36	111.30	850.00	1,356.85	1,321.00	850.00
357500	431000 VEHICLE SUPPLIES	1,088.58	1,038.03	2,350.00	1,007.66	1,748.00	2,350.00
357500	433000 DEPARTMENTAL SUPPLIES	8,152.75	6,184.28	9,050.00	6,297.20	8,479.00	9,050.00
357500	436000 UNIFORMS	4,975.56	4,952.60	5,426.00	4,694.74	5,032.00	5,426.00
357500	455000 PURCHASES FOR INVENTORY	214,135.93	205,959.48	225,000.00	201,313.77	209,389.00	255,000.00
357500	455010 PURCHASES FOR FUEL	488,226.15	501,993.23	580,000.00	439,345.97	488,253.00	525,000.00
357500	459000 DEPRECIATION EXPENSE	22,667.27	21,814.37	0.00	0.00	0.00	0.00
357500	461000 PRO RATA ADMIN REIMBURSEMENT	-283,555.00	-285,933.00	-299,960.00	-299,960.00	-299,960.00	-314,347.00
357500	465000 IRMS FEE	13,397.00	13,388.00	19,533.00	19,533.00	19,553.00	21,322.00
357500	474000 C/O EQUIPMENT	3,355.36	10,862.68	14,450.00	8,912.31	9,706.00	22,350.00
357500	EQUIPMENT SERVICES	\$715,610.55	\$722,043.97	\$805,000.00	\$588,462.71	\$691,038.00	\$780,000.00

		2011/2012	2012/2013	2013/2014	2013/2014	2013/2014	2014/2015
		ACTUAL	ACTUAL	REVISED BUDGET	CURRENT	PROJECTED	BUDGET
400003	CEMETERY TRUST						
400003 329000	INTEREST EARNED	-1,307.29	-1,574.26	-1,000.00	-843.48	-1,177.00	-1,000.00
400003 361000	CEMETERY LOT SALES	-12,800.00	-11,750.00	-9,000.00	-5,975.00	-7,025.00	-8,000.00
400003 361100	CEMETERY LOT SERVICES MARKERS	-2,338.00	-1,845.00	-1,000.00	-1,520.00	-1,110.00	-1,000.00
400003 399000	APPROPRIATED FUND BALANCE	0.00	0.00	-60,000.00	0.00	0.00	-60,000.00
400003	CEMETERY TRUST	\$-16,445.29	\$-15,169.26	\$-71,000.00	\$-8,338.48	\$-9,312.00	\$-70,000.00
406950	CEMETERY TRUST						
406950 461500	PRO RATA REIMBURSEMENT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
406950 497000	REIMBURSE GENERAL FUND	50,000.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00
406950 498000	RESERVE FOR TRUSTS	0.00	0.00	11,000.00	0.00	0.00	10,000.00
406950	CEMETERY TRUST	\$60,000.00	\$10,000.00	\$71,000.00	\$60,000.00	\$60,000.00	\$70,000.00



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 2014-15

	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
1 Cent Sales Tax	524,570	524,570	524,570	524,570	524,570	524,570
ABC Revenue	189,625	189,625	189,625	189,625	189,625	189,625
State Shared/Fire Protection	32,933	32,933	32,933	32,933	32,933	32,933
Sidewalk Escrow - Misc Contribution	20,612					
Installment Purchase Proceeds-Patrol Cars/Chief's Car	348,620					
Installment Purchase-In-car Camera's & Mobile Radios	59,000					
Installment Purchase Proceeds-Rear Loader	150,000					
Installment Purchase Proceeds-Turf Maint Equipment	85,000					
Installment Purchase Proceeds-Crew Cab Truck	45,000					
FEMA Fire Act Grant (Fire Hose)	19,190					
State Grant (Greenway Patrol Vehicle)	13,500					
State Grant (Call Recording Hardware)	15,129					
PS Debt Payment	392,225					
Powell Bill transfer	350,000					
Appropriated CIP Fund Balance	461,973					
Total Revenue	2,707,377	747,128	747,128	747,128	747,128	747,128

City of Morganton
TOTAL GENERAL FUND CAPITAL 2014-2015

DEPARTMENT/FUND	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
Note							
CoMMA	95,000	300,000	81,000				476,000
Main Street	145,000	305,000	15,000	15,000			480,000
Development and Design	125,282	1,314,880	47,000	46,500			1,533,662
Public Safety	992,095	1,471,430	4,655,590	971,920	1,699,020		9,790,055
Sanitation	215,000	154,000	185,000	227,500	247,000	260,000	1,288,500
Cemetery and Grounds	99,500	111,500	56,500	38,000	92,000	17,500	415,000
Municipal Buildings	50,000	55,000	25,000	25,000	25,000	25,000	205,000
Street		150,000			160,000	170,000	480,000
Powell Bill	245,000	351,000	485,000	225,000	632,000	95,000	2,033,000
Community House	248,000	500,000					748,000
Recreation	492,500	840,000	660,500	453,500	435,500	569,500	3,451,500
Totals	2,707,377	5,552,810	6,210,590	2,002,420	3,290,520	1,137,000	20,900,717

Notes:

1 Includes Public Safety installment purchase debt (FY 14/15 \$392,225)

TOTAL CAPITAL 2014-2015

	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
Note							
CoMMA	95,000	300,000	81,000				476,000
Main Street	145,000	305,000	15,000	15,000			480,000
Development and Design	125,282	1,314,880	47,000	46,500			1,533,662
Public Safety	992,095	1,471,430	4,655,590	971,920	1,699,020		9,790,055
Sanitation	215,000	154,000	185,000	227,500	247,000	260,000	1,288,500
Cemetery and Grounds	99,500	111,500	56,500	38,000	92,000	17,500	415,000
Municipal Buildings	50,000	55,000	25,000	25,000	25,000	25,000	205,000
Street		150,000			160,000	170,000	480,000
Powell Bill	245,000	351,000	485,000	225,000	632,000	95,000	2,033,000
Community House	248,000	500,000					748,000
Recreation	492,500	840,000	660,500	453,500	435,500	569,500	3,451,500
IRMS	113,000	101,500	33,000	33,000	33,000	33,000	346,500
Warehouse	20,000	18,000	15,000				53,000
Garage		45,000	15,000		48,000		108,000
Water	2,471,117	1,164,648	609,000	3,675,000	1,057,000	450,000	9,426,765
Wastewater	1,072,247	1,399,526	850,000	1,825,000	570,000	420,000	6,136,773
Cable	369,720	118,000	48,000	129,000	39,000	129,000	832,720
Electric	391,500	1,619,875	311,185	317,555	66,500		2,706,615
Totals	7,144,961	10,019,359	8,091,775	7,981,975	5,104,020	2,169,000	40,511,090

Notes: Includes Public Safety installment purchase debt (FY 14/15 \$392,225)

General Fund
CoMMA

PROJECT	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
	Note						
Replace Exterior Emergency Exit Doors		18,000					18,000
Main Curtain			16,000				16,000
Replace Smoke Roof Smoke Vent Hatches	28,000						28,000
Scrim Replacement	20,000						20,000
Parking Lot Sealing and Re-lining	25,000						25,000
Copier/Distribution Center	22,000						22,000
Painting of Sound Clouds/Theatre Proper Inter		82,000					82,000
Auditorium Entrance Redesign and Const.		165,000					165,000
Parking Lot Lighting Replacement		35,000					35,000
Loading Dock Redesign			65,000				65,000
Department Totals	95,000	300,000	81,000				476,000
SUMMARY	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15	95,000	300,000	81,000				476,000
Budgeted CIP, 13-14							
(Decrease) Increase	95,000	300,000	81,000				476,000

Notes:
Working on private fundrasing for Etta Baker sculpture (\$92,000)

City of Morganton
General Fund
MAIN STREET

PROJECT		14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
Downtown	Note							
Downtown Landscaping	2	40,000	5,000	5,000	5,000			55,000
Downtown Parking	1		195,000					195,000
Wayfinding	3	95,000	95,000					190,000
Façade Program								
Facade Loans		10,000	10,000	10,000	10,000			40,000
Department Totals		145,000	305,000	15,000	15,000			480,000
SUMMARY								
CIP Recommended, 14-15		145,000	305,000	15,000	15,000			480,000
Budgeted CIP, 13-14		135,000						135,000
(Decrease) Increase		10,000	305,000	15,000	15,000			345,000

Notes:

1. Parking lot improvements in Artcraft Press parking lot.
2. Downtown Landscaping to include new benches, seating and garbage/recycling cans, over and above general 5,000 of annual improvements
3. Phase III of Wayfinding

City of Morganton
General Fund
DEVELOPMENT AND DESIGN

PROJECT		14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 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 Vehicle)			21,000					21,000
Replace #4 (Design Inspect)				23,500				23,500
Replace #5 (Design Admin)					23,000			23,000
Professional Services								
New Zoning Ordinance	4	7,500						7,500
Retail Study		9,000	9,000					18,000
Facilities								
OVT National Headquarters	1		1,075,000					1,075,000
Community Appearance								
Exit 105 Enhancements	2	108,782						108,782
Exit 104 Enhancements	3		163,880					163,880
Department Totals		125,282	1,314,880	47,000	46,500			1,533,662
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		125,282	1,314,880	47,000	46,500			1,533,662
Budgeted CIP, 13-14								
(Decrease) Increase		125,282	1,314,880	47,000	46,500			1,533,662

Notes:

1. In conjunction with OVT National Headquarters, City General Fund Grant Match is \$250,000, Private Foundation \$250,000, PARTF \$500,000, RTF \$75,000
2. General Fund \$88,170, Sidewalk Escrow Fund \$20,612
3. General Fund \$116,460 Powell Bill \$47,420
4. Public Hearing Advertising and Printing New Zoning Ordinance - General Fund

City of Morganton
General Fund
PUBLIC SAFETY

PROJECT	Note	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Buildings & Grounds								
Purchase Land for PS Station 4				600,000				600,000
Construct Station 4				2,750,000				2,750,000
Purchase Land for PS Station 5						600,000		600,000
Resurface Parking Lots St. 1		36,000						36,000
Resurface Parking Lot St. 3			14,375					14,375
Resurface Parking Lot HQ		31,550						31,550
Replace HQ Controlled Access Door Syst.			21,000					21,000
Update Firing Range		22,000						22,000

Fire Apparatus								
Replace '69 LaFrance, #702			500,000					500,000
Replace '93 International, #700				500,000				500,000
Replace '72 Ford F-750, #706					400,000			400,000
Replace '94 International, #705						500,000		500,000
Replace 2000 Ford F-250 #767						40,000		40,000
Replace 2000 Ford F-250 #768						40,000		40,000

Vehicles								
Vehicle/Fire Apparatus Debt	1	392,225	259,395	122,520	122,520	122,520		1,019,180
Replace 7 Patrol Cars	4	315,000	360,000	360,000	360,000	360,000		1,755,000
Replace 01 Chev Impala, #736 (Chief)	4	33,620						33,620
Replace 01 Chev Impala, #773 (CID)			32,810					32,810
Replace 02 Chev Impala, #759 (CID)			33,620					33,620
Replace 04 Chev Impala, #723 (CID)				35,400				35,400
Replace 04 Chev Impala, #7410 (CID)				34,500				34,500
Replace 05 Chev Impala, #7511 (CID)					35,400			35,400
Greenway Patrol Vehicle	2	18,000						18,000

Communications/Miscellaneous Equipment								
Replace Self-Contained Breathing Apparatus			150,000	189,670				339,670
Mobile Vehicle Recording (In-Car Camera's)	4	24,000						24,000
Replace XTL 1500 Mobile Radios (10)	4	35,000						35,000
Replace Thermal Imaging Devices			10,000	10,000	10,000	10,000		40,000
Taser Replacement			30,230					30,230
Replace/update Call Recording Hardware	5	20,000						20,000
Replace Night Vision Equipment			10,000	10,000				20,000
Replace Tactical Body Armor for SERT		20,000						20,000
Replace Firefighter Turn-Out Gear		24,500	25,000	25,500	26,000	26,500		127,500
Replace Primary Domain Controller			10,000					10,000
Rapid Intervention Team Kits			15,000					15,000
Replace Fire Hose	3	20,200						20,200
Replace K-9 Patrol				18,000	18,000			36,000

Department Totals		992,095	1,471,430	4,655,590	971,920	1,699,020		9,790,055
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SUMMARY	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15	992,095	1,471,430	4,655,590	971,920	1,699,020		9,790,055
Budgeted CIP, 13-14	1,400,698						1,400,698
(Decrease) Increase	(408,603)	1,471,430	4,655,590	971,920	1,699,020		8,389,357

Notes:

1. Installment purchase debt
2. NCGCC Grant \$18,000 (25% match) \$13,500 Reimbursement
3. FEMA Fire Act Grant \$20,000 (5% match) \$19,190 Reimbursement
4. Installment financing
5. NCGCC Grant \$20,000 with \$15,128.75 Reimbursement

City of Morganton
General Fund
PUBLIC WORKS/SANITATION

PROJECT		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles & Equipment	Note							
Replace Cushman		65,000	70,000	35,000	37,500	77,000	80,000	364,500
Replace 03 Sterling Rear Loader #250	1	150,000						150,000
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 09 Int Rear Loader # 270						170,000		170,000
Replace 07 Ford F150 4X4 #200					25,000			25,000
Replace 11 Autocar/Mammoth Front Loader							180,000	180,000
Department Totals		215,000	154,000	185,000	227,500	247,000	260,000	1,288,500
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		215,000	154,000	185,000	227,500	247,000	260,000	1,288,500
Budgeted CIP, 13-14		212,000						212,000
(Decrease) Increase		3,000	154,000	185,000	227,500	247,000	260,000	1,076,500

Notes:

1. Installment purchase financing (4 years)

City of Morganton
General Fund
PUBLIC WORKS/CEMETERY AND GROUNDS

PROJECT		14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
Maintenance Equipment		Note						
Replace 04 Tractor/Mower #605 (Grounds)						17,000		17,000
Replace 08 Tractor/Mower #609 (Grounds)			14,500				17,500	32,000
Replace 06 Tractor/Mower #120 Snow Plow			15,000					15,000
Replace 11 Tractor/Mower #608 (Grounds)				16,500				16,500
Replace 12 Tractor/Mower #606 (Grounds)					17,000			17,000
Structures								
Columbarium	2	50,000						50,000
Vehicle Replacement								
Replace 00 1 1/2 T International #134	1	49,500						49,500
Replace 05 Chev Pickup 4X2 #118			22,000					22,000
Replace 04 Ford 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
Replace 08 Ford 1T Flat Bed #129						75,000		75,000
Department Totals		99,500	111,500	56,500	38,000	92,000	17,500	415,000
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		99,500	111,500	56,500	38,000	92,000	17,500	415,000
Budgeted CIP, 13-14		59,000						59,000
(Decrease) Increase		40,500	111,500	56,500	38,000	92,000	17,500	356,000

Notes

1. Purchase budgeted FY 2013/14 delayed 1 year
2. 72 niches - cost \$35,000 plus grading concrete pad and placement of structure - cost \$15,000

City of Morganton
General Fund
PUBLIC WORKS/MUNICIPAL BUILDINGS

PROJECT	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Maintenance/Repair Buildings	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Replace 00 Chevrolet Van #1	25,000						25,000
Replace Hybrid #9		30,000					30,000
Department Totals	50,000	55,000	25,000	25,000	25,000	25,000	205,000
SUMMARY	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15	50,000	55,000	25,000	25,000	25,000	25,000	205,000
Budgeted CIP, 13-14	75,000						75,000
(Decrease) Increase	(25,000)	55,000	25,000	25,000	25,000	25,000	130,000

Notes:

City of Morganton
General Fund
PUBLIC WORKS/STREET

PROJECT		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note							
Replace '90 Ford w/03 Leaf Vac #185			150,000					150,000
Replace 08 Freightliner Vacuum #187						160,000		160,000
Replace Volvo w/Tarrant Leaf Vac #186							170,000	170,000
Department Totals			150,000			160,000	170,000	480,000
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15			150,000			160,000	170,000	480,000
Budgeted CIP, 13-14		155,000						155,000
(Decrease)/Increase		(155,000)	150,000			160,000	170,000	325,000

Notes:

**General Fund
POWELL BILL**

PROJECT	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Streets Administration							
	Note						
Replace 03 Ford F150, #117	25,000						25,000
Replace 103 Ford F150, #114					30,000		30,000
Street Maintenance							
Replace 04 Woods 720 Bush Hog #158		11,000					11,000
Replace 99 Int 2T Dump plow, #161/167	117,000						117,000
Replace 03 Ford 1T Flat Bed Dump #148	62,000						62,000
Replace Ingersoll Rand Compressor #180		15,000					15,000
Replace 02 Kubota Riding Mower #101	15,000						15,000
Replace 96 Mack Tandem Dump Trk #195		130,000					130,000
Replace 00 Int 2T Dump plow, #151/189		120,000					120,000
Replace 03 JCB Backhoe w/ext boom #149		75,000					75,000
Replace Flusher #159			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
Replace 08 f 350 1T Dump #174					85,000		85,000
Replace 94 Galion Motor Grader # 147					250,000		250,000
Replace 10 New Holland Tractor w/L Arm #171					125,000		125,000
Replace 08 Lee-Boy Tac Machine # 124					12,000		12,000
Replace 07 Freightliner L120064T						95,000	95,000
Street Sweeping							
Replace 2007 Johnson Street Sweeper #175			220,000				220,000
Carpentry/Masonry							
Replace 98 Dodge Ram 1/2T Pickup #122	26,000						26,000
Concrete Crew							
Replace 07 New Holland Back Ho # 140					85,000		85,000
Replace 08 F250 Crew Cab w/util body # 135					45,000		45,000
Department Equipment Totals	245,000	351,000	485,000	225,000	632,000	95,000	2,033,000
SUMMARY							
CIP Recommended, 14-15	245,000	351,000	485,000	225,000	632,000	95,000	2,033,000
Budgeted CIP, 13-14	245,000						245,000
(Decrease) Increase		351,000	485,000	225,000	632,000	95,000	1,788,000

Notes:

City of Morganton
General Fund
COMMUNITY HOUSE

PROJECT	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
	Note						
Building Renovations	160,000	500,000					660,000
Architectural Design Phase 1	81,000						81,000
Industrial Washer/Dryer	7,000						7,000
Department Totals	248,000	500,000					748,000
SUMMARY	14-15	15-16	16-17	17-18	18-19	18-19	TOTAL
CIP Recommended, 14-15	248,000	500,000					748,000
Budgeted CIP, 13-14							
(Decrease) Increase	248,000	500,000					748,000

Notes:

**City of Morganton
General Fund
RECREATION**

PROJECT		14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
Park /Pool Improvements	Note							
Park Improvement		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Gene Turner Park Improvements						130,000		130,000
Water Park feature at Collett St Pool				400,000				400,000
Renovation To Shuey Legion Field					350,000			350,000
Dectron System Connection		10,000						10,000
Gene Turner Field #1 Field Lights						45,000		45,000
Lighting Replacement(Collett St/Mt View Gym)	2	65,000						65,000
Artificial Turf (goal areas soccer complex)		60,000						60,000
Evacuator System (Aquatic Center)				50,000				50,000
Resurface Tennis Courts								
Collett Street (Upper 3)				12,500			12,500	25,000
Carbon City (2)				8,500			8,500	17,000
Bethel Park (2)				8,500			8,500	17,000
Parking Lot Paving								
Bethel Park		16,000						16,000
Gene Turner Park		16,000						16,000
Greenway(phase 1 Judges to Friday Friends)		121,000						121,000
Buildings/Facilities								
Replacement Scoreboards (Basketball 4)						30,000		30,000
Greenway Restrooms						120,000		120,000
Lift System for Work in High Ceiling Areas				35,000				35,000
Sand Volleyball Construction 6 courts				60,000				60,000
Horseshoe Pitching Courts (12 lighted)						46,000		46,000
Morganton Recreation Foundation		10,000	10,000	10,000				30,000
Training Center			750,000					750,000
Maintenance Complex (Catawba Meadows)							500,000	500,000
Vehicles and Equipment								
2001 Chevrolet 15 passenger van			40,000					40,000
Mowers/Field Maintenance								
Turf Maintenance Equipment	1	85,000						85,000
Replace 06 Mower #879				20,000				20,000
Replace 12 Mower					20,000			20,000
Replace Gator						8,500		8,500
Replace Gator		8,500			8,500			17,000
Replace 04 Chevy Crew Cab Truck (4x4)	1	45,000						45,000
Replace Golf Carts		16,000		16,000		16,000		48,000
Relace 08 Ford F150 Truck #800					35,000			35,000
Department Totals		492,500	840,000	660,500	453,500	435,500	569,500	3,451,500
SUMMARY		14-15	15-16	16-17	17-18	18-19	18-19	TOTAL
CIP Recommended, 14-15		492,500	840,000	660,500	453,500	435,500	569,500	3,451,500
Budgeted CIP, 13-14		499,500						499,500
(Decrease) Increase		(7,000)	840,000	660,500	453,500	435,500	569,500	2,952,000

Notes:

1. Installment financing
2. May receive reimbursement from Electricities

**City of Morganton
Internal Service Fund
IRMS**

PROJECT	Note	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
City-Wide Connectivity		20,000	20,000	20,000	20,000	20,000	20,000	120,000
Servers	1	13,000	13,000	13,000	13,000	13,000	13,000	78,000
Exchange Server Software (email)	2	15,000						15,000
Storage Server	6	15,000						15,000
Studio Upgrades	3	30,000						30,000
Document Imaging			50,000					50,000
Public Safety Network	4	20,000						20,000
HR Copier			12,000					12,000
Public Safety Server			6,500					6,500
Department Totals		113,000	101,500	33,000	33,000	33,000	33,000	346,500
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		113,000	101,500	33,000	33,000	33,000	33,000	346,500
Budgeted CIP, 13-14		137,205						137,205
(Decrease) Increase		-24,205	101,500	33,000	33,000	33,000	33,000	209,295

Notes:

1. There are 14 servers throughout the City, need to replace 2 of these each year. Each server would be replaced on a seven year cycle. A server's life expectancy is approximately 5-6 years.
2. This is the software that runs our e-mail system, we are currently running Exchange 2007 which is 2 versions behind and HP requires us to use a 3rd party for further support to the hardware. This is the software for 1 of the above 2 servers (Note 1).
3. Our Studio needs many hardware upgrades as the equipment is now over 10 years old and High Definition is pushing out Standard Definition equipment. We have also been experiencing some equipment failure and to this point we have been successful in patching it back together. I'm afraid I may not continue being successful at this approach.
4. Public Safety has several out of date network devices that we are hesitant about replacing until the consolidation completion. I have made several changes already in preparation for the new equipment just put in place at the county but expect more.
5. With the need for so much storage capacity we are needing a storage server to help store so much data. In hopes of buy smaller servers and only replacing the server and not the storage as data migration many times is the large cost involved in changing out equipment. With this storage server I look to cut down on server cost and replacement.
6. Replaces our pressure sealer in finance that folds and seals our checks. This machine is approaching 15 years in age I'm told
7. Software cost \$16,800, additional operating costs of \$23,200

City of Morganton
Internal Service Fund
WAREHOUSE

PROJECT	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Replace '94 Toyota Forklift, #961	20,000						20,000
Replace '97 Dodge Truck(121,000 on 1/9/12)		18,000					18,000
Barcode system/scanner			15,000				15,000
Department Totals	20,000	18,000	15,000				53,000
SUMMARY	14-15	15-16	16-17	17-18	18-19	18-19	TOTAL
CIP Recommended, 14-15	20,000	18,000	15,000				53,000
Budgeted CIP, 13-14	100,000						100,000
(Decrease)/Increase	(80,000)	18,000	15,000				(47,000)

Notes:

City of Morganton
Internal Service Fund
GARAGE

PROJECT	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	TOTAL
	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
Replace '08 Chev 3/4T w/util Body # 950					48,000		48,000
Department Totals		45,000	15,000		48,000		108,000
SUMMARY	14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		45,000	15,000		48,000		108,000
Budgeted CIP, 13-14							
(Decrease)/Increase		45,000	15,000		48,000		108,000

Notes:

**City of Morganton
Water Fund**

PROJECT		14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 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		98,753	51,648					150,401
South Sterling St Improvements		17,364						17,364
Dev Unidirectional Flushing Program				30,000				30,000
Main Replacement Program	2	335,000	250,000	250,000	250,000	500,000	250,000	1,835,000
Line Extensions		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Vehicle Replacement								
Replace 98 Chevy Topkick #302		100,000						100,000
Replace 06 Ford F250 #339		45,000						45,000
Replace 08 Ford F250 #343			30,000					30,000
Replace 00 Dodge Van #364			30,000					30,000
Replace 06 Ford F350 #360			50,000					50,000
Replace 00 Dodge Caliber #380				25,000				25,000
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		40,000
Replace Water Plant Motor Control Center			30,000		30,000		30,000	90,000
Replace High Service Finished Water Pump		140,000						140,000
Sed basin & drainage Upgrade					3,000,000			3,000,000
SCADA Upgrade						400,000		400,000
Replace Turbidimeters				35,000				35,000
Chemical Feed Pump Replacement		12,000		12,000		12,000		36,000
Replace Spectrophotometer						10,000		10,000
Retrofit Pumps to Mechanical Seals			35,000	35,000	35,000			105,000
Replace Filter Rinse Valves			25,000					25,000
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	218,000	218,000	42,000				478,000
Pump Station Maintenance			60,000		60,000		60,000	180,000
AMI Pilot		75,000						75,000
Repair Sodium Hypchlorite Feed					50,000			50,000
Pipe Gallery Refurbishment			230,000					230,000
Sludge Tank Refurbishment		20,000						20,000
Replace Clearwell 1&2		1,250,000						1,250,000
Clearwell #4 Refurbishment	4	60,000						60,000
Other								
Water Audit			25,000					25,000
Rate Study				25,000				25,000
Dredging Project at Raw Water Intake	3	20,000						20,000
Department Totals		2,471,117	1,164,648	609,000	3,675,000	1,057,000	450,000	9,426,765
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		2,471,117	1,164,648	609,000	3,675,000	1,057,000	450,000	9,426,765
Budgeted CIP, 13-14		2,124,201						2,124,201
(Decrease) Increase		346,916	1,164,648	609,000	3,675,000	1,057,000	450,000	7,302,564

Notes:

1. 14/15 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 visual inspection

93

- 15/16 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 washout & inspection
- 16/17 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 visual inspection
- 2. 14/15 NC 18 N - Filter Plant Rd project
 - 15/16 Bost Rd - Piedmont Rd Tie-in
 - 15/16 Replacement of old galvanized water lines
 - 18/19 Improvement along NC126 between Watermill Rd & Frank Whisnant Rd
- 3. Sediment evaluation & preliminary design
- 4. Installment purchase or SRF Loan at 0% (moved from FY13/14 to FY14/15)

**City of Morganton
Wastewater Fund**

PROJECT		14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	19-20 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	47,247	34,526					81,773
Manhole Rehabilitation Program	3	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Line Extensions		30,000	30,000	30,000	30,000	30,000	30,000	180,000
Sewer Line Rehab Program	2	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Vehicle Replacement								
Replace 04 Chevy 1500 #331				30,000				30,000
Replace 97 Freightliner #304						150,000		150,000
Replace 94 Ford #355			40,000					40,000
Replace 92 Front Loader #358			225,000					225,000
Replace #323 Small Vacuum				30,000				30,000
Replace Backhoe #351					100,000			100,000
Replace Combo Vac-Pump Truck #336			400,000					400,000
Replace Small Jetter #337					70,000			70,000
Heavy Equipment/Misc Replacement								
Grit Pumps			25,000	25,000				50,000
Compost Screen				150,000				150,000
(4) Primary Pumps Replaced		160,000						160,000
Primary Sludge Holding Mixer			175,000					175,000
Compost Mix Box			80,000					80,000
Centrifuge Rebuild				35,000	35,000			70,000
Sewer Line camera		65,000						65,000
(2) Primary Clarifier Drive Units Replaced		200,000						200,000
Skid Steer Mower with Cutter Head		50,000						50,000
Buildings/Grounds								
Fence Upgrade				60,000				60,000
Lail Rd. Lift Station Upgrade		100,000						100,000
Silver Creek Lift Station Upgrade					1,200,000			1,200,000
Admin, DEW Bldg, Recycle Station Roof		30,000						30,000
Laboratory Modernization				100,000				100,000
Department Totals		1,072,247	1,399,526	850,000	1,825,000	570,000	420,000	6,136,773
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		1,072,247	1,399,526	850,000	1,825,000	570,000	420,000	6,136,773
Budgeted CIP, 13-14		944,928						944,928
(Decrease) Increase		127,319	1,399,526	850,000	1,825,000	570,000	420,000	5,191,845

Notes:

1. Reimbursement from NCDOT in 14/15 in the amount of \$86,622 for exit 105 - S Sterling Street
2. Annual evaluation just completed. Will prioritize need in July.
3. This includes contracting for services as needed

**City of Morganton
Cable Fund**

PROJECT		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
System	Note							
DSR Satellite Receivers		13,000	13,000	13,000	14,000	14,000	14,000	81,000
System Improvements/Expansion		25,000	25,000	25,000	25,000	25,000	25,000	150,000
Bucket Truck	1,7	90,000			90,000		90,000	270,000
28' X 60' shed to cover vehicles/equip.	2		20,000					20,000
Update All System Maps	3	10,000						10,000
2 ea. satellite dishes @ \$10,000 ea	4	10,000	10,000	10,000				30,000
PathTrak System Upgrade	5		50,000					50,000
High Peak Tower		200,000						200,000
Headend Building Expansion	6	21,720						21,720
Department Totals		369,720	118,000	48,000	129,000	39,000	129,000	832,720
SUMMARY		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
CIP Recommended, 14-15		369,720	118,000	48,000	129,000	39,000	129,000	832,720
Budgeted CIP, 13-14		467,400						467,400
(Decrease)/Increase		(97,680)	118,000	48,000	129,000	39,000	129,000	365,320

Notes:

1. New Ford F450 Altec AT235 bucket truck - budget \$90,000 per Finance recommendation.
2. 20' x 60' shed to cover vehicles/equipment.
3. System maps need to be updated to include all changes made since rebuild.
4. 2 ea. satellite dishes to eliminate dual feeds on current dishes.
5. PathTrak System Upgrade - 8 ea. JDSU RPM 3000 cards @ \$6,250 ea.
6. Out of space at headend - add 12' X 24' room to front - bid from Beaver's Home Service.
7. Installment purchase financing

**City of Morganton
Electric Fund**

PROJECT		14-15	15-16	16-17	17-18	18-19	19-20	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicle Replacement								
	Note							
Replace 04 Chevy Van (Substation Ser) #431	8	42,250						42,250
Replace Dodge Dakota (Meter Reading) #438	9	15,000						15,000
Replace Kamatsu #485	10	60,000						60,000
Replace 03 Freightliner Bucket Truck #452			140,000					140,000
Replace 00 Dodge Intrepid #400			22,500					22,500
Heavy Equipment/Misc Replacement								
Replace '97 Ride-on Ditch Trencher #498			51,525					51,525
Replace Substation Transformer (Parker)			1,100,000					1,100,000
Replace Substation SCADA RTU (Del 5)				26,250				26,250
Replace Substation SCADA RTU (Alphabet)			23,500					23,500
Replace Substation SCADA RTU (Parker)				26,250				26,250
Replace Substation SCADA RTU (Rand)					29,500			29,500
Replace Substation SCADA RTU (Del 6)					29,500			29,500
Billing Meter Current Transformer Tester	1	9,500						9,500
Replace Delivery 1 Station Ground Grids			20,000					20,000
Replace Delivery 3 Station Ground Grids	2	17,500						17,500
Cat Steer Skid Loader/Attachments Wat/Elect	3	50,000						50,000
Upgrade Substation Mechanical Breakers	4	14,750	29,000	20,000	15,000			78,750
Upgrade Substation Regulators			53,350	58,685	63,555	66,500		242,090
AMI Pilot	5	75,000						75,000
Seasonal Equipment	6	7,500	5,000	5,000	5,000			22,500
Service Delivery								
System Improvements	7	100,000	100,000	100,000	100,000			400,000
Survey/Right-of-Way to Burke Industrial Park			75,000					75,000
Riverview Area Lighting Replacement				75,000				75,000
Greenfield Village Mobile Home Area Lighting Re					75,000			75,000
Department Totals		391,500	1,619,875	311,185	317,555	66,500		2,706,615
SUMMARY		14-15	15-16	16-17	17-18	18-19		TOTAL
CIP Recommended, 14-15		391,500	1,619,875	311,185	317,555	66,500		2,706,615

Notes:

1. Specialized meter Current Transformer tester/demagnetizer. Verifies accuracy of billing meter CTs.
2. Ground grid breaking down due to age. Dangerous to city crews, station equipment, and reliability.
3. Split the cost with Water Dept. To be used to clear new services and maintain right-of-way.
4. City has 20 circuit breakers. 13 are over 25 years old. Upgrade 3 older breakers at delivery #5 this year to extend service life another 12-15 years. Upgrade Del 3 breakers in 2015, Del 1 in 2016, Del 4 and 6 in 2017.
5. Automatic meter-reading Infrastructure pilot to test the hardware components, communications, and data retrieval.
6. Replace damaged Christmas decorations.
7. Replace distribution power line infrastructure over 30 yrs old, numerous rotten poles, and streetlight fixtures.
8. Provide repair truck for substation technician, capable of carrying repair materials and specialized tools for station repair and maintenance.
9. Garage recommends replacing 14 year old meter reader truck. This unit has over 80,000 miles and is facing major repairs.
10. Replace 10 year old, mini-excavator ditch digger. Current unit is worn out and constantly in repair.

