

City of Morganton

Annual Budget

Fiscal Year July 01, 2016 – June 30, 2017

City Council

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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 2016 – 2017**

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June 1, 2016



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 2016-2017 is presented for your consideration. The budget document represents balanced revenues and expenditures. Achieving a balanced budget remains a challenge and requires cooperation from all City departments. The capital budgets include equipment replacements, facility improvements, park improvements and funding for updating masterplans. The budget summary by fund is included below.

Statistical Summary

Fund Description	Revised	Requested	Increase (Decrease)	
	Budget FY 15-16		FY 16-17	Dollars
General Fund:				
- Operations	18,909,739	18,181,989	(727,750)	(4.00%)
- C.I.P.	4,456,669	3,630,906	(825,763)	(19.00%)
- Powell Bill	673,422	576,930	(96,492)	(14.00%)
Total General Fund	24,039,830	22,389,825	(1,650,005)	(7.00%)
Water Fund	6,154,876	5,890,500	(264,376)	(4.00%)
Electric Fund	34,106,450	33,641,125	(465,325)	(1.00%)
Wastewater Fund	6,528,157	5,339,328	(1,188,829)	(18.00%)
CoMPAS CATV Fund	4,524,745	4,535,000	10,255	0.02%
Cemetery Trust Fund	61,750	11,750	(50,000)	(81.00%)
Subtotal:	75,415,808	71,807,528	(3,608,280)	(5.00%)
Less Interfund Transfers	(667,428)	(688,353)	(20,925)	3.00%
Total Budget:	74,748,380	71,119,175	(3,629,205)	(5.00%)

Not included in the summary above, but presented within this document, is the budget for the Intergovernmental Service Fund. This fund is 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 funding for masterplans for Recreation and Downtown. We continue to fund improvements to existing facilities. The City staff continues to pursue grant and public/private partnership opportunities to finance capital projects. Morganton Department of Public Safety aggressively seeks grants to enhance operations and assist in funding equipment purchases. General Fund CIP totals \$3,630,906. Grant funding for General Fund next year is \$1,110,591.

The utilities include capital programs that appropriate funding for equipment purchases, plant improvements, distribution system, and infrastructure improvements. The total CIP in all utility funds is \$3,013,799. As our infrastructure ages, staff continues to plan for systematic improvements. Masterplanning, rate studies and business model evaluations are taking place in all utility funds.

The 2016-2017 total budget is \$71,119,175 and is \$3,629,205 or 5% less than the revised budget for fiscal year 2015-2016. Once again the continuation and inclusion of capital projects whose duration spans for more than one fiscal year or that get moved to the next fiscal year make that comparison somewhat skewed. The largest reduction is in capital and accounts for about \$2.6 million. Operational decreases are just under \$1 million. Most of the operational savings is in the reduced healthcare costs.

The City of Morganton continues to partner with other governmental partners in the areas of economic development, airport service, public library services, 911-Emergency Services, and narcotics enforcement. In the 2016-2017 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 255,397
Burke County Library	232,500
Burke County Emergency Communications	240,518
Burke County Narcotics Task Force	20,000
Foothills Regional Airport Authority	<u>46,774</u>
Total	<u>\$ 795,189</u>

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

The drug task force continues to operate without an increase in funding request. In addition to the cash contribution, Morganton Public Safety assigns one officer to the task force. At the end of the next fiscal year, Morganton will no longer participate in the Burke County Narcotics Task Force. Joint narcotics task forces have mostly stopped operating as the drug enforcement business has drastically changed. The Department of Public Safety is committed to a safe drug-free community and will always cooperate fully with all law enforcement to achieve that goal.

The library request is the same as last year. Finally, the City continues to budget \$5,000 a year to maintain the library grounds which is in addition to the requested amount in this schedule.

The operational funding for the joint 911-emergency operations continues to be budgeted at \$240,518. Costs vary slightly year-to-year, depending on personnel costs.

The City of Morganton continues to work with local partners of BDI, Burke County, and WPCC to encourage the State of North Carolina to plan for the redevelopment of the Broughton Campus and adjoining state property. The redevelopment of the State property has the potential to be a game changer for our community, this region and all of Western North Carolina. This project is under the direction of the North Carolina Department of Commerce. The opportunity to develop this property and to create economic development at this magnitude adjacent to a new \$150 million State hospital will not come again anytime soon. The first phase of the study conducted by the UNC-School of Government (SOG) Development Finance Initiative (DFI) staff is complete. The redevelopment concept has been presented to State and local partners and legislation is proposed to allow phase two of the process to move forward and remain under the direction of Commerce. The funding for the development of a western campus of the North Carolina School of Science and Mathematics (NCSSM) was approved at \$58 million in the ConnectNC bond referendum. NCSSM could be the catalyst for the ultimate redevelopment of the state properties and for tremendous private investment in this community.

General Fund

The General Fund is the home of traditional government services –public safety, sanitation, street maintenance, inspections and zoning, recreation and administration. By its very nature, the General Fund houses services that are not self-supporting. The General Fund is where community development meets economic development.

Certainly the utilities provide the foundation for development, but the General Fund activities set the tone for quality of life, sense of place, and atmosphere of our City. CoMMA, Recreation, Main Street and the Community House paint our picture, tell our story, and provide opportunities that attract our citizens and our visitors to Morganton. 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 2016-2017 proposed General Fund budget is \$22,389,825. This is \$1.6 million less than the revised budget for 2015-2016. There are no proposed changes to services currently provided. The goal continues to provide quality service at the most affordable price possible. While continuing to invest in quality of life activities, facilities and initiatives that will attract new development and millennials to our City.

The 2016-2017 budget includes \$325,000 for masterplans. Both Main Street and Recreation departments need updated masterplanning for the next 15-20 years. Current plans are more than 15 years old. The previous plans have served us well by guiding our investments in those programs and allowing us to leverage over \$40,000,000 in private investment in our community. Funding for the plans include a State grant of \$96,107 for the downtown plan estimated to cost \$255,000. Capital reserve funds of \$228,893 will fund the remainder of the downtown plan and \$70,000 for the recreation plan. These plans are investments in our future and road maps to generate development. Since they are so closely related to economic development, one-time capital reserve funds are appropriate to use.

The ad valorem tax rate is recommended to remain at \$0.53/\$100 value. One cent on the tax rate generates approximately \$157,041 which is slightly less than last year. Total ad valorem taxes for fiscal year 2016-2017 are budgeted at \$8,239,934 which represents 37% of the General Fund revenues. Tax revenue is flat which is largely due to depreciation on equipment at our largest taxpayers' facilities being greater this year than the new investment in equipment and upgrades. This is the second year that ad valorem taxes have been flat which is troubling. A continuation of flat tax growth will ultimately lead to the necessity to consider a tax rate increase or changes in levels of service.

We continue to miss the \$215,000 in privilege license taxes that were eliminated by the General Assembly in 2014. To that end, the proposed budget includes \$240,000 in revenue to be generated by a motor vehicles tax of \$20. This tax has been used by other communities for years but it would be a new tax to our residents. The tax would be assessed on personal tagged vehicles once a year and be included on the motor vehicle tax bill generated by DMV. In the last session, the General Assembly made no provision to replace privilege license revenue, but did vote to increase the allowed motor vehicle tax from \$5 to \$30 per vehicle. This \$240,000 represents 1.53 cents on the tax rate and is critical to balancing the budget.

The tax reform movement and actions of the General Assembly related to sales tax have direct impact on the City and funding for general government activities. The sales tax restructure that happened in 2015 was very controversial and pitted NC community against NC community. Sales tax is budgeted at \$3,748,000. This represents an expected 10% growth over the current year with most of the growth coming from the reallocation and a projected increase of \$258,000 to Morganton. After adjusting for the reallocation, Morganton has seen a 7% growth in sales tax in 3 years which is tied to improvements in the economy and more retail choice in the market. Sales tax is the second largest revenue in the General Fund budget.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$116,094. One cent on the downtown tax generates approximately \$8,400. The tax rate of 14 cents was set in 1995 and will fund 20% of the Main Street expenditures in 2016-2017.

Solid waste fees are proposed to remain at \$10.00 per month and generate about \$1,142,000 annually. Other state-collected local revenues that are included in this budget are \$1,865,000 in utility franchise taxes, \$78,867 in beer and wine taxes, and \$478,917 of Powell Bill funds.

Occupancy taxes have seen steady increases since the Tourism Development Authority was formed and since there has been a concerted effort to grow tourism. Certainly, Morganton is a big contributor to “heads-in-beds” growth as our festivals, recreational events and attractions grow. The 2016-2017 budget includes \$90,000 of occupancy tax which represents ½ cent on the tax rate and is used for marketing our community and all it has to offer. The Red, White & Bluegrass Festival is included for 2017 at a total cost of \$100,000. The projected revenues are \$80,000. The festival is planned to be a 3-day event and will take place July 1-July 3. July 4th will be a free, family fun day with traditional activities, music and fireworks.

The General Fund includes \$18,181,989 of operations, \$576,930 of Powell Bill expenditures, and \$3,630,906 of capital improvements for 2016-2017. Additional highlights for next year’s appropriations include the following:

CoMMA	\$60,000	brick and mortar repair
	\$73,000	sound improvements
Public Safety	\$400,000	fire truck
	\$385,000	patrol car replacements
	\$421,826	fire equipment / gear
	\$96,000	facilities improvements

The Public Safety CIP is being funded by \$770,000 installment financing proceeds for the fire truck and patrol cars. Additionally, grant funds of \$524,484 are included for equipment.

Public Works	\$178,000	rear loader
	\$52,000	replacement of Good Habit Rabbit
	\$37,500	mowing equipment
	\$265,000	street sweeper

Public Works CIP requests for the rear loader and the sweeper are funded by \$443,000 in installment financing proceeds.

Recreation	\$49,000	weight room upgrade
	\$20,000	Petanque courts

\$80,000 park improvements
\$400,000 MLK, Jr. park renovation
\$180,000 skatepark project
\$64,000 mowing equipment

The Martin Luther King, Jr. Park renovation is being funded by \$150,000 from Kate B. Reynolds Foundation and \$250,000 from the Recreation Foundation. The two new offerings for next year are the Petanque courts, funded by general fund and the skatepark funded by \$75,000 general fund, \$90,000 Recreation Foundation and \$15,000 private donations.

Lastly, the General Fund budget proposal includes an appropriation of fund balance of \$173,642 which represents just over a penny on the tax rate. Appropriating this amount of fund balance will not cause a violation of your policy of keeping at least a 15% fund balance in reserve. However, like the capital reserve monies for the Masterplans, fund balance should be one-time money.

Water Fund

The proposed 2016-2017 budget is \$5,890,500 and includes no appropriation of retained earnings to balance the budget.

The proposed budget keeps current water rates the same for next year. A household inside the City using 5,000 gallons of water a month will continue to pay \$14.40. Outside customers pay double the inside rates. Morganton continues to have water rates lower than our neighbors and lower than similar utilities across the state. An updated rate study is ongoing. Results and recommendations on rates will be presented to City Council late summer 2016.

In addition to the rate study, an updated 20-year Masterplan is also being completed. For the past several years, we have been investing in improvements at the water treatment plant. Currently, a multi-year capital project to rebuild the clearwell storage tank is underway. The project is being funded with State funds at 0% interest for \$1,258,552.

The 2016-2017 budget continues funding for water tank maintenance of \$309,000 and includes \$350,000 for replacing aging lines. Water usage is growing around 1% year over year. On average, system-wide usage is 48% of total capacity at about 8.7 million gallons per day. Over the last couple of years, water department personnel have replaced out-dated meters and repaired leaking lines. The more accurate meters and leak repairs have reduced non-billed water by 13%.

Electric Fund

The total proposed electric budget for 2016-2017 is \$33,641,125 which is \$465,325 less than the 2016-2017 revised budget. Effective July 1, 2016, the Power Agency is passing

on a wholesale rate decrease to Morganton of 0.4%. The wholesale rates are based on an assumption of load growth system wide and adjusted for weather and other variable factors. This is the second year of wholesale rate decreases made possible by a debt restructuring last year.

During budget year 2015-2016, Morganton customers received a decrease in rates. Once again, staff recommends passing on another rate decrease of 1.6% effective August 1, 2016. We are budgeting to set aside rate stabilization of \$350,000 to offset future wholesale increases. Fiscal year 2015-2016 was an unusual weather year which resulted in a smaller rate stabilization set aside than originally planned.

The average 1.6% retail rate decrease should net \$2.40 a month to a typical residence. Commercial and industrial customers will see monthly reductions ranging from \$21 to \$400. As always, individual usage patterns and other factors will affect the reductions for each customer.

The proposed budget includes a CIP request of \$760,425. Two new trucks costing just over \$350,000 are planned to be financed. The multi-year upgrades to older industrial substations continue with planned investment of \$160,000 to better serve Viscotec and EJ Victor. Additionally, the three-year project to inspect all poles and make necessary replacements continues at an annual cost of \$50,000.

Wastewater Fund

The total proposed budget for fiscal year 2016-2017 is \$5,339,328 and like water, includes no appropriation of retained earnings. Treated wastewater averages about 45% of daily capacity or 4.7 million gallons per day. Modest growth of just less than 1% is anticipated.

The 2016-2017 recommended budget includes no increase in rates for wastewater treatment. Inside customers will continue to pay \$28.38 a month for 5,000 gallons treated. Although not as low as water rates, our wastewater rates are competitive regionally and statewide.

The project to convert the plant from a pure oxygen facility to a traditional treatment facility is in design. The design fees of \$621,170 are in the sewer capital project fund and will be reimbursed from the project borrowing when the project construction is awarded and the financing is closed.

The proposed CIP is less aggressive than the last few years in anticipation of the updated Masterplan, the new rate study and oxygen conversion project. However, sewer line rehab and manhole rehab is included at \$250,000. The Bethel basin rehab work will begin next year and is funded at \$200,000. These systematic investments are paying off as non-billed sewer has been reduced by 12% over the last couple of years.

Cable Fund

The proposed budget for CoMPAS for fiscal year 2016-2017 is \$4,535,000. On the surface, the budget is very similar to this year and it looks like “business as usual”, in reality, nothing could be further from the truth.

In January 2016, the City contracted with a consultant to advise on best business practices to change the business model for CoMPAS or to help us assess if the business should be sold. The consultant concluded and the Council agreed that CoMPAS is a viable business that can serve the Morganton community well and generate positive cash flow with a restructure of the service. The restructure is taking place over the next 18 months. The consultant confirmed that the market for video service through cable television is in tremendous decline while programming costs for the service are growing at roughly 6-10% a year. Customers are choosing to “cut the cable” while turning to other methods of watching selected programming. Video programming costs in next year’s budget is \$1,923,000 or 42% of total budget. In budget year 2018, CoMPAS will be in a contractual position to drop duplicate channels and to cut that cost.

Meanwhile, the demand for reliable and superfast internet service continues to grow. The internet pipe is actually the technology that is providing alternate means for customers to watch television. Our consultant has encouraged the City to take advantage of excess internet capacity already in our system and to grow our customer base in that segment of our business. Growing internet customers is the key to a financially successful CoMPAS.

In short, we are transitioning from a cable television business to an internet business. Television will still be provided to CoMPAS customers, but the business model will require pricing video products at market rates and tightly monitoring future capital expenditures in that area. To that end, effective August 1, 2016 some equipment costs and premium programming costs will increase. Costs for equipment will increase from \$2.00/month to \$7.00/month depending on the equipment type. HBO will increase from \$15.95/month to \$17.95/month. In January 2017, programming costs will increase 8%. Basic cable service will go from \$70.95/month to \$75.63/month. The budget conservatively includes an assumption of the continual erosion of cable customers.

Phone service will remain priced at the same level as today. The usage of home landlines is decreasing. Business customers provide the greatest opportunity for growth in phone customers.

The biggest changes in CoMPAS offerings will be associated with internet service. The emphasis will be on more speed at market prices. Options for speeds in internet service will be streamlined to better match the market. Customers who receive the lowest residential speed of 10Mbps for \$39.95/month will be grandfathered at that price, but will begin paying a \$2.00/month fee for modem rental. The 20 and 30 Mbps speeds will be eliminated. The customers currently receiving those services will be upgraded to 50

Mbps service priced at \$49.95/month. The \$10/month bundling discount will remain in effect for one year. Next year the discount will drop to \$5.00/month and by year 3 (2018) it will be eliminated. Internet customers are projected to grow by 236 next budget year. Two hundred are residential and 36 are business customers. New speed options and pricing effective August 1, 2016 will be as follows:

	<u>Current 15-16</u>	<u>Proposed 16-17</u>
Set tops:		
Standard Definition – Primary box	\$5.00	\$7.00
Standard Definition – Additional box(es)	\$4.50	\$7.00
High Definition – Additional box(es)	\$7.95	\$9.95
DVRs:		
Standard Definition DVR		
Additional recorder(s)	\$7.95	\$9.95
High Definition DVR – Primary recorder	\$9.95	\$14.95
High Definition DVR – Additional recorder	\$7.95	\$14.95
Modem:		
Cable Modem w/o voice - \$39.95 level only	\$0.00	\$2.00
Internet:		
Res – 200Mbps/4Mbps to 50M/10M	\$54.95	\$49.95
Res – 30Mbps/7Mbps to 50M/10M	\$69.95	\$49.95
Res – 50Mbps/10Mbps	\$89.95	\$49.95
Res – 100Mbps/20Mbps	\$134.95	\$59.95
Video:		
HBO	\$15.95	\$17.95
Other fees:		
Reconnect fee	\$15.00	\$30.00
Wire Maintenance	\$0.95	\$2.95

System investments for next year as requested in the CIP total \$153,200. This amount includes \$50,000 for system expansion to new customers, an upgrade to our troubleshooting system for \$50,000, and \$20,000 for fiber activation.

These recommended changes should make CoMPAS cash flow positive by June 30, 2017. The budget includes funding of \$18,000 to continue with the services of our consultant through this transition.

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 2016-2017 is \$11,750 Lot and niche sales and marker sales remain around \$10,000-\$12,000 per year.

The newly constructed columbarium was opened during this year with niches for sale. As cremation becomes more popular, the columbarium will fill the need for our citizens to have a beautiful and respectful place for interring loved ones.

The proposed budget does not include using any one-time funding from the original fund since no capital projects are planned for next year.

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 2016-2017 is \$2,057,065 which is slightly less than last year. These departments provide services to the other funds.

The IRMS budget is \$975,065. Much like the utilities budgets, IRMS has projects that span multi-budget years. Contracted services which include support costs for hardware and software are \$286,580 or 29% of the IRMS budget. As technology continues to be a significant vehicle for how we serve our customers, annual costs increase. The upgrade to the studio is complete and next year we will turn focus to a document imaging project. Document storage and retrieval is crucial for City business and is budgeted at \$50,000 next year.

The 2016-2017 budget includes \$352,000 for inventory purchases which is a slight decrease from the current year. Purchasing and warehouse staff continue to work closely with departments to keep inventory on hand to perform required work while ensuring products on hand and costs of carrying inventory are not excessive.

The equipment services budget for 2016-2017 is \$730,000 which is exactly the same as the current budget. The fuel purchases line item at \$475,000 represents 65% of total budget. Fortunately, gas prices have remained low for several years which has allowed us to reduce that budget. The CIP recommendation is \$48,000 and includes a new brake lathe and a new air compressor. This is the first capital investment at the City garage in several years.

Personnel Issues

The proposed budget includes funding for 282.25 positions. Currently, 37.25 allocated positions are not filled and not funded in this budget.

The budget proposed for fiscal year 2016-2017 includes a 1.0% cost-of-living adjustment (COLA) for all employees that would be effective with the pay period beginning July 9, 2016. The total cost of the COLA city-wide is \$112,190.

In addition to the COLA, this budget also includes a 1.5% merit award that would be effective for eligible employees for the pay period beginning on March 4, 2017. This will be the second year that merit awards have been available since 2009. Employees

receiving acceptable performance reviews will be eligible for merit. Merit rewards high performing employees and helps to address pay compression.

Reinstating a merit system is one tool to attract and retain a well-trained and motivated workforce. Another tool is competitive pay. The 2016-2017 budget includes \$40,000 for a pay and classification study. The last study was conducted in 2004. The study will compare Morganton's pay grades and salaries to similar organizations in the public sector and to private sector pay where appropriate. Results of the study would not affect budget until fiscal year 2017-2018.

During the current year, Morganton shifted from being self-insured to being fully-insured. On January 1, 2016, Morganton joined the State Health Plan for active employees. Qualifying retirees were transitioned to a Blue Cross Blue Shield plan. This transition means that the taxpayers of Morganton are no longer bearing the direct risk of health insurance claims. This transition resulted in a savings from budget to budget of over \$700,000 in the costs of health insurance to employees and retirees.

The total cost for insurance benefits next year is \$1,178,756 for active employees and \$739,385 for retirees. Law enforcement separation allowance has increased \$39,095 and is funded at \$189,669 next year.

Summary

The 2016-2017 proposed budget is \$71,119,175. No services currently provided are being decreased or eliminated. Funds are provided to do future planning for downtown development and recreation. CoMPAS is being restructured with emphasis on internet service. No ad valorem tax increase is proposed, but a new motor vehicle tax of \$20 a year is included. Traditional utility rates are remaining the same or decreasing slightly. Department Heads and the City Council have worked together to create a budget that is fair and reasonable.

Recognizing all the hard work and difficult decision making that goes into creating a \$71 million budget, I want to thank the department heads, the dedicated employees who continue to do the work, the City Council for guidance and especially Karen Duncan, Finance Director, for her oversight and commitment to the budget process.

However, this year I wish to propose a challenge with this budget – Morganton and Burke County are at a significant crossroads. How we navigate and more importantly, how we as a community influence and orchestrate this crossroads, sets the stage for success or failure in the future. The choice is ours. Change is a fact-of-life and we are living in a time and in a place experiencing great change.

The journey from our furniture and textile roots to advanced manufacturing, creative entrepreneurship, and science and technology opportunities continues. The journey is not easy. The challenges of attracting young people and their families to choose a life in this community are real. As we work to attract new business and jobs, we suffer the loss

of existing business and jobs. In a time where 24-hour news, instant “knowledge” through social media and polarized, divisive leadership rules the day, leading a community into a successful future is harder than ever.

In the movie, The Blind Side, Michael Oher, a kid whose circumstances have made him a lost cause, easily written off by society got a second chance. He was taken in and supported by a family, a teacher, and a coach who were unwilling to give up on him. During his journey from certain failure to success, Michael writes an essay about courage and honor to earn a grade that will make him scholarship eligible for college. Michael chooses to write about *The Charge of the Light Brigade*. In his essay, Michael writes...”Courage is a hard thing to figure. You can have courage based on a dumb idea or mistake...Sometimes you might not even know why you’re doing something. I mean any fool can have courage. But honor, that’s the real reason you either do something or you don’t. It’s who you are and maybe who you want to be. If you die trying for something important, then you have both honor and courage, and that’s pretty good.”

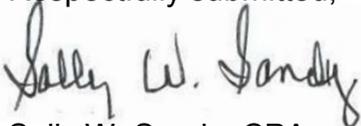
So, how does this relate to the budget and what is the challenge? I propose to the community of Morganton that this budget represents courage – it supports the provision of basic service, it supports beautifying our community, it supports safety in our community, it supports development and it supports reinvesting in critical infrastructure. Our day-to-day services represent courage.

Now for the challenge. The challenge, as I see it, is to serve with courage, but to find the strength to add honor. It is the honor that will challenge us to strive for more. I believe it is our challenge to build on the budget to strengthen our partnerships, to identify new initiatives in our masterplanning, to fight for the redevelopment of the State property, to continue to invest in our quality of life amenities, to support initiatives that make Morganton special and to remain committed to supporting existing businesses while working to attract new business. It is our challenge as a community to not only be who we are today, but to define who we want to be and then to do what it takes to ensure that is who we become. Working together to achieve our dreams and success for this community is how we serve with both courage and honor.

Incidentally, it worked out for Michael Oher as he went to Ole Miss on a football scholarship, was drafted by the Baltimore Ravens and now is a Carolina Panther!

I remain humbled and honored to serve with a team of individuals who believe in the value of the whole. I am grateful for the opportunity to live, work and play in a community not satisfied with sheer existence, but one that strives for greatness.

Respectfully submitted,



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 un-matured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

FUND ACCOUNTING

GENERAL FUND

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUND

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

BUDGET REVENUE PROJECTIONS

All revenues, for all funds, are projected based on trend analysis, estimates provided by the North Carolina League of Municipalities and assumed increases or decreases in usage. The City of

Morganton responsibly, conservatively budgets its revenues. Assumptions used in budgeting major revenues are as follows:

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

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

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

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

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

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

BUDGET CALENDAR

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

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

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

Financial Policies

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

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

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

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

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

CASH MANAGEMENT

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

DEBT ADMINISTRATION

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

FUND BALANCE

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

Budget Glossary

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

Ad-Valorem Tax – Property Tax

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

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 capital assets. Any item with an expected life of more than one year and a value of more than \$5,000 such as vehicles, heavy equipment, and furniture.

CoMMA – City of Morganton Municipal Auditorium

CoMPAS – City of Morganton Public Antenna System (cable/internet/phone system).

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

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

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

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

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

GAAP – Generally accepted accounting principles.

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

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

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

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

Operating Budget – See Budget.

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

Ordinance – Formal enactment of law by the City Council.

Per Capita – Per unit of population.

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

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

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

Projections – Estimates of revenues and expenditures for planning purposes.

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

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

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

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

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

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

Budget Summary

GENERAL FUND

Revenues anticipated: \$22,389,825

Expenditures authorized:

Legislative	\$ 339,019
Executive	725,864
Auditorium	1,184,896
Finance	123,907
Development and Design	970,020
Public Safety	9,537,769
Public Works	4,203,435
Recreation	4,229,334
Community House/Main Street	<u>1,075,581</u>
TOTAL	\$22,389,825

WATER FUND

Revenues anticipated: \$5,890,500

Expenditures authorized: \$5,890,500

ELECTRIC FUND

Revenues anticipated: \$33,641,125

Expenditures authorized: \$33,641,125

WASTEWATER FUND

Revenues anticipated: \$5,339,328

Expenditures authorized: \$5,339,328

WASTEWATER CAPITAL PROJECTS FUND

Revenues anticipated: \$600,000

Expenditures authorized: \$600,000

CoMPAS CATV FUND

Revenues anticipated: \$4,535,000
Expenditures authorized: \$4,535,000

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated: \$2,057,065
Expenditures authorized: \$2,057,065

CEMETERY TRUST FUND

Revenues anticipated: \$11,750
Expenditures authorized: \$11,750

CAPITAL RESERVE/ECONOMIC DEVELOPMENT FUND

Revenues anticipated: \$228,893
Expenditures authorized: \$228,893

TAXES LEVIED

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

GENERAL TAX

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

SPECIAL DOWNTOWN TAX DISTRICT

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

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

There is hereby levied a Municipal Vehicle Tax of \$20.00 on each residential vehicle as authorized by General Statute 20-97.

REAPPROPRIATION OF FUNDS ENCUMBERED IN FY 2016

Funds encumbered on the financial records as of June 30, 2016, are hereby reappropriated to this budget.

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
100003 GENERAL						
100003 301000 CURRENT YR AD VALOREM TAXES	-7,823,902.07	-8,282,139.44	-8,243,007.00	-8,263,826.88	-8,265,000.00	-8,239,934.00
100003 301100 SPECIAL TAX - MAIN STREET	-116,461.59	-117,232.88	-116,436.00	-116,555.19	-116,600.00	-116,094.00
100003 301200 PRIOR YEARS AD VALOREM TAXES	-66,054.14	-68,760.39	-50,000.00	-96,294.59	-96,400.00	-60,000.00
100003 301300 PREPAYMENT OF PROPERTY TAXES	0.00	0.00	0.00	-2,431.92	-2,432.00	0.00
100003 301400 MOTOR VEHICLE TAXES	-772,737.22	-650,560.19	-560,000.00	-487,910.18	-565,000.00	-600,000.00
100003 305000 CARBON CITY FIRE TAX	-8,773.55	-9,163.86	-9,265.00	-9,259.08	-9,400.00	-9,600.00
100003 309000 URBAN RENEWAL IN LIEU OF TAXES	-28,529.00	-28,155.00	-28,155.00	-33,547.00	-33,547.00	-28,155.00
100003 309100 SECTION EIGHT IN LIEU OF TAXES	-2,568.00	-3,405.00	-3,405.00	-2,639.00	-2,639.00	-3,405.00
100003 309800 BURKE COUNTY REIMBURSEMENT	-31,689.46	0.00	-15,563.00	-15,563.00	-15,563.00	0.00
100003 311000 TAX DISCOUNTS	103,012.14	100,764.48	100,800.00	101,147.36	101,148.00	101,000.00
100003 312000 TAX RELEASES	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
100003 316000 REIMBURSEMENT FOR SERVICES	-1,325.00	-5,273.62	-5,000.00	-358.24	-5,000.00	-5,000.00
100003 317000 TAX PENALTIES - COST	-43,362.15	-29,997.55	-22,000.00	-26,088.64	-26,100.00	-25,000.00
100003 318000 MOTOR VEHICLE - INTEREST, ETC	-13,475.85	-7,806.91	-6,700.00	-4,206.21	-5,200.00	-6,700.00
100003 318500 MOTOR VEHICLE TAG \$20	0.00	0.00	0.00	0.00	0.00	-240,000.00
100003 321000 PARKING PERMITS	-7,100.00	-1,488.00	-2,000.00	-5,507.00	-7,343.00	-12,000.00
100003 323000 CURB CUTS	-7,557.31	-3,240.00	-4,000.00	-1,120.00	-1,120.00	-4,000.00
100003 325000 PRIVILEGE LICENSES	-209,594.65	-189,008.13	0.00	0.00	0.00	0.00
100003 325100 PRIVILEGE LICENSE PENALTIES	-2,379.09	-1,969.21	0.00	-48.00	-48.00	0.00
100003 329000 INTEREST EARNED	-19,093.17	-31,245.72	-27,000.00	-45,215.85	-46,000.00	-36,000.00
100003 329500 INSTALLMENT PURCHASE PROCEEDS	-1,090,153.00	-705,239.00	-1,897,818.00	-1,897,768.00	-1,897,768.00	-1,213,000.00
100003 331000 RENTS	-750.00	-30,775.00	-600.00	-28,225.00	-30,600.00	-31,000.00
100003 331100 CITY HALL CANTEEN	-279.83	-223.28	-300.00	-243.30	-300.00	-300.00
100003 331200 PUBLIC SAFETY CANTEEN	-238.08	-224.54	-200.00	-222.38	-225.00	-200.00
100003 331300 FIRE DEPT CANTEEN	-22.50	-55.81	-100.00	-86.64	-100.00	-100.00
100003 331400 WAREHOUSE CANTEEN	-254.74	-167.18	-600.00	-190.67	-600.00	-600.00
100003 331500 WASTEWATER CANTEEN	-226.27	-221.74	-250.00	-109.34	-250.00	-250.00
100003 331600 CH FOOD SALES	-178,621.79	-167,926.28	-250,000.00	-179,235.40	-204,594.00	-225,000.00
100003 331605 CH ROOM RENTALS	-13,423.85	-26,942.29	-20,000.00	-27,149.14	-29,933.00	-25,000.00
100003 331610 CH LINENS/OTHER	-3,484.61	-9,112.35	-7,500.00	-8,597.04	-9,000.00	-7,500.00
100003 331615 CH ABC PERMITS	-415.00	-285.00	-500.00	-290.00	-500.00	-500.00
100003 331700 WATER CANTEEN	-309.07	-156.31	-300.00	-134.59	-300.00	-300.00
100003 331800 AUDITORIUM CANTEEN	-500.00	-120.64	-120.00	-102.50	-120.00	-120.00
100003 335000 MISCELLANEOUS	-121,376.56	-80,967.39	-77,740.00	-78,317.47	-78,400.00	-60,013.00
100003 335100 ELECTION FEES	-1,105.66	0.00	0.00	-160.00	-160.00	0.00
100003 335200 BAD CHECK CHARGES	-6,420.00	-7,320.00	-7,300.00	-6,265.00	-7,000.00	-7,000.00
100003 335300 VERIFICATION FEE	-630.00	-430.00	-300.00	-240.00	-300.00	-300.00
100003 335400 TASK FORCE REIMBURSEMENT	-1,450.61	-2,058.92	0.00	0.00	0.00	0.00
100003 335800 INSURANCE REIMBURSEMENTS	0.00	-29,908.74	-5,979.00	-8,860.82	-8,861.00	-5,000.00
100003 336000 MISCELLANEOUS CONTRIBUTIONS	0.00	0.00	-23,440.00	-23,439.34	-23,440.00	-500.00
100003 336200 CONTRIBUTION COBB ESTATE	-15,408.00	-15,255.00	-15,255.00	-15,681.00	-15,681.00	-15,700.00
100003 336250 RESTRICTED CONT COMMUNITY HSE	-14,400.00	-84,850.00	0.00	0.00	0.00	0.00
100003 336500 RESTRICTED CONTRIBUTIONS	0.00	-41,213.54	-370,301.00	-97,901.00	-97,901.00	-505,000.00

			2013/2014	2014/2015	2015/2016	2015/2016	2015/2016	2016/2017
			Actual	Actual	Revised Budget	Current	Projected	Budget
100003	337000	NC FRANCHISE TAX	-1,530,670.30	-1,760,734.04	-1,758,280.00	-1,357,738.98	-1,827,000.00	-1,865,000.00
100003	338000	OCCUPANCY TAX	-79,774.93	-79,879.26	-78,000.00	-69,848.27	-90,000.00	-90,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-9,425.38	-10,678.58	-10,192.00	-7,986.33	-10,465.00	-10,622.00
100003	341000	NC BEER & WINE TAX	-73,238.91	-79,906.05	-79,208.00	0.00	-75,112.00	-78,867.00
100003	343000	POWELL BILL ALLOCATION	-487,721.57	-487,378.61	-483,374.00	-483,417.83	-483,418.00	-478,917.00
100003	345000	ONE HALF CENT SALES TAX	-2,017,276.03	-2,204,827.60	-2,200,000.00	-1,543,575.02	-2,304,045.00	-2,350,000.00
100003	345200	ONE CENT SALES TAX	-970,719.36	-1,070,574.75	-1,044,000.00	-777,034.28	-1,118,751.00	-1,140,000.00
100003	345300	SALES TAX RE-ALLOCATION	-50,562.15	0.00	0.00	0.00	0.00	-258,000.00
100003	346000	ABC RESTITUTION	0.00	0.00	-1,500.00	0.00	0.00	0.00
100003	347000	ABC REVENUE (GC)	-192,436.36	-223,739.15	-197,700.00	-170,300.18	-228,980.00	-228,980.00
100003	347001	ABC REVENUE LAW ENFORCEMENT	-14,728.00	-17,142.00	-15,108.00	-12,505.00	-17,000.00	-17,000.00
100003	348300	WELLNESS GRANT	0.00	0.00	-3,000.00	0.00	0.00	0.00
100003	348320	SAFETY GRANT	0.00	0.00	-3,000.00	0.00	0.00	0.00
100003	348500	NC STATE GRANT	-208,194.15	-141,544.38	-1,501,697.00	-527,591.12	-825,532.00	-243,607.00
100003	349200	FEDERAL GRANT	0.00	0.00	-89,500.00	0.00	0.00	-376,984.00
100003	350200	DRUG RESTITUTION	0.00	0.00	-2,500.00	0.00	0.00	0.00
100003	351000	COURT COST & FEES	-8,297.67	-9,408.59	-12,000.00	-9,476.47	-9,500.00	-9,000.00
100003	352000	PARKING PENALTIES	-8,902.00	-9,682.00	-9,000.00	-4,098.00	-4,378.00	0.00
100003	352100	CIVIL CITATIONS	-376.91	-50.00	-500.00	-270.38	-500.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-65,867.00	-63,752.00	-63,752.00	-63,323.00	-63,323.00	-63,323.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-1,425.00	-1,300.00	-500.00	-1,250.00	-1,250.00	-500.00
100003	353200	ALARM VIOLATIONS	-20,675.00	-31,500.00	-25,000.00	-27,200.00	-27,200.00	-25,000.00
100003	355000	BUILDING PERMITS	-44,708.05	-58,364.06	-36,000.00	-36,419.96	-36,420.00	-35,000.00
100003	357000	PLUMBING PERMITS	-23,458.83	-30,885.44	-18,000.00	-23,444.46	-23,450.00	-18,000.00
100003	357100	ELECTRIC PERMITS	-42,188.93	-59,545.97	-40,000.00	-33,132.94	-33,150.00	-29,000.00
100003	357200	HVAC PERMITS	-29,301.15	-30,522.46	-23,000.00	-31,434.26	-32,000.00	-29,000.00
100003	357250	ENGINEERING INSPECTION FEES	-8,014.00	-5,197.50	-5,000.00	-3,725.00	-4,000.00	-3,000.00
100003	357300	VARIANCE REQUESTS	-300.00	-300.00	-900.00	-610.00	-900.00	-900.00
100003	357400	PLANNING, ZONING REQUEST	-3,325.00	-1,745.00	-2,500.00	-1,300.00	-2,000.00	-2,000.00
100003	359000	SOLID WASTE USERS FEE	-1,161,020.20	-1,145,796.28	-1,145,000.00	-983,748.85	-1,142,291.00	-1,142,000.00
100003	359050	ROUGH TRASH FEES	-4,915.04	-6,303.94	-3,500.00	-14,008.52	-14,100.00	-7,500.00
100003	363000	MAIN STREET	-27,603.13	-29,026.17	-29,000.00	-31,084.00	-31,100.00	-29,000.00
100003	363500	FACADE LOAN	-3,631.07	-2,887.39	-5,000.00	-1,740.46	-2,200.00	-2,500.00
100003	364000	AUDITORIUM	-266,506.73	-326,075.07	-375,000.00	-355,931.72	-356,000.00	-343,150.00
100003	364500	DARE PROGRAM	-20.00	-5,376.01	-100.00	-2,800.00	-3,734.00	-3,800.00
100003	365000	RECREATION	-465,260.91	-457,227.32	-483,875.00	-388,535.69	-479,585.00	-479,610.00
100003	365005	REC SKATE PARK	0.00	0.00	0.00	-234.00	-234.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	-52,973.84	-22,397.30	0.00	0.00	0.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	-38,797.65	-90,000.00	-27,941.29	-27,942.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	-50,000.00	-23,914.78	-50,000.00	-30,000.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	0.00	0.00	0.00	0.00	0.00	-50,000.00
100003	365500	SENIOR TRIPS	-22,499.00	-26,419.51	-40,000.00	-22,656.04	-35,000.00	-35,000.00
100003	378100	CASH OVER (SHORT)	3,206.93	2,210.49	0.00	268.60	269.00	0.00
100003	379000	GARBAGE PENALTIES	-14,595.73	-14,496.06	-14,120.00	-11,503.39	-14,500.00	-14,500.00

	2013/2014	2014/2015	2015/2016	2015/2016	2015/2016	2016/2017
	Actual	Actual	Revised Budget	Current	Projected	Budget
100003 381000 SALE OF MATERIALS	-682.00	-8,162.86	-1,000.00	0.00	-1,000.00	-1,000.00
100003 383100 SALE OF PROPERTY	0.00	-300,000.00	0.00	0.00	0.00	0.00
100003 383200 SALE OF SURPLUS	-40,765.25	-138,645.74	-25,000.00	-41,004.97	-41,005.00	-25,000.00
100003 393500 SHARED COST OF CURB AND GUTTER	0.00	0.00	-5,000.00	0.00	-5,000.00	-5,000.00
100003 393600 REVOLVING LOAN PRINCIPLE	-6,873.22	-17,897.96	-14,000.00	14,885.36	0.00	0.00
100003 393700 REVOLVING LOAN INTEREST	-4,409.57	-5,621.88	0.00	3,545.73	0.00	0.00
100003 396000 PROCEEDS FROM RDC	0.00	-34,989.02	0.00	0.00	0.00	0.00
100003 396800 TRANSFER T/F REDEVELOPMENT	0.00	-1,481.20	0.00	0.00	0.00	0.00
100003 397000 PMT IN LIEU OF TAXES - ELECTRC	-120,451.00	-113,498.00	-117,912.00	-117,912.00	-117,912.00	-121,609.00
100003 397025 PAYMENT IN LIEU - ECO DEVELOP	-4,625.65	-4,625.65	-4,626.00	-4,625.65	-4,626.00	-4,626.00
100003 397050 PAYMENT IN LIEU - COMPAS	-68,366.00	-68,755.00	-73,096.00	-73,096.00	-73,096.00	-74,865.00
100003 397060 PAYMENT IN LIEU-WATER	0.00	-177,000.00	-180,396.00	-180,396.00	-180,396.00	-189,306.00
100003 397100 TRANSFER T/F ELECTRIC FUND	-681,602.00	-642,442.00	-667,428.00	-667,428.00	-667,428.00	-688,353.00
100003 397400 REIMBURSEMENT FROM WATER FUND	-20,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-10,000.00
100003 397750 REIMBURSEMENT FROM CEMETARY	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	0.00
100003 397900 TRANSFER T/F CAPITAL RESERVE	0.00	-310,000.00	-130,000.00	-130,000.00	-130,000.00	-228,893.00
100003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-566,232.49	0.00	0.00	-173,642.00
100003 399100 APPROPRIATED FUND BAL - POWELL	0.00	0.00	-586,000.00	0.00	-586,000.00	0.00
100003 GENERAL	\$-19,406,239.77	\$-20,871,503.39	\$-24,039,830.49	\$-19,693,185.20	\$-22,743,531.00	\$-22,389,825.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104100 LEGISLATIVE						
104100 402000 SALARIES & WAGES	27,817.56	28,327.52	28,800.00	23,999.41	25,942.00	29,088.00
104100 402500 LONGEVITY	600.00	600.00	600.00	600.00	600.00	600.00
104100 404000 PROFESSIONAL SERVICES	1,455.63	1,406.55	1,500.00	1,155.00	1,500.00	1,500.00
104100 405000 FICA TAXES	2,092.31	2,118.80	2,250.00	1,774.71	1,911.00	2,272.00
104100 406000 GROUP INSURANCE	33,587.21	34,462.00	36,767.00	30,709.02	30,865.00	13,062.00
104100 411000 TELEPHONE & POSTAGE	1,554.36	1,425.21	1,600.00	913.88	1,350.00	1,000.00
104100 414000 TRAVEL/MEETINGS/SCHOOLS	3,401.37	5,449.51	6,000.00	2,309.28	3,000.00	6,000.00
104100 433001 OFFICE SUPPLIES	1,285.39	288.97	800.00	379.84	400.00	600.00
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	33,278.81	34,328.34	37,600.00	38,015.62	38,016.00	36,000.00
104100 457020 CODIFICATION OF CHARTER	0.00	1,216.00	3,000.00	5,032.70	6,000.00	5,300.00
104100 461000 PRO RATA ADMIN REIMBURSEMENT	-373,690.00	-387,325.00	-398,529.00	-398,529.00	-398,529.00	-380,074.00
104100 490000 CONTINGENCY	0.00	0.00	7,500.00	0.00	0.00	0.00
104100 491000 MORGANTON BURKE CO LIBRARY	213,980.00	219,915.00	232,500.00	213,125.00	232,500.00	232,500.00
104100 491100 SPECIAL APPROPRIATIONS	57,220.04	41,172.16	29,500.00	126,951.48	79,952.00	15,000.00
104100 491400 AIRPORT	25,546.00	26,342.00	50,149.00	50,149.00	50,149.00	46,774.00
104100 491500 ECONOMIC DEVELOPMENT RESERVE	126,383.18	126,383.18	126,384.00	126,383.18	126,384.00	126,384.00
104100 493000 ECONOMIC DEVELOPMENT	256,706.80	158,690.76	128,268.00	117,052.52	117,053.00	129,013.00
104100 493100 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	622,500.00	625,500.00	625,500.00	0.00
104100 493100 ECONOMIC DEVELOPMENT GRANTS	74,594.00	0.00	0.00	0.00	0.00	0.00
104100 493200 E DEVELOPMENT GRNT ADMIN	0.00	0.00	31,125.00	31,125.00	31,125.00	0.00
104100 497030 TRANSFER TO COMMUNITY HOUSE	0.00	0.00	64,500.00	0.00	0.00	0.00
104100 497500 REIMBUSRE CAPITAL RESERVE FD	0.00	35,470.00	0.00	0.00	0.00	0.00
104100 LEGISLATIVE	\$559,812.66	\$404,271.00	\$1,086,814.00	\$1,070,646.64	\$1,047,718.00	\$339,019.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104110 LEGAL						
104110 402000 SALARIES & WAGES	135,115.84	140,385.46	143,070.00	127,260.95	146,359.00	148,232.00
104110 402500 LONGEVITY	1,413.41	1,441.65	1,464.00	1,463.28	1,464.00	1,493.00
104110 404000 PROFESSIONAL SERVICES	38,541.33	38,767.86	47,000.00	45,555.80	46,500.00	43,000.00
104110 405000 FICA TAXES	10,168.34	10,556.36	11,057.00	9,505.84	14,106.00	11,454.00
104110 406000 GROUP INSURANCE	17,027.73	17,477.00	18,638.00	15,932.68	16,586.00	12,532.00
104110 407000 RETIREMENT	12,864.96	13,217.43	12,641.00	11,416.80	13,109.00	13,855.00
104110 411000 TELEPHONE & POSTAGE	938.71	828.28	950.00	619.88	850.00	950.00
104110 414000 TRAVEL/MEETINGS/SCHOOLS	1,358.41	2,384.10	2,800.00	2,137.31	2,450.00	2,700.00
104110 433000 DEPARTMENTAL SUPPLIES	780.05	38.25	800.00	427.70	700.00	700.00
104110 453000 DUES & SUBSCRIPTIONS	13,847.23	13,604.47	12,900.00	19,519.96	19,570.00	13,100.00
104110 461000 PRO RATA ADMIN REIMBURSEMENT	-190,219.00	-182,048.00	-192,290.00	-192,290.00	-192,290.00	-189,923.00
104110 465000 IRMS FEE	5,976.00	5,009.00	5,067.00	5,067.00	5,067.00	5,215.00
104110 LEGAL	\$47,813.01	\$61,661.86	\$64,097.00	\$46,617.20	\$74,471.00	\$63,308.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104200 EXECUTIVE - CITY MANAGER						
104200 402000 SALARIES & WAGES	337,082.00	351,107.22	357,745.00	295,007.49	340,602.00	357,028.00
104200 402500 LONGEVITY	6,765.17	6,898.09	7,984.00	7,983.88	7,984.00	8,421.00
104200 404000 PROFESSIONAL SERVICES	652.28	182.00	500.00	240.69	241.00	500.00
104200 405000 FICA TAXES	25,773.39	27,321.13	27,979.00	22,274.04	25,748.00	27,957.00
104200 406000 GROUP INSURANCE	42,582.09	43,704.00	50,473.00	43,821.32	44,507.00	39,729.00
104200 407000 RETIREMENT	38,103.79	39,719.71	37,770.00	29,589.62	33,733.00	34,396.00
104200 411000 TELEPHONE & POSTAGE	2,395.77	2,369.40	2,600.00	1,528.23	1,900.00	1,925.00
104200 412000 PRINTING	4,102.27	2,800.00	4,750.00	538.45	1,000.00	2,000.00
104200 414000 TRAVEL/MEETINGS/SCHOOLS	9,479.25	8,579.73	7,050.00	7,496.18	7,500.00	7,050.00
104200 417000 MAINTENANCE & REPAIR VEHICLES	7,084.54	7,199.92	8,100.00	6,184.62	7,800.00	7,800.00
104200 433000 DEPARTMENTAL SUPPLIES	85.00	0.00	0.00	0.00	0.00	0.00
104200 433001 OFFICE SUPPLIES	3,117.82	2,949.64	2,400.00	2,624.86	2,625.00	2,500.00
104200 433100 PIO SUPPLIES	312.41	162.88	1,675.00	1,492.94	1,675.00	1,625.00
104200 453000 DUES & SUBSCRIPTIONS	3,591.27	3,858.71	3,800.00	2,859.85	3,500.00	3,800.00
104200 457150 MARKETING	3,420.15	446.15	4,125.00	3,395.00	4,125.00	4,125.00
104200 461000 PRO RATA ADMIN REIMBURSEMENT	-400,845.00	-415,278.00	-429,021.00	-429,021.00	-429,021.00	-414,671.00
104200 465000 IRMS FEE	17,244.00	22,147.00	19,325.00	19,325.00	19,325.00	19,483.00
104200 EXECUTIVE - CITY MANAGER	\$100,946.20	\$104,167.58	\$107,255.00	\$15,341.17	\$73,244.00	\$103,668.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104210 HUMAN RESOURCES						
104210 402000 SALARIES & WAGES	184,373.05	185,659.13	192,536.00	169,924.65	192,536.00	197,992.00
104210 402500 LONGEVITY	3,888.25	4,701.51	2,988.00	2,987.61	2,988.00	3,048.00
104210 404000 PROFESSIONAL SERVICES	276.00	4,225.00	0.00	4,295.75	4,296.00	50,800.00
104210 405000 FICA TAXES	13,463.55	13,554.97	14,958.00	12,715.60	14,958.00	15,380.00
104210 406000 GROUP INSURANCE	33,758.02	34,648.00	36,961.00	31,602.96	32,924.00	24,733.00
104210 406001 RETIREE INSURANCE	0.00	4,914.00	0.00	0.00	0.00	0.00
104210 406005 FUTURE HEALTH CLAIMS RESERVE	0.00	0.00	-200,000.00	0.00	0.00	0.00
104210 407000 RETIREMENT	13,310.00	13,398.95	13,042.00	11,533.26	13,042.00	14,576.00
104210 408000 WORKMANS COMPENSATION	343,295.14	378,905.96	395,000.00	427,748.03	464,439.00	519,000.00
104210 408010 SAFETY	13,889.89	13,358.31	13,050.00	8,245.87	9,965.00	13,785.00
104210 409000 UNEMPLOYMENT	78,818.61	13,211.66	20,000.00	10,622.61	15,000.00	15,000.00
104210 409010 EMPLOYEE PROGAMS	7,133.89	9,342.49	8,650.00	5,489.95	6,470.00	9,400.00
104210 409100 WELLNESS PROGRAM	19,863.85	11,080.83	15,000.00	10,517.07	13,517.00	15,000.00
104210 410000 TRAINING EMPLOYEE	1,329.83	1,946.15	3,000.00	350.00	350.00	3,000.00
104210 411000 TELEPHONE & POSTAGE	1,882.43	1,618.42	1,860.00	1,440.15	1,715.00	1,620.00
104210 412000 PRINTING	343.00	0.00	500.00	0.00	100.00	500.00
104210 414000 TRAVEL/MEETINGS/SCHOOLS	637.54	1,265.55	2,315.00	1,287.02	1,300.00	3,868.00
104210 433001 OFFICE SUPPLIES	4,808.29	5,568.67	3,975.00	4,547.16	4,550.00	6,000.00
104210 433700 SPECIAL PROJECTS	3,376.88	1,316.64	2,025.00	200.54	2,025.00	2,213.00
104210 453000 DUES & SUBSCRIPTIONS	367.00	294.34	765.00	557.32	765.00	765.00
104210 454000 INSURANCE AND BONDS	386,015.05	351,855.16	371,000.00	416,185.42	421,845.00	376,000.00
104210 454010 RISK RETENTION	53.31	4,969.20	5,000.00	1,191.00	2,900.00	5,000.00
104210 457010 RECRUITMENT SELECTION	17,327.39	11,066.16	15,350.00	9,062.33	10,000.00	12,500.00
104210 461000 PRO RATA ADMIN REIMBURSEMENT	-610,010.00	-649,892.00	-643,349.00	-643,349.00	-643,349.00	-745,296.00
104210 465000 IRMS FEE	10,318.00	13,152.00	11,750.00	11,750.00	11,750.00	11,904.00
104210 HUMAN RESOURCES	\$528,518.97	\$430,161.10	\$286,376.00	\$498,905.30	\$584,086.00	\$556,788.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104220 CANTEEN						
104220 447010 CITY HALL CANTEEN	421.16	0.00	300.00	0.00	300.00	300.00
104220 447020 POLICE DEPT CANTEEN	0.00	964.25	1,000.00	233.42	1,000.00	1,000.00
104220 447040 WAREHOUSE CANTEEN	0.00	0.00	100.00	0.00	100.00	100.00
104220 447050 WASTEWATER CANTEEN	261.85	448.34	500.00	0.00	500.00	500.00
104220 447060 WATER CANTEEN	66.49	134.28	200.00	0.00	200.00	200.00
104220 CANTEEN	\$749.50	\$1,546.87	\$2,100.00	\$233.42	\$2,100.00	\$2,100.00
104230 ELECTION						
104230 457040 ELECTIONS	15,854.18	2.96	2,000.00	1,324.38	2,000.00	0.00
104230 ELECTION	\$15,854.18	\$2.96	\$2,000.00	\$1,324.38	\$2,000.00	\$0.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104250 AUDITORIUM						
104250 402000 SALARIES & WAGES	214,271.13	227,830.43	232,342.00	210,024.86	239,355.00	227,462.00
104250 402500 LONGEVITY	4,156.72	4,467.34	4,798.00	4,797.82	4,798.00	2,071.00
104250 404000 PROFESSIONAL SERVICES	9,311.10	10,962.47	8,267.00	7,365.75	10,000.00	11,800.00
104250 405000 FICA TAXES	15,988.31	16,985.84	18,142.00	15,921.32	18,093.00	17,560.00
104250 406000 GROUP INSURANCE	48,362.05	49,637.00	55,253.00	47,087.88	48,000.00	35,432.00
104250 406001 RETIREE INSURANCE	4,794.39	0.00	0.00	0.00	0.00	0.00
104250 407000 RETIREMENT	15,387.15	16,388.65	15,818.00	14,299.66	16,256.00	16,642.00
104250 411000 TELEPHONE & POSTAGE	6,040.22	6,216.95	7,000.00	3,997.67	6,500.00	6,500.00
104250 413000 UTILITIES	90,316.23	94,371.10	102,000.00	93,934.16	105,000.00	107,500.00
104250 414000 TRAVEL/MEETINGS/SCHOOLS	5,701.56	4,834.38	8,500.00	2,320.74	7,000.00	8,500.00
104250 415000 MAINTENANCE & REPAIR BUILDINGS	14,471.95	12,835.62	18,350.00	17,002.79	19,100.00	19,100.00
104250 416000 MAINTENANCE & REPAIR EQUIPMENT	7,876.56	6,955.03	5,150.00	4,529.04	5,150.00	5,150.00
104250 417000 MAINTENANCE & REPAIR VEHICLES	2,145.60	1,991.30	2,650.00	2,522.29	3,000.00	3,000.00
104250 426000 ADVERTISING	43,482.31	44,083.47	46,000.00	43,398.03	46,000.00	48,100.00
104250 431000 VEHICLE SUPPLIES	1,000.03	638.29	1,000.00	334.54	1,000.00	1,000.00
104250 433000 DEPARTMENTAL SUPPLIES	9,729.67	9,583.18	16,200.00	11,985.73	12,000.00	12,000.00
104250 436000 UNIFORMS	1,530.07	1,381.86	1,750.00	712.51	1,750.00	2,000.00
104250 442000 CONTRACTED LABOR	39,697.19	45,273.83	53,000.00	47,732.57	53,000.00	57,000.00
104250 442500 SPECIAL CONTRACTED SERVICES	0.00	0.00	0.00	56,116.43	56,873.00	0.00
104250 443000 CONTRACTED PERFORMANCE	259,205.79	273,364.66	310,300.00	269,046.89	310,300.00	310,300.00
104250 447000 FOOD SUPPLIES	7,657.02	11,687.99	14,000.00	10,226.91	15,000.00	18,000.00
104250 453000 DUES & SUBSCRIPTIONS	2,308.19	2,176.95	3,200.00	3,119.69	3,120.00	3,900.00
104250 465000 IRMS FEE	32,921.00	38,398.00	34,646.00	34,646.00	34,646.00	34,876.00
104250 474000 C/O EQUIPMENT	0.00	0.00	3,483.00	2,899.00	2,900.00	1,650.00
104250 475000 CAPITAL IMPROVEMENT PROGRAM	237,247.16	74,112.93	192,406.00	183,501.44	192,406.00	145,000.00
104250 481000 DEBT PRINCIPAL	48,871.99	50,350.07	50,947.00	50,935.35	50,936.00	85,739.00
104250 482000 INTEREST	4,350.49	2,872.41	2,288.00	2,287.13	2,288.00	4,614.00
104250 AUDITORIUM	\$1,126,823.88	\$1,007,399.75	\$1,207,490.00	\$1,140,746.20	\$1,264,471.00	\$1,184,896.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104400 ACCOUNTING						
104400 402000 SALARIES & WAGES	188,733.64	192,079.08	196,041.00	173,124.89	196,041.00	201,005.00
104400 402500 LONGEVITY	5,195.87	5,297.41	6,045.00	6,044.88	6,045.00	6,189.00
104400 404000 PROFESSIONAL SERVICES	33,757.62	34,981.25	44,685.00	31,668.00	44,685.00	48,700.00
104400 405000 FICA TAXES	13,780.24	14,089.69	15,460.00	12,814.24	15,460.00	15,851.00
104400 406000 GROUP INSURANCE	33,776.67	34,665.00	36,984.00	31,621.20	32,946.00	24,754.00
104400 406001 RETIREE INSURANCE	9,588.77	0.00	0.00	0.00	0.00	0.00
104400 407000 RETIREMENT	13,711.06	13,925.01	13,480.00	11,950.54	13,480.00	15,022.00
104400 411000 TELEPHONE & POSTAGE	5,787.70	6,276.86	6,750.00	4,986.12	6,500.00	6,500.00
104400 414000 TRAVEL/MEETINGS/SCHOOLS	3,555.61	3,976.02	5,500.00	3,532.89	5,500.00	5,500.00
104400 433001 OFFICE SUPPLIES	6,266.27	2,783.58	6,500.00	4,090.61	6,500.00	6,500.00
104400 433005 BANK FEES	1,152.12	3,901.61	4,000.00	3,526.17	4,500.00	5,000.00
104400 453000 DUES & SUBSCRIPTIONS	1,115.00	1,492.50	1,635.00	1,075.00	1,635.00	1,635.00
104400 461000 PRO RATA ADMIN REIMBURSEMENT	-469,597.00	-510,794.00	-509,232.00	-509,232.00	-509,232.00	-543,118.00
104400 462000 WAREHOUSE GARAGE FEE	243,447.00	248,673.00	244,664.00	244,664.00	244,664.00	280,044.00
104400 465000 IRMS FEE	16,461.00	18,553.00	17,038.00	17,038.00	17,038.00	17,262.00
104400 474000 C/O EQUIPMENT	0.00	4,805.00	5,000.00	0.00	0.00	5,000.00
104400 ACCOUNTING	\$106,731.57	\$74,705.01	\$94,550.00	\$36,904.54	\$85,762.00	\$95,844.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104450 UTILITY - COLLECTIONS						
104450 402000 SALARIES & WAGES	181,395.91	183,595.11	191,018.00	165,690.16	191,018.00	194,047.00
104450 402500 LONGEVITY	2,512.45	3,146.10	3,497.00	3,497.00	3,497.00	3,575.00
104450 404000 PROFESSIONAL SERVICES	0.00	0.00	16,800.00	10,128.00	16,800.00	1,000.00
104450 405000 FICA TAXES	13,663.44	13,796.15	14,881.00	12,659.96	14,881.00	15,119.00
104450 406000 GROUP INSURANCE	41,983.28	43,070.00	45,967.00	39,309.39	39,992.00	30,669.00
104450 406001 RETIREE INSURANCE	9,588.77	9,828.00	10,524.00	8,259.11	10,794.00	14,130.00
104450 407000 RETIREMENT	11,610.67	11,960.18	11,641.00	9,879.44	11,641.00	12,878.00
104450 411000 TELEPHONE & POSTAGE	74,623.94	77,421.54	86,875.00	76,107.36	94,000.00	104,000.00
104450 414000 TRAVEL/MEETINGS/SCHOOLS	400.00	120.00	2,500.00	609.37	2,500.00	2,500.00
104450 416000 MAINTENANCE & REPAIR EQUIPMENT	2,501.13	2,610.63	4,000.00	733.83	4,000.00	4,000.00
104450 433001 OFFICE SUPPLIES	24,045.36	25,469.68	40,000.00	3,979.19	6,000.00	10,000.00
104450 461000 PRO RATA ADMIN REIMBURSEMENT	-414,933.00	-447,106.00	-447,679.00	-447,679.00	-447,679.00	-431,202.00
104450 465000 IRMS FEE	37,049.00	40,022.00	38,776.00	38,776.00	38,776.00	39,284.00
104450 UTILITY - COLLECTIONS	\$-15,559.05	\$-36,066.61	\$18,800.00	\$-78,050.19	\$-13,780.00	\$0.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104452 TAX COLLECTION						
104452 402000 SALARIES & WAGES	38,467.77	39,804.22	40,454.00	35,635.30	40,454.00	40,926.00
104452 402500 LONGEVITY	973.65	993.13	1,412.00	1,411.24	1,412.00	1,426.00
104452 405000 FICA TAXES	3,007.97	3,111.70	3,203.00	2,617.64	3,203.00	3,240.00
104452 406000 GROUP INSURANCE	8,414.72	8,637.00	9,217.00	7,881.45	8,213.00	6,157.00
104452 406001 RETIREE INSURANCE	9,588.77	9,828.00	10,524.00	8,259.11	10,884.00	14,130.00
104452 407000 RETIREMENT	2,788.48	2,878.24	2,793.00	2,471.72	2,793.00	3,071.00
104452 411000 TELEPHONE & POSTAGE	5,883.18	5,625.72	8,200.00	4,921.01	7,500.00	7,500.00
104452 414000 TRAVEL/MEETINGS/SCHOOLS	338.65	398.30	2,000.00	317.39	2,000.00	2,000.00
104452 433001 OFFICE SUPPLIES	3,142.76	1,895.55	4,400.00	1,988.74	2,000.00	2,000.00
104452 451000 BAD ACCOUNTS	0.00	0.00	0.00	0.18	1.00	0.00
104452 461000 PRO RATA ADMIN REIMBURSEMENT	-69,792.00	-65,529.00	-67,458.00	-67,458.00	-67,458.00	-65,481.00
104452 465000 IRMS FEE	22,250.00	15,457.00	14,165.00	14,165.00	14,165.00	13,094.00
104452 TAX COLLECTION	\$25,063.95	\$23,099.86	\$28,910.00	\$12,210.78	\$25,167.00	\$28,063.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104900 DEVELOPMENT AND DESIGN SERVICE						
104900 402000 SALARIES & WAGES	142,233.26	145,004.53	147,741.00	132,789.79	150,404.00	149,709.00
104900 402500 LONGEVITY	4,346.19	4,433.14	4,873.00	4,872.06	4,873.00	4,880.00
104900 404000 PROFESSIONAL SERVICES	67,950.00	31,586.03	20,000.00	0.00	0.00	20,000.00
104900 404100 PROFESSIONAL SERVICES STORMWTR	6,128.38	5,801.00	15,000.00	6,049.00	10,000.00	10,000.00
104900 405000 FICA TAXES	10,873.13	11,065.09	11,675.00	10,282.16	11,600.00	11,826.00
104900 406000 GROUP INSURANCE	25,336.43	26,003.00	27,741.00	23,064.54	25,000.00	18,553.00
104900 406001 RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00	14,130.00
104900 407000 RETIREMENT	10,363.30	10,542.73	10,180.00	8,072.75	8,650.00	11,208.00
104900 411000 TELEPHONE & POSTAGE	1,968.83	1,774.80	2,000.00	1,375.82	2,000.00	2,000.00
104900 412000 PRINTING	0.00	48.76	1,250.00	18.75	1,000.00	1,250.00
104900 414000 TRAVEL/MEETINGS/SCHOOLS	1,297.98	872.97	3,000.00	1,655.00	2,000.00	3,000.00
104900 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	150.06	400.00	0.00	250.00	400.00
104900 426000 ADVERTISING	0.00	1,249.00	2,000.00	769.44	2,000.00	2,000.00
104900 433001 OFFICE SUPPLIES	1,476.03	1,882.69	1,750.00	942.67	1,750.00	2,250.00
104900 453000 DUES & SUBSCRIPTIONS	572.00	480.00	795.00	540.00	795.00	795.00
104900 465000 IRMS FEE	54,241.00	50,979.00	48,048.00	48,048.00	48,048.00	48,079.00
104900 474000 C/O EQUIPMENT	75.00	8,482.42	250.00	0.00	250.00	250.00
104900 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	159,470.00	163,225.02	163,226.00	141,460.00
104900 DEVELOPMENT AND DESIGN SERVICE	\$326,861.53	\$300,355.22	\$456,173.00	\$401,705.00	\$431,846.00	\$441,790.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104910 PLANNING						
104910 402000 SALARIES & WAGES	67,351.52	63,451.96	70,422.00	62,245.12	71,457.00	71,236.00
104910 402500 LONGEVITY	1,165.40	1,188.73	1,207.00	1,206.55	1,207.00	1,225.00
104910 405000 FICA TAXES	5,190.62	4,891.41	5,480.00	4,802.10	5,500.00	5,544.00
104910 406000 GROUP INSURANCE	8,442.20	8,664.00	9,243.00	7,902.94	8,233.00	6,184.00
104910 406001 RETIREE INSURANCE	9,588.77	9,828.00	10,524.00	8,259.11	9,000.00	14,130.00
104910 407000 RETIREMENT	3,378.15	3,435.98	3,311.00	2,929.43	3,353.00	3,659.00
104910 411000 TELEPHONE & POSTAGE	1,563.62	1,428.51	1,700.00	1,143.35	1,400.00	1,425.00
104910 412000 PRINTING	0.00	272.00	450.00	13.89	450.00	450.00
104910 414000 TRAVEL/MEETINGS/SCHOOLS	1,063.43	801.08	2,970.00	780.08	1,750.00	2,750.00
104910 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	7.56	450.00	0.00	450.00	450.00
104910 417000 MAINTENANCE & REPAIR VEHICLES	18.00	296.69	250.00	334.93	350.00	250.00
104910 426000 ADVERTISING	2,290.62	1,654.88	3,000.00	777.48	1,500.00	3,000.00
104910 431000 VEHICLE SUPPLIES	329.53	419.01	950.00	179.09	300.00	500.00
104910 433000 DEPARTMENTAL SUPPLIES	1,541.52	1,081.67	2,020.00	1,403.93	2,020.00	2,020.00
104910 453000 DUES & SUBSCRIPTIONS	335.00	345.00	750.00	345.00	500.00	550.00
104910 464015 NUISANCE ABATEMENT	7,326.21	0.00	30,000.00	353.48	30,000.00	50,000.00
104910 474000 C/O EQUIPMENT	75.00	0.00	225.00	0.00	225.00	225.00
104910 PLANNING	\$109,659.59	\$97,766.48	\$142,952.00	\$92,676.48	\$137,695.00	\$163,598.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
104920 D & D INSPECTION & ZONING						
104920 402000 SALARIES & WAGES	132,440.82	123,875.57	135,805.00	120,011.14	138,100.00	140,812.00
104920 402500 LONGEVITY	3,415.25	2,388.68	3,533.00	3,587.55	3,588.00	3,664.00
104920 404000 PROFESSIONAL SERVICES	-5,400.00	0.00	3,000.00	0.00	1,000.00	3,000.00
104920 405000 FICA TAXES	9,501.63	9,207.05	10,660.00	9,118.18	104,450.00	11,053.00
104920 406000 GROUP INSURANCE	16,942.33	17,388.00	18,553.00	15,861.33	16,519.00	12,447.00
104920 406001 RETIREE INSURANCE	0.00	0.00	0.00	0.00	12,171.00	0.00
104920 407000 RETIREMENT	8,185.95	7,524.64	7,960.00	7,057.42	8,079.00	9,025.00
104920 411000 TELEPHONE & POSTAGE	2,560.77	2,448.52	2,700.00	1,884.34	2,500.00	2,550.00
104920 412000 PRINTING	263.00	294.46	450.00	48.77	100.00	350.00
104920 414000 TRAVEL/MEETINGS/SCHOOLS	1,382.10	1,423.48	4,000.00	1,945.52	2,250.00	4,000.00
104920 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	0.00	500.00	0.00	200.00	500.00
104920 417000 MAINTENANCE & REPAIR VEHICLES	290.41	481.84	1,000.00	732.77	900.00	1,000.00
104920 426000 ADVERTISING	0.00	0.00	200.00	0.00	100.00	200.00
104920 431000 VEHICLE SUPPLIES	2,952.73	3,219.87	3,500.00	1,398.64	2,000.00	2,700.00
104920 433001 OFFICE SUPPLIES	871.99	1,152.89	1,800.00	507.74	1,000.00	1,500.00
104920 453000 DUES & SUBSCRIPTIONS	692.95	666.00	1,000.00	681.90	1,000.00	1,000.00
104920 474000 C/O EQUIPMENT	175.00	0.00	300.00	0.00	300.00	300.00
104920 D & D INSPECTION & ZONING	\$174,274.93	\$170,071.00	\$194,961.00	\$162,835.30	\$294,257.00	\$194,101.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105000 MUNICIPAL BUILDING						
105000 411000 TELEPHONE & POSTAGE	3,985.93	4,459.66	6,500.00	1,957.67	3,023.00	3,800.00
105000 413000 UTILITIES	64,052.43	64,424.24	64,069.00	58,996.22	64,666.00	65,050.00
105000 415000 MAINTENANCE & REPAIR BUILDINGS	11,297.14	14,348.84	28,090.00	25,438.51	27,700.00	15,000.00
105000 415500 M & R CITY HALL	7,588.42	5,432.28	7,500.00	3,839.61	6,852.00	7,500.00
105000 416000 MAINTENANCE & REPAIR EQUIPMENT	10,843.61	4,914.24	15,000.00	5,252.11	14,833.00	15,000.00
105000 417000 MAINTENANCE & REPAIR VEHICLES	192.46	684.52	650.00	128.83	130.00	650.00
105000 431000 VEHICLE SUPPLIES	1,073.16	580.08	1,800.00	501.19	701.00	1,225.00
105000 433000 DEPARTMENTAL SUPPLIES	8,193.00	875.87	5,500.00	-2,841.83	195.00	5,500.00
105000 433001 OFFICE SUPPLIES	0.00	0.00	0.00	163.11	164.00	0.00
105000 445000 CONTRACTED SERVICES	42,425.00	41,877.00	44,640.00	37,550.00	37,550.00	42,200.00
105000 461000 PRO RATA ADMIN REIMBURSEMENT	-106,463.00	-90,452.00	-87,922.00	-87,922.00	-87,922.00	-105,528.00
105000 464000 IGS REIMBURSEMENT	-100,000.00	-125,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
105000 475000 CAPITAL IMPROVEMENT PROGRAM	75,878.91	51,202.29	60,000.00	42,778.00	50,278.00	43,500.00
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	71,875.91	64,105.55	63,438.00	56,335.17	63,438.00	54,688.00
105000 MUNICIPAL BUILDING	\$313,589.63	\$260,099.23	\$281,912.00	\$214,823.25	\$254,255.00	\$221,232.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105100 PUBLIC SAFETY OPERATIONS						
105100 402000 SALARIES & WAGES	3,882,407.42	3,764,283.30	4,071,053.00	3,205,697.22	3,700,000.00	4,111,781.00
105100 402100 SPECIAL SEPARATION ALLOWANCE	135,401.76	165,671.39	150,574.00	152,963.22	155,000.00	189,669.00
105100 402500 LONGEVITY	78,663.96	74,500.04	78,555.00	71,482.88	71,483.00	74,006.00
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	25,301.93	10,228.06	11,200.00	6,936.63	11,200.00	11,200.00
105100 405000 FICA TAXES	304,736.67	296,813.15	327,008.00	254,970.55	292,493.00	329,776.00
105100 406000 GROUP INSURANCE	825,676.03	790,492.41	840,078.00	711,382.38	735,871.00	561,585.00
105100 406001 RETIREE INSURANCE	253,296.56	237,510.00	280,640.00	225,387.66	280,946.00	343,973.00
105100 406900 GAP INSURANCE	0.00	5,646.00	6,000.00	8,395.00	8,395.00	6,000.00
105100 407000 RETIREMENT	450,111.89	421,521.42	463,672.00	344,967.03	397,181.00	500,611.00
105100 411000 TELEPHONE & POSTAGE	64,118.15	69,496.30	57,000.00	48,577.20	60,000.00	61,000.00
105100 413000 UTILITIES	84,226.77	81,557.37	85,000.00	72,699.13	85,000.00	85,000.00
105100 414000 TRAVEL/MEETINGS/SCHOOLS	3,860.63	5,142.12	3,500.00	2,913.58	3,500.00	4,000.00
105100 414010 TRAINING	40,524.75	42,974.88	40,000.00	36,043.49	40,000.00	45,000.00
105100 414020 HEALTH SCREENING	66,892.64	26,559.50	30,100.00	28,205.00	30,100.00	30,100.00
105100 415000 MAINTENANCE & REPAIR BUILDINGS	39,865.16	76,782.55	53,000.00	47,072.12	53,000.00	53,000.00
105100 416000 MAINTENANCE & REPAIR EQUIPMENT	91,329.12	90,914.36	110,240.00	98,021.49	98,587.00	100,000.00
105100 417000 MAINTENANCE & REPAIR VEHICLES	126,517.23	150,434.18	113,579.00	125,794.17	145,000.00	145,000.00
105100 421000 RENTAL	7,428.00	8,198.00	13,800.00	8,088.00	13,800.00	13,800.00
105100 431000 VEHICLE SUPPLIES	204,507.65	160,017.29	200,000.00	93,163.39	155,600.00	175,000.00
105100 433000 DEPARTMENTAL SUPPLIES	61,308.65	42,823.30	43,000.00	41,676.37	43,000.00	43,000.00
105100 433001 OFFICE SUPPLIES	4.15	0.00	0.00	0.00	0.00	0.00
105100 433010 STORE/TRAINING SUPPLIES	26,105.73	49,784.11	42,000.00	26,577.11	42,000.00	42,000.00
105100 433020 SUPPLIES PUB SAFETY COMPUTER	5,969.06	4,812.32	5,500.00	4,714.08	5,500.00	5,500.00
105100 433050 DARE PROGRAM	5,546.75	10,247.09	7,500.00	16,734.10	16,735.00	7,500.00
105100 436000 UNIFORMS	48,547.45	48,159.48	55,473.28	49,891.99	55,474.00	53,000.00
105100 436010 SAFETY EQUIPMENT	34,520.21	70,282.68	53,000.00	45,139.29	53,000.00	53,000.00
105100 443500 BURKE CO 911 REIMBURSEMENT	0.00	200,232.17	240,518.00	240,517.31	240,518.00	240,518.00
105100 443550 911 5YR LAND REIMBURSEMENT	0.00	-6,714.00	-6,714.00	-6,714.00	-6,714.00	-6,714.00
105100 453000 DUES & SUBSCRIPTIONS	6,552.50	9,588.00	10,000.00	8,991.41	10,000.00	20,000.00
105100 458500 ANIMAL CONTROL	9,085.63	9,462.36	10,000.00	9,318.94	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	216,132.00	249,492.00	210,901.00	210,901.00	210,901.00	214,370.00
105100 473390 CONTRIBUTION DRUG TASK FORCE	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
105100 474000 C/O EQUIPMENT	11,080.57	14,927.71	18,000.00	13,196.39	18,000.00	20,850.00
105100 474040 K 9 ACCOUNT	10,263.97	10,546.35	11,000.00	6,373.21	8,500.00	9,000.00
105100 475000 CAPITAL IMPROVEMENT PROGRAM	999,284.15	616,742.95	1,089,788.92	691,544.26	691,545.00	1,509,026.00
105100 481000 DEBT PRINCIPAL	311,081.22	369,926.14	376,089.00	375,833.16	375,834.00	447,005.00
105100 482000 INTEREST	14,157.61	22,246.52	24,611.00	24,721.65	24,722.00	22,913.00
105100 PUBLIC SAFETY OPERATIONS	\$8,449,025.97	\$8,205,821.50	\$9,131,966.20	\$7,306,386.41	\$8,142,471.00	\$9,537,769.00

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105550 PUBLIC WORKS						
105550 402000 SALARIES & WAGES	98,477.37	99,069.41	118,399.00	104,509.62	118,060.00	121,680.00
105550 402500 LONGEVITY	3,446.72	3,470.04	4,124.00	4,123.36	4,124.00	4,231.00
105550 405000 FICA TAXES	7,489.66	7,532.40	9,373.00	8,117.82	9,347.00	9,633.00
105550 406000 GROUP INSURANCE	14,675.66	14,867.15	18,564.00	15,869.98	16,528.00	12,452.00
105550 407000 RETIREMENT	7,206.07	7,234.36	8,173.00	7,245.90	7,832.00	9,129.00
105550 411000 TELEPHONE & POSTAGE	1,273.72	1,616.91	1,505.00	950.35	1,489.00	1,505.00
105550 414000 TRAVEL/MEETINGS/SCHOOLS	0.00	0.00	100.00	0.00	0.00	100.00
105550 416000 MAINTENANCE & REPAIR EQUIPMENT	122.60	28.19	158.00	22.39	39.00	158.00
105550 417000 MAINTENANCE & REPAIR VEHICLES	25.66	123.46	100.00	56.32	57.00	100.00
105550 431000 VEHICLE SUPPLIES	1,142.53	917.75	1,350.00	639.70	1,347.00	1,350.00
105550 433001 OFFICE SUPPLIES	414.97	88.82	400.00	446.56	447.00	400.00
105550 465000 IRMS FEE	15,683.83	15,550.50	17,189.00	17,189.00	17,189.00	17,458.00
105550 PUBLIC WORKS	\$149,958.79	\$150,498.99	\$179,435.00	\$159,171.00	\$176,459.00	\$178,196.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105600 STREETS ADMINISTRATION						
105600 402000 SALARIES & WAGES	46,965.76	45,166.01	82,321.00	72,215.47	81,725.00	83,909.00
105600 402500 LONGEVITY	1,174.15	1,130.00	2,039.00	2,038.78	2,039.00	2,075.00
105600 405000 FICA TAXES	3,543.04	3,406.89	6,454.00	5,432.92	6,408.00	6,578.00
105600 406000 GROUP INSURANCE	10,038.34	9,720.56	18,436.00	15,764.50	16,427.00	12,318.00
105600 407000 RETIREMENT	3,403.54	3,266.17	5,627.00	4,952.72	5,362.00	6,234.00
105600 411000 TELEPHONE & POSTAGE	828.24	1,009.79	1,282.00	818.16	1,273.00	1,282.00
105600 413000 UTILITIES	2,486.28	1,957.94	4,740.00	3,303.79	3,913.00	4,740.00
105600 414000 TRAVEL/MEETINGS/SCHOOLS	123.94	90.92	500.00	298.14	300.00	500.00
105600 416000 MAINTENANCE & REPAIR EQUIPMENT	149.25	34.34	155.00	16.50	33.00	155.00
105600 417000 MAINTENANCE & REPAIR VEHICLES	248.32	494.69	1,000.00	434.37	435.00	1,000.00
105600 431000 VEHICLE SUPPLIES	3,474.70	2,277.06	6,210.00	2,546.29	4,376.00	6,210.00
105600 433000 DEPARTMENTAL SUPPLIES	326.25	275.87	800.00	1,627.82	1,630.00	15,800.00
105600 433001 OFFICE SUPPLIES	74.94	63.46	300.00	137.25	180.00	300.00
105600 436000 UNIFORMS	407.65	383.52	850.00	716.00	729.00	850.00
105600 474000 C/O EQUIPMENT	0.00	1,320.00	3,850.00	3,850.00	3,850.00	600.00
105600 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	139,147.00	183,432.00	183,462.52	183,463.00	21,000.00
105600 481000 DEBT PRINCIPAL	0.00	45,959.64	46,766.00	46,765.83	46,766.00	120,816.00
105600 482000 INTEREST	0.00	1,917.54	1,164.00	1,111.35	1,112.00	3,521.00
105600 STREETS ADMINISTRATION	\$73,244.40	\$257,621.40	\$365,926.00	\$345,492.41	\$360,021.00	\$287,888.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105610 STREETS MAINTENANCE						
105610 402000 SALARIES & WAGES	161,133.12	162,656.25	280,136.00	240,608.71	273,342.00	286,602.00
105610 402500 LONGEVITY	3,619.83	3,928.06	6,891.00	6,890.22	6,891.00	7,333.00
105610 405000 FICA TAXES	12,341.41	12,286.33	21,958.00	18,241.82	21,438.00	22,486.00
105610 406000 GROUP INSURANCE	48,235.65	47,180.78	82,599.00	70,639.00	72,659.00	55,066.00
105610 407000 RETIREMENT	11,356.46	11,462.20	18,145.00	16,120.38	17,433.00	20,223.00
105610 416000 MAINTENANCE & REPAIR EQUIPMENT	865.61	2,132.34	530.00	843.68	1,110.00	530.00
105610 417000 MAINTENANCE & REPAIR VEHICLES	26,939.96	26,031.83	34,000.00	31,626.34	33,483.00	34,000.00
105610 431000 VEHICLE SUPPLIES	24,621.18	26,527.16	44,000.00	23,527.87	34,708.00	40,000.00
105610 433000 DEPARTMENTAL SUPPLIES	2,206.13	2,756.09	3,750.00	2,896.26	3,528.00	3,750.00
105610 436000 UNIFORMS	3,052.07	2,575.72	4,248.00	3,961.38	4,253.00	4,248.00
105610 474000 C/O EQUIPMENT	324.90	0.00	0.00	0.00	0.00	0.00
105610 STREETS MAINTENANCE	\$294,696.32	\$297,536.76	\$496,257.00	\$415,355.66	\$468,845.00	\$474,238.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105620 STREETS CONCRETE						
105620 402000 SALARIES & WAGES	38,391.27	37,457.65	57,969.00	50,771.79	57,498.00	59,461.00
105620 402500 LONGEVITY	958.41	939.64	727.00	726.63	727.00	1,035.00
105620 405000 FICA TAXES	2,944.95	2,903.81	4,491.00	3,902.73	4,454.00	4,628.00
105620 406000 GROUP INSURANCE	11,436.32	11,280.55	18,350.00	15,693.67	16,359.00	12,232.00
105620 406001 RETIREE INSURANCE	0.00	0.00	10,524.00	8,259.11	9,236.00	7,989.00
105620 407000 RETIREMENT	2,782.05	2,689.01	3,915.00	3,434.85	3,732.00	4,386.00
105620 416000 MAINTENANCE & REPAIR EQUIPMENT	30.97	21.64	175.00	16.50	33.00	175.00
105620 417000 MAINTENANCE & REPAIR VEHICLES	3,121.54	2,038.66	3,000.00	1,966.50	2,028.00	3,000.00
105620 431000 VEHICLE SUPPLIES	5,978.33	3,891.28	9,815.00	2,880.18	4,958.00	9,815.00
105620 433000 DEPARTMENTAL SUPPLIES	1,356.03	264.20	2,000.00	1,444.72	2,000.00	2,000.00
105620 436000 UNIFORMS	912.40	957.85	1,641.00	1,123.40	1,206.00	1,641.00
105620 474000 MISC C/O EQUIPMENT	592.64	0.00	2,000.00	0.00	2,000.00	2,000.00
105620 STREETS CONCRETE	\$68,504.91	\$62,444.29	\$114,607.00	\$90,220.08	\$104,231.00	\$108,362.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105640 STREETS - SWEEPING						
105640 402000 SALARIES & WAGES	53,018.06	51,632.88	88,578.00	79,044.71	89,245.00	90,382.00
105640 402500 LONGEVITY	1,498.95	1,450.06	2,513.00	2,512.08	2,513.00	2,561.00
105640 405000 FICA TAXES	4,134.76	4,026.78	6,969.00	6,185.76	7,019.00	7,111.00
105640 406000 GROUP INSURANCE	15,531.90	15,116.67	27,535.00	23,547.82	24,547.00	18,356.00
105640 407000 RETIREMENT	3,854.30	3,745.23	6,076.00	5,439.88	5,936.00	6,739.00
105640 416000 MAINTENANCE & REPAIR EQUIPMENT	1,789.62	6,312.39	7,670.00	5,266.68	7,585.00	7,670.00
105640 431000 VEHICLE SUPPLIES	9,964.00	9,405.71	26,400.00	7,926.89	16,035.00	26,400.00
105640 433000 DEPARTMENTAL SUPPLIES	38.60	2,242.31	5,250.00	5.52	3,806.00	5,250.00
105640 436000 UNIFORMS	1,071.72	908.86	1,739.00	1,537.43	1,646.00	1,739.00
105640 STREETS - SWEEPING	\$90,901.91	\$94,840.89	\$172,730.00	\$131,466.77	\$158,332.00	\$166,208.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105650 STREETS - SIGN PAINTING						
105650 402000 SALARIES & WAGES	18,397.26	17,600.58	32,469.00	28,447.01	32,181.00	33,151.00
105650 402500 LONGEVITY	641.44	616.49	1,124.00	1,123.96	1,124.00	1,146.00
105650 405000 FICA TAXES	1,451.03	1,388.56	2,570.00	2,252.24	2,548.00	2,624.00
105650 406000 GROUP INSURANCE	4,957.90	4,794.02	9,189.00	7,853.24	8,191.00	6,130.00
105650 407000 RETIREMENT	1,345.98	1,285.22	2,241.00	1,972.34	2,138.00	2,487.00
105650 416000 MAINTENANCE & REPAIR EQUIPMENT	9.76	9.20	138.00	8.26	17.00	138.00
105650 417000 MAINTENANCE & REPAIR VEHICLES	622.45	87.91	500.00	375.43	376.00	500.00
105650 431000 VEHICLE SUPPLIES	1,129.08	1,089.33	3,196.00	965.30	1,895.00	3,196.00
105650 433000 DEPARTMENTAL SUPPLIES	3,668.84	2,737.43	5,750.00	4,992.05	7,526.00	8,000.00
105650 436000 UNIFORMS	337.95	280.09	580.00	648.97	685.00	580.00
105650 STREETS - SIGN PAINTING	\$32,561.69	\$29,888.83	\$57,757.00	\$48,638.80	\$56,681.00	\$57,952.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105660 STREETS - CARPENTRY & MASONRY						
105660 402000 SALARIES & WAGES	60,546.76	61,711.18	63,142.00	55,529.79	60,645.00	64,477.00
105660 402500 LONGEVITY	1,513.68	1,543.96	1,568.00	1,567.13	1,568.00	1,598.00
105660 405000 FICA TAXES	4,698.56	4,790.13	4,951.00	4,310.70	4,759.00	5,055.00
105660 406000 GROUP INSURANCE	16,774.46	17,214.00	18,370.00	15,709.71	16,375.00	12,251.00
105660 407000 RETIREMENT	4,387.66	4,462.55	4,317.00	3,808.38	4,124.00	4,791.00
105660 416000 MAINTENANCE & REPAIR EQUIPMENT	4.13	641.52	150.00	8.26	17.00	150.00
105660 417000 MAINTENANCE & REPAIR VEHICLES	341.42	520.86	800.00	68.75	69.00	800.00
105660 431000 VEHICLE SUPPLIES	1,007.66	893.65	1,875.00	609.66	931.00	1,875.00
105660 433000 DEPARTMENTAL SUPPLIES	371.74	377.46	200.00	788.41	800.00	500.00
105660 436000 UNIFORMS	1,011.02	983.99	1,022.00	807.18	883.00	1,022.00
105660 474000 C/O EQUIPMENT	0.00	708.75	750.00	0.00	400.00	750.00
105660 STREETS - CARPENTRY & MASONRY	\$90,657.09	\$93,848.05	\$97,145.00	\$83,207.97	\$90,571.00	\$93,269.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105700 POWELL BILL						
105700 402000 SALARIES & WAGES	291,354.00	326,581.00	0.00	0.00	0.00	0.00
105700 433000 DEPARTMENTAL SUPPLIES	74,762.18	74,358.89	24,000.00	21,547.54	23,869.00	24,000.00
105700 473020 RESURFACING	228,957.40	0.00	461,000.00	461,000.00	461,000.00	200,000.00
105700 473040 CRACK SEALING	14,654.65	0.00	10,000.00	10,000.00	10,000.00	10,000.00
105700 473050 ASPHALT MILLING	16,601.75	0.00	10,000.00	10,000.00	10,000.00	10,000.00
105700 473090 SIDEWALK	8,975.90	4,041.00	15,000.00	3,573.25	5,285.00	15,000.00
105700 473140 BRIDGE INSPECTIONS	0.00	2,009.16	2,010.00	0.00	2,010.00	2,010.00
105700 473150 RR CROSSING MAINTENANCE	2,117.00	2,117.00	2,500.00	2,117.00	2,117.00	2,500.00
105700 473160 STORM DRAINAGE REPAIR	53,138.66	0.00	10,000.00	0.00	0.00	1,000.00
105700 475000 CAPITAL IMPROVEMENT PROGRAM	204,992.77	200,123.15	138,912.00	136,595.85	136,596.00	312,420.00
105700 POWELL BILL	\$895,554.31	\$609,230.20	\$673,422.00	\$644,833.64	\$650,877.00	\$576,930.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105800 SANITATION - RESIDENTIAL						
105800 402000 SALARIES & WAGES	311,419.37	324,931.22	336,472.00	266,111.74	299,829.00	319,307.00
105800 402500 LONGEVITY	9,230.05	9,414.61	9,556.00	7,191.78	7,192.00	5,841.00
105800 405000 FICA TAXES	24,216.21	25,205.28	26,472.00	20,479.57	23,487.00	24,874.00
105800 406000 GROUP INSURANCE	75,571.47	86,142.00	91,923.00	78,598.06	81,005.00	61,236.00
105800 406001 RETIREE INSURANCE	0.00	0.00	10,524.00	8,259.11	10,979.00	42,388.00
105800 407000 RETIREMENT	22,703.53	23,594.28	23,081.00	17,520.54	19,004.00	23,574.00
105800 411000 TELEPHONE & POSTAGE	423.12	630.00	423.00	0.95	211.00	423.00
105800 414000 TRAVEL/MEETINGS/SCHOOLS	114.00	492.51	700.00	816.83	820.00	700.00
105800 416000 MAINTENANCE & REPAIR EQUIPMENT	82.52	7,313.47	203.00	41.26	83.00	203.00
105800 417000 MAINTENANCE & REPAIR VEHICLES	30,653.66	25,913.02	25,430.00	29,117.38	31,631.00	25,430.00
105800 431000 VEHICLE SUPPLIES	48,411.73	45,629.45	61,500.00	29,360.79	34,166.00	50,000.00
105800 433000 DEPARTMENTAL SUPPLIES	423.37	460.05	750.00	489.51	637.00	750.00
105800 433001 OFFICE SUPPLIES	68.56	36.34	100.00	85.71	106.00	100.00
105800 436000 UNIFORMS	5,430.14	3,973.52	5,575.00	5,582.57	5,650.00	5,575.00
105800 451000 BAD ACCOUNTS	9,583.97	10,800.70	0.00	3,311.35	6,000.00	0.00
105800 475000 CAPITAL IMPROVEMENT PROGRAM	178,198.70	237,197.00	314,268.00	311,868.00	311,868.00	266,000.00
105800 481000 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	46,802.00
105800 482000 INTEREST	0.00	0.00	0.00	0.00	0.00	4,655.00
105800 SANITATION - RESIDENTIAL	\$716,530.40	\$801,733.45	\$906,977.00	\$778,835.15	\$832,668.00	\$877,858.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105810 SANITATION - COMMERCIAL						
105810 402000 SALARIES & WAGES	27,490.11	29,914.09	31,488.00	27,091.19	30,531.00	32,069.00
105810 402500 LONGEVITY	691.95	741.10	753.00	752.20	753.00	766.00
105810 405000 FICA TAXES	2,147.17	2,336.02	2,467.00	2,120.09	2,393.00	2,512.00
105810 406000 GROUP INSURANCE	8,389.19	8,602.00	9,185.00	7,854.83	8,186.00	6,125.00
105810 407000 RETIREMENT	1,992.39	2,162.81	2,151.00	1,857.21	2,014.00	2,381.00
105810 416000 MAINTENANCE & REPAIR EQUIPMENT	33.00	33.00	153.00	16.50	33.00	153.00
105810 417000 MAINTENANCE & REPAIR VEHICLES	7,256.32	3,575.72	12,381.00	4,666.69	4,700.00	12,381.00
105810 431000 VEHICLE SUPPLIES	23,951.47	17,666.37	28,000.00	11,734.66	17,676.00	28,000.00
105810 433000 DEPARTMENTAL SUPPLIES	0.00	553.74	100.00	16.81	67.00	100.00
105810 436000 UNIFORMS	732.32	595.63	708.00	572.56	604.00	708.00
105810 445020 RECYCLING CONTAINER PROJECT	48,407.02	57,812.08	58,000.00	62,469.48	62,470.00	58,000.00
105810 457030 TIPPING FEE	127,803.74	138,256.63	148,000.00	122,151.25	146,362.00	148,000.00
105810 481000 DEBT PRINCIPAL	74,946.60	125,152.70	91,858.00	91,857.65	91,858.00	93,659.00
105810 482000 INTEREST	2,143.72	3,286.65	4,981.00	4,878.29	4,879.00	3,180.00
105810 SANITATION - COMMERCIAL	\$325,985.00	\$390,688.54	\$390,225.00	\$338,039.41	\$372,526.00	\$388,034.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
105820 ROUGH TRASH						
105820 402000 SALARIES & WAGES	59,050.16	60,359.18	65,837.00	54,230.13	61,241.00	67,526.00
105820 402500 LONGEVITY	1,476.26	1,505.78	1,529.00	1,528.36	1,529.00	1,568.00
105820 405000 FICA TAXES	4,557.11	4,659.17	5,154.00	4,224.20	4,802.00	5,286.00
105820 406000 GROUP INSURANCE	16,783.30	17,223.00	18,379.00	15,716.48	16,384.00	12,261.00
105820 406001 RETIREE INSURANCE	9,588.77	9,828.00	10,524.00	8,259.11	9,999.00	14,130.00
105820 407000 RETIREMENT	4,279.19	4,364.54	4,494.00	3,719.07	4,092.00	5,010.00
105820 416000 MAINTENANCE & REPAIR EQUIPMENT	66.00	66.00	186.00	33.00	66.00	186.00
105820 417000 MAINTENANCE & REPAIR VEHICLES	1,979.35	4,065.96	10,000.00	2,991.71	4,364.00	10,000.00
105820 431000 VEHICLE SUPPLIES	16,854.42	14,199.01	21,500.00	11,823.61	13,397.00	21,500.00
105820 433000 DEPARTMENTAL SUPPLIES	49.67	0.00	100.00	7.97	83.00	100.00
105820 436000 UNIFORMS	1,189.88	1,085.38	1,366.00	1,047.44	1,207.00	1,366.00
105820 ROUGH TRASH	\$115,874.11	\$117,356.02	\$139,069.00	\$103,581.08	\$117,164.00	\$138,933.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
106000 MAIN STREET						
106000 402000 SALARIES & WAGES	115,015.53	117,160.74	121,124.00	106,105.93	121,848.00	124,234.00
106000 402500 LONGEVITY	3,550.41	2,565.61	2,605.00	2,604.11	2,605.00	2,666.00
106000 405000 FICA TAXES	7,931.22	8,341.42	9,466.00	7,629.50	8,745.00	9,708.00
106000 406000 GROUP INSURANCE	16,877.54	17,407.00	18,568.00	15,873.55	16,531.00	12,176.00
106000 407000 RETIREMENT	8,327.07	8,444.60	8,253.00	7,250.95	8,301.00	9,201.00
106000 411000 TELEPHONE & POSTAGE	3,157.35	3,327.38	3,500.00	2,579.46	3,500.00	3,500.00
106000 412000 PRINTING	3,825.15	4,971.97	3,800.00	1,652.48	3,800.00	3,800.00
106000 413000 UTILITIES	10,948.52	11,333.45	11,700.00	8,666.41	11,700.00	12,000.00
106000 414000 TRAVEL/MEETINGS/SCHOOLS	4,576.96	3,461.62	4,500.00	4,601.92	4,602.00	6,880.00
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	37,722.88	39,060.20	38,575.00	34,875.60	34,876.00	35,000.00
106000 433000 DEPARTMENTAL SUPPLIES	31,062.35	2,480.00	0.00	0.00	0.00	0.00
106000 433001 OFFICE SUPPLIES	12,468.01	9,530.17	9,200.00	10,726.47	10,730.00	10,000.00
106000 442500 SPECIAL CONTRACTED SERVICES	8,131.19	17,397.03	14,500.00	13,362.00	14,500.00	15,000.00
106000 451000 BAD ACCOUNTS	1,442.50	0.00	0.00	0.00	0.00	0.00
106000 453000 DUES & SUBSCRIPTIONS	1,158.21	905.83	906.00	1,157.49	1,158.00	1,031.00
106000 457150 MARKETING	56,606.85	70,758.08	78,545.00	68,666.63	78,545.00	76,065.00
106000 457200 MAIN STREET GRANT	0.00	75,000.00	119,000.00	119,000.00	119,000.00	0.00
106000 465000 IRMS FEE	24,168.00	26,672.00	25,565.00	25,565.00	25,565.00	25,824.00
106000 474000 C/O EQUIPMENT	0.00	20,582.14	20,000.00	10,767.85	20,000.00	20,000.00
106000 475000 CAPITAL IMPROVEMENT PROGRAM	46,754.55	179,800.67	222,604.24	22,104.24	97,105.00	255,000.00
106000 475270 FACADE GRANT PROGRAM	11,923.43	17,197.11	15,000.00	1,772.78	15,000.00	15,000.00
106000 MAIN STREET	\$407,597.72	\$638,347.02	\$729,211.24	\$466,687.37	\$599,911.00	\$638,885.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
106200 RECREATION - ADMINISTRATION						
106200 402000 SALARIES & WAGES	116,148.87	118,589.37	120,245.00	106,800.57	119,083.00	120,801.00
106200 402500 LONGEVITY	2,726.61	2,781.14	2,823.00	2,822.86	2,823.00	0.00
106200 405000 FICA TAXES	9,390.43	9,582.48	9,415.00	8,481.48	9,383.00	9,242.00
106200 406000 GROUP INSURANCE	16,960.00	17,406.00	18,566.00	15,218.16	16,529.00	12,156.00
106200 406001 RETIREE INSURANCE	14,383.16	14,742.00	12,278.00	9,635.63	11,911.00	14,130.00
106200 407000 RETIREMENT	8,440.22	8,562.71	8,209.00	7,282.96	7,300.00	8,759.00
106200 411000 TELEPHONE & POSTAGE	1,878.38	2,441.45	3,000.00	1,459.54	2,800.00	3,000.00
106200 414000 TRAVEL/MEETINGS/SCHOOLS	326.44	0.00	2,300.00	705.56	2,000.00	2,300.00
106200 416000 MAINTENANCE & REPAIR EQUIPMENT	0.00	5,600.00	125.00	16.00	75.00	125.00
106200 417000 MAINTENANCE & REPAIR VEHICLES	5,291.00	3,900.00	4,600.00	3,000.00	4,600.00	4,600.00
106200 433000 DEPARTMENTAL SUPPLIES	6,461.41	3,625.21	3,500.00	3,018.45	3,400.00	3,500.00
106200 453000 DUES & SUBSCRIPTIONS	0.00	0.00	275.00	72.00	250.00	275.00
106200 465000 IRMS FEE	41,433.00	48,862.00	36,756.00	36,756.00	36,756.00	47,126.00
106200 474000 C/O EQUIPMENT	1,048.20	0.00	2,500.00	898.00	2,400.00	2,500.00
106200 475000 CAPITAL IMPROVEMENT PROGRAM	313,026.12	321,210.99	1,999,288.00	1,273,192.17	1,273,193.00	873,000.00
106200 481000 DEBT PRINCIPAL	139,000.00	139,000.00	185,958.00	185,998.03	185,999.00	379,442.00
106200 482000 INTEREST	29,713.50	24,681.37	22,351.00	22,165.59	22,166.00	36,411.00
106200 RECREATION - ADMINISTRATION	\$706,227.34	\$720,984.72	\$2,432,189.00	\$1,677,523.00	\$1,700,668.00	\$1,517,367.00

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106210 RECREATION - SPECIAL PROGRAMS						
106210 402000 SALARIES & WAGES	372,878.61	425,514.33	438,007.00	405,477.86	473,527.00	455,000.00
106210 402500 LONGEVITY	1,796.76	1,832.72	2,351.00	2,350.29	2,351.00	2,416.00
106210 404000 PROFESSIONAL SERVICES	13,164.11	3,270.00	6,000.00	675.00	6,000.00	6,000.00
106210 405000 FICA TAXES	28,576.04	32,667.31	33,688.00	31,174.56	36,384.00	33,955.00
106210 406000 GROUP INSURANCE	14,710.05	24,058.00	25,661.00	21,453.54	22,097.00	16,829.00
106210 406001 RETIREE INSURANCE	14,383.16	4,095.00	0.00	0.00	0.00	0.00
106210 407000 RETIREMENT	5,739.14	7,379.98	8,502.00	7,617.93	8,684.00	9,495.00
106210 411000 TELEPHONE & POSTAGE	11,350.01	6,710.78	9,300.00	5,349.72	7,200.00	7,200.00
106210 412000 PRINTING	23,343.50	19,494.98	19,500.00	12,238.62	19,500.00	19,500.00
106210 413000 UTILITIES	347,393.84	340,869.17	365,000.00	281,294.20	335,000.00	345,000.00
106210 414000 TRAVEL/MEETINGS/SCHOOLS	10,703.65	8,477.48	11,560.00	8,877.37	11,500.00	11,500.00
106210 416000 MAINTENANCE & REPAIR EQUIPMENT	1,524.35	4,732.24	2,600.00	823.74	2,500.00	2,600.00
106210 417000 MAINTENANCE & REPAIR VEHICLES	693.20	1,752.84	2,000.00	472.18	1,600.00	2,000.00
106210 421000 RENTAL	87,300.00	87,300.00	90,000.00	90,025.00	90,000.00	90,000.00
106210 426000 ADVERTISING	11,853.82	23,948.53	15,000.00	13,239.27	15,000.00	15,000.00
106210 431000 VEHICLE SUPPLIES	2,919.66	2,985.13	4,000.00	2,320.19	3,500.00	4,000.00
106210 433000 DEPARTMENTAL SUPPLIES	0.00	991.87	0.00	0.00	0.00	0.00
106210 433001 OFFICE SUPPLIES	2,607.60	1,808.01	3,000.00	3,538.21	3,600.00	6,500.00
106210 434020 SPECIAL SUPPLIES PROGRAMS	100,991.32	96,336.92	154,511.35	154,780.80	159,000.00	171,000.00
106210 434025 SENIOR PROGRAMS/TRIPS	29,954.90	37,376.01	40,000.00	31,989.03	33,000.00	35,000.00
106210 434026 RED, WHITE AND BLUEGRASS 2014	96,975.00	6,138.71	0.00	0.00	0.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS 2015	0.00	111,830.74	6,000.00	17,248.01	14,651.00	0.00
106210 434026 RED, WHITE AND BLUEGRASS 2016	0.00	0.00	147,500.00	135,382.93	146,000.00	14,000.00
106210 434026 RED, WHITE AND BLUEGRASS 2017	0.00	0.00	0.00	1,472.25	0.00	100,000.00
106210 453000 DUES & SUBSCRIPTIONS	120.00	265.00	500.00	675.00	675.00	675.00
106210 457100 CANTEEN & DANCE	115,326.99	134,115.52	112,109.00	93,870.55	135,000.00	135,000.00
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	4,959.62	2,998.80	7,650.00	7,460.45	7,500.00	7,500.00
106210 RECREATION - SPECIAL PROGRAMS	\$1,277,185.33	\$1,364,870.07	\$1,482,359.35	\$1,307,726.70	\$1,512,189.00	\$1,468,090.00

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106220 RECREATION - MAINTENANCE						
106220 402000 SALARIES & WAGES	462,775.02	528,783.66	510,000.00	403,043.19	495,284.00	515,986.00
106220 402500 LONGEVITY	6,860.92	5,787.22	6,139.00	6,138.58	6,139.00	6,667.00
106220 405000 FICA TAXES	35,606.78	40,598.77	36,119.00	31,044.70	38,194.00	39,983.00
106220 406000 GROUP INSURANCE	92,264.46	86,031.00	91,809.00	77,869.29	81,843.00	59,817.00
106220 406001 RETIREE INSURANCE	9,588.77	22,932.00	21,048.00	16,518.23	21,224.00	19,610.00
106220 407000 RETIREMENT	20,088.30	21,569.84	20,820.00	18,152.18	20,970.00	23,103.00
106220 414000 TRAVEL/MEETINGS/SCHOOLS	967.62	2,981.88	2,000.00	2,223.01	2,225.00	2,000.00
106220 415000 MAINTENANCE & REPAIR BUILDINGS	52,326.22	55,668.66	54,808.00	55,203.13	60,000.00	55,000.00
106220 416000 MAINTENANCE & REPAIR EQUIPMENT	15,102.70	14,523.25	14,000.00	13,463.38	14,000.00	14,000.00
106220 417000 MAINTENANCE & REPAIR VEHICLES	30,763.04	30,241.83	24,000.00	20,839.40	21,000.00	20,000.00
106220 431000 VEHICLE SUPPLIES	33,830.49	27,131.41	40,000.00	12,637.05	30,000.00	30,000.00
106220 433000 DEPARTMENTAL SUPPLIES	123,517.36	125,576.66	114,847.18	104,969.84	120,000.00	120,000.00
106220 433400 TURF GRASS SUPPLIES	14,912.76	42,465.87	42,000.00	36,943.31	42,000.00	42,000.00
106220 436000 UNIFORMS	5,743.61	7,332.26	8,000.00	5,533.01	8,000.00	8,000.00
106220 442100 CONTRACT MOWING	12,176.00	8,520.00	33,000.00	19,519.00	33,000.00	20,000.00
106220 474000 C/O EQUIPMENT	1,020.08	0.00	3,000.00	3,259.40	3,260.00	3,000.00
106220 RECREATION - MAINTENANCE	\$917,544.13	\$1,020,144.31	\$1,021,590.18	\$827,356.70	\$997,139.00	\$979,166.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
106230 RECREATION AQUATICS						
106230 402000 SALARIES & WAGES	177,951.85	178,368.50	168,000.00	157,179.22	180,000.00	170,165.00
106230 402500 LONGEVITY	1,178.58	1,202.15	1,221.00	1,220.18	1,221.00	1,752.00
106230 405000 FICA TAXES	13,186.63	13,355.45	12,645.00	11,820.14	14,170.00	13,152.00
106230 406000 GROUP INSURANCE	16,825.51	17,271.00	18,428.00	15,763.46	16,421.00	12,034.00
106230 407000 RETIREMENT	5,569.91	5,881.22	5,462.00	5,014.66	5,985.00	6,133.00
106230 411000 TELEPHONE & POSTAGE	646.44	619.57	700.00	514.20	700.00	700.00
106230 414000 TRAVEL/MEETINGS/SCHOOLS	2,920.68	2,895.46	2,900.00	2,313.98	2,900.00	2,900.00
106230 416000 MAINTENANCE & REPAIR EQUIPMENT	10,975.54	1,629.96	8,000.00	17,083.29	17,084.00	8,000.00
106230 433000 DEPARTMENTAL SUPPLIES	1,428.70	1,910.81	1,600.00	1,855.73	2,000.00	2,000.00
106230 434000 CHEMICALS	38,376.75	24,134.82	32,000.00	26,613.53	30,000.00	32,000.00
106230 434020 SPECIAL SUPPLIES PROGRAMS	4,167.90	7,819.03	6,500.00	2,823.43	6,500.00	6,500.00
106230 453000 DUES & SUBSCRIPTIONS	0.00	225.00	375.00	245.00	375.00	375.00
106230 474000 C/O EQUIPMENT	3,242.50	1,973.70	0.00	0.00	0.00	9,000.00
106230 RECREATION AQUATICS	\$276,470.99	\$257,286.67	\$257,831.00	\$242,446.82	\$277,356.00	\$264,711.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
106400 CEMETERY - PARKS & GROUNDS						
106400 402000 SALARIES & WAGES	315,778.77	319,389.54	353,993.00	285,482.17	326,255.00	361,466.00
106400 402500 LONGEVITY	7,884.10	4,079.35	3,479.00	3,478.30	3,479.00	3,550.00
106400 405000 FICA TAXES	23,972.07	23,871.75	27,347.00	21,132.74	25,225.00	27,924.00
106400 406000 GROUP INSURANCE	84,033.31	86,180.00	91,794.00	78,497.17	81,831.00	59,805.00
106400 406001 RETIREE INSURANCE	9,588.77	9,768.00	21,048.00	16,518.23	20,636.00	28,259.00
106400 407000 RETIREMENT	20,552.82	20,963.88	20,509.00	18,144.23	20,444.00	22,839.00
106400 411000 TELEPHONE & POSTAGE	848.77	1,485.52	1,095.00	601.16	1,004.00	1,095.00
106400 413000 UTILITIES	8,704.00	10,374.31	9,000.00	7,438.24	9,498.00	9,500.00
106400 414000 TRAVEL/MEETINGS/SCHOOLS	25.00	125.00	125.00	35.00	35.00	125.00
106400 416000 MAINTENANCE & REPAIR EQUIPMENT	1,600.46	3,538.73	3,500.00	1,009.34	2,627.00	3,500.00
106400 417000 MAINTENANCE & REPAIR VEHICLES	9,943.07	5,415.79	4,500.00	4,012.89	4,314.00	4,500.00
106400 431000 VEHICLE SUPPLIES	16,936.98	13,641.37	20,100.00	8,145.63	12,385.00	16,000.00
106400 433000 DEPARTMENTAL SUPPLIES	11,919.17	10,754.94	12,450.00	11,389.33	12,409.00	12,450.00
106400 433001 OFFICE SUPPLIES	156.83	24.59	300.00	91.42	191.00	300.00
106400 434010 COMMUNITY APPEARANCE PROJECT	4,981.44	6,476.67	7,000.00	6,167.10	6,998.00	7,000.00
106400 436000 UNIFORMS	6,245.83	5,489.39	6,256.00	4,290.96	5,158.00	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	6,465.00	5,520.00	5,629.00	5,629.00	5,629.00	5,716.00
106400 474000 C/O EQUIPMENT	6,863.62	6,178.50	9,550.00	7,062.49	9,508.00	9,550.00
106400 475000 CAPITAL IMPROVEMENT PROGRAM	10,624.52	39,804.00	96,500.00	74,383.95	74,497.00	64,500.00
106400 CEMETERY - PARKS & GROUNDS	\$537,124.53	\$563,081.33	\$684,175.00	\$543,509.35	\$612,123.00	\$634,335.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
108000 D & D ENGINEERING - ADMIN						
108000 402000 SALARIES & WAGES	255,921.68	260,671.14	260,854.00	233,754.78	268,649.00	270,843.00
108000 402500 LONGEVITY	6,844.28	7,525.94	7,639.00	7,638.81	7,639.00	7,806.00
108000 404000 PROFESSIONAL SERVICES	1,675.00	0.00	15,000.00	0.00	5,000.00	15,000.00
108000 405000 FICA TAXES	19,372.22	19,744.86	20,829.00	17,596.38	20,120.00	21,317.00
108000 406000 GROUP INSURANCE	42,283.66	43,398.00	46,295.00	39,580.65	41,228.00	30,310.00
108000 406001 RETIREE INSURANCE	19,177.55	19,656.00	15,786.00	12,388.67	15,146.00	10,353.00
108000 407000 RETIREMENT	18,495.71	18,850.36	18,160.00	16,101.59	18,429.00	20,203.00
108000 411000 TELEPHONE & POSTAGE	2,650.55	2,963.93	2,800.00	2,073.00	3,000.00	3,100.00
108000 414000 TRAVEL/MEETINGS/SCHOOLS	2,708.30	3,000.06	4,800.00	4,764.25	4,800.00	4,800.00
108000 416000 MAINTENANCE & REPAIR EQUIPMENT	11,397.00	437.50	1,250.00	400.00	1,250.00	1,250.00
108000 417000 MAINTENANCE & REPAIR VEHICLES	1,038.30	132.69	1,000.00	388.56	400.00	1,000.00
108000 426000 ADVERTISING	0.00	0.00	1,000.00	354.50	450.00	1,000.00
108000 431000 VEHICLE SUPPLIES	1,382.18	1,509.46	2,000.00	647.81	1,750.00	2,250.00
108000 433001 OFFICE SUPPLIES	3,118.90	2,783.85	3,500.00	3,363.60	4,500.00	5,100.00
108000 436000 UNIFORMS	376.23	520.14	500.00	400.81	475.00	500.00
108000 453000 DUES & SUBSCRIPTIONS	1,005.00	2,101.69	2,105.00	1,260.98	2,000.00	2,105.00
108000 461000 PRO RATA ADMIN REIMBURSEMENT	-266,167.00	-262,534.00	-260,264.00	-260,264.00	-260,264.00	-255,796.00
108000 465000 IRMS FEE	46,726.00	34,102.00	30,005.00	30,005.00	30,005.00	29,140.00
108000 474000 C/O EQUIPMENT	145.99	0.00	250.00	225.00	250.00	250.00
108000 D & D ENGINEERING - ADMIN	\$168,151.55	\$154,863.62	\$173,509.00	\$110,680.39	\$164,827.00	\$170,531.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
108150 COMMUNITY HOUSE						
108150 402000 SALARIES & WAGES	138,496.18	198,062.20	183,794.00	171,066.53	200,784.00	186,348.00
108150 402500 LONGEVITY	883.13	900.78	915.00	914.30	915.00	933.00
108150 405000 FICA TAXES	10,356.60	14,682.12	14,131.00	12,483.46	14,670.00	14,327.00
108150 406000 GROUP INSURANCE	25,213.72	25,940.00	27,664.00	23,655.24	24,648.00	18,069.00
108150 406001 RETIREE INSURANCE	9,588.77	9,009.00	0.00	0.00	0.00	0.00
108150 407000 RETIREMENT	6,506.26	9,751.42	8,652.00	8,241.26	9,458.00	9,591.00
108150 411000 TELEPHONE & POSTAGE	926.89	1,152.17	1,500.00	1,121.81	1,300.00	1,500.00
108150 413000 UTILITIES	26,545.92	23,831.98	26,000.00	26,118.87	27,500.00	29,000.00
108150 414000 TRAVEL/MEETINGS/SCHOOLS	534.76	1,568.24	2,000.00	702.79	1,330.00	2,000.00
108150 415000 MAINTENANCE & REPAIR BUILDINGS	2,001.37	8,717.98	6,500.00	5,596.12	6,500.00	6,500.00
108150 416000 MAINTENANCE & REPAIR EQUIPMENT	4,753.59	8,369.95	9,900.00	7,147.54	8,000.00	7,000.00
108150 421000 RENTAL	475.55	1,080.82	500.00	920.00	1,500.00	1,500.00
108150 433000 DEPARTMENTAL SUPPLIES	12,327.13	14,024.03	12,400.00	16,765.18	18,000.00	15,000.00
108150 435000 LAUNDRY DRY CLEANING	9,855.18	6,369.72	7,500.00	8,502.03	8,125.00	10,000.00
108150 436000 UNIFORMS	1,819.58	1,309.65	1,500.00	1,564.56	2,000.00	2,000.00
108150 442500 SPECIAL CONTRACTED SERVICES	8,379.85	18,439.58	10,600.00	6,747.87	7,600.00	9,046.00
108150 447000 FOOD SUPPLIES	82,039.83	81,927.19	149,389.52	107,398.13	107,400.00	100,000.00
108150 453000 DUES & SUBSCRIPTIONS	265.00	1,052.00	2,425.00	707.97	708.00	500.00
108150 457150 MARKETING	6,909.74	8,275.49	10,500.00	5,372.97	10,500.00	10,500.00
108150 465000 IRMS FEE	3,366.00	3,674.00	3,744.00	3,744.00	3,744.00	3,334.00
108150 474000 C/O EQUIPMENT	2,268.43	4,802.72	4,445.00	5,357.58	5,358.00	9,548.00
108150 497500 TRANSFER TO CAPITAL RESERVE FD	0.00	58,750.00	75,000.00	75,000.00	75,000.00	0.00
108150 497525 TRANSFER TO CAPITAL PROJECT FD	0.00	723,888.00	0.00	0.00	0.00	0.00
108150 COMMUNITY HOUSE	\$353,513.48	\$1,225,579.04	\$559,059.52	\$489,128.21	\$535,040.00	\$436,696.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
300003 WATER						
300003 316000 REIMBURSEMENT FOR SERVICE	-165,240.17	-15,238.62	-14,000.00	-9,255.10	-12,000.00	-12,000.00
300003 316001 HABITAT LINES PREFUNDING	-25,272.32	0.00	0.00	0.00	0.00	0.00
300003 329000 INTEREST EARNED	-13,217.43	-10,704.33	-8,000.00	-18,133.90	-18,500.00	-17,000.00
300003 329500 INSTALLMENT PURCHASE/SRF	0.00	0.00	-15,000.00	0.00	0.00	0.00
300003 331000 RENTS	-296,020.73	-306,898.62	-360,000.00	-277,094.63	-375,000.00	-375,000.00
300003 335000 MISCELLANEOUS	-531.24	-1,761.70	-2,000.00	-9,278.60	-9,300.00	-2,000.00
300003 348501 STATE OF NORTH CAROLINA	-51,542.22	0.00	0.00	0.00	0.00	0.00
300003 371000 UTILITY RENTS	-4,270,345.11	-4,602,229.67	-4,600,000.00	-3,978,750.58	-4,660,000.00	-4,750,000.00
300003 371400 DEBT RECOVERY	-583,864.95	-586,942.17	-590,000.00	-506,913.39	-599,500.00	-599,500.00
300003 373000 UTILITY TAPS	-47,573.00	-43,506.78	-45,000.00	-50,904.76	-51,000.00	-50,000.00
300003 373500 BURKE CO. WATER SURCHARGES	26,871.23	34,583.83	27,000.00	19,009.19	27,000.00	27,000.00
300003 374150 BURKE COUNTY WATER CHARGE	-27,076.23	-27,956.83	-27,000.00	-23,656.53	-27,000.00	-27,000.00
300003 375000 RECONNECT FEES	-20,700.00	-20,850.00	-19,000.00	-26,700.00	-26,500.00	-22,000.00
300003 379000 UTILITY PENALTIES	-71,559.84	-60,395.56	-65,000.00	-46,095.39	-60,000.00	-60,000.00
300003 381000 SALE OF MATERIALS	-1,332.00	-3,856.20	-1,500.00	-927.20	-1,500.00	-1,500.00
300003 383200 SALE OF SURPLUS	-52.00	-31,481.56	-1,200.00	-1,428.13	-1,430.00	-1,500.00
300003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-434,176.45	0.00	0.00	0.00
300003 WATER	\$-5,547,456.01	\$-5,677,238.21	\$-6,154,876.45	\$-4,930,129.02	\$-5,814,730.00	\$-5,890,500.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
307025 WATER OPERATIONS						
307025 402000 SALARIES & WAGES	678,493.77	719,972.00	765,306.00	654,947.52	751,733.00	775,603.00
307025 402050 ACCRUED VACATION	6,006.96	13,113.51	0.00	0.00	0.00	0.00
307025 402500 LONGEVITY	16,191.61	14,805.49	15,335.00	13,698.06	13,699.00	14,568.00
307025 404000 PROFESSIONAL SERVICES	51,228.99	43,942.31	53,000.00	47,762.82	52,000.00	53,000.00
307025 405000 FICA TAXES	51,358.95	54,340.67	59,719.00	48,966.48	56,045.00	60,449.00
307025 406000 GROUP INSURANCE	171,298.00	172,558.00	184,143.00	156,846.24	164,049.00	120,147.00
307025 406001 RETIREE INSURANCE	56,166.00	53,235.00	52,620.00	42,555.57	54,504.00	72,676.00
307025 407000 RETIREMENT	49,083.21	51,838.34	52,069.00	44,472.09	50,957.00	57,288.00
307025 407050 LGERS PENSION	0.00	-58,599.00	0.00	0.00	0.00	0.00
307025 411000 TELEPHONE & POSTAGE	5,254.73	5,481.86	6,000.00	5,517.85	6,200.00	6,300.00
307025 413000 UTILITIES	518,009.40	521,666.97	520,000.00	466,579.93	525,000.00	530,000.00
307025 414000 TRAVEL/MEETINGS/SCHOOLS	2,645.58	6,643.22	6,000.00	4,900.87	4,901.00	5,500.00
307025 415000 MAINTENANCE & REPAIR BUILDINGS	9,175.59	9,737.13	11,000.00	8,297.83	10,000.00	11,000.00
307025 416000 MAINTENANCE & REPAIR EQUIPMENT	49,479.51	41,788.61	50,000.00	45,526.67	47,000.00	50,000.00
307025 416020 MAINTENANCE & REPAIR GENERATOR	23,317.40	18,401.09	30,000.00	23,793.62	26,000.00	28,000.00
307025 417000 MAINTENANCE & REPAIR VEHICLES	15,305.95	12,169.76	17,000.00	18,236.71	18,260.00	17,000.00
307025 426000 ADVERTISING	13.89	0.00	500.00	0.00	0.00	300.00
307025 431000 VEHICLE SUPPLIES	42,683.95	32,302.12	41,000.00	16,770.50	30,000.00	30,000.00
307025 433000 DEPARTMENTAL SUPPLIES	76,588.50	86,499.01	112,000.00	108,941.42	109,300.00	105,000.00
307025 434000 CHEMICALS	277,990.26	250,527.90	250,000.00	251,544.78	251,545.00	230,000.00
307025 436000 UNIFORMS	14,663.30	13,451.20	16,000.00	10,645.03	14,000.00	15,000.00
307025 445000 CONTRACTED SERVICES	16,627.32	24,451.19	22,000.00	11,349.91	20,000.00	22,000.00
307025 451000 BAD ACCOUNTS	24,139.66	23,054.28	0.00	16,132.08	20,000.00	0.00
307025 453000 DUES & SUBSCRIPTIONS	936.00	1,875.00	2,300.00	1,888.00	2,000.00	2,100.00
307025 455700 CHANGE IN OPEB	-65,771.00	22,020.20	0.00	0.00	0.00	0.00
307025 459000 DEPRECIATION EXPENSE	999,180.06	1,053,584.08	0.00	0.00	0.00	0.00
307025 461000 PRO RATA ADMIN REIMBURSEMENT	1,071,476.00	1,063,614.00	1,068,817.00	1,068,817.00	1,068,817.00	1,118,039.00
307025 461500 PRO RATA REIMBURSEMENT	506,045.00	454,218.00	457,696.00	457,696.00	457,696.00	447,829.00
307025 462000 WAREHOUSE GARAGE FEE	55,267.00	45,823.00	42,231.00	42,231.00	42,231.00	44,397.00
307025 465000 IRMS FEE	53,457.00	41,192.00	52,970.00	52,970.00	52,970.00	42,680.00
307025 473250 SLUDGE REMOVAL	42,198.56	33,575.59	45,000.00	40,450.00	40,450.00	42,000.00
307025 474000 C/O EQUIPMENT	19,355.10	7,768.16	10,000.00	9,439.64	9,400.00	10,000.00
307025 475000 CAPITAL IMPROVEMENT PROGRAM	1,463,781.99	860,457.47	1,569,824.45	987,114.62	1,155,000.00	1,295,648.00
307025 481000 DEBT PRINCIPAL	771,002.65	447,341.50	361,253.00	361,252.35	361,253.00	364,467.00
307025 482000 INTEREST	75,589.51	43,662.41	31,726.00	31,725.85	31,726.00	24,976.00
307025 490000 CONTINGENCY	0.00	0.00	53,971.00	0.00	0.00	95,227.00
307025 496990 PAYMENT IN LIEU OF TAXES	0.00	177,000.00	180,396.00	180,396.00	180,396.00	189,306.00
307025 497000 REIMBURSEMENT TO GENERAL FUND	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00	10,000.00
307025 498100 AMORTIZATION - REFUNDING	16,251.67	0.00	0.00	0.00	0.00	0.00
307025 WATER OPERATIONS	\$7,184,492.07	\$6,378,512.07	\$6,154,876.45	\$5,246,466.44	\$5,642,132.00	\$5,890,500.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
310003 ELECTRIC						
310003 316000 REIMBURSEMENT FOR SERVICE	-86,594.19	-35,692.64	-35,000.00	-65,797.36	-66,000.00	-35,000.00
310003 329000 INTEREST EARNED	-15,039.97	-15,101.49	-11,000.00	-15,488.07	-16,000.00	-14,500.00
310003 329500 INSTALLMENT PURCHASE PROCEEDS	-173,204.00	0.00	0.00	0.00	0.00	-350,125.00
310003 335000 MISCELLANEOUS	-300.00	-3,585.69	-500.00	-6,376.54	-6,400.00	-500.00
310003 335800 INSURANCE REIMBURSEMENTS	0.00	-5,074.68	0.00	0.00	0.00	0.00
310003 371100 SALE OF POWER	-33,478,317.13	-33,613,963.87	-33,130,583.00	-27,361,475.86	-32,414,175.00	-32,317,000.00
310003 375000 RECONNECT FEES	-42,450.00	-48,425.00	-41,000.00	-51,675.00	-50,500.00	-48,000.00
310003 376000 SECURITY LIGHT RENTALS	-535,632.02	-532,893.88	-500,000.00	-450,333.20	-500,000.00	-500,000.00
310003 376500 STREET LIGHTING	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00
310003 377000 ELECTRIC POLE RENTALS	-12,229.00	-12,504.00	-12,500.00	-12,709.00	-13,000.00	-13,000.00
310003 378100 CASH OVER (SHORT)	97.96	22.90	0.00	174.92	25.00	0.00
310003 379000 UTILITY PENALTIES	-308,097.73	-298,279.70	-292,500.00	-245,039.59	-280,000.00	-280,000.00
310003 381000 SALE OF MATERIALS	0.00	-5,622.00	-2,000.00	-13,613.44	-14,000.00	-5,000.00
310003 383200 SALE OF SURPLUS	-340.00	-46,528.84	-5,000.00	-1,954.17	-3,000.00	-4,000.00
310003 397920 T/F CABLE FUND	-147,953.00	0.00	0.00	0.00	0.00	0.00
310003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-2,367.00	0.00	0.00	0.00
310003 ELECTRIC	\$-34,874,059.08	\$-34,691,648.89	\$-34,106,450.00	\$28,298,287.31	\$-33,437,050.00	\$-33,641,125.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
317200 ELECTRIC OPERATIONS						
317200 402000 SALARIES & WAGES	962,459.35	954,361.10	959,033.00	837,090.06	961,453.00	980,678.00
317200 402050 ACCRUED VACATION	6,110.74	-9,196.09	0.00	0.00	0.00	0.00
317200 402500 LONGEVITY	22,771.26	23,490.77	19,124.00	18,392.01	18,393.00	19,493.00
317200 404000 PROFESSIONAL SERVICES	15,357.78	13,507.19	15,000.00	22,797.65	23,000.00	25,000.00
317200 405000 FICA TAXES	71,303.56	71,034.51	74,829.00	62,761.24	71,893.00	76,513.00
317200 406000 GROUP INSURANCE	205,840.00	207,380.00	221,111.00	189,053.62	196,923.00	144,351.00
317200 406001 RETIREE INSURANCE	58,608.00	58,608.00	52,620.00	41,295.57	49,918.00	44,580.00
317200 407000 RETIREMENT	73,072.68	68,276.27	65,243.00	56,529.78	64,773.00	72,513.00
317200 407050 LGERS PENSION	0.00	-65,924.00	0.00	0.00	0.00	0.00
317200 411000 TELEPHONE & POSTAGE	6,077.51	6,796.99	6,750.00	7,209.14	9,250.00	9,435.00
317200 413000 UTILITIES	12,166.56	10,886.07	12,000.00	8,758.74	10,600.00	11,000.00
317200 414000 TRAVEL/MEETINGS/SCHOOLS	8,014.85	5,392.97	7,500.00	6,315.94	6,500.00	8,000.00
317200 416000 MAINTENANCE & REPAIR EQUIPMENT	5,613.29	15,711.47	14,500.00	5,167.95	6,500.00	14,500.00
317200 416010 MAINTENANCE & REP TRANSFORMERS	44,203.04	27,497.91	40,000.00	39,578.00	40,000.00	40,000.00
317200 417000 MAINTENANCE & REPAIR VEHICLES	18,113.48	30,215.96	29,500.00	42,854.38	42,511.00	32,500.00
317200 431000 VEHICLE SUPPLIES	65,167.26	57,908.77	65,000.00	35,889.48	40,000.00	55,000.00
317200 433000 DEPARTMENTAL SUPPLIES	-9,176.52	97,021.60	217,367.00	267,991.42	266,688.00	250,000.00
317200 434000 STREET AND AREA LIGHTS	39,530.41	42,539.60	40,000.00	67,550.51	67,630.00	50,000.00
317200 434030 CITY STREET LIGHTING - DUKE	37,126.34	36,989.84	39,000.00	33,868.69	39,000.00	40,000.00
317200 436000 UNIFORMS	16,884.13	29,474.53	31,000.00	29,512.77	33,000.00	31,000.00
317200 445000 CONTRACTED SERVICES	97,523.08	66,031.14	100,000.00	99,910.00	100,000.00	100,000.00
317200 448000 NCPMA #1	28,828,479.56	29,968,598.39	28,050,000.00	22,490,677.21	27,618,268.00	27,300,000.00
317200 448500 SEPA	947,269.28	840,959.68	920,000.00	849,579.56	910,000.00	910,000.00
317200 451000 BAD ACCOUNTS	131,641.18	100,377.62	0.00	63,142.38	75,000.00	0.00
317200 453000 DUES & SUBSCRIPTIONS	21,711.00	23,121.00	25,600.00	24,161.00	24,161.00	26,692.00
317200 455700 CHANGE IN OPEB	-44,630.00	24,772.35	0.00	0.00	0.00	0.00
317200 457150 MARKETING	1,508.89	1,131.71	2,000.00	2,169.14	2,170.00	2,000.00
317200 457152 ENERGY REBATES	6,696.58	-4,000.00	5,000.00	-19,209.03	-15,000.00	5,000.00
317200 459000 DEPRECIATION EXPENSE	691,607.09	716,458.50	0.00	0.00	0.00	0.00
317200 461000 PRO RATA ADMIN REIMBURSEMENT	1,017,804.00	1,031,144.00	1,042,364.00	1,042,364.00	1,042,364.00	1,071,087.00
317200 461500 PRO RATA REIMBURSEMENT	-121,967.00	-123,965.00	-125,738.00	-125,738.00	-125,738.00	-119,082.00
317200 462000 WAREHOUSE GARAGE FEE	221,546.00	177,346.00	161,343.00	161,343.00	161,343.00	166,524.00
317200 465000 IRMS FEE	83,412.00	80,110.00	81,370.00	81,370.00	81,370.00	82,231.00
317200 474000 C/O EQUIPMENT	16,983.51	17,139.70	17,500.00	17,176.72	17,300.00	17,500.00
317200 475000 CAPITAL IMPROVEMENT PROGRAM	832,893.08	697,498.30	706,725.00	593,627.83	676,500.00	760,425.00
317200 481000 DEBT PRINCIPAL	30,117.12	92,199.62	68,869.00	68,868.24	68,869.00	69,670.00
317200 482000 INTEREST	3,083.66	4,883.36	6,500.00	2,870.66	6,500.00	1,727.00
317200 489010 RATE STABILIZATION	0.00	0.00	350,000.00	0.00	75,000.00	350,000.00
317200 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	182,826.00
317200 496990 PAYMENT IN LIEU OF TAXES	120,451.00	113,498.00	117,912.00	117,912.00	117,912.00	121,609.00
317200 497000 TRANSFER TO GENERAL FUND	681,602.00	642,442.00	667,428.00	667,428.00	667,428.00	688,353.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
317200 ELECTRIC OPERATIONS	\$35,226,975.75	\$36,151,719.83	\$34,106,450.00	\$27,910,269.66	\$33,451,479.00	\$33,641,125.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
320003 WASTEWATER						
320003 316000 REIMBURSEMENT FOR SERVICE	-1,391.40	-1,569.51	-89,122.00	-72,857.70	-89,122.00	-2,500.00
320003 316001 HABITAT LINES PREFUNDING	-60,601.00	0.00	0.00	0.00	0.00	0.00
320003 329000 INTEREST EARNED	-6,700.94	-11,897.79	-7,000.00	-12,586.39	-13,000.00	-11,300.00
320003 329500 INSTALLMENT PURCHASE PROCEEDS	0.00	0.00	-650,000.00	0.00	0.00	0.00
320003 335000 MISCELLANEOUS	-1,427.09	-732.09	-1,000.00	-784.04	-1,000.00	-1,000.00
320003 345400 SALES TAX REIMBURSEMENT	-144,633.16	0.00	0.00	0.00	0.00	0.00
320003 348500 NC STATE GRANT	0.00	-50,000.00	0.00	0.00	0.00	0.00
320003 371000 UTILITY RENTS	-4,084,920.67	-4,070,934.07	-4,150,000.00	-3,737,746.07	-4,338,000.00	-4,400,000.00
320003 371400 DEBT RECOVERY	-799,116.95	-799,154.37	-805,000.00	-690,679.13	-815,728.00	-815,728.00
320003 371500 SEPTAGE REVENUE	-28,300.00	-29,200.00	-30,000.00	-20,375.00	-28,000.00	-28,000.00
320003 373000 UTILITY TAPS	-3,250.00	-12,100.00	-10,000.00	-12,902.54	-13,000.00	-10,000.00
320003 373600 BURKE CO. SEWER SURCHARGES	2,799.66	3,236.10	3,200.00	1,842.86	3,200.00	3,200.00
320003 374000 GLEN ALPINE SEWER CHARGE	-15,315.33	-14,622.32	-17,500.00	-2,298.67	-2,300.00	-17,500.00
320003 374100 BURKE COUNTY SEWER CHARGE	-2,783.21	-2,778.15	-4,000.00	-2,306.99	-4,000.00	-4,000.00
320003 379000 UTILITY PENALTIES	-42,059.95	-38,646.49	-42,000.00	-34,276.71	-40,000.00	-40,000.00
320003 381000 SALE OF MATERIALS	-1,656.00	-431.80	-1,000.00	0.00	-500.00	-1,000.00
320003 381100 SALE OF SLUDGE	-5,185.00	-5,510.00	-7,500.00	-3,760.00	-6,000.00	-6,500.00
320003 383200 SALE OF SURPLUS	-4,046.03	-22,800.00	-7,500.00	-40,000.00	-40,000.00	-5,000.00
320003 396900 LOAN PROCEEDS	-4,707,931.00	-571,689.00	0.00	0.00	0.00	0.00
320003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-709,735.23	0.00	0.00	0.00
320003 WASTEWATER	-\$9,906,518.07	-\$5,628,829.49	-\$6,528,157.23	-\$4,628,730.38	-\$5,387,450.00	-\$5,339,328.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
327110 WASTEWATER OPERATIONS						
327110 402000 SALARIES & WAGES	799,886.60	821,578.30	855,178.00	730,157.32	841,161.00	874,701.00
327110 402050 ACCRUED VACATION	2,285.68	1,784.41	0.00	0.00	0.00	0.00
327110 402500 LONGEVITY	17,833.09	17,256.24	16,770.00	16,410.61	16,411.00	16,804.00
327110 404000 PROFESSIONAL SERVICES	27,249.04	32,468.93	36,000.00	37,038.77	37,300.00	37,500.00
327110 405000 FICA TAXES	61,288.75	62,919.30	66,704.00	55,951.68	64,243.00	68,201.00
327110 406000 GROUP INSURANCE	188,574.00	189,869.00	202,602.00	173,031.81	180,381.00	132,237.00
327110 406001 RETIREE INSURANCE	48,840.00	49,959.00	42,096.00	33,036.45	39,853.00	42,388.00
327110 407000 RETIREMENT	57,782.42	59,147.80	58,159.00	49,796.68	57,201.00	64,635.00
327110 407050 LGERS PENSION	0.00	-58,599.00	0.00	0.00	0.00	0.00
327110 411000 TELEPHONE & POSTAGE	7,290.67	7,255.61	7,500.00	7,384.30	8,200.00	8,375.00
327110 413000 UTILITIES	532,197.35	542,183.34	585,000.00	329,997.88	460,000.00	500,000.00
327110 414000 TRAVEL/MEETINGS/SCHOOLS	2,394.77	3,648.88	6,000.00	2,711.34	5,000.00	5,000.00
327110 415000 MAINTENANCE & REPAIR BUILDINGS	8,183.91	5,689.08	7,100.00	8,034.26	8,035.00	6,000.00
327110 416000 MAINTENANCE & REPAIR EQUIPMENT	112,901.51	108,039.76	150,000.00	120,780.70	130,000.00	150,000.00
327110 416020 MAINTENANCE & REPAIR GENERATOR	32,717.03	26,858.70	27,000.00	24,910.39	27,000.00	27,000.00
327110 417000 MAINTENANCE & REPAIR VEHICLES	13,484.67	15,401.86	16,000.00	10,431.44	15,000.00	16,000.00
327110 426000 ADVERTISING	232.03	371.52	350.00	90.00	200.00	300.00
327110 431000 VEHICLE SUPPLIES	26,995.34	15,711.54	25,000.00	11,540.73	20,000.00	20,000.00
327110 433000 DEPARTMENTAL SUPPLIES	54,481.53	52,397.15	75,000.00	44,867.70	65,000.00	100,000.00
327110 434000 CHEMICALS	257,841.56	277,080.09	400,000.00	437,085.53	437,086.00	400,000.00
327110 434040 BARK	28,350.00	26,950.00	30,000.00	26,525.00	30,000.00	30,000.00
327110 436000 UNIFORMS	13,786.96	13,671.62	16,000.00	10,104.54	15,000.00	16,000.00
327110 445000 CONTRACTED SERVICES	78,695.10	54,678.48	146,485.02	146,163.25	146,164.00	100,000.00
327110 451000 BAD ACCOUNTS	19,660.21	11,020.11	0.00	6,879.38	10,000.00	0.00
327110 453000 DUES & SUBSCRIPTIONS	1,096.00	1,467.00	1,900.00	1,168.00	1,600.00	1,800.00
327110 455700 CHANGE IN OPEB	-18,792.00	22,020.20	0.00	0.00	0.00	0.00
327110 459000 DEPRECIATION EXPENSE	1,257,670.88	1,271,906.33	0.00	0.00	0.00	0.00
327110 461000 PRO RATA ADMIN REIMBURSEMENT	477,448.00	636,371.00	640,645.00	640,645.00	640,645.00	662,169.00
327110 461500 PRO RATA REIMBURSEMENT	-384,078.00	-330,253.00	-331,958.00	-331,958.00	-331,958.00	-328,747.00
327110 462000 WAREHOUSE GARAGE FEE	14,683.00	14,581.00	14,234.00	14,234.00	14,234.00	16,137.00
327110 465000 IRMS FEE	43,295.00	38,569.00	39,781.00	39,781.00	39,781.00	39,883.00
327110 473260 LANDFILL FEES	12,704.74	14,176.83	15,000.00	14,189.25	15,000.00	15,000.00
327110 474000 C/O EQUIPMENT	51,034.74	41,403.38	25,000.00	25,214.86	25,215.00	10,000.00
327110 475000 CAPITAL IMPROVEMENT PROGRAM	839,292.48	1,005,596.97	2,556,457.21	1,593,737.16	1,800,000.00	804,526.00
327110 481000 DEBT PRINCIPAL	1,610,217.34	910,686.80	574,937.00	574,936.80	574,937.00	574,937.00
327110 482000 INTEREST	182,609.01	232,629.89	206,978.00	206,977.24	206,978.00	195,479.00
327110 490000 CONTINGENCY	0.00	0.00	16,239.00	0.00	0.00	133,003.00
327110 497050 TRANSFER T/F CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	600,000.00
327110 498100 AMORTIZATION - REFUNDING	61,119.95	0.00	0.00	0.00	0.00	0.00
327110 WASTEWATER OPERATIONS	\$6,541,253.36	\$6,196,497.12	\$6,528,157.23	\$5,061,855.07	\$5,599,667.00	\$5,339,328.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
610003 SEWER CAPITAL PROJECT FUND						
610003 397500 TRANSFER T/F WASTEWATER	0.00	0.00	0.00	0.00	0.00	-600,000.00
610003 SEWER CAPITAL PROJECT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$600,000.00
617110 SEWER CAPITAL PROJECT FUND						
617110 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	621,170.00	621,170.00	600,000.00
617110 SEWER CAPITAL PROJECT FUND	\$0.00	\$0.00	\$0.00	\$621,170.00	\$621,170.00	\$600,000.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
340003 CABLE						
340003 316000 REIMBURSEMENT FOR SERVICE	-19,626.17	-13,397.26	-15,000.00	-133.64	-135.00	-15,000.00
340003 329000 INTEREST EARNED	-29.34	0.00	0.00	0.00	0.00	0.00
340003 329500 INSTALLMENT PURCHASE PROCEEDS	-600,000.00	-67,000.00	0.00	0.00	0.00	0.00
340003 335000 MISCELLANEOUS	-458.54	-7,545.99	-15,000.00	-6,347.89	-8,000.00	-8,000.00
340003 335200 BAD CHECK CHARGES	-1,800.00	-860.00	-1,000.00	-1,380.00	-1,700.00	-2,000.00
340003 335800 INSURANCE REIMBURSEMENTS	0.00	-2,288.82	0.00	0.00	0.00	0.00
340003 362100 STUDIO REVENUE	-1,690.00	-1,410.00	-1,800.00	-1,010.00	-1,100.00	-1,200.00
340003 371000 UTILITY RENTS	-2,777,802.60	-2,652,930.83	-2,731,000.00	-2,144,585.92	-2,550,000.00	-2,636,000.00
340003 371300 INTERNET REVENUE	-1,008,469.80	-1,134,566.70	-1,202,144.00	-1,075,944.95	-1,300,000.00	-1,370,000.00
340003 371600 AD SALES	-72,265.22	-56,877.69	-75,000.00	-57,775.67	-65,600.00	-67,000.00
340003 371700 TELEPHONE SALES	-320,996.45	-337,816.45	-348,000.00	-293,668.35	-353,000.00	-350,000.00
340003 371701 NC E911	-6,933.50	-7,389.20	-6,800.00	-6,487.60	-7,800.00	-7,800.00
340003 375000 RECONNECT FEES	-16,800.00	-12,180.00	-14,000.00	-10,080.00	-12,000.00	-18,000.00
340003 379000 UTILITY PENALTIES	-63,039.39	-64,773.06	-68,000.00	-52,855.74	-60,000.00	-60,000.00
340003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-47,000.00	0.00	0.00	0.00
340003 CABLE	\$-4,889,911.01	\$-4,359,036.00	\$-4,524,744.00	\$-3,650,269.76	\$-4,359,335.00	\$-4,535,000.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
347400 CABLE						
347400 402000 SALARIES & WAGES	360,992.61	375,463.64	398,592.00	332,405.22	374,760.00	405,710.00
347400 402050 ACCRUED VACATION	5,017.81	712.11	0.00	0.00	0.00	0.00
347400 402500 LONGEVITY	7,094.74	9,621.80	9,767.00	9,766.14	9,767.00	9,939.00
347400 404000 PROFESSIONAL SERVICES	103,792.87	145,863.43	165,875.00	156,320.77	165,000.00	100,700.00
347400 405000 FICA TAXES	27,736.50	29,124.60	31,240.00	25,764.43	28,911.00	31,798.00
347400 406000 GROUP INSURANCE	77,264.00	77,849.00	83,057.00	70,427.74	73,016.00	54,268.00
347400 407000 RETIREMENT	25,938.28	27,167.87	27,238.00	22,675.48	25,297.00	30,135.00
347400 407050 LGERS PENSION	0.00	-21,975.00	0.00	0.00	0.00	0.00
347400 411000 TELEPHONE & POSTAGE	34,142.85	26,931.45	35,800.00	26,879.66	33,600.00	34,350.00
347400 413000 UTILITIES	90,797.05	96,647.96	93,500.00	83,195.20	97,000.00	99,000.00
347400 414000 TRAVEL/MEETINGS/SCHOOLS	25.26	0.00	2,600.00	51.11	52.00	2,600.00
347400 415000 MAINTENANCE & REPAIR BUILDINGS	6,024.40	10,266.16	7,700.00	2,838.25	7,000.00	6,350.00
347400 416000 MAINTENANCE & REPAIR EQUIPMENT	34,791.97	49,493.97	50,000.00	32,042.84	35,000.00	45,000.00
347400 417000 MAINTENANCE & REPAIR VEHICLES	45,256.87	37,125.48	32,000.00	10,399.98	16,000.00	25,000.00
347400 431000 VEHICLE SUPPLIES	17,588.08	14,153.73	18,000.00	8,637.11	14,000.00	15,000.00
347400 433000 DEPARTMENTAL SUPPLIES	112,632.64	59,649.52	75,000.00	83,401.85	83,402.00	75,000.00
347400 433001 OFFICE SUPPLIES	3,844.33	2,312.59	2,500.00	1,531.54	2,300.00	2,500.00
347400 433500 INTERNET CONNECTIVITY	358,102.20	294,681.53	399,200.00	404,255.62	404,256.00	350,000.00
347400 433600 TELEPHONE CONNECTIVITY	209,033.54	229,918.31	240,000.00	284,053.08	284,054.00	158,210.00
347400 436000 UNIFORMS	1,959.16	2,729.24	2,250.00	2,113.14	2,250.00	2,250.00
347400 445000 CONTRACTED SERVICES	1,625,217.85	1,843,713.68	1,805,000.00	2,078,335.49	2,078,336.00	1,923,000.00
347400 451000 BAD ACCOUNTS	31,842.05	34,956.43	0.00	30,323.92	40,000.00	0.00
347400 453000 DUES & SUBSCRIPTIONS	834.10	1,503.86	716.00	1,799.22	1,800.00	1,132.00
347400 455700 CHANGE IN OPEB	23,186.00	8,257.45	0.00	0.00	0.00	0.00
347400 457150 MARKETING	20,583.93	21,737.22	30,000.00	15,563.81	25,000.00	60,000.00
347400 459000 DEPRECIATION EXPENSE	371,491.59	337,960.55	0.00	0.00	0.00	0.00
347400 460500 COPY RIGHT FEE	7,535.93	7,106.49	7,000.00	3,560.68	7,000.00	7,200.00
347400 461000 PRO RATA ADMIN REIMBURSEMENT	376,268.00	321,109.00	325,198.00	325,198.00	325,198.00	321,075.00
347400 462000 WAREHOUSE GARAGE FEE	33,474.00	28,631.00	26,675.00	26,675.00	26,675.00	28,470.00
347400 464000 IGS REIMBURSEMENT	0.00	0.00	-35,725.00	-35,725.00	-35,725.00	0.00
347400 465000 IRMS FEE	100,075.00	100,537.00	100,218.00	100,218.00	100,218.00	101,972.00
347400 474000 C/O EQUIPMENT	107,855.91	58,231.02	66,000.00	58,823.83	59,000.00	18,500.00
347400 475000 CAPITAL IMPROVEMENT PROGRAM	819,135.15	333,838.05	254,014.00	255,434.20	255,435.00	153,200.00
347400 481000 DEBT PRINCIPAL	0.00	127,876.83	153,819.00	153,818.38	153,819.00	156,784.00
347400 482000 INTEREST	0.00	11,284.25	8,689.00	8,688.32	8,689.00	5,724.00
347400 490000 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	235,268.00
347400 496990 PAYMENT IN LIEU OF TAXES	68,366.00	68,755.00	73,096.00	73,096.00	73,096.00	74,865.00
347400 497000 TRANSFER TO GENERAL FUND	35,713.00	0.00	0.00	0.00	0.00	0.00
347400 497060 TRANSFER T/F ELECTRIC	147,953.00	0.00	0.00	0.00	0.00	0.00
347400 497500 TRANSFER TO CAPITAL RESERVE FD	0.00	35,725.00	35,725.00	35,725.00	35,725.00	0.00

347400 CABLE

2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
\$5,291,566.67	\$4,808,960.22	\$4,524,744.00	\$4,688,294.01	\$4,809,931.00	\$4,535,000.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
350003 INTERGOVERNMENTAL SERVICES						
350003 381000 SALE OF MATERIALS	-232.79	-296.92	0.00	-3,898.64	-3,899.00	0.00
350003 381200 SALE OF FUEL	-507,621.00	-402,348.90	-475,000.00	-230,446.73	-246,086.00	-475,000.00
350003 383200 SALE OF SURPLUS	-1,261.60	-1,879.01	0.00	-567.85	-568.00	0.00
350003 390000 GENERAL - IRMS	-5,976.00	-5,009.00	-5,067.00	-5,067.00	-5,067.00	-5,215.00
350003 390010 GENERAL - MANAGER	-17,244.00	-22,147.00	-19,325.00	-19,325.00	-19,325.00	-19,483.00
350003 390020 GENERAL PERSONNEL	-10,318.00	-13,152.00	-11,750.00	-11,750.00	-11,750.00	-11,904.00
350003 390030 GENERAL COMMA	-32,921.00	-38,398.00	-34,646.00	-34,646.00	-34,646.00	-34,876.00
350003 390040 GENERAL ACCOUNTING	-16,461.00	-18,553.00	-17,038.00	-17,038.00	-17,038.00	-17,262.00
350003 390060 GENERAL BUSINESS OFFICE	-37,049.00	-40,022.00	-38,776.00	-38,776.00	-38,776.00	-39,284.00
350003 390070 GENERAL TAX OFFICE	-22,250.00	-15,457.00	-14,165.00	-14,165.00	-14,165.00	-13,094.00
350003 390090 GENERAL COMMUNITY DEVELOPMENT	-54,241.00	-50,979.00	-48,048.00	-48,048.00	-48,048.00	-48,079.00
350003 390092 GENERAL PUBLIC SAFETY	-216,132.00	-249,492.00	-210,901.00	-210,901.00	-210,901.00	-214,370.00
350003 390094 GENERAL PUBLIC WORKS	-18,123.00	-18,205.00	-17,189.00	-17,189.00	-17,189.00	-17,458.00
350003 390095 IRMS- CEMETARY	-6,465.00	-5,520.00	-5,629.00	-5,629.00	-5,629.00	-5,716.00
350003 390096 GENERAL MAIN STREET	-24,168.00	-26,672.00	-25,565.00	-25,565.00	-25,565.00	-25,824.00
350003 390097 GENERAL RECREATION	-41,433.00	-48,862.00	-36,756.00	-36,756.00	-36,756.00	-47,126.00
350003 390098 GENERAL ENGINEERING	-46,726.00	-34,102.00	-30,005.00	-30,005.00	-30,005.00	-29,140.00
350003 390100 WATER IRMS	-53,457.00	-41,192.00	-52,970.00	-52,970.00	-52,970.00	-42,680.00
350003 390200 ELECTRIC - IRMS	-83,412.00	-80,110.00	-81,370.00	-81,370.00	-81,370.00	-82,231.00
350003 390300 WASTEWATER IRMS	-43,295.00	-38,569.00	-39,781.00	-39,781.00	-39,781.00	-39,883.00
350003 390400 COMPAS IRMS	-100,075.00	-100,537.00	-100,218.00	-100,218.00	-100,218.00	-101,972.00
350003 390450 COMMUNITY HOUSE	-3,366.00	-3,674.00	-3,744.00	-3,744.00	-3,744.00	-3,334.00
350003 390475 WAREHOUSE IRMS	-10,661.00	-6,840.00	-7,026.00	-7,026.00	-7,026.00	-7,139.00
350003 390500 GARAGE IRMS	-19,533.00	-21,322.00	-18,755.00	-18,755.00	-18,755.00	-18,995.00
350003 391100 GENERAL WAREHOUSE	-12,434.22	-15,986.61	-30,000.00	-13,059.79	-30,000.00	-30,000.00
350003 391200 ELECTRIC WAREHOUSE	-241,389.78	-251,586.83	-250,000.00	-237,533.80	-250,000.00	-225,000.00
350003 391300 WATER WAREHOUSE	-59,598.39	-66,110.07	-65,000.00	-48,577.59	-65,000.00	-65,000.00
350003 391400 WASTEWATER WAREHOUSE	-747.85	-1,198.18	-2,000.00	-1,104.64	-2,000.00	-2,000.00
350003 391600 CABLE WAREHOUSE	-28,125.34	-25,407.35	-25,000.00	-21,977.08	-25,000.00	-30,000.00
350003 392100 GENERAL GARAGE	-185,953.05	-190,072.49	-179,500.00	-158,299.45	-185,617.00	-179,500.00
350003 392200 ELECTRIC GARAGE	-13,419.83	-21,674.32	-20,000.00	-19,075.79	-19,368.00	-20,000.00
350003 392300 WATER GARAGE	-12,523.73	-8,251.62	-23,000.00	-15,084.06	-15,085.00	-23,000.00
350003 392400 WASTEWATER GARAGE	-3,855.80	-12,750.67	-10,000.00	-7,942.56	-10,362.00	-10,000.00
350003 392600 CABLE GARAGE	-13,580.77	-4,281.39	-22,500.00	-7,483.06	-22,500.00	-22,500.00
350003 399000 APPROPRIATED RETAINED EARNINGS	0.00	0.00	-245,671.07	0.00	0.00	-150,000.00
350003 INTERGOVERNMENTAL SERVICES	\$-1,944,050.15	\$-1,880,658.36	\$-2,166,395.07	\$-1,583,775.04	\$-1,694,209.00	\$-2,057,065.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
354300 INFORMATION RESOURCE MGMT SERV						
354300 402000 SALARIES & WAGES	275,074.52	286,692.00	292,174.00	258,214.25	296,744.00	299,058.00
354300 402050 ACCRUED VACATION	4,424.72	-3,118.26	0.00	0.00	0.00	0.00
354300 402500 LONGEVITY	4,816.84	4,913.21	4,987.00	4,986.91	4,987.00	5,088.00
354300 404000 PROFESSIONAL SERVICES	24,640.61	14,447.68	25,260.00	20,094.16	25,260.00	25,605.00
354300 405000 FICA TAXES	19,930.44	20,771.55	22,733.00	18,839.09	21,611.00	23,268.00
354300 406000 GROUP INSURANCE	51,568.00	51,979.00	55,455.00	47,415.28	49,346.00	36,270.00
354300 407000 RETIREMENT	19,788.49	20,572.35	19,821.00	17,555.48	20,125.00	22,051.00
354300 407050 LGERS PENSION	0.00	-29,300.00	0.00	0.00	0.00	0.00
354300 411000 TELEPHONE & POSTAGE	3,757.21	3,769.34	4,000.00	3,065.83	2,844.00	2,650.00
354300 414000 TRAVEL/MEETINGS/SCHOOLS	1,332.92	3,703.48	5,400.00	5,465.92	5,466.00	5,400.00
354300 416000 MAINTENANCE & REPAIR EQUIPMENT	5,481.65	8,418.86	13,200.00	10,577.44	10,578.00	10,000.00
354300 417000 MAINTENANCE & REPAIR VEHICLES	0.00	205.20	285.00	371.69	375.00	285.00
354300 431000 VEHICLE SUPPLIES	357.76	510.73	350.00	166.41	300.00	350.00
354300 433000 DEPARTMENTAL SUPPLIES	10,847.68	2,909.95	1,760.00	1,042.83	1,760.00	1,760.00
354300 445000 CONTRACTED SERVICES IRMS	56,874.61	76,477.91	84,182.00	75,477.29	84,182.00	104,239.00
354300 445001 CONTRACTED SERVICES-OTHER DEPT	175,909.82	160,811.43	173,717.00	142,622.09	173,717.00	182,341.00
354300 455700 CHANGE IN OPEB	7,351.00	11,009.60	0.00	0.00	0.00	0.00
354300 459000 DEPRECIATION EXPENSE	53,237.38	62,116.92	0.00	0.00	0.00	0.00
354300 464001 REIMBURSEMENT TO FUNDS	100,000.00	125,000.00	185,725.00	185,725.00	185,725.00	150,000.00
354300 474000 C/O EQUIPMENT	88,657.45	106,718.84	17,400.00	15,412.31	17,400.00	17,200.00
354300 475000 CAPITAL IMPROVEMENT PROGRAM	70,357.60	114,219.77	142,918.25	131,741.12	142,918.00	89,500.00
354300 INFORMATION RESOURCE MGMT SERV	\$974,408.70	\$1,042,829.56	\$1,049,367.25	\$938,773.10	\$1,043,338.00	\$975,065.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
357000 WAREHOUSE						
357000 402000 SALARIES & WAGES	76,548.17	78,020.08	79,762.00	70,244.08	79,762.00	81,655.00
357000 402050 ACCRUED VACATION	549.62	44.03	0.00	0.00	0.00	0.00
357000 402500 LONGEVITY	832.00	1,188.08	1,206.00	1,205.93	1,206.00	1,233.00
357000 405000 FICA TAXES	5,687.51	5,823.28	6,195.00	5,237.03	6,004.00	6,341.00
357000 406000 GROUP INSURANCE	17,127.00	17,268.00	18,425.00	15,755.30	16,418.00	12,028.00
357000 406001 RETIREE INSURANCE	19,536.00	19,656.00	10,524.00	8,259.11	10,437.00	14,130.00
357000 407000 RETIREMENT	5,470.98	5,588.14	5,401.00	4,765.76	5,465.00	6,010.00
357000 411000 TELEPHONE & POSTAGE	1,530.32	1,735.57	1,995.00	1,512.40	1,995.00	1,995.00
357000 413000 UTILITIES	22,026.23	24,980.09	27,300.00	20,607.88	26,000.00	26,500.00
357000 414000 TRAVEL/MEETINGS/SCHOOLS	2,128.13	1,772.05	2,000.00	604.64	605.00	2,000.00
357000 415000 MAINTENANCE & REPAIR BUILDINGS	1,720.56	1,861.88	5,000.00	1,380.50	1,800.00	3,000.00
357000 416000 MAINTENANCE & REPAIR EQUIPMENT	154.98	437.32	5,000.00	323.48	350.00	2,500.00
357000 417000 MAINTENANCE & REPAIR VEHICLES	675.07	359.03	750.00	553.00	553.00	750.00
357000 431000 VEHICLE SUPPLIES	868.50	820.21	1,450.00	477.29	800.00	1,200.00
357000 433000 DEPARTMENTAL SUPPLIES	1,984.66	2,333.77	13,900.23	13,729.05	13,730.00	5,000.00
357000 433001 OFFICE SUPPLIES	292.86	227.21	200.00	207.48	208.00	300.00
357000 436000 UNIFORMS	1,088.27	1,212.61	1,400.00	1,180.36	1,200.00	1,400.00
357000 455000 PURCHASES FOR INVENTORY	337,598.62	341,165.45	372,000.00	361,508.90	372,000.00	352,000.00
357000 455100 PURCH FOR INVENTORY CITY HALL	469.85	2,002.30	2,000.00	131.84	2,500.00	3,000.00
357000 455500 CHANGE IN INVENTORY	-48,210.13	2,706.72	0.00	0.00	0.00	0.00
357000 459000 DEPRECIATION EXPENSE	1,312.94	4,553.14	0.00	0.00	0.00	0.00
357000 461000 PRO RATA ADMIN REIMBURSEMENT	-268,457.00	-200,707.00	-177,734.00	-177,734.00	-177,734.00	-176,181.00
357000 465000 IRMS FEE	10,661.00	6,840.00	7,026.00	7,026.00	7,026.00	7,139.00
357000 475000 CAPITAL IMPROVEMENT PROGRAM	52,517.57	70,879.84	3,227.59	3,227.59	3,228.00	0.00
357000 WAREHOUSE	\$244,113.71	\$390,767.80	\$387,027.82	\$340,203.62	\$373,553.00	\$352,000.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
357500 EQUIPMENT SERVICES						
357500 402000 SALARIES & WAGES	144,856.44	145,522.28	140,728.00	124,088.80	139,986.00	143,763.00
357500 402050 ACCRUED VACATION	2,764.42	-3,384.26	0.00	0.00	0.00	0.00
357500 402500 LONGEVITY	3,053.92	3,112.57	3,075.00	3,074.60	3,075.00	3,944.00
357500 405000 FICA TAXES	11,125.78	11,156.65	11,001.00	9,553.76	10,944.00	11,300.00
357500 406000 GROUP INSURANCE	34,254.00	34,508.00	36,788.00	31,459.50	32,788.00	23,995.00
357500 406001 RETIREE INSURANCE	9,768.00	9,828.00	21,048.00	16,518.23	20,956.00	28,259.00
357500 407000 RETIREMENT	10,457.30	10,456.70	9,592.00	8,481.86	9,188.00	10,709.00
357500 411000 TELEPHONE & POSTAGE	645.73	695.18	700.00	583.29	707.00	700.00
357500 413000 UTILITIES	21,142.04	19,483.02	21,820.00	14,501.94	19,734.00	21,820.00
357500 414000 TRAVEL/MEETINGS/SCHOOLS	71.00	430.00	425.00	213.00	213.00	425.00
357500 415000 MAINTENANCE & REPAIR BUILDINGS	6,717.95	6,148.07	7,120.00	2,583.59	4,746.00	7,120.00
357500 416000 MAINTENANCE & REPAIR EQUIPMENT	5,352.90	3,775.79	5,485.00	4,445.60	5,849.00	5,485.00
357500 417000 MAINTENANCE & REPAIR VEHICLES	1,414.72	672.65	850.00	404.26	405.00	850.00
357500 431000 VEHICLE SUPPLIES	1,335.17	1,168.45	2,350.00	1,233.46	1,234.00	2,350.00
357500 433000 DEPARTMENTAL SUPPLIES	7,728.70	8,989.00	11,050.00	9,119.94	10,884.00	11,050.00
357500 436000 UNIFORMS	5,040.08	5,193.17	5,426.00	4,714.91	5,320.00	5,426.00
357500 455000 PURCHASES FOR INVENTORY	244,477.29	274,919.31	255,000.00	181,867.03	247,395.00	255,000.00
357500 455010 PURCHASES FOR FUEL	509,409.60	389,812.19	475,000.00	209,242.73	243,649.00	475,000.00
357500 459000 DEPRECIATION EXPENSE	15,508.13	14,478.45	0.00	0.00	0.00	0.00
357500 461000 PRO RATA ADMIN REIMBURSEMENT	-299,960.00	-314,347.00	-311,413.00	-311,413.00	-311,413.00	-359,391.00
357500 465000 IRMS FEE	19,533.00	21,322.00	18,755.00	18,755.00	18,755.00	18,995.00
357500 474000 C/O EQUIPMENT	10,769.79	21,090.27	15,200.00	14,805.34	14,806.00	15,200.00
357500 475000 CAPITAL IMPROVEMENT PROGRAM	0.00	0.00	0.00	0.00	0.00	48,000.00
357500 EQUIPMENT SERVICES	\$765,465.96	\$665,030.49	\$730,000.00	\$344,233.84	\$479,221.00	\$730,000.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
400003 CEMETERY TRUST						
400003 329000 INTEREST EARNED	-896.05	-1,017.52	-750.00	-991.06	-1,000.00	-750.00
400003 361000 CEMETERY LOT SALES	-6,975.00	-14,600.00	-10,000.00	-9,180.06	-10,000.00	-10,000.00
400003 361100 CEMETERY LOT SERVICES MARKERS	-1,650.00	-2,705.00	-1,000.00	-2,190.00	-2,190.00	-1,000.00
400003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	-50,000.00	0.00	-50,000.00	0.00
400003 CEMETERY TRUST	-\$9,521.05	-\$18,322.52	-\$61,750.00	-\$12,361.12	-\$63,190.00	-\$11,750.00
406950 CEMETERY TRUST						
406950 461500 PRO RATA REIMBURSEMENT	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00
406950 497000 REIMBURSE GENERAL FUND	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00
406950 498000 RESERVE FOR TRUSTS	0.00	0.00	11,750.00	0.00	0.00	11,750.00
406950 CEMETERY TRUST	\$60,000.00	\$60,000.00	\$61,750.00	\$60,000.00	\$60,000.00	\$11,750.00

	2013/2014 Actual	2014/2015 Actual	2015/2016 Revised Budget	2015/2016 Current	2015/2016 Projected	2016/2017 Budget
560003 CAPITAL RESERVE						
560003 329000 INTEREST EARNED	-650.92	-430.60	0.00	-1,807.15	-1,810.00	0.00
560003 397300 TRANSFER T/F GENERAL	0.00	-94,220.00	0.00	0.00	0.00	0.00
560003 397900 TRANSFER T/F CAPITAL RESERVE	0.00	-80,000.00	0.00	0.00	0.00	0.00
560003 397920 T/F CABLE FUND	0.00	-35,725.00	0.00	-35,725.00	-35,725.00	0.00
560003 399000 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	-228,893.00
560003 CAPITAL RESERVE	\$-650.92	\$-210,375.60	\$0.00	\$-37,532.15	\$-37,535.00	\$-228,893.00
565656 CAPITAL RESERVE						
565656 497000 TRANSFER TO GENERAL FUND	0.00	390,000.00	0.00	130,000.00	130,000.00	228,893.00
565656 CAPITAL RESERVE	\$0.00	\$390,000.00	\$0.00	\$130,000.00	\$130,000.00	\$228,893.00

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 2016-17**

	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
1 Cent Sales Tax	755,360	1,140,000	1,140,000	1,140,000	1,023,140	1,140,000
ABC Revenue	228,980	197,700	197,700	197,700	197,700	197,700
State Shared - Fire Protection	31,662	31,660	31,660	31,660	31,660	31,660
Main Street - State Grant	96,107					
Greenway Connector - LAPP STP Grant through WPCOG		1,334,566				
Greenway Connector - Entitlement Funds		93,642				
Exit 105 - Powell Bill	47,420					
Installment Purchase Proceeds-Patrol Cars/CID Car's	370,000					
Installment Purchase Proceeds-Fire Engine	400,000					
Installment Purchase Proceeds - Rear Loader - Sanitation	178,000					
Installment Purchase Proceeds - Street Sweeper - Powell Bill	265,000					
Kate B Reynolds Grant - MLK Jr. Park	150,000					
Recreation Foundation - MLK Jr. Park	250,000					
Recreation Foundation - Skate Park	90,000					
Private Donations - Skate Park	15,000					
Governor's Highway Safety Program Grant (DWI Simulator)	23,000					
FEMA Fire Act Grant (SCBA)	376,984					
Governors Crime Commission Grant (Body Camera's)	100,000					
Governors Crime Commission Grant (SWAT Tactical Remote Device)	24,500					
Capital Reserve	228,893					
Appropriated CIP Fund Balance		3,140,741	5,496,140	2,366,140		150,140
Total Revenue	3,630,906	5,938,309	6,865,500	3,735,500	1,252,500	1,519,500

Notes:

Total Grants \$1,110,591

Total Financing \$1,213,000

City of Morganton
TOTAL GENERAL FUND CAPITAL 2016-2017

DEPARTMENT/FUND	16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	TOTAL
Note							
CoMMA	145,000	220,000	250,000	125,000			740,000
Main Street	255,000	250,000	500,000				1,005,000
Development and Design	141,460	1,741,209	296,500	273,500	90,000	90,000	2,632,669
Public Safety	1,509,026	1,283,100	4,025,000	1,740,000	627,000		9,184,126
Sanitation	266,000	242,500	223,000	220,000	216,000	42,000	1,209,500
Cemetery and Grounds	64,500	76,000	90,500	16,000	17,000	46,000	310,000
Municipal Buildings	43,500	50,000	25,000	25,000	25,000	25,000	193,500
Street	21,000		180,000	185,000			386,000
Powell Bill	312,420	585,000	502,000	400,000	95,000	270,000	2,164,420
Community House							
Recreation	873,000	1,490,500	773,500	751,000	182,500	1,046,500	5,117,000
Totals	3,630,906	5,938,309	6,865,500	3,735,500	1,252,500	1,519,500	22,942,215

Notes:

City of Morganton
TOTAL CAPITAL 2016-2017

	16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Note							
CoMMA	145,000	220,000	250,000	125,000			740,000
Main Street	255,000	250,000	500,000				1,005,000
Development and Design	141,460	1,741,209	296,500	273,500	90,000	90,000	2,632,669
Public Safety	1,509,026	1,283,100	4,025,000	1,740,000	627,000		9,184,126
Sanitation	266,000	242,500	223,000	220,000	216,000	42,000	1,209,500
Cemetery and Grounds	64,500	76,000	90,500	16,000	17,000	46,000	310,000
Municipal Buildings	43,500	50,000	25,000	25,000	25,000	25,000	193,500
Street	21,000		180,000	185,000			386,000
Powell Bill	312,420	585,000	502,000	400,000	95,000	270,000	2,164,420
Community House							
Recreation	873,000	1,490,500	773,500	751,000	182,500	1,046,500	5,117,000
IRMS	89,500	133,000	33,000	33,000	33,000	33,000	354,500
Warehouse		25,000	15,000				40,000
Garage	48,000	15,000	48,000				111,000
Water	1,295,648	1,241,000	859,000	4,131,000	1,189,000	2,021,000	10,736,648
Wastewater	804,526	10,585,000	2,485,000	1,440,000	1,040,000	1,125,000	17,479,526
Cable	153,200	373,000	39,000	129,000			694,200
Electric	760,425	644,120	3,326,500	100,000	100,000	100,000	5,031,045
Totals	6,782,205	18,954,429	13,671,000	9,568,500	3,614,500	4,798,500	57,389,134

Notes:

**General Fund
CoMMA**

PROJECT	Note	16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Brick and Mortar Repair	1	60,000						60,000
New Front Doors, Replace Cracked Tiles, Awning	3		30,000					30,000
Replacement of Stage Monitor Digital Snake	4	30,000						30,000
Rewire/Relocate Drop Boxes	5	12,000						12,000
Digital Sound Control Console	2	43,000						43,000
Parking Lot Lighting Replacement			40,000					40,000
Exterior Facility Lighting			24,000					24,000
Replace and Add In-house Track Lighting			24,000					24,000
Painting of Sound Clouds/Theatre Proper Inter			90,000					90,000
Gallery Benches/Furnishing			12,000					12,000
Loading Dock Redesign				250,000				250,000
Parking Lot Expansion					125,000			125,000
Department Totals		145,000	220,000	250,000	125,000			740,000
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		145,000	220,000	250,000	125,000			740,000
Budgeted CIP, 15-16		223,500						223,500
(Decrease)/Increase		(78,500)	220,000	250,000	125,000			516,500

Notes:

1. Mortar and brick repair is needed in multiple places around the building.
2. Comma's digital console (2007) needs replacing to stay with industry and show standards. Currently renting consoles.
3. Two double doors will replace the four single ones.
4. Comma needs to replace the aging stage monitors for quality and performance. Purchasing a digital snake will allow staff to do away with multiple aging and damaged cords and cables.
5. Drop boxes need replaced due to constant repair and fixes. New boxes are required for safety and performance.

**City of Morganton
General Fund
MAIN STREET**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Downtown	Note							
Parking Lot (corner of King & Meeting)	1		250,000					250,000
Master Plan for Downtown	2,3	255,000		500,000				755,000
Department Totals		255,000	250,000	500,000				1,005,000
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		255,000	250,000	500,000				1,005,000
Budgeted CIP, 15-16		200,500						200,500
(Decrease)/Increase		54,500	250,000	500,000				804,500

Notes:

1. Redoing parking lot - does not include additional land purchase
2. FY16/17 Requesting \$96,107 from State. FY 18/19 to begin implementation of plan.
3. \$158,893 Funded by Capital Reserve

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

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles	Note							
Replace #650 (Fire Inspector)				23,500				23,500
Replace #630 (Chief Bldg. Inspector)					23,500			23,500
Replace #610 (Design Field Inspector)			23,000					23,000
Replace #620 (Zoning) (Gas)			25,000					25,000
Replace #3 (Survey Vehicle) (Gas)		25,000						25,000
Replace #4 (Bldg. Inspector)			25,000					25,000
Replace #5 (Design Admin)				23,000				23,000
Facilities								
Downtown Greenway Connector	1		1,668,209					1,668,209
State Properties Greenway Development	3			250,000	250,000			500,000
Community Appearance								
Exit 104 Enhancements	2	116,460						116,460
Exit 103 Enhancements	4					90,000	90,000	180,000
Department Totals		141,460	1,741,209	296,500	273,500	90,000	90,000	2,632,669
SUMMARY								
CIP Recommended		141,460	1,741,209	296,500	273,500	90,000	90,000	2,632,669
Budgeted CIP, 15-16		148,482						148,482
(Decrease)/Increase		(7,022)	1,741,209	296,500	273,500	90,000	90,000	2,484,187

Notes:

1. Consists of \$1,334,566 in LAPP STP Grant Funds through WPCOG, \$240,000 in City General Fund Grant match and \$93,641.70 in Entitlement Fund contribution.
2. Exit 104 - Powell bill \$47,420, General Fund \$116,460
3. City Match to PARTF Funds
4. City Match for Bridge Beautification and Enhancement (Planned NCDOT STIP I-5874)

City of Morganton

General Fund

PUBLIC SAFETY

PROJECT		16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	TOTAL
Buildings & Grounds	Note							
Purchase Land for PS Station 4			600,000					600,000
Construct PS Station 4				2,750,000				2,750,000
Purchase Land for PS Station 5						600,000		600,000
Replace HQ Controlled Access Door Syst.			21,000					21,000
Replace Station #2 Generator	1		32,000					32,000
Replace Exterior Sign at Fire Stations	2		12,600					12,600
Repave Parking Lot at Station 2	4		60,000					60,000
Replace Heat/AC Units at HQ	5	15,000						15,000
Sprinkler Systems at Fire Stations	6	24,000						24,000
Replace Roof at Fire Training Grounds	7	24,000						24,000
Fire Station Upgrades-Patio Concrete/Gutters	8	20,000						20,000
Replace HQ Camera Surveillance	9	13,000						13,000
Fire Apparatus								
Replace Fire Apparatus Engine #3 (Diesel)	10,3	400,000						400,000
Replace Fire Apparatus Ladder 1					1,300,000			1,300,000
Replace Fire Apparatus Engine #5				650,000				650,000
Replace Fire Support Vehicle #767				40,000				40,000
Replace Fire Support Vehicle #768				40,000				40,000
Vehicles								
Replace 8 Patrol Cars (Gas)	12, 3	370,000	375,000	380,000	385,000			1,510,000
Replace 2004 CID Vehicle #723 (Gas)	13, 3		32,000					32,000
Replace 2004 CID Vehicle #7410 (Gas)	13, 3		32,000					32,000
Replace CID Vehicle #7511 (Gas)			36,500					36,500
Purchase Vehicle for Surveillance	14	15,000						15,000
Communications/Miscellaneous Equipment								
Replacement of Self-Contained Breathing Apparatus	15	396,826						396,826
Replace Thermal Imaging Devices			10,000	10,000	10,000	10,000		40,000
Taser Replacement	16	15,000	8,000		17,000	17,000		57,000
Replacement of Night Vision Equipment			10,000	10,000				20,000
Replacement of Firefighter Turn-Out Gear	17	25,000	26,000	27,000	28,000			106,000
Replace Primary Domain Controller			10,000					10,000
K-9 Patrol Replacement			18,000	18,000				36,000
Draft Commander Pump/Hose Tester				90,000				90,000
Purchase Body-Worn Cameras for PS Officers	18	100,000						100,000
Replace 7 SWAT Weapons	19	8,700						8,700
Hurst Combination Tool	21			10,000				10,000
Replace XLT 1500 Mobile Radios with APX	22	35,000						35,000
DWI Simulator	11	23,000						23,000
SWAT Tactical Remote Device	20	24,500						24,500
Department Totals		1,509,026	1,283,100	4,025,000	1,740,000	627,000		9,184,126
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		1,509,026	1,283,100	4,025,000	1,740,000	627,000		9,184,126
Budgeted CIP, 15-16		1,451,950						1,451,950
(Decrease)/Increase		57,076	1,283,100	4,025,000	1,740,000	627,000		7,732,176

Notes:

1. Replace Fire St. #2 back-up generator that is over 20 years old, parts are obsolete or difficult to obtain.
2. Replace exterior signs at fire stations that are old/faded, need of repair and too small to recognize.
3. Installment financing
4. Upon recommendation from Dev. & Design, the parking lot/storm drains at Fire St. 2 need replacing.
5. Replace five inoperable/antiquated HVAC units at HQ that are original to the building from the 1976.
6. Install fire sprinkler systems at all fire stations that were not part of original construction projects.
7. Repair/replace roof at fire training grounds that is rotted and leaking, making it unsafe for training.
8. Security upgrades at fire stations to include exterior lighting, concrete pads, and gutters.
9. Upgrade exterior surveillance cameras at HQ for added security and video to counter complaints.
10. Upon recommendation from the N.C. Dept. of Insurance Office of State Fire Marshall, request funds to replace fire apparatus Engine #3, a 1970 American LaFrance, that has exceeded its service-life.
11. Purchase DWI simulator for public education & promotional events, i.e., festivals, schools, other city departments, etc.; 100% of funds to be reimbursed through Gov. Highway Safety Program, if approved.

12. In coordination with city garage, replace 8 patrol cars that are more than 10 years old with over 100,000 miles and constantly require maintenance and repairs.
13. Replace 2 vehicles used by our Criminal Investigations Division that are over 12 years old.
14. Purchase a pre-owned SUV/Van for the purposes of surveillance/intelligence gathering investigations
15. Funds for FEMA Grant match of 5% to replace all of our SCBA's per OSHA and NFPA standards.
16. Replace 12 of our Tasers due to age, unreliability and non-repairability.
17. Replace 10 sets of fire turnout gear in compliance with OSHA & NFPA standards for firefighter safety.
18. Purchase 50 body-worn cameras; 100% of funds to be reimbursed through Gov. Crime Comm. Grant, if approved.
19. Replace rifles for our SWAT team; current rifles have exceeded 20,000 rounds, effecting reliability.
20. Purchase tactical remote device/robot for stand-offs, hostage events, narcotics operations, SWAT call-outs, etc.; 100% of funds to be reimbursed through Gov. Crime Commision grand, if approved.
21. Purchase extraction tool for quick rescue of entrapped firefighters and victims during fire operations.
22. Replace 10 antiquated mobile radios with VIPER units ensuring all vehicles have same functions.

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

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles & Equipment	Note							
Replace Kubota Refuse Haulers (Diesel)	1	36,000	37,500	38,000	40,000	41,000	42,000	234,500
Replace 98 International 2T Dump #173 (Diesel)	2	52,000						52,000
Replace 06 Rear Loader #240 (Diesel)	3, 4	178,000						178,000
Replace 07 Rear Loader #260			180,000					180,000
Replace 09 Int Rear Loader # 270				185,000				185,000
Replace 07 Ford F150 4X4 #200			25,000					25,000
Replace 2011 Autocar/Mammoth Front Loader					180,000			180,000
Replace 2013 Ford F750 Knuckleboom #290						175,000		175,000
Department Totals		266,000	242,500	223,000	220,000	216,000	42,000	1,209,500
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		266,000	242,500	223,000	220,000	216,000	42,000	1,209,500
Budgeted CIP, 15-16		70,000						70,000
(Decrease)/Increase		196,000	242,500	223,000	220,000	216,000	42,000	1,139,500

Notes:

1. Residential refuse collection (backyard).
2. Community use vehicle (good habit rabbit). Minimizes curbside solid waste.
3. Residential refuse collection.
4. Installment Purchase (4 yr)

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

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Maintenance Equipment		Note						
Replace 08 Tractor/Mower #609 (Grounds)						17,000		17,000
Replace 06 Tractor/Mower #120 Snow Plow (Diesel)	1	16,500					18,000	34,500
Replace 11 Tractor/Mower #608 (Grounds)			15,000					15,000
Replace 12 Tractor/Mower #606 (Grounds)				15,500				15,500
Replace 14 Tractor/Mower #605 (Grounds)					16,000			16,000
Vehicle Replacement								
Replace 04 Ford 1T Flatbed Dump #603 (Gas)	2	48,000						48,000
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
Replace 13 Ford F150 4x4 PU #130							28,000	28,000
Department Totals		64,500	76,000	90,500	16,000	17,000	46,000	310,000
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		64,500	76,000	90,500	16,000	17,000	46,000	310,000
Budgeted CIP, 15-16		96,500						96,500
(Decrease)/Increase		(32,000)	76,000	90,500	16,000	17,000	46,000	213,500

Notes:

1. Diesel due to extended running hours and low maintenance cost.
2. Used for cemetery planting maintenance.

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

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	Note							
Maintenance/Repair Buildings	1	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Collett St. Recreation Center Fire Alarm	3	18,500						18,500
Replace Hybrid #9 (Gas)	2		25,000					25,000
Department Totals		43,500	50,000	25,000	25,000	25,000	25,000	193,500
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		43,500	50,000	25,000	25,000	25,000	25,000	193,500
Budgeted CIP, 15-16		60,000						60,000
(Decrease)/Increase		(16,500)	50,000	25,000	25,000	25,000	25,000	133,500

Notes:

1. Capital expenditures for building maintenance.
2. Mid size sedan for administrative travel. Recommend surplusng hybrid before battery needs replacing.
3. With the increase of events and primarily larger events it has been recommended by the fire marshal that this building have a fire alarm system.

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

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note							
Replace 11 Riding Mower #101 (Diesel)	1	21,000						21,000
Replace 08 Freightliner Vacuum #187				180,000				180,000
Replace Volvo w/Tarrant Leaf Vac #186					185,000			185,000
Department Totals		21,000		180,000	185,000			386,000
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		21,000						386,000
Budgeted CIP, 15-16		155,000						155,000
(Decrease)/Increase		(134,000)						231,000

Notes:

1. Used to mow multiple department properties. Mower being replaced will go to Recreation.

**General Fund
POWELL BILL**

PROJECT	16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	

Streets Administration							
	Note						
Replace 10 Ford F150, #114			30,000				30,000
Exit 104 sidewalk	1	47,420					47,420

Street Maintenance							
Replace 11 Riding Mower #101							
Replace 96 Mack Tandem Dump Trk #195							
Replace 00 Int 2T Dump plow, #151/189			130,000				130,000
Replace 03 JCB Backhoe w/ext boom #149			100,000				100,000
Replace Flusher #159			160,000				160,000
Replace 12 Kubota Front Deck mower #102			40,000				40,000
Replace 06 Ford F350 1T Dump 4X4 #160			80,000				80,000
Replace 99 2T Vibrating Roller #179				45,000			45,000
Replace 07 Int 1 1/2T Dump #145			75,000				75,000
Replace 91 John Deere Track Loader #178				160,000			160,000
Replace 08 f 350 1T Dump #174				85,000			85,000
Replace 13 Kubota 4x4 tractor mower #172					50,000		50,000
Replace 94 Galion Motor Grader # 147					250,000		250,000
Replace 10 New Holland Tractor w/L Arm #171				125,000			125,000
Replace 08 Lee-Boy Tac Machine # 124				12,000			12,000
Replace 07 Freightliner L120064T #176						95,000	95,000

Street Sweeping							
Replace 07 Johnson Street Sweeper #175 (Diesel)	2	265,000					265,000
Replace 13 Freightliner Street Sweeper #164						260,000	260,000

Concrete Crew							
Replace 07 New Holland Backhoe # 140				100,000			100,000
Replace 08 F250 Crew Cab w/util body # 135			45,000				45,000
Replace 11 Husqvarna Concrete Saw #127						10,000	10,000

Department Totals		312,420	585,000	502,000	400,000	95,000	270,000	2,164,420
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SUMMARY	Plan	Plan	Plan	Plan	Plan	Plan	TOTAL
CIP Recommended	312,420	585,000	502,000	400,000	95,000	270,000	2,164,420
Budgeted CIP, 15-16	130,000						130,000
(Decrease)/Increase	182,420	585,000	502,000	400,000	95,000	270,000	2,034,420

Notes:

1. Contractual commitment
2. Installment purchase - Provides surface water run-off protection.

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	

Note

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Department Totals

SUMMARY		16-17	17-18	18-19	19-20	20-21	18-19	TOTAL
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CIP Recommended
Budgeted CIP, 15-16
(Decrease)/Increase

Notes:

**City of Morganton
General Fund
RECREATION**

PROJECT		16-17 Plan	17-18 Plan	18-19 Plan	19-20 Plan	20-21 Plan	21-22 Plan	TOTAL
Park /Pool Improvements		Note						
Park Improvement	1	40,000	40,000	40,000	40,000	40,000	40,000	240,000
Gene Turner Park Improvements				130,000				130,000
Petanque Courts	11	20,000						20,000
Water Park feature at Collett St Pool			400,000					400,000
Evacuator System at Aquatic Center			50,000					50,000
Weight and Exercise Room Renovations	2	49,000						49,000
Renovation To Shuey Legion Field				350,000				350,000
Freedom Park Tennis Courts				10,000			10,000	20,000
Resurface Tennis Courts								
Collett Street (Upper 3)	3	15,000			15,000			30,000
Carbon City (2)			10,000			10,000		20,000
Bethel Park (2)	3	10,000			10,000			20,000
Sand Volleyball Courts (6)						60,000		60,000
Recreation Master Plan	4, 12	70,000						70,000
Irrigation System Upgrade to Catawba Meadows	5	15,000						15,000
Replace Scoreboards (Basketball 4)				40,000				40,000
Buildings/Facilities								
Greenway Restrooms				135,000				135,000
Catawba River soccer complex Phase III	6		795,000					795,000
Skate Park	7	180,000						180,000
Martin Luther King Jr Park Renovations	8	400,000						400,000
Horseshoe Pitching Courts (12 lighted)				60,000				60,000
Morganton Recreation Foundation	9	10,000						10,000
Training Center							950,000	950,000
Catawba Meadows								
Maintenance Complex					600,000			600,000
Vehicles and Equipment								
Replace 01 Chevrolet 15 passenger van #844			40,000					40,000
Mowers/Field Maintenance								
Replace 00 Reel Mower #872			32,000					32,000
Replace 06 Mower #879			22,000			22,000		44,000
Replace 14 Mower #883					22,000		22,000	44,000
Replace 09 Gator #897				8,500			8,500	17,000
Replace 14 Gator #886			8,500			8,500		17,000
Replace 11 Mower #867 (Diesel)	10		22,000			22,000		44,000
Replace 12 Mower #878 (Diesel)	10	22,000			22,000			44,000
Replace Golf Carts (2) (Gas)	10		16,000				16,000	32,000
Replace 08 Truck #800			35,000					35,000
Replace Mower #873 (Diesel)	10	22,000			22,000			44,000
Replace 07 Z - Turn Mower #874 (Diesel)	10	20,000			20,000			40,000
Replace 13 Z - Turn Mower #876			20,000			20,000		40,000
Department Totals		873,000	1,490,500	773,500	751,000	182,500	1,046,500	5,117,000
SUMMARY		15-16	16-17	17-18	18-19	19-20	20-21	TOTAL
CIP Recommended		873,000	1,490,500	773,500	751,000	182,500	1,046,500	5,117,000
Budgeted CIP, 15-16		1,886,000						1,886,000
(Decrease) Increase		(1,013,000)	1,490,500	773,500	751,000	182,500	1,046,500	3,231,000

Notes:

1. Changing the safety fall surface at all the playgrounds. Repairs to larger pieces of equipment often due to vandalism an high usage. Routine repairs to buildings and equipment.
2. Opened in 1993/1994. No signifiant renovations since then. Will replace the 10 station stack weight universal equipment.

Will also replace flooring, sound system, lighting and some replacement of older pieces of exercise equipment. (At Collett Street)

3. Routine resurfacing of asphalt laycold courts. Has to be redone every 3 to 4 years to take care of cracking and loose materials.
4. The last master plan was completed in 2000. This is needed for planning and for potential grant eligibility. Estimate provided by Greenplay.
5. Computerized system added to the present irrigation system to control operation remotely and automatically due to wet or dry conditions.
6. \$150,000 from private donation
7. \$180,00 project including design work \$150,000 for park and \$30,000 for design. Recreation foundation will match \$90,000 to City contribution of \$75,000. Anticipate private donations of \$15,000 prior to building skate park.
8. Total cost is approximately \$400,000. Kate B Reynolds grant of \$150,000 for specific parts of the park. Recreation foundation will give \$250,000
9. Final lease repayment
10. Routine replacements. Mower life is 3 to 4 years, gold carts 5 years, z mowers last about 3 years.
11. Located at Soccer complex. Need to clear surface, add border, deal with drainage. No lighting.
12. Funded by Capital Reserve.

**City of Morganton
Internal Service Fund
IRMS**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	Note							
City-Wide Connectivity	3	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
Document Imaging	2	50,000	50,000					100,000
Work Order Management Software			50,000					50,000
Public Safety Server	4	6,500						6,500
Department Totals		89,500	133,000	33,000	33,000	33,000	33,000	354,500
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		89,500	133,000	33,000	33,000	33,000	33,000	354,500
Budgeted CIP, 15-16		98,000						98,000
(Decrease)/Increase		(8,500)	133,000	33,000	33,000	33,000	33,000	256,500

Notes:

1. There are 14 servers throughout the City, need to replace 2 of these each year. Each server would be replaced on a seven year cycle. A server's life expectancy is approximately 5-6 years.
2. With increasing need to be more efficient with document storage but more importantly document retrieval I feel like we are at a good stage to start implementing a document imaging solution.
3. This helps us keep our network infrastructure running smooth. Lots of network devices and infrastructure throughout the city.
4. This would replace one of the servers at Public Safety

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note							
Replace 04 Chevy Van #960			25,000					25,000
Barcode System/Scanner				15,000				15,000
Department Totals			25,000	15,000				40,000
SUMMARY		16-17	17-18	18-19	19-20	20-21	18-19	TOTAL
CIP Recommended			25,000	15,000				40,000
Budgeted CIP, 15-16								
(Decrease)/Increase			25,000	15,000				40,000

Notes:

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note							
Replace 98 Chev 3/4T Pickup #900 (Gas)	1	25,000						25,000
Replace Ingersol Rand Air Compressor	2	5,000						5,000
Replace Brake Lathe	3	18,000						18,000
Replace Miller Welder/Generator			15,000					15,000
Replace 08 Chev 3/4T with Utility Body #950				48,000				48,000
Department Totals		48,000	15,000	48,000				111,000
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		48,000	15,000	48,000				111,000
Budgeted CIP, 15-16								
(Decrease)/Increase		48,000	15,000	48,000				111,000

Notes:

1. This is a low mileage vehicle. Recommend moving to cemetery and grounds for better usage. Cemetery and grounds will surplus vehicle #115 which is a 1998 Chev 2500 truck.
2. This is mounted on vehicle #900.
3. Will pay for itself over a three year period. It is the vendor recommended method of turning brakes.

**City of Morganton
Water Fund**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Water Line Replacement/Extensions	Note							
Line Replacement	1	30,000	40,000	50,000	50,000	50,000	50,000	270,000
Main Replacement Program	2	350,000	500,000	350,000	350,000	350,000	350,000	2,250,000
Line Extensions	3	30,000	40,000	50,000	50,000	50,000	50,000	270,000
Exits 104	15	51,648						51,648
Vehicle Replacement								
Replace 08 Ford F250 #343					30,000			30,000
Replace 10 Dodge Caliber #380						30,000		30,000
Heavy Equipment/Misc Replacement								
Large Pump and Motor Maintenance			30,000		50,000		50,000	130,000
Water Meter Calibration/Replacement	4		30,000		30,000			60,000
Motor Control Center Maintenance			30,000		50,000		50,000	130,000
Belt Press Modernization							1,000,000	1,000,000
Coagulation Process & Sed Basin Process Evaluation	5			100,000	3,000,000			3,100,000
SCADA Upgrade						400,000		400,000
Replace Turbidimeters	6	75,000						75,000
Chemical Feed Pump Replacement	7		12,000		12,000		12,000	36,000
Replace Spectrophotometer			15,000					15,000
Replace Filter Rinse Valves			25,000					25,000
Building/Grounds/Equipment								
Chemical Feed System Modernization	8	165,000			125,000			290,000
Glen Alpine PS Electrical Upgrade	9		100,000					100,000
Water Tank Maintenance	10	309,000	309,000	309,000	309,000	309,000	309,000	1,854,000
Sampling Stations for Compliance Testing	11	15,000						15,000
Portable Light System	12	20,000						20,000
Pump Station Maintenance			60,000		75,000		75,000	210,000
Pipe Gallery Refurbishment	13	250,000						250,000
Other								
Feasibility Study for Offstream Reservoir							75,000	75,000
Hydraulic Study for River Club/Glen Alpine	14		50,000					50,000
Department Totals		1,295,648	1,241,000	859,000	4,131,000	1,189,000	2,021,000	10,736,648
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		1,295,648	1,241,000	859,000	4,131,000	1,189,000	2,021,000	10,736,648
Budgeted CIP, 15-16		2,394,200						2,394,200
(Decrease) Increase		(1,098,552)	1,241,000	859,000	4,131,000	1,189,000	2,021,000	8,342,448

Notes:

1. This is a continuous component of routine maintenance of the water system.
2. For improving or eliminating areas of poor or degraded water quality. This is a continuous target effort to replace aging water infrastructure.
3. This is for providing new service lines to new customers.
4. For routine maintenance & periodic performance analysis of water meters currently in service.
5. This will be for an engineering evaluation of our coagulation & sedimentation processes at the water plant. The evaluation will result in a plan to move forward with needed improvements.
6. These devices are required by the EPA and NCDEQ to measure the clarity of the water for compliance purposes. The current units have reached the end of their service life and no longer supported by the manufacturer.
7. Ongoing program to ensure pumping equipment is modern. It is essential for optimum treatment & compliance with drinking water regulations.
8. This for the recommended improvements needed at the water plant based on the engineering evaluation conducted this fiscal year.
9. Pumps, motors, and controls are original to PS since early 1970's. By modernizing this equipment, process efficiency will be greatly improved and will also correct water hammer issues in the Glen Alpine area of our distribution system.
10. Continuation of maintenance contracts for Oak Hill, Grandview, Astro Dr. & Piney RD tanks along with adding our other 6 water tanks to the ongoing maintenance program.
11. This project will improve sites that we use to obtain compliance water samples that we report to the applicable regulatory agencies.

12. This project would provide equipment to allow for proper illumination of work zones during work performed during emergency repairs.
13. The pipe gallery with its associated piping, walls, and ceilings are in much need of refurbishment. These pipes are very critical to the delivery of process water and drinking water. This will ensure another 20+ years of service from this facility.
14. This will investigate water pressure & volume requirements for adequate fire protection and water service including a possible new tank & pump station.
15. Contractual commitment at exit 104 - \$51,648

**City of Morganton
Wastewater Fund**

PROJECT	Note	16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Sewer Line Replacement/Extensions								
Line Replacement	1	30,000	30,000	40,000	50,000	50,000	50,000	250,000
Line Extensions	2	30,000	30,000	40,000	40,000	40,000	40,000	220,000
Manhole Rehab Program	3	125,000	100,000	120,000	200,000	200,000	200,000	945,000
Bethel Sewer Basin Rehab	4	200,000	225,000	255,000	250,000	260,000	485,000	1,675,000
Sewer Line Rehab Program	5	125,000	250,000	300,000	350,000	350,000	350,000	1,725,000
Exits 104	9	34,526						34,526

Vehicle Replacement								
Replace 04 Chevy 1500 #331				30,000				30,000
Replace 97 Freightliner #304					150,000			150,000
Replace 08 Ford F250 #365			40,000					40,000
Replace 94 Ford Tractor #355						40,000		40,000
Replace 92 Front Loader #358			225,000					225,000
Replace Small Vacuum #323				30,000				30,000
Replace 07 New Holland 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				50,000				50,000
Compost Screen			150,000					150,000
Primary Sludge Holding Mixer			175,000					175,000
Compost Mix Box	6		310,000					310,000
Centrifuge Rebuild	7	70,000						70,000
RAS Pumps 1&2 Replacement	8	150,000						150,000
#5 Secondary Clarifier Rehabilitation					400,000			400,000
Fine Bubble Diffusion/Sodium Hypochlorite			8,500,000					8,500,000

Buildings/Grounds/Misc								
Bost RD Liftstation Rehabilitation			50,000	250,000				300,000
Biosolids Mitigation				100,000				100,000
Silver Creek Pump Station Rehabilitation	10	40,000		1,200,000				1,240,000
Laboratory Modernization	11		100,000					100,000

Department Totals		804,526	10,585,000	2,485,000	1,440,000	1,040,000	1,125,000	17,479,526
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SUMMARY	16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended	804,526	10,585,000	2,485,000	1,440,000	1,040,000	1,125,000	17,479,526
Budgeted CIP, 15-16	1,886,207						1,886,207
(Decrease)/Increase	(1,081,681)	10,585,000	2,485,000	1,440,000	1,040,000	1,125,000	15,593,319

Notes:

1. This is an continuous component of routine maintenance of the collection system.
2. This is for providing new service lines to new customers.
3. This routine program addresses stormwater inflow & groundwater infiltration (I&I) as a result of aging or failing sewer infrastructure.
4. This will allow for completion of the first phase of recommendations from the Bethel Sewer Basin Investigation project completed last year.
5. This routine maintenance program provides for sewer line inspection, condition assessment, and rehab services. This program allows for improved identification, prioritization, and budgeting & repair decisions. Works in conjunction with the manhole rehab program to address I&I and reduce sewer spills.
6. The compost mix box is an integral part of the wastewater compost process. The proper mixing of treated sludge with woodchips ensures that the subsequent treatment process will be successful – yielding a product that meets permit requirements and is safe for sale to the public.
7. Centrifuge #1 has 5543 hours. After 5000 hours they require a rebuild.

8. Original equipment from the early 1970's. They have been rebuilt twice and cannot be refurbished any further. They are in very poor condition and no longer have the pumping capacity at designed plant flow rates.
9. Contractual commitment at exit 104 - \$34,526.
10. This will be for an engineering evaluation to determine rehabilitation needs and costs. This is our largest and most critical sewer pump station in our system.
11. This will be for upgrading and modernizing lab facilities at the wastewater plant. All process and compliance sampling is analyzed in this lab. Very little has been done since the plant was built in the early 1970's.

**City of Morganton
Cable Fund**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
System	Note							
DSR Satellite Receivers	1	33,200	14,000	14,000	14,000			75,200
System Improvements/Expansion	2	50,000	25,000	25,000	25,000			125,000
Bucket Truck			90,000		90,000			180,000
28' X 60' Shed to Cover Truck/Equip.	3		20,000					20,000
PathTrack System Upgrade	4	50,000						50,000
OLT (activates fiber)		20,000						20,000
DNCS replacement			152,000					152,000
IPv4 Recovery			72,000					72,000
Department Totals		153,200	373,000	39,000	129,000			694,200
SUMMARY		15-16	16-17	17-18	18-19	19-20	19-20	TOTAL
CIP Recommended		153,200	373,000	39,000	129,000			694,200
Budgeted CIP, 15-16		227,014						227,014
(Decrease)/Increase		(73,814)	373,000	39,000	129,000			467,186

Notes:

1. Spare receivers are needed to improve operation.
2. System expansion for new business customers and future growth.
3. Shed to protect and maintain vehicles and equipment.
4. PathTrak system to troubleshoot the system.

**City of Morganton
Electric Fund**

PROJECT		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicle Replacement		Note						
Replace 03 Bucket Truck #452 (Diesel)	1, 15	230,000						230,000
Mobile Wire Reel Trailer	2		35,320					35,320
Replace 04 Ford F350 #492 (Gas)	3, 15	120,125						120,125
Replace 04 Ford Ranger #439	4		21,900					21,900
Replace 04 Ford Ranger #456	5		21,900					21,900
Heavy Equipment/Misc Replacement								
Replace Substation Transformer (Del 4)	6			1,100,000				1,100,000
Replace Substation SCADA RTU (Del 1)	7	17,250						17,250
Replace Substation SCADA RTU (Del 6)	7		19,500					19,500
Replace Substation SCADA RTU (Del 4)	7			19,500				19,500
Substation Security Monitoring System	8	16,550						16,550
Upgrade Substation Mechanical Breakers(D4)	9	15,000						15,000
Upgrade Substation Mechanical Breakers(D1)	9		22,000					22,000
Upgrade Substation Mechanical Breakers(D6)	9			17,500				17,500
Upgrade Substation Regulators (Del 1)	10	51,500						51,500
Upgrade Substation Regulators (Del 4)	10		53,500					53,500
Upgrade Substation Regulators (Del 6)	10			56,500				56,500
Upgrade Industrial Customer Stations	11	160,000	140,000	233,000				533,000
Service Delivery								
System Improvements	12	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Pole Inspection	13	50,000	50,000					100,000
Replace and move Del 1 Substation	14		180,000	1,800,000				1,980,000
Department Totals		760,425	644,120	3,326,500	100,000	100,000	100,000	5,031,045
SUMMARY		16-17	17-18	18-19	19-20	20-21	21-22	TOTAL
CIP Recommended		760,425	644,120	3,326,500	100,000	100,000	100,000	5,031,045
Budgeted CIP, 15-16		706,725						706,725
(Decrease)/Increase		53,700	644,120	3,326,500	100,000	100,000	100,000	4,324,320

Notes:

1. Recommend replacing it due to continued repairs and degrading engine power. Garage also recommends replacing this diesel truck with another diesel truck.
2. Recommend purchasing this equipment to allow rapid re-conducting of overhead distribution wires.
This device holds the tension on the wires being pulled to prevent sagging between the spans and tangling at the reels.
3. Recommend replacing electrician service truck. Current truck has over 100,000 equivalent miles and is 16 years old. Garage recommends replacement with one that is gas powered.
Plan to give existing truck to Cable.
4. Recommend replacing. Truck has ~80,000 miles with several major repairs. Used by the meter readers. Garage recommends replacing before more major repairs are needed. Gas engine.
5. Recommend replacing. Truck has ~85,000 miles with several major repairs. Used by the meter readers. Garage recommends replacing before more major repairs are needed. Gas engine.
6. Moving partial load to other stations has benefitted the station transformer as confirmed by recent oil sample test results.
Based on this and no projected load increase on this station for several years it is recommended the city delay replacing this item until 2018 unless semi-annual oil testing show a rapid degradation.
7. Continue program to replace SCADA substation control cabinets installed in 1985. Cabinets are rusting and cannot keep moisture build up out. Wiring insulation is cracking and transducers are out of tolerance.
8. Recommend purchasing security cameras, recorder, and monitor to observe substations 24/7 to prevent copper theft and/or sabotage in stations.
9. Continue program to upgrade mechanical breakers in substation to solid state. City has 23 circuit breakers. Upgrade 4

- older breakers at Delivery #4 this year to extend service life another 12-15 years. Upgrade Del 1 breakers in 2017, Del 6 in 2018.
10. Continue program to install one set of larger regulators in each station to improve back feed options and repairs as needed.
 11. Continue program to upgrade and standardize large industrial/commercial electric substations. Replace station transformers with pad mount style transformers. Replace underground/overhead wire as needed. Remaining cost ~\$533,000. 2016/17 - Viscotec & EJ Victor , 2017/18 - Ferguson Copeland & Momentive, 2018/19 Sypris.
 12. Replace distribution power line infrastructure over 30 yrs. old, including fuse cutouts, streetlight fixtures, etc.
 13. Continue program to inspect electrical poles for internal rot and shell rot. Replace as needed. Last done in 2004.
 14. Current location is restricted both in access and height. Largest station load on system. No overhead bypass network available severely restricting repair and back feed capabilities. 2016/17- purchase land, 2017/18- develop site, 2018/19- purchase transformer and structure material, 2019/20- build structure, move equipment, and make operational.
 15. Installment purchase financing.