

# ADOPTED BUDGET

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Fiscal Year 2014 / 2015

6/26/2014



*A Community with a Proud Past and an Exciting Future*

Manager's Recommended Budget  
FY 2014 - 2015

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Manager's Recommended Budget  
FY 2014 - 2015

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### ADMINISTRATIVE SCHEDULE FOR PREPARATION OF FISCAL YEAR 2014-2015 BUDGET

Board of Commissioners Actions	Dates	Administrative Actions
	January 6, 2014	Publish FY 2014-15 Budget Schedule to the Town Staff and Budget Kick-Off Meeting for Town Staff
Strategic Planning Retreat and Preliminary Budget Work Session for BOC, Department Heads, Town Attorney (Location TBD)	January 11/18, 2014	Strategic Planning Retreat and Preliminary Budget Work Session for BOC, Department Heads, Town Attorney (Location TBD)
	January 30, 2014	Convene CIP Budget Working Group (Meeting # 1) for Manager's Budget Guidance (Subsequent Meetings TBD)
	February 3, 2014	Finance Officer Submit Revenue Projection to the Manager for Review
Receive Mid-Year Financial Summary Report from the Finance Officer	February 10, 2014	Advisory Boards Submit Statements of Budget Priorities and Budget Recommendations to the BOC with Copy to Manager and Finance Officer Presents Mid-Year Financial Summary to BOC
	February 14, 2014	Departmental Capital Improvement Budget Requests due to the Manager, the Planner and the Finance Officer (3 copies).
	February 14, 2014	Departmental Operating Budget Requests Due to the Manager and the Finance Officer (2 copies).
Receive the Manager's Recommended Budget (Operating and CIP)	March 10, 2014	Manager's Recommended Budget (Operating and CIP) submitted to the BOC.
Budget Work Session – Capital Improvement Program Budget	May 5, 2014	
Public Hearing on Manager's Recommended Budget	May 12, 2014	
Budget Work Session – General Fund and Enterprise Fund Operating Budgets (if needed)	Sat, 5/10/2014 or Mon 5/12/2014	(Note: Date and time to be determined).
	May 26, 2014	Final Budget Submission Incorporating Changes from Budget Work Sessions and Public Hearing
Adoption of Fiscal Year 2014-2015 Budget	June 9, 2014	

# Manager's Recommended Budget FY 2014 - 2015

## BUDGET ORDINANCE

Budget Ordinance - Fiscal Year 2014 - 2015

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this 26<sup>th</sup> day of June, 2014, that the following fund revenues and departmental expenditures together with certain restrictions and authorizations are adopted:

### Section I. General Fund

<u>A. Revenues Anticipated Source</u>	<u>Amount</u>
Ad valorem Taxes for 2014 .....	\$1,859,439
Ad valorem Taxes (prior years).....	32,000
Tax Penalties and Interest.....	5,000
Local Option Sales Taxes.....	607,000
Hold Harmless Tax.....	200,000
Powell Bill.....	175,000
License and Permits.....	15,000
Utilities/Cable Franchise Taxes.....	115,000
Video Sales Tax.....	28,000
Interest Earned on Fund Balance.....	3,000
Solid Waste Revenues .....	334,950
ABC Revenues .....	46,000
Recreation/Community Bldg. Rent .....	18,000
Fund Balance Appropriation .....	133,115
Telecommunications Tax .....	34,000
Domestic Violence Policing Grant.....	15,000
Other Revenues.....	<u>91,600</u>
Total General Fund Revenues .....	\$3,712,104

### B. Expenditures authorized by Department

<u>Department</u>	<u>Amount</u>
Governing Board .....	\$ 70,568
Administration .....	460,633
Legal .....	31,300
Engineering.....	102,176
Planning .....	213,788
Police .....	1,151,703
Fire.....	475,332
Public Works .....	514,141
Public Buildings & Grounds.....	69,500
Sanitation .....	334,950
Transfer to Capital Projects .....	50,000
Recreation.....	<u>238,013</u>
Total General Fund Expenditures .....	\$3,712,104

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## Section II. Enterprise Fund

### A. Revenues Anticipated

<u>Source</u>	<u>Amount</u>
Water Charges .....	\$ 1,333,480
Reuse Water Charges .....	56,650
Wastewater Charges .....	1,136,320
Interest Earned on Fund Balance .....	2,000
Penalties and Reconnect Fees .....	60,000
Other Revenues .....	24,000
General Fund Balance Appropriation .....	219,656
Total Enterprise Fund Revenues .....	\$ 2,832,106

### B. Expenditures Budgeted

<u>Department</u>	<u>Amount</u>
Administration .....	\$ 233,953
Water Treatment Plant .....	985,033
Wastewater Treatment Plant .....	619,848
Public Utility Maintenance .....	517,571
Debt Service .....	475,700
Total Enterprise Fund Expenditures .....	\$ 2,832,106

## Section III. Capital Reserve Funds

### A. General Fund Capital Reserve Revenues

Interest Earned .....	\$ 100
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### B. General Fund Capital Reserve Expenditures

Reserved for Future Improvements .....	\$ 100
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### C. Enterprise Fund Capital Reserve Revenues

Interest Earned .....	\$1,000
Water Access Charges .....	50,000
Water Capital Recovery Charge .....	27,000
Water Capital Reserve Contribution .....	0
Sewer Access Fees .....	90,000
Sewer Capital Recovery Charge .....	40,000
Sewer Capital Reserve Contribution .....	0
Total Enterprise Fund Capital Reserve Revenues .....	\$208,000

### D. Enterprise Fund Capital Reserve Expenditures

Reserved for Future Improvements .....	\$208,000
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Total of All Funds ..... \$6,752,310

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### Section IV. Capital Improvement Program.

Additional details on the entire five-year Capital Improvement Plan will be presented to the Board of Commissioners for adoption by a separate resolution. A separate project ordinance will be submitted to the Board of Commissioners for each capital project that requires an appropriation of funds in fiscal year 2014-2015.

### Section V. Tax Rate Established

An Ad valorem tax rate of \$0.4333 per \$100.00 assessed value is set for the official tax rate for the Town of Pittsboro for Fiscal Year 2014-2015. This rate is based on the most recent valuation and uses an anticipated collection rate of 97.0% which is consistent with prior years. One cent will generate approximately \$44,426 in real and personal property taxes.

### Section VI. General Fund Fees and Charges for Service

#### A. Residential solid waste and recycling collection and disposal

1. Base Rate. \$165.00 per year on the tax bill.
2. Solid Waste Customers in New Residential Dwellings. Customers requesting solid waste collection for residential pickup in new homes will pay at the time of request for service an amount pro-rated relative to the number of months remaining in the calendar year.

#### B. Commercial solid waste service

<u>Type of Service</u>	<u>Service Per Week</u>	<u>Monthly Fee</u>
95-gallon Residential Roll Cart	1	\$ 16.50
4 yard	1	\$ 49.00
4 yard	2	\$ 98.00
6 yard	1	\$ 73.50
6 yard	2	\$146.00
8 yard	1	\$ 98.00
8 yard	2	\$196.00

#### C. Zoning, Site Plan Review, Petition for Annexation and Subdivision Application Fees

1. Zoning Application Fees
  - a. Zoning Compliance Certificate \$ 52.00
  - b. Zoning Conformity/Compliance Letter \$ 26.00
  - c. Rezoning \$360.00
  - d. MUPD Rezoning (cost of technical review plus) \$825.00
  - e. Special Use Permit \$360.00
  - f. Conditional Use District Rezoning \$360.00
  - g. Land Use Plan Amendment \$360.00
  - h. Zone Text Amendment \$390.00
  - i. Home Occupation Fee \$ 26.00
  - j. Subdivision Regulation Amendment \$390.00
  - k. Commercial Site Plan:
    - ½ acre or less \$310.00

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➤ ½ acre less than 1 acre	\$440.00
➤ over 1 acre or portion thereof	\$440.00/acre
l. Variance/Appeal	\$360.00
m. Petition for Annexation	\$390.00
n. Signs:	
➤ Temporary	\$ 52.00
➤ Free standing	\$105.00
➤ Wall sign	\$105.00
➤ Minor Modification (change of 25% or less to existing sign)	\$ 52.00
o. Flood plain Determination	
➤ With building permit	\$ 16.00
➤ Without building permit	\$ 26.00
➤ Non Residential – Free Standing	\$155.00
p. Jordan Lake Riparian Buffer Authorization Certificate	\$200.00
q. Stream Origin Verification (if field visit is required by Town)	\$200.00
r. Petition to abandon street r-o-w	\$310.00
s. Planning Administration/Public Hearing Fee	\$360.00
2. <u>Construction Inspection Fees</u>	
a. Engineering plan review for Water and Sewer	\$125.00/hr
b. Field inspection (based on actual inspection hours)	\$105.00/hr

Note: Subdivisions or new development involving municipal utilities will pay an inspection fee based on actual inspection hours during construction. Fees associated with inspection must be paid to the Town at the time of final utility approval. Final plat approval will not be accepted until these fees are paid.

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3. Subdivision Application Fees
- a. Minor Subdivision (1 – 5 lots) \$105.00/Lot
  
  - b. Major Subdivision –
    - 1. 6 to 10 lots \$ 1,800.00
    - 2. 11 to 20 lots \$ 2,600.00
    - 3. 21 to 30 lots \$ 3,100.00
    - 4. 31 to 40 lots \$ 3,600.00
    - 5. 41 or more lots \$100.00/Lot
  
  - c. In addition, subdivisions involving municipal utilities will pay a review fee of \$1.80/foot for each linear foot of water, wastewater and roadway construction. Fees associated with review must be paid to the Town at the time of submittal of construction plans. Plans will not be accepted until these fees are paid.
  
  - d. Recreation fees in lieu of dedication \$1,030.00/lot

D. Stormwater Ordinance Fees.

Note: Site Plan Review must include Storm Water Management Plans in conformity with North Carolina Phase II or Jordan Lake Storm Water Regulations.

- 1. Stormwater Discharge Application Review Fee. \$225.00/acre of site or subdivision to be reviewed with a minimum of \$450.00 per application. This fee shall be paid at the time of application submittal.
- 2. Stormwater Discharge Permit Fee. \$225.00/acre of site or subdivision to be permitted for stormwater management.
- 3. BMP Facility Fee. \$50 per BMP facility for operations and maintenance and annual inspection administrative costs.

E. Community Building and Picnic Shelter Rent – Rental is based on 1-3 hours of use per day with each additional hour being a pro-rated amount and subject to availability. Persons desiring to use the Community Building for periods exceeding ten days must make formal request to Town Manager.

- 1. Community Building. Base rate is \$65.00 per use per day and then \$20.00/hour. Ten or more days per year \$45.00/per day and then \$15.00/hour. Deposit is \$75.00. Renting Party is responsible for leaving building and grounds clean and returning all keys before deposit is refunded.
- 2. Picnic Shelter. These facilities are unsecured and open to the public. They will be managed as first-come-first-served facilities with no charge.

F. Administrative Service Fees

- 1. Copying Fee. \$0.15 per page.
- 3. Returned Check Fee. \$25.00 per occurrence.

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## Section VII. Enterprise Fees and Rates

### A. Water and Wastewater Rate Schedule

	Water		Wastewater	
	Inside	Outside	Inside	Outside
<b>Basic Service Charge</b> (Flat monthly fee for meter reading, billing and accounts management)				
Meters ≤ 1 inch	\$ 13.00	\$26.00	\$ 14.00	\$ 28.00
Meters > 1 inch	\$ 24.00	\$48.00	\$ 26.00	\$ 52.00
Plus a monthly usage fee per 1,000 gallons				
0 to 2,000 gallons	\$ 4.59	\$ 9.18	\$ 6.89	\$13.77
2,001 to 6,000 gallons	\$ 5.36	\$ 10.71	\$ 8.30	\$16.60
> 6,000 gallons	\$ 6.36	\$ 12.72	\$ 9.90	\$19.80

B. Irrigation Meters. In accordance with North Carolina General Statutes, new irrigation systems installed after July 1, 2009 must be on a separate irrigation meter. The standard meter installation and tap fee will apply to irrigation meters. Water usage on irrigation meters will be billed at the rates above; however, there will be no sewer charge on these meters.

### C. Meter Tampering, Reconnection and Unauthorized use of Water System

1. Tampering and Reconnection Fees. Fee for unauthorized tampering with the Town of Pittsboro Water System or its meters will be \$500.00. Reconnection fees will be \$25.00 during normal working hours and \$100 after normal working hours.
4. Meter Testing and Meter Repair Fees. Required Meter and Backflow Prevention Testing Fees will be actual costs associated with the testing and/or repair of the Meter plus an additional 50% to enable the Town to recoup its cost.

D. Bulk Water Sales. Sale of potable water can be purchased at a rate of \$105 per 10,000 gallons with prior approval by the Town Manager or his/her designee.

E. Provision of Service for Internal Fire Suppression. In lieu of a meter to be placed on water service line provided for internal sprinkler systems which are installed for fire suppression services a flat monthly rate will be charged. The charges will be as follows:

- |                                |               |
|--------------------------------|---------------|
| 1. 2" fire suppression service | \$45.00/month |
| 2. 4" fire suppression service | \$60.00/month |
| 3. 6" fire suppression service | \$75.00/month |
| 4. 8" fire suppression service | \$90.00/month |

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- F. Access Fees. This fee is designed to compensate the Citizens of Pittsboro for their investment in the Water and Wastewater treatment facilities. The access fees will be collected at the time a zoning compliance certificate is applied for from the Town of Pittsboro. The fee will be based on the volume of capacity needed according to the North Carolina Administrative Code T15A:02H.0200 and will be charged at the following rates:

<u>Water</u>	<u>Wastewater</u>
\$6.10/gallon/day	\$11.00/gallon/day

- G. Capital Recovery Fee. This fee is established as a financial mechanism to recoup the funds needed to construct and maintain major artery/outfall lines, which serve the Town's water and Wastewater systems, and will be paid by the property developer making the improvement before approval of the final plat or site plan.

No extension of time associated with Preliminary Plats will be approved by the Town Board of Commissioners without payment-in-full of all Capital Recovery fees associated with the development.

Should off-site improvements be necessary to develop a parcel of real estate or a tract of real estate, these improvements will be at the developer's expense, consistent with the Street and Utility Specification of the Town and with the approval of the Town Board. The Capital Recovery Fee Schedule (per net acre to be developed) for FY 2014-2015 is as provided below:

<u>Zoning District</u>	<u>Water</u>	<u>Reuse Water</u>	<u>Wastewater</u>
R-10	\$2,470	\$2,470	\$3,700
R-12	\$2,040	\$2,040	\$3,060
R-15	\$1,610	\$1,610	\$2,470
RA & RA 2	\$1,400	\$1,400	\$2,140
O & I	\$2,470	\$2,470	\$3,700
Multifamily/PUD/MHP	\$3,600	\$3,600	\$5,400
C-1	\$4,340	\$4,340	\$6,530
C-2	\$3,000	\$3,000	\$4,500
M-1	\$3,000	\$3,000	\$4,500
M-2	\$3,850	\$3,850	\$5,790

- H. Connection Fees. These fees are charged to the individual lot that has water and wastewater available to the respective lots and will be the **actual cost** for the connection and any associated extension of the Town's Utility System.

Individual lots requesting connection will pay an Access Charge and a pro-rated Capital Recovery Fee based on the zoning district in which it is located.

Estimates for the work to be performed will be obtained by the Town and provided to the entity requesting connection. Fifty-percent of the total amount of the costs associated with the connection, including applicable fees, will be paid to the Town before the work is performed with the remainder to be paid in full before the service, water or wastewater, is provided.

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- I. Meter Fee. Requests for the installation of ¾-inch water meters will be \$285.00. All other size meters will be charged to the requesting entity at the cost of the meter to the Town.

### **SECTION VIII. Special Authorization – Town Manager (Budget Officer)**

- A. The Town Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B. The Town Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocations are reduced. Notation of all such transfers shall be made to the Board of Commissioners at the next succeeding financial report.
- C. The Town Manager may make interfund loans for a period of not more than 60 days.
- D. Interfund transfers, established in the budget document may be accomplished without recourse to the Board.

### **SECTION IX. Restriction – Town Manager (Budget Officer)**

- A. The interfund transfer of monies, except as noted in Section VIII paragraph C and D shall be accomplished by Board authorization only.
- B. No unbudgeted capital equipment outlays greater than \$5,000 will be made or obligated without obtaining approval from the Town Board. Capital equipment purchases in the approved budget and under \$90,000 may be completed by the Town Manager without further consultation with the Board. Capital equipment purchases over \$90,000, budgeted or unbudgeted, require a formal bid process and must be approved by the Board of Commissioners.
- C. No unbudgeted capital improvement project outlays greater than \$10,000 will be made or obligated without obtaining approval from the Town Board except in an emergency when such projects are required to restore the water treatment plant, wastewater treatment plant or other critical Town facilities to normal operations after a service interruption. In the event of such a maintenance emergency, the Town Manager may take the necessary steps to make emergency repairs and will notify all members of the Town Board by telephone of the nature of the emergency and the estimated cost of the repairs.
- D. Contracts for budgeted capital improvement projects that meet the State requirements for informal bids (less than \$500,000) may be executed by the Town Manager without referral to the Town Board; however the Town Board may elect to conduct a formal bid process, including a review of the Town Manager's recommendation for bid award, on any specific project regardless of cost. Contracts for budgeted capital improvement projects that meet the State requirements for formal bids (over \$500,000) will be executed by the Town Manager

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only after a competitive bid process and only after the Town Board has approved the award of the contract to the lowest responsive bidder.

This Ordinance, budget document, the adopted Capital Improvement Plan and supporting capital project ordinances shall be the basis of the financial plan for the Town of Pittsboro Government during the 2014-2015 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriated portion of the budget. The Finance Officer shall establish records which are in consonance with the budget, this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 26<sup>th</sup> day of June 2014.

ATTEST:

William G. Terry, Mayor

Alice F. Lloyd, CMC, Town Clerk

Manager's Recommended Budget  
FY 2014 - 2015

**OPERATING BUDGET - GENERAL FUND**

GENERAL FUND

BUDGET REQUEST FY 2014-15

DEPT: 10 - General Fund Revenues

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
3010-000	TAXES - PRIOR YEARS	\$25,686	\$20,000	\$20,000	\$25,000	25.0%
3010-941	PRIOR YEAR MOTOR VEHICLE TAX	\$6,987	\$6,000	\$6,000	\$7,000	16.7%
3012-007	AD VALOREM TAXES	\$1,446,722	\$1,599,976	\$1,599,976	\$1,754,469	9.7%
3012-071	MOTOR VEHICLE TAXES	\$78,371	\$104,970	\$104,970	\$104,970	0.0%
3170-000	TAX INTEREST AND PENALTIES	\$8,226	\$5,000	\$5,000	\$5,000	0.0%
3190-000	RENTAL VEHICLE TAX	\$6,409	\$6,000	\$6,000	\$6,000	0.0%
3250-100	PRIVILEGE LICENSES	\$8,930	\$10,000	\$10,000	\$7,000	-30.0%
3250-200	BEER AND WINE LICENSES	\$14,531	\$1,000	\$1,000	\$1,000	0.0%
3290-000	INTEREST EARNED ON INVESTMENT	\$3,019	\$4,000	\$4,000	\$3,000	-25.0%
3300-500	DONATIONS	\$175	\$100	\$100	\$0	N/A
3350-000	MISCELLANEOUS REVENUES	\$9,630	\$10,000	\$10,000	\$10,000	0.0%
3350-050	SITE PLAN REVIEW	\$2,950	\$2,000	\$2,000	\$5,000	150.0%
3350-100	ZONING PERMIT FEES	\$8,216	\$9,000	\$9,000	\$7,000	-22.2%
3350-150	PLANNING ADMIN/PUBLIC HEARING FEE	\$1,885	\$2,000	\$2,000	\$2,000	0.0%
3350-200	PARKING TICKET REVENUES	\$0	\$100	\$100	\$100	0.0%
3350-400	SUBDIVISION REVIEW FEES	\$1,153	\$0	\$0	\$1,000	#DIV/0!
3370-000	UTILITY FRANCHISE TAX	\$89,077	\$111,000	\$111,000	\$105,000	-5.4%
3370-100	NATURAL GAS TAX	\$22,463	\$10,000	\$10,000	\$10,000	0.0%
3370-200	TELECOMMUNICATIONS SERVICE TAX	\$34,750	\$34,000	\$34,000	\$34,000	0.0%
3370-400	VIDEO PROGRAMMING TAX	\$28,770	\$28,000	\$28,000	\$28,000	0.0%
3370-500	SOLID WASTE DISPOSAL TAX	\$2,188	\$3,200	\$3,200	\$3,000	-6.3%
3400-000	LOCAL GOVT SALES TAX (Article 39)	\$236,107	\$228,000	\$228,000	\$265,000	16.2%
3400-100	HALF CENT SALES TAX (Article 40)	\$187,588	\$180,000	\$180,000	\$200,000	11.1%

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3400-200	HALF CENT SALES TAX (Article 42)	\$126,849	\$120,000	\$120,000	\$142,000	18.3%
3400-300	HALF CENT SALES TAX (Article 44)	\$453	\$0	\$0	\$0	N/A
3400-400	HOLD HARMLESS TAX	\$193,660	\$180,000	\$180,000	\$200,000	11.1%
3410-000	BEER AND WINE TAX	\$15,686	\$15,000	\$15,000	\$15,000	0.0%
3420-210	FEDERAL CHRP GRANT (Community Police)	\$15,140	\$0	\$0	\$0	N/A
3430-000	POWELL BILL	\$119,966	\$110,000	\$110,000	\$120,000	9.1%
3470-000	ABC REVENUES	\$28,834	\$40,000	\$40,000	\$40,000	0.0%
3470-100	ABC REVENUES (LAW ENFORCEMENT)	\$7,071	\$6,000	\$6,000	\$6,000	0.0%
3510-000	OFFICERS FEES/CLERK OF COURT	\$1,717	\$4,000	\$4,000	\$1,000	-75.0%
3510-100	OFF-DUTY POLICE OFFICER FEE	\$615	\$1,000	\$1,000	\$1,000	0.0%
3650-000	RECREATION REVENUES	\$4,480	\$5,000	\$5,000	\$5,000	0.0%
3650-001	REC. FEE - PAY IN LIEU OF	\$2,000	\$40,000	\$40,000	\$40,000	0.0%
3650-300	ADOPT A TRAIL GRANT	\$5,000	\$0	\$0	\$0	N/A
3650-350	CCAP GRANT	\$1,000	\$0	\$0	\$0	N/A
3650-500	CONTROLLED SUBSTANCE TAX	\$256	\$500	\$500	\$500	0.0%
3650-600	SPRINGDALE DR/FOX CHAPEL LN REIMB	\$2,000	\$2,000	\$2,000	\$2,000	0.0%
3660-000	COMMUNITY HOUSE RENTS	\$11,170	\$13,000	\$13,000	\$13,000	0.0%
3670-000	CERT. RETIREMENT COMMUNITY PROG	\$13,750	\$0	\$0	\$0	N/A
3690-000	TIPPING/LANDFILL REVENUE	\$364,385	\$325,000	\$325,000	\$334,950	3.1%
3720-000	CONTR FROM ENTERPRISE FUND	\$187,998	\$192,466	\$0	\$0	N/A
3830-000	SALE OF FIXED ASSETS	\$11,020	\$15,000	\$15,000	\$5,000	-66.7%
3830-100	FVRC GRANT	\$28,219	\$15,000	\$15,000	\$15,000	0.0%
3900-300	POLICE EQUIPMENT GRANT (NC Gov Hwy)	\$4,617	\$0	\$0	\$0	N/A
3990-000	GEN FUND BALANCE APPROPRIATED	\$0	\$22,434	\$33,034	\$133,115	N/A
3990-010	POWELL BILL FUND BALANCE APPROPRIATED	\$0	\$0	\$61,500	\$55,000	#DIV/0!
	TOTAL OPERATING	\$3,369,719	\$3,480,746	\$3,360,380	\$3,712,104	6.6%

**Manager's Recommended Budget  
FY 2014 - 2015**

GENERAL FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 10 - GENERAL FUND EXPENSE ROLLUP

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$1,136,015	\$1,170,820	\$978,354	\$1,158,937	-1.0%
21	TEMPORARY SALARIES	\$42,175	\$61,395	\$61,395	\$66,395	8.1%
24	OVERTIME SALARIES	\$35,629	\$38,000	\$38,000	\$38,000	0.0%
26	ADVISORY BOARD SALARIES	\$1,700	\$2,800	\$2,800	\$2,800	0.0%
50	FICA	\$94,616	\$99,667	\$99,666	\$101,887	2.2%
60	GROUP HEALTH INSURANCE	\$214,677	\$204,048	\$204,048	\$236,291	15.8%
70	RETIREMENT	\$77,491	\$85,011	\$85,012	\$87,065	2.4%
71	SPECIAL RETIREMENT - 401K	\$57,359	\$59,308	\$59,309	\$60,733	2.4%
72	SEPARATION BENEFIT	\$16,086	\$27,550	\$27,550	\$27,550	0.0%
80	UNEMPLOYMENT COMPENSATION	\$10,001	\$0	\$5,600	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$38,292	\$34,965	\$34,963	\$35,913	2.7%
	TOTAL PERSONNEL	\$1,724,041	\$1,783,564	\$1,596,697	\$1,815,572	-1.8%
40	PROFESSIONAL SERVICES	\$465,776	\$574,313	\$574,313	\$654,132	13.9%
41	LEGAL SERVICES	\$0	\$4,000	\$4,000	\$0	N/A
74	COMMUNITY POLICING SUPPORT	\$3,033	\$4,000	\$4,000	\$4,000	0.0%
100	TRAVEL/TRAINING	\$19,078	\$28,500	\$28,500	\$29,000	6.0%
110	TELEPHONE	\$19,839	\$24,300	\$24,300	\$24,000	-1.2%
111	POSTAGE	\$1,599	\$3,900	\$3,900	\$1,850	-52.6%
120	SAFETY SUPPLIES	\$1,375	\$6,100	\$6,100	\$6,100	0.0%
130	UTILITIES	\$73,595	\$90,000	\$90,000	\$92,000	2.2%
150	BUILDINGS & GROUNDS MAINTENANCE	\$59,920	\$56,000	\$56,000	\$56,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

160	EQUIPMENT MAINTENANCE	\$11,144	\$18,200	\$18,200	\$18,500	1.6%
170	AUTOMOTIVE M & R	\$32,221	\$45,500	\$45,500	\$39,500	-13.2%
260	ADVERTISING	\$1,551	\$2,250	\$2,250	\$2,300	2.2%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$53,365	\$73,000	\$73,000	\$69,500	-4.8%
320	OFFICE SUPPLIES	\$23,338	\$12,500	\$12,500	\$13,000	4.0%
321	MAIN STREET PROGRAM SUPPLIES	\$10,763	\$15,000	\$15,000	\$1,500	-90.0%
330	DEPARTMENTAL SUPPLIES	\$57,107	\$54,300	\$54,300	\$54,300	0.0%
331	TAX BILLING & COLLECTION	\$3,622	\$4,000	\$4,000	\$4,000	0.0%
332	CLEANING & MISCELLANEOUS SUPPLIES	\$1,235	\$0	\$0	\$0	N/A
335	M & R ROADS	\$9,854	\$0	\$0	\$0	N/A
336	CLEANING SERVICE	\$6,065	\$8,000	\$8,000	\$8,000	0.0%
337	M & R SIDEWALKS	\$18,963	\$0	\$0	\$0	N/A
338	TRAFFIC CONTROL	\$59	\$0	\$0	\$0	N/A
340	PRINTING	\$1,881	\$2,500	\$2,500	\$2,500	0.0%
360	UNIFORMS	\$15,048	\$16,000	\$16,000	\$18,000	12.5%
400	POWELL BILL	\$16,565	\$99,000	\$126,500	\$187,000	88.9%
450	CONTRACTED SERVICES	\$391,522	\$386,000	\$387,500	\$391,450	1.4%
451	YARD WASTE TIPPING	\$505	\$1,500	\$1,500	\$1,500	0.0%
452	MAIN STREET FAÇADE IMPROVEMENTS	\$12,650	\$15,000	\$15,000	\$15,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$18,968	\$20,520	\$20,520	\$20,600	0.4%
531	CERT. RETIREMENT COMMUNITY PROG	\$10,000	\$5,000	\$5,000	\$0	N/A
539	REAL & PERSONAL PROPERTY INSURANCE	\$0	\$0	\$0	\$2,000	#DIV/0!
540	GENERAL LIABILITY INSURANCE	\$16,016	\$16,800	\$16,800	\$17,700	5.4%
541	AUTO INSURANCE	\$8,677	\$10,000	\$10,000	\$9,300	-7.0%
543	INSURANCE DEDUCTIBLE	\$1,217	\$0	\$0	\$0	N/A
600	DRAINAGE AND STORM WATER	\$421	\$0	\$0	\$0	N/A
741	COPIER LEASE	\$6,219	\$8,000	\$8,000	\$8,000	0.0%
742	OFFICE SPACE LEASE	\$5,905	\$18,000	\$18,000	\$18,300	1.7%
800	CONTINGENCY- INVESTIGATION	\$1,560	\$6,000	\$6,000	\$6,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

802	FINES & PENALTIES	\$1,000	\$0	\$0	\$0	N/A
910	FALL STREET FAIR	\$10,306	\$0	\$0	\$0	N/A
930	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$50,000	#DIV/0!
940	CHRISTMAS PARADE	\$255	\$0	\$0	\$0	N/A
941	CHRISTMAS DECORATIONS	\$2,033	\$5,000	\$5,000	\$5,000	0.0%
950	EVENTS & PROGRAMMING	\$0	\$11,000	\$11,000	\$11,000	0.0%
	TOTAL OPERATING	\$1,394,250	\$1,644,183	\$1,673,183	\$1,841,032	12.0%
720	CAPITAL OUTLAY - BUILDINGS	\$6,825	\$0	\$0	\$4,000	#DIV/0!
740	CAPITAL OUTLAY - EQUIPMENT	\$40,457	\$53,000	\$53,000	\$51,500	-5.7%
	TOTAL CAPITAL	\$47,282	\$53,000	\$53,000	\$55,000	1.9%
	DIVISION TOTAL	\$3,165,573	\$3,480,747	\$3,322,880	\$3,712,104	6.6%

Manager's Recommended Budget  
FY 2014 - 2015

**GOVERNING BODY**

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 4100 GOVERNING BODY

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$22,200	\$22,644	\$22,644	\$23,097	2.0%
50	FICA	\$1,698	\$1,835	\$1,835	\$1,871	2.0%
542	WORKMEN'S COMP INSURANCE		\$200	\$200	\$200	0.0%
						N/A
	TOTAL PERSONNEL	\$23,898	\$24,679	\$24,679	\$25,168	2.0%
						N/A
40	PROFESSIONAL SERVICES	\$650	\$28,000	\$28,000	\$28,000	0.0%
100	TRAVEL/TRAINING	\$1,335	\$4,000	\$4,000	\$4,000	0.0%
111	POSTAGE	\$0	\$0	\$0	\$50	#DIV/0!
260	ADVERTISING	\$48	\$0	\$0	\$50	#DIV/0!
330	DEPARTMENTAL SUPPLIES	\$3,013	\$1,500	\$1,500	\$2,000	33.3%
450	CONTRACTED SERVICES	\$0	\$3,000	\$3,000	\$0	N/A
530	DUES AND SUBSCRIPTIONS	\$7,777	\$7,500	\$7,500	\$7,500	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,499	\$2,500	\$2,500	\$2,800	12.0%
800	CONTINGENCY	\$0	\$1,000	\$1,000	\$1,000	0.0%
						N/A
	TOTAL OPERATING	\$15,322	\$47,500	\$47,500	\$45,400	-4.4%
						N/A
	DIVISION TOTAL	\$39,220	\$72,179	\$72,179	\$70,568	-2.2%

Manager's Recommended Budget  
FY 2014 - 2015

ADMINISTRATION

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 4200 ADMINISTRATION

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$333,972	\$332,616	\$140,256	\$255,407	-23.2%
21	TEMPORARY SALARIES	\$1,710	\$0	\$0	\$5,000	#DIV/0!
24	OVERTIME SALARIES	\$95	\$1,000	\$1,000	\$1,000	0.0%
50	FICA	\$25,909	\$25,522	\$25,521	\$25,762	0.9%
60	GROUP HEALTH INSURANCE	\$51,723	\$47,862	\$47,862	\$55,305	15.6%
70	RETIREMENT	\$22,038	\$23,587	\$23,587	\$23,809	0.9%
71	SPECIAL RETIREMENT - 401K	\$16,349	\$16,681	\$16,681	\$16,838	0.9%
80	UNEMPLOYMENT COMPENSATION	\$9,978	\$0	\$1,350	\$0	
542	WORKMEN'S COMP INSURANCE	\$5,151	\$1,201	\$1,200	\$1,212	0.9%
						N/A
	TOTAL PERSONNEL	\$466,925	\$448,469	\$257,457	\$384,333	-14.3%
						N/A
40	PROFESSIONAL SERVICES	\$19,462	\$7,000	\$7,000	\$7,000	0.0%
100	TRAVEL/TRAINING	\$3,035	\$5,000	\$5,000	\$5,000	0.0%
110	TELEPHONE	\$5,426	\$6,000	\$6,000	\$6,000	0.0%
111	POSTAGE	\$615	\$2,000	\$2,000		N/A
160	EQUIPMENT MAINTENANCE	\$0	\$1,000	\$1,000	\$1,000	0.0%
170	AUTOMOTIVE M & R				\$500	#DIV/0!
260	ADVERTISING	\$129	\$1,000	\$1,000	\$1,000	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL				\$500	#DIV/0!
320	OFFICE SUPPLIES	\$8,078	\$6,000	\$6,000	\$6,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

330	DEPARTMENTAL SUPPLIES	\$7,222	\$12,000	\$12,000	\$12,000	0.0%
331	TAX BILLING & COLLECTION	\$3,622	\$4,000	\$4,000	\$4,000	0.0%
340	PRINTING	\$0	\$500	\$500	\$500	0.0%
450	CONTRACTED SERVICES	\$26,821	\$20,000	\$21,500	\$20,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$6,205	\$6,000	\$6,000	\$6,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$3,532	\$3,600	\$3,600	\$4,300	19.4%
741	COPIER LEASE	\$2,190	\$2,500	\$2,500	\$2,500	0.0%
						N/A
	TOTAL OPERATING	\$86,337	\$76,600	\$78,100	\$76,300	-0.4%
						N/A
	DIVISION TOTAL	\$553,262	\$525,069	\$335,557	\$460,333	-12.3%

Manager's Recommended Budget  
FY 2014 - 2015

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**LEGAL**

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 4700 LEGAL

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
40	PROFESSIONAL SERVICES	\$22,000	\$26,000	\$26,000	\$30,000	15.4%
41	LEGAL SERVICES	\$0	\$4,000	\$4,000	\$0	N/A
100	TRAVEL/TRAINING	\$0	\$1,000	\$1,000	\$1,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$300	\$300	\$300	\$300	0.0%
543	INSURANCE DEDUCTIBLE	\$1,000	\$0	\$0	\$0	
						N/A
	TOTAL OPERATING	\$23,300	\$31,300	\$31,300	\$31,300	0.0%
						N/A
	DIVISION TOTAL	\$23,300	\$31,300	\$31,300	\$31,300	0.0%

## Manager's Recommended Budget FY 2014 - 2015

### ENGINEERING

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 4800 ENGINEERING

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$16,154	\$73,440	\$39,285	\$39,624	-46.0%
21	TEMPORARY SALARIES	\$0	\$1,500	\$1,500	\$1,500	0.0%
50	FICA	\$1,221	\$5,733	\$5,733	\$5,836	1.8%
60	GROUP HEALTH INSURANCE	\$1,241	\$8,235	\$8,235	\$9,368	13.8%
70	RETIREMENT	\$1,089	\$5,192	\$5,192	\$5,288	1.8%
71	SPECIAL RETIREMENT - 401K	\$808	\$3,672	\$3,672	\$3,740	1.8%
80	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$300	\$0	
542	WORKMEN'S COMP INSURANCE	\$700	\$1,542	\$1,542	\$1,571	1.9%
						N/A
	TOTAL PERSONNEL	\$21,213	\$99,314	\$65,459	\$66,926	-32.6%
						N/A
40	PROFESSIONAL SERVICES	\$1,163	\$5,000	\$5,000	\$10,000	100.0%
100	TRAVEL/TRAINING	\$97	\$1,000	\$1,000	\$1,000	0.0%
110	TELEPHONE	\$484	\$2,000	\$2,000	\$1,000	-50.0%
111	POSTAGE	\$28	\$200	\$200	\$100	-50.0%
130	UTILITIES	\$95	\$0	\$0	\$0	N/A
170	AUTOMOTIVE M & R	\$69	\$500	\$500	\$500	0.0%
260	ADVERTISING	\$535	\$250	\$250	\$250	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$62	\$2,000	\$2,000	\$1,000	-50.0%
320	OFFICE SUPPLIES	\$7,234	\$1,500	\$1,500	\$1,500	0.0%
330	DEPARTMENTAL SUPPLIES	\$2,497	\$1,000	\$1,000	\$500	-50.0%
450	CONTRACTED SERVICES	\$733	\$5,000	\$5,000	\$5,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$306	\$1,000	\$1,000	\$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$28	\$400	\$400	\$700	75.0%

Manager's Recommended Budget  
FY 2014 - 2015

541	AUTO INSURANCE	\$0	\$250	\$250	\$100	-60.0%
741	COPIER LEASE		\$1,500	\$1,500	\$1,500	0.0%
742	OFFICE SPACE LEASE	\$1,968	\$6,000	\$6,000	\$6,100	1.7%
						N/A
	TOTAL OPERATING	\$15,299	\$27,600	\$27,600	\$30,250	9.6%
						N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$14,685	\$0	\$0	\$5,000	#DIV/0!
						N/A
	TOTAL CAPITAL	\$14,685	\$0	\$0	\$5,000	#DIV/0!
						N/A
	DIVISION TOTAL	\$51,197	\$126,914	\$93,059	\$102,176	-19.5%

Manager's Recommended Budget  
FY 2014 - 2015

PLANNING

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 4900 PLANNING

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$120,551	\$126,727	\$126,727	\$71,653	-43.5%
21	TEMPORARY SALARIES	\$0	\$5,800	\$5,800	\$5,800	0.0%
26	ADVISORY BOARD SALARIES	\$1,700	\$2,800	\$2,800	\$2,800	0.0%
50	FICA	\$8,888	\$10,353	\$10,353	\$6,139	-40.7%
60	GROUP HEALTH INSURANCE	\$17,912	\$16,081	\$16,081	\$9,343	-41.9%
70	RETIREMENT	\$8,305	\$8,960	\$8,960	\$5,066	-43.5%
71	SPECIAL RETIREMENT - 401K	\$6,161	\$6,336	\$6,336	\$3,583	-43.5%
80	UNEMPLOYMENT COMPENSATION	\$23	\$0	\$450	\$0	
542	WORKMEN'S COMP INSURANCE	\$2,710	\$2,661	\$2,660	\$1,505	-43.5%
						N/A
	TOTAL PERSONNEL	\$166,250	\$179,718	\$180,167	\$105,888	-41.1%
						N/A
40	PROFESSIONAL SERVICES	\$48,577	\$75,000	\$75,000	\$75,000	0.0%
100	TRAVEL/TRAINING	\$2,963	\$5,000	\$5,000	\$2,500	-50.0%
110	TELEPHONE	\$738	\$4,000	\$4,000	\$2,000	-50.0%
111	POSTAGE	\$508	\$1,000	\$1,000	\$1,000	0.0%
260	ADVERTISING	\$775	\$1,000	\$1,000	\$1,000	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$0	\$0	\$1,000	#DIV/0!
320	OFFICE SUPPLIES	\$4,618	\$1,000	\$1,000	\$1,000	0.0%
321	MAIN STREET PROGRAM SUPPLIES	\$10,763	\$15,000	\$15,000	\$0	N/A
330	DEPARTMENTAL SUPPLIES	\$2,682	\$2,000	\$2,000	\$2,000	0.0%
340	PRINTING	\$1,881	\$2,000	\$2,000	\$2,000	0.0%
450	CONTRACTED SERVICES	\$3,000	\$6,000	\$6,000	\$6,000	0.0%
452	MAIN STREET FAÇADE	\$12,650	\$15,000	\$15,000	\$0	N/A

Manager's Recommended Budget  
FY 2014 - 2015

IMPROVEMENTS						
530	DUES AND SUBSCRIPTIONS	\$1,085	\$1,500	\$1,500	\$1,000	-33.3%
531	CERT. RETIREMENT COMMUNITY PROG	\$10,000	\$5,000	\$5,000	\$0	N/A
540	GENERAL LIABILITY INSURANCE	\$814	\$800	\$800	\$700	-12.5%
541	AUTO INSURANCE	\$0	\$250	\$250	\$100	-60.0%
741	COPIER LEASE	\$1,839	\$1,500	\$1,500	\$1,500	0.0%
742	OFFICE SPACE LEASE	\$3,937	\$12,000	\$12,000	\$6,100	-49.2%
						N/A
	TOTAL OPERATING	\$107,020	\$148,050	\$148,050	\$102,900	-30.5%
						N/A
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$5,000	#DIV/0!
						N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$5,000	#DIV/0!
						N/A
	DIVISION TOTAL	\$273,270	\$327,768	\$328,217	\$213,788	-34.8%

Manager's Recommended Budget  
FY 2014 - 2015

**POLICE**

GENERAL FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 5100 POLICE

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$538,372	\$513,668	\$513,668	\$532,879	3.7%
21	TEMPORARY SALARIES	\$40,465	\$54,095	\$54,095	\$54,095	0.0%
24	OVERTIME SALARIES	\$26,853	\$33,000	\$33,000	\$33,000	0.0%
50	FICA	\$48,537	\$48,136	\$48,136	\$49,612	3.1%
60	GROUP HEALTH INSURANCE	\$118,256	\$108,452	\$108,452	\$125,738	15.9%
70	RETIREMENT	\$38,279	\$39,797	\$39,798	\$41,196	3.5%
71	SPECIAL RETIREMENT - 401K	\$28,270	\$27,333	\$27,334	\$28,294	3.5%
72	SEPARATION BENEFIT	\$16,086	\$27,550	\$27,550	\$27,550	0.0%
80	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$2,800		
542	WORKMEN'S COMP INSURANCE	\$20,365	\$22,225	\$22,225	\$22,939	3.2%
						N/A
	TOTAL PERSONNEL	\$875,483	\$874,256	\$877,058	\$915,303	4.7%
						N/A
40	PROFESSIONAL SERVICES	\$7,898	\$8,000	\$8,000	\$8,800	0.0%
74	COMMUNITY POLICING SUPPORT	\$3,033	\$4,000	\$4,000	\$4,000	25.0%
100	TRAVEL/TRAINING	\$11,263	\$12,000	\$12,000	\$12,000	0.0%
110	TELEPHONE	\$10,502	\$10,000	\$10,000	\$11,000	10.0%
111	POSTAGE	\$442	\$500	\$500	\$500	0.0%
120	SAFETY SUPPLIES	\$1,334	\$5,000	\$5,000	\$5,000	0.0%
160	EQUIPMENT MAINTENANCE	\$698	\$2,000	\$2,000	\$2,500	25.0%
170	AUTOMOTIVE M & R	\$25,758	\$36,000	\$36,000	\$29,000	19.4%
260	ADVERTISING	\$64	\$0	\$0	\$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	\$39,246	\$51,000	\$51,000	\$46,000	9.8%
320	OFFICE SUPPLIES	\$3,408	\$4,000	\$4,000	\$4,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

330	DEPARTMENTAL SUPPLIES	\$27,004	\$22,800	\$22,800	\$22,800	0.0%
360	UNIFORMS	\$15,048	\$16,000	\$16,000	\$18,000	12.5%
450	CONTRACTED SERVICES	\$16,565	\$11,000	\$11,000	\$12,000	9.1%
530	DUES AND SUBSCRIPTIONS	\$2,825	\$2,800	\$2,800	\$2,800	0.0%
540	GENERAL LIABILITY INSURANCE	\$6,399	\$6,500	\$6,500	\$6,500	0.0%
541	AUTO INSURANCE	\$7,419	\$7,500	\$7,500	\$7,500	0.0%
543	INSURANCE DEDUCTIBLE	\$217	\$0	\$0	\$0	N/A
741	COPIER LEASE	\$2,190	\$2,500	\$2,500	\$2,500	0.0%
800	CONTINGENCY- INVESTIGATION	\$1,560	\$5,000	\$5,000	\$5,000	0.0%
802	FINES & PENALTIES	\$1,000	\$0	\$0	\$0	N/A
						N/A
	TOTAL OPERATING	\$183,873	\$206,600	\$206,600	\$199,900	4.2%
						N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$25,772	\$33,000	\$33,000	\$36,500	10.6%
						N/A
	TOTAL CAPITAL	\$25,772	\$33,000	\$33,000	\$36,500	10.6%
						N/A
	DIVISION TOTAL	\$1,085,128	\$1,113,856	\$1,116,658	\$1,151,703	3.4%

Manager's Recommended Budget  
FY 2014 - 2015

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**FIRE SUPPRESSION**

GENERAL FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 5300 FIRE SUPPRESSION CONTRACT

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
40	PROFESSIONAL SERVICES (Fire)	\$359,658	\$405,313	\$405,313	\$475,332	17.3%
450	CONTRACTED SERVICES					N/A
						N/A
	TOTAL OPERATING	\$359,658	\$405,313	\$405,313	\$475,332	17.3%
						N/A
	DIVISION TOTAL	\$359,658	\$405,313	\$405,313	\$475,332	17.3%

**Manager's Recommended Budget  
FY 2014 - 2015**

**PUBLIC WORKS**

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 5400 PUBLIC WORKS

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$104,766	\$101,725	\$135,774	\$163,124	60.4%
24	OVERTIME SALARIES	\$8,681	\$4,000	\$4,000	\$3,000	-25.0%
50	FICA	\$8,363	\$8,088	\$8,088	\$6,994	-13.5%
60	GROUP HEALTH INSURANCE	\$25,545	\$23,418	\$23,418	\$22,716	-3.0%
70	RETIREMENT	\$7,780	\$7,475	\$7,475	\$6,464	-13.5%
71	SPECIAL RETIREMENT - 401K	\$5,771	\$5,286	\$5,286	\$4,571	-13.5%
80	UNEMPLOYMENT COMPENSATION			\$700		N/A
542	WORKMEN'S COMP INSURANCE	\$9,366	\$7,136	\$7,136	\$6,171	-13.5%
						N/A
	TOTAL PERSONNEL	\$170,272	\$157,128.00	\$191,877.00	\$213,041	35.6%
						N/A
40	PROFESSIONAL SERVICES	\$100	\$0	\$0	\$0	N/A
100	TRAVEL/TRAINING	\$385	\$500	\$500	\$1,000	100.0%
110	TELEPHONE	\$1,817	\$2,000	\$2,000	\$2,000	0.0%
120	SAFETY SUPPLIES	\$41	\$600	\$600	\$600	0.0%
130	UTILITIES	\$68,599	\$50,000	\$50,000	\$50,000	0.0%
150	BUILDINGS & GROUNDS MAINTENANCE	\$14,194	\$1,000	\$1,000	\$1,000	0.0%
160	EQUIPMENT MAINTENANCE	\$10,334	\$14,000	\$14,000	\$14,000	0.0%
170	AUTOMOTIVE M & R	\$6,394	\$9,000	\$9,000	\$9,000	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$14,057	\$20,000	\$20,000	\$20,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$11,356	\$10,000	\$10,000	\$10,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

332	CLEANING & MISC SUPPLIES	\$1,235	\$0	\$0	\$0	N/A
335	M & R ROADS	\$9,854	\$0	\$0	\$0	N/A
336	CLEANING SERVICE	\$6,065	\$0	\$0	\$0	N/A
337	M & R SIDEWALKS	\$18,963	\$0	\$0	\$0	N/A
338	TRAFFIC CONTROL	\$59	\$0	\$0	\$0	N/A
400	POWELL BILL	\$0	\$88,000	\$115,500	\$175,000	
450	CONTRACTED SERVICES	\$41,279	\$10,000	\$10,000	\$10,000	0.0%
530	DUES AND SUBSCRIPTIONS	\$50	\$1,000	\$1,000	\$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	\$2,744	\$3,000	\$3,000	\$2,000	-33.3%
541	AUTO INSURANCE	\$1,258	\$2,000	\$2,000	\$1,500	-25.0%
600	DRAINAGE AND STORM WATER	\$421	\$0	\$0	\$0	N/A
						N/A
	TOTAL OPERATING	\$209,205	\$211,100	\$238,600	\$297,100	40.7%
						N/A
720	CAPITAL OUTLAY - BUILDINGS	\$6,825	\$0	\$0	\$4,000	#DIV/0!
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$20,000	\$20,000	\$0	N/A
						N/A
	TOTAL CAPITAL	\$6,825	\$20,000	\$20,000	\$4,000	-80.0%
						N/A
	DIVISION TOTAL	\$386,302	\$388,228	\$450,477	\$514,141	32.4%

**Manager's Recommended Budget  
FY 2014 - 2015**

**PUBLIC BUILDINGS & GROUNDS**

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 5500 PUBLIC BLDG & GROUNDS

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
120	SAFETY SUPPLIES	\$0	\$500	\$500	\$500	0.0%
130	UTILITIES	\$0	\$40,000	\$34,000	\$36,000	-10.0%
150	BUILDINGS & GROUNDS MAINTENANCE	\$0	\$15,000	\$15,000	\$15,000	0.0%
160	EQUIPMENT MAINTENANCE	\$0	\$1,000	\$1,000	\$1,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$0	\$2,000	\$2,000	\$2,000	0.0%
336	CLEANING SERVICE	\$0	\$8,000	\$8,000	\$8,000	0.0%
450	CONTRACTED SERVICES	\$0	\$5,000	\$5,000	\$5,000	0.0%
539	REAL & PERSONAL PROPERTY INSURANCE	\$0	\$0	\$0	\$2,000	
						N/A
	TOTAL OPERATING	\$0	\$71,500	\$65,500	\$69,500	-2.8%
						N/A
	DIVISION TOTAL	\$0	\$71,500	\$65,500	\$69,500	-2.8%

Manager's Recommended Budget  
FY 2014 - 2015

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**SANITATION**

GENERAL FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 5800 SANITATION

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
450	CONTRACTED SERVICES	\$304,991	\$325,000	\$325,000	\$333,450	2.6%
451	YARD WASTE TIPPING	\$505	\$1,500	\$1,500	\$1,500	0.0%
						N/A
	TOTAL OPERATING		\$326,500	\$326,500	\$334,950	2.6%
						N/A
	DIVISION TOTAL		\$326,500	\$326,500	\$334,950	2.6%

Manager's Recommended Budget  
FY 2014 - 2015

RECREATION

GENERAL FUND

BUDGET REQUEST FY 2014-2015

DEPT: 6200 RECREATION

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$0	\$0	\$0	\$73,154	#DIV/0!
24	OVERTIME SALARIES	\$0	\$0	\$0	\$1,000	#DIV/0!
50	FICA	\$0	\$0	\$0	\$5,673	#DIV/0!
60	GROUP HEALTH INSURANCE	\$0	\$0	\$0	\$13,821	#DIV/0!
70	RETIREMENT	\$0	\$0	\$0	\$5,243	#DIV/0!
71	SPECIAL RETIREMENT - 401K	\$0	\$0	\$0	\$3,708	#DIV/0!
80	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$0	\$0	\$0	\$2,315	#DIV/0!
						N/A
	TOTAL PERSONNEL	\$0	\$0	\$0	\$104,913	#DIV/0!
						N/A
40	PROFESSIONAL SERVICES	\$6,268	\$20,000	\$20,000	\$20,000	0.0%
100	TRAVEL/TRAINING	\$0	\$0	\$0	\$2,500	#DIV/0!
110	TELEPHONE	\$872	\$300	\$300	\$2,000	566.7%
111	POSTAGE	\$6	\$200	\$200	\$200	0.0%
130	UTILITIES	\$4,711	\$0	\$6,000	\$6,000	#DIV/0!
150	BUILDINGS & GROUNDS MAINTENANCE	\$45,726	\$40,000	\$40,000	\$40,000	0.0%
160	EQUIPMENT MAINTENANCE	\$112	\$200	\$200	\$0	N/A
170	AUTOMOTIVE M & R	\$0	\$0	\$0	\$500	#DIV/0!
310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$0	\$0	\$1,000	#DIV/0!
320	OFFICE SUPPLIES	\$0	\$0	\$0	\$500	#DIV/0!
321	MAIN STREET PROGRAM SUPPLIES	\$0	\$0	\$0	\$1,500	#DIV/0!
330	DEPARTMENTAL SUPPLIES	\$3,333	\$3,000	\$3,000	\$3,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

450	CONTRACTED SERVICES	\$14,698	\$12,000	\$12,000	\$12,000	0.0%
452	MAIN STREET FAÇADE IMPROVEMENTS	\$0	\$0	\$0	\$15,000	#DIV/0!
530	DUES AND SUBSCRIPTIONS	\$420	\$420	\$420	\$1,000	138.1%
540	GENERAL LIABILITY INSURANCE	\$0	\$0	\$0	\$700	#DIV/0!
541	AUTO INSURANCE	\$0	\$0	\$0	\$100	#DIV/0!
742	OFFICE SPACE LEASE	\$0	\$0	\$0	\$6,100	#DIV/0!
910	FALL STREET FAIR	\$10,306	\$0	\$0	\$0	N/A
940	CHRISTMAS PARADE	\$255	\$0	\$0	\$0	N/A
941	SEASONAL DECORATIONS	\$2,033	\$5,000	\$5,000	\$5,000	0.0%
950	EVENTS & PROGRAMMING	\$0	\$11,000	\$11,000	\$11,000	0.0%
						N/A
	TOTAL OPERATING	\$88,740	\$92,120	\$98,120	\$128,100	39.1%
						N/A
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$5,000	#DIV/0!
						N/A
	TOTAL CAPITAL	\$0	\$0	\$0	\$5,000	#DIV/0!
						N/A
	DIVISION TOTAL	\$88,740	\$92,120	\$98,120	\$238,013	158.4%

Manager's Recommended Budget  
FY 2014 - 2015

**OPERATING BUDGET - WATER & SEWER FUND**

ENTERPRISE FUND  
BUDGET REQUEST FY 2014-15  
DEPT: 30 - ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$1,516	\$4,000	\$4,000	\$2,000	-50.0%
3350-000	MISCELLANEOUS REVENUES	\$20,348	\$24,000	\$24,000	\$24,000	0.0%
3710-010	WATER CHARGES	\$1,200,518	\$1,258,000	\$1,258,000	\$1,333,480	6.0%
3710-015	REUSE WATER CHARGES (3M)	\$55,080	\$55,000	\$55,000	\$56,650	3.0%
3710-020	SEWER CHARGES	\$1,044,394	\$1,072,000	\$1,072,000	\$1,136,320	6.0%
3830-000	SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0	N/A
3970-000	PENALTIES ON BILLS	\$33,895	\$40,000	\$40,000	\$60,000	0.0%
3990-000	GEN FUND BALANCE APPROPRIATED				\$219,656	100%
3990-010	FUND BALANCE APPROPRIATED	\$0	\$502,440	\$502,440	\$0	-100%
	TOTAL OPERATING	\$2,355,751	\$2,955,440	\$2,955,440	\$2,832,106	-4.2%

Manager's Recommended Budget  
FY 2014 - 2015

ENTERPRISE FUND  
BUDGET REQUEST FY 2014-2015  
DEPT:30 - ENTERPRISE FUND EXPENSE ROLLUP

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
10	PRINCIPAL	\$399,675	\$412,100	\$412,100	\$433,000	5.1%
11	INTEREST	\$63,507	\$65,170	\$65,170	\$41,500	-36.3%
12	BOND ADMINISTRATION FEES	\$1,180	\$1,200	\$1,200	\$1,200	0.0%
	TOTAL DEBT SERVICE	\$464,362	\$478,470	\$478,470	\$475,700	-0.6%
20	SALARIES	\$692,709	\$739,429	\$931,895	\$805,489	8.9%
21	TEMPORARY SALARIES	\$8,184	\$0	\$0	\$0	N/A
24	OVER TIME SALARIES	\$40,134	\$45,700	\$45,700	\$44,700	-2.2%
25	TRANS TO GEN FUND - ADMIN SUPPORT	\$187,998	\$192,466	\$0	\$0	N/A
50	FICA	\$56,496	\$60,062	\$60,062	\$61,917	3.1%
60	GROUP HEALTH INSURANCE	\$147,622	\$145,037	\$145,037	\$163,113	12.5%
70	RETIREMENT	\$50,963	\$55,509	\$55,509	\$57,223	3.1%
71	SPECIAL RETIREMENT - 401K	\$37,727	\$39,257	\$39,257	\$40,469	3.1%
80	UNEMPLOYMENT COMPENSATION	\$5,971	\$217	\$4,337	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$25,416	\$36,020	\$36,020	\$37,022	2.8%
	TOTAL PERSONNEL	\$1,253,220	\$1,313,697	\$1,317,817	\$1,209,932	3.1%
40	PROFESSIONAL SERVICES	\$65,536	\$33,000	\$41,742	\$40,500	22.7%
100	TRAVEL/TRAINING	\$8,145	\$11,900	\$11,900	\$10,900	-8.4%
110	TELEPHONE	\$23,726	\$22,800	\$22,800	\$23,300	2.2%
111	POSTAGE	\$9,439	\$8,800	\$8,800	\$9,200	4.5%
120	SAFETY SUPPLIES	\$7,599	\$8,450	\$8,450	\$7,000	-17.2%
130	UTILITIES	\$118,142	\$125,000	\$125,000	\$120,000	-4.0%

Manager's Recommended Budget  
FY 2014 - 2015

131	LIFT STATION UTILITIES	\$357	\$1,000	\$1,000	\$1,000	0.0%
150	B & G MAINTENANCE	\$79,327	\$120,000	\$120,000	\$90,390	-24.7%
160	EQUIPMENT MAINTENANCE	\$43,592	\$59,000	\$47,000	\$67,734	14.8%
170	AUTOMOTIVE M & R	\$7,203	\$7,100	\$7,100	\$8,500	19.7%
260	ADVERTISING	\$389	\$600	\$600	\$250	-58.3%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$16,984	\$17,800	\$17,800	\$16,800	-5.6%
320	OFFICE SUPPLIES	\$2,731	\$5,000	\$5,000	\$4,800	-4.0%
325	W/W/C SUPPLIES	\$1,794	\$2,000	\$2,000	\$2,000	0.0%
326	W/W/C EQUIPMENT MAINTENANCE	\$4,351	\$5,000	\$5,000	\$5,000	0.0%
327	WATER SYSTEM SUPPLIES	\$33,017	\$36,000	\$36,000	\$46,000	27.8%
328	W/W/C PROFESSIONAL SERVICES	\$2,370	\$6,000	\$6,000	\$6,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$38,942	\$67,000	\$67,000	\$66,500	-0.7%
331	LIFT STATION M&R	\$10,498	\$6,000	\$6,000	\$10,000	66.7%
332	LAB SUPPLIES	\$32,701	\$43,000	\$43,000	\$40,000	-7.0%
340	CHEMICAL SUPPLIES	\$177,523	\$206,000	\$206,000	\$201,000	-2.4%
350	PRINTING SERVICES	\$0	\$0	\$0	\$0	N/A
360	UNIFORMS	\$16,410	\$17,500	\$17,500	\$13,300	-24.0%
450	CONTRACTED SERVICES	\$48,555	\$61,200	\$61,200	\$53,200	-13.1%
451	SLUDGE HAULING	\$88,751	\$120,000	\$120,000	\$123,000	2.5%
455	LAB TESTING	\$24,490	\$32,000	\$32,000	\$31,000	-3.1%
530	DUES AND SUBSCRIPTIONS	\$10,456	\$5,400	\$5,400	\$8,700	61.1%
539	REAL & PERSONAL PROPERTY INSURANCE	\$0	\$0	\$0	\$7,700	#DIV/0!
540	GENERAL LIABILITY INSURANCE	\$12,370	\$16,100	\$16,100	\$8,500	-47.2%
541	AUTO INSURANCE	\$3,476	\$3,900	\$3,900	\$3,200	-17.9%
651	TANK MAINTENANCE	\$21,699	\$27,000	\$27,000	\$47,000	74.1%
741	COPIER LEASE	\$0	\$2,600	\$2,600	\$2,500	-3.8%
801	PERMITS & FEES	\$900	\$3,000	\$3,000	\$9,000	200.0%
802	FINES	\$1,000	\$6,000	\$6,000	\$6,000	0.0%
910	FALL STREET FAIR	\$0	\$0	\$0	\$0	N/A
920	TRANSFER TO CAPITAL RESERVE	\$0	\$0	\$0	\$0	N/A
930	TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$0	N/A
940	CHRISTMAS PARADE	\$0	\$0	\$0	\$0	N/A
941	CHRISTMAS DECORATIONS	\$0	\$0	\$0	\$0	N/A

Manager's Recommended Budget  
FY 2014 - 2015

						N/A
	TOTAL OPERATING	\$915,304	\$1,086,150	\$1,082,892	\$1,075,974	0.9%
720	CAPITAL OUTLAY - BUILDINGS	\$0	\$68,290	\$73,563	\$20,500	-70.0%
740	CAPITAL OUTLAY - EQUIPMENT	\$0	\$0	\$0	\$50,000	#DIV/0!
	TOTAL CAPITAL	\$0	\$68,290	\$73,563	\$70,500	3.2%
	DIVISION TOTAL	\$2,632,886	\$2,946,607	\$2,952,742	\$2,832,106	-3.9%

**Manager's Recommended Budget  
FY 2014 - 2015**

**ADMINISTRATION**

ENTERPRISE FUND

BUDGET REQUEST FY 2014-2015

DEPT: 7200 ADMIN-WATER & SEWER

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$112,993	\$82,202	\$281,636	\$143,650	74.8%
50	FICA	\$8,434	\$6,288	\$6,288	\$6,429	2.2%
60	GROUP HEALTH INSURANCE	\$17,890	\$8,187	\$8,187	\$9,438	15.3%
70	RETIREMENT	\$7,732	\$5,812	\$5,812	\$5,941	2.2%
71	SPECIAL RETIREMENT - 401K	\$5,736	\$4,110	\$4,110	\$4,202	2.2%
80	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$250	\$0	N/A
542	WORKMEN'S COMP INSURANCE	\$2,980	\$1,853	\$1,853	\$1,893	2.2%
						N/A
	TOTAL PERSONNEL	\$155,765	\$108,452	\$308,136	\$171,553	58.2%
						N/A
40	PROFESSIONAL SERVICES	\$59,082	\$25,000	\$33,742	\$35,000	40.0%
100	TRAVEL/TRAINING	\$0	\$600	\$600	\$600	0.0%
110	TELEPHONE	\$90	\$1,000	\$1,000	\$500	-50.0%
111	POSTAGE	\$9,006	\$7,500	\$7,500	\$8,000	6.7%
120	SAFETY SUPPLIES	\$0	\$450	\$450	\$0	N/A
160	EQUIPMENT MAINTENANCE	\$0	\$2,000	\$2,000	\$0	N/A
170	AUTOMOTIVE M & R	\$0	\$500	\$500	\$500	0.0%
260	ADVERTISING	\$0	\$300	\$300	\$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	\$0	\$1,000	\$1,000	\$0	N/A
320	OFFICE SUPPLIES	\$1,389	\$2,500	\$2,500	\$2,500	0.0%
330	DEPARTMENTAL SUPPLIES	\$1,936	\$1,000	\$1,000	\$2,500	150.0%
450	CONTRACTED SERVICES	\$5,050	\$6,000	\$6,000	\$6,000	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

530	DUES AND SUBSCRIPTIONS				\$3,000	#DIV/0!
540	GENERAL LIABILITY INSURANCE		\$7,000	\$7,000	\$1,000	-85.7%
541	AUTO INSURANCE		\$0	\$0	\$300	#DIV/0!
741	COPIER LEASE		\$2,600	\$2,600	\$2,500	-3.8%
						N/A
	TOTAL OPERATING		\$57,450	\$66,192	\$62,400	8.6%
						N/A
	DIVISION TOTAL		\$165,902	\$374,328	\$233,953	127.8%

Manager's Recommended Budget  
FY 2014 - 2015

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**DEBT SERVICE**

ENTERPRISE FUND

BUDGET REQUEST FY 2014-2015

DEPT: 7300 - DEBT SERVICE

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
10	PRINCIPAL	\$399,675	\$412,100	\$412,100	\$433,000	5.1%
11	INTEREST	\$63,507	\$65,170	\$65,170	\$41,500	-36.3%
12	BOND ADMINISTRATION FEES	\$1,180	\$1,200	\$1,200	\$1,200	0.0%
						N/A
	TOTAL DEBT SERVICE	\$464,362	\$478,470	\$478,470	\$475,700	-0.6%
						N/A
	DIVISION TOTAL	\$464,362	\$478,470	\$478,470	\$475,700	-0.6%

**Manager's Recommended Budget  
FY 2014 - 2015**

**WATER TREATMENT**

ENTERPRISE FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 8100 WATER TREATMENT

<b>Account Object Code</b>	<b>Account Description</b>	<b>2012-13 Actual</b>	<b>Original 2013-14 Budget</b>	<b>Revised 2013-14 Budget</b>	<b>2014-15 Recommended Budget</b>	<b>% Increase From Original Budget</b>
20	SALARIES	\$227,480	\$260,779	\$260,779	\$270,727	3.8%
24	OVER TIME SALARIES	\$13,088	\$14,000	\$14,000	\$13,000	-7.1%
25	TRANS TO GEN FUND - ADMIN SUPPORT	\$107,159	\$109,706	\$0	\$0	N/A
50	FICA	\$18,752	\$21,021	\$21,021	\$21,705	3.3%
60	GROUP HEALTH INSURANCE	\$48,998	\$51,071	\$51,071	\$59,175	15.9%
70	RETIREMENT	\$16,614	\$19,427	\$19,427	\$20,059	3.3%
71	SPECIAL RETIREMENT - 401K	\$12,337	\$13,739	\$13,739	\$14,186	3.3%
80	UNEMPLOYMENT COMPENSATION	\$5,971	\$217	\$1,687		N/A
542	WORKMEN'S COMP INSURANCE	\$7,559	\$10,682	\$10,682	\$11,029	3.3%
	TOTAL PERSONNEL	\$457,958	\$500,642	\$392,406	\$409,883	-18.1%
40	PROFESSIONAL SERVICES	\$300	\$5,000	\$5,000	\$2,500	-50.0%
100	TRAVEL/TRAINING	\$3,903	\$6,300	\$6,300	\$4,800	-23.8%
110	TELEPHONE	\$11,257	\$11,000	\$11,000	\$11,000	0.0%
111	POSTAGE	\$288	\$1,000	\$1,000	\$900	-10.0%
120	SAFETY SUPPLIES	\$6,142	\$6,000	\$6,000	\$5,000	-16.7%
130	UTILITIES	\$57,830	\$60,000	\$60,000	\$60,000	0.0%
150	B & G MAINTENANCE	\$60,257	\$100,000	\$100,000	\$60,000	-40.0%
160	EQUIPMENT MAINTENANCE	\$35,927	\$50,000	\$38,000	\$40,000	-20.0%
170	AUTOMOTIVE M & R	\$1,063	\$1,500	\$1,500	\$1,400	-6.7%
260	ADVERTISING	\$150	\$300	\$300	\$250	-16.7%
310	AUTOMOTIVE & EQUIPMENT FUEL	\$2,400	\$2,500	\$2,500	\$2,500	0.0%

**Manager's Recommended Budget  
FY 2014 - 2015**

320	OFFICE SUPPLIES	\$1,360	\$1,500	\$1,500	\$1,300	-13.3%
330	DEPARTMENTAL SUPPLIES	\$8,660	\$16,000	\$16,000	\$14,000	-12.5%
332	LAB SUPPLIES	\$22,454	\$33,000	\$33,000	\$30,000	-9.1%
340	CHEMICAL SUPPLIES	\$135,515	\$170,000	\$170,000	\$165,000	-2.9%
350	PRINTING SERVICES	\$0	\$0	\$0	\$0	N/A
360	UNIFORMS	\$5,005	\$5,500	\$5,500	\$5,300	-3.6%
450	CONTRACTED SERVICES	\$32,152	\$40,000	\$40,000	\$35,000	-12.5%
451	SLUDGE HAULING	\$32,440	\$55,000	\$55,000	\$58,000	5.5%
455	LAB TESTING	\$11,801	\$18,000	\$18,000	\$17,000	-5.6%
530	DUES AND SUBSCRIPTIONS	\$3,512	\$1,100	\$1,100	\$1,200	9.1%
539	REAL & PERSONAL PROPERTY INSURANCE				\$4,000	
540	GENERAL LIABILITY INSURANCE	\$5,673	\$2,000	\$2,000	\$3,000	50.0%
541	AUTO INSURANCE	\$419	\$500	\$500	\$500	0.0%
543	INSURANCE DEDUCTIBLE	\$1,000				N/A
801	PERMITS & FEES		\$0	\$0	\$3,000	
802	FINES	\$900	\$3,000	\$3,000	\$3,000	0.0%
	TOTAL OPERATING	\$440,408	\$589,200	\$577,200	\$528,650	-10.3%
720	CAPITAL OUTLAY - BUILDINGS		\$30,000	\$35,273	\$14,500	-51.7%
740	CAPITAL OUTLAY - EQUIPMENT		\$0	\$0	\$32,000	#DIV/0!
	TOTAL CAPITAL		\$30,000	\$35,273	\$46,500	55.0%
	DIVISION TOTAL		\$1,119,842	\$1,004,879	\$985,033	-12.0%

**Manager's Recommended Budget  
FY 2014 - 2015**

**WASTEWATER TREATMENT**

ENTERPRISE FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 8200 WASTEWATER TREATMENT

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$168,163	\$194,916	\$194,916	\$205,518	5.4%
21	TEMPORARY SALARIES	\$8,184	\$0	\$0	\$0	N/A
24	OVER TIME SALARIES	\$7,113	\$19,700	\$19,700	\$19,700	0.0%
25	TRANS TO GEN FUND - ADMIN SUPPORT	\$80,839	\$82,760	\$0	\$0	N/A
50	FICA	\$13,913	\$16,418	\$16,418	\$17,229	4.9%
60	GROUP HEALTH INSURANCE	\$35,719	\$38,951	\$38,951	\$40,737	4.6%
70	RETIREMENT	\$12,615	\$15,173	\$15,173	\$15,923	4.9%
71	SPECIAL RETIREMENT - 401K	\$9,279	\$10,731	\$10,731	\$11,261	4.9%
80	UNEMPLOYMENT COMPENSATION		\$0	\$1,000		N/A
542	WORKMEN'S COMP INSURANCE	\$5,517	\$8,344	\$8,344	\$8,756	4.9%
						N/A
	TOTAL PERSONNEL	\$341,342	\$386,993	\$305,233	\$319,124	-17.5%
						N/A
40	PROFESSIONAL SERVICES	\$3,668	\$3,000	\$3,000	\$3,000	0.0%
100	TRAVEL/TRAINING	\$1,753	\$2,000	\$2,000	\$2,000	0.0%
110	TELEPHONE	\$3,853	\$3,300	\$3,300	\$3,300	0.0%
111	POSTAGE	\$145	\$300	\$300	\$300	0.0%
120	SAFETY SUPPLIES	\$1,046	\$1,000	\$1,000	\$1,000	0.0%
130	UTILITIES	\$60,312	\$65,000	\$65,000	\$60,000	-7.7%
150	B & G MAINTENANCE	\$19,070	\$20,000	\$20,000	\$30,390	52.0%
160	EQUIPMENT MAINTENANCE	\$7,044	\$5,000	\$5,000	\$25,734	414.7%
170	AUTOMOTIVE M & R	\$1,390	\$600	\$600	\$600	0.0%
260	ADVERTISING	\$94	\$0	\$0	\$0	N/A

Manager's Recommended Budget  
FY 2014 - 2015

310	AUTOMOTIVE & EQUIPMENT FUEL	\$1,183	\$1,300	\$1,300	\$1,300	0.0%
320	OFFICE SUPPLIES	-\$361	\$500	\$500	\$500	0.0%
330	DEPARTMENTAL SUPPLIES	\$10,418	\$10,000	\$10,000	\$10,000	0.0%
332	LAB SUPPLIES	\$10,247	\$10,000	\$10,000	\$10,000	0.0%
340	CHEMICAL SUPPLIES	\$42,008	\$36,000	\$36,000	\$36,000	0.0%
360	UNIFORMS	\$4,026	\$4,000	\$4,000	\$4,000	0.0%
450	CONTRACTED SERVICES	\$10,709	\$11,200	\$11,200	\$11,200	0.0%
451	SLUDGE HAULING	\$56,311	\$65,000	\$65,000	\$60,000	-7.7%
455	LAB TESTING	\$12,689	\$14,000	\$14,000	\$5,000	64.3%
530	DUES AND SUBSCRIPTIONS	\$5,997	\$3,500	\$3,500	\$3,500	0.0%
539	REAL & PERSONAL PROPERTY INSURANCE				\$3,500	#DIV/0!
540	GENERAL LIABILITY INSURANCE	\$4,526	\$4,600	\$4,600	\$2,000	-56.5%
541	AUTO INSURANCE	\$386	\$400	\$400	\$400	0.0%
801	PERMITS & FEES	\$0	\$3,000	\$3,000	\$6,000	100.0%
802	FINES	\$0	\$3,000	\$3,000	\$3,000	0.0%
						N/A
	TOTAL OPERATING	\$256,514	\$266,700	\$266,700	\$282,724	6.0%
						N/A
720	CAPITAL OUTLAY - BUILDINGS		\$0	\$0	\$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT		\$0	\$0	\$18,000	#DIV/0!
						N/A
	TOTAL CAPITAL		\$0	\$0	\$18,000	#DIV/0!
						N/A
	DIVISION TOTAL	\$597,856	\$653,693	\$571,933	\$619,848	-5.2%

Manager's Recommended Budget  
FY 2014 - 2015

**PUBLIC UTILITY MAINTENANCE**

ENTERPRISE FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 8300 PUBLIC UTILITY MAINTENANCE

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
20	SALARIES	\$184,073	\$201,532	\$194,564	\$185,594	-7.9%
24	OVER TIME SALARIES	\$19,933	\$12,000	\$12,000	\$12,000	0.0%
50	FICA	\$15,397	\$16,335	\$16,335	\$16,554	1.3%
60	GROUP HEALTH INSURANCE	\$45,015	\$46,828	\$46,828	\$53,763	14.8%
70	RETIREMENT	\$14,002	\$15,097	\$15,097	\$15,299	1.3%
71	SPECIAL RETIREMENT - 401K	\$10,375	\$10,677	\$10,677	\$10,819	1.3%
80	UNEMPLOYMENT COMPENSATION			\$1,400		N/A
542	WORKMEN'S COMP INSURANCE	\$9,360	\$15,141	\$15,141	\$15,343	1.3%
						N/A
	TOTAL PERSONNEL	\$298,155	\$317,610	\$312,042	\$309,371	-2.6%
						N/A
40	PROFESSIONAL SERVICES	\$2,486	\$0	\$0	\$0	N/A
100	TRAVEL/TRAINING	\$2,489	\$3,000	\$3,000	\$3,500	16.7%
110	TELEPHONE	\$8,526	\$7,500	\$7,500	\$8,500	13.3%
120	SAFETY SUPPLIES	\$411	\$1,000	\$1,000	\$1,000	0.0%
131	LIFT STATION UTILITIES	\$357	\$1,000	\$1,000	\$1,000	0.0%
160	EQUIPMENT MAINTENANCE	\$621	\$2,000	\$2,000	\$2,000	0.0%
170	AUTOMOTIVE M & R	\$4,750	\$4,500	\$4,500	\$6,000	33.3%
260	ADVERTISING	\$145	\$0	\$0	\$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	\$13,401	\$13,000	\$13,000	\$13,000	0.0%
320	OFFICE SUPPLIES	\$343	\$500	\$500	\$500	0.0%

Manager's Recommended Budget  
FY 2014 - 2015

325	W/W/C SUPPLIES	\$1,794	\$2,000	\$2,000	\$2,000	0.0%
326	W/W/C EQUIPMENT MAINTENANCE	\$4,351	\$5,000	\$5,000	\$5,000	0.0%
327	WATER SYSTEM SUPPLIES - METERS	\$33,017	\$36,000	\$36,000	\$46,000	27.8%
328	W/W/C M & R	\$2,370	\$6,000	\$6,000	\$6,000	0.0%
330	DEPARTMENTAL SUPPLIES	\$17,928	\$40,000	\$40,000	\$40,000	0.0%
331	LIFT STATION M & R	\$10,498	\$6,000	\$6,000	\$10,000	66.7%
360	UNIFORMS	\$7,379	\$8,000	\$8,000	\$4,000	-50.0%
450	CONTRACTED SERVICES	\$644	\$4,000	\$4,000	\$1,000	-75.0%
530	DUES AND SUBSCRIPTIONS	\$947	\$800	\$800	\$1,000	25.0%
539	REAL & PERSONAL PROPERTY INSURANCE	\$0			\$200	#DIV/0!
540	GENERAL LIABILITY INSURANCE	\$2,171	\$2,500	\$2,500	\$2,500	0.0%
541	AUTO INSURANCE	\$2,671	\$3,000	\$3,000	\$2,000	-33.3%
543	INSURANCE DEDUCTIBLE	\$1,831				N/A
651	TANK MAINTENANCE	\$21,699	\$27,000	\$27,000	\$47,000	74.1%
802	FINES	\$1,000				N/A
						N/A
	TOTAL OPERATING	\$141,829	\$172,800	\$172,800	\$202,200	17.0%
						N/A
720	CAPITAL OUTLAY - BUILDINGS		\$38,290	\$38,290	\$6,000	-84.3%
						N/A
	TOTAL CAPITAL	\$0	\$38,290	\$38,290	\$6,000	-84.3%
						N/A
	DIVISION TOTAL	\$439,984	\$528,700	\$523,132	\$517,571	-2.1%

Manager's Recommended Budget  
FY 2014 - 2015

**CAPITAL RESERVE BUDGET – GENERAL FUND**

GENERAL FUND

BUDGET REQUEST FY 2014-15

DEPT: 72 - CAPITAL RESERVE GENERAL FUND REVENUES

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
3290-000	INTEREST EARNED ON INVESTMENT		\$100	\$100	\$100	0.0%
3790-000	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	N/A
3990-000	FUND BALANCE APPROPRIATED	\$0	\$0	\$0	\$0	N/A
						N/A
	TOTAL OPERATING	\$0	\$100	\$100	\$100	0.0%

ENTERPRISE FUND

BUDGET REQUEST FY 2014-2015

DEPT: 71 - CAPITAL RESERVE ENTERPRISE FUND EXPENSES

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
3990-010	TRANSFER TO WTP	\$0	\$0	\$0	\$0	N/A
3990-011	TRANSFER TO WWTP	\$0	\$0	\$0	\$0	N/A
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	\$0	\$0	\$0	\$0	N/A
3990-082	TRANSFER TO HILLSBORO ST PROJECT	\$0	\$0	\$0	\$0	
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	\$0	\$0	\$0	\$0	N/A
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	\$0	\$207,500	\$207,500	\$208,000	0.2%
						N/A
	TOTAL OPERATING	\$0	\$207,500	\$207,500	\$208,000	0.2%

Manager's Recommended Budget  
FY 2014 - 2015

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**CAPITAL RESERVE BUDGET – ENTERPRISE FUND**

ENTERPRISE FUND

BUDGET REQUEST FY 2014-15

DEPT: 71 - CAPITAL RESERVE ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
3290-000	INTEREST EARNED ON INVESTMENT	\$1,285	\$500	\$500	\$1,000	100.0%
3730-011	WATER ACCESS CHARGE	\$107,854	\$50,000	\$50,000	\$50,000	0.0%
3730-012	WATER CAPITAL RECOVERY CHARGE	\$0	\$27,000	\$27,000	\$27,000	0.0%
3730-013	WATER CAPITAL RESERVE CONTRIB	\$0	\$0	\$0	\$0	N/A
3970-000	TRANSFER FROM ENTERPRISE	\$0	\$0	\$0	\$0	N/A
3970-011	SEWER ACCESS FEES	\$182,720	\$90,000	\$90,000	\$90,000	0.0%
3970-012	SEWER CAPITAL RECOVERY CHARGE	\$0.00	\$40,000	\$40,000	\$40,000	0.0%
3970-013	SEWER CAPITAL RESERVE CONTRIB	\$0.00			\$0	N/A
						N/A
	TOTAL OPERATING	\$291,859	\$207,500	\$207,500	\$208,000	0.2%

Manager's Recommended Budget  
FY 2014 - 2015

ENTERPRISE FUND  
BUDGET REQUEST FY 2014-2015  
DEPT: 71 - CAPITAL RESERVE ENTERPRISE FUND EXPENSES

Account Object Code	Account Description	2012-13 Actual	Original 2013-14 Budget	Revised 2013-14 Budget	2014-15 Recommended Budget	% Increase From Original Budget
3990-010	TRANSFER TO WTP	\$0	\$0	\$0	\$0	N/A
3990-011	TRANSFER TO WWTP	\$0	\$0	\$0	\$0	N/A
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	\$0	\$0	\$0	\$0	N/A
3990-082	TRANSFER TO HILLSBORO ST PROJECT	\$0	\$0	\$0	\$0	
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	\$0	\$0	\$0	\$0	N/A
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	\$0	\$207,500	\$207,500	\$208,000	0.2%
						N/A
	TOTAL OPERATING	\$0	\$207,500	\$207,500	\$208,000	0.2%



*TOWN OF PITTSBORO  
NORTH CAROLINA*

*MANAGER'S RECOMMENDED  
CAPITAL IMPROVEMENTS PLAN*

*Fiscal Year 2014-2015 through  
Fiscal Year 2018-2019*

*May 12, 2014*

# Manager's Recommended Budget

## FY 2014 - 2015

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### Capital Project Definition

Strategic planning and financial planning are interrelated when formulating a capital improvement plan. The Capital Improvement Program (CIP) is a multi-year plan for major capital expenditures related to the operations for the Town of Pittsboro. The CIP allows for the orderly replacement and rehabilitation of existing capital assets, in addition to the acquisition of new capital assets. The CIP also identifies proposed funding sources for each project. Items that may be included within the CIP are typically related to, but not limited to infrastructure, land purchases, construction of facilities, or other major improvements to the Town's assets. By providing a planned and prioritized schedule of public enhancements, the program outlines the present and future needs of Pittsboro as identified by the Town staff and approved by the Board of Commissioners. To qualify as a capital improvement, the project should typically have a cost greater than \$50,000 and a useful life of at least 10 years.

The CIP is a fluid document by nature, and as such should serve only as a reference document throughout the fiscal year. Funding plans for projects may change, as may the priorities of the Board of Commissioners.

### Capital Improvement Funding

Funding for the CIP varies from one project to the next. Historically, the Town has relied heavily on the use of grant funds for capital expenditures. Additional options available to the Board of Commissioners include cash spending from budget or fund balance appropriations, installment financing, and bonding. In the case of the latter two, approval from the Local Government Commission (LGC) would be required. In the use of financing through either bonding or loans, future revenues would be examined in order to ensure the repayment.

### CIP Contents

The CIP includes three schedules. The "5-Year Capital Improvements Summary" displays the projects by fund and total project cost by fiscal year. The "Existing Debt Schedule" displays the debt repayment schedule of the current debt.

### Relationship to the Operating Budget

Items that appear within the CIP will have a corresponding fund within the Town of Pittsboro's chart of accounts after a project ordinance is passed by the Board of Commissioners. All corresponding grant activity and payments are accounted for within the project fund. Within schedule 3, transfers from the General Fund and Water & Sewer Fund appear. Current debt exists only within the Water & Sewer fund. As a result, the debt payments are accounted for within that fund's operating budget.

# Manager's Recommended Budget FY 2014 - 2015

## CAPITAL IMPROVEMNETS SUMMARY

### 5-YEAR CAPITAL IMPROVEMENTS SUMMARY

Column1	Project Name	Column4	Anticipated Funding Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Project Total	Department
1	Community House Improvements	C		\$ -	\$ 15,000	\$ 65,000	\$ -	\$ -	\$ 80,000	Parks
2	Downtown Pocket Park	C		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	Parks
3	Bldg Lease & Renovation	C		\$ -	\$ 285,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 465,000	Police Department
4	New Police/Municipal Building	C/L		\$ -	\$ 120,000	\$ 935,000	\$ -	\$ -	\$ 1,055,000	Public B&G
5	Fire Tower Trunk Line	K		\$ -	\$ 1,325,000	\$ -	\$ -	\$ -	\$ 1,325,000	Sewer Collection
6	Annual Street Resurfacing	C		\$ 60,000	\$ 65,000	\$ 70,000	\$ 80,000	\$ 85,000	\$ 360,000	Streets
7	Paving Martin Luther King Drive	C		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	Streets
8	Water Improvements	G/L		\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000	Water Distribution
9	Elevated Water Tank	L		\$ -	\$ -	\$ 1,465,000	\$ -	\$ -	\$ 1,465,000	Water Distribution
10	WTP Intake Emergency Generator	C		\$ 5,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 55,000	Water Treatment
11	Prelim Eng Report WTP	C		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	Water Treatment
12	Backwash Pump Replacement	C		\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000	Water Treatment
13	Rebuild Dual Media Filters	C		\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000	Water Treatment
14	Prelim Eng Report WWTP	B		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	WWTP
15	Northern (15/501) Sewer Upgrade	K		\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000	WWTP
<b>TOTALS</b>				<b>\$ 235,000</b>	<b>\$ 2,515,000</b>	<b>\$ 2,825,000</b>	<b>\$ 290,000</b>	<b>\$ 295,000</b>	<b>\$ 6,160,000</b>	

Funding Key: C - Cash / Fund Balance  
 G - Grants  
 B - Bond Financing  
 L - Loan  
 K - Combination

## Manager's Recommended Budget FY 2014 - 2015

### LONG-TERM DEBT SCHEDULE

	1994 Water / Sewer Bonds			2004 Water / Sewer Refunding			2009 Stimulus Award -		Credle Street Phase 3 & 4			USDA REDLG Loan		Hillsboro Street Transmission			Total Annual
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment	Principal Balance	Principal Payment	Interest Payment	
																	\$ -
FY 2014	\$390,500	\$12,000	\$20,501	\$570,000	\$205,000	\$27,155	\$1,033,685	\$60,805	\$127,857	\$50,177	\$2,874	\$168,000	\$48,000	\$200,675	\$48,851	\$3,337	\$478,700
FY 2015	\$378,500	\$12,500	\$19,871	\$365,000	\$210,000	\$17,520	\$972,880	\$60,805	\$77,680	\$51,435	\$1,617	\$120,000	\$48,000	\$151,824	\$49,719	\$2,469	\$473,936
FY 2016	\$366,000	\$13,000	\$19,215	\$155,000	\$155,000	\$7,440	\$912,075	\$60,805	\$26,248	\$26,248	\$278	\$72,000	\$48,000	\$102,105	\$50,603	\$1,585	\$382,174
FY 2017	\$353,000	\$14,000	\$18,533	-			\$851,270	\$60,805	-			\$24,000	\$24,000	\$51,503	\$51,503	\$685	\$169,526
FY 2018	\$339,000	\$15,000	\$17,798				\$790,465	\$60,805									\$93,603
FY 2019	\$324,000	\$15,000	\$17,010				\$729,660	\$60,805									\$92,815
FY 2020	\$309,000	\$16,000	\$16,223				\$668,855	\$60,805									\$93,028
FY 2021	\$293,000	\$17,000	\$15,383				\$608,050	\$60,805									\$93,188
FY 2022	\$276,000	\$18,000	\$14,490				\$547,245	\$60,805									\$93,295
FY 2023	\$258,000	\$19,000	\$13,545				\$486,440	\$60,805									\$93,350
FY 2024	\$239,000	\$20,000	\$12,548				\$425,635	\$60,805									\$93,353
FY 2025	\$219,000	\$21,000	\$11,498				\$364,830	\$60,805									\$93,303
FY 2026	\$198,000	\$22,000	\$10,395				\$304,025	\$60,805									\$93,200
FY 2027	\$176,000	\$22,000	\$9,240				\$243,220	\$60,805									\$92,045
FY 2028	\$154,000	\$22,000	\$8,085				\$182,415	\$60,805									\$90,890
FY 2029	\$132,000	\$22,000	\$6,930				\$121,610	\$60,805									\$89,735
FY 2030	\$110,000	\$22,000	\$5,775				\$60,805	\$60,805									\$88,580
FY 2031	\$88,000	\$22,000	\$4,620														\$26,620
FY 2032	\$66,000	\$22,000	\$3,465														\$25,465
FY 2033	\$44,000	\$22,000	\$2,310														\$24,310
FY 2034	\$22,000	\$22,000	\$1,155														\$23,155
FY 2035	-																\$0