ADOPTED BUDGET

Fiscal Year 2015 / 2016

A Community with a Proud Past and an Exciting Future

This page is intentionally blank.

Table of Contents

Budget Calendar 4

Budget Ordinance 5

Operating Budget – General Fund 14

Governing Body 20

Administration 21

Legal 23

Engineering 24

Planning 26

Police 28

Fire Suppression 30

Public Works 31

Public Buildings & Grounds 33

Sanitation 34

Recreation 35

Chatham Park 37

Operating Budget – Enterprise Fund 39

Administration 43

Debt Service 45

Water Treatment 46

Wastewater Treatment 48

Public Utility Maintenance 50

Capital Reserve Budget – Enterprise Fund 52

Capital Reserve Budget – General Fund 54

Capital Improvement Plan 56

ADMINISTRATIVE SCHEDULE FOR PREPARATION OF FISCAL YEAR 2015-2016 BUDGET

Board of Commissioners Actions	Dates	Administrative Actions
	January 5, 2015	Publish FY 2015-16 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)	To be Determined	Strategic Planning Retreat and Preliminary Budget Work Session for BOC, Department Heads, Town Attorney (Location TBD)
	January 29, 2015	Convene CIP Budget Working Group (Meeting # 1) for Manager's Budget Guidance (Subsequent Meetings TBD)
	February 2, 2015	Finance Officer Submit Revenue Projection to the Manager for Review
Receive Mid-Year Financial Summary Report from the Finance Officer	February 9, 2015	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 13, 2015	Departmental Capital Improvement Budget Requests due to the Manager, the Planner and the Finance Officer (3 copies).
	February 15, 2015	Departmental Operating Budget Requests Due to the Manager and the Finance Officer (2 copies).
Receive the Manager's Recommended Budget (Operating and CIP)	March 9, 2015	Manager's Recommended Budget (Operating and CIP) submitted to the BOC.
Budget Work Session – Capital Improvement Program Budget	May 4, 2015	
Public Hearing on Manager's Recommended Budget	May 11, 2015	
Budget Work Session – General Fund and Enterprise Fund Operating Budgets (if needed)	Sat, 5/9/2015 or Mon 5/11/2015	(Note: Date and time to be determined).
	May 26, 2015	Final Budget Submission Incorporating Changes from Budget Work Sessions and Public Hearing
Adoption of Fiscal Year 2015-2016 Budget	June 8, 2015	

BUDGET ORDINANCE

Budget Ordinance - Fiscal Year 2015 - 2016

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this 22nd day of June, 2015, that the following fund revenues and departmental expenditures together with certain restrictions and authorizations are adopted:

Section I.	**General Fund**
A. Revenues Anticipated Source	
Ad valorem taxes for 2015	$1,972,659
Ad valorem taxes for (prior years)	32,000
Tax penalties and interest	5,000
Local Option Sales Tax	644,325
Hold Harmless Tax	210,000
Powell Bill	120,000
License and permits	8,200
Utilities/Cable franchise taxes	116,150
Video Sales tax	28,280
Interest earned on fund balance	3,000
Solid Waste Revenues	351,698
ABC Revenues	48,300
Recreation/Community Bldg. Rent	18,975
Fund balance Appropriation	56,306
Telecommunications tax	34,340
Chatham Park Development	279,000
Other Revenues	93,730
Total General Fund Revenues	**$4,021,963**
B. Expenditures authorized Departments	
Governing Board	$81,247
Administration	520,899
Legal	35,800
Engineering	110,963
Planning	265,420
Police	1,120,493
Fire	540,000
Public Works	427,198
Public Buildings & Grounds	65,500
Sanitation	340,285
Transfer to Capital Projects	0
Recreation	235,158
Chatham Park	279,000
Total General Fund Expenditures	**$4,021,963**

Section II.	**Enterprise Fund**
A. Revenues Anticipated	
Source	Amount
Water Charges	$1,409,885
Reused Water Charges	59,388
Wastewater Charges	1,202,499
Interest Earned on fund balance	1,000
Penalties and Reconnect Fees	84,000
General Fund Balance Appropriation	0
Total Enterprise Fund Revenues	**$2,756,772**

B. Expenditures Budgeted	
Department	
Administration	$283,814
Water Treatment Plant	983,383
Wastewater Treatment Plant	585,813
Public Utility Maintenance	520,387
Debt Service	383,374
Total Enterprise Fund Expenditures	**$2,756,772**

Section III.	**Capital Reserve Funds**
A. General Fund Capital Reserve Revenues	
Interest Earned	**$100**
B. General Fund Capital Reserve Expenditures	
Reserved for Future Improvements	**$100**
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**
Total of All Funds	**$6,986,835**

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 2015-2016.

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 2015-2016. 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

Type of Service	Service Per Week	Monthly Fee
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.	Conditional Zoning (cost of technical review plus)	$825.00
f.	Planned Development District Zoning (cost of technical review plus)	$825.00
g.	Small Area Plan (cost of technical review plus)	$825.00
h.	Special Use Permit	$360.00
i.	Conditional Use District Rezoning	$360.00
j.	Land Use Plan Amendment	$360.00
k.	Zone Text Amendment	$390.00
l.	Home Occupation Fee	$ 26.00
m.	Subdivision Regulation Amendment	$390.00

n. Commercial Site Plan:	
➢ ½ acre or less	$310.00
➢ ½ acre less than 1 acre	$440.00
➢ over 1 acre or portion thereof	$440.00/acre
o. Variance/Appeal	$360.00
p. Petition for Annexation	$390.00
q. Signs:	
➢ Temporary	$ 52.00
➢ Free standing	$105.00
➢ Wall sign	$105.00
➢ Minor Modification (change of 25% or less to existing sign)	$ 52.00
r. Flood plain Determination	
➢ With building permit	$ 16.00
➢ Without building permit	$ 26.00
➢ Non Residential – Free Standing	$155.00
s. Jordan Lake Riparian Buffer Authorization Certificate	$200.00
t. Stream Origin Verification (if field visit is required by Town)	$200.00
u. Petition to abandon street r-o-w	$310.00
v. Planning Administration/Public Hearing Fee	$360.00

2. Construction Inspection Fees

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.

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. $500.00 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.

2. Returned Check Fee. $25.00 per occurrence.

Section VII. Enterprise Fees and Rates

A. Water and Wastewater Rate Schedule

	Water		Wastewater	
	Inside	Outside	Inside	Outside
Basic Service Charge (Flat monthly fee for meter reading, billing and accounts management)				
Meters ≤ 1 inch	$ 13.26	$26.52	$ 14.28	$ 28.56
Meters > 1 inch	$ 24.48	$48.96	$ 26.52	$ 53.04
Plus a monthly usage fee per 1,000 gallons				
0 to 2,000 gallons	$ 4.93	$ 9.87	$ 7.41	$14.80
2,001 to 6,000 gallons	$ 5.76	$ 11.51	$ 8.92	$17.85
> 6,000 gallons	$ 6.84	$ 13.67	$10.64	$21.29

Bills that are not paid by the 20th of the month are subject to a 10% or $5.00 penalty, whichever is larger. Accounts not paid in full by the end of the month are subject to a discontinuation of service and reconnection fees. Reconnection fees are $45.00 during normal working hours and $100.00 after normal working hours.

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.
2. 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. There is a $25 service fee for each trip plus the water collected. Hydrant Bulk Water Sales will require a refundable deposit of $1,000 and a $300 non-refundable deposit for installation and removal of the meter. Relocation fee is $70 and wrench fee of $50 (refundable) if customer doesn't provide own wrench. Daily rental fee for 1" is $1 per day and for 2-2/12" is $2. Hydrant Bulk Water can be purchased at a rate of $105 per 10,000 gallons.

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

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:

Water	Wastewater
$6.25/gallon/day	$11.30/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 2015-2016 is as provided below:

Zoning District	Water	Reuse Water	Wastewater
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
Planned Devt. District	$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.

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 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 2015-2016 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 22nd day of June 2015.

ATTEST:

William G. Terry, Mayor

Alice F. Lloyd, CMC, Town Clerk

OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Revenue
3010-000	TAXES - PRIOR YEARS	$26,545	$20,000	$25,000	$25,000	0.0%	0.01%
3010-150	PUBLIC SERVICE UTILITY TAX	$0	$0	$0	$15,000	#DIV/0!	0.00%
3010-941	PRIOR YEAR MOTOR VEHICLE TAX	$8,000	$6,000	$7,000	$7,000	0.0%	0.00%
3012-007	AD VALOREM TAXES	$1,610,906	$1,599,976	$1,754,469	$1,842,192	5.0%	0.46%
3012-071	MOTOR VEHICLE TAXES	$233,596	$104,970	$104,970	$115,467	10.0%	0.03%
3170-000	TAX INTEREST AND PENALTIES	$9,094	$5,000	$5,000	$5,000	0.0%	0.00%
3190-000	RENTAL VEHICLE TAX	$5,777	$6,000	$6,000	$6,000	0.0%	0.00%
3250-100	PRIVILEGE LICENSES	$6,269	$10,000	$7,000	$0	N/A	0.00%
3250-200	BEER AND WINE LICENSES	$45	$1,000	$1,000	$500	-50.0%	0.00%
3290-000	INTEREST EARNED ON INVESTMENT	$2,601	$4,000	$3,000	$3,000	0.0%	0.00%
3350-000	MISCELLANEOUS REVENUES	-$11,475	$10,000	$10,000	$10,000	0.0%	0.00%
3350-050	SITE PLAN REVIEW	$5,780	$2,000	$5,000	$5,500	10.0%	0.00%
3350-100	ZONING PERMIT FEES	$8,547	$9,000	$7,000	$7,700	10.0%	0.00%
3350-150	PLANNING ADMIN/PUBLIC HEARING FEE	$1,765	$2,000	$2,000	$2,000	0.0%	0.00%
3350-200	PARKING TICKET REVENUES	$10	$100	$100	$100	0.0%	0.00%
3350-400	SUBDIVISION REVIEW FEES	$17,945	$0	$1,000	$1,100	10.0%	0.00%
3370-000	UTILITY FRANCHISE TAX	$73,735	$111,000	$105,000	$106,050	1.0%	0.03%
3370-100	NATURAL GAS TAX	$17,786	$10,000	$10,000	$10,200	2.0%	0.00%
3370-200	TELECOMMUNICATIONS SERVICE TAX	$24,695	$34,000	$34,000	$34,680	2.0%	0.01%
3370-400	VIDEO PROGRAMMING TAX	$21,995	$28,000	$28,000	$28,560	2.0%	0.01%

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Revenue
3370-500	SOLID WASTE DISPOSAL TAX	$2,464	$3,200	$3,000	$3,060	2.0%	0.00%
3400-000	LOCAL GOVT SALES TAX (Article 39)	$232,752	$228,000	$265,000	$282,225	6.5%	0.07%
3400-100	HALF CENT SALES TAX (Article 40)	$214,309	$180,000	$200,000	$213,000	6.5%	0.05%
3400-200	HALF CENT SALES TAX (Article 42)	$141,383	$120,000	$142,000	$149,100	5.0%	0.04%
3400-300	HALF CENT SALES TAX (Article 44)	$101	$0	$0	$0	N/A	0.00%
3400-400	HOLD HARMLESS TAX	$204,747	$180,000	$200,000	$210,000	5.0%	0.05%
3410-000	BEER AND WINE TAX	$17,642	$15,000	$15,000	$15,750	5.0%	0.00%
3430-000	POWELL BILL	$124,304	$110,000	$120,000	$120,000	0.0%	0.03%
3470-000	ABC REVENUES	$54,913	$40,000	$40,000	$42,000	5.0%	0.01%
3470-100	ABC REVENUES (LAW ENFORCEMENT)	$10,105	$6,000	$6,000	$6,300	5.0%	0.00%
3510-000	OFFICERS FEES/CLERK OF COURT	$986	$4,000	$1,000	$1,000	0.0%	0.00%
3510-100	OFF-DUTY POLICE OFFICER FEE	$0	$1,000	$1,000	$1,000	0.0%	0.00%
3600-000	CHATHAM PARK DEVELOPMENT	$0	$0	$150,000	$279,000	86.0%	0.07%
3650-000	RECREATION REVENUES	$6,972	$5,000	$5,000	$5,000	0.0%	0.00%
3650-001	REC. FEE - PAY IN LIEU OF	$22,590	$40,000	$40,000	$40,000	0.0%	0.01%
3650-300	ADOPT A TRAIL GRANT	$3,800	$0	$0	$0	N/A	0.00%
3650-350	CCAP GRANT	$1,900	$0	$0	$0	N/A	0.00%

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Revenue
3650-500	CONTROLLED SUBSTANCE TAX	$0	$500	$500	$500	0.0%	0.00%
3650-600	SPRINGDALE DR/FOX CHAPEL LN REIMB	$17,000	$2,000	$2,000	$2,000	0.0%	0.00%
3650-700	GRANT ADMINISTRATION FEE	$6,403	$0	$0	$0	N/A	0.00%
3660-000	COMMUNITY HOUSE RENTS	$13,175	$13,000	$13,000	$13,975	7.5%	0.00%
3670-000	CERT. RETIREMENT COMMUNITY PROG	$250	$0	$0	$0	N/A	0.00%
3690-000	TIPPING/LANDFILL REVENUE	$375,637	$325,000	$334,950	$351,698	5.0%	0.09%
3830-000	SALE OF FIXED ASSETS	$6,980	$15,000	$5,000	$5,000	0.0%	0.00%
3830-100	FVRC GRANT	$15,165	$15,000	$15,000	$0	N/A	0.00%
3990-000	FUND BALANCE APPROPRIATED	$0	$33,034	$133,115	$56,306	-57.7%	0.01%
3990-010	POWELL BILL FUND BALANCE APPROPRIATED	$0	$61,500	$55,000	$0	N/A	0.00%
	TOTAL OPERATING	$3,537,194	$3,360,380	$3,862,104	$4,021,963	4.1%	-100.0%

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
20	SALARIES	$ 916,311	$978,354	$1,158,937	$1,261,564	8.9%	64.5%
21	TEMPORARY SALARIES	22,675	$61,395	$66,395	$68,300	2.9%	3.5%
24	OVERTIME SALARIES	28,380	$38,000	$38,000	$37,000	-2.6%	1.9%
26	ADVISORY BOARD SALARIES	1,450	$2,800	$2,800	$2,800	0.0%	0.1%
50	FICA	89,338	$99,666	$101,887	$113,283	11.2%	5.8%
60	GROUP HEALTH INSURANCE	183,521	$204,048	$236,291	$253,009	7.1%	12.9%
70	RETIREMENT	79,167	$85,012	$87,065	$91,409	5.0%	4.7%
71	SPECIAL RETIREMENT - 401K	54,745	$59,309	$60,733	$66,043	8.7%	3.4%
72	SEPARATION BENEFIT	26,674	$27,550	$27,550	$26,674	-3.2%	1.4%
80	UNEMPLOYMENT COMPENSATION	5,461	$5,600	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	30,205	$34,963	$35,913	$34,726	-3.3%	1.8%
	TOTAL PERSONNEL	$1,437,927	$1,596,697	$1,815,572	$1,954,807	7.7%	48.6%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
40	PROFESSIONAL SERVICES	$541,811	$574,313	$654,132	$826,800	26.4%	42.3%
41	LEGAL SERVICES	$0	$4,000	$0	$0	N/A	0.0%
74	COMMUNITY POLICING SUPPORT	$3,023	$4,000	$4,000	$4,500	12.5%	0.2%
100	TRAVEL/TRAINING	$13,355	$28,500	$29,000	$34,500	19.0%	1.8%
110	TELEPHONE	$20,646	$24,300	$24,000	$24,400	1.7%	1.2%
111	POSTAGE	$1,608	$3,900	$1,850	$2,750	48.6%	0.1%
120	SAFETY SUPPLIES	$3,138	$6,100	$6,100	$6,100	0.0%	0.3%
130	UTILITIES	$75,569	$90,000	$92,000	$90,000	-2.2%	4.6%
150	BUILDINGS & GROUNDS MAINTENANCE	$69,452	$56,000	$56,000	$56,000	0.0%	2.9%
160	EQUIPMENT MAINTENANCE	$10,725	$18,200	$18,500	$18,500	0.0%	0.9%
170	AUTOMOTIVE M & R	$29,783	$45,500	$39,500	$39,500	0.0%	2.0%
260	ADVERTISING	$1,311	$2,250	$2,300	$2,300	0.0%	0.1%
310	AUTOMOTIVE & EQUIPMENT FUEL	$48,589	$73,000	$69,500	$70,000	0.7%	3.6%
320	OFFICE SUPPLIES	$7,193	$12,500	$13,000	$12,500	-3.8%	0.6%
321	MAIN STREET PROGRAM SUPPLIES	$13,431	$15,000	$1,500	$1,500	0.0%	0.1%
330	DEPARTMENTAL SUPPLIES	$50,147	$57,800	$54,300	$56,800	4.6%	2.9%
331	TAX BILLING & COLLECTION	$3,915	$4,000	$4,000	$4,400	10.0%	0.2%
336	CLEANING SERVICE	$7,440	$8,000	$8,000	$8,000	0.0%	0.4%
340	PRINTING	$33	$2,500	$2,500	$2,500	0.0%	0.1%
360	UNIFORMS	$15,122	$16,000	$18,000	$18,000	0.0%	0.9%
400	POWELL BILL	$89,822	$126,500	$187,000	$120,000	-35.8%	6.1%
450	CONTRACTED SERVICES	$393,118	$387,500	$391,450	$416,785	6.5%	21.3%
451	YARD WASTE TIPPING	$54	$1,500	$1,500	$1,500	0.0%	0.1%
452	MAIN STREET FAÇADE IMPROVEMENTS	$12,511	$15,000	$15,000	$15,000	0.0%	0.8%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
480	JORDAN LAKE				$2,500	#DIV/0!	0.1%
490	ECONOMIC DEVELOPMENT	$0	$0	$0	$10,719	#DIV/0!	0.5%
530	DUES AND SUBSCRIPTIONS	$15,096	$20,520	$20,600	$21,100	2.4%	1.1%
531	CERT. RETIREMENT COMMUNITY PROG	$3,992	$5,000	$0	$0	N/A	0.0%
539	REAL & PERSONAL PROPERY INSURANCE	$1,334	$0	$2,000	$0	N/A	0.0%
540	GENERAL LIABILITY INSURANCE	$15,827	$16,800	$17,700	$19,038	7.6%	1.0%
541	AUTO INSURANCE	$8,780	$10,000	$9,300	$9,500	2.2%	0.5%
543	INSURANCE DEDUCTIBLE	$1,000	$0	$0	$0	N/A	0.0%
741	COPIER LEASE	$6,025	$8,000	$8,000	$8,000	0.0%	0.4%
742	OFFICE SPACE LEASE	$19,306	$18,000	$18,300	$30,300	65.6%	1.6%
800	CONTINGENCY	$3,051	$6,000	$6,000	$6,000	0.0%	0.3%
920	TRANSFER TO WATER & SEWER	$0	$0	$50,000	$0	N/A	0.0%
941	CHRISTMAS DECORATIONS	$7,051	$5,000	$5,000	$5,000	0.0%	0.3%
950	EVENTS & PROGRAMMING	$8,543	$11,000	$11,000	$10,000	-9.1%	0.5%
	TOTAL OPERATING	$1,501,908	$1,676,683	$1,841,032	$1,954,492	6.2%	48.6%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$4,000	$10,000	150.0%	8.9%
740	CAPITAL OUTLAY - EQUIPMENT	$49,825	$53,000	$51,500	$80,664	56.6%	71.6%
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT		$0	$0	$22,000	#DIV/0!	19.5%
	TOTAL CAPITAL	$49,825	$53,000	$55,500	$112,664	103.0%	2.8%
	DIVISION TOTAL	$2,989,660	$3,326,380	$3,712,104	$4,021,963	8.3%	

GOVERNING BODY –DEPT 4100

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase from Previous Year	% of Total Expenses
20	SALARIES	$22,644	$22,644	$23,097	$23,213	0.5%	92.4%
50	FICA	$1,740	$1,835	$1,871	$1,776	-5.1%	7.1%
542	WORKMEN'S COMP INSURANCE	$100	$200	$200	$139	-30.4%	0.6%
	TOTAL PERSONNEL	$24,584	$24,679	$25,168	$25,128	-0.2%	30.9%
40	PROFESSIONAL SERVICES	$21,575	$28,000	$28,000	$28,000	0.0%	49.9%
100	TRAVEL/TRAINING	$458	$4,000	$4,000	$4,000	0.0%	7.1%
111	POSTAGE	$0	$0	$50	$50	0.0%	0.1%
260	ADVERTISING	$70	$0	$50	$50	0.0%	0.1%
330	DEPARTMENTAL SUPPLIES	$2,727	$1,500	$2,000	$2,000	0.0%	3.6%
450	CONTRACTED SERVICES	$2,175	$3,000	$0	$0	N/A	0.0%
490	ECONOMIC DEVELOPMENT	$0	$0	$0	$10,719	#DIV/0!	19.1%
530	DUES AND SUBSCRIPTIONS	$6,682	$7,500	$7,500	$7,500	0.0%	13.4%
540	GENERAL LIABILITY INSURANCE	$2,729	$2,500	$2,800	$2,800	0.0%	5.0%
800	CONTINGENCY	$0	$1,000	$1,000	$1,000	0.0%	1.8%
	TOTAL OPERATING	$36,415	$47,500	$45,400	$56,119	23.6%	69.1%
720	CAPITAL OUTLAY - BUILDINGS				$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT				$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$0	$0	N/A	0.0%
	DIVISION TOTAL	$60,999	$72,179	$70,568	$81,247	15.1%	2.0%

ADMINISTRATION – DEPT 4200

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
20	SALARIES	$120,185	$140,256	$255,407	$307,618	20.4%	69.1%
21	TEMPORARY SALARIES	$0	$0	$5,000	$5,000	0.0%	1.1%
24	OVERTIME SALARIES	$112	$1,000	$1,000	$1,000	0.0%	0.2%
50	FICA	$23,339	$25,521	$25,762	$25,559	-0.8%	5.7%
60	GROUP HEALTH INSURANCE	$43,462	$47,862	$55,305	$65,801	19.0%	14.8%
70	RETIREMENT	$21,963	$23,587	$23,809	$22,285	-6.4%	5.0%
71	SPECIAL RETIREMENT - 401K	$15,442	$16,681	$16,838	$16,705	-0.8%	3.8%
80	UNEMPLOYMENT COMPENSATION	$1,355	$1,350	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$1,110	$1,200	$1,212	$1,230	1.5%	0.3%
	TOTAL PERSONNEL	$226,969	$257,457	$384,333	$445,199	15.8%	85.5%
40	PROFESSIONAL SERVICES	$555	$7,000	$7,000	$7,000	0.0%	10.7%
100	TRAVEL/TRAINING	$4,692	$5,000	$5,000	$5,000	0.0%	7.6%
110	TELEPHONE	$5,663	$6,000	$6,000	$6,000	0.0%	9.1%
111	POSTAGE	$789	$2,000	$0	$1,000	#DIV/0!	1.5%
160	EQUIPMENT MAINTENANCE	$206	$1,000	$1,000	$1,000	0.0%	1.5%
170	AUTOMOTIVE M & R	$0	$0	$500	$500	0.0%	0.8%
260	ADVERTISING	$214	$1,000	$1,000	$1,000	0.0%	1.5%
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$0	$500	$500	0.0%	0.8%
320	OFFICE SUPPLIES	$2,710	$6,000	$6,000	$6,000	0.0%	9.1%
330	DEPARTMENTAL SUPPLIES	$13,425	$15,500	$12,000	$12,000	0.0%	18.3%

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
331	TAX BILLING & COLLECTION	$3,915	$4,000	$4,000	$4,400	10.0%	6.7%
340	PRINTING	$33	$500	$500	$500	0.0%	0.8%
450	CONTRACTED SERVICES	$22,047	$21,500	$20,000	$8,000	-60.0%	12.2%
530	DUES AND SUBSCRIPTIONS	$6,350	$6,000	$6,000	$6,000	0.0%	9.1%
540	GENERAL LIABILITY INSURANCE	$4,244	$3,600	$4,300	$4,300	0.0%	6.5%
541	AUTO INSURANCE	$357	$0	$0	$0	N/A	0.0%
543	INSURANCE DEDUCTIBLE	$1,000	$0	$0	$0	N/A	0.0%
741	COPIER LEASE	$1,580	$2,500	$2,500	$2,500	0.0%	3.8%
	TOTAL OPERATING	$67,780	$81,600	$76,300	$65,700	-13.9%	12.6%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	0.0%
740	SYSTEM IMPROVEMENTS	$0	$0	$0	$10,000	#DIV/0!	1.9%
	TOTAL CAPITAL	$0	$0	$0	$10,000	#DIV/0!	1.9%
	DIVISION TOTAL	$294,750	$339,057	$460,633	$520,899	13.1%	13.0%

LEGAL – DEPT 4700

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
40	PROFESSIONAL SERVICES	$26,004	$26,000	$30,000	$34,500	15.0%	96.4%
41	LEGAL SERVICES	$0	$4,000	$0	$0	N/A	0.0%
100	TRAVEL/TRAINING	$225	$1,000	$1,000	$1,000	0.0%	2.8%
530	DUES AND SUBSCRIPTIONS	$40	$300	$300	$300	0.0%	0.8%
	TOTAL OPERATING	$26,269	$31,300	$31,300	$35,800	14.4%	100.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	
	TOTAL CAPITAL	$0	$0	$0	$0	N/A	
	DIVISION TOTAL	$26,269	$31,300	$31,300	$35,800	14.4%	0.9%

ENGINEERING – DEPT 4800

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-2015 Budget	2015 - 16 Budget	% Increase From Original Budget	% of Total Expenses
20	SALARIES	$37,526	$39,285	$39,624	$37,324	-5.8%	55.5%
21	TEMPORARY SALARIES	$440	$1,500	$1,500	$1,500	0.0%	2.2%
50	FICA	$5,491	$5,733	$5,836	$5,825	-0.2%	8.7%
60	GROUP HEALTH INSURANCE	$7,781	$8,235	$9,368	$12,331	31.6%	18.3%
70	RETIREMENT	$5,095	$5,192	$5,288	$4,979	-5.8%	7.4%
71	SPECIAL RETIREMENT - 401K	$3,570	$3,672	$3,740	$3,732	-0.2%	5.5%
80	UNEMPLOYMENT COMPENSATION	$277	$300	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$1,095	$1,542	$1,570	$1,570	0.0%	2.3%
	TOTAL PERSONNEL	$61,276	$65,459	$66,926	$67,263	0.5%	60.6%
40	PROFESSIONAL SERVICES	$5,284	$5,000	$10,000	$22,000	120.0%	43.0%
100	TRAVEL/TRAINING	$1,042	$1,000	$1,000	$1,000	0.0%	2.0%
110	TELEPHONE	$1,743	$2,000	$1,000	$1,000	0.0%	2.0%
111	POSTAGE	$31	$200	$100	$0	N/A	0.0%
170	AUTOMOTIVE M & R	$203	$500	$500	$500	0.0%	1.0%
260	ADVERTISING	$0	$250	$250	$250	0.0%	0.5%
310	AUTOMOTIVE & EQUIPMENT FUEL	$555	$2,000	$1,000	$500	-50.0%	1.0%
320	OFFICE SUPPLIES	$119	$1,500	$1,500	$1,000	-33.3%	2.0%
330	DEPARTMENTAL SUPPLIES	$447	$1,000	$500	$500	0.0%	1.0%
450	CONTRACTED SERVICES	$3,593	$5,000	$5,000	$5,000	0.0%	9.8%
490	STORM WATER PROGRAM				$2,500	#DIV/0!	#DIV/0!

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-2015 Budget	2015 - 16 Budget	% Increase From Original Budget	% of Total Expenses
530	DUES AND SUBSCRIPTIONS	$705	$1,000	$1,000	$1,000	0.0%	2.0%
540	GENERAL LIABILITY INSURANCE	$699	$400	$700	$700	0.0%	1.4%
541	AUTO INSURANCE	$149	$250	$100	$150	50.0%	0.3%
741	COPIER LEASE	$1,270	$1,500	$1,500	$1,500	0.0%	2.9%
742	OFFICE SPACE LEASE	$6,435	$6,000	$6,100	$6,100	0.0%	11.9%
	TOTAL OPERATING	$25,868	$32,600	$35,250	$51,200	45.2%	46.1%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$5,000	$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$5,000	$0	N/A	0.0%
	DIVISION TOTAL	$87,143	$98,059	$107,176	$110,963	3.5%	2.8%

PLANNING – DEPT 4900

Account Object Code	Account Description	2013-14 Actual	Revised 2013 - 14 Budget	2014-15 Budget	2015- 16 Requested	% Increase From Previous Year Budget	% of Total Expenses
20	SALARIES	$124,046	$126,727	$71,653	$71,396	-0.4%	63.8%
21	TEMPORARY SALARIES	$0	$5,800	$5,800	$5,800	0.0%	5.2%
26	ADVISORY BOARD SALARIES	$1,450	$2,800	$2,800	$2,800	0.0%	2.5%
50	FICA	$8,849	$10,353	$6,139	$6,120	-0.3%	5.5%
60	GROUP HEALTH INSURANCE	$15,444	$16,081	$9,343	$15,421	65.1%	13.8%
70	RETIREMENT	$8,819	$8,960	$5,066	$4,762	-6.0%	4.3%
71	SPECIAL RETIREMENT - 401K	$6,180	$6,336	$3,583	$3,570	-0.4%	3.2%
80	UNEMPLOYMENT COMPENSATION	$428	$450	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$1,925	$2,660	$1,504	$1,963	30.5%	1.8%
	TOTAL PERSONNEL	$167,141	$180,167	$105,888	$111,832	5.6%	42.1%
40	PROFESSIONAL SERVICES	$73,830	$75,000	$75,000	$125,000	66.7%	81.4%
100	TRAVEL/TRAINING	$3,317	$5,000	$2,500	$2,500	0.0%	1.6%
110	TELEPHONE	$2,291	$4,000	$2,000	$2,000	0.0%	1.3%
111	POSTAGE	$244	$1,000	$1,000	$1,000	0.0%	0.7%
260	ADVERTISING	$925	$1,000	$1,000	$1,000	0.0%	0.7%
310	AUTOMOTIVE & EQUIPMENT FUEL	$241	$0	$1,000	$1,000	0.0%	0.7%
320	OFFICE SUPPLIES	$243	$1,000	$1,000	$1,000	0.0%	0.7%
321	MAIN STREET PROGRAM SUPPLIES	$13,431	$15,000	$0	$0	N/A	0.0%
330	DEPARTMENTAL SUPPLIES	$354	$2,000	$2,000	$2,000	0.0%	1.3%
340	PRINTING	$0	$2,000	$2,000	$2,000	0.0%	1.3%
450	CONTRACTED SERVICES	$4,959	$6,000	$6,000	$6,000	0.0%	3.9%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015- 16 Budget	% Increase From Previous Year Budget	% of Total Expenses
452	MAIN STREET FAÇADE IMPROVEMENTS	$12,511	$15,000	$0	$0	N/A	0.0%
530	DUES AND SUBSCRIPTIONS	$999	$1,500	$1,000	$1,000	0.0%	0.7%
531	CERT. RETIREMENT COMMUNITY PROG	$3,992	$5,000	$0	$0	N/A	0.0%
540	GENERAL LIABILITY INSURANCE	$1,217	$800	$700	$1,338	91.2%	0.9%
541	AUTO INSURANCE	$151	$250	$100	$150	50.0%	0.1%
741	COPIER LEASE	$1,595	$1,500	$1,500	$1,500	0.0%	1.0%
742	OFFICE SPACE LEASE	$12,871	$12,000	$6,100	$6,100	0.0%	4.0%
	TOTAL OPERATING	$133,175	$148,050	$102,900	$153,588	49.3%	57.9%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$5,000	$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$5,000	$0	N/A	0.0%
	DIVISION TOTAL	$300,316	$328,217	$213,788	$265,420	24.2%	6.6%

POLICE – DEPT 5100

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015 - 16 Budget	% Increase From Previous Year Budget	% Increase From Original Budget
20	SALARIES	$484,145	$513,668	$532,879	$524,002	-1.7%	59.4%
21	TEMPORARY SALARIES	$22,135	$54,095	$54,095	$56,000	3.5%	6.3%
24	OVERTIME SALARIES	$22,196	$33,000	$33,000	$33,000	0.0%	3.7%
50	FICA	$42,390	$48,136	$49,612	$50,976	2.7%	5.8%
60	GROUP HEALTH INSURANCE	$95,365	$108,452	$125,738	$104,116	-17.2%	11.8%
70	RETIREMENT	$36,770	$39,798	$41,196	$39,826	-3.3%	4.5%
71	SPECIAL RETIREMENT - 401K	$25,021	$27,334	$28,294	$27,850	-1.6%	3.2%
72	SEPARATION BENEFIT	$26,674	$27,550	$27,550	$26,674	-3.2%	3.0%
80	UNEMPLOYMENT COMPENSATION	$2,793	$2,800	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$19,675	$22,225	$22,939	$19,650	-14.3%	2.2%
	TOTAL PERSONNEL	$777,164	$877,058	$915,303	$882,093	-3.6%	78.7%
40	PROFESSIONAL SERVICES	$5,265	$8,000	$8,800	$10,300	17.0%	5.1%
74	COMMUNITY POLICING SUPPORT	$3,023	$4,000	$4,000	$4,500	12.5%	2.2%
100	TRAVEL/TRAINING	$3,352	$12,000	$12,000	$12,000	0.0%	5.9%
110	TELEPHONE	$8,993	$10,000	$11,000	$11,000	0.0%	5.4%
111	POSTAGE	$509	$500	$500	$500	0.0%	0.2%
120	SAFETY SUPPLIES	$2,665	$5,000	$5,000	$5,000	0.0%	2.5%
160	EQUIPMENT MAINTENANCE	$534	$2,000	$2,500	$2,500	0.0%	1.2%
170	AUTOMOTIVE M & R	$25,557	$36,000	$29,000	$29,000	0.0%	14.4%
260	ADVERTISING	$102	$0	$0	$0	N/A	0.0%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015 - 16 Budget	% Increase From Previous Year Budget	% Increase From Original Budget
310	AUTOMOTIVE & EQUIPMENT FUEL	$34,210	$51,000	$46,000	$46,000	0.0%	22.8%
320	OFFICE SUPPLIES	$4,122	$4,000	$4,000	$4,000	0.0%	2.0%
330	DEPARTMENTAL SUPPLIES	$21,340	$22,800	$22,800	$22,800	0.0%	11.3%
360	UNIFORMS	$15,122	$16,000	$18,000	$18,000	0.0%	8.9%
450	CONTRACTED SERVICES	$13,425	$11,000	$12,000	$12,000	0.0%	5.9%
530	DUES AND SUBSCRIPTIONS	$280	$2,800	$2,800	$2,800	0.0%	1.4%
540	GENERAL LIABILITY INSURANCE	$5,912	$6,500	$6,500	$6,500	0.0%	3.2%
541	AUTO INSURANCE	$6,393	$7,500	$7,500	$7,500	0.0%	3.7%
741	COPIER LEASE	$1,580	$2,500	$2,500	$2,500	0.0%	1.2%
800	CONTINGENCY- INVESTIGATION	$3,051	$5,000	$5,000	$5,000	0.0%	2.5%
	TOTAL OPERATING	$155,435	$206,600	$199,900	$201,900	1.0%	18.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$31,376	$33,000	$36,500	$36,500	0.0%	100.0%
	TOTAL CAPITAL	$31,376	$33,000	$36,500	$36,500	0.0%	3.3%
	DIVISION TOTAL	$963,975	$1,116,658	$1,151,703	$1,120,493	-2.7%	27.9%

FIRE SUPPRESSION – DEPT 5300

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
40	PROFESSIONAL SERVICES (Fire)	$405,313	$405,313	$475,332	$540,000	13.6%	100.0%
450	CONTRACTED SERVICES	$0	$0	$0	$0	N/A	
	TOTAL OPERATING	$405,313	$405,313	$475,332	$540,000	13.6%	100.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$0	$0	N/A	
	DIVISION TOTAL	$405,313	$405,313	$475,332	$540,000	13.6%	13.4%

PUBLIC WORKS – DEPT 5400

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase from Previous Year Budget	% of Total Expenses
20	SALARIES	$127,765	$135,774	$163,124	$101,006	-38.1%	64.8%
24	OVERTIME SALARIES	$6,071	$4,000	$3,000	$3,000	0.0%	1.9%
50	FICA	$7,528	$8,088	$6,994	$7,956	13.8%	5.1%
60	GROUP HEALTH INSURANCE	$21,469	$23,418	$22,716	$24,205	6.6%	15.5%
70	RETIREMENT	$6,520	$7,475	$6,464	$7,141	10.5%	4.6%
71	SPECIAL RETIREMENT - 401K	$4,532	$5,286	$4,571	$5,050	10.5%	3.2%
80	UNEMPLOYMENT COMPENSATION	$609	$700	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$6,300	$7,136	$6,172	$7,575	22.7%	4.9%
	TOTAL PERSONNEL	$180,793	$191,877	$213,041	$155,934	-26.8%	36.5%
40	PROFESSIONAL SERVICES	$885	$0	$0	$0	N/A	0.0%
100	TRAVEL/TRAINING	$270	$500	$1,000	$1,000	0.0%	0.4%
110	TELEPHONE	$1,687	$2,000	$2,000	$2,000	0.0%	0.8%
120	SAFETY SUPPLIES	$473	$600	$600	$600	0.0%	0.2%
130	UTILITIES	$57,251	$50,000	$50,000	$50,000	0.0%	20.7%
150	BUILDINGS & GROUNDS MAINTENANCE	$4,499	$1,000	$1,000	$1,000	0.0%	0.4%
160	EQUIPMENT MAINTENANCE	$9,883	$14,000	$14,000	$14,000	0.0%	5.8%
170	AUTOMOTIVE M & R	$4,017	$9,000	$9,000	$9,000	0.0%	3.7%
310	AUTOMOTIVE & EQUIPMENT FUEL	$13,583	$20,000	$20,000	$20,000	0.0%	8.3%
330	DEPARTMENTAL SUPPLIES	$5,854	$10,000	$10,000	$10,000	0.0%	4.1%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase from Previous Year Budget	% of Total Expenses
335	M & R ROADS	$106	$0	$0	$0	N/A	0.0%
400	POWELL BILL	$89,822	$115,500	$175,000	$120,000	-31.4%	49.6%
450	CONTRACTED SERVICES	$1,001	$10,000	$10,000	$10,000	0.0%	4.1%
530	DUES AND SUBSCRIPTIONS	$0	$1,000	$1,000	$1,000	0.0%	0.4%
540	GENERAL LIABILITY INSURANCE	$1,027	$3,000	$2,000	$2,000	0.0%	0.8%
541	AUTO INSURANCE	$1,731	$2,000	$1,500	$1,500	0.0%	0.6%
	TOTAL OPERATING	$192,086	$238,600	$297,100	$242,100	-18.5%	56.7%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$4,000	$10,000	150.0%	34.3%
740	CAPITAL OUTLAY - EQUIPMENT	$18,449	$20,000	$0	$19,164	#DIV/0!	65.7%
	TOTAL CAPITAL	$18,449	$20,000	$4,000	$29,164	629.1%	6.8%
	DIVISION TOTAL	$391,328	$450,477	$514,141	$427,198	-16.9%	10.6%

PUBLIC BUILDINGS & GROUNDS – DEPT 5500

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
120	SAFETY SUPPLIES	$0	$500	$500	$500	0.0%	0.8%
130	UTILITIES	$13,660	$34,000	$36,000	$34,000	-5.6%	51.9%
150	BUILDINGS & GROUNDS MAINTENANCE	$7,504	$15,000	$15,000	$15,000	0.0%	22.9%
160	EQUIPMENT MAINTENANCE	$0	$1,000	$1,000	$1,000	0.0%	1.5%
330	DEPARTMENTAL SUPPLIES	$2,095	$2,000	$2,000	$2,000	0.0%	3.1%
450	CONTRACTED SERVICES	$4,311	$5,000	$5,000	$5,000	0.0%	7.6%
539	REAL & PERSONAL PROPERTY	$1,334	$0	$2,000	$0	N/A	0.0%
	TOTAL OPERATING	$36,343	$65,500	$69,500	$65,500	-5.8%	100.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$0	$0	N/A	0.0%
	DIVISION TOTAL	$36,343	$65,500	$69,500	$65,500	-5.8%	1.6%

SANITATION – DEPT 5800

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase from Previous Year Budget	% of Total Expenses
450	CONTRACTED SERVICES	$323,209	$325,000	$333,450	$338,785	1.6%	99.6%
451	YARD WASTE TIPPING	$54	$1,500	$1,500	$1,500	0.0%	0.4%
	TOTAL OPERATING	$323,263	$326,500	$334,950	$340,285	1.6%	100.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$0	$0	N/A	0.0%
	DIVISION TOTAL	$323,263	$326,500	$334,950	$340,285	1.6%	8.5%

RECREATION – DEPT 6200

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
20	SALARIES	$0	$0	$73,154	$71,724	-2.0%	76.4%
24	OVERTIME SALARIES	$0	$0	$1,000	$0	N/A	0.0%
50	FICA	$0	$0	$5,673	$5,487	-3.3%	5.8%
60	GROUP HEALTH INSURANCE	$0	$0	$13,821	$8,281	-40.1%	8.8%
70	RETIREMENT	$0	$0	$5,243	$4,060	-22.6%	4.3%
71	SPECIAL RETIREMENT - 401K	$0	$0	$3,708	$2,871	-22.6%	3.1%
542	WORKMEN'S COMP INSURANCE	$0	$0	$2,314	$1,434	-38.0%	1.5%
	TOTAL PERSONNEL	$0	$0	$104,913	$93,858	-10.5%	39.9%
40	PROFESSIONAL SERVICES	$3,100	$20,000	$20,000	$20,000	0.0%	15.5%
100	TRAVEL/TRAINING	$0	$0	$2,500	$5,500	120.0%	4.3%
110	TELEPHONE	$270	$300	$2,000	$1,200	-40.0%	0.9%
111	POSTAGE	$35	$200	$200	$200	0.0%	0.2%
130	UTILITIES	$4,658	$6,000	$6,000	$6,000	0.0%	4.6%
150	BUILDINGS & GROUNDS MAINTENANCE	$57,450	$45,700	$40,000	$40,000	0.0%	30.9%
160	EQUIPMENT MAINTENANCE	$102	$200	$0	$0	N/A	0.0%
170	AUTOMOTIVE M & R	$0	$0	$500	$500	0.0%	0.4%
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$0	$1,000	$1,000	0.0%	0.8%
320	OFFICE SUPPLIES	$0	$0	$500	$500	0.0%	0.4%
321	MAIN STREET PROGRAM SUPPLIES	$0	$0	$1,500	$1,500	0.0%	1.2%
330	DEPARTMENTAL SUPPLIES	$3,905	$3,000	$3,000	$3,000	0.0%	2.3%
450	CONTRACTED SERVICES	$18,399	$14,500	$12,000	$12,000	0.0%	9.3%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
452	MAIN STREET FAÇADE IMPROVEMENTS	$0	$0	$15,000	$15,000	0.0%	11.6%
530	DUES AND SUBSCRIPTIONS	$40	$420	$1,000	$1,000	0.0%	0.8%
540	GENERAL LIABILITY INSURANCE	$0	$0	$700	$700	0.0%	0.5%
541	AUTO INSURANCE	$0	$0	$100	$100	0.0%	0.1%
742	OFFICE SPACE LEASE	$0	$0	$6,100	$6,100	0.0%	4.7%
941	SEASONAL DECORATIONS	$7,051	$5,000	$5,000	$5,000	0.0%	3.9%
950	EVENTS & PROGRAMMING	$8,543	$11,000	$11,000	$10,000	-9.1%	7.7%
	TOTAL OPERATING	$103,552	$106,320	$128,100	$129,300	0.9%	55.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$5,000	$0	N/A	0.0%
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$12,000	#DIV/0!	100.0%
	TOTAL CAPITAL	$0	$0	$5,000	$12,000	140.0%	5.1%
	DIVISION TOTAL	$103,552	$106,320	$238,013	$235,158	-1.2%	5.8%

CHATHAM PARK DEVELOPMENT – DEPT 6300

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
20	SALARIES	$0	$0	$15,660	$125,280	700.0%	72.2%
50	FICA	$0	$0	$1,198	$9,584	700.0%	5.5%
60	GROUP HEALTH INSURANCE	$0	$0	$2,564	$22,853	791.3%	13.2%
70	RETIREMENT	$0	$0	$783	$8,356	967.2%	4.8%
71	SPECIAL RETIREMENT - 401K	$0	$0	$1,045	$6,264	499.4%	3.6%
542	WORKMEN'S COMP INSURANCE	$0	$0	$0	$1,163	#DIV/0!	0.7%
	TOTAL PERSONNEL	$0	$0	$21,250	$173,500	716.5%	62.2%
40	PROFESSIONAL SERVICES	$0	$0	$66,250	$40,000	-39.6%	49.7%
100	TRAVEL/TRAINING	$0	$0	$0	$2,500	#DIV/0!	3.1%
110	TELEPHONE	$0	$0	$0	$1,200	#DIV/0!	1.5%
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$0	$0	$1,000	#DIV/0!	1.2%
330	DEPARTMENTAL SUPPLIES	$0	$0	$6,000	$2,500	-58.3%	3.1%
450	CONTRACTED SERVICES	$0	$0	$52,000	$20,000	-61.5%	24.8%
530	DUES AND SUBSCRIPTIONS	$0	$0	$0	$500	#DIV/0!	0.6%
540	GENERAL LIABILITY INSURANCE	$0	$0	$0	$700	#DIV/0!	0.9%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
742	OFFICE SPACE LEASE	$0	$0	$4,500	$12,000	166.7%	14.9%
	TOTAL OPERATING	$0	$0	$128,750	$80,500	-37.5%	28.9%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$25,000	#DIV/0!	100.0%
	TOTAL CAPITAL	$0	$0	$0	$25,000	#DIV/0!	9.0%
	DIVISION TOTAL	$0	$0	$150,000	$279,000	86.0%	6.9%

OPERATING BUDGET - WATER & SEWER FUND

OPERATING BUDGET - WATER & SEWER FUND

ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Revenue
3290-000	INTEREST EARNED ON INVESTMENT	$1,034	$4,000	$2,000	$1,000	-50.0%	0.04%
3350-000	MISCELLANEOUS REVENUES	$20,843	$24,000	$24,000	$24,000	0.0%	0.87%
3710-010	WATER CHARGES	$1,251,991	$1,258,000	$1,333,480	$1,409,885	5.7%	51.14%
3710-015	REUSE WATER CHARGES (3M)	$50,490	$55,000	$56,650	$59,388	4.8%	2.15%
3710-020	SEWER CHARGES	$1,134,271	$1,072,000	$1,136,320	$1,202,499	5.8%	43.62%
3830-000	SALE OF FIXED ASSETS	$4,500	$0	$0	$0	N/A	0.00%
3970-000	PENALTIES ON BILLS	$36,870	$40,000	$60,000	$60,000	0.0%	2.18%
3990-010	FUND BALANCE APPROPRIATED	$0	$502,440	$219,656	$0	N/A	0.00%
	TOTAL OPERATING	$2,499,999	$2,955,440	$2,832,106	$2,756,772	-2.7%	-100.0%

ENTERPRISE FUND EXPENDITURE ROLLUP

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
10	PRINCIPAL	$436,459	$412,100	$433,000	$353,656	-18.3%	92.2%
11	INTEREST	$54,300	$65,170	$41,500	$28,518	-31.3%	7.4%
12	BOND ADMINISTRATION FEES	$1,235	$1,200	$1,200	$1,200	0.0%	0.3%
	TOTAL DEBT SERVICE	$491,994	$478,470	$475,700	$383,374	-19.4%	13.9%
20	SALARIES	$931,932	$931,895	$805,489	$832,708	3.4%	67.9%
24	OVERTIME SALARIES	$33,512	$45,700	$44,700	$35,000	-21.7%	2.9%
25	TRANS TO GEN FUND - ADMIN SUPPORT	$0	$0	$0	$0	N/A	0.0%
50	FICA	$56,596	$60,062	$61,917	$61,692	-0.4%	5.0%
60	GROUP HEALTH INSURANCE	$134,112	$145,037	$163,113	$169,630	4.0%	13.8%
70	RETIREMENT	$53,995	$55,509	$57,223	$54,629	-4.5%	4.5%
71	SPECIAL RETIREMENT - 401K	$37,866	$39,257	$40,469	$38,696	-4.4%	3.2%
80	UNEMPLOYMENT COMPENSATION	$4,182	$4,337	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$29,924	$36,020	$37,022	$33,331	-10.0%	2.7%
	TOTAL PERSONNEL	$1,282,118	$1,317,817	$1,209,932	$1,225,685	1.3%	44.5%
40	PROFESSIONAL SERVICES	$46,036	$41,742	$40,500	$40,000	-1.2%	3.9%
100	TRAVEL/TRAINING	$10,807	$11,900	$10,900	$9,800	-10.1%	1.0%
110	TELEPHONE	$23,888	$22,800	$23,300	$23,300	0.0%	2.3%
111	POSTAGE	$9,734	$8,800	$9,200	$8,950	-2.7%	0.9%
120	SAFETY SUPPLIES	$3,731	$8,450	$7,000	$6,000	-14.3%	0.6%
130	UTILITIES	$128,022	$125,000	$120,000	$120,000	0.0%	11.7%
131	LIFT STATION UTILITIES	$357	$1,000	$1,000	$1,000	0.0%	0.1%
150	B & G MAINTENANCE	$76,360	$120,000	$90,390	$75,000	-17.0%	7.3%

Adopted Budget
FY 2015 - 2016

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
160	EQUIPMENT MAINTENANCE	$32,004	$47,000	$67,734	$48,000	-29.1%	4.7%
170	AUTOMOTIVE M & R	$7,915	$7,100	$8,500	$8,400	-1.2%	0.8%
260	ADVERTISING	$268	$600	$250	$250	0.0%	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$16,725	$17,800	$16,800	$16,650	-0.9%	1.6%
320	OFFICE SUPPLIES	$5,476	$5,000	$4,800	$6,900	43.8%	0.7%
325	W/W/C SUPPLIES	$1,980	$2,000	$2,000	$2,000	0.0%	0.2%
326	W/W/C EQUIPMENT MAINTENANCE	$0	$5,000	$5,000	$5,000	0.0%	0.5%
327	WATER SYSTEM SUPPLIES	$27,399	$36,000	$46,000	$56,000	21.7%	5.4%
328	W/W/C PROFESSIONAL SERVICES	$6,880	$6,000	$6,000	$6,000	0.0%	0.6%
330	DEPARTMENTAL SUPPLIES	$25,104	$67,000	$66,500	$62,500	-6.0%	6.1%
331	LIFT STATION M&R	$1,610	$6,000	$10,000	$10,000	0.0%	1.0%
332	LAB SUPPLIES	$38,695	$43,000	$40,000	$40,000	0.0%	3.9%
340	CHEMICAL SUPPLIES	$170,724	$206,000	$201,000	$211,000	5.0%	20.5%
360	UNIFORMS	$15,815	$17,500	$13,300	$13,300	0.0%	1.3%
450	CONTRACTED SERVICES	$50,089	$61,200	$53,200	$50,000	-6.0%	4.9%
451	SLUDGE HAULING	$110,217	$120,000	$118,000	$118,000	0.0%	11.5%
455	LAB TESTING	$21,448	$32,000	$22,000	$21,000	-4.5%	2.0%
530	DUES AND SUBSCRIPTIONS	$8,399	$5,400	$16,400	$7,500	-54.3%	0.7%
540	GENERAL LIABILITY INSURANCE	$14,507	$16,100	$8,500	$16,000	88.2%	1.6%
541	AUTO INSURANCE	$7,392	$3,900	$3,200	$3,200	0.0%	0.3%
651	TANK MAINTENANCE	$21,076	$27,000	$47,000	$27,000	-42.6%	2.6%
741	COPIER LEASE	$1,580	$2,600	$2,500	$2,500	0.0%	0.2%
801	PERMITS & FEES	$7,430	$3,000	$9,000	$8,800	-2.2%	0.9%
802	FINES	$0	$6,000	$6,000	$4,500	-25.0%	0.4%
930	TRANSFER TO CAPITAL PROJECT	$12,000	$0	$0	$0	N/A	0.0%
	TOTAL OPERATING	$903,666	$1,082,892	$1,075,974	$1,028,550	-4.4%	37.3%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
720	CAPITAL OUTLAY - BUILDINGS	$32,356	$73,563	$20,500	$10,000	-51.2%	8.4%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$50,000	$64,163	28.3%	53.8%
743	SYSTEM IMPROVEMENT	$0	$0	$0	$45,000	#DIV/0!	37.8%
	TOTAL CAPITAL	$32,356	$73,563	$70,500	$119,163	69.0%	4.3%
	DIVISION TOTAL	$2,710,134	$2,952,742	$2,832,106	$2,756,772	-2.7%	

ADMINISTRATION – DEPT 7200

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
20	SALARIES	$282,732	$281,636	$143,650	$144,565	0.6%	81.9%
50	FICA	$5,838	$6,288	$6,429	$6,371	-0.9%	3.6%
60	GROUP HEALTH INSURANCE	$7,787	$8,187	$9,438	$13,981	48.1%	7.9%
70	RETIREMENT	$5,773	$5,812	$5,941	$5,888	-0.9%	3.3%
71	SPECIAL RETIREMENT - 401K	$4,044	$4,110	$4,202	$4,164	-0.9%	2.4%
80	UNEMPLOYMENT COMPENSATION	$214	$250	$0		N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$1,232	$1,853	$1,893	$1,446	-23.6%	0.8%
	TOTAL PERSONNEL	$307,621	$308,136	$171,553	$176,416	2.8%	62.2%
40	PROFESSIONAL SERVICES	$39,762	$33,742	$35,000	$35,000	0.0%	56.1%
100	TRAVEL/TRAINING	$315	$600	$600	$600	0.0%	1.0%
110	TELEPHONE	$0	$1,000	$500	$500	0.0%	0.8%
111	POSTAGE	$9,384	$7,500	$8,000	$8,000	0.0%	12.8%
120	SAFETY SUPPLIES	$0	$450	$0	$0	N/A	0.0%
160	EQUIPMENT MAINTENANCE	$0	$2,000	$0	$0	N/A	0.0%
170	AUTOMOTIVE M & R	$0	$500	$500	$500	0.0%	0.8%
260	ADVERTISING	$75	$300	$0	$0	N/A	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$1,000	$0	$0	N/A	0.0%
320	OFFICE SUPPLIES	$1,207	$2,500	$2,500	$2,500	0.0%	4.0%
330	DEPARTMENTAL SUPPLIES	$2,609	$1,000	$2,500	$2,500	0.0%	4.0%
450	CONTRACTED SERVICES	$22,514	$6,000	$6,000	$6,000	0.0%	9.6%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
530	DUES AND SUBSCRIPTIONS	$2,500	$0	$3,000	$3,000	0.0%	4.8%
540	GENERAL LIABILITY INSURANCE	$778	$7,000	$1,000	$1,000	0.0%	1.6%
541	AUTO INSURANCE	$258	$0	$300	$300	0.0%	0.5%
741	COPIER LEASE	$1,580	$2,600	$2,500	$2,500	0.0%	4.0%
801	PERMITS & FEES	$1,030	$0	$0	$0	N/A	0.0%
	TOTAL OPERATING	$82,011	$66,192	$62,400	$62,400	0.0%	22.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	0.0%
743	SYSTEM IMPROVEMENT	$0	$0	$0	$45,000	#DIV/0!	100.0%
	TOTAL CAPITAL	$0	$0	$0	$45,000	#DIV/0!	15.9%
	DIVISION TOTAL	$389,631	$374,328	$233,953	$283,814	21.3%	10.3%

DEBT SERVICE – DEPT 7300

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
10	PRINCIPAL	$436,459	$412,100	$433,000	$353,656	-14.2%	92.2%
11	INTEREST	$54,300	$65,170	$41,500	$28,518	-56.2%	7.4%
12	BOND ADMINISTRATION FEES	$1,235	$1,200	$1,200	$1,200	0.0%	0.3%
	TOTAL DEBT SERVICE	$491,994	$478,470	$475,700	$383,374	-19.9%	100.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	N/A	0.0%
743	SYSTEM IMPROVEMENT	$0	$0	$0	$0	N/A	0.0%
	TOTAL CAPITAL	$0	$0	$0	$0	N/A	0.0%
	DIVISION TOTAL	$491,994	$478,470	$475,700	$383,374	-19.9%	13.9%

WATER TREATMENT – DEPT 8100

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
20	SALARIES	$253,911	$260,779	$270,727	$289,529	6.9%	68.6%
24	OVERTIME SALARIES	$9,448	$14,000	$13,000	$10,000	-23.1%	2.4%
50	FICA	$19,753	$21,020	$21,705	$22,914	5.6%	5.4%
60	GROUP HEALTH INSURANCE	$48,492	$51,071	$59,175	$53,089	-10.3%	12.6%
70	RETIREMENT	$18,560	$19,427	$20,059	$21,137	5.4%	5.0%
71	SPECIAL RETIREMENT - 401K	$12,997	$13,739	$14,186	$14,976	5.6%	3.6%
80	UNEMPLOYMENT COMPENSATION	$1,592	$1,667	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$8,862	$10,682	$11,031	$10,134	-8.1%	2.4%
	TOTAL PERSONNEL	$373,616	$392,385	$409,883	$421,778	2.9%	42.9%
40	PROFESSIONAL SERVICES	$0	$5,000	$2,500	$2,000	-20.0%	0.4%
100	TRAVEL/TRAINING	$3,682	$6,300	$4,800	$3,700	-22.9%	0.7%
110	TELEPHONE	$11,126	$11,000	$11,000	$11,000	0.0%	2.1%
111	POSTAGE	$210	$1,000	$900	$800	-11.1%	0.2%
120	SAFETY SUPPLIES	$2,149	$6,000	$5,000	$4,000	-20.0%	0.8%
130	UTILITIES	$64,072	$60,000	$60,000	$60,000	0.0%	11.6%
150	B & G MAINTENANCE	$68,122	$100,000	$60,000	$55,000	-8.3%	10.6%
160	EQUIPMENT MAINTENANCE	$27,302	$38,000	$40,000	$36,000	-10.0%	6.9%
170	AUTOMOTIVE M & R	$1,250	$1,500	$1,400	$1,300	-7.1%	0.3%
260	ADVERTISING	$0	$300	$250	$250	0.0%	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$2,053	$2,500	$2,500	$3,000	20.0%	0.6%
320	OFFICE SUPPLIES	$1,204	$1,500	$1,300	$1,200	-7.7%	0.2%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
330	DEPARTMENTAL SUPPLIES	$2,705	$16,000	$14,000	$10,000	-28.6%	1.9%
332	LAB SUPPLIES	$27,681	$33,000	$30,000	$30,000	0.0%	5.8%
340	CHEMICAL SUPPLIES	$144,119	$170,000	$165,000	$175,000	6.1%	33.7%
360	UNIFORMS	$3,898	$5,500	$5,300	$5,300	0.0%	1.0%
450	CONTRACTED SERVICES	$14,222	$40,000	$35,000	$33,000	-5.7%	6.4%
451	SLUDGE HAULING	$50,832	$55,000	$58,000	$58,000	0.0%	11.2%
455	LAB TESTING	$8,192	$18,000	$17,000	$16,000	-5.9%	3.1%
530	DUES AND SUBSCRIPTIONS	$1,314	$1,100	$1,200	$1,300	8.3%	0.3%
540	GENERAL LIABILITY INSURANCE	$6,454	$6,000	$7,000	$7,000	0.0%	1.3%
541	AUTO INSURANCE	$397	$500	$500	$500	0.0%	0.1%
801	PERMITS & FEES	$2,570	$2,300	$3,000	$2,800	-6.7%	0.5%
802	FINES	$0	$3,000	$3,000	$1,500	-50.0%	0.3%
930	TRANSFER TO CAPITAL PROJECT	$12,000	$12,000	$0	$0	N/A	0.0%
	TOTAL OPERATING	$455,678	$595,500	$528,650	$518,650	-1.9%	52.7%
720	CAPITAL OUTLAY - BUILDINGS	$25,570	$20,000	$14,500	$10,000	-31.0%	23.3%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$18,000	$32,000	$32,955	3.0%	76.7%
	TOTAL CAPITAL	$25,570	$38,000	$46,500	$42,955	-7.6%	4.4%
	DIVISION TOTAL	$854,864	$1,025,885	$985,033	$983,383	-0.2%	35.7%

WASTEWATER TREATMENT – DEPT 8200

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
20	SALARIES	$210,444	$194,916	$205,518	$203,605	-0.9%	65.1%
24	OVERTIME SALARIES	$9,910	$19,700	$19,700	$13,000	-34.0%	4.2%
50	FICA	$16,519	$16,418	$17,229	$16,570	-3.8%	5.3%
60	GROUP HEALTH INSURANCE	$33,423	$38,951	$40,737	$50,190	23.2%	16.0%
70	RETIREMENT	$15,537	$15,173	$15,923	$13,016	-18.3%	4.2%
71	SPECIAL RETIREMENT - 401K	$10,893	$10,731	$11,261	$9,205	-18.3%	2.9%
80	UNEMPLOYMENT COMPENSATION	$1,070	$1,000	$0		N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$7,057	$8,344	$8,756	$7,126	-18.6%	2.3%
	TOTAL PERSONNEL	$304,852	$305,233	$319,124	$312,713	-2.0%	54.3%
40	PROFESSIONAL SERVICES	$3,823	$3,000	$3,000	$3,000	0.0%	1.2%
100	TRAVEL/TRAINING	$2,681	$2,000	$2,000	$2,000	0.0%	0.8%
110	TELEPHONE	$3,384	$3,300	$3,300	$3,300	0.0%	1.4%
111	POSTAGE	$140	$300	$300	$150	-50.0%	0.1%
120	SAFETY SUPPLIES	$935	$1,000	$1,000	$1,000	0.0%	0.4%
130	UTLITIES	$63,950	$65,000	$60,000	$60,000	0.0%	24.7%
150	B & G MAINTENANCE	$8,238	$20,000	$30,390	$30,000	-34.2%	8.2%
160	EQUIPMENT MAINTENANCE	$3,257	$5,000	$25,734	$10,000	-61.1%	4.1%
170	AUTOMOTIVE M & R	$445	$600	$600	$600	0.0%	0.2%
310	AUTOMOTIVE & EQUIPMENT FUEL	$494	$1,300	$1,300	$650	-50.0%	0.3%
320	OFFICE SUPPLIES	$818	$500	$500	$500	0.0%	0.2%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Previous Year Budget	% of Total Expenses
332	LAB SUPPLIES	$11,015	$10,000	$10,000	$10,000	0.0%	4.1%
340	CHEMICAL SUPPLIES	$26,605	$36,000	$36,000	$36,000	0.0%	14.8%
360	UNIFORMS	$4,190	$4,000	$4,000	$4,000	0.0%	1.6%
450	CONTRACTED SERVICES	$11,268	$11,200	$11,200	$10,000	-10.7%	4.1%
451	SLUDGE HAULING	$59,384	$65,000	$60,000	$60,000	0.0%	24.7%
455	LAB TESTING	$13,256	$14,000	$5,000	$5,000	0.0%	2.1%
530	DUES AND SUBSCRIPTIONS	$3,027	$3,500	$3,500	$2,000	-42.9%	0.8%
540	GENERAL LIABILITY INSURANCE	$5,080	$4,600	$5,500	$5,500	0.0%	2.3%
541	AUTO INSURANCE	$326	$400	$400	$400	0.0%	0.2%
543	INSURANCE DEDUCTIBLE	$3,357	$0	$0	$0	N/A	0.0%
801	PERMITS & FEES	$3,020	$3,000	$6,000	$6,000	0.0%	2.5%
802	FINES	$0	$3,000	$3,000	$3,000	0.0%	1.2%
	TOTAL OPERATING	$228,693	$256,700	$272,724	$253,100	-10.9%	42.2%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$18,000	$20,000	11.1%	100.0%
						N/A	
	TOTAL CAPITAL	$0	$0	$18,000	$20,000	11.1%	3.5%
	DIVISION TOTAL	$533,545	$561,933	$609,848	$585,813	-5.6%	21.0%

PUBLIC UTILITY MAINTENANCE – DEPT 8300

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
20	SALARIES	$184,845	$194,564	$185,594	$195,009	5.1%	62.0%
24	OVERTIME SALARIES	$14,154	$12,000	$12,000	$12,000	0.0%	3.8%
50	FICA	$14,486	$16,335	$16,554	$15,836	-4.3%	5.0%
60	GROUP HEALTH INSURANCE	$44,410	$46,828	$53,763	$52,370	-2.6%	16.6%
70	RETIREMENT	$14,124	$15,097	$15,299	$14,588	-4.6%	4.6%
71	SPECIAL RETIREMENT - 401K	$9,932	$10,676	$10,819	$10,350	-4.3%	3.3%
80	UNEMPLOYMENT COMPENSATION	$1,306	$1,400	$0	$0	N/A	0.0%
542	WORKMEN'S COMP INSURANCE	$12,774	$15,141	$15,343	$14,626	-4.7%	4.6%
	TOTAL PERSONNEL	$296,030	$312,041	$309,371	$314,780	1.7%	60.5%
40	PROFESSIONAL SERVICES	$2,452	$0	$0	$0	N/A	0.0%
100	TRAVEL/TRAINING	$4,129	$3,000	$3,500	$3,500	0.0%	1.8%
110	TELEPHONE	$9,377	$7,500	$8,500	$8,500	0.0%	4.4%
120	SAFETY SUPPLIES	$647	$1,000	$1,000	$1,000	0.0%	0.5%
131	LIFT STATION UTILITIES	$357	$1,000	$1,000	$1,000	0.0%	0.5%
160	EQUIPMENT MAINTENANCE	$1,444	$2,000	$2,000	$2,000	0.0%	1.0%
170	AUTOMOTIVE M & R	$6,220	$4,500	$6,000	$6,000	0.0%	3.1%
310	AUTOMOTIVE & EQUIPMENT FUEL	$14,178	$13,000	$13,000	$13,000	0.0%	6.7%
320	OFFICE SUPPLIES	$2,248	$500	$500	$2,700	440.0%	1.4%
325	W/W/C SUPPLIES	$1,980	$2,000	$2,000	$2,000	0.0%	1.0%

Account Object Code	Account Description	2013-14 Actual	2013 - 14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% of Total Expenses
326	W/W/C EQUIPMENT MAINTENANCE	$0	$5,000	$5,000	$5,000	0.0%	2.6%
327	WATER SYSTEM SUPPLIES - METERS	$27,399	$36,000	$46,000	$56,000	21.7%	28.8%
328	W/W/C M & R	$6,880	$6,000	$6,000	$6,000	0.0%	3.1%
330	DEPARTMENTAL SUPPLIES	$11,502	$40,000	$40,000	$40,000	0.0%	20.6%
331	LIFT STATION M & R	$1,610	$6,000	$10,000	$10,000	0.0%	5.1%
360	UNIFORMS	$7,727	$8,000	$4,000	$4,000	0.0%	2.1%
450	CONTRACTED SERVICES	$2,086	$4,000	$1,000	$1,000	0.0%	0.5%
530	DUES AND SUBSCRIPTIONS	$1,558	$800	$1,000	$1,200	20.0%	0.6%
540	GENERAL LIABILITY INSURANCE	$2,195	$2,500	$2,700	$2,500	-7.4%	1.3%
541	AUTO INSURANCE	$1,951	$3,000	$2,000	$2,000	0.0%	1.0%
543	INSURANCE DEDUCTIBLE	$1,104	$0	$0	$0	N/A	0.0%
651	TANK MAINTENANCE	$21,076	$27,000	$47,000	$27,000	-42.6%	13.9%
801	PERMITS & FEES	$810				N/A	0.0%
802	FINES	$0	$0	$0	$0	N/A	0.0%
	TOTAL OPERATING	$129,122	$172,800	$202,200	$194,400	-3.9%	37.4%
720	CAPITAL OUTLAY - BUILDINGS	$6,786	$38,290	$6,000	$0	N/A	0.0%
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$11,208	#DIV/0!	100.0%
	TOTAL CAPITAL	$6,786	$38,290	$6,000	$11,208	86.8%	2.2%
	DIVISION TOTAL	$431,938	$523,131	$517,571	$520,387	0.5%	18.9%

CAPITAL RESERVE BUDGET – ENTERPRISE FUND REVENUES – FUND 71

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% Total of Expenses
3990-010	TRANSFER TO WTP	$0	$0		$0	N/A	0.0%
3990-011	TRANSFER TO WWTP	$0	$0		$0	N/A	0.0%
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	$0	$0		$0	N/A	0.0%
3990-082	TRANSFER TO HILLSBORO ST PROJECT	$0	$0		$0	N/A	0.0%
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	$0	$0		$0	N/A	0.0%
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	$0	$207,500	$208,000	$208,000	0.0%	100.0%
						N/A	
	TOTAL OPERATING	$0	$207,500	$208,000	$208,000	0.0%	

CAPITAL RESERVE BUDGET – ENTERPRISE FUND EXPENDITURES – FUND 71

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% Total of Expenses
3990-010	TRANSFER TO WTP	$0	$0		$0	N/A	0.0%
3990-011	TRANSFER TO WWTP	$0	$0		$0	N/A	0.0%
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	$0	$0		$0	N/A	0.0%
3990-082	TRANSFER TO HILLSBORO ST PROJECT	$0	$0		$0	N/A	0.0%
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	$0	$0		$0	N/A	0.0%
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	$0	$207,500	$208,000	$208,000	0.0%	100.0%
						N/A	
	TOTAL OPERATING	$0	$207,500	$208,000	$208,000	0.0%	

CAPITAL RESERVE BUDGET – GENERAL FUND REVENUES – FUND 72

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original Budget	% Total of Expenses
3990-010	TRANSFER TO WTP	$0	$0		$0	N/A	0.0%
3990-011	TRANSFER TO WWTP	$0	$0		$0	N/A	0.0%
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	$0	$0		$0	N/A	0.0%
3990-082	TRANSFER TO HILLSBORO ST PROJECT	$0	$0		$0	N/A	0.0%
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	$0	$0		$0	N/A	0.0%
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	$0	$207,500	$208,000	$208,000	0.0%	100.0%
						N/A	
	TOTAL OPERATING	$0	$207,500	$208,000	$208,000	0.0%	

CAPITAL RESERVE BUDGET – GENERAL FUND EXPENDITURES – FUND 72

Account Object Code	Account Description	2013-14 Actual	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Increase From Original	% of Total Expenses
1100-400	RESERVE WATER PLANT IMPROVEMENT	$0	$0	$0	$0	N/A	0.0%
1100-610	TRANSFER TO GENERAL FUND	$0	$0	$0	$0	N/A	0.0%
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	$0	$100	$100	$100	0.0%	100.0%
	TOTAL OPERATING EXPENDITURES	$0	$100	$100	$100	0.0%	

CAPITAL IMPROVEMENT PROGRAM

MEMORANDUM

TO: Mayor and Board of Commissioners

FROM: Bryan Gruesbeck, Town Manager

SUBJECT: Manager's Recommended Capital Improvement Plan for Fiscal Years 2015-2016 to 2019-2020

DATE: May 11, 2015

The purpose of this memorandum is to submit the Manager's Recommended Capital Improvement Plan for 2016 to 2020 to the Mayor and the Board of Commissioners. Adoption of the attached resolution would approve the recommended Capital Improvement Plan and authorize the Town Manager to proceed with the listed projects.

DISCUSSION

The Capital Improvement Plan is not a funding document. Funding of individual projects will be accomplished by individual project ordinances to be presented to the Board of Commissioners for approval as funds are needed to begin design and/or construction of the projects.

RECOMMENDATION

That the Board of Commissioners adopt the attached resolution approving the Manager's Recommended Capital Improvement Plan for 2016 to 2020 and authorizing the Town Manager to proceed with the listed projects.

A RESOLUTION ADOPTING THE MANAGER'S RECOMMENDED CAPITAL IMPROVEMENTS PROGRAM FOR FISCAL YEAR 2015 – 2016 THROUGH FISCAL YEAR 2019 - 2020

WHEREAS, the Board of Commissioners of the Town of Pittsboro recognizes that a Capital Improvements Plan enables staff and the Board of Commissioners to more effectively plan for the maintenance and repair of the Town's existing capital infrastructure resources and to more effectively plan for the growth of a vibrant community; and

WHEREAS, the Capital Improvements Plan is a five-year planning tool designed to help the Town plan for the repair, replacement, and acquisition of capital resources; to assist in financial planning; to ensure better coordination and evaluation of projects; to provide necessary lead time for project planning, permitting, and design; and to maintain or improve the Town's credit rating and fiscal health; and

WHEREAS, the plan is updated annually for review by the Board of Commissioners; and

WHEREAS, adjustments for anticipated projects can also be made as part of the annual budget process; and

WHEREAS, this flexibility in the planning and implementation of capital needs makes the Town of Pittsboro's Capital Improvements Plan responsive to the changing needs of its diverse community.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Town of Pittsboro does hereby approve the attached Manager's Recommended Capital Improvement Plan for Fiscal Year 2014-2015 through Fiscal Year 2018-2019 and authorizes the Town Manager to proceed with the listed projects.

This the 22nd day of June, 2015.

ATTEST:

_____
William G. Terry, Mayor

_____
Alice F. Lloyd, CMC, Town Clerk

TOWN OF PITTSBORO NORTH CAROLINA

MANAGER'S RECOMMENDED CAPITAL IMPROVEMENTS PLAN

Fiscal Year 2015-2016 through Fiscal Year 2019-2020

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. Finally, the "Financial Summary" is a summarized cash-flow analysis, displaying the five year estimates for all CIP projects and their source of funding. For projects that are financed, the summary displays the projected repayment schedule for anticipated projects or the actual repayment schedule for prior year projects.

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.

CAPITAL IMPROVMENT PLAN SUMMARY

CIP Order	Project Name	Anticipated Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021-2025	Project Total	Department
	Community House Improvments	C	$ -	$ 15,000	$ 65,000	$ -	$ -	$ -	$ 80,000	Parks
	Building Lease & Renovation	C	$ -	$ 285,000	$ 60,000	$ 60,000	$ 60,000	$ -	$ 465,000	Police
	New Police/Municipal Building	C/L	$ -	$ 120,000	$ 935,000	$ -	$ -	$ -	$ 1,055,000	Public B&G
	Fire Tower Trunk Line	K	$ -	$ 1,325,000	$ -	$ -	$ -	$ -	$ 1,325,000	Sewer Collection
	Annual Street Resurfacing	C	$ 95,000	$ 65,000	$ 70,000	$ 80,000	$ 85,000	$ -	$ 395,000	Streets
	Paving Martin Luther King Drive	C	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ 20,000	Streets
	Elevated Water Tank	L	$ -	$ -	$ 1,465,000	$ -	$ -	$ -	$ 1,465,000	Water Distribution
	WTP Intake Emergency Generator	C	$ 5,000	$ 50,000	$ -	$ -	$ -	$ -	$ 55,000	Water Treatment
	Backwash Pump Replacement	C	$ 55,000	$ -	$ -	$ -	$ -	$ -	$ 55,000	Water Treatment
	Rebuild Dual Media Filters	C	$ 55,000	$ -	$ -	$ -	$ -	$ -	$ 55,000	Water Treatment
	Prelim Engineer Report WWTP	C	$ -	$ -	$ -	$ -	$ -	$ -	$ -	WWTP
	Northern 15/501 Sewer Upgrade	K	$ -	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000	WWTP
	HVAC for Town Building	C	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ 10,000	Admin/Police
	Pump for Sludge Processing Project	C	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ 20,000	WWTP
	Parks Master Plan	C		$ 75,000	$ -	$ -	$ -	$ -	$ 75,000	Parks
	Resurface of Tennis/Bball Courts	C	$ -	$ 24,700	$ -	$ -	$ -	$ -	$ 24,700	Parks
	Bathrooms for Parks	K	$ -	$ -	$ 175,000	$ 175,000	$ 175,000		$ 525,000	Parks
	Playground Equipment for Parks	K	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000	Parks
	Storm Water Program	C	$ -	$ 60,000	$ -	$ -	$ -		$ 60,000	Engineering
	Bush Hog	C	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000	Public Utilities
	Back Hoe	L	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ 75,000	Public Utilities
	Riding Lawn Mower	C	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ 10,000	Public Utilities
	4-Wheel Trucks - 3	C	$ 75,000	$ -	$ -	$ -	$ -	$ -	$ 75,000	Public Utilities
	Sewer Collection System Asset Mgmt Plan	L	$ -	$ 495,000	$ -	$ -	$ -	$ -	$ 495,000	WWTP
	New Accounting System	C	$ 55,000	$ -	$ -	$ -	$ -	$ -	$ 55,000	ublic Utilities & Admir
	Water Distribution System Asset Mgmt Pl:	L	$ -	$ 30,000	$ 150,000	$ -	$ -	$ -	$ 180,000	WTP
	Water Treatment Plan PER for 2MGD Expansion	L	$ -	$ -	$ 50,000	$ 200,000	$ 3,000,000	$ -	$ 3,250,000	WWTP
	Water Efficiency & Conservation	C	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	W & S
	Jordan Lake Parternship	C	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 125,000	W & S
	CMAQ Sidewalk	K	$ 210,000	$ -	$ -	$ -	$ -	$ -	$ 210,000	Engineering
	87 ByPass Sidewalk	C	$ 76,000	$ -	$ -	$ -	$ -	$ -	$ 76,000	Engineering
	Additional Police Staffing	C	$ -	$ 196,000	$ 201,880	$ 207,936	$ 214,174	$ -	$ 819,991	Police
	Additional Police Vehicles	C	$ -	$ 73,000	$ 36,500	$ 73,000	$ 36,500	$ -	$ 219,000	Police
	TOTAL		**$ 776,000**	**$ 3,587,700**	**$ 3,233,380**	**$ 820,936**	**$ 3,595,674**	**$ -**	**$ 12,013,691**	

Funding Source Legend Key:

C - Cash/Fund Balance
G - Grants
B - Bond Financing
L - Loan
K - Combination
CPA - Chatham Park Agreement

DEBT SCHEDULE

	1994 Water / Sewer Bonds			2004 Water / Sewer Refunding			2009 Stimulus		Credle Street Phase 3 & 4			USDA REDLG		Hillsboro Street			otal 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 2010	$ 432,500	$ 10,000	$ 22,706	$1,315,000	$ 175,000	$ 60,515											$ -
FY 2011	$422,500	$10,000	$22,181	$1,140,000	$185,000	$52,815	$1,216,100	$60,805	$248,000	$23,438	$3,088						$268,221
FY 2012	$412,500	$11,000	$21,656	$955,000	$190,000	$44,675	$1,155,295	$60,805	$224,562	$47,754	$5,297	$240,000	$24,000				$357,327
FY 2013	$401,500	$11,000	$21,079	$765,000	$195,000	$36,125	$1,094,490	$60,805	$176,808	$48,951	$4,100	$216,000	$48,000	$249,000	$48,325	$3,863	$405,187
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	$477,248
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	$478,700
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	$473,936
FY 2017	$353,000	$14,000	$18,533	-			$851,270	$60,805	-			$24,000	$24,000	$51,503	$51,503	$685	$382,174
FY 2018	$339,000	$15,000	$17,798				$790,465	$60,805						-			$169,526
FY 2019	$324,000	$15,000	$17,010				$729,660	$60,805									$93,603
FY 2020	$309,000	$16,000	$16,223				$668,855	$60,805									$92,815
FY 2021	$293,000	$17,000	$15,383				$608,050	$60,805									$93,028
FY 2022	$276,000	$18,000	$14,490				$547,245	$60,805									$93,188
FY 2023	$258,000	$19,000	$13,545				$486,440	$60,805									$93,295
FY 2024	$239,000	$20,000	$12,548				$425,635	$60,805									$93,350
FY 2025	$219,000	$21,000	$11,498				$364,830	$60,805									$93,353
FY 2026	$198,000	$22,000	$10,395				$304,025	$60,805									$93,303
FY 2027	$176,000	$22,000	$9,240				$243,220	$60,805									$93,200
FY 2028	$154,000	$22,000	$8,085				$182,415	$60,805									$92,045
FY 2029	$132,000	$22,000	$6,930				$121,610	$60,805									$90,890
FY 2030	$110,000	$22,000	$5,775				$60,805	$60,805									$89,735
FY 2031	$88,000	$22,000	$4,620				-										$88,580
FY 2032	$66,000	$22,000	$3,465														$26,620
FY 2033	$44,000	$22,000	$2,310														$25,465
FY 2034	$22,000	$22,000	$1,155														$24,310
FY 2035	-																$23,155
																	$0