

**City of Morganton
Annual Budget
Fiscal Year 2013/2014**

City of Morganton

Annual Budget

Fiscal Year July 01, 2013 – June 30, 2014

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 2013 – 2014**

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June 1, 2013

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 2013-2014 is presented for your consideration. The budget document represents balanced revenues and expenditures. Achieving a balanced budget remains a challenge. The revenues and expenditures continue to reflect significant reductions in resources. The capital budgets do include some improvements that have been postponed in recent years. The budget summary by fund is included below.

Statistical Summary

Fund Description	Revised Budget FY 12-13	Requested FY 13-14	Increase (Decrease)	
			Dollars	Percent
General Fund:				
- Operations	17,440,532	17,052,866	(387,666)	(2.00%)
- C.I.P.	1,923,850	2,781,198	857,348	45.00%
- Powell Bill	521,000	468,500	(52,500)	(10.00%)
Total General Fund	19,885,382	20,302,564	417,182	2.00%
Water Fund	7,284,341	6,752,068	(532,273)	(7.00%)
Electric Fund	33,193,054	34,657,198	1,464,144	4.00%
Wastewater Fund	17,510,909	5,477,545	(12,033,364)	(69.00%)
CoMPAS CATV Fund	4,473,640	4,657,380	183,740	4.00%
Cemetery Trust Fund	22,825	71,000	48,175	211.00%
Subtotal:	82,370,151	71,917,845	(10,452,306)	(13.00%)
Less Interfund Transfers	(2,477,160)	(935,468)	1,541,692	62%
Total Budget:	79,892,991	70,982,377	(8,910,614)	(11.00%)

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

Inclusion of this fund in the statistical summary above would present these expenditures twice.

This budget contains funds for operations and an increased capital program in the General Fund. The General Fund capital program includes equipment purchases, a new fire truck, routine funding for annual park improvements, and improvements to existing facilities. The City staff continues to pursue grant and public/private partnership opportunities to finance capital projects. General Fund CIP totals \$2,781,198.

The utilities include capital programs that appropriate funding for very limited equipment purchases and some much needed infrastructure improvements. Costs for the utility relocations at Exit 105 and Exit 104 and the costs for extending service to the new Morganton Heights retail project are included. The total CIP in all utility funds is \$4,371,719. The Water Fund includes some significant improvements to the infrastructure at the treatment plant. The Wastewater Fund includes funds to address collection system improvements.

The property tax revaluation has been included in the calculations of expected ad valorem tax revenues. According to the new valuations of real property supplied by the Burke County tax office, Morganton property values decreased by an overall average of 9%. After analyzing the real property data, personal property data and tax collection data, City staff believes we will see an overall drop of 7% and a tax collection rate of 98.5%. As is always the case in a revaluation, there are winners and losers. Some property values increase and others decrease. It is important to remember the 7% decline is overall and not specific to individual parcels. For the City as a whole this property value decline is estimated at \$100,658,730.

The 2013-2014 total budget is \$71,917,845 and is \$10,452,306 or 13% less than the revised budget for fiscal year 2012-2013. Once again the continuation and inclusion of the \$11.4 million waste treatment plant project greatly skews that figure. After adjusting for that project, the total budget increased by \$976,060 over the current year.

As warned over the last several years, delaying projects, postponing equipment replacement and infrastructure improvements are only temporary solutions. The 2009 hiring freeze continues but that too is a temporary solution unless there are significant changes in services. There are 39 frozen positions not funded in this budget proposal.

The City of Morganton continues to partner with other governmental partners in the areas of economic development, airport service, public library services, and narcotics enforcement. In the 2013-2014 budget proposal these entities are funded as follows:

Burke Development, Inc. (BDI)	\$ 384,331.
Burke County Library	213,980.
Burke County Narcotics Task Force	20,000.
Foothills Regional Airport Authority	<u>25,546.</u>
Total	<u>\$ 643,857.</u>

The total contribution to these entities represents 4.44 cents on the tax rate. The contribution to BDI includes \$75,156 for operations, \$126,384 for debt service on the industrial park and \$182,791 for economic incentives to local industry.

In the last 2 years, the City of Morganton in partnership with Burke County and BDI, received \$2,200,000 in NC Rural Center grants for reuse and expansion of existing industry. These grants have helped five local industries and created 729 jobs. Additionally, the City and Burke County have received and matched \$136,000 in ONE NC Grants from the NC Department of Commerce which assisted two local industries and created 76 jobs.

The library contribution is made up of \$193,977 for operations and \$15,000 for facility improvements at the main library. The funding of the capital request will be dependent on Burke County's approval of the matching amount. The City and County are co-owners of the property so improvements are shared equally. A \$5,000 appropriation is included for books. The budget proposal continues to include \$5,000 to maintain the library grounds.

The airport funding is dependent upon the agreement of the other three governmental partners. The Foothills Regional Airport operation is back on track with competent management. The \$25,546 is less than half of the last year's request.

General Fund

The General Fund is the fund of traditional government services –public safety, recreation, sanitation, inspections and zoning, and administrative services. This fund is extremely dependent on ad valorem taxes, sales taxes, and other state collected revenues. This fund is greatly affected by decisions of the NC General Assembly. This year the discussion in Raleigh has the potential for more impact on this fund than in any of my 20 years in Morganton. The tax reform movement, the restructure of Commerce, the possible elimination of the Rural Center, Clean Water Management Trust Fund, huge reductions to the Parks and Recreation Trust Fund all have direct impacts on how we fund our services here. Unfortunately, the decisions at the General Assembly will not be made by the deadline for presenting a balanced budget for the City of Morganton. Consequently, we have made to the best of our ability responsible recommendations. There is a possibility that final decisions by the General Assembly may change those recommendations in the future.

The 2013-2014 proposed General Fund Budget is \$20,302,564. This is \$417,182 or 2% more than the revised budget for 2012-2013. No service currently provided is proposed to be eliminated. Employees continue to work to keep services consistent. Total capital requested in the General Fund is \$2,781,198 an increase of \$897,348. Capital requests included in the General Fund include replacing a 1997 fire truck, Wayfinding signage, paving projects, a knuckleboom loader, a leaf vacuum, a 2-ton dump truck, mowing equipment and tennis courts. It includes \$75,000 for a rewrite of the zoning ordinance and \$30,000 for roof repairs at the Old Courthouse. Burke County will be participating in the roof repairs. Capital projects are being funded with installment purchase

proceeds, Powell Bill funds, and general revenues. The total capital being financed is \$1,300,000.

For the last several years, the property tax levy (property taxes available for collection) has declined. This year property values have declined due to the statutorily required revaluation of property. As stated earlier, the best estimate is an average 7% decline. All appeals are not complete as of the writing of this message.

In order for the City to collect the same revenue in property taxes in 2013-2014 as this year, after accounting for a \$100 million decline in tax value, a recommended tax rate increase of 3 cents is necessary. That increase is considered a revenue-neutral tax rate increase. Additionally, the City has lost two revenues due to state law changes. The two revenues are hold-harmless sales tax of \$95,000 and privilege license fees from the closing of video-gaming business of \$107,000. In order to make up this revenue an increase of 2 cents on the tax rate is required. After considering the 7% decrease in property values and the loss of these two revenues, it is recommended in the budget proposal that the ad valorem tax rate increase 5 cents from \$0.48/\$100 value to \$0.53/\$100 value. Once cent on the tax rate generates approximately \$145,000. Therefore, the five-cent increase should generate approximately \$725,000. A house valued at \$100,000 would pay \$50.00 more per year.

The downtown special tax is budgeted to remain at \$0.14/\$100 value and will generate approximately \$114,000. Once cent on the downtown tax generates approximately \$8,200.

There are no recommended increases in solid waste fees. The budget includes a 3% increase in sales tax projections for a total of \$3,082,870. Privilege license fees are budgeted at \$209,735. Other state-collected local revenues that are included in this budget are \$1,553,610 in utility franchise taxes, \$79,793 in beer and wine taxes, and \$479,900 of Powell bill funds. All of these revenues are included in the General Assembly's discussions on tax reform. It is unknown what may happen with these in the future. These state-collected revenues total \$5,196,173 and represent 35.84 cents on the tax rate. Obviously, losing any portion of these without replacement revenue would be devastating on our ability to continue to provide services at a level comparable to today.

The proposed budget includes using \$350,000 of Powell Bill funds for operations and equipment purchases. Finally, the proposal includes an appropriation of fund balance of \$757,785. This will be the first time in three years that we have planned to use fund balance. Using this amount will not cause us to violate your policy of keeping at least a 15% fund balance in place. My only caution is that fund balance should not be considered a recurring revenue that is used year after year.

Electric Fund

The total proposed electric budget is \$34,657,198 which is \$1,464,144 or 4% more than the 2012-2013 revised budget. Effective July, 1 2013, the Power Agency is passing on a wholesale rate increase of 5.0%. The wholesale rate increases are based on an

assumption of load growth system wide. If our local system does not experience the assumed load growth for next year, the wholesale rate charged to us is greater than the average rate for the entire NCMPA1. Based on our projected load growth, our actual increase in purchased power is projected at 5.3%. This is the second year in a row that wholesale rates have increased at this level.

For several years, the City has been forced to pass on wholesale rate increases to our customers. The 2013-2014 budget includes a proposed rate increase of 5.5% to be effective July 1, 2013. For the average all-electric residential customer the increase should equate to \$0.19 a day or \$5.82 per month.

The purchase of power remains the single largest expense in the Electric Fund and represents \$29,640,000 or 86% in fiscal year 2013-2014. This means the operation costs (i.e. personnel, contracted services, maintenance) and capital improvements are only 14%. This represents a very lean operation.

The 2013-2014 proposed electric budget includes \$835,190 in capital improvements. The new service to Morganton Heights is \$500,000 of that amount. We will also be replacing our load management system for \$62,575.

As in the past, we encourage our large commercial and industrial customers to load manage to cut costs. We offer energy audit services, residential rebates for energy efficient water heaters and heat pumps. We work with industrial customers to offer rebates on other energy savings projects as well.

The proposed budget does not include an appropriation of retained earnings in this fund.

Water Fund

The proposed 2013-2014 budget is \$6,752,068 which is \$532,273 or 7% less than the revised 2012-2013 budget. The large decrease is reflected in a reduced capital expenses. The last couple of years have included several capital projects and improvements at the water treatment plant so total budget has fluctuated dramatically. Many of these projects have taken more than one budget year to complete. The 2013-2014 capital improvements (CIP) budget includes \$1,250,000 for clearwell or storage tank replacements at the plant. City staff is pursuing a 0% interest state loan to fund this project. Additionally, the CIP includes \$150,000 for rehabilitation on aging water lines and \$283,000 for water tank maintenance.

Our water usage on average is 8.2 million gallons per day or 46% of capacity. We continue to see slight increase in industrial use. Water usage is projected to increase 10% next year. There is no recommended increase in water rates for fiscal year 2014.

The proposed budget does include an appropriation of retained earnings of \$177,017. Most of the appropriation is related to timing differences of when financing funds are received for large capital projects and when the expenditures actually occur.

Wastewater Fund

Like the Water Fund, the total Wastewater budget continues to fluctuate dramatically year to year. The fluctuations are due to the large capital projects and improvements at the Waste Treatment Plant that have been taking place the last several years. The \$11.4 million upgrade required by the Special Order by Consent (SOC) continues and is scheduled to be completed in advance of the May 31, 2014 deadline in the SOC. After adjusting for capital projects and related debt service, the 2014 proposed budget is 3% less than the 2013 budget. The total budget is \$5,477,545.

In Fiscal Year 2013-2014 we will make the first debt payment of \$701,050 on the State Revolving Loan we received. Those payments will continue until 2033. Total debt service accounts for 33% of the total budget.

There is no proposed wastewater rate increase in the 2013-2014 budget. There is however an appropriation of retained earnings of \$216,442. As in the water fund, that is mostly related to capital projects spanning multiple budget years. Specifically in this case is a sales tax reimbursement of \$135,000 from the state that will not be received until December 2014.

There is a slight increase of 5% in revenues which appears to be sustainable and steady and attributable to industrial usage. The CIP continues to be lean, but does include \$100,000 for manhole rehabilitation and \$250,000 for sewer line rehabilitation and replacement. Both of these programs are to address aging infrastructure and stormwater infiltration. Payments continue to NCDOT for utility relocation at Exits 105 and 104 in the amount of \$128,928.

Cable Fund

CoMPAS Cable continues to operate as a business enterprise no longer in the red. The total budget for 2013-2014 is \$4,657,380 which is \$247,260 or 6% higher than the current year. Most of the increase is in the capital improvement program. The loan repayments to the Electric Fund (\$147,953) and the General Fund (\$35,713) will be complete in fiscal year 2014. The final payment of \$71,425 to the Capital Reserve Fund will be made in 2015. The 2013-2014 budget includes funding for an additional technician to better serve our customers.

The proposed budget includes a \$3.00 per month increase in basic cable to be effective with the January 1, 2014 billing. Basic cable will cost \$63.95 per month with the increase. Once again, CoMPAS will pay increased fees to networks to continue to carry WBTV, WSOC, WCNC, WCCB, WSPA, WLOS and others. Additionally, the costs to carry Fox Sports South and other stations continue to rise. Total programming costs are projected at \$1,970,000 and represent 42% of the total budget request.

In order to continue to offer phone and high-speed internet services that remain competitive, we must upgrade our headend. These upgrades are also necessary to transmit high quality TV signals to our customers. Technology changes rapidly. Our ability to bundle video, phone, and internet is critical to the well-being of this business

enterprise. The analog world is becoming outdated and today's customers demand more and want more speed in how they communicate. Digital technology requires significantly less bandwidth than analog. The headend upgrade is budgeted at \$350,000 and is a first step in meeting the increased demands of our customers.

The budget includes slight growth in cable customers and conservative projections in phone and internet customers. In 2012-2013, CoMPAS added 99 phone and 33 internet customers and 89 cable customers. Staff continues to negotiate with providers to improve our connectivity and provide back-up routes to our service. Negotiations resulted in new contracts in 2012-2013 which netted approximately \$125,000 in savings in ongoing costs which is reflected in the 2013-2014 budget.

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

Cemetery Trust Fund

The Cemetery Trust Fund is a fund designed to accumulate funds for maintaining the City owned cemetery and providing perpetual care for that property. The budget for 2013-2014 is \$71,000. Lot sales and marker sales remain consistent at \$10,000.

The proposed budget uses \$10,000 from the fund to help with current expenditures and maintenance. Also in the budget proposal is \$50,000 from the fund to help purchase a new tractor/mower and a heavy duty 1 ½ ton truck. The cost of these two pieces of equipment is budgeted at \$59,000. This does not use the original principle contribution established in 1985, when the fund was first created.

Intergovernmental Service Fund

The Intergovernmental Service Fund includes the Warehouse and Garage and the Information Resources Management Services (IRMS) Department. The total budget for these services for 2013-2014 is \$2,115,306 which is 1% higher than last year. These departments provide services to the other funds.

The IRMS budget is \$963,306 which is \$51,549 less than the 2012-2013 revised budget. Much like the utilities budgets, IRMS has projects that span multi-budget years. Contracted services which include support costs for hardware and software are \$217,335 or 23% of the IRMS budget. Investments in technology remain important. Technology allows us to work smarter and to offer better customer service. Equipment purchases are up almost \$35,000 and include replacement of PCs, mobile data terminals, and a new interface to Burke County's new tax software.

For the last several years, the City has been contracting with WPCOG for GIS services. GIS has become an invaluable tool for how we do business. It allows us to be better informed and more responsive to customer concerns regarding utilities, streets, drainage, and a variety of other areas. Development cannot happen effectively in today's world without GIS. The WPCOG has been a great partner. However, these services get us 4 days of work a week. For the same dollars of approximately \$79,000

a year, we can bring that service in-house and get the benefit of 5 days of work a week. The position of GIS Analyst is included in the proposed budget.

The warehouse budget has seen increases in the last several years due to many of the projects happening around the City. The interstate interchanges and the Morganton Heights development are examples. The 2013-2014 budget includes \$347,000 for inventory purchases. Also, an expansion of covered space is planned for the warehouse at a cost of \$100,000.

The equipment services budget for 2013-2014 is \$805,000 which is an increase of only \$13,500. Fuel purchase is once again held constant at \$580,000 representing 72% of the total budget.

Personnel Issues

Since 2009, the City has been in a hiring freeze. All vacant positions have been evaluated and filled only if absolutely necessary. During that time restructuring has taken place in some departments. Job responsibilities have been re-assigned and in every department one box on the organizational chart no longer equals one job. Budgets have been managed with little or no overtime and the employees have stepped up to get the job done with less people.

The proposed budget includes funding for 288.5 positions. The number of frozen positions has reached as high as 48. Currently 39 allocated positions are not filled and not included in the proposed budget. The City is operating with 12% fewer employees than four years ago.

Two new positions are funded in the 2013-2014 budget. The positions are a cable technician at a total cost of \$40,600 and a GIS analyst at a total cost of \$49,600. The GIS service was previously provided through contract with the WPCOG. The City will actually receive an additional 10 hours of GIS service at the same dollar amount by bringing this service in-house.

In the last four years, employees have taken pay cuts in the form of furloughs, had benefits reduced and seen very meager COLA adjustments eaten up by increases in healthcare costs and FICA withholding increases. The 2013-2014 budget proposal includes a 2% cost-of-living-adjustment for all employees that would be effective on July 19, 2013. The total cost of the COLA city-wide is \$220,873.07.

Employees and qualifying retirees will continue to contribute \$10.00 per month toward the cost of health insurance. Employees and retirees who cover dependents will pay an average increase of 1% in premiums next year.

The total cost for insurance benefits next year is \$2,500,210 for active employees and \$582,817 for retirees. Law enforcement separation allowance has decreased \$23,856 and is funded at \$134,109.

Summary

The challenges of municipal budget season have not disappointed this year. The decline in property tax values, uncertainty in the future of state-collected local revenues, and several years of delayed capital investments all contribute to the difficulty in balancing the budget. The truth is that wonderful things are happening in this community. We just haven't reached the point where the positive is outpacing the lingering economic challenges.

Tourism efforts are continuing to bring visitors and outside dollars into our community. Local, State and Federal grant programs have been used to create jobs, new businesses, and expand existing businesses. Sales tax revenues are starting to creep up again and more retail is coming with the opening of Morganton Heights this summer. Our cultural opportunities and growth in our local arts community continues. BDI has worked to development workforce training opportunities to match the needs of our local industry with those seeking employment in our community. The City has committed to making small business loans available to encourage entrepreneurship and create jobs.

We continue our long tradition of quality recreation and second-to-none back door garbage collection. Public Safety continues to meet the strenuous training requirements of combined police and fire service, and serve our citizens at a level of professionalism of which we can all be proud. Our streets are clean and our mini-parks are beautiful. Our utility employees continue to provide clean drinking water, reliable electricity and return clean and safe water to our neighbors downstream. Our planners, engineer, building inspectors and design staff have made Morganton Heights a reality. The Community House is regaining the excellent reputation as a place where you get quality food, fair prices and fellowship. I could go on with the achievements of our employees and community partners but you get the point.

All of these accomplishments come from a group of people who take pride in what they do, who believe in the community in which they serve and who have been willing to cross departmental lines and work together to accomplish much with very little in recent times. In the movie, Remember the Titans, there is a line that says, "Attitude reflects leadership". Morganton has enjoyed and benefitted from consistent political leadership. Leadership is easier when times are good. The test of leadership comes when decisions are difficult, choices are limited and economics are poor. Consistent leadership has helped our dedicated employees to remain focused on the mission – to make Morganton the best that it can be – and that attitude is reflected not only in leadership, but in our employees.

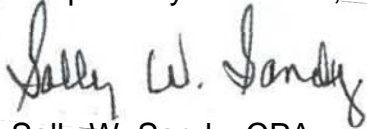
The City Council worked diligently during this budget season to make responsible decisions for this community. The decisions were not easy or entered into lightly especially during this time of uncertainty. I thank the City Council for their guidance and their commitment to Morganton.

As in the past, a document of this detail and complexity would not be possible without the work of the Department Directors. I thank them for all they do to put this plan together and then to live within it. Karen Duncan, Finance Director is the glue that

completes this process. This could not happen without her attention to detail and accuracy. I appreciate her professionalism and support in this endeavor.

There are many challenges in the days ahead. There will be vacant retail space to fill, State property to be redeveloped, infrastructure to replace and routine maintenance to perform. There may be budget holes to fill in response to the State budget. Aging infrastructure, institutional knowledge retiring in record numbers, younger generations avoiding public service careers, and continued limited resources are hurdles in the short run. How we handle these and other challenges is important to the future of Morganton. The budget is simply just an annual road map used to tackle all these challenges one year at a time. Morganton is not a community built on just the basics. It is a community that takes pride in being so much more. This budget is a responsible approach to continuing that tradition.

Respectfully submitted, _____

A handwritten signature in cursive script that reads "Sally W. Sandy". The signature is written in black ink and is positioned above the typed name.

Sally W. Sandy, CPA
City Manager



Budget Process

BUDGET ADOPTION

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

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

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

BUDGET AMENDMENTS

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

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

BASIS OF ACCOUNTING

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

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

BUDGET BASIS

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

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

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

FUND ACCOUNTING

GENERAL FUND

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUND

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

TRUST FUND

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

BUDGET REVENUE PROJECTIONS

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

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

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

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

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

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

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

BUDGET CALENDAR

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

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

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

Financial Policies

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

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

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

1. The City of Morganton prepares a balanced annual budget that contains all annually budgeted funds. This budget contains revenues and expenditures, by line items, by fund.
2. The CIP expenditures are developed as a six-year plan for capital expenditures over \$5,000. These expenditures will include vehicle/equipment purchases and repair and construction projects.
3. The City shall appropriate all funds for capital projects funded by bond monies with a Capital Projects Ordinance, in accordance with North Carolina statutes.

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

CASH MANAGEMENT

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

DEBT ADMINISTRATION

North Carolina General Statutes are very specific about the amount of general long-term debt that can be issued by local governments. The statutes state that long-term debt, net of debt issued for enterprise activities, cannot exceed 8% of the assessed valuation of the governmental units. The City's bonds continue to have the same exemplary bond ratings, which they have carried for the last several years. Moody's Investment Service has rated Morganton an A2. Standard & Poor's Corporation has rated Morganton A+.

FUND BALANCE

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

Budget Glossary

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

Ad-Valorem Tax – Property Tax

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

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

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

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

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

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

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

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

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

CoMMA – City of Morganton Municipal Auditorium

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

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

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

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

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

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

GAAP – Generally accepted accounting principles.

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

Internal Service Fund – Fund which includes the warehouse, garage and information resource management system functions. Used to account for the financing of goods/services provided by one department to another on a cost reimbursement basis.

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

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

Operating Budget – See Budget.

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

Ordinance – Formal enactment of law by the City Council.

Per Capita – Per unit of population.

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

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

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

Projections – Estimates of revenues and expenditures for planning purposes.

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

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

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

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

Tax Rate – The amount levied per \$100 of assessed property value, as determined by the Machinery Act in North Carolina Statutes. The tax rate for the City of Morganton is 48 cents per \$100 of assessed value.

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

Budget Summary

GENERAL FUND

Revenues anticipated: \$20,302,564

Expenditures authorized:

Legislative	\$ 463,599
Executive	\$1,258,932
Auditorium	\$ 883,737
Finance	\$ 147,310
Development and Design	\$ 864,418
Public Safety	\$8,871,705
Public Works	\$4,054,819
Recreation	\$3,365,844
Community House	<u>\$ 392,200</u>
TOTAL	\$20,302,564

WATER FUND

Revenues anticipated: \$6,752,068

Expenditures authorized: \$6,752,068

ELECTRIC FUND

Revenues anticipated: \$34,657,198

Expenditures authorized: \$34,657,198

WASTEWATER FUND

Revenues anticipated: \$5,477,545

Expenditures authorized: \$5,477,545

CoMPAS CATV FUND

Revenues anticipated: \$4,657,380

Expenditures authorized: \$4,657,380

INTERGOVERNMENTAL SERVICE FUND

Revenues anticipated:	\$2,115,306
Expenditures authorized:	\$2,115,306

CEMETERY TRUST FUND

Revenues anticipated:	\$71,000
Expenditures authorized:	\$71,000

TAXES LEVIED

There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of taxable property, as listed for taxes as of January 1, 2013 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.

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
100003	GENERAL							
100003	301000	CURRENT YR AD VALOREM TAXES	-\$7,175,634.35	-7,091,527.50	-7,346,922.00	-7,371,837.52	-7,383,815.00	-7,551,204.00
100003	301100	SPECIAL TAX - MAIN STREET	-\$115,711.71	-113,373.55	-114,262.00	-114,079.53	-114,674.00	-114,291.00
100003	301200	PRIOR YEARS AD VALOREM TAXES	-\$45,627.37	-52,709.34	-50,000.00	-41,490.66	-41,200.00	-40,000.00
100003	301300	PREPAYMENT OF PROPERTY TAXES	\$0.00	0.00	0.00	-21,267.59	-21,300.00	0.00
100003	301400	MOTOR VEHICLE TAXES	-\$421,953.28	-431,716.12	-456,000.00	-347,159.37	-449,553.00	-456,000.00
100003	305000	CARBON CITY FIRE TAX	-\$8,434.31	-7,170.27	-8,435.00	-6,206.79	-6,207.00	-6,207.00
100003	309000	URBAN RENEWAL IN LIEU OF TAXES	-\$27,950.00	-26,994.00	-27,950.00	-32,754.00	-32,754.00	-32,754.00
100003	309100	SECTION EIGHT IN LIEU OF TAXES	-\$2,671.00	-2,579.00	-2,671.00	-2,541.00	-2,541.00	-2,541.00
100003	309800	BURKE COUNTY REIMBURSEMENT	\$0.00	0.00	-6,000.00	-12,500.00	-12,500.00	0.00
100003	311000	TAX DISCOUNTS	\$79,309.81	84,451.18	85,000.00	94,904.79	94,905.00	94,905.00
100003	312000	TAX RELEASES	\$0.00	0.00	5,000.00	736.50	5,000.00	5,000.00
100003	316000	REIMBURSEMENT FOR SERVICES	-\$382.70	-1,680.56	-21,821.00	-2,109.30	-5,000.00	-5,000.00
100003	317000	TAX PENALTIES - COST	-\$28,355.35	-25,332.76	-28,000.00	-23,542.86	-27,843.00	-28,000.00
100003	318000	MOTOR VEHICLE - INTEREST, ETC	\$0.00	0.00	-7,700.00	-7,115.55	-7,500.00	-6,700.00
100003	321000	PARKING PERMITS	-\$6,574.00	-303.00	-500.00	-6,864.00	-6,900.00	-6,900.00
100003	323000	CURB CUTS	-\$3,104.00	-11,467.50	-8,000.00	-3,505.00	-8,000.00	-8,000.00
100003	325000	PRIVILEGE LICENSES	-\$153,720.89	-197,280.30	-266,000.00	-313,176.45	-314,200.00	-209,735.00
100003	325100	PRIVILEGE LICENSE PENALTIES	-\$579.29	-2,396.62	-2,000.00	-646.38	-700.00	-700.00
100003	329000	INTEREST EARNED	-\$32,998.74	-19,615.96	-26,726.00	-20,776.19	-25,000.00	-17,000.00
100003	329500	INSTALLMENT PURCHASE PROCEEDS	-\$196,540.00	-444,540.00	-537,600.00	-489,600.00	-537,600.00	-1,300,000.00
100003	331000	RENTS	-\$744.08	-500.00	-250.00	-550.00	-600.00	-600.00
100003	331100	CITY HALL CANTEEN	-\$387.82	-346.47	-300.00	-251.05	-300.00	-300.00
100003	331200	PUBLIC SAFETY CANTEEN	-\$244.81	-275.79	-200.00	-169.56	-200.00	-200.00
100003	331300	FIRE DEPT CANTEEN	-\$51.14	-38.10	-100.00	-37.10	-100.00	-100.00
100003	331400	WAREHOUSE CANTEEN	-\$731.69	-547.83	-600.00	-235.00	-600.00	-600.00
100003	331500	WASTEWATER CANTEEN	-\$411.47	-319.10	-250.00	-266.47	-300.00	-250.00
100003	331600	CH FOOD SALES	-\$183,330.75	-183,109.73	-184,787.00	-187,175.17	-188,000.00	-250,000.00
100003	331605	CH ROOM RENTALS	\$0.00	0.00	0.00	0.00	0.00	-10,000.00
100003	331610	CH LINENS/OTHER	\$0.00	0.00	0.00	0.00	0.00	-5,000.00
100003	331615	CH ABC PERMITS	\$0.00	0.00	0.00	0.00	0.00	-2,500.00
100003	331700	WATER CANTEEN	-\$71.34	-86.74	-30.00	-78.27	-90.00	-90.00
100003	335000	MISCELLANEOUS	-\$12,225.94	-51,210.14	-35,000.00	-35,141.26	-95,000.00	-50,000.00
100003	335100	ELECTION FEES	\$0.00	-100.00	0.00	0.00	0.00	0.00
100003	335200	BAD CHECK CHARGES	-\$4,620.60	-5,140.00	-4,500.00	-7,015.21	-7,500.00	-6,500.00
100003	335300	VERIFICATION FEE	\$0.00	0.00	0.00	-450.00	-860.00	-3,000.00
100003	336000	MISCELLANEOUS CONTRIBUTIONS	\$0.00	0.00	-500.00	-19,000.00	-19,000.00	-500.00
100003	336200	CONTRIBUTION COBB ESTATE	-\$18,789.00	-18,433.00	-18,400.00	-17,894.00	-17,894.00	-17,900.00
100003	336500	RESTRICTED CONTRIBUTIONS	-\$109,684.57	-15,664.72	-185,500.00	0.00	-185,500.00	0.00
100003	337000	NC FRANCHISE TAX	-\$1,456,685.91	-1,490,784.93	-1,587,794.00	-1,115,383.14	-1,527,673.00	-1,553,610.00
100003	338000	OCCUPANCY TAX	-\$58,961.93	-75,979.97	-73,000.00	-53,417.74	-68,000.00	-73,000.00
100003	340000	SOLID WASTE DISPOSAL TAX DISTR	-\$11,456.09	-8,694.78	-12,541.00	-8,252.15	-11,210.00	-11,210.00
100003	341000	NC BEER & WINE TAX	-\$75,181.26	-73,374.67	-75,950.00	0.00	-78,229.00	-79,793.00
100003	343000	POWELL BILL ALLOCATION	-\$468,136.21	-476,276.80	-478,275.00	-485,409.28	-485,410.00	-479,900.00
100003	345000	ONE HALF CENT SALES TAX	-\$1,833,761.56	-2,110,803.95	-1,969,259.00	-1,542,787.86	-2,009,243.00	-2,069,520.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
100003	345200	ONE CENT SALES TAX	-\$911,673.77	-1,021,336.79	-950,311.00	-893,005.63	-983,837.00	-1,013,352.00
100003	345300	HOLD HARMLESS	-\$97,700.23	-102,600.75	-94,989.00	-94,989.60	-94,989.00	0.00
100003	346000	ABC RESTITUTION	-\$24,701.48	0.00	-1,500.00	0.00	-1,500.00	-1,500.00
100003	347000	ABC REVENUE (GC)	-\$187,430.21	-174,602.81	-173,435.00	-98,611.00	-175,490.00	-175,490.00
100003	347001	ABC REVENUE LAW ENFORCEMENT	-\$1,886.00	-13,096.00	-12,000.00	-7,611.00	-13,672.00	-13,672.00
100003	348300	WELLNESS GRANT	\$0.00	71,536.33	-3,000.00	0.00	-3,000.00	-3,000.00
100003	348320	SAFETY GRANT	\$0.00	0.00	-3,000.00	0.00	-3,000.00	-3,000.00
100003	348500	NC STATE GRANT	-\$615,814.68	-608,502.19	-249,735.00	-1,412,480.56	-1,412,481.00	-190,500.00
100003	349200	FEDERAL GRANT	-\$318,909.72	-236,426.53	-70,681.00	0.00	-70,681.00	0.00
100003	350200	DRUG RESTITUTION	\$0.00	0.00	-2,500.00	0.00	-2,500.00	-2,500.00
100003	351000	COURT COST & FEES	-\$11,044.61	-10,958.75	-19,000.00	-8,949.00	-12,000.00	-12,000.00
100003	352000	PARKING PENALTIES	-\$2,590.00	-2,311.00	-2,500.00	-755.00	-1,000.00	-2,500.00
100003	352100	CIVIL CITATIONS	-\$250.00	-1,425.82	-500.00	-1,610.39	-1,700.00	-500.00
100003	353000	FIRE PROTECTION - STATE	-\$80,933.25	-75,833.00	-75,833.00	-66,813.00	-66,813.00	-66,813.00
100003	353100	FIRE PROTECTION MISCELLANEOUS	-\$28,802.75	-1,775.00	-500.00	-50.00	-50.00	-500.00
100003	353200	ALARM VIOLATIONS	-\$28,975.00	-24,700.00	-31,150.00	-19,650.00	-25,000.00	-25,000.00
100003	355000	BUILDING PERMITS	-\$50,549.31	-49,689.17	-100,000.00	-101,261.62	-125,000.00	-80,000.00
100003	357000	PLUMBING PERMITS	-\$26,017.05	-38,744.10	-32,000.00	-36,625.02	-37,000.00	-25,000.00
100003	357100	ELECTRIC PERMITS	-\$113,834.70	-78,205.18	-100,000.00	-51,681.10	-65,000.00	-55,000.00
100003	357200	HVAC PERMITS	\$0.00	-1,900.00	0.00	-37,241.23	-45,000.00	-30,000.00
100003	357250	ENGINEERING INSPECTION FEES	\$0.00	0.00	-7,500.00	-4,007.00	-16,000.00	-5,000.00
100003	357300	VARIANCE REQUESTS	-\$600.00	0.00	-1,000.00	-660.00	-700.00	-1,000.00
100003	357400	PLANNING, ZONING REQUEST	\$0.00	0.00	0.00	-5,000.00	-5,000.00	-3,000.00
100003	359000	SOLID WASTE USERS FEE	-\$1,059,578.37	-1,051,310.61	-1,181,480.00	-1,016,431.28	-1,180,908.00	-1,181,480.00
100003	359050	ROUGH TRASH FEES	-\$6,326.06	-8,048.09	-5,000.00	-3,000.00	-3,700.00	-5,000.00
100003	363000	MAIN STREET	-\$24,026.93	-24,450.00	-24,000.00	-26,198.00	-26,500.00	-24,000.00
100003	363500	FACADE LOAN	-\$2,175.23	-5,761.13	-350.00	-4,084.43	-5,000.00	-5,000.00
100003	364000	AUDITORIUM	-\$251,751.63	-227,260.40	-300,000.00	-299,331.43	-303,500.00	-300,000.00
100003	364500	DARE PROGRAM	-\$3,167.49	-1,000.00	-7,500.00	-1,479.29	-2,000.00	-2,000.00
100003	365000	RECREATION	-\$424,805.96	-402,348.17	-438,600.00	-346,787.66	-450,340.00	-433,150.00
100003	365100	2010 RED, WHITE AND BLUEGRASS	-\$79,012.63	0.00	0.00	0.00	0.00	0.00
100003	365100	2011 RED, WHITE AND BLUEGRASS	\$0.00	-161,373.80	0.00	0.00	0.00	0.00
100003	365100	2012 RED, WHITE AND BLUEGRASS	\$0.00	0.00	-170,000.00	-110,831.43	-155,000.00	0.00
100003	365100	RED WHITE AND BLUEGRASS FESTIV	\$0.00	0.00	0.00	-28,345.67	-30,000.00	-170,000.00
100003	365500	SENIOR TRIPS	-\$31,395.00	-14,830.00	-30,000.00	-26,173.55	-30,000.00	-40,000.00
100003	378100	CASH OVER (SHORT)	\$1,788.33	2,492.24	0.00	376.36	0.00	0.00
100003	379000	GARBAGE PENALTIES	-\$12,630.79	-10,907.13	-15,000.00	-10,901.40	-12,000.00	-12,000.00
100003	381000	SALE OF MATERIALS	\$0.00	0.00	-500.00	-6,000.00	-6,000.00	-500.00
100003	383200	SALE OF SURPLUS	-\$53,126.36	-47,250.15	-47,600.00	-58,341.59	-59,000.00	-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	-\$4,547.67	-10,136.87	0.00	0.00	0.00	0.00
100003	393700	REVOLVING LOAN INTEREST	-\$3,360.77	-7,690.81	0.00	0.00	0.00	0.00
100003	396400	REIMBURSEMENT MORG/LEN AIRPORT	-\$204.54	-295.68	-900.00	-67.24	-68.00	-1,200.00
100003	397000	PMT IN LIEU OF TAXES - ELECTRC	-\$100,384.00	-101,149.00	-102,770.00	-102,770.00	-102,770.00	-120,451.00
100003	397025	PAYMENT IN LIEU - ECO DEVELOP	\$0.00	0.00	0.00	-5,089.82	-5,090.00	-5,090.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
100003	397050	PAYMENT IN LIEU - COMPAS	\$0.00	0.00	-58,900.00	-58,900.00	-58,900.00	-68,366.00
100003	397100	TRANSFER T/F ELECTRIC FUND	-\$654,676.00	-659,670.00	-668,562.00	-668,562.00	-668,562.00	-681,802.00
100003	397400	TRANSFER T/F WATER FUND	-\$20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
100003	397750	TRANSFER FROM CEMETARY	-\$50,000.00	-50,000.00	0.00	0.00	0.00	-50,000.00
100003	397900	TRANSFER T/F CAPITAL RESERVE	\$0.00	0.00	-167,500.00	-167,500.00	-167,500.00	0.00
100003	397920	T/F CABLE FUND	\$0.00	-35,713.00	-35,713.00	-35,713.00	-35,713.00	-35,713.00
100003	399000	APPROPRIATED FUND BALANCE	\$0.00	0.00	-874,272.12	0.00	0.00	-757,785.00
100003	399030	APPROPRIATED FUND BALANCE-PS	\$0.00	0.00	-2,778.00	0.00	0.00	0.00
100003	399100	APPROPRIATED FUND BAL - POWELL	\$0.00	0.00	-350,000.00	0.00	-350,000.00	-350,000.00
100003	GENERAL		-\$17,657,497.21	-18,063,195.38	-\$19,885,382.12	\$-18,032,176.74	\$-20,432,055.00	\$-20,302,564.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104100	LEGISLATIVE							
104100	402000	SALARIES & WAGES	\$26,199.84	26,845.98	27,137.00	24,864.25	27,137.00	27,818.00
104100	402500	LONGEVITY	\$625.00	600.00	480.00	600.00	600.00	600.00
104100	404000	PROFESSIONAL SERVICES	\$2,984.75	1,603.41	1,500.00	1,216.40	1,500.00	1,500.00
104100	405000	FICA TAXES	\$1,981.96	2,002.09	2,113.00	1,861.62	2,113.00	2,174.00
104100	406000	GROUP INSURANCE	\$30,128.00	31,188.00	33,881.00	47,303.84	33,881.00	34,215.00
104100	411000	TELEPHONE & POSTAGE	\$1,462.93	1,337.46	1,500.00	1,244.16	1,500.00	1,500.00
104100	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,296.93	2,108.51	4,000.00	1,403.09	4,000.00	5,300.00
104100	433001	OFFICE SUPPLIES	\$413.95	551.60	800.00	245.19	800.00	800.00
104100	434030	CITY STREET LIGHTING	\$74,000.00	74,000.00	74,000.00	74,000.00	74,000.00	74,000.00
104100	453000	DUES & SUBSCRIPTIONS	\$31,838.21	31,932.97	31,750.00	32,078.41	32,300.00	32,300.00
104100	457020	CODIFICATION OF CHARTER	\$2,531.00	0.00	0.00	0.00	0.00	3,000.00
104100	461000	PRO RATA ADMINISTRATION	-\$435,852.00	-447,132.00	-392,583.00	-392,583.00	-392,583.00	-373,690.00
104100	475000	CAPITAL IMPROVEMENT PROGRAM	\$103,443.34	0.00	0.00	0.00	0.00	0.00
104100	490000	CONTINGENCY	\$0.00	0.00	25,000.00	0.00	11,000.00	0.00
104100	491000	MORGANTON BURKE CO LIBRARY	\$215,530.00	193,977.00	217,727.00	199,583.08	217,727.00	213,980.00
104100	491100	SPECIAL APPROPRIATIONS	\$0.00	0.00	48,000.00	34,225.23	34,226.00	30,225.00
104100	491400	AIRPORT	\$42,504.73	44,320.32	52,166.00	27,490.53	27,491.00	25,546.00
104100	491500	ECONOMIC DEVELOPMENT RESERVE	\$134,692.00	0.00	67,346.00	31,595.80	63,192.00	126,384.00
104100	493000	ECONOMIC DEVELOPMENT	\$123,034.29	121,116.11	201,351.00	181,699.16	182,000.00	257,947.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	\$0.00	0.00	480,000.00	480,000.00	480,000.00	0.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	\$0.00	500,000.00	0.00	0.00	0.00	0.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	\$0.00	36,706.44	35,293.56	35,293.56	35,294.00	0.00
104100	493100	ECONOMIC DEVELOPMENT GRANTS	\$0.00	0.00	240,000.00	0.00	240,000.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	\$0.00	0.00	24,000.00	0.00	24,000.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	\$0.00	0.00	25,000.00	25,000.00	25,000.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	\$0.00	0.00	3,600.00	0.00	3,600.00	0.00
104100	493200	E DEVELOPMENT GRNT ADMIN	\$0.00	0.00	12,000.00	0.00	12,000.00	0.00
104100	497500	TRANSFER TO CAPITAL RESERVE FD	\$0.00	0.00	22,600.00	0.00	22,600.00	0.00
104100	LEGISLATIVE		\$356,814.93	621,157.89	\$1,238,661.56	\$807,121.32	\$1,163,378.00	\$463,599.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104110	LEGAL							
104110	402000	SALARIES & WAGES	\$150,825.81	144,308.13	132,483.00	114,601.20	129,403.00	137,737.00
104110	402500	LONGEVITY	\$5,597.01	4,848.88	980.00	979.98	980.00	1,414.00
104110	404000	PROFESSIONAL SERVICES	\$30,129.67	53,198.20	47,000.00	26,091.79	39,000.00	49,500.00
104110	405000	FICA TAXES	\$11,383.22	10,571.89	10,210.00	8,727.74	9,530.00	10,645.00
104110	406000	GROUP INSURANCE	\$14,923.00	15,888.00	17,160.00	11,939.20	17,160.00	17,346.00
104110	407000	RETIREMENT	\$10,262.34	10,225.35	8,996.00	11,608.33	12,000.00	12,838.00
104110	411000	TELEPHONE & POSTAGE	\$1,093.88	679.85	1,320.00	691.74	1,370.00	1,370.00
104110	414000	TRAVEL/MEETINGS/SCHOOLS	\$703.95	2,165.21	4,000.00	1,946.05	2,500.00	2,900.00
104110	433000	DEPARTMENTAL SUPPLIES	\$512.89	757.70	1,000.00	372.63	800.00	1,000.00
104110	453000	DUES & SUBSCRIPTIONS	\$8,196.06	5,963.49	14,500.00	11,977.50	13,900.00	12,900.00
104110	461000	PRO RATA ADMINISTRATION	-\$182,402.00	-165,317.00	-169,635.00	-169,635.00	-169,635.00	-190,219.00
104110	465000	IRMS FEE	\$12,263.00	12,193.00	3,531.00	3,531.00	3,531.00	5,976.00
104110	LEGAL		\$63,488.83	95,482.70	71,545.00	\$22,832.16	\$60,539.00	\$63,407.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104200	EXECUTIVE - CITY MANAGER							
104200	402000	SALARIES & WAGES	\$334,242.65	342,325.94	334,418.00	296,908.61	345,189.00	342,804.00
104200	402500	LONGEVITY	\$10,128.04	7,850.33	8,927.00	8,926.54	8,927.00	9,193.00
104200	404000	PROFESSIONAL SERVICES	\$0.00	182.00	500.00	365.75	500.00	500.00
104200	405000	FICA TAXES	\$25,854.73	25,447.18	26,266.00	22,765.26	25,836.00	26,928.00
104200	406000	GROUP INSURANCE	\$37,295.00	39,554.00	42,934.00	28,669.92	42,934.00	43,378.00
104200	406001	RETIREE INSURANCE	\$17,112.00	37,230.20	0.00	0.00	0.00	0.00
104200	407000	RETIREMENT	\$23,132.50	24,630.43	23,142.00	29,914.81	30,000.00	29,844.00
104200	411000	TELEPHONE & POSTAGE	\$2,794.32	2,376.22	2,724.00	2,050.14	2,724.00	2,600.00
104200	412000	PRINTING	\$4,524.00	3,827.45	4,700.00	3,927.62	4,700.00	4,500.00
104200	414000	TRAVEL/MEETINGS/SCHOOLS	\$2,820.45	2,904.35	4,500.00	2,391.01	4,500.00	6,300.00
104200	417000	MAINTENANCE & REPAIR VEHICLES	\$8,411.58	8,100.04	8,100.00	7,165.42	8,100.00	8,100.00
104200	433000	DEPARTMENTAL SUPPLIES	\$0.00	0.00	0.00	395.40	400.00	0.00
104200	433001	OFFICE SUPPLIES	\$2,286.43	2,341.34	2,100.00	2,353.00	2,400.00	2,100.00
104200	433100	PIO SUPPLIES	\$0.00	100.00	425.00	45.95	425.00	425.00
104200	453000	DUES & SUBSCRIPTIONS	\$2,390.55	2,315.90	2,550.00	2,343.07	2,550.00	3,140.00
104200	457150	MARKETING	\$3,395.00	3,395.00	4,000.00	3,395.00	4,000.00	4,000.00
104200	461000	PRO RATA ADMINISTRATION	-\$390,064.00	-395,490.00	-384,975.00	-384,975.00	-384,975.00	-400,845.00
104200	465000	IRMS FEE	\$18,893.00	17,530.00	15,933.00	15,933.00	15,933.00	17,244.00
104200	EXECUTIVE - CITY MANAGER		\$103,216.25	124,620.38	96,244.00	\$42,575.50	\$114,143.00	\$100,211.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104210	HUMAN RESOURCES							
104210	402000	SALARIES & WAGES	\$173,167.07	177,066.80	177,964.00	157,327.30	177,964.00	184,374.00
104210	402500	LONGEVITY	\$4,543.39	3,694.78	3,731.00	3,730.54	3,731.00	3,869.00
104210	404000	PROFESSIONAL SERVICES	\$1,465.00	0.00	4,500.00	3,393.50	4,500.00	4,500.00
104210	405000	FICA TAXES	\$13,780.82	13,304.50	13,900.00	11,538.68	13,015.00	14,401.00
104210	406000	GROUP INSURANCE	\$29,810.00	31,337.00	34,034.00	40,499.20	34,034.00	34,389.00
104210	406002	EERP	\$0.00	94,808.98	0.00	0.00	0.00	0.00
104210	407000	RETIREMENT	\$11,730.13	12,585.73	12,247.00	10,855.28	12,246.00	13,309.00
104210	408000	WORKMANS COMPENSATION	\$450,854.29	446,351.43	430,000.00	322,163.03	400,000.00	375,000.00
104210	408010	SAFETY	\$5,314.15	14,916.60	12,000.00	9,474.07	11,000.00	12,500.00
104210	409000	UNEMPLOYMENT	\$38,453.17	43,448.42	50,000.00	59,695.25	60,000.00	113,650.00
104210	409010	EMPLOYEE PROGAMS	\$5,419.25	4,658.86	5,000.00	7,778.73	7,800.00	6,320.00
104210	409100	WELLNESS PROGRAM	\$15,322.45	11,919.85	14,000.00	12,310.59	12,311.00	14,300.00
104210	410000	TRAINING EMPLOYEE	\$2,104.40	808.64	2,500.00	512.97	525.00	2,275.00
104210	411000	TELEPHONE & POSTAGE	\$1,694.47	1,879.23	2,160.00	1,499.23	1,560.00	1,560.00
104210	412000	PRINTING	\$0.00	0.00	500.00	161.18	350.00	350.00
104210	414000	TRAVEL/MEETINGS/SCHOOLS	\$695.58	622.16	925.00	556.21	700.00	725.00
104210	433001	OFFICE SUPPLIES	\$2,503.20	3,452.34	3,000.00	3,844.24	4,069.00	3,000.00
104210	433700	SPECIAL PROJECTS	\$211.85	464.97	800.00	387.95	1,700.00	1,780.00
104210	453000	DUES & SUBSCRIPTIONS	\$575.00	597.55	800.00	395.00	800.00	900.00
104210	454000	INSURANCE AND BONDS	\$403,785.94	396,587.68	410,000.00	390,690.89	400,000.00	400,000.00
104210	454010	RISK RETENTION	\$2,569.24	7,286.60	7,500.00	2,988.11	7,500.00	7,500.00
104210	457010	RECRUITMENT SELECTION	\$3,284.35	10,727.30	7,500.00	13,827.50	13,750.00	15,000.00
104210	461000	PRO RATA ADMINISTRATION	-\$610,235.00	-596,132.00	-601,553.00	-601,553.00	-601,553.00	-610,010.00
104210	465000	IRMS FEE	\$7,472.00	7,305.00	10,045.00	10,045.00	10,045.00	10,318.00
104210	HUMAN RESOURCES		\$564,520.75	687,692.42	601,553.00	\$462,121.45	\$576,047.00	\$610,010.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104220	CANTEEN							
104220	447010	CITY HALL CANTEEN	\$0.00	168.54	625.00	0.00	625.00	625.00
104220	447020	POLICE DEPT CANTEEN	\$0.00	0.00	100.00	105.10	110.00	110.00
104220	447040	WAREHOUSE CANTEEN	\$661.26	654.93	1,000.00	622.47	1,000.00	1,000.00
104220	447050	WASTEWATER CANTEEN	\$740.05	550.89	300.00	151.88	300.00	300.00
104220	447060	WATER CANTEEN	\$70.00	0.00	100.00	73.14	100.00	100.00
104220	CANTEEN		\$1,471.31	1,374.36	2,125.00	\$952.59	\$2,135.00	\$2,135.00

	2010/2011 Actual	2011/2012 Actual	2012/2013 Revised Budget	2012/2013 Current	2012/2013 Projected	2013/2014 Budget
104230 ELECTION						
104230 457040 ELECTIONS	\$2,469.30	21,263.09	0.00	0.00	0.00	16,000.00
104230 ELECTION	\$2,469.30	21,263.09	0.00	\$0.00	\$0.00	\$16,000.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104250	AUDITORIUM							
104250	402000	SALARIES & WAGES	\$202,769.86	193,299.31	210,867.00	174,995.93	198,877.00	216,491.00
104250	402500	LONGEVITY	\$6,909.41	4,204.89	4,245.00	4,124.86	4,125.00	4,157.00
104250	404000	PROFESSIONAL SERVICES	\$8,458.39	8,267.05	2,000.00	5,087.51	5,100.00	2,000.00
104250	405000	FICA TAXES	\$16,317.95	14,784.79	16,456.00	13,170.72	14,947.00	16,880.00
104250	406000	GROUP INSURANCE	\$42,832.00	37,116.00	48,770.00	32,203.32	48,770.00	49,266.00
104250	406001	RETIREE INSURANCE	\$0.00	8,868.00	806.00	2,051.19	806.00	4,884.00
104250	407000	RETIREMENT	\$13,871.80	12,858.37	14,499.00	12,160.68	13,785.00	15,600.00
104250	411000	TELEPHONE & POSTAGE	\$11,639.91	6,117.08	8,500.00	3,831.76	8,500.00	9,000.00
104250	413000	UTILITIES	\$86,092.06	79,247.00	87,200.00	76,852.70	82,728.00	82,728.00
104250	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,859.12	1,834.93	2,750.00	1,472.28	2,500.00	4,825.00
104250	415000	MAINTENANCE & REPAIR BUILDINGS	\$12,032.82	23,552.86	14,500.00	7,303.39	12,000.00	14,500.00
104250	416000	MAINTENANCE & REPAIR EQUIPMENT	\$6,171.97	7,434.39	4,200.00	5,092.83	6,500.00	4,000.00
104250	417000	MAINTENANCE & REPAIR VEHICLES	\$2,183.01	2,608.95	1,400.00	2,504.67	2,505.00	1,200.00
104250	426000	ADVERTISING	\$40,183.14	40,053.43	40,650.00	33,706.19	41,000.00	43,950.00
104250	431000	VEHICLE SUPPLIES	\$869.99	1,102.56	900.00		900.00	800.00
104250	433000	DEPARTMENTAL SUPPLIES	\$15,586.53	9,943.23	8,200.00	6,551.26	7,800.00	7,800.00
104250	433001	OFFICE SUPPLIES	\$0.00	0.00	0.00	0.00	0.00	0.00
104250	436000	UNIFORMS	\$762.44	852.60	1,000.00	930.83	1,000.00	2,000.00
104250	442000	CONTRACTED LABOR	\$41,192.53	26,095.15	44,300.00	25,848.35	27,500.00	44,000.00
104250	443000	CONTRACTED PERFORMANCE	\$261,184.67	189,102.43	258,500.00	246,922.75	260,000.00	262,800.00
104250	447000	FOOD SUPPLIES	\$7,081.14	7,650.82	9,000.00	5,840.66	6,000.00	8,000.00
104250	453000	DUES & SUBSCRIPTIONS	\$861.35	3,382.64	2,600.00	2,525.76	2,600.00	2,700.00
104250	457150	MARKETING	\$0.00	-3,150.38	0.00	0.00	0.00	0.00
104250	465000	IRMS FEE	\$36,147.00	33,894.00	26,892.00	26,892.00	26,892.00	32,921.00
104250	475000	CAPITAL IMPROVEMENT PROGRAM	\$0.00	0.00	255,000.00	30,688.00	252,500.00	0.00
104250	481000	DEBT PRINCIPAL	\$0.00	0.00	0.00	0.00	0.00	48,872.00
104250	482000	INTEREST	\$0.00	0.00	0.00	0.00	0.00	4,363.00
104250	AUDITORIUM		\$815,007.09	709,120.10	1,063,235.00	\$720,757.64	\$1,027,335.00	\$883,737.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104400	ACCOUNTING							
104400	402000	SALARIES & WAGES	\$174,277.21	178,729.64	179,645.00	162,595.96	183,946.00	188,734.00
104400	402500	LONGEVITY	\$4,722.87	3,811.33	3,849.00	3,959.50	3,960.00	5,196.00
104400	404000	PROFESSIONAL SERVICES	\$29,341.47	36,263.53	39,000.00	26,599.27	39,000.00	39,000.00
104400	405000	FICA TAXES	\$13,470.22	12,997.86	14,037.00	11,808.04	13,309.00	14,836.00
104400	406000	GROUP INSURANCE	\$28,941.12	31,342.99	34,041.00	33,284.97	34,041.00	34,408.00
104400	406001	RETIREE INSURANCE	\$0.00	8,868.01	9,672.00	2,195.49	9,672.00	9,768.00
104400	407000	RETIREMENT	\$11,746.51	12,549.36	12,368.00	11,249.17	12,688.00	13,711.00
104400	411000	TELEPHONE & POSTAGE	\$5,254.88	5,125.08	5,300.00	4,734.17	5,800.00	5,800.00
104400	414000	TRAVEL/MEETINGS/SCHOOLS	\$3,188.93	3,921.45	3,500.00	2,015.04	3,500.00	4,000.00
104400	433001	OFFICE SUPPLIES	\$2,456.65	3,457.78	6,500.00	2,875.29	6,500.00	6,500.00
104400	433005	BANK FEES	\$0.00	0.00	20,000.00	666.98	16,000.00	3,500.00
104400	453000	DUES & SUBSCRIPTIONS	\$1,873.37	1,505.00	1,635.00	629.00	1,635.00	1,635.00
104400	461000	PRO RATA ADMINISTRATION	-\$237,041.00	-425,770.00	-448,043.00	-448,043.00	-448,043.00	-469,597.00
104400	462000	WAREHOUSE GARAGE FEE	\$0.00	218,218.00	218,841.00	218,841.00	218,841.00	243,447.00
104400	465000	IRMS FEE	\$13,337.00	11,770.00	11,666.00	11,666.00	11,666.00	16,461.00
104400	ACCOUNTING		\$51,569.23	102,790.03	112,011.00	\$45,076.88	\$112,515.00	\$117,399.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
104450	UTILITY - COLLECTIONS						
104450	402000 SALARIES & WAGES	\$125,369.61	128,468.77	146,820.00	127,649.58	139,776.00	186,907.00
104450	402500 LONGEVITY	\$3,967.01	3,053.34	3,083.00	3,082.67	3,083.00	3,592.00
104450	404000 PROFESSIONAL SERVICES	\$6,780.00	0.00	0.00	0.00	0.00	0.00
104450	405000 FICA TAXES	\$9,881.22	9,693.66	11,468.00	9,671.39	10,549.00	13,044.00
104450	406000 GROUP INSURANCE	\$29,797.00	31,171.00	33,928.00	43,445.80	33,928.00	42,768.00
104450	406001 RETIREE INSURANCE	\$8,556.00	8,868.00	4,836.00	4,430.85	9,672.00	9,768.00
104450	407000 RETIREMENT	\$8,486.85	9,041.71	10,104.00	8,369.24	9,298.00	12,055.00
104450	411000 TELEPHONE & POSTAGE	\$69,368.86	70,016.88	73,000.00	63,318.71	78,250.00	78,250.00
104450	414000 TRAVEL/MEETINGS/SCHOOLS	\$69.01	206.86	500.00	516.49	1,500.00	2,500.00
104450	416000 MAINTENANCE & REPAIR EQUIPMENT	\$0.00	522.28	1,000.00	611.19	4,000.00	4,000.00
104450	433001 OFFICE SUPPLIES	\$12,033.92	14,195.86	25,000.00	16,268.67	25,000.00	25,000.00
104450	461000 PRO RATA ADMINISTRATION	-\$321,407.00	-318,989.00	-336,288.00	-336,288.00	-336,288.00	-414,933.00
104450	465000 IRMS FEE	\$32,062.00	29,627.00	26,549.00	26,549.00	26,549.00	37,049.00
104450	UTILITY - COLLECTIONS	-\$15,035.52	-14,123.64	0.00	-\$32,374.41	\$5,317.00	\$0.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104452	TAX COLLECTION							
104452	402000	SALARIES & WAGES	\$76,406.84	78,186.25	78,523.00	64,328.65	71,976.00	38,483.00
104452	402500	LONGEVITY	\$2,776.34	2,389.55	2,414.00	2,413.42	2,414.00	928.00
104452	405000	FICA TAXES	\$5,954.49	5,899.95	6,192.00	4,961.40	5,544.00	3,015.00
104452	406000	GROUP INSURANCE	\$14,902.00	15,636.00	16,984.00	10,929.85	16,984.00	8,572.00
104452	406001	RETIREE INSURANCE	\$17,112.00	17,736.00	9,672.00	2,791.68	9,672.00	9,768.00
104452	407000	RETIREMENT	\$5,194.92	5,539.35	5,456.00	4,498.46	5,014.00	2,787.00
104452	411000	TELEPHONE & POSTAGE	\$6,978.02	5,315.95	7,210.00	4,846.78	7,500.00	7,500.00
104452	414000	TRAVEL/MEETINGS/SCHOOLS	\$225.43	767.46	1,500.00	2,065.84	3,000.00	3,000.00
104452	433001	OFFICE SUPPLIES	\$2,005.55	2,374.75	3,400.00	3,357.02	3,400.00	3,400.00
104452	461000	PRO RATA ADMINISTRATION	-\$50,723.00	-103,216.00	-98,946.00	-98,946.00	-98,946.00	-69,792.00
104452	465000	IRMS FEE	\$11,583.00	10,079.00	10,000.00	10,000.00	10,000.00	22,250.00
104452	TAX COLLECTION		\$92,415.59	40,708.26	42,405.00	\$11,247.10	\$36,558.00	\$29,911.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
104900	DEVELOPMENT AND DESIGN SERVICE						
104900	402000 SALARIES & WAGES	\$135,040.43	138,042.49	138,755.00	122,664.66	138,755.00	142,234.00
104900	402500 LONGEVITY	\$4,860.53	4,177.05	4,219.00	4,218.80	4,219.00	4,347.00
104900	404000 PROFESSIONAL SERVICES	\$5,147.85	3,206.00	17,500.00	6,000.00	6,000.00	78,500.00
104900	404100 PROFESSIONAL SERVICES STORMWTR	\$9,560.36	4,893.00	20,000.00	4,941.00	5,000.00	20,000.00
104900	405000 FICA TAXES	\$9,982.61	9,868.30	10,938.00	9,200.10	10,411.00	11,214.00
104900	406000 GROUP INSURANCE	\$22,360.00	23,525.00	25,549.00	12,219.60	25,549.00	25,810.00
104900	407000 RETIREMENT	\$9,175.81	9,777.22	9,637.00	8,571.79	9,656.00	10,364.00
104900	411000 TELEPHONE & POSTAGE	\$2,130.45	1,881.74	2,312.00	1,659.97	2,000.00	2,300.00
104900	412000 PRINTING	\$0.00	9.50	750.00	0.00	250.00	1,250.00
104900	414000 TRAVEL/MEETINGS/SCHOOLS	\$1,898.13	846.90	2,750.00	2,748.25	2,750.00	3,000.00
104900	416000 MAINTENANCE & REPAIR EQUIPMENT	\$0.00	0.00	400.00	0.00	400.00	400.00
104900	426000 ADVERTISING	\$191.44	938.40	2,000.00	0.00	0.00	2,000.00
104900	433001 OFFICE SUPPLIES	\$990.83	1,691.43	1,750.00	1,852.31	2,000.00	1,750.00
104900	453000 DUES & SUBSCRIPTIONS	\$325.00	455.00	850.00	520.00	520.00	795.00
104900	465000 IRMS FEE	\$54,329.00	45,778.00	51,500.00	51,500.00	51,500.00	54,241.00
104900	474000 C/O EQUIPMENT	\$0.00	0.00	250.00	0.00	250.00	250.00
104900	475000 CAPITAL IMPROVEMENT PROGRAM	\$24,352.76	0.00	23,000.00	23,000.00	23,000.00	0.00
104900	DEVELOPMENT AND DESIGN SERVICE	\$280,345.20	245,090.03	312,160.00	\$249,096.48	\$282,260.00	\$358,455.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104910	PLANNING							
104910	402000	SALARIES & WAGES	\$81,235.50	66,944.56	67,231.00	54,178.36	56,114.00	68,617.00
104910	402500	LONGEVITY	\$3,084.46	1,120.05	1,132.00	1,131.25	1,132.00	1,166.00
104910	405000	FICA TAXES	\$6,515.87	5,130.91	5,230.00	4,172.90	4,315.00	5,339.00
104910	406000	GROUP INSURANCE	\$14,906.00	7,838.00	8,512.00	4,421.27	8,512.00	8,600.00
104910	406001	RETIREE INSURANCE	\$0.00	8,868.00	9,672.00	62,044.83	9,672.00	9,768.00
104910	407000	RETIREMENT	\$4,892.66	3,187.21	3,141.00	2,785.92	3,142.00	3,379.00
104910	411000	TELEPHONE & POSTAGE	\$1,659.75	1,562.58	1,560.00	1,145.15	2,210.00	2,210.00
104910	412000	PRINTING	\$0.00	19.00	450.00	230.46	250.00	450.00
104910	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,705.75	1,124.59	2,970.00	769.37	1,900.00	2,970.00
104910	416000	MAINTENANCE & REPAIR EQUIPMENT	\$0.00	0.00	450.00	106.75	450.00	450.00
104910	417000	MAINTENANCE & REPAIR VEHICLES	\$293.73	29.65	250.00	77.61	175.00	250.00
104910	426000	ADVERTISING	\$2,629.04	2,529.70	3,000.00	2,407.26	2,525.00	3,000.00
104910	431000	VEHICLE SUPPLIES	\$420.13	313.11	950.00	265.08	450.00	950.00
104910	433000	DEPARTMENTAL SUPPLIES	\$947.75	1,298.60	2,020.00	1,226.71	1,250.00	2,020.00
104910	453000	DUES & SUBSCRIPTIONS	\$531.00	557.00	1,030.00	383.00	500.00	750.00
104910	464015	NUISANCE ABATEMENT	-\$5,003.92	-2,819.76	6,500.00	91.59	3,000.00	30,000.00
104910	474000	C/O EQUIPMENT	\$0.00	0.00	225.00	0.00	0.00	225.00
104910	PLANNING		\$113,817.72	97,703.20	114,323.00	\$135,437.51	\$95,597.00	\$140,144.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
104920	D & D INSPECTION & ZONING							
104920	402000	SALARIES & WAGES	\$134,204.54	123,515.39	103,266.00	109,331.05	123,277.00	129,846.00
104920	402500	LONGEVITY	\$3,320.80	2,370.68	3,219.00	3,218.28	3,219.00	3,416.00
104920	404000	PROFESSIONAL SERVICES	\$0.00	0.00	1,500.00	-3,287.50	3,500.00	3,500.00
104920	405000	FICA TAXES	\$10,153.29	8,895.06	8,146.00	7,934.45	8,913.00	10,195.00
104920	406000	GROUP INSURANCE	\$22,365.00	15,718.00	17,069.00	19,505.37	17,069.00	17,259.00
104920	406001	RETIREE INSURANCE	\$8,556.00	8,868.00	806.00	-1,256.12	806.00	0.00
104920	407000	RETIREMENT	\$7,772.76	7,220.91	7,177.00	6,423.91	7,188.00	8,008.00
104920	411000	TELEPHONE & POSTAGE	\$2,017.36	1,787.54	1,824.00	1,961.81	2,500.00	2,500.00
104920	412000	PRINTING	\$528.00	165.00	450.00	33.25	125.00	450.00
104920	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,759.50	1,952.62	3,500.00	2,269.94	3,000.00	4,000.00
104920	416000	MAINTENANCE & REPAIR EQUIPMENT	\$0.00	0.00	500.00	266.87	400.00	500.00
104920	417000	MAINTENANCE & REPAIR VEHICLES	\$141.79	749.34	1,000.00	627.46	800.00	1,000.00
104920	426000	ADVERTISING	\$0.00	0.00	200.00	0.00	0.00	200.00
104920	431000	VEHICLE SUPPLIES	\$3,686.44	2,813.44	4,000.00	2,601.60	4,200.00	4,200.00
104920	433001	OFFICE SUPPLIES	\$350.09	1,692.92	2,000.00	738.00	1,200.00	2,000.00
104920	453000	DUES & SUBSCRIPTIONS	\$610.00	366.00	1,000.00	492.00	1,000.00	1,000.00
104920	474000	C/O EQUIPMENT	\$0.00	0.00	300.00	0.00	250.00	300.00
104920	D & D INSPECTION & ZONING		\$195,465.57	176,114.90	155,957.00	\$150,860.37	\$177,447.00	\$188,374.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105000	MUNICIPAL BUILDING							
105000	411000	TELEPHONE & POSTAGE	\$7,749.98	3,817.52	7,500.00	4,497.93	5,000.00	5,000.00
105000	413000	UTILITIES	\$60,399.64	56,193.68	62,000.00	51,584.38	55,908.00	62,000.00
105000	413500	ENERGY GRANT	\$34,819.84	69,797.69	0.00	0.00	0.00	0.00
105000	415000	MAINTENANCE & REPAIR BUILDINGS	\$5,591.11	5,428.45	7,200.00	11,634.66	13,980.00	9,000.00
105000	415500	M & R CITY HALL	\$9,027.11	6,293.06	7,500.00	16,486.31	16,500.00	7,500.00
105000	416000	MAINTENANCE & REPAIR EQUIPMENT	\$11,024.39	8,251.50	15,000.00	7,866.84	14,685.00	15,000.00
105000	417000	MAINTENANCE & REPAIR VEHICLES	\$190.45	139.37	650.00	424.87	425.00	650.00
105000	431000	VEHICLE SUPPLIES	\$1,265.01	1,204.25	2,000.00	1,031.55	1,208.00	2,000.00
105000	433000	DEPARTMENTAL SUPPLIES	\$2,729.26	-1,402.53	3,000.00	-1,614.22	379.00	5,500.00
105000	445000	CONTRACTED SERVICES	\$43,740.00	43,740.00	44,640.00	39,745.00	44,640.00	44,640.00
105000	461000	PRO RATA ADMINISTRATION	-\$98,951.00	-144,323.00	-143,048.00	-143,048.00	-143,048.00	-106,463.00
105000	464000	IGS REIMBURSEMENT	\$0.00	0.00	0.00	0.00	0.00	-100,000.00
105000	475000	CAPITAL IMPROVEMENT PROGRAM	\$12,888.44	0.00	15,000.00	10,000.00	20,000.00	75,000.00
105000	481000	DEBT PRINCIPAL	\$222,646.66	222,646.66	222,647.00	222,646.66	222,647.00	222,647.00
105000	482000	INTEREST	\$106,434.38	87,416.65	89,688.00	79,646.28	89,688.00	80,938.00
105000	MUNICIPAL BUILDING		\$419,555.27	359,203.30	333,777.00	\$300,902.26	\$342,012.00	\$323,412.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105100	PUBLIC SAFETY OPERATIONS							
105100	402000	SALARIES & WAGES	\$3,716,058.65	3,689,648.30	4,299,219.00	3,276,103.06	3,762,665.00	4,284,974.00
105100	402100	SPECIAL SEPARATION ALLOWANCE	\$171,710.02	160,921.93	157,965.00	140,125.80	158,118.00	134,109.00
105100	402500	LONGEVITY	\$99,649.62	53,669.75	71,925.00	69,922.29	69,923.00	79,678.00
105100	403010	SPECIAL COMPENSATION OVERTIME	\$3,720.00	3,720.00	5,500.00	3,410.00	5,500.00	5,500.00
105100	404000	PROFESSIONAL SERVICES	\$9,321.42	9,322.13	29,950.00	5,807.10	8,718.00	11,200.00
105100	405000	FICA TAXES	\$310,094.33	291,022.79	335,794.00	257,635.70	294,922.00	333,896.00
105100	406000	GROUP INSURANCE	\$730,177.00	759,226.00	816,142.00	578,335.93	816,142.00	841,109.00
105100	406001	RETIREE INSURANCE	\$256,680.00	266,040.00	246,636.00	120,304.84	246,636.00	258,031.00
105100	407000	RETIREMENT	\$388,918.79	388,369.91	432,989.00	339,250.14	388,152.00	455,782.00
105100	411000	TELEPHONE & POSTAGE	\$46,024.02	49,612.26	54,876.00	43,028.22	53,485.00	54,876.00
105100	413000	UTILITIES	\$70,768.49	71,882.36	77,500.00	65,312.48	72,145.00	76,620.00
105100	414000	TRAVEL/MEETINGS/SCHOOLS	\$2,764.97	1,125.25	3,000.00	2,538.82	3,000.00	3,000.00
105100	414010	TRAINING	\$33,543.13	33,545.87	38,000.00	20,966.01	33,539.00	38,000.00
105100	414020	HEALTH SCREENING	\$0.00	0.00	68,085.00	0.00	0.00	0.00
105100	415000	MAINTENANCE & REPAIR BUILDINGS	\$29,172.58	25,704.36	53,322.00	43,564.97	46,661.00	38,000.00
105100	416000	MAINTENANCE & REPAIR EQUIPMENT	\$78,916.56	75,056.55	85,000.00	84,101.39	85,000.00	90,000.00
105100	417000	MAINTENANCE & REPAIR VEHICLES	\$99,158.52	111,570.85	105,500.00	69,883.05	105,500.00	105,500.00
105100	421000	RENTAL	\$7,428.00	7,428.00	10,596.00	7,428.00	10,500.00	13,800.00
105100	431000	VEHICLE SUPPLIES	\$163,843.66	185,653.45	200,000.00	153,197.87	197,772.00	200,000.00
105100	433000	DEPARTMENTAL SUPPLIES	\$41,184.68	38,023.21	37,000.00	35,482.74	36,984.00	38,000.00
105100	433010	STORE/TRAINING SUPPLIES	\$30,313.14	21,721.66	40,000.00	7,974.19	35,000.00	40,000.00
105100	433020	SUPPLIES PUB SAFETY COMPUTER	\$5,735.52	5,225.19	5,000.00	5,461.53	5,500.00	5,000.00
105100	433050	DARE PROGRAM	\$9,070.51	10,454.19	7,500.00	8,964.80	9,000.00	7,500.00
105100	436000	UNIFORMS	\$64,753.14	39,226.43	45,000.00	40,331.19	45,000.00	48,000.00
105100	436010	SAFETY EQUIPMENT	\$40,382.37	55,887.06	52,500.00	39,097.68	52,500.00	53,000.00
105100	453000	DUES & SUBSCRIPTIONS	\$6,525.56	6,400.00	6,400.00	6,297.46	6,400.00	6,500.00
105100	458500	ANIMAL CONTROL	\$8,432.58	8,499.62	17,614.56	8,809.56	8,810.00	10,000.00
105100	461000	PRO RATA ADMINISTRATION	-\$19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00	-19,200.00
105100	465000	IRMS FEE	\$228,731.00	137,453.00	186,034.00	188,434.00	188,434.00	216,132.00
105100	473390	CONTRIBUTION DRUG TASK FORCE	\$20,000.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00
105100	474000	C/O EQUIPMENT	\$67,362.30	8,887.44	21,500.00	8,492.48	21,500.00	15,000.00
105100	474040	K 9 ACCOUNT	\$4,452.19	3,621.37	7,000.00	3,387.42	7,000.00	7,000.00
105100	475000	CAPITAL IMPROVEMENT PROGRAM	\$495,665.18	390,940.22	416,499.00	392,533.87	416,499.00	1,074,860.00
105100	481000	DEBT PRINCIPAL	\$331,991.74	320,917.54	202,214.00	272,657.44	272,658.00	311,945.00
105100	482000	INTEREST	\$28,523.38	23,625.46	16,387.00	20,017.34	20,018.00	13,893.00
105100	PUBLIC SAFETY OPERATIONS		\$7,581,873.05	7,253,202.15	8,153,447.56	\$6,319,657.37	\$7,484,481.00	\$8,871,705.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105550	PUBLIC WORKS							
105550	402000	SALARIES & WAGES	\$96,215.46	98,116.59	111,209.00	98,136.50	111,009.00	113,993.00
105550	402500	LONGEVITY	\$3,897.56	3,409.54	3,867.00	3,866.00	3,866.00	3,983.00
105550	405000	FICA TAXES	\$7,615.37	7,477.42	8,803.00	7,495.27	8,788.00	9,026.00
105550	406000	GROUP INSURANCE	\$13,286.14	14,028.46	17,099.00	12,055.31	17,099.00	17,275.00
105550	407000	RETIREMENT	\$6,559.01	6,979.73	7,756.00	6,874.99	7,743.00	8,341.00
105550	411000	TELEPHONE & POSTAGE	\$1,383.90	1,269.36	1,573.00	1,424.04	1,504.00	1,573.00
105550	414000	TRAVEL/MEETINGS/SCHOOLS	\$75.73	0.00	100.00	0.00	0.00	100.00
105550	416000	MAINTENANCE & REPAIR EQUIPMENT	\$29.40	22.05	158.00	24.75	33.00	158.00
105550	417000	MAINTENANCE & REPAIR VEHICLES	\$467.43	79.70	100.00	64.28	65.00	100.00
105550	431000	VEHICLE SUPPLIES	\$1,333.86	917.06	1,394.00	908.69	1,050.00	1,394.00
105550	433001	OFFICE SUPPLIES	\$352.37	258.25	400.00	370.59	375.00	400.00
105550	465000	IRMS FEE	\$12,698.10	10,926.86	15,665.00	15,665.00	15,665.00	18,123.00
105550	PUBLIC WORKS		\$143,914.33	143,485.02	168,124.00	\$146,885.42	\$167,197.00	\$174,466.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105600	STREETS ADMINISTRATION							
105600	402000	SALARIES & WAGES	\$50,315.44	51,444.55	77,345.00	67,933.37	76,845.00	79,272.00
105600	402500	LONGEVITY	\$1,528.28	1,272.33	1,912.00	1,911.55	1,912.00	1,970.00
105600	405000	FICA TAXES	\$3,949.24	3,884.15	6,063.00	5,142.95	6,025.00	6,215.00
105600	406000	GROUP INSURANCE	\$10,027.69	10,507.38	16,978.00	10,064.48	16,978.00	17,151.00
105600	406001	RETIREE INSURANCE	\$5,757.41	5,961.58	0.00	0.00	0.00	0.00
105600	407000	RETIREMENT	\$3,401.95	3,624.18	5,341.00	4,707.57	5,309.00	5,744.00
105600	411000	TELEPHONE & POSTAGE	\$883.58	660.64	1,000.00	1,179.75	1,400.00	1,000.00
105600	413000	UTILITIES	\$3,572.64	2,427.29	3,600.00	3,604.87	3,756.00	3,900.00
105600	414000	TRAVEL/MEETINGS/SCHOOLS	\$282.62	318.39	500.00	254.49	280.00	500.00
105600	416000	MAINTENANCE & REPAIR EQUIPMENT	\$438.74	16.64	155.00	24.75	33.00	155.00
105600	417000	MAINTENANCE & REPAIR VEHICLES	\$105.40	451.14	750.00	1,330.34	1,335.00	1,000.00
105600	431000	VEHICLE SUPPLIES	\$2,571.10	2,747.04	5,772.00	3,522.21	4,359.00	6,472.00
105600	433000	DEPARTMENTAL SUPPLIES	\$1,416.11	-626.02	800.00	707.77	800.00	800.00
105600	433001	OFFICE SUPPLIES	\$49.06	527.33	300.00	46.39	49.00	300.00
105600	436000	UNIFORMS	\$383.42	398.02	600.00	388.45	443.00	650.00
105600	475000	CAPITAL IMPROVEMENT PROGRAM	\$48,956.97	0.00	0.00	0.00	0.00	155,000.00
105600	STREETS ADMINISTRATION		\$133,639.65	83,614.64	121,116.00	\$100,818.94	\$119,524.00	\$280,129.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105610	STREETS MAINTENANCE							
105610	402000	SALARIES & WAGES	\$170,464.61	168,079.19	237,087.00	196,254.82	225,280.00	265,889.00
105610	402500	LONGEVITY	\$4,983.73	3,918.11	4,325.00	3,798.49	3,799.00	4,916.00
105610	405000	FICA TAXES	\$13,493.36	12,783.78	18,468.00	14,961.43	17,525.00	20,717.00
105610	406000	GROUP INSURANCE	\$47,443.74	49,503.72	67,659.00	48,288.10	67,659.00	76,861.00
105610	406001	RETIREE INSURANCE	\$0.00	0.00	9,672.00	0.00	9,672.00	0.00
105610	407000	RETIREMENT	\$11,490.84	11,805.69	16,271.00	13,397.70	15,103.00	19,146.00
105610	416000	MAINTENANCE & REPAIR EQUIPMENT	\$702.43	114.89	530.00	144.25	253.00	530.00
105610	417000	MAINTENANCE & REPAIR VEHICLES	\$25,654.11	26,836.92	30,000.00	19,154.15	19,687.00	30,000.00
105610	431000	VEHICLE SUPPLIES	\$28,953.78	31,881.72	54,000.00	33,026.45	43,370.00	54,000.00
105610	433000	DEPARTMENTAL SUPPLIES	\$1,417.86	2,730.54	3,750.00	2,115.42	2,423.00	3,750.00
105610	436000	UNIFORMS	\$2,682.60	2,867.42	4,033.00	3,007.13	3,760.00	4,923.00
105610	461500	PRO RATA REIMBURSEMENT	-\$30,000.00	0.00	0.00	0.00	0.00	0.00
105610	474000	C/O EQUIPMENT	\$0.00	0.00	0.00	0.00	0.00	1,490.00
105610	STREETS MAINTENANCE		\$277,287.06	310,521.98	445,795.00	\$334,147.94	\$408,531.00	\$482,222.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105620	STREETS CONCRETE							
105620	402000	SALARIES & WAGES	\$56,969.02	40,613.40	55,206.00	48,451.04	54,807.00	56,581.00
105620	402500	LONGEVITY	\$1,554.57	1,001.81	1,364.00	1,363.36	1,364.00	1,405.00
105620	405000	FICA TAXES	\$4,036.70	2,577.97	4,328.00	3,659.59	4,297.00	4,436.00
105620	406000	GROUP INSURANCE	\$16,593.14	11,544.54	16,902.00	23,382.63	16,902.00	17,073.00
105620	407000	RETIREMENT	\$3,840.32	2,860.96	3,813.00	3,380.31	3,809.00	4,100.00
105620	416000	MAINTENANCE & REPAIR EQUIPMENT	\$124.42	27.56	175.00	37.14	50.00	175.00
105620	417000	MAINTENANCE & REPAIR VEHICLES	\$676.65	1,066.54	2,000.00	2,903.92	3,000.00	2,000.00
105620	431000	VEHICLE SUPPLIES	\$4,350.81	5,036.51	7,815.00	5,295.47	9,055.00	8,815.00
105620	433000	DEPARTMENTAL SUPPLIES	\$636.94	605.64	2,000.00	239.29	685.00	2,000.00
105620	436000	UNIFORMS	\$912.32	764.02	1,320.00	1,009.31	1,223.00	1,651.00
105620	474000	MISC C/O EQUIPMENT	\$0.00	0.00	1,000.00	0.00	0.00	1,000.00
105620	STREETS CONCRETE		\$89,694.89	66,098.95	95,923.00	\$89,722.06	\$95,192.00	\$99,236.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
105640	STREETS - SWEEPING						
105640	402000 SALARIES & WAGES	\$55,600.93	56,964.02	83,220.00	73,127.77	82,720.00	85,294.00
105640	402500 LONGEVITY	\$1,510.38	1,405.22	2,356.00	2,355.31	2,356.00	2,427.00
105640	405000 FICA TAXES	\$4,483.42	4,427.41	6,547.00	5,722.97	6,509.00	6,711.00
105640	406000 GROUP INSURANCE	\$15,424.57	16,093.62	25,355.00	10,666.99	25,355.00	25,612.00
105640	407000 RETIREMENT	\$3,748.08	4,012.74	5,768.00	5,087.56	5,735.00	6,202.00
105640	416000 MAINTENANCE & REPAIR EQUIPMENT	\$4,463.39	8,524.21	9,670.00	4,307.57	5,279.00	7,670.00
105640	431000 VEHICLE SUPPLIES	\$8,640.51	14,101.40	20,400.00	19,921.40	25,704.00	27,400.00
105640	433000 DEPARTMENTAL SUPPLIES	\$1,493.77	1,280.93	4,250.00	4,177.23	4,177.00	4,250.00
105640	436000 UNIFORMS	\$872.83	973.10	1,335.00	1,330.71	1,442.00	1,829.00
105640	STREETS - SWEEPING	\$96,237.88	107,782.65	158,901.00	\$126,697.51	\$159,277.00	\$167,395.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105650	STREETS - SIGN PAINTING							
105650	402000	SALARIES & WAGES	\$19,684.42	20,161.18	30,509.00	26,750.16	30,259.00	31,268.00
105650	402500	LONGEVITY	\$797.18	696.84	1,054.00	1,053.82	1,054.00	1,086.00
105650	405000	FICA TAXES	\$1,613.57	1,589.49	2,415.00	2,118.81	2,396.00	2,476.00
105650	406000	GROUP INSURANCE	\$4,980.01	5,201.50	8,462.00	3,005.18	8,462.00	8,548.00
105650	407000	RETIREMENT	\$1,343.62	1,433.91	2,128.00	1,873.98	2,104.00	2,288.00
105650	416000	MAINTENANCE & REPAIR EQUIPMENT	\$71.21	8.28	138.00	252.39	257.00	138.00
105650	417000	MAINTENANCE & REPAIR VEHICLES	\$57.11	124.83	500.00	1,049.63	1,050.00	500.00
105650	431000	VEHICLE SUPPLIES	\$1,495.66	1,926.88	3,796.00	2,344.52	2,825.00	3,796.00
105650	433000	DEPARTMENTAL SUPPLIES	\$2,968.05	2,076.58	6,000.00	6,852.73	8,516.00	8,000.00
105650	436000	UNIFORMS	\$275.66	238.76	490.00	448.27	486.00	610.00
105650	STREETS - SIGN PAINTING		\$33,286.49	33,458.25	55,492.00	\$45,749.49	\$57,409.00	\$58,710.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
105660	STREETS - CARPENTRY & MASONRY						
105660	402000 SALARIES & WAGES	\$57,637.09	58,936.21	59,316.00	52,017.37	56,847.00	60,797.00
105660	402500 LONGEVITY	\$1,462.74	1,454.75	1,470.00	1,469.31	1,470.00	1,514.00
105660	405000 FICA TAXES	\$4,657.55	4,586.61	4,651.00	4,048.52	4,462.00	4,767.00
105660	406000 GROUP INSURANCE	\$14,897.00	15,569.00	16,916.00	9,856.96	16,916.00	17,088.00
105660	407000 RETIREMENT	\$3,878.46	4,151.65	4,097.00	3,605.08	4,067.00	4,406.00
105660	416000 MAINTENANCE & REPAIR EQUIPMENT	\$35.00	0.00	150.00	45.00	62.00	150.00
105660	417000 MAINTENANCE & REPAIR VEHICLES	\$221.58	1,063.64	800.00	360.55	561.00	800.00
105660	431000 VEHICLE SUPPLIES	\$1,043.59	1,993.35	1,881.00	927.72	1,316.00	1,881.00
105660	433000 DEPARTMENTAL SUPPLIES	\$192.38	701.55	200.00	768.13	800.00	200.00
105660	436000 UNIFORMS	\$711.58	781.19	840.00	856.19	900.00	1,082.00
105660	STREETS - CARPENTRY & MASONRY	\$84,736.97	89,237.95	90,321.00	\$73,954.83	\$87,401.00	\$92,685.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105700	POWELL BILL							
105700	433000	DEPARTMENTAL SUPPLIES	\$51,990.88	59,233.51	24,000.00	6,575.29	12,297.00	24,000.00
105700	442600	COMMERCIAL STREET CONSTRUCTION	\$0.00	0.00	25,000.00	0.00	0.00	25,000.00
105700	473020	RESURFACING	\$0.00	110,201.06	125,000.00	0.00	125,000.00	125,000.00
105700	473040	CRACK SEALING	\$0.00	0.00	10,000.00	0.00	10,000.00	10,000.00
105700	473050	ASPHALT MILLING	\$0.00	17,422.90	10,000.00	0.00	10,000.00	10,000.00
105700	473090	SIDEWALK	\$6,636.17	8,525.21	15,000.00	6,091.00	7,544.00	15,000.00
105700	473140	BRIDGE INSPECTIONS	\$1,943.25	0.00	2,000.00	1,750.80	1,751.00	2,000.00
105700	473150	RR CROSSING MAINTENANCE	\$2,117.00	2,117.00	2,500.00	2,117.00	2,117.00	2,500.00
105700	473160	STORM DRAINAGE REPAIR	\$35,694.71	14,944.79	10,000.00	0.00	10,000.00	10,000.00
105700	475000	CAPITAL IMPROVEMENT PROGRAM	\$136,188.50	99,955.85	297,500.00	241,100.86	241,101.00	245,000.00
105700	POWELL BILL		\$234,570.51	312,400.32	521,000.00	\$257,634.95	\$419,810.00	\$468,500.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
105800	SANITATION - RESIDENTIAL							
105800	402000	SALARIES & WAGES	\$354,518.96	310,551.56	317,146.00	275,197.22	311,136.00	324,834.00
105800	402500	LONGEVITY	\$11,754.20	9,013.40	9,336.00	9,335.54	9,336.00	9,902.00
105800	405000	FICA TAXES	\$28,469.41	23,888.58	24,976.00	21,226.80	24,517.00	25,608.00
105800	406000	GROUP INSURANCE	\$89,383.00	77,919.00	76,211.00	30,369.63	76,211.00	76,984.00
105800	406001	RETIREE INSURANCE	\$8,556.00	8,868.00	0.00	0.00	0.00	0.00
105800	407000	RETIREMENT	\$24,027.59	21,939.47	22,005.00	19,177.61	21,600.00	23,666.00
105800	411000	TELEPHONE & POSTAGE	\$642.81	615.09	423.00	420.00	421.00	423.00
105800	414000	TRAVEL/MEETINGS/SCHOOLS	\$504.00	190.00	700.00	0.00	200.00	700.00
105800	416000	MAINTENANCE & REPAIR EQUIPMENT	\$82.51	61.89	203.00	61.89	83.00	203.00
105800	417000	MAINTENANCE & REPAIR VEHICLES	\$20,382.94	24,903.93	21,430.00	24,812.85	25,954.00	25,430.00
105800	431000	VEHICLE SUPPLIES	\$54,263.21	50,803.83	62,000.00	41,641.74	59,593.00	64,000.00
105800	433000	DEPARTMENTAL SUPPLIES	\$598.51	1,204.28	750.00	1,412.72	1,425.00	750.00
105800	433001	OFFICE SUPPLIES	\$25.45	70.38	100.00	38.59	46.00	100.00
105800	436000	UNIFORMS	\$4,842.80	4,211.08	4,488.00	3,825.31	4,284.00	5,485.00
105800	451000	BAD ACCOUNTS	\$19,113.06	10,964.87	0.00	7,553.13	8,000.00	0.00
105800	475000	CAPITAL IMPROVEMENT PROGRAM	\$32,529.00	34,750.00	57,000.00	48,105.49	48,106.00	212,000.00
105800	SANITATION - RESIDENTIAL		\$649,693.45	579,955.36	596,768.00	\$483,178.52	\$590,912.00	\$770,085.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
105810	SANITATION - COMMERCIAL						
105810	402000 SALARIES & WAGES	\$28,256.73	28,977.71	30,202.00	25,785.95	29,138.00	30,928.00
105810	402500 LONGEVITY	\$854.22	711.85	719.00	718.98	719.00	741.00
105810	405000 FICA TAXES	\$2,293.70	2,261.96	2,366.00	2,019.49	2,285.00	2,423.00
105810	406000 GROUP INSURANCE	\$7,448.00	7,786.00	8,460.00	33,439.18	8,460.00	8,546.00
105810	407000 RETIREMENT	\$1,909.96	2,041.16	2,084.00	1,786.46	2,013.00	2,239.00
105810	416000 MAINTENANCE & REPAIR EQUIPMENT	\$33.00	24.75	153.00	24.75	33.00	153.00
105810	417000 MAINTENANCE & REPAIR VEHICLES	\$4,962.73	14,016.61	12,381.00	13,399.72	13,400.00	12,381.00
105810	431000 VEHICLE SUPPLIES	\$24,514.57	24,578.50	31,123.00	21,257.86	27,591.00	31,123.00
105810	433000 DEPARTMENTAL SUPPLIES	\$0.00	29.99	100.00	162.14	165.00	100.00
105810	436000 UNIFORMS	\$656.52	433.70	490.00	334.33	368.00	515.00
105810	445020 RECYCLING CONTAINER PROJECT	\$45,829.80	45,520.32	52,000.00	44,069.89	54,039.00	57,000.00
105810	457030 TIPPING FEE	\$130,640.14	125,738.88	146,000.00	115,951.85	138,669.00	142,000.00
105810	475000 CAPITAL IMPROVEMENT PROGRAM	\$0.00	223,080.98	0.00	0.00	0.00	0.00
105810	481000 DEBT PRINCIPAL	\$0.00	0.00	73,693.00	72,794.21	73,693.00	74,947.00
105810	482000 INTEREST	\$0.00	0.00	3,101.00	4,296.11	4,297.00	2,144.00
105810	SANITATION - COMMERCIAL	\$247,399.37	475,202.41	362,872.00	\$336,040.92	\$354,870.00	\$365,240.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
105820	ROUGH TRASH						
105820	402000 SALARIES & WAGES	\$84,623.50	57,491.59	62,106.00	51,132.38	57,813.00	63,550.00
105820	402500 LONGEVITY	\$3,009.49	1,418.78	1,433.00	1,432.98	1,433.00	1,477.00
105820	405000 FICA TAXES	\$6,868.93	4,460.18	4,861.00	3,956.33	4,533.00	4,975.00
105820	406000 GROUP INSURANCE	\$22,346.00	15,578.00	16,925.00	18,764.88	16,925.00	17,097.00
105820	406001 RETIREE INSURANCE	\$0.00	8,868.00	9,672.00	3,624.92	9,672.00	9,768.00
105820	407000 RETIREMENT	\$5,723.52	4,049.85	4,282.00	3,542.98	3,994.00	4,598.00
105820	416000 MAINTENANCE & REPAIR EQUIPMENT	\$66.00	49.50	186.00	49.50	66.00	186.00
105820	417000 MAINTENANCE & REPAIR VEHICLES	\$8,232.41	6,038.35	14,000.00	7,280.60	9,086.00	12,500.00
105820	431000 VEHICLE SUPPLIES	\$14,603.60	14,253.54	18,500.00	16,555.95	20,818.00	22,000.00
105820	433000 DEPARTMENTAL SUPPLIES	\$24.19	151.73	100.00	279.26	300.00	100.00
105820	436000 UNIFORMS	\$1,707.24	931.84	1,134.00	994.15	1,081.00	1,344.00
105820	ROUGH TRASH	\$147,204.88	113,291.36	133,199.00	\$107,613.93	\$125,721.00	\$137,595.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
106000	MAIN STREET							
106000	402000	SALARIES & WAGES	\$97,595.20	101,409.89	102,042.00	92,129.80	104,328.00	115,145.00
106000	402500	LONGEVITY	\$3,190.22	2,249.02	2,271.00	2,445.30	2,446.00	3,381.00
106000	405000	FICA TAXES	\$7,253.25	7,094.85	7,980.00	6,398.27	7,216.00	9,068.00
106000	406000	GROUP INSURANCE	\$14,909.00	15,833.00	17,061.00	62,526.14	17,061.00	17,193.00
106000	407000	RETIREMENT	\$6,730.43	7,281.00	7,031.00	6,490.66	7,433.00	8,380.00
106000	411000	TELEPHONE & POSTAGE	\$3,465.31	3,171.89	3,756.00	2,711.64	3,485.00	4,023.00
106000	412000	PRINTING	\$3,060.21	4,075.28	3,800.00	3,610.98	3,800.00	3,800.00
106000	413000	UTILITIES	\$9,464.40	10,603.03	10,300.00	9,113.95	10,945.00	11,657.00
106000	414000	TRAVEL/MEETINGS/SCHOOLS	\$2,207.91	4,296.94	4,445.00	3,845.05	4,000.00	3,500.00
106000	417000	MAINTENANCE & REPAIR VEHICLES	\$2,057.77	1,950.00	1,800.00	1,725.00	1,800.00	1,800.00
106000	421000	RENTAL	\$27,583.00	31,323.84	27,915.00	29,249.82	28,600.00	41,272.00
106000	433000	DEPARTMENTAL SUPPLIES	\$0.00	0.00	0.00	737.80	750.00	0.00
106000	433001	OFFICE SUPPLIES	\$6,966.91	9,518.11	6,400.00	8,402.55	8,500.00	5,400.00
106000	442500	SPECIAL CONTRACTED SERVICES	\$9,697.05	12,098.28	11,600.00	10,899.21	11,600.00	11,180.00
106000	453000	DUES & SUBSCRIPTIONS	\$846.80	880.80	846.00	1,304.27	1,305.00	846.00
106000	457150	MARKETING	\$46,079.57	52,696.98	67,040.00	55,863.24	65,000.00	61,356.00
106000	457200	MAIN STREET GRANT	\$221,455.00	50,000.00	10,000.00	10,000.00	10,000.00	0.00
106000	465000	IRMS FEE	\$23,321.00	24,913.00	20,065.00	20,065.00	20,065.00	24,168.00
106000	475000	CAPITAL IMPROVEMENT PROGRAM	\$21,457.67	51,246.92	105,000.00	44,930.62	105,000.00	135,000.00
106000	475270	FACADE GRANT PROGRAM	\$10,734.79	7,808.92	10,000.00	10,029.64	10,030.00	10,000.00
106000	MAIN STREET		\$518,075.49	398,451.75	419,352.00	\$382,478.94	\$423,364.00	\$467,169.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
106200	RECREATION - ADMINISTRATION						
106200	402000 SALARIES & WAGES	\$152,133.19	115,127.64	112,931.00	100,162.63	113,258.00	115,763.00
106200	402500 LONGEVITY	\$6,316.60	4,151.67	2,647.00	2,646.67	2,647.00	2,727.00
106200	405000 FICA TAXES	\$12,744.59	9,382.61	8,842.00	8,126.70	9,163.00	9,065.00
106200	406000 GROUP INSURANCE	\$22,366.00	15,781.00	17,100.00	7,074.95	17,100.00	17,277.00
106200	406001 RETIREE INSURANCE	\$0.00	8,868.00	14,508.00	3,073.14	14,508.00	14,652.00
106200	407000 RETIREMENT	\$10,624.61	8,438.70	7,790.00	7,161.95	8,075.00	8,378.00
106200	411000 TELEPHONE & POSTAGE	\$2,148.31	1,708.93	2,250.00	2,894.87	3,600.00	3,600.00
106200	414000 TRAVEL/MEETINGS/SCHOOLS	\$951.77	893.47	2,200.00	598.85	2,100.00	2,300.00
106200	416000 MAINTENANCE & REPAIR EQUIPMENT	\$0.00	0.00	125.00	0.00	100.00	125.00
106200	417000 MAINTENANCE & REPAIR VEHICLES	\$4,050.00	3,900.00	4,600.00	3,450.00	4,600.00	4,600.00
106200	433000 DEPARTMENTAL SUPPLIES	\$1,648.92	3,602.11	3,500.00	1,086.67	3,500.00	3,500.00
106200	453000 DUES & SUBSCRIPTIONS	\$55.00	296.00	300.00	70.00	280.00	275.00
106200	465000 IRMS FEE	\$31,954.00	31,694.00	35,440.00	35,440.00	35,440.00	41,433.00
106200	474000 C/O EQUIPMENT	\$12,784.37	0.00	2,500.00	4,360.26	4,361.00	2,500.00
106200	475000 CAPITAL IMPROVEMENT PROGRAM	\$128,495.35	124,900.61	492,000.00	64,567.41	324,500.00	499,500.00
106200	481000 DEBT PRINCIPAL	\$139,005.00	139,000.00	139,000.00	139,000.00	139,000.00	139,000.00
106200	482000 INTEREST	\$45,065.25	39,618.00	34,666.00	34,665.75	34,666.00	29,714.00
106200	RECREATION - ADMINISTRATION	\$570,342.96	507,362.74	880,399.00	\$414,379.85	\$716,898.00	\$894,409.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
106210	RECREATION - SPECIAL PROGRAMS							
106210	402000	SALARIES & WAGES	\$412,528.68	396,396.64	407,963.00	333,109.75	365,651.00	368,508.00
106210	402500	LONGEVITY	\$6,108.23	1,519.98	2,709.00	2,681.75	2,682.00	1,741.00
106210	404000	PROFESSIONAL SERVICES	\$16,303.50	16,224.23	19,000.00	6,126.00	18,000.00	19,000.00
106210	405000	FICA TAXES	\$33,025.96	30,233.90	31,416.00	25,502.38	27,434.00	28,324.00
106210	406000	GROUP INSURANCE	\$27,930.00	21,456.00	23,331.00	86,120.03	23,331.00	14,985.00
106210	406001	RETIREE INSURANCE	\$17,112.00	26,604.00	28,210.00	24,616.83	14,508.00	14,652.00
106210	407000	RETIREMENT	\$9,448.78	7,230.91	7,062.00	5,620.55	6,032.00	4,550.00
106210	411000	TELEPHONE & POSTAGE	\$5,766.54	4,824.66	6,000.00	5,094.83	6,000.00	6,000.00
106210	412000	PRINTING	\$26,883.56	30,209.18	19,500.00	20,033.78	20,100.00	19,500.00
106210	413000	UTILITIES	\$342,129.67	328,052.93	337,260.00	287,886.01	335,000.00	350,000.00
106210	414000	TRAVEL/MEETINGS/SCHOOLS	\$9,547.36	8,764.41	7,400.00	12,117.86	12,125.00	11,560.00
106210	416000	MAINTENANCE & REPAIR EQUIPMENT	\$1,847.17	4,553.99	2,600.00	1,191.17	2,600.00	2,600.00
106210	417000	MAINTENANCE & REPAIR VEHICLES	\$172.73	1,908.33	1,500.00	1,863.00	1,900.00	1,500.00
106210	421000	RENTAL	\$87,300.00	87,300.00	90,200.00	80,025.00	90,000.00	90,000.00
106210	426000	ADVERTISING	\$19,300.10	11,295.01	12,000.00	12,203.63	12,000.00	12,000.00
106210	431000	VEHICLE SUPPLIES	\$2,380.46	4,366.24	4,000.00	3,082.63	4,000.00	4,000.00
106210	433001	OFFICE SUPPLIES	\$2,481.11	4,692.70	4,400.00	1,871.44	4,400.00	4,400.00
106210	434020	SPECIAL SUPPLIES PROGRAMS	\$46,273.01	75,419.18	100,300.00	92,798.79	97,000.00	93,000.00
106210	434025	SENIOR PROGRAMS/TRIPS	\$30,490.90	42,690.90	30,000.00	34,228.97	38,000.00	40,000.00
106210	434026	RED, WHITE AND BLUEGRASS	\$0.00	0.00	149,000.00	2,000.00	0.00	0.00
106210	434026	2010 RED, WHITE AND BLUEGRASS	\$110,708.00	0.00	0.00	0.00	0.00	0.00
106210	434026	2011 RED, WHITE AND BLUEGRASS	\$52,402.91	135,172.05	0.00	0.00	0.00	0.00
106210	434026	2012 RED, WHITE AND BLUEGRASS	\$0.00	69,737.44	0.00	75,763.97	75,764.00	0.00
106210	434026	RED, WHITE AND BLUEGRASS	\$0.00	0.00	0.00	62,949.73	66,000.00	161,000.00
106210	453000	DUES & SUBSCRIPTIONS	\$270.00	360.00	500.00	120.00	500.00	500.00
106210	457100	CANTEEN & DANCE	\$98,519.09	91,590.00	105,000.00	56,840.29	98,000.00	105,000.00
106210	461000	PRO RATA ADMINISTRATION	-\$22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00	-22,080.00
106210	474000	C/O EQUIPMENT	\$4,377.33	427.96	3,000.00	531.74	3,000.00	3,000.00
106210	RECREATION - SPECIAL PROGRAMS		\$1,341,227.09	1,378,950.64	1,370,271.00	\$1,212,300.13	\$1,301,947.00	\$1,333,740.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
106220	RECREATION - MAINTENANCE						
106220	402000 SALARIES & WAGES	\$497,641.64	477,714.59	395,563.00	385,644.16	402,618.00	438,200.00
106220	402500 LONGEVITY	\$10,971.32	9,123.48	8,543.00	8,571.44	8,572.00	6,813.00
106220	405000 FICA TAXES	\$39,876.15	35,905.16	30,914.00	29,573.14	30,658.00	34,044.00
106220	406000 GROUP INSURANCE	\$81,935.00	85,662.00	84,582.00	38,645.72	84,582.00	93,989.00
106220	406001 RETIREE INSURANCE	\$8,556.00	8,868.00	9,672.00	16,441.69	9,672.00	9,768.00
106220	407000 RETIREMENT	\$22,054.43	23,715.30	20,497.00	17,023.21	19,669.00	24,393.00
106220	414000 TRAVEL/MEETINGS/SCHOOLS	\$153.78	800.00	800.00	245.00	600.00	800.00
106220	415000 MAINTENANCE & REPAIR BUILDINGS	\$24,139.33	55,808.88	45,000.00	34,673.31	45,000.00	45,000.00
106220	416000 MAINTENANCE & REPAIR EQUIPMENT	\$12,534.36	18,417.15	12,000.00	10,653.38	12,000.00	12,000.00
106220	417000 MAINTENANCE & REPAIR VEHICLES	\$26,575.56	27,296.89	17,000.00	26,363.85	26,500.00	18,000.00
106220	431000 VEHICLE SUPPLIES	\$34,411.26	38,160.08	40,000.00	26,733.13	40,000.00	40,000.00
106220	433000 DEPARTMENTAL SUPPLIES	\$100,200.93	114,615.66	110,000.00	106,970.28	110,000.00	105,000.00
106220	433400 TURF GRASS SUPPLIES	\$21,107.51	38,337.26	40,000.00	42,972.87	46,000.00	40,000.00
106220	436000 UNIFORMS	\$9,241.88	9,195.59	8,000.00	6,843.86	8,000.00	8,000.00
106220	442100 CONTRACT MOWING	\$950.00	557.00	12,000.00	4,069.77	12,000.00	12,000.00
106220	474000 C/O EQUIPMENT	\$0.00	3,045.00	1,500.00	0.00	1,500.00	1,500.00
106220	RECREATION - MAINTENANCE	\$890,349.15	947,222.04	836,071.00	\$755,424.81	\$857,371.00	\$889,507.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
106230	RECREATION AQUATICS							
106230	402000	SALARIES & WAGES	\$137,990.75	144,524.48	149,390.00	128,832.63	143,468.00	159,969.00
106230	402500	LONGEVITY	\$1,754.24	1,132.70	1,145.00	1,144.03	1,145.00	1,179.00
106230	405000	FICA TAXES	\$10,936.66	10,851.06	11,516.00	9,660.78	10,743.00	12,328.00
106230	406000	GROUP INSURANCE	\$7,453.00	7,840.00	8,514.00	7,153.18	8,514.00	17,140.00
106230	407000	RETIREMENT	\$3,025.81	3,240.99	3,177.00	2,832.45	3,191.00	5,497.00
106230	411000	TELEPHONE & POSTAGE	\$697.30	576.11	700.00	572.71	700.00	700.00
106230	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,783.70	3,482.39	2,500.00	2,729.35	2,730.00	2,500.00
106230	416000	MAINTENANCE & REPAIR EQUIPMENT	\$6,122.29	5,107.65	9,000.00	6,471.95	8,700.00	9,000.00
106230	433000	DEPARTMENTAL SUPPLIES	\$333.27	1,380.21	1,000.00	1,271.36	1,425.00	1,000.00
106230	434000	CHEMICALS	\$22,410.57	24,075.39	20,000.00	28,985.51	30,000.00	30,000.00
106230	434020	SPECIAL SUPPLIES PROGRAMS	\$6,930.70	4,187.67	5,500.00	2,587.50	5,200.00	5,500.00
106230	453000	DUES & SUBSCRIPTIONS	\$55.00	55.00	375.00	0.00	375.00	375.00
106230	474000	C/O EQUIPMENT	\$0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
106230	RECREATION AQUATICS		\$199,493.29	206,453.65	215,817.00	\$192,241.45	\$219,191.00	\$248,188.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
106400	CEMETERY - PARKS & GROUNDS						
106400	402000 SALARIES & WAGES	\$304,229.36	329,983.27	343,054.00	298,470.46	342,572.00	353,429.00
106400	402500 LONGEVITY	\$7,939.54	6,931.71	6,999.00	6,878.66	6,879.00	7,872.00
106400	405000 FICA TAXES	\$24,099.86	25,131.73	26,779.00	22,759.17	26,733.00	27,640.00
106400	406000 GROUP INSURANCE	\$59,587.00	77,996.00	84,736.00	75,160.38	84,736.00	85,604.00
106400	406001 RETIREE INSURANCE	\$8,556.00	8,868.00	14,508.00	6,525.90	14,508.00	9,768.00
106400	407000 RETIREMENT	\$16,106.69	20,578.79	23,594.00	18,029.03	20,335.00	25,544.00
106400	411000 TELEPHONE & POSTAGE	\$384.91	312.16	1,095.00	1,042.64	1,069.00	1,095.00
106400	413000 UTILITIES	\$9,457.21	7,831.08	9,000.00	6,687.72	8,227.00	9,000.00
106400	414000 TRAVEL/MEETINGS/SCHOOLS	\$0.00	0.00	120.00	80.00	80.00	120.00
106400	416000 MAINTENANCE & REPAIR EQUIPMENT	\$801.29	1,658.96	3,500.00	528.72	2,400.00	3,500.00
106400	417000 MAINTENANCE & REPAIR VEHICLES	\$5,433.83	6,331.41	4,500.00	6,390.26	6,613.00	4,500.00
106400	431000 VEHICLE SUPPLIES	\$12,968.42	17,047.06	17,690.00	19,069.87	21,396.00	21,100.00
106400	433000 DEPARTMENTAL SUPPLIES	\$9,482.13	7,032.14	7,800.00	9,530.65	9,600.00	9,950.00
106400	433001 OFFICE SUPPLIES	\$33.39	122.24	300.00	14.34	158.00	300.00
106400	434010 COMMUNITY APPEARANCE PROJECT	\$3,282.05	4,233.16	4,200.00	2,304.00	4,804.00	5,450.00
106400	436000 UNIFORMS	\$3,432.46	4,483.51	4,580.00	4,263.52	4,938.00	6,407.00
106400	461500 PRO RATA REIMBURSEMENT	-\$20,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
106400	465000 IRMS FEE	\$3,716.00	3,499.00	3,968.00	3,968.00	3,968.00	6,465.00
106400	474000 C/O EQUIPMENT	\$2,629.76	4,349.99	4,900.00	4,265.73	4,832.00	8,400.00
106400	475000 CAPITAL IMPROVEMENT PROGRAM	\$9,628.66	9,629.69	19,000.00	19,073.00	19,073.00	59,000.00
106400	CEMETERY - PARKS & GROUNDS	\$461,768.56	526,019.90	570,323.00	\$495,042.05	\$572,921.00	\$635,144.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
108000	D & D ENGINEERING - ADMIN						
108000	402000 SALARIES & WAGES	\$241,831.84	249,293.76	248,530.00	219,690.65	248,510.00	254,762.00
108000	402500 LONGEVITY	\$5,866.90	3,620.21	6,183.00	6,182.33	6,183.00	6,845.00
108000	404000 PROFESSIONAL SERVICES	\$0.00	480.00	15,000.00	680.00	5,000.00	15,000.00
108000	405000 FICA TAXES	\$18,859.64	18,512.15	19,485.00	16,462.96	18,561.00	20,013.00
108000	406000 GROUP INSURANCE	\$37,270.00	39,254.00	42,636.00	37,088.21	42,636.00	43,074.00
108000	406001 RETIREE INSURANCE	\$51,336.00	53,208.00	46,748.00	67,839.67	46,748.00	19,536.00
108000	407000 RETIREMENT	\$16,256.49	17,238.59	17,168.00	15,225.27	17,168.00	18,496.00
108000	411000 TELEPHONE & POSTAGE	\$2,398.55	2,282.25	2,400.00	1,974.58	2,500.00	2,500.00
108000	414000 TRAVEL/MEETINGS/SCHOOLS	\$3,238.97	4,018.97	4,300.00	3,871.72	4,300.00	4,800.00
108000	416000 MAINTENANCE & REPAIR EQUIPMENT	\$0.00	613.89	1,250.00	0.00	500.00	1,250.00
108000	417000 MAINTENANCE & REPAIR VEHICLES	\$859.97	600.96	1,000.00	842.54	1,000.00	1,000.00
108000	426000 ADVERTISING	\$0.00	235.90	1,000.00	0.00	500.00	1,000.00
108000	431000 VEHICLE SUPPLIES	\$900.23	1,735.94	2,500.00	1,437.22	1,800.00	2,500.00
108000	433001 OFFICE SUPPLIES	\$2,330.69	3,672.09	5,000.00	2,110.02	2,500.00	3,500.00
108000	436000 UNIFORMS	\$370.12	464.24	525.00	535.35	575.00	525.00
108000	453000 DUES & SUBSCRIPTIONS	\$1,704.62	1,169.00	1,825.00	1,205.00	1,500.00	1,835.00
108000	461000 PRO RATA ADMINISTRATION	-\$272,523.00	-274,011.00	-275,800.00	-275,800.00	-275,800.00	-266,167.00
108000	465000 IRMS FEE	\$46,879.00	41,032.00	43,867.00	43,867.00	43,867.00	46,726.00
108000	474000 C/O EQUIPMENT	\$0.00	0.00	250.00	0.00	250.00	250.00
108000	D & D ENGINEERING - ADMIN	\$157,580.02	163,420.95	183,867.00	\$143,212.52	\$168,298.00	\$177,445.00

		2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
		Actual	Actual	Revised Budget	Current	Projected	Budget
108150	COMMUNITY HOUSE						
108150	402000 SALARIES & WAGES	\$113,167.14	121,713.49	113,293.00	117,784.26	135,818.00	163,416.00
108150	402500 LONGEVITY	\$2,352.08	1,755.91	1,774.00	1,773.45	1,774.00	825.00
108150	404000 PROFESSIONAL SERVICES	\$0.00	0.00	28,000.00	28,318.21	29,000.00	0.00
108150	405000 FICA TAXES	\$8,740.01	9,220.62	8,803.00	8,921.83	10,681.00	12,565.00
108150	406000 GROUP INSURANCE	\$14,900.00	15,609.00	16,957.00	7,868.56	16,957.00	25,685.00
108150	406001 RETIREE INSURANCE	\$0.00	0.00	9,672.00	598.77	9,672.00	9,768.00
108150	407000 RETIREMENT	\$4,691.78	5,027.25	4,925.00	4,441.15	5,334.00	7,724.00
108150	411000 TELEPHONE & POSTAGE	\$471.10	397.85	480.00	403.17	480.00	1,167.00
108150	413000 UTILITIES	\$22,523.85	26,588.48	29,300.00	22,851.71	30,000.00	31,500.00
108150	414000 TRAVEL/MEETINGS/SCHOOLS	\$0.00	0.00	50.00	1,617.78	1,800.00	1,500.00
108150	415000 MAINTENANCE & REPAIR BUILDINGS	\$1,266.30	3,321.37	3,500.00	5,598.67	5,800.00	3,500.00
108150	416000 MAINTENANCE & REPAIR EQUIPMENT	\$2,432.57	10,907.72	5,000.00	11,510.18	11,500.00	7,500.00
108150	421000 RENTAL	\$338.95	288.45	500.00	441.00	500.00	500.00
108150	433000 DEPARTMENTAL SUPPLIES	\$1,691.92	1,020.04	2,000.00	5,699.10	6,000.00	750.00
108150	435000 LAUNDRY DRY CLEANING	\$8,693.32	9,596.80	8,000.00	8,407.72	10,000.00	10,000.00
108150	436000 UNIFORMS	\$0.00	0.00	100.00	3,594.37	3,800.00	3,000.00
108150	442500 SPECIAL CONTRACTED SERVICES	\$0.00	0.00	0.00	0.00	0.00	2,534.00
108150	447000 FOOD SUPPLIES	\$98,994.73	103,146.83	100,000.00	100,825.29	107,000.00	100,000.00
108150	453000 DUES & SUBSCRIPTIONS	\$125.00	269.00	400.00	-500.00	400.00	400.00
108150	457150 MARKETING	\$0.00	0.00	0.00	0.00	0.00	5,000.00
108150	465000 IRMS FEE	\$3,716.00	2,281.00	2,823.00	2,823.00	2,823.00	3,366.00
108150	474000 C/O EQUIPMENT	\$1,080.48	1,167.69	1,500.00	3,886.00	3,886.00	1,500.00
108150	475000 CAPITAL IMPROVEMENT PROGRAM	\$0.00	0.00	25,250.00	14,785.22	18,000.00	0.00
108150	COMMUNITY HOUSE	\$285,185.23	312,311.50	362,327.00	\$351,649.44	\$411,225.00	\$392,200.00
	TOTAL GENERAL FUND	\$17,188,681.84	\$17,276,641.23	\$19,885,382.12	\$15,285,437.92	\$18,736,823.00	\$20,302,564.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
300003	WATER							
300003	316000	REIMBURSEMENT FOR SERVICE	-\$9,902.34	-11,510.08	-5,500.00	-19,749.15	-20,000.00	-12,000.00
300003	329000	INTEREST EARNED	-\$16,554.18	-12,775.35	-27,915.00	-14,780.30	-15,000.00	-9,200.00
300003	329500	INSTALLMENT PURCHASE PROCEEDS	\$0.00	-1,700,000.00	-900,000.00	-850,000.00	-2,550,000.00	-1,250,000.00
300003	331000	RENTS	-\$172,446.09	-186,654.93	-175,000.00	-241,921.71	-242,000.00	-215,000.00
300003	335000	MISCELLANEOUS	-\$1,157.39	299.49	-1,900.00	-5,805.14	-8,000.00	-2,000.00
300003	371000	UTILITY RENTS	-\$3,763,233.21	-3,951,233.39	-3,815,000.00	-3,391,888.83	-4,000,000.00	-4,400,000.00
300003	371400	DEBT RECOVERY	-\$572,534.11	-573,549.02	-574,000.00	-495,735.90	-574,000.00	-575,000.00
300003	373000	UTILITY TAPS	-\$47,471.02	-58,243.30	-44,000.00	-41,570.00	-42,000.00	-45,000.00
300003	373500	BURKE CO. WATER SURCHARGES	\$23,245.22	28,901.83	26,000.00	27,986.09	-28,000.00	26,000.00
300003	374150	BURKE COUNTY WATER CHARGE	-\$28,899.81	-28,780.33	-26,000.00	-23,583.09	-26,000.00	-26,000.00
300003	375000	RECONNECT FEES	-\$16,350.00	-15,400.00	-12,000.00	-9,500.00	-12,500.00	-13,000.00
300003	379000	UTILITY PENALTIES	-\$55,519.09	-58,197.00	-58,645.00	-44,792.60	-52,500.00	-52,500.00
300003	381000	SALE OF MATERIALS	-\$318.50	-1,398.10	-1,500.00	-634.82	-635.00	-1,000.00
300003	383200	SALE OF SURPLUS	-\$8,449.87	-1,019.13	-2,000.00	-3,568.65	-4,000.00	-4,000.00
300003	399000	APPROPRIATED RETAINED EARNINGS	\$0.00	0.00	-1,666,881.10	0.00	0.00	-173,368.00
300003	WATER		-\$4,669,590.39	-6,569,559.31	-7,284,341.10	\$-5,115,544.10	\$-7,574,635.00	\$-6,752,068.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
307025	WATER OPERATIONS							
307025	402000	SALARIES & WAGES	\$687,554.41	673,848.81	713,593.00	584,490.06	664,380.00	731,672.00
307025	402050	ACCRUED VACATION	\$4,212.02	-4,585.05	0.00	0.00	0.00	0.00
307025	402500	LONGEVITY	\$18,270.52	13,915.82	15,577.00	15,667.69	15,668.00	17,512.00
307025	404000	PROFESSIONAL SERVICES	\$35,993.54	32,882.86	42,000.00	32,166.36	43,000.00	42,710.00
307025	405000	FICA TAXES	\$54,855.44	51,299.66	55,782.00	44,523.03	50,448.00	57,313.00
307025	406000	GROUP INSURANCE	\$163,873.00	163,866.00	169,570.00	229,257.41	169,570.00	171,298.00
307025	406001	RETIREE INSURANCE	\$59,892.00	62,076.00	48,360.00	64,274.06	48,360.00	56,166.00
307025	407000	RETIREMENT	\$46,331.99	47,254.79	49,146.00	40,450.51	45,835.00	52,968.00
307025	411000	TELEPHONE & POSTAGE	\$5,569.16	4,668.79	5,700.00	4,188.10	5,100.00	5,700.00
307025	413000	UTILITIES	\$338,863.03	380,186.19	410,000.00	413,707.59	415,000.00	450,000.00
307025	414000	TRAVEL/MEETINGS/SCHOOLS	\$783.95	596.34	1,000.00	741.70	1,300.00	2,500.00
307025	415000	MAINTENANCE & REPAIR BUILDINGS	\$3,634.26	3,594.23	5,500.00	5,894.85	5,900.00	8,075.00
307025	416000	MAINTENANCE & REPAIR EQUIPMENT	\$35,965.11	30,186.60	60,000.00	31,566.40	60,000.00	60,000.00
307025	416020	MAINTENANCE & REPAIR GENERATOR	\$21,931.19	20,085.16	30,000.00	22,685.19	30,000.00	40,000.00
307025	417000	MAINTENANCE & REPAIR VEHICLES	\$16,178.75	16,835.01	15,000.00	8,811.31	13,500.00	15,000.00
307025	426000	ADVERTISING	\$460.00	488.00	1,000.00	641.36	1,000.00	1,000.00
307025	431000	VEHICLE SUPPLIES	\$25,533.59	37,348.87	35,000.00	36,068.48	38,000.00	40,400.00
307025	433000	DEPARTMENTAL SUPPLIES	\$70,805.65	63,447.27	90,000.00	108,993.34	116,000.00	93,000.00
307025	433001	OFFICE SUPPLIES	\$305.85	881.71	1,000.00	63.73	900.00	0.00
307025	434000	CHEMICALS	\$268,084.99	255,059.87	285,000.00	244,836.37	305,000.00	300,000.00
307025	436000	UNIFORMS	\$13,855.40	13,114.17	15,000.00	12,077.26	15,000.00	18,075.00
307025	445000	CONTRACTED SERVICES	\$8,339.41	8,756.43	25,000.00	7,486.37	21,000.00	22,100.00
307025	451000	BAD ACCOUNTS	\$44,128.75	24,219.41	0.00	17,592.72	19,000.00	0.00
307025	453000	DUES & SUBSCRIPTIONS	\$615.00	615.00	1,330.00	881.40	1,330.00	1,400.00
307025	455700	CHANGE IN OPEB	\$14,802.00	72,724.00	0.00	0.00	0.00	0.00
307025	459000	DEPRECIATION EXPENSE	\$877,303.10	899,583.33	0.00	0.00	0.00	0.00
307025	461000	PRO RATA ADMINISTRATION	\$998,608.00	1,090,494.00	1,085,735.00	1,085,735.00	1,085,735.00	1,071,476.00
307025	461500	PRO RATA REIMBURSEMENT	\$390,652.00	484,577.00	495,473.00	495,473.00	495,473.00	506,045.00
307025	462000	WAREHOUSE GARAGE FEE	\$57,755.00	36,656.00	38,082.00	38,082.00	38,082.00	55,267.00
307025	465000	IRMS FEE	\$64,726.00	46,370.00	58,465.00	58,465.00	58,465.00	53,457.00
307025	473250	SLUDGE REMOVAL	\$20,497.04	27,948.53	32,000.00	26,641.24	40,000.00	34,000.00
307025	474000	C/O EQUIPMENT	\$13,810.61	14,943.33	19,400.00	15,376.67	19,000.00	19,400.00
307025	475000	CAPITAL IMPROVEMENT PROGRAM	\$230,275.12	424,147.12	3,174,860.10	2,247,281.84	3,174,860.00	2,124,201.00
307025	481000	DEBT PRINCIPAL	\$416,728.67	416,179.44	261,450.00	261,450.00	261,450.00	604,969.00
307025	482000	INTEREST	\$47,615.27	36,722.44	24,318.00	24,318.00	24,318.00	76,364.00
307025	497000	TRANSFER TO GENERAL FUND	\$20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
307025	498100	AMORTIZATION - REFUNDING	\$16,248.00	16,248.00	0.00	0.00	0.00	0.00
307025	WATER OPERATIONS		\$5,095,057.82	5,487,235.13	7,284,341.10	\$6,199,888.04	\$7,302,674.00	\$6,752,068.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
310003	ELECTRIC							
310003	316000	REIMBURSEMENT FOR SERVICE	-\$32,762.92	-109,238.57	-858,371.00	-463,870.08	-475,000.00	-110,000.00
310003	329000	INTEREST EARNED	-\$9,180.38	-13,279.39	-26,088.00	-14,519.44	-15,000.00	-9,735.00
310003	329500	INSTALLMENT PURCHASE PROCEEDS	-\$80,000.00	0.00	0.00	0.00	0.00	-130,000.00
310003	335000	MISCELLANEOUS	-\$1,502.26	-500.00	0.00	-580.00	-580.00	-500.00
310003	371000	UTILITY RENTS	-\$1,251,032.58	0.00	0.00	0.00	0.00	0.00
310003	371100	SALE OF POWER	-\$26,992,348.30	-29,871,132.10	-31,147,198.00	-26,139,647.81	-31,725,000.00	-33,311,250.00
310003	375000	RECONNECT FEES	-\$52,250.00	-48,550.00	-45,000.00	-34,600.00	-40,526.00	-45,000.00
310003	376000	SECURITY LIGHT RENTALS	-\$480,689.10	-478,294.23	-512,400.00	-448,988.38	-512,400.00	-523,260.00
310003	376500	STREET LIGHTING	-\$74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00	-74,000.00
310003	377000	ELECTRIC POLE RENTALS	-\$9,193.00	-9,228.00	-15,000.00	-10,904.00	-15,000.00	-15,000.00
310003	378100	CASH OVER (SHORT)	-\$137.47	204.74	0.00	90.23	0.00	0.00
310003	379000	UTILITY PENALTIES	-\$277,843.24	-264,394.39	-310,000.00	-255,181.86	-278,000.00	-278,000.00
310003	381000	SALE OF MATERIALS	\$0.00	0.00	-2,500.00	-4,223.00	-5,000.00	-2,500.00
310003	383200	SALE OF SURPLUS	-\$945.30	-4,685.10	-25,000.00	5.00	-10,000.00	-10,000.00
310003	397920	T/F CABLE FUND	\$0.00	-147,953.00	-147,953.00	-147,953.00	-147,953.00	-147,953.00
310003	399000	APPROPRIATED RETAINED EARNINGS	\$0.00	0.00	-29,544.00	0.00	0.00	0.00
310003	ELECTRIC		-\$29,261,884.55	-31,021,050.04	-33,193,054.00	\$-27,594,372.34	\$-33,298,459.00	\$-34,657,198.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
317200	ELECTRIC OPERATIONS							
317200	402000	SALARIES & WAGES	\$942,540.07	876,932.51	920,176.00	758,196.43	854,735.00	968,142.00
317200	402050	ACCRUED VACATION	\$178.03	-6,719.68	0.00	0.00	0.00	0.00
317200	402500	LONGEVITY	\$26,709.46	20,894.70	21,822.00	20,433.98	20,434.00	21,522.00
317200	404000	PROFESSIONAL SERVICES	\$23,350.66	17,034.57	22,000.00	10,901.43	16,000.00	20,000.00
317200	405000	FICA TAXES	\$73,912.69	65,566.91	72,063.00	56,097.70	72,063.00	75,710.00
317200	406000	GROUP INSURANCE	\$193,723.00	175,859.00	195,353.00	200,347.28	195,353.00	205,840.00
317200	406001	RETIREE INSURANCE	\$59,892.00	75,378.00	70,928.00	187,530.03	70,928.00	58,608.00
317200	407000	RETIREMENT	\$63,675.20	61,703.47	63,491.00	51,036.17	63,491.00	69,514.00
317200	411000	TELEPHONE & POSTAGE	\$11,804.89	11,145.41	12,050.00	10,637.30	13,000.00	12,050.00
317200	413000	UTILITIES	\$11,417.85	11,174.45	11,500.00	10,212.26	12,200.00	12,800.00
317200	414000	TRAVEL/MEETINGS/SCHOOLS	\$2,732.11	1,765.49	2,000.00	2,600.42	3,000.00	4,000.00
317200	416000	MAINTENANCE & REPAIR EQUIPMENT	\$4,420.36	4,213.12	6,000.00	5,298.70	6,300.00	7,000.00
317200	416010	MAINTENANCE & REP TRANSFORMERS	\$36,674.25	27,383.24	40,000.00	30,018.51	43,250.00	30,000.00
317200	416020	MAINTENANCE & REPAIR GENERATOR	\$10,336.59	0.00	0.00	0.00	0.00	0.00
317200	417000	MAINTENANCE & REPAIR VEHICLES	\$24,013.70	28,155.54	28,000.00	24,860.09	31,200.00	30,000.00
317200	431000	VEHICLE SUPPLIES	\$50,783.95	52,215.34	70,000.00	52,380.30	61,000.00	61,000.00
317200	433000	DEPARTMENTAL SUPPLIES	-\$102,225.32	-83,457.60	202,544.00	229,959.49	375,000.00	200,000.00
317200	434000	STREET AND AREA LIGHTS	\$34,035.97	38,435.12	42,000.00	29,866.91	33,000.00	35,000.00
317200	434030	CITY STREET LIGHTING - DUKE	\$31,831.39	34,308.12	35,000.00	33,656.22	35,000.00	37,000.00
317200	436000	UNIFORMS	\$17,219.83	16,142.11	19,000.00	19,007.71	23,000.00	24,000.00
317200	445000	CONTRACTED SERVICES	\$5,791.82	67,518.84	140,000.00	43,118.36	140,000.00	140,000.00
317200	448000	NCMPA #1	\$24,780,605.22	25,945,545.38	27,293,298.00	22,680,048.67	27,425,000.00	28,750,000.00
317200	448500	SEPA	\$820,570.71	802,775.14	890,000.00	791,775.45	850,000.00	890,000.00
317200	451000	BAD ACCOUNTS	\$244,279.97	185,459.19	0.00	88,189.09	90,000.00	0.00
317200	453000	DUES & SUBSCRIPTIONS	\$20,130.00	0.00	22,000.00	21,845.00	21,845.00	24,000.00
317200	455700	CHANGE IN OPEB	-\$43,814.00	131,340.00	0.00	0.00	0.00	0.00
317200	457150	MARKETING	\$909.47	22,003.70	2,000.00	1,720.69	1,800.00	2,000.00
317200	457152	ENERGY REBATES	\$700.00	-50.00	5,000.00	400.00	5,000.00	5,000.00
317200	459000	DEPRECIATION EXPENSE	\$674,100.69	683,680.71	0.00	0.00	0.00	0.00
317200	461000	PRO RATA ADMINISTRATION	\$946,862.00	994,769.00	988,897.00	988,897.00	988,897.00	1,017,804.00
317200	461500	PRO RATA REIMBURSEMENT	-\$114,580.00	-115,434.00	-118,200.00	-118,200.00	-118,200.00	-121,967.00
317200	462000	WAREHOUSE GARAGE FEE	\$104,464.00	139,291.00	145,000.00	145,000.00	145,000.00	221,546.00
317200	464000	IGS REIMBURSEMENT	-\$125,000.00	0.00	-100,000.00	0.00	0.00	0.00
317200	465000	IRMS FEE	\$80,204.00	60,871.00	82,258.00	82,258.00	82,258.00	83,412.00
317200	474000	C/O EQUIPMENT	\$26,460.79	3,602.43	22,400.00	3,831.31	18,000.00	15,000.00
317200	475000	CAPITAL IMPROVEMENT PROGRAM	\$352,340.45	385,374.76	1,172,125.00	617,190.52	900,000.00	835,190.00
317200	481000	DEBT PRINCIPAL	\$11,000.00	28,669.51	29,680.00	29,679.94	29,680.00	30,118.00
317200	482000	INTEREST	\$3,807.13	5,276.77	3,893.00	3,893.59	3,893.00	3,084.00
317200	490000	CONTINGENCY	\$0.00	0.00	9,444.00	0.00	0.00	87,772.00
317200	496990	PAYMENT IN LIEU OF TAXES	\$100,384.00	101,149.00	102,770.00	102,770.00	102,770.00	120,451.00
317200	497000	TRANSFER TO GENERAL FUND	\$654,676.00	659,670.00	668,562.00	668,562.00	688,562.00	681,602.00
317200	ELECTRIC OPERATIONS		\$30,060,918.93	31,529,642.25	33,193,054.00	\$27,884,020.55	\$33,303,459.00	\$34,657,198.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
320003	WASTEWATER							
320003	316000	REIMBURSEMENT FOR SERVICE	-\$2,828.62	-22,111.43	-6,500.00	-6,820.08	-7,000.00	-7,000.00
320003	329000	INTEREST EARNED	-\$6,995.75	-5,714.83	-18,506.00	-5,703.91	-6,000.00	-3,375.00
320003	335000	MISCELLANEOUS	-\$35.75	1,134.49	-700.00	-2,164.64	-3,000.00	-1,000.00
320003	336500	RESTRICTED CONTRIBUTIONS	\$0.00	-19,580.00	0.00	0.00	0.00	0.00
320003	345400	SALES TAX REIMBURSEMENT	\$0.00	0.00	0.00	0.00	0.00	-165,000.00
320003	371000	UTILITY RENTS	-\$3,735,394.22	-3,998,990.04	-3,659,500.00	-3,454,180.59	-4,000,000.00	-4,200,000.00
320003	371400	DEBT RECOVERY	-\$773,101.13	-779,855.77	-742,500.00	-678,152.92	-780,000.00	-780,000.00
320003	371500	SEPTAGE REVENUE	-\$19,900.00	-20,710.00	-21,100.00	-19,900.00	20,000.00	-20,000.00
320003	373000	UTILITY TAPS	-\$15,000.00	-12,285.00	-13,000.00	-8,500.00	-10,000.00	-12,000.00
320003	373600	BURKE CO. SEWER SURCHARGES	\$0.00	2,919.68	3,200.00	2,834.42	3,200.00	3,200.00
320003	374000	GLEN ALPINE SEWER CHARGE	-\$18,817.33	-17,324.00	-17,400.00	-13,555.32	-17,400.00	-17,400.00
320003	374100	BURKE COUNTY SEWER CHARGE	-\$10.00	-2,892.24	-2,900.00	-2,369.04	-2,900.00	-2,900.00
320003	379000	UTILITY PENALTIES	-\$46,228.90	-46,923.91	-48,540.00	-35,791.74	-42,000.00	-45,000.00
320003	381000	SALE OF MATERIALS	-\$2,358.80	-244.20	-1,500.00	0.00	-500.00	-1,000.00
320003	381100	SALE OF SLUDGE	-\$6,028.00	-10,915.00	-10,000.00	-8,515.00	-8,750.00	-7,500.00
320003	383200	SALE OF SURPLUS	-\$57,905.00	-8,754.39	-10,000.00	0.00	-5,000.00	-5,000.00
320003	396900	LOAN PROCEEDS	\$0.00	0.00	-11,428,456.00	-11,428,456.00	-11,428,456.00	0.00
320003	397900	TRANSFER T/F CAPITAL RESERVE	-\$1,533,507.00	0.00	0.00	0.00	0.00	0.00
320003	399000	APPROPRIATED RETAINED EARNINGS	\$0.00	0.00	-1,533,507.00	0.00	0.00	-213,570.00
320003	WASTEWATER		-\$6,218,110.50	-4,942,246.64	-17,510,909.00	\$-15,661,274.82	\$-16,287,806.00	\$-5,477,545.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
327110	WASTEWATER OPERATIONS							
327110	402000	SALARIES & WAGES	\$758,000.95	759,075.51	827,557.00	715,408.01	810,919.00	848,682.00
327110	402050	ACCRUED VACATION	-\$1,829.23	109.07	0.00	0.00	0.00	0.00
327110	402500	LONGEVITY	\$25,091.73	18,268.86	19,498.00	19,530.12	19,531.00	19,003.00
327110	404000	PROFESSIONAL SERVICES	\$27,149.38	29,104.40	30,000.00	29,790.30	30,000.00	32,600.00
327110	405000	FICA TAXES	\$60,157.08	57,958.78	64,800.00	54,959.99	62,133.00	66,378.00
327110	406000	GROUP INSURANCE	\$171,345.00	164,077.00	186,678.00	237,186.75	186,678.00	188,574.00
327110	406001	RETIREE INSURANCE	\$34,224.00	35,472.00	43,524.00	101,577.84	43,524.00	48,840.00
327110	407000	RETIREMENT	\$51,801.85	53,447.16	57,092.00	49,506.55	55,944.00	61,346.00
327110	411000	TELEPHONE & POSTAGE	\$8,050.87	6,632.34	8,000.00	6,093.13	7,400.00	8,000.00
327110	413000	UTILITIES	\$440,067.39	454,720.77	497,000.00	506,946.29	540,000.00	567,000.00
327110	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,429.95	669.90	900.00	757.85	900.00	1,125.00
327110	415000	MAINTENANCE & REPAIR BUILDINGS	\$9,180.68	3,600.33	6,500.00	5,475.37	6,500.00	7,150.00
327110	416000	MAINTENANCE & REPAIR EQUIPMENT	\$96,183.26	103,201.47	145,000.00	130,684.40	140,000.00	109,700.00
327110	416020	MAINTENANCE & REPAIR GENERATOR	\$0.00	0.00	0.00	0.00	0.00	23,000.00
327110	417000	MAINTENANCE & REPAIR VEHICLES	\$18,205.21	11,970.10	25,000.00	13,809.88	22,000.00	27,000.00
327110	426000	ADVERTISING	\$317.16	919.30	350.00	291.10	350.00	350.00
327110	431000	VEHICLE SUPPLIES	\$52,336.88	42,456.72	50,000.00	36,120.62	40,000.00	43,700.00
327110	433000	DEPARTMENTAL SUPPLIES	\$39,808.82	30,093.15	50,000.00	44,815.14	48,000.00	72,000.00
327110	434000	CHEMICALS	\$260,400.50	269,472.47	280,000.00	222,912.05	255,000.00	255,000.00
327110	434040	BARK	\$31,405.00	9,980.00	30,000.00	21,115.00	21,500.00	20,000.00
327110	436000	UNIFORMS	\$12,231.00	13,308.94	12,000.00	11,836.11	12,000.00	16,208.00
327110	445000	CONTRACTED SERVICES	\$233,616.65	174,084.58	65,000.00	25,322.79	100,000.00	105,600.00
327110	451000	BAD ACCOUNTS	\$37,853.39	24,656.99	35,000.00	12,554.44	13,000.00	0.00
327110	453000	DUES & SUBSCRIPTIONS	\$975.00	905.00	1,040.00	929.00	1,000.00	1,430.00
327110	455700	CHANGE IN OPEB	-\$17,821.00	94,406.00	0.00	0.00	0.00	0.00
327110	459000	DEPRECIATION EXPENSE	\$837,910.53	981,957.79	0.00	0.00	0.00	0.00
327110	461000	PRO RATA ADMINISTRATION	\$621,454.00	478,464.00	470,250.00	470,250.00	470,250.00	477,448.00
327110	461500	PRO RATA REIMBURSEMENT	-\$246,072.00	-369,143.00	-377,273.00	-377,273.00	-377,273.00	-384,078.00
327110	462000	WAREHOUSE GARAGE FEE	\$43,158.00	12,366.00	13,023.00	13,023.00	13,023.00	14,683.00
327110	464000	IGS REIMBURSEMENT	-\$125,000.00	-250,000.00	0.00	0.00	0.00	0.00
327110	465000	IRMS FEE	\$41,147.00	32,041.00	39,271.00	39,271.00	39,271.00	43,295.00
327110	473260	LANDFILL FEES	\$6,861.40	3,217.02	15,000.00	5,135.02	15,000.00	30,000.00
327110	474000	C/O EQUIPMENT	\$22,687.24	20,600.60	39,290.00	19,799.87	39,000.00	35,600.00
327110	475000	CAPITAL IMPROVEMENT PROGRAM	\$1,417,156.46	1,470,105.73	11,948,137.00	3,725,902.35	10,168,667.00	944,928.00
327110	481000	DEBT PRINCIPAL	\$1,212,829.31	1,195,875.66	1,122,061.00	1,120,869.99	1,122,061.00	1,610,167.00
327110	482000	INTEREST	\$178,289.79	135,904.24	97,057.00	98,206.29	97,057.00	182,816.00
327110	490000	CONTINGENCY	\$0.00	0.00	175,647.00	0.00	0.00	0.00
327110	497500	TRANSFER TO CAPITAL RESERVE FD	\$0.00	0.00	1,533,507.00	0.00	1,533,507.00	0.00
327110	498100	AMORTIZATION - REFUNDING	\$61,125.00	61,125.00	0.00	0.00	0.00	0.00
327110	WASTEWATER OPERATIONS		\$6,421,728.25	6,131,104.88	17,510,909.00	\$7,362,807.25	\$15,536,942.00	\$5,477,545.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
340003	CABLE							
340003	316000	REIMBURSEMENT FOR SERVICE	-\$85,984.50	-15,236.03	-50,000.00	-14,859.00	-25,000.00	-25,000.00
340003	335000	MISCELLANEOUS	-\$12,007.52	-16,689.69	-15,000.00	-15,995.29	-16,000.00	-15,000.00
340003	335200	BAD CHECK CHARGES	-\$1,420.00	-2,208.89	-2,500.00	-1,760.00	-2,000.00	-2,100.00
340003	362100	STUDIO REVENUE	-\$40.00	-1,960.00	-1,800.00	-1,695.00	-2,000.00	-2,000.00
340003	371000	UTILITY RENTS	-\$3,010,711.01	-2,925,657.39	-3,030,000.00	-2,458,660.97	-2,960,000.00	-3,095,000.00
340003	371300	INTERNET REVENUE	-\$854,334.72	-918,986.87	-935,000.00	-801,968.55	-960,000.00	-984,000.00
340003	371600	AD SALES	-\$102,942.16	-58,298.92	-72,000.00	-68,456.57	-80,000.00	-82,000.00
340003	371700	TELEPHONE SALES	-\$122,080.14	-247,844.10	-267,000.00	-262,048.15	-270,000.00	-308,000.00
340003	371701	NC E911	-\$2,760.80	-5,339.60	-5,340.00	-5,499.20	-5,560.00	-6,160.00
340003	371702	FEDERAL USF SURCHARGE	-\$10,799.44	0.00	0.00	0.00	-27,000.00	-30,800.00
340003	371703	NC TELECOM TAX	-\$1,087.50	0.00	0.00	0.00	-10,523.00	-12,320.00
340003	375000	RECONNECT FEES	-\$19,605.00	-18,225.00	-20,000.00	-15,375.00	-20,000.00	-20,000.00
340003	379000	UTILITY PENALTIES	-\$58,033.21	-72,922.13	-75,000.00	-69,834.86	-73,000.00	-75,000.00
340003	CABLE		-\$4,281,806.00	-4,283,368.62	-4,473,640.00	\$-3,716,152.59	\$-4,451,083.00	\$-4,657,380.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
347400	CABLE							
347400	402000	SALARIES & WAGES	\$326,326.96	329,555.74	347,499.00	293,298.29	331,528.00	383,618.00
347400	402050	ACCRUED VACATION	\$8,587.58	-3,328.26	0.00	0.00	0.00	0.00
347400	402500	LONGEVITY	\$8,873.85	5,443.34	6,306.00	6,305.06	6,306.00	7,095.00
347400	404000	PROFESSIONAL SERVICES	\$38,248.17	170,787.59	164,350.00	238,610.53	240,000.00	69,350.00
347400	405000	FICA TAXES	\$26,160.23	25,339.97	27,066.00	22,562.87	26,000.00	29,890.00
347400	406000	GROUP INSURANCE	\$59,612.00	62,639.00	68,037.00	40,318.34	68,037.00	77,264.00
347400	407000	RETIREMENT	\$22,220.68	23,236.42	23,847.00	20,371.94	23,000.00	27,624.00
347400	411000	TELEPHONE & POSTAGE	\$34,545.84	36,053.66	38,700.00	33,413.79	38,000.00	38,700.00
347400	413000	UTILITIES	\$90,347.78	82,204.15	90,700.00	72,625.06	83,000.00	87,150.00
347400	414000	TRAVEL/MEETINGS/SCHOOLS	\$60.50	246.25	500.00	106.22	107.00	500.00
347400	415000	MAINTENANCE & REPAIR BUILDINGS	\$1,111.69	173.00	1,000.00	2,744.57	3,000.00	2,000.00
347400	416000	MAINTENANCE & REPAIR EQUIPMENT	\$46,089.71	34,879.68	50,000.00	24,389.27	30,000.00	50,000.00
347400	417000	MAINTENANCE & REPAIR VEHICLES	\$39,722.71	17,676.16	22,000.00	9,908.85	20,000.00	22,000.00
347400	431000	VEHICLE SUPPLIES	\$14,738.91	16,669.72	19,701.00	13,337.84	18,000.00	20,000.00
347400	433000	DEPARTMENTAL SUPPLIES	\$85,321.64	70,924.09	80,000.00	71,226.42	75,000.00	80,000.00
347400	433001	OFFICE SUPPLIES	\$2,364.38	5,120.88	2,500.00	3,123.81	3,200.00	2,800.00
347400	433500	INTERNET CONNECTIVITY	\$218,494.93	311,405.76	315,000.00	251,282.00	315,000.00	275,000.00
347400	433600	TELEPHONE CONNECTIVITY	\$86,223.64	175,730.37	162,000.00	163,003.40	205,000.00	205,000.00
347400	436000	UNIFORMS	\$1,259.89	1,237.54	1,250.00	2,012.09	2,100.00	2,250.00
347400	445000	CONTRACTED SERVICES	\$1,754,308.71	1,789,749.07	1,925,000.00	1,576,000.55	1,875,000.00	1,970,000.00
347400	451000	BAD ACCOUNTS	\$79,857.32	50,925.66	0.00	22,550.70	24,000.00	0.00
347400	453000	DUES & SUBSCRIPTIONS	\$621.89	1,140.83	570.00	1,039.08	1,040.00	570.00
347400	455700	CHANGE IN OPEB	-\$5,092.00	26,974.00	0.00	0.00	0.00	0.00
347400	457150	MARKETING	\$9,575.58	12,798.59	18,000.00	13,516.93	16,000.00	18,000.00
347400	459000	DEPRECIATION EXPENSE	\$704,472.73	316,553.88	0.00	0.00	0.00	0.00
347400	460500	COPY RIGHT FEE	\$12,715.52	12,472.39	13,000.00	6,202.33	12,500.00	13,000.00
347400	461000	PRO RATA ADMINISTRATION	\$217,795.00	347,933.00	347,269.00	347,269.00	347,269.00	376,268.00
347400	462000	WAREHOUSE GARAGE FEE	\$20,309.00	23,258.00	24,123.00	24,123.00	24,123.00	33,474.00
347400	464000	IGS REIMBURSEMENT	-\$1.00	0.00	0.00	0.00	0.00	0.00
347400	465000	IRMS FEE	\$56,970.00	61,052.00	89,711.00	89,711.00	89,711.00	100,075.00
347400	474000	C/O EQUIPMENT	\$183,975.18	152,875.11	84,635.00	67,486.29	75,000.00	34,600.00
347400	474500	SYSTEM EXPANSION	\$48,384.28	39,504.00	47,000.00	65,441.22	66,200.00	0.00
347400	475000	CAPITAL IMPROVEMENT PROGRAM	\$29,010.15	94,563.98	93,067.00	41,206.04	76,000.00	467,400.00
347400	481000	DEBT PRINCIPAL	\$523,214.23	0.00	0.00	0.00	0.00	0.00
347400	482000	INTEREST	\$6,409.43	0.00	0.00	0.00	0.00	0.00
347400	490000	CONTINGENCY	\$0.00	0.00	96,818.00	0.00	0.00	11,720.00
347400	496990	PAYMENT IN LIEU OF TAXES	\$0.00	0.00	58,900.00	58,900.00	58,900.00	68,366.00
347400	497000	TRANSFER TO GENERAL FUND	\$0.00	35,713.00	35,713.00	35,713.00	35,713.00	35,713.00
347400	497060	TRANSFER T/F ELECTRIC	\$0.00	147,953.00	147,953.00	147,953.00	147,953.00	147,953.00
347400	497500	TRANSFER TO CAPITAL RESERVE FD	\$0.00	71,425.00	71,425.00	71,425.00	71,425.00	0.00
347400	CABLE		\$4,752,837.11	4,550,886.57	4,473,640.00	\$3,837,177.49	\$4,408,112.00	\$4,657,380.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
350003	INTERGOVERNMENTAL SERVICES							
350003	381000	SALE OF MATERIALS	-\$1,158.64	-5,449.03	0.00	-664.39	-665.00	0.00
350003	381200	SALE OF FUEL	-\$434,744.90	-488,321.53	-580,000.00	-408,935.11	-549,436.00	-580,000.00
350003	383200	SALE OF SURPLUS	-\$388.57	-2,620.06	0.00	-3,028.71	-3,030.00	0.00
350003	390000	GENERAL - IRMS	-\$12,263.00	-12,193.00	-3,531.00	-3,531.00	-3,531.00	-5,976.00
350003	390010	GENERAL - MANAGER	-\$18,893.00	-17,530.00	-15,933.00	-15,933.00	-15,933.00	-17,244.00
350003	390020	GENERAL PERSONNEL	-\$7,472.00	-7,305.00	-10,045.00	-10,045.00	-10,045.00	-10,318.00
350003	390030	GENERAL COMMMA	-\$36,147.00	-33,894.00	-26,892.00	-26,892.00	-26,892.00	-32,921.00
350003	390040	GENERAL ACCOUNTING	-\$13,337.00	-11,770.00	-11,666.00	-11,666.00	-11,666.00	-16,461.00
350003	390050	GENERAL ADMIN SERVICES	-\$4,996.00	0.00	0.00	0.00	0.00	0.00
350003	390060	GENERAL BUSINESS OFFICE	-\$32,062.00	-29,627.00	-26,549.00	-26,549.00	-26,549.00	-37,049.00
350003	390070	GENERAL TAX OFFICE	-\$11,583.00	-10,079.00	-10,000.00	-10,000.00	-10,000.00	-22,250.00
350003	390090	GENERAL COMMUNITY DEVELOPMENT	-\$54,329.00	-45,778.00	-51,500.00	-51,500.00	-51,500.00	-54,241.00
350003	390092	GENERAL PUBLIC SAFETY	-\$228,731.00	-137,453.00	-186,034.00	-186,034.00	-186,034.00	-216,132.00
350003	390094	GENERAL PUBLIC WORKS	-\$33,442.00	-30,944.00	-15,665.00	-15,665.00	-15,665.00	-18,123.00
350003	390095	IRMS- CEMETARY	-\$3,716.00	-3,499.00	-3,968.00	-3,968.00	-3,968.00	-6,465.00
350003	390096	GENERAL MAIN STREET	-\$23,321.00	-24,913.00	-20,065.00	-20,065.00	-20,065.00	-24,168.00
350003	390097	GENERAL RECREATION	-\$31,954.00	-31,694.00	-35,440.00	-35,440.00	-35,440.00	-41,433.00
350003	390098	GENERAL ENGINEERING	-\$46,879.00	-41,032.00	-43,867.00	-43,867.00	-43,867.00	-46,726.00
350003	390100	WATER IRMS	-\$64,726.00	-46,370.00	-58,465.00	-58,465.00	-58,465.00	-53,457.00
350003	390200	ELECTRIC - IRMS	-\$80,204.00	-60,871.00	-82,258.00	-82,258.00	-82,258.00	-83,412.00
350003	390300	WASTEWATER IRMS	-\$41,147.00	-32,041.00	-39,271.00	-39,271.00	-39,271.00	-43,295.00
350003	390400	COMPAS IRMS	-\$56,970.00	-61,052.00	-89,711.00	-89,711.00	-89,711.00	-100,075.00
350003	390450	COMMUNITY HOUSE	-\$3,716.00	-2,281.00	-2,823.00	-2,823.00	-2,823.00	-3,366.00
350003	390475	WAREHOUSE IRMS	\$0.00	0.00	-4,929.00	-4,929.00	-4,929.00	-10,661.00
350003	390500	GARAGE IRMS	\$0.00	0.00	-13,388.00	-13,388.00	-13,388.00	-19,533.00
350003	391100	GENERAL WAREHOUSE	-\$14,710.21	-31,968.58	-30,000.00	-13,970.64	-30,000.00	-30,000.00
350003	391200	ELECTRIC WAREHOUSE	-\$200,201.82	-282,610.32	-200,000.00	-369,728.84	-370,000.00	-230,000.00
350003	391300	WATER WAREHOUSE	-\$49,938.86	-49,185.98	-35,000.00	-49,250.65	-65,000.00	-65,000.00
350003	391400	WASTEWATER WAREHOUSE	-\$946.14	-2,449.92	-2,000.00	-637.19	-2,000.00	-2,000.00
350003	391600	CABLE WAREHOUSE	-\$34,430.29	-24,934.76	-20,000.00	-19,783.32	-20,000.00	-20,000.00
350003	392100	GENERAL GARAGE	-\$160,336.78	-185,756.95	-171,000.00	-126,050.06	-150,210.00	-179,500.00
350003	392200	ELECTRIC GARAGE	-\$16,627.63	-14,135.69	-17,000.00	-19,038.41	-22,275.00	-20,000.00
350003	392300	WATER GARAGE	-\$13,297.33	-15,703.91	-6,500.00	-9,998.49	-12,175.00	-8,000.00
350003	392400	WASTEWATER GARAGE	-\$5,793.48	-9,276.69	-10,000.00	-7,289.48	-9,859.00	-10,000.00
350003	392600	CABLE GARAGE	-\$5,441.73	-6,853.08	-6,500.00	-6,607.84	-6,846.00	-7,500.00
350003	392700	IRMS GARAGE	\$0.00	0.00	-500.00	0.00	-15.00	0.00
350003	399000	APPROPRIATED RETAINED EARNINGS	\$0.00	0.00	-262,855.63	0.00	0.00	-100,000.00
350003	INTERGOVERNMENTAL SERVICES		-\$1,743,904.38	-1,759,592.50	-2,093,355.63	-\$1,786,983.13	-\$1,993,511.00	-\$2,115,306.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
354300	INFORMATION RESOURCE MGMT SERV							
354300	402000	SALARIES & WAGES	\$258,583.36	223,713.68	224,852.00	193,447.73	220,230.00	272,894.00
354300	402050	ACCRUED VACATION	-\$1,724.30	-204.92	0.00	0.00	0.00	0.00
354300	402500	LONGEVITY	\$7,442.79	5,350.36	5,403.00	3,708.71	3,709.00	4,817.00
354300	404000	PROFESSIONAL SERVICES	\$92,853.88	77,403.60	80,891.00	66,157.36	80,891.00	15,500.00
354300	405000	FICA TAXES	\$19,377.54	16,298.60	17,614.00	13,963.15	15,858.00	21,245.00
354300	406000	GROUP INSURANCE	\$44,715.00	39,181.00	42,554.00	39,939.45	42,554.00	51,568.00
354300	407000	RETIREMENT	\$17,474.42	15,767.68	15,519.00	13,290.42	15,095.00	19,635.00
354300	411000	TELEPHONE & POSTAGE	\$4,514.96	3,656.12	4,112.00	3,134.87	3,667.00	3,800.00
354300	414000	TRAVEL/MEETINGS/SCHOOLS	\$1,367.56	896.04	2,100.00	713.72	2,100.00	2,100.00
354300	416000	MAINTENANCE & REPAIR EQUIPMENT	\$4,300.52	5,459.90	10,650.00	4,968.05	7,000.00	10,000.00
354300	417000	MAINTENANCE & REPAIR VEHICLES	\$75.39	38.65	285.00	47.09	285.00	285.00
354300	431000	VEHICLE SUPPLIES	\$243.98	164.64	350.00	235.08	350.00	350.00
354300	433000	DEPARTMENTAL SUPPLIES	\$2,645.98	2,098.28	2,835.00	2,189.12	2,600.00	2,760.00
354300	445000	CONTRACTED SERVICES IRMS	\$56,632.04	52,291.19	61,665.00	55,786.08	61,665.00	73,725.00
354300	445001	CONTRACTED SERVICES-OTHER DEPT	\$89,623.48	113,161.04	164,899.00	92,846.09	164,899.00	143,610.00
354300	455700	CHANGE IN OPEB	\$1,540.00	42,222.00	0.00	0.00	0.00	0.00
354300	459000	DEPRECIATION EXPENSE	\$60,631.82	58,434.42	0.00	0.00	0.00	0.00
354300	462000	WAREHOUSE GARAGE FEE	\$5,436.00	5,436.00	5,436.00	5,436.00	5,436.00	0.00
354300	464001	REIMBURSEMENT TO FUNDS	\$375,001.00	250,000.00	100,000.00	0.00	0.00	100,000.00
354300	474000	C/O EQUIPMENT	\$30,878.13	10,723.18	68,835.00	53,524.16	68,835.00	103,812.00
354300	475000	CAPITAL IMPROVEMENT PROGRAM	\$145,342.11	5,868.33	206,855.63	90,593.42	198,856.00	137,205.00
354300	INFORMATION RESOURCE MGMT SERV		\$1,216,955.66	927,959.79	1,014,855.63	\$639,980.50	\$894,030.00	\$963,306.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
357000	WAREHOUSE							
357000	402000	SALARIES & WAGES	\$64,626.25	66,208.36	66,666.00	63,145.16	71,338.00	73,154.00
357000	402050	ACCRUED VACATION	-\$1,021.25	353.92	0.00	0.00	0.00	0.00
357000	402500	LONGEVITY	\$2,340.32	2,013.17	2,034.00	769.15	770.00	793.00
357000	405000	FICA TAXES	\$5,098.67	5,097.87	5,256.00	4,695.09	5,296.00	5,657.00
357000	406000	GROUP INSURANCE	\$14,899.00	15,595.00	16,943.00	22,461.31	16,943.00	17,127.00
357000	406001	RETIREE INSURANCE	\$17,112.00	17,736.00	19,344.00	7,267.09	19,344.00	19,536.00
357000	407000	RETIREMENT	\$4,393.50	4,690.02	4,630.00	4,278.50	4,830.00	5,228.00
357000	411000	TELEPHONE & POSTAGE	\$1,125.54	1,442.12	1,575.00	1,506.75	1,995.00	1,995.00
357000	413000	UTILITIES	\$22,393.82	18,336.57	22,404.00	18,387.49	21,000.00	22,000.00
357000	414000	TRAVEL/MEETINGS/SCHOOLS	\$4,189.52	3,882.70	3,781.00	1,651.56	4,000.00	4,000.00
357000	415000	MAINTENANCE & REPAIR BUILDINGS	\$1,073.00	3,549.72	2,071.00	1,338.29	2,071.00	2,071.00
357000	416000	MAINTENANCE & REPAIR EQUIPMENT	\$320.58	35.44	335.00	40.38	335.00	335.00
357000	417000	MAINTENANCE & REPAIR VEHICLES	\$179.49	360.63	400.00	71.10	400.00	400.00
357000	431000	VEHICLE SUPPLIES	\$886.94	921.09	1,450.00	996.74	1,450.00	1,450.00
357000	433000	DEPARTMENTAL SUPPLIES	\$1,590.30	1,920.57	1,600.00	1,554.01	2,000.00	2,000.00
357000	433001	OFFICE SUPPLIES	\$225.76	88.07	190.00	257.82	350.00	350.00
357000	436000	UNIFORMS	\$1,164.26	1,142.81	1,388.00	836.15	1,400.00	1,400.00
357000	455000	PURCHASES FOR INVENTORY	\$333,414.42	299,144.80	287,000.00	490,247.19	600,000.00	347,000.00
357000	455100	PURCH FOR INVENTORY CITY HALL	\$0.00	0.00	0.00	789.86	900.00	300.00
357000	455500	CHANGE IN INVENTORY	-\$3,558.12	88,815.49	0.00	0.00	0.00	0.00
357000	461000	PRO RATA ADMINISTRATION	-\$145,966.00	-151,670.00	-158,572.00	-158,572.00	-158,572.00	-268,457.00
357000	465000	IRMS FEE	\$5,367.00	5,280.00	4,929.00	4,929.00	4,929.00	10,661.00
357000	475000	CAPITAL IMPROVEMENT PROGRAM	\$0.00	41,705.00	0.00	0.00	0.00	100,000.00
357000	490000	CONTINGENCY	\$0.00	0.00	3,576.00	0.00	0.00	0.00
357000	WAREHOUSE		\$329,855.00	426,649.35	287,000.00	\$466,650.64	\$600,779.00	\$347,000.00

			2010/2011	2011/2012	2012/2013	2012/2013	2012/2013	2013/2014
			Actual	Actual	Revised Budget	Current	Projected	Budget
357500	EQUIPMENT SERVICES							
357500	402000	SALARIES & WAGES	\$149,268.41	138,660.72	141,513.00	124,926.63	141,314.00	145,057.00
357500	402050	ACCRUED VACATION	-\$1,710.66	1,295.10	0.00	0.00	0.00	0.00
357500	402500	LONGEVITY	\$5,179.36	2,939.71	2,968.00	2,967.88	2,968.00	3,054.00
357500	405000	FICA TAXES	\$11,638.87	10,663.87	11,053.00	9,618.25	11,038.00	11,331.00
357500	406000	GROUP INSURANCE	\$29,804.00	31,213.00	33,910.00	20,271.00	33,910.00	34,254.00
357500	406001	RETIREE INSURANCE	\$8,556.00	17,736.00	9,672.00	7,200.86	9,672.00	9,768.00
357500	407000	RETIREMENT	\$10,095.51	9,734.55	9,738.00	8,620.10	9,725.00	10,472.00
357500	411000	TELEPHONE & POSTAGE	\$694.83	641.71	700.00	606.57	680.00	700.00
357500	413000	UTILITIES	\$20,393.25	18,015.16	20,760.00	17,144.09	19,242.00	20,760.00
357500	414000	TRAVEL/MEETINGS/SCHOOLS	\$264.00	66.00	300.00	176.20	176.00	300.00
357500	415000	MAINTENANCE & REPAIR BUILDINGS	\$9,939.22	6,241.03	7,120.00	5,621.70	6,513.00	7,120.00
357500	416000	MAINTENANCE & REPAIR EQUIPMENT	\$5,740.66	5,404.74	5,485.00	8,244.34	8,245.00	5,485.00
357500	417000	MAINTENANCE & REPAIR VEHICLES	\$132.56	555.36	850.00	111.30	112.00	850.00
357500	431000	VEHICLE SUPPLIES	\$1,183.34	1,088.58	2,000.00	811.81	1,022.00	2,350.00
357500	433000	DEPARTMENTAL SUPPLIES	\$5,793.59	8,152.75	8,050.00	5,730.04	5,800.00	9,050.00
357500	436000	UNIFORMS	\$4,445.49	4,975.56	5,126.00	4,508.55	5,047.00	5,426.00
357500	455000	PURCHASES FOR INVENTORY	\$187,806.83	214,135.93	211,500.00	187,325.26	206,903.00	225,000.00
357500	455010	PURCHASES FOR FUEL	\$441,293.43	488,226.15	580,000.00	453,083.68	554,986.00	580,000.00
357500	459000	DEPRECIATION EXPENSE	\$22,701.22	22,667.27	0.00	0.00	0.00	0.00
357500	461000	PRO RATA ADMINISTRATION	-\$285,614.00	-283,555.00	-285,933.00	-285,933.00	-285,933.00	-299,960.00
357500	465000	IRMS FEE	\$13,823.00	13,397.00	13,388.00	13,388.00	13,388.00	19,533.00
357500	474000	C/O EQUIPMENT	\$2,418.50	3,355.36	13,300.00	10,862.68	10,900.00	14,450.00
357500	EQUIPMENT SERVICES		\$643,847.41	715,610.55	791,500.00	\$595,285.94	\$755,708.00	\$805,000.00

		2010/2011 Actual	2011/2012 Actual	2012/2013 Revised Budget	2012/2013 Current	2012/2013 Projected	2013/2014 Budget
400003	CEMETERY TRUST						
400003	329000 INTEREST EARNED	-\$1,428.52	-1,307.29	-2,625.00	-1,080.36	-1,085.00	-1,000.00
400003	361000 CEMETERY LOT SALES	-\$15,150.00	-12,800.00	-10,000.00	-8,900.00	-8,900.00	-9,000.00
400003	361100 CEMETERY LOT SERVICES MARKERS	-\$832.00	-2,338.00	-200.00	-1,045.00	-1,045.00	-1,000.00
400003	399000 APPROPRIATED FUND BALANCE	\$0.00	0.00	-10,000.00	0.00	-10,000.00	-60,000.00
400003	CEMETERY TRUST	-\$17,410.52	-16,445.29	-22,825.00	\$-11,025.36	\$-21,030.00	\$-71,000.00
406950	CEMETERY TRUST						
406950	461500 PRO RATA REIMBURSEMENT	\$20,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
406950	497000 TRANSFER TO GENERAL FUND	\$50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
406950	498000 RESERVE FOR TRUSTS	\$0.00	0.00	12,825.00	0.00	12,825.00	11,000.00
406950	CEMETERY TRUST	\$70,000.00	60,000.00	22,825.00	\$10,000.00	\$22,825.00	\$71,000.00



The Capital Improvement Program

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

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

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

DEFINITION OF A CAPITAL IMPROVEMENT PROJECT

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

PREPARATION OF CIP

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

REVENUES FOR CAPITAL IMPROVEMENT PROJECTS

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

**General Fund
Capital Revenues
FY 2013-14**

	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19
1 Cent Sales Tax	456,008	456,008	456,008	456,008	456,008	456,008
ABC Revenue	175,490	175,490	175,490	175,490	175,490	175,490
State Shared/Fire Protection	33,406	33,406	33,406	33,406	33,406	33,406
OVT Private Foundation, PARTF, RTF		825,000				
Installment Purchase Proceeds-Firetruck	800,000					
Installment Purchase Proceeds-Knuckleboom	150,000					
Installment Purchase Proceeds-Tennis Courts	350,000					
State Grant (Traffic Control)	94,350					
State Grant (Racial Profiling Software)	7,500					
PS Debt Payment	325,838	269,705	136,875			
Powell Bill transfer	350,000					
Appropriated CIP Fund Balance	38,606	3,553,928	6,190,276	1,713,996	1,508,596	1,287,096
Total Revenue	2,781,198	5,313,537	6,992,055	2,378,900	2,173,500	1,952,000

City of Morganton
TOTAL GENERAL FUND CAPITAL 2013-2014

DEPARTMENT/FUND	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Note							
CoMMA		205,000	92,000	255,000	255,000		807,000
Main Street	135,000	245,000	15,000	15,000	15,000		425,000
Development and Design		1,250,782	210,880	46,500			1,508,162
Public Safety	1,400,698	1,642,255	4,659,675	816,900	970,000	414,500	9,904,028
Sanitation	212,000	215,000	154,000	185,000	227,500	262,000	1,255,500
Cemetery and Grounds	59,000	34,500	75,000	56,500	38,000	92,000	355,000
Municipal Buildings	75,000	50,000	55,000	25,000	25,000	25,000	255,000
Street	155,000		60,000			170,000	385,000
Powell Bill	245,000	296,000	325,000	485,000	225,000	632,000	2,208,000
Community House		500,000	500,000				1,000,000
Recreation	499,500	875,000	845,500	494,000	418,000	356,500	3,488,500
Totals	2,781,198	5,313,537	6,992,055	2,378,900	2,173,500	1,952,000	21,591,190

Notes:

1 Includes Public Safety installment purchase debt (FY 13/14 \$325,838)

TOTAL CAPITAL 2013-2014

	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Note							
CoMMA		205,000	92,000	255,000	255,000		807,000
Main Street	135,000	245,000	15,000	15,000	15,000		425,000
Development and Design		1,250,782	210,880	46,500			1,508,162
Public Safety	1,400,698	1,642,255	4,659,675	816,900	970,000	414,500	9,904,028
Sanitation	212,000	215,000	154,000	185,000	227,500	262,000	1,255,500
Cemetery and Grounds	59,000	34,500	75,000	56,500	38,000	92,000	355,000
Municipal Buildings	75,000	50,000	55,000	25,000	25,000	25,000	255,000
Street	155,000		60,000			170,000	385,000
Powell Bill	245,000	296,000	325,000	485,000	225,000	632,000	2,208,000
Community House		500,000	500,000				1,000,000
Recreation	499,500	875,000	845,500	494,000	418,000	356,500	3,488,500
IRMS	137,205	119,500	43,000	33,000	33,000	33,000	398,705
Warehouse	100,000	10,000	10,000	15,000			135,000
Garage		45,000	15,000			48,000	108,000
Water	2,124,201	963,937	873,000	539,000	3,458,000	762,000	8,720,138
Wastewater	944,928	917,247	635,000	825,000	732,000	1,420,000	5,474,175
Cable	467,400	168,860	118,000	38,000	119,000		911,260
Electric	835,190	312,500	2,196,000	1,155,000	2,205,000		6,703,690
Totals	7,390,122	7,850,581	10,882,055	4,983,900	8,720,500	4,215,000	44,042,158

Notes:

**General Fund
CoMMA**

PROJECT	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Note							
Front Entrance Redo		20,000					20,000
Parking Lot Lights		60,000					60,000
Intelligent Lighting Instruments		110,000					110,000
Etta Baker Memorial Bronze			92,000				92,000
Replace Theatre Seating				255,000	255,000		510,000
Copier/Distribution Center		15,000					15,000
Department Totals		205,000	92,000	255,000	255,000		807,000
SUMMARY	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		205,000	92,000	255,000	255,000		807,000
Budgeted CIP, 12-13	255,000						255,000
(Decrease) Increase	(255,000)	205,000	92,000	255,000	255,000		552,000

Notes:

**City of Morganton
General Fund
MAIN STREET**

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Downtown	Note							
Downtown Landscaping	2	10,000	40,000	5,000	5,000	5,000		65,000
Downtown Parking	1		195,000					195,000
Wayfinding	3	75,000						75,000
Removal of WPCCC bldg		40,000						40,000
Façade Program								
Facade Loans		10,000	10,000	10,000	10,000	10,000		50,000
Department Totals		135,000	245,000	15,000	15,000	15,000		425,000
SUMMARY								
CIP Recommended, 13-14		135,000	245,000	15,000	15,000	15,000		425,000
Budgeted CIP, 12-13		65,000						65,000
(Decrease)/Increase		70,000	245,000	15,000	15,000	15,000		360,000

Notes:

1. FY 13/14 parking lot improvements in Artcraft Press parking lot.
2. Downtown Landscaping to include new benches, seating and garbage cans
3. Second phase of Wayfinding project

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

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

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles	Note							
Replace #650 (Chief Bldg Inspect)				23,500				23,500
Replace #610 (Bldg Inspect)					23,500			23,500
Add Vehicle (Bldg Inspect)			23,000					23,000
Replace #620 (Zoning)			23,000					23,000
Replace #3 (Survey Vehicle)			21,000					21,000
Replace #4 (Design Inspect)				23,500				23,500
Replace #5 (Design Admin)					23,000			23,000
Facilities								
OVT National Headquarters	1		1,075,000					1,075,000
Community Appearance								
Exit 105 Enhancements	2		108,782					108,782
Exit 104 Enhancements	3			163,880				163,880
<hr/>								
Department Totals			1,250,782	210,880	46,500			1,508,162
<hr/>								
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Requested, 13-14			1,250,782	210,880	46,500			1,508,162
Budgeted CIP, 12-13		23,000						23,000
(Decrease) Increase		-23,000	1,250,782	210,880	46,500			1,485,162

Notes:

1. In conjunction with OVT National Headquarters, City General Fund Grant Match is \$250,000, Private Foundation \$250,000, PARTF \$500,000, RTF \$75,000 Project previously scheduled FY13-14 at \$3,825,000
2. General Fund \$88,170, Sidewalk Escrow Fund \$20,612
3. General Fund \$116,460 Powell Bill \$47,420

**City of Morganton
General Fund
PUBLIC SAFETY**

PROJECT		13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Buildings & Grounds		Note						
New P S Station Land Acquisition Station 4 Construct Station 4				600,000				600,000
Resurface Parking Lot Avery Ave.		25,000						25,000
Replace Roof Fire Training Grounds		8,000						8,000
Replace HQ Controlled Access Door Syst.			20,000					20,000
Replace/Repair Station 2 Roof		25,000						25,000
Update Firing Range			100,000					100,000
Fire Apparatus								
Replace '69 LaFrance, #702			500,000					500,000
Replace '97 International, #708	4	800,000						800,000
Replace '93 International, #700				500,000				500,000
Replace '72 Ford F-750, #706					400,000			400,000
Replace '94 International, #705						500,000		500,000
Replace 2000 Ford F-250 #767						40,000		40,000
Replace 2000 Ford F-250 #768						40,000		40,000
Replace 2008 Ford F-250 #7842							42,000	42,000
Vehicles								
Vehicle/Fire Apparatus Debt	1	325,838	269,705	136,875				732,418
Replace 5 Patrol Cars	4		320,000	328,000	328,000	336,000	336,000	1,648,000
01 Chev Impala, #736 (Chief)			33,620					33,620
01 Chev Impala, #773 (CID)			32,810					32,810
02 Chev Impala, #759 (CID)			33,620					33,620
04 Chev Impala, #723 (CID)				35,400				35,400
04 Chev Impala, #7410 (CID)				34,500				34,500
05 Chev Impala, #7511 (CID)					35,400			35,400
Communications/Miscellaneous Equipment								
SCBA Equipment			150,000	189,670				339,670
Mobile Vehicle Recording (In-Car Camera's)		24,000	24,000					48,000
Mobile Radios For Fire Apparatus (6/3)		21,000	14,000					35,000
Traffic Patrol Grant	3	111,000						111,000
Replace XTL 1500 Mobile Radios (10)			35,000					35,000
Thermal Imaging Devices			10,000	10,000	10,000	10,000	10,000	50,000
Duty Firearms			60,000					60,000
Taser Replacement		25,000	5,000	30,230				60,230
Night Vision Equipment			10,000	10,000				20,000
Fire Turn-Out Gear (10 Sets)		24,000	24,500	25,000	25,500	26,000	26,500	151,500
Replace Primary Domain Server				10,000				10,000
Racial Profile Module for RMS	2	11,860						11,860
K-9 Patrol					18,000	18,000		36,000
Department Totals		1,400,698	1,642,255	4,659,675	816,900	970,000	414,500	9,904,028
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		1,400,698	1,642,255	4,659,675	816,900	970,000	414,500	9,904,028
Budgeted CIP, 12-13		635,100						635,100
(Decrease) Increase		765,598	1,642,255	4,659,675	816,900	970,000	414,500	9,268,928

Notes:

1. Installment purchase debt
2. NCGCC Grant \$10,000 (25% match \$2,500) - Only match amount requested. The racial profiling module is needed for all the existing computers to complete a form that is required by the SBI on every traffic stop to report racial profiles. The program that would run on all in car computers assisting each officer to perform their duties. This would provide 50 licenses to the department.
3. NCGHSP Grant (85% match) - Full amount indicated due to reimbursement.
4. Installment purchase financing.

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

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
	Note	Plan	Plan	Plan	Plan	Plan	Plan	
Vehicles & Equipment								
Replace Cushman		62,000	65,000	70,000	35,000	37,500	77,000	346,500
Replace 03 Sterling Rear Loader #250			150,000					150,000
Replace 98 International 2T Dump #173				84,000				84,000
Replace 06 Rear Loader #240					150,000			150,000
Replace 07 Rear Loader #260						165,000		165,000
Replace 04 Sterling Knuckleboom#290	1	150,000						150,000
Replace 09 Int Rear Loader # 270							185,000	185,000
Replace 07 Ford F150 4X4 #200						25,000		25,000
Department Totals		212,000	215,000	154,000	185,000	227,500	262,000	1,255,500
SUMMARY								
CIP Recommended, 13-14		212,000	215,000	154,000	185,000	227,500	262,000	1,255,500
Budgeted CIP, 12-13		57,000						57,000
(Decrease) Increase		155,000	215,000	154,000	185,000	227,500	262,000	1,198,500

Notes:

1. Installment purchase financing

City of Morganton
General Fund
PUBLIC WORKS/CEMETERY AND GROUNDS

PROJECT	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Maintenance Equipment	Note						
Replace 04 Tractor/Mower #605 (Grounds)	14,000					17,000	31,000
Replace 08 Tractor/Mower #609 (Grounds)		14,500					14,500
Replace 06 Tractor/Mower #120 Snow Plow			15,000				15,000
Replace 11 Tractor/Mower #608 (Grounds)				16,500			16,500
Replace 12 Tractor/Mower #606 (Grounds)					17,000		17,000
Vehicle Replacement							
Replace 00 1 1/2T International #134	45,000						45,000
Replace 05 Chev Pickup 4X2 #118		20,000					20,000
Replace 04 Ford 1T Flatbed Dump #603			60,000				60,000
Replace 07 John Deere 3320/448 Back Hoe				40,000			40,000
Replace 08 Ford F150 4X4 #136					21,000		21,000
Replace 08 Ford 1T Flat Bed #129						75,000	75,000
Department Totals	59,000	34,500	75,000	56,500	38,000	92,000	355,000
SUMMARY	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14	59,000	34,500	75,000	56,500	38,000	92,000	355,000
Budgeted CIP, 12-13	19,000						19,000
(Decrease) Increase	40,000	34,500	75,000	56,500	38,000	92,000	336,000

Notes:

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

PROJECT	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Maintenance/Repair Buildings	25,000	25,000	25,000	25,000	25,000	25,000	150,000
City Hall Roof	20,000						20,000
Couthouse Roof	1 30,000						30,000
Replace 00 Chevrolet Van #1		25,000					25,000
Replace Hybrid #9			30,000				30,000
Department Totals	75,000	50,000	55,000	25,000	25,000	25,000	255,000
SUMMARY	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14	75,000	50,000	55,000	25,000	25,000	25,000	255,000
Budgeted CIP, 12-13	15,000						15,000
(Decrease) Increase	60,000	50,000	55,000	25,000	25,000	25,000	240,000

Notes:

1. Project will happen only if cofunded by Burke County (per agreement)

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

PROJECT	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Equipment	Note						
Replace '88 White #181/98 Leaf Vac #184	155,000						155,000
Replace '90 Ford w/03 Leaf Vac #185			60,000				60,000
Replace 08 Freightliner Vacuum #187						170,000	170,000
Department Totals	155,000		60,000			170,000	385,000
SUMMARY	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14	155,000		60,000			170,000	385,000
Budgeted CIP, 12-13							
(Decrease)/Increase	155,000		60,000			170,000	385,000

Notes:

**General Fund
POWELL BILL**

PROJECT	13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Streets Administration							
	Note						
Replace 98 Ford F150, #100	20,000						20,000
Replace 03 Ford F150, #125		25,000					25,000
Replace 103 Ford F150, #114		25,000				30,000	55,000
Street Maintenance							
Replace '98 Int 2T Dump plow, #156/165	115,000						115,000
Replace 2001 Dodge 1T Flat Bed Dump #150	50,000						50,000
Replace 2004 New Holland Tractor # 172	60,000						60,000
Replace 2004 Woods 720 Bush Hog #158		15,000					15,000
Replace '99 Int 2T Dump plow, #161/167		117,000					117,000
Replace 2003 Ford 1T Flat Bed Dump #148		62,000					62,000
Replace Ingersoll Rand Compressor #180		15,000					15,000
Replace 02 Riding Mower #101		11,000					11,000
Replace 96 Mack Tandem Dump Trk #195			130,000				130,000
Replace 2000 Int 2T Dump plow, #151/189			120,000				120,000
Replace 2003 JCB Backhoe w/ext boom #149			75,000				75,000
Replace Flusher #159				150,000			150,000
Replace 06 Ford F350 1T Dump 4X4 #160				80,000			80,000
Replace 99 2T Vibrating Roller #179				35,000			35,000
Replace 07 Int 1 1/2T Dump #145					75,000		75,000
Replace 91 John Deere Track Loader #178					150,000		150,000
Replace 08 f 350 1T Dump #174						85,000	85,000
Replace 94 Galion Motor Grader # 147						250,000	250,000
Replace '10 New Holland Tractor w/L Arm #171						125,000	125,000
Replace '08 Lee-Boy Tac Machine # 124						12,000	12,000
Street Sweeping							
Replace 2007 Johnson Street Sweeper #175				220,000			220,000
Carpentry/Masonry							
Replace 98 Dodge 1/2T Pickup #122		26,000					26,000
Concrete Crew							
Replace 07 New Holland Back Ho # 140						85,000	85,000
Replace 08 F250 Crew Cab w/util body # 135						45,000	45,000
Department Equipment Totals	245,000	296,000	325,000	485,000	225,000	632,000	2,208,000
SUMMARY							
CIP Recommended, 13-14	245,000	296,000	325,000	485,000	225,000	632,000	2,208,000
Budgeted CIP, 12-13	297,500						297,500
(Decrease) Increase	-52,500	296,000	325,000	485,000	225,000	632,000	1,910,500

Notes:

**City of Morganton
General Fund
COMMUNITY HOUSE**

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	Note							
Building Renovations	1		500,000	500,000				1,000,000
Department Totals			500,000	500,000				1,000,000
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14			500,000	500,000				1,000,000
Budgeted CIP, 12-13		25,250						25,250
(Decrease) Increase		-25,250	500,000	500,000				974,750

Notes:

1.Private donations \$425,000, Project to start January 2014. Project is in conceptual phase. Researching grant opportunities and private donations.

**City of Morganton
General Fund
RECREATION**

PROJECT		13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Park /Pool Improvements		Note						
Park Improvement	1	30,000	40,000	40,000	40,000	40,000	40,000	230,000
Gene Turner Park Improvements							130,000	130,000
Water Park feature at Collett St Pool					400,000			400,000
Renovation To Shuey Legion Field						350,000		350,000
Gym Goal Power Winches	2	18,000						18,000
Resurface Tennis Courts								
Collett Street (Upper 3)				12,000			12,000	24,000
Carbon City (2)			8,000			8,000		16,000
Bethel Park (2)	3	8,000			8,000			16,000
Parking Lot Paving								
Bethel Park			16,000					16,000
Greenway(phase 1 Judges to Friday Friends)			121,000					121,000
Replacement of Scoreboards (Shuey Park)		30,000						30,000
Buildings/Facilities								
Greenway Restrooms							120,000	120,000
Lift System for Work in High Ceiling Areas					26,000			26,000
Sand Volleyball Construction 6 courts			60,000					60,000
Horseshoe Pitching Courts (12 lighted)							46,000	46,000
Training Center				750,000				750,000
Catawba Meadows								
Tennis Court Construction	4,8	350,000						350,000
Maintenance Complex			500,000					500,000
Vehicles and Equipment								
2001 Chevrolet 15 passenger van				35,000				35,000
Mowers/Field Maintenance								
Turf Maintenance Equipment			85,000					85,000
Replace 2006 Mower #879					20,000			20,000
Replace 2006 Mower #877	5	20,000				20,000		40,000
Replace 2003 Gator	6	8,500					8,500	17,000
Replace 2005 Gator				8,500				8,500
Replace 2004 Crew Cab Truck (4x4)			45,000					45,000
Replace 2003 Truck #815	7	35,000						35,000
Department Totals		499,500	875,000	845,500	494,000	418,000	356,500	3,488,500
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		499,500	875,000	845,500	494,000	418,000	356,500	3,488,500
Budgeted CIP, 12-13		492,000						492,000
(Decrease) Increase		7,500	875,000	845,500	494,000	418,000	356,500	2,996,500

Notes:

1. Replacement of park playground equipment, bleachers, benches, and trash receptacles as needed. Also includes safe fall zone material to be placed underneath playground equipment.
2. Replacement of old hand crank winches and installation of new power winches. The hand winches are the original ones installed in the 50's and 60's and are in poor condition. This will allow for quicker set-up of events in the gymnasium.
3. Repair and resurfacing of tennis courts. The courts have a Laycold surface (asphalt based colored surface and leveler). The courts need to be resurfaced every four years.
4. Construction of tennis courts to replace lower tennis courts lost several years ago due to sinking of old dump area behind Collett St Pool.

(2 fenced and lighted tennis courts) Proposal is to build the courts at the Mt. View Community Center. This would help in several ways. It would be close enough to Catawba Meadows Park to be convenient for Parks users as another activity, it would add parking area to the Mt. View Complex and it would be managed by the present staff at Mt. View Center.

5. This equipment is used to groom park areas with reel mowers. The unit is used daily during the summer and needs to be replaced with more modern equipment. The mower requires passing over many areas twice because it does not make the proper cut with one pass.

6. Replacement of gator used for maintenance at the Greenway and Catawba Meadows Park. This Gator is over 10 years old and has high mileage. No longer dependable.

7. This is to replace parks truck. This truck is used on a daily basis (seven days a week) to remove trash from parks and picnic areas in the city park system. It has high mileage and is in poor condition. The truck will be fitted with extended bed rails to accommodate large amounts of trash. Will be equipped with a long bed and hauling package.

8. Installment Purchasing

**City of Morganton
Internal Service Fund
IRMS**

PROJECT	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL	
	Plan	Plan	Plan	Plan	Plan	Plan		
Note								
City-Wide Connectivity	20,000	20,000	20,000	20,000	20,000	20,000	120,000	
Server	1	13,000	13,000	13,000	13,000	13,000	78,000	
Document Imaging		50,000					50,000	
CJIS 2 Factor Authentication for DCI	2	30,000					30,000	
Public Safety Network	3		30,000				30,000	
Time and Attendance Software	4	38,705					38,705	
GPS Collection Unit		23,500					23,500	
Copier	5	12,000					12,000	
Public Safety Server	6		6,500	10,000			16,500	
Department Totals		137,205	119,500	43,000	33,000	33,000	398,705	
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		137,205	119,500	43,000	33,000	33,000	33,000	398,705
Budgeted CIP, 12-13		44,000						44,000
(Decrease) Increase		93,205	119,500	43,000	33,000	33,000	33,000	354,705

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 years.
2. Needed to meet the required security policies of the US Dept. of Justice, FBI, Criminal Justice Information Services Division (CJIS) for accessing criminal justice information from MDT's.
3. Network equipment after County 911 opens.
4. Time sheet \$21,000 - MUNIS self serv \$17,705
5. Copier has reached end of life. Recently received a letter from vendor stating that as of April 30, 2013 they could no longer guarantee support due to availability of parts or supplies. Will not replace until it is no longer able to be fixed.
6. Server that is 6 years old and serves a vital role in daily operations. Due to age and increased cost of maintenance we need to replace this server. A server's life expectancy is around 7 years.

**City of Morganton
Internal Service Fund
WAREHOUSE**

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
	Note							
Warehouse addition/sprinkler system	1	100,000						100,000
Barcode system/scanner			10,000					10,000
Replace '94 Toyota Forklift, #961				10,000				10,000
Replace '97 Dodge Truck(121,000 on 1/9/12)					15,000			15,000
Department Totals		100,000	10,000	10,000	15,000			135,000
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		100,000	10,000	10,000	15,000			135,000
Budgeted CIP, 12-13								
(Decrease)/Increase		100,000	10,000	10,000	15,000			135,000

Notes:

1. This addition will provide more covered space for the inventory that is stored outside and afford increased security in a better climate controlled area. It will prevent possible weather damage to inventory which is currently a problem. A sprinkler system is a requirement if square footage is added to the existing building.

**City of Morganton
Internal Service Fund
GARAGE**

PROJECT	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
	Note						
Replace Miller Welder/Generator			15,000				15,000
Replace Ingersol Rand Air Compressor		5,000					5,000
Replace '98 Chev 3/4T Pickup #900		40,000					40,000
Replace '08 Chev 3/4T w/util Body # 950						48,000	48,000
Department Totals		45,000	15,000			48,000	108,000

SUMMARY	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		45,000	15,000			48,000	108,000
Budgeted CIP, 12-13							
(Decrease)/Increase		45,000	15,000			48,000	108,000

Notes:

**City of Morganton
Water Fund**

PROJECT		13-14 Plan	14-15 Plan	15-16 Plan	16-17 Plan	17-18 Plan	18-19 Plan	TOTAL
Water Line Replacement/Extensions	Note							
Line Replacement		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Enola Road Widening		98,753	98,573					197,326
South Sterling St Improvements		42,448	17,364					59,812
Dev Unidirectional Flushing Prog				30,000				30,000
Main replacement program	2	150,000	150,000	250,000	250,000	250,000	250,000	1,300,000
Line Extensions		40,000	40,000	40,000	40,000	40,000	40,000	240,000

Vehicle Replacement

Replace #302				100,000				100,000
Replace #319		30,000						30,000
Replace #343				30,000				30,000
Replace #380					25,000			25,000
Replace #325		45,000						45,000
Replace #364			28,000					28,000
Replace #339			45,000					45,000

Heavy Equipment/Misc Replacement

Pump Replacement and Maintenance		30,000		30,000		30,000		90,000
Calib. 5% of Residential Meters				20,000			20,000	40,000
Replace water plant motor control center		30,000		30,000		30,000		90,000
Replace High Service Finished Water Pump			140,000					140,000
Sed basin & drainage Upgrade						3,000,000		3,000,000
SCADA Upgrade							400,000	400,000
Replace Turbidimeters					30,000			30,000
Chemical Feed Pump Replacement			12,000		12,000		12,000	36,000
Replace Spectrophotometer						8,000		8,000
Security Upgrade		25,000						25,000

Building/Grounds/Equipment

Chemical Bulk Tank Repl.			140,000					140,000
Bleach Day Tank Upgrade			35,000					35,000
Glen Alpine PS Electrical Upgrade					75,000			75,000
Water Tank Maintenance	1	283,000	218,000	218,000	42,000			761,000
Pump Station Maintenance		60,000		60,000		60,000		180,000
Replace Clearwell 1 & 2	3	1,250,000						1,250,000

Other

Water Audit				25,000				25,000
Rate Study					25,000			25,000

Department Totals		2,124,201	963,937	873,000	539,000	3,458,000	762,000	8,720,138
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SUMMARY

	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14	2,124,201	963,937	873,000	539,000	3,458,000	762,000	8,720,138
Budgeted CIP, 12-13	1,546,462						1,546,462
(Decrease) Increase	577,739	963,937	873,000	539,000	3,458,000	762,000	7,173,676

Notes:

- 13/14 Vine Arden Tank dismantle, (Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 int/ext renovation)
 14/15 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 visual inspection
 15/16 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 washout & inspection
 16/17 Oak Hill, Grandview, Astro Drive, Piney 1, Piney 2 visual inspection
- 13/14 Riverside to Sanford \$75,000 & West Park Drive to Sanford \$75,000 14/15 Pete Brittain \$75,000 & Watermill Road \$75,000
- Installment purchase or SRF Loan at 0%

**City of Morganton
Wastewater Fund**

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
Sewer Line Replacement/Extensions		Note						
Line Replacement		40,000	40,000	40,000	40,000	40,000	40,000	240,000
Enola Road Widening	1	47,247	47,247					94,494
South Sterling St Improvements		81,681						81,681
Manhole Rehabilitation Program	3	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Line Extensions		30,000	30,000	30,000	30,000	30,000	30,000	180,000
Sewer Line Rehab Program	2	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Vehicle Replacement								
Replace 94 Pickup #331			30,000					30,000
Replace vacuum & pump system # 336					50,000			50,000
Replace #355				40,000				40,000
Replace #344 Tractor		35,000						35,000
Replace 92 Front Loader #358			225,000					225,000
Replace #372		30,000						30,000
Replace #323 Small Vacuum					30,000			30,000
Heavy Equipment/Misc Replacement								
Admin Bldg Roof			130,000					130,000
Compost Screen					150,000			150,000
Primary Pumps					80,000	80,000		160,000
Primary Sludge Holding Mixer				175,000				175,000
Sound Enclosures for Air Compressors		31,000						31,000
Compost Mix Box						80,000		80,000
Centrifuge Rebuild					35,000	35,000		70,000
Sewer line camera			65,000					65,000
Sales tax associated with SRF		300,000						300,000
Buildings/Grounds								
Fence Upgrade					60,000			60,000
Silver Creek Bar Screens						117,000		117,000
Silver Creek Pump Station Improvements							1,000,000	1,000,000
Department Totals		944,928	917,247	635,000	825,000	732,000	1,420,000	5,474,175
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		944,928	917,247	635,000	825,000	732,000	1,420,000	5,474,175
Budgeted CIP, 12-13		519,681						519,681
(Decrease) Increase		425,247	917,247	635,000	825,000	732,000	1,420,000	4,954,494

Notes:

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

**City of Morganton
Cable Fund**

PROJECT		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
		Plan	Plan	Plan	Plan	Plan	Plan	
System	Note							
DSR Satellite Receivers		12,400	12,400	13,000	13,000	14,000		64,800
System Improvements/Expansion		65,000	25,000	25,000	25,000	25,000		165,000
Add Pickup Truck w/bins/rack	2	20,000		80,000		80,000		180,000
Morganton Heights as built's	3	10,000						10,000
28' X 60' shed to cover vehicles/equip.	4		18,960					18,960
Split 41 Fiber Nodes at \$2,500 per	5		102,500					102,500
New Satellite Dishes at \$5,000 ea.	6	10,000	10,000					20,000
Headend Upgrade	1	350,000						350,000
Department Totals		467,400	168,860	118,000	38,000	119,000		911,260
SUMMARY		13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14		467,400	168,860	118,000	38,000	119,000		911,260
Budgeted CIP, 12-13		93,067						93,067
(Decrease)/Increase		374,333	168,860	118,000	38,000	119,000		818,193

Notes:

1. Headend upgrade project - includes Cisco uBR MC88V Doc. 3.0 BPE (7) \$210,000, Cisco Prisma II HDTx Lasers (25)\$81,875, Software/ Equipment \$16,600, Design \$41,525
2. In lieu of replacing old bucket truck get pickup truck for telephone work - save bucket for when needed. Replace bucket truck in 2015. and 2017.
3. When project is completed all fiber/equipment must be mapped as built.
4. Vehicles/equip. currently exposed to sun and elements causing expensive repairs. Will be evaluated with warehouse renovation.
5. Split fiber nodes from 250 homes per node to 125 homes per node. This requires 41 new nodes at \$2,500 per node. speeds. Necessary to maintain high internet
6. Several current dishes have dual feeds on them - need to make them all single feeds to further eliminate tiling/signal issues.

City of Morganton

Electric Fund

PROJECT	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
	Plan	Plan	Plan	Plan	Plan	Plan	
Vehicle Replacement	Note						
Replace vehicle #437	5	14,000					14,000
Replace vehicle #500	6,8	130,000					130,000
Replace vehicle #438			14,000				14,000
Replace Kamatsu #485			40,000				40,000
Replace vehicle #452				140,000			140,000
Replace vehicle #400			18,500				18,500

Heavy Equipment/Misc Replacement

Replace '85 Ford Trencher #490				51,000			51,000
Replace Substation Transformer (Parker)				800,000			800,000
Replace Substation SCADA RTU (Rand)			50,000				50,000
Replace Substation SCADA RTU (Alphabet)				50,000			50,000
Replace Substation SCADA RTU (Parker)					50,000		50,000
Replace Substation SCADA RTU (Del 5)						50,000	50,000
Replace Substation SCADA RTU (Del 6)						50,000	50,000
Replace Load Management system	2	62,575					62,575
Replace Voltage Regulator Panels	3	18,615					18,615
Replace Delivery 1 Station Ground Grid	1		20,000				20,000
Replace Delivery 3 Station Ground Grid			20,000				20,000
Replace Substation Breakers (Cir 2/3 Del 4)			50,000				50,000
Replace Wacker Tap	7	5,000					5,000
Purchase Skidsteer for ROW Cleaning				50,000			50,000
New Tie Circuit to Morganton Heights Design/Const		500,000					500,000
Seasonal Equipment		15,000		5,000	5,000	5,000	30,000

Service Delivery

South Sterling Relocation	4	15,000					15,000
Generators				1,000,000	1,000,000	2,000,000	4,000,000
System Improvements		75,000	100,000	100,000	100,000	100,000	475,000

Department Totals		835,190	312,500	2,196,000	1,155,000	2,205,000	6,703,690
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SUMMARY

	13-14	14-15	15-16	16-17	17-18	18-19	TOTAL
CIP Recommended, 13-14	835,190	312,500	2,196,000	1,155,000	2,205,000		6,703,690
Budgeted CIP, 12-13	1,145,125						1,145,125
(Decrease)/Increase	(309,935)	312,500	2,196,000	1,155,000	2,205,000		5,558,565

Notes:

1. Ground grid breaking down due to age.
2. Current system cannot be repaired due to age of equipment and lack of spare parts. All load management switches are not being switches and saving money.
3. Seventeen control panels cannot step output voltage by 1v intervals. Cannot do voltage reduction for load management for industrial customers and saving ~ \$12,000 in the first year.
4. The third portion of the South Sterling Street relocation project.
5. Planning engineer was driving Car 400, but needs a 4 wheel-drive for off road work. Temporarily driving old Trk 437, which was replaced by a truck bought in Dec 2012.
6. Was built in 1998 and has had over 8 major repairs done, with 2 of them repeated several times. All the boom pivots need replacing. Has over 10,500 hrs of operation (~336,000 miles) and is used for tree trimming.
7. The ditch tapper has been worn out for several months and is constantly in garage for engine repair due to not cranking/staying running. To rebuild it to provide reliable usage would cost almost as much as a new one.
8. Installment purchase financing