MANAGER'S RECOMMENDED BUDGET

Fiscal Year 2016 / 2017

June 13, 2016

A Community with a Proud Past and an Exciting Future

Table of Contents

Budget Ordinance ____ **4**

Operating Budget – General Fund ____ **13**

Governing Body ____ 18
Administration ____ 19
Legal ____ 21
Engineering ____ 22
Planning ____ 24
Police ____ 26
Fire Suppression ____ 28
Public Works ____ 29
Public Buildings & Grounds ____ 31
Sanitation ____ 32
Recreation ____ 33
Chatham Park ____ 35
Debt Service ____ 37

Operating Budget – Enterprise Fund ____ **38**

Administration ____ 42
Debt Service ____ 44
Water Treatment ____ 45
Wastewater Treatment ____ 47
Public Utility Maintenance ____ 49

Capital Reserve Budget – Enterprise Fund ____ **51**

Capital Reserve Budget – General Fund ____ **53**

Capital Improvement Plan ____ **55**

Debt Schedules ____ **60**

Budget Ordinance - Fiscal Year 2016 - 2017

Be it ordained by the Board of Commissioners of the Town of Pittsboro, North Carolina, this ____ day of June, 2016, 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 2016	$1,983,236
Ad valorem taxes for (prior years)	29,500
Tax penalties and interest	5,000
Local Option Sales Tax	667,582
Hold Harmless Tax	217,350
Powell Bill	124,000
Powell Bill Fund Balance Appropriation	58,600
License and permits	8,150
Utilities/Cable franchise taxes	136,762
Video Sales tax	27,989
Interest earned on fund balance	1,700
Solid Waste Revenues	369,282
ABC Revenues	82,952
Recreation/Community Bldg. Rent	40,560
Fund balance Appropriation	80,846
Telecommunications tax	33,986
Chatham Park Development	250,000
Other Revenues	135,068
Total General Fund Revenues	**$4,252,563**
B. Expenditures authorized Departments	
Governing Board	$86,530
Administration	383,535
Legal	39,250
Engineering	93,425
Planning	180,578
Police	1,272,186
Fire	558,818
Public Works	524,748
Public Buildings & Grounds	43,250
Sanitation	347,400
Transfer to Capital Projects	0
Debt Service	64,326
Recreation	308,734
Chatham Park	349,784
Total General Fund Expenditures	**$4,252,563**

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	550
Penalties and Reconnect Fees	50,000
Other Revenues	33,500
Transfer from Capital Reserve	60,000
General Fund Balance Appropriation	0
Total Enterprise Fund Revenues	**$2,815,822**

B. Expenditures Budgeted	
Department	
Administration	$595,529
Water Treatment Plant	948,782
Wastewater Treatment Plant	596,090
Public Utility Maintenance	474,924
Debt Service	197,639
Transfer to Enterprise Fund Balance	22,858
Total Enterprise Fund Expenditures	**$2,815,822**

Section III.	**Capital Reserve Funds**
A. General Fund Capital Reserve Revenues	
Interest Earned	**$50**
B. General Fund Capital Reserve Expenditures	
Reserved for Future Improvements	**$50**
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	
Transfer to Enterprise Admin	$60,000
Reserved for future improvements	148,000

Total Enterprise Fund Capital Reserve Expenditures	**$208,000**
Total of All Funds	**$7,276,435**

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 2016-2017.

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 2016-2017. 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 $46,401 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 $20 per acre)	$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
4. Driveway Permit Fee	$ 25.00

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

The Town of Pittsboro requires a security deposit for each new account to ensure payment of the final bill. To offset administrative costs in handling these monies, no interest is paid on security deposits. Security deposits shall be required on all accounts. Residential customers will be required to pay a $50.00 deposit. Commercial customers will be required to pay a $500.00 deposit. Security deposits will be applied to the final bill when the account is terminated and refunded if no amount remains on the bill.

A Service Initiation Fee of $15.00 will be assessed to all new accounts opened. This will be charged on the first bill.

Bills are due and payable at the Town Hall by the 20th of the month. If the account is not paid in full by the 20th of the month the balance is subject to a 15% penalty. Accounts not paid in full by the end of the month are subject to a delinquent fee of $45.00 and a discontinuation of service. All outstanding charges shall be paid before service is resumed. Reconnection during normal business hours is included in the delinquent fee, however reconnection after normal working hours is an additional $55.00.

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 and Unauthorized use of Water System

1. Tampering Fees. Fee for unauthorized tampering with the Town of Pittsboro Water System or its meters will be up to $15,000.
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 2016-2017 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 2016-

2017 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 __nd day of June 2016.

ATTEST:

_____
Cindy S. Perry, Mayor

_____
Alice F. Lloyd, CMC, NCCMC, Town Clerk

OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
3010-000	TAXES - PRIOR YEARS	$26,545	$93,726	$25,000	$25,000	$27,000	8.0%
3010-150	PUBLIC SERVICE UTILITY TAX	$0	$23,970	$0	$15,000	$17,000	13.3%
3010-941	PRIOR YEAR MOTOR VEHICLE TAX	$8,000	$1,584	$7,000	$7,000	$2,500	-64.3%
3012-007	AD VALOREM TAXES	$1,610,906	$1,652,415	$1,754,469	$1,842,192	$1,860,614	1.0%
3012-071	MOTOR VEHICLE TAXES	$233,596	$235,439	$104,970	$115,467	$116,621	1.0%
3170-000	TAX INTEREST AND PENALTIES	$9,094	$4,998	$5,000	$5,000	$5,000	0.0%
3190-000	RENTAL VEHICLE TAX	$5,777	$7,392	$6,000	$6,000	$6,000	0.0%
3250-100	PRIVILEGE LICENSES	$6,269	$7,799	$7,000	$0	$0	N/A
3250-200	BEER AND WINE LICENSES	$45	$150	$1,000	$500	$450	-10.0%
3290-000	INTEREST EARNED ON INVESTMENT	$2,601	$2,192	$3,000	$3,000	$1,700	-43.3%
3350-000	MISCELLANEOUS REVENUES	-$11,475	$11,139	$10,000	$10,000	$10,000	0.0%
3350-050	SITE PLAN REVIEW	$5,780	$33,120	$5,000	$5,500	$5,500	0.0%
3350-100	ZONING PERMIT FEES	$8,547	$12,183	$7,000	$7,700	$7,700	0.0%
3350-150	PLANNING ADMIN/PUBLIC HEARING FEE	$1,765	$4,125	$2,000	$2,000	$1,000	-50.0%
3350-200	PARKING TICKET REVENUES	$10	$0	$100	$100	$100	0.0%
3350-400	SUBDIVISION REVIEW FEES	$17,945	$22,879	$1,000	$1,100	$3,000	172.7%
3350-450	SMALL AREA PLAN FEES	$0	$0	$0	$0	$40,825	#DIV/0!
3350-480	STORMWATER FEES	$0	$0	$0	$0	$8,000	#DIV/0!
3370-000	UTILITY FRANCHISE TAX	$73,735	$147,746	$105,000	$106,050	$109,762	3.5%
3370-100	NATURAL GAS TAX	$17,786	$55,981	$10,000	$10,200	$10,000	-2.0%
3370-200	TELECOMMUNICATIONS SERVICE TAX	$24,695	$40,374	$34,000	$34,680	$33,986	-2.0%
3370-400	VIDEO PROGRAMMING TAX	$21,995	$37,815	$28,000	$28,560	$27,989	-2.0%
3370-500	SOLID WASTE DISPOSAL TAX	$2,464	$2,666	$3,000	$3,060	$3,106	1.5%
3400-000	LOCAL GOVT SALES TAX (Article 39)	$232,752	$288,147	$265,000	$282,225	$292,808	3.8%
3400-100	HALF CENT SALES TAX (Article 40)	$214,309	$223,296	$200,000	$213,000	$220,455	3.5%
3400-200	HALF CENT SALES TAX (Article 42)	$141,383	$142,635	$142,000	$149,100	$154,319	3.5%
3400-300	HALF CENT SALES TAX (Article 44)	$101	$12,287	$0	$0	$0	N/A
3400-400	HOLD HARMLESS TAX	$204,747	$229,510	$200,000	$210,000	$217,350	3.5%
3410-000	BEER AND WINE TAX	$17,642	$19,712	$15,000	$15,750	$16,538	5.0%
3430-000	POWELL BILL	$124,304	$124,450	$120,000	$120,000	$124,000	3.3%
3470-000	ABC REVENUES	$54,913	$65,067	$40,000	$42,000	$78,204	86.2%

OPERATING BUDGET - GENERAL FUND

GENERAL FUND REVENUES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
3470-100	ABC REVENUES (LAW ENFORCEMENT)	$10,105	$7,529	$6,000	$6,300	$4,748	-24.6%
3510-000	OFFICERS FEES/CLERK OF COURT	$986	$1,005	$1,000	$1,000	$1,000	0.0%
3510-100	OFF-DUTY POLICE OFFICER FEE	$0	$0	$1,000	$1,000	$1,000	0.0%
3600-000	CHATHAM PARK DEVELOPMENT	$0	$150,000	$150,000	$279,000	$250,000	-10.4%
3650-000	RECREATION REVENUES	$6,972	$9,875	$5,000	$5,000	$5,500	10.0%
3650-001	REC. FEE - PAY IN LIEU OF	$22,590	$33,990	$40,000	$40,000	$40,000	0.0%
3650-300	ADOPT A TRAIL GRANT	$3,800	$0	$0	$0	$0	N/A
3650-350	CCAP GRANT	$1,900	$0	$0	$0	$0	N/A
3650-400	CHATHAM COUNTY PARKS GRANT	$0	$0	$0	$0	$21,085	#DIV/0!
3650-500	CONTROLLED SUBSTANCE TAX	$0	-$114	$500	$500	$0	N/A
3650-600	SPRINGDALE DR/FOX CHAPEL LN REIMB	$17,000	$2,000	$2,000	$2,000	$0	N/A
3650-700	GRANT ADMINISTRATION FEE	$6,403	$0	$0	$0	$0	N/A
3660-000	COMMUNITY HOUSE RENTS	$13,175	$14,265	$13,000	$13,975	$13,975	0.0%
3670-000	CERT. RETIREMENT COMMUNITY PROG	$250	$950	$950	$0	$0	N/A
3690-000	TIPPING/LANDFILL REVENUE	$375,637	$377,133	$334,950	$351,698	$369,282	5.0%
3830-000	SALE OF FIXED ASSETS	$6,980	$3,150	$5,000	$5,000	$5,000	0.0%
3830-100	FVRC GRANT	$15,165	$4,290	$15,000	$0	$0	N/A
3990-010	FUND BALANCE APPROPRIATED	$0	$0	$178,649	$56,306	$80,846	43.6%
3990-100	POWELL BILL FUND BALANCE APPROPRIATED	$0	$0	$55,000	$0	$58,600	#DIV/0!
	TOTAL OPERATING	$3,537,194	$4,106,868	$3,908,588	$4,021,963	$4,252,563	5.7%

Manager's Recommended Budget
FY 2016 - 2017

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
10	PRINCIPAL	$0	$36,286	$0	$49,030	$61,280	25.0%
11	INTEREST	$0	$148	$0	$1,420	$3,046	114.5%
	TOTAL DEBT SERVICE	$0	$36,433	$0	$50,450	$64,326	27.5%
20	SALARIES	$916,311	$1,076,784	$1,158,937	$1,261,563	$1,308,008	3.7%
21	TEMPORARY SALARIES	$22,675	$13,702	$66,395	$68,300	$68,300	0.0%
24	OVERTIME SALARIES	$28,380	$36,751	$38,000	$37,000	$37,000	0.0%
26	ADVISORY BOARD SALARIES	$1,450	$1,825	$2,800	$2,800	$2,800	0.0%
50	FICA	$89,338	$92,040	$101,887	$113,283	$110,143	-2.8%
60	GROUP HEALTH INSURANCE	$183,521	$215,294	$236,291	$253,009	$277,126	9.5%
70	RETIREMENT	$79,167	$82,657	$87,065	$91,409	$94,253	3.1%
71	SPECIAL RETIREMENT - 401K	$54,745	$54,169	$60,733	$66,043	$61,846	-6.4%
72	SEPARATION BENEFIT	$26,674	$26,674	$27,550	$26,674	$26,674	0.0%
80	UNEMPLOYMENT COMPENSATION	$5,461	$279	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$30,205	$28,583	$35,913	$34,726	$23,700	-31.8%
	TOTAL PERSONNEL	$1,437,927	$1,628,758	$1,815,572	$1,954,807	$2,009,850	2.8%
40	PROFESSIONAL SERVICES	$541,811	$687,332	$654,132	$853,073	$886,568	3.9%
74	COMMUNITY POLICING SUPPORT	$3,023	$3,897	$4,000	$4,500	$4,500	0.0%
100	TRAVEL/TRAINING	$13,355	$22,041	$29,000	$34,500	$32,500	-5.8%
110	TELEPHONE	$20,646	$19,873	$24,000	$24,400	$28,400	16.4%
111	POSTAGE	$1,608	$1,258	$1,850	$2,750	$2,900	5.5%
120	SAFETY SUPPLIES	$3,138	$5,523	$6,100	$6,100	$6,100	0.0%
130	UTILITIES	$75,569	$76,713	$92,000	$90,000	$74,620	-17.1%
150	BUILDINGS & GROUNDS MAINTENANCE	$69,452	$41,111	$56,000	$56,000	$51,000	-8.9%
160	EQUIPMENT MAINTENANCE	$10,725	$8,783	$18,500	$18,500	$16,500	-10.8%
170	AUTOMOTIVE M & R	$29,783	$43,199	$39,500	$39,500	$37,000	-6.3%
260	ADVERTISING	$1,311	$2,878	$2,300	$2,300	$2,950	28.3%
310	AUTOMOTIVE & EQUIPMENT FUEL	$48,589	$39,140	$69,500	$70,000	$61,950	-11.5%

Manager's Recommended Budget
FY 2016 - 2017

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
320	OFFICE SUPPLIES	$7,193	$11,537	$13,000	$12,500	$13,000	4.0%
321	MAIN STREET PROGRAM SUPPLIES	$13,431	$1,028	$1,500	$1,500	$1,500	0.0%
330	DEPARTMENTAL SUPPLIES	$50,147	$61,811	$54,300	$62,476	$61,550	-1.5%
331	TAX BILLING & COLLECTION	$3,915	$4,060	$4,000	$4,400	$4,400	0.0%
336	CLEANING SERVICE	$7,440	$0	$8,000	$8,000	$8,000	0.0%
340	PRINTING	$33	$270	$2,500	$2,500	$3,500	40.0%
360	UNIFORMS	$15,122	$12,370	$18,000	$18,000	$18,800	4.4%
400	POWELL BILL	$89,822	$139,922	$187,000	$120,000	$162,600	35.5%
450	CONTRACTED SERVICES	$393,118	$446,581	$391,450	$429,472	$417,900	-2.7%
451	YARD WASTE TIPPING	$54	$0	$1,500	$1,500	$1,500	0.0%
452	MAIN STREET FAÇADE IMPROVEMENTS	$12,511	$9,729	$15,000	$15,000	$15,000	0.0%
480	ECONOMIC DEVELOPMENT	$0	$0	$0	$10,719	$7,000	-34.7%
490	STORM WATER PROGRAM	$0	$0	$0	$2,500	$2,500	0.0%
530	DUES AND SUBSCRIPTIONS	$15,096	$20,671	$20,600	$21,100	$23,600	11.8%
531	CERT. RETIREMENT COMMUNITY PROG	$3,992	$832	$0	$1,042	$1,000	-4.0%
539	REAL & PERSONAL PROPERY INSURANCE	$1,334	$1,138	$2,000	$100	$1,600	1500.0%
540	GENERAL LIABILITY INSURANCE	$15,827	$16,794	$17,700	$19,038	$20,450	7.4%
541	AUTO INSURANCE	$8,780	$9,632	$9,300	$9,500	$10,550	11.1%
543	INSURANCE DEDUCTIBLE	$1,000	$500	$0	$0	$0	N/A
600	DRAINAGE AND STORM WATER	$0	$0	$0	$0	$20,000	#DIV/0!
741	COPIER LEASE	$6,025	$7,170	$8,000	$8,000	$10,000	25.0%
742	OFFICE SPACE LEASE	$19,306	$18,059	$18,300	$34,800	$32,700	-6.0%
800	CONTINGENCY	$3,051	$3,015	$6,000	$6,000	$6,000	0.0%
920	TRANSFER TO WATER & SEWER	$0	$0	$50,000	$0	$0	N/A
940	CHRISTMAS PARADE	$0	$4,525	$0	$0	$0	N/A
941	CHRISTMAS DECORATIONS	$7,051	$4,525	$5,000	$5,000	$5,000	0.0%
950	EVENTS & PROGRAMMING	$8,543	$8,583	$11,000	$10,000	$10,000	0.0%
	TOTAL OPERATING	$1,501,908	$1,735,339	$1,841,032	$2,004,770	$2,063,139	2.9%

Manager's Recommended Budget
FY 2016 - 2017

GENERAL FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
720	CAPITAL OUTLAY - BUILDINGS	$0	$3,575	$4,000	$10,000	$5,965	-40.4%
740	CAPITAL OUTLAY - EQUIPMENT	$49,825	$138,586	$51,500	$80,664	$94,285	16.9%
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$22,000	$0	N/A
	TOTAL CAPITAL	$49,825	$142,161	$55,500	$112,664	$100,250	-11.0%
	DIVISION TOTAL	$2,989,660	$3,542,691	$3,712,104	$4,122,691	$4,237,565	2.8%

Manager's Recommended Budget
FY 2016 - 2017

GOVERNING BODY - DEPT 4100

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$22,644	$22,644	$23,097	$23,213	$32,540	40.2%
50	FICA	$1,740	$1,732	$1,871	$1,776	$2,489	40.2%
542	WORKMEN'S COMP INSURANCE	$100	$108	$200	$139	$100	-28.2%
	TOTAL PERSONNEL	$24,584	$24,484	$25,168	$25,128	$35,130	39.8%
40	PROFESSIONAL SERVICES	$21,575	$22,700	$28,000	$28,000	$28,000	0.0%
100	TRAVEL/TRAINING	$458	$653	$4,000	$4,000	$2,000	-50.0%
111	POSTAGE	$0	$15	$50	$50	$50	0.0%
260	ADVERTISING	$70	$0	$50	$50	$50	0.0%
330	DEPARTMENTAL SUPPLIES	$2,727	$2,675	$2,000	$2,000	$2,500	25.0%
450	CONTRACTED SERVICES	$2,175	$0	$0	$0	$0	N/A
480	ECONOMIC DEVELOPMENT	$0	$0	$0	$10,719	$7,000	-34.7%
530	DUES AND SUBSCRIPTIONS	$6,682	$9,797	$7,500	$7,500	$8,000	6.7%
540	GENERAL LIABILITY INSURANCE	$2,729	$2,900	$2,800	$2,800	$2,800	0.0%
800	CONTINGENCY	$0	$0	$1,000	$1,000	$1,000	0.0%
	TOTAL OPERATING	$36,415	$38,739	$45,400	$56,119	$51,400	-8.4%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$0	$0	N/A
	DIVISION TOTAL	$60,999	$63,223	$70,568	$81,247	$86,530	6.5%

Manager's Recommended Budget
FY 2016 - 2017

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$120,185	$298,556	$255,407	$307,618	$208,979	-32.1%
21	TEMPORARY SALARIES	$0	$0	$5,000	$5,000	$5,000	0.0%
24	OVERTIME SALARIES	$112	$136	$1,000	$1,000	$1,000	0.0%
50	FICA	$23,339	$24,720	$25,762	$25,559	$16,446	-35.7%
60	GROUP HEALTH INSURANCE	$43,462	$60,204	$55,305	$65,801	$42,093	-36.0%
70	RETIREMENT	$21,963	$22,708	$23,809	$22,285	$15,318	-31.3%
71	SPECIAL RETIREMENT - 401K	$15,442	$15,410	$16,838	$16,705	$10,749	-35.7%
80	UNEMPLOYMENT COMPENSATION	$1,355	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$1,110	$1,150	$1,212	$1,230	$750	-39.0%
	TOTAL PERSONNEL	$226,969	$422,884	$384,333	$445,199	$300,335	-32.5%
40	PROFESSIONAL SERVICES	$555	$554	$7,000	$7,000	$19,500	178.6%
100	TRAVEL/TRAINING	$4,692	$5,426	$5,000	$5,000	$6,500	30.0%
110	TELEPHONE	$5,663	$5,612	$6,000	$6,000	$8,000	33.3%
111	POSTAGE	$789	$400	$0	$1,000	$1,000	0.0%
160	EQUIPMENT MAINTENANCE	$206	$29	$1,000	$1,000	$1,000	0.0%
170	AUTOMOTIVE M & R	$0	$0	$500	$500	$500	0.0%
260	ADVERTISING	$214	$1,244	$1,000	$1,000	$1,000	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$0	$500	$500	$500	0.0%
320	OFFICE SUPPLIES	$2,710	$5,435	$6,000	$6,000	$6,000	0.0%
330	DEPARTMENTAL SUPPLIES	$13,425	$9,115	$12,000	$12,000	$12,000	0.0%
331	TAX BILLING & COLLECTION	$3,915	$4,060	$4,000	$4,400	$4,400	0.0%
340	PRINTING	$33	$0	$500	$500	$500	0.0%
450	CONTRACTED SERVICES	$22,047	$22,471	$20,000	$8,000	$8,000	0.0%
530	DUES AND SUBSCRIPTIONS	$6,350	$6,337	$6,000	$6,000	$7,000	16.7%
540	GENERAL LIABILITY INSURANCE	$4,244	$4,471	$4,300	$4,300	$4,300	0.0%
541	AUTO INSURANCE	$357	$422	$0	$0	$500	#DIV/0!
543	INSURANCE DEDUCTIBLE	$1,000	$500	$0	$0	$0	N/A
741	COPIER LEASE	$1,580	$2,082	$2,500	$2,500	$2,500	0.0%

Manager's Recommended Budget
FY 2016 - 2017

ADMINISTRATION - DEPT 4200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	$67,780	$68,158	$76,300	$65,700	$83,200	26.6%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$10,000	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$10,000	$0	N/A
	DIVISION TOTAL	$294,750	$491,042	$460,633	$520,899	$383,535	-26.4%

Manager's Recommended Budget
FY 2016 - 2017

LEGAL - DEPT 4700

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
40	PROFESSIONAL SERVICES	$26,004	$30,000	$30,000	$34,500	$37,950	10.0%
41	LEGAL SERVICES	$0	$0	$0	$0	$0	N/A
100	TRAVEL/TRAINING	$225	$240	$1,000	$1,000	$1,000	0.0%
530	DUES AND SUBSCRIPTIONS	$40	$40	$300	$300	$300	0.0%
	TOTAL OPERATING	$26,269	$30,280	$31,300	$35,800	$39,250	9.6%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$0	$0	N/A
	DIVISION TOTAL	$26,269	$30,280	$31,300	$35,800	$39,250	9.6%

Manager's Recommended Budget
FY 2016 - 2017

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$37,526	$17,661	$24,994	$37,324	$19,129	-48.8%
21	TEMPORARY SALARIES	$440	$0	$1,500	$1,500	$1,500	0.0%
50	FICA	$5,491	$4,132	$5,836	$5,825	$1,578	-72.9%
60	GROUP HEALTH INSURANCE	$7,781	$10,985	$9,368	$12,331	$3,600	-70.8%
70	RETIREMENT	$5,095	$3,805	$5,288	$4,979	$1,402	-71.8%
71	SPECIAL RETIREMENT - 401K	$3,570	$2,521	$3,740	$3,732	$956	-74.4%
80	UNEMPLOYMENT COMPENSATION	$277	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$1,095	$1,095	$1,570	$1,570	$800	-49.0%
	TOTAL PERSONNEL	$61,276	$40,199	$52,296	$67,263	$28,965	-56.9%
40	PROFESSIONAL SERVICES	$5,284	$13,218	$20,000	$22,000	$22,000	0.0%
100	TRAVEL/TRAINING	$1,042	$990	$1,000	$1,000	$1,000	0.0%
110	TELEPHONE	$1,743	$1,758	$1,000	$1,000	$2,000	100.0%
111	POSTAGE	$31	$293	$100	$0	$100	#DIV/0!
130	UTILITIES	$0	$42	$0	$0	$360	#DIV/0!
170	AUTOMOTIVE M & R	$203	$571	$500	$500	$1,000	100.0%
260	ADVERTISING	$0	$331	$250	$250	$250	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$555	$505	$1,000	$500	$500	0.0%
320	OFFICE SUPPLIES	$119	$769	$1,500	$1,000	$1,000	0.0%
330	DEPARTMENTAL SUPPLIES	$447	$713	$500	$500	$500	0.0%
450	CONTRACTED SERVICES	$3,593	$7,949	$5,000	$5,000	$5,000	0.0%
490	STORM WATER PROGRAM	$0	$0	$0	$2,500	$2,500	0.0%
530	DUES AND SUBSCRIPTIONS	$705	$1,373	$1,000	$1,000	$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	$699	$701	$700	$700	$1,250	78.6%
541	AUTO INSURANCE	$149	$156	$100	$150	$150	0.0%
600	DRAINAGE AND STORM WATER	$0	$0	$0	$0	$20,000	#DIV/0!
741	COPIER LEASE	$1,270	$1,334	$1,500	$1,500	$1,250	-16.7%
742	OFFICE SPACE LEASE	$6,435	$6,019	$6,100	$6,100	$4,600	-24.6%

Manager's Recommended Budget
FY 2016 - 2017

ENGINEERING - DEPT 4800

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	$22,275	$36,722	$40,250	$43,700	$64,460	47.5%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$7,000	$7,500	$0	$0	N/A
	TOTAL CAPITAL	$0	$7,000	$7,500	$0	$0	N/A
	DIVISION TOTAL	$83,550	$83,921	$100,046	$110,963	$93,425	-15.8%

Manager's Recommended Budget
FY 2016 - 2017

PLANNING - DEPT 4900

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$124,046	$72,338	$71,653	$71,396	$73,800	3.4%
21	TEMPORARY SALARIES	$0	$795	$5,800	$5,800	$5,800	0.0%
26	ADVISORY BOARD SALARIES	$1,450	$1,825	$2,800	$2,800	$2,800	0.0%
50	FICA	$8,849	$4,948	$6,139	$6,120	$6,304	3.0%
60	GROUP HEALTH INSURANCE	$15,444	$13,746	$9,343	$15,421	$8,915	-42.2%
70	RETIREMENT	$8,819	$5,119	$5,066	$4,762	$5,410	13.6%
71	SPECIAL RETIREMENT - 401K	$6,180	$3,720	$3,583	$3,570	$3,690	3.4%
80	UNEMPLOYMENT COMPENSATION	$428	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$1,925	$1,925	$1,504	$1,963	$1,000	-49.1%
	TOTAL PERSONNEL	$167,141	$104,416	$105,888	$111,832	$107,718	-3.7%
40	PROFESSIONAL SERVICES	$73,830	$87,145	$75,000	$125,000	$40,000	-68.0%
100	TRAVEL/TRAINING	$3,317	$973	$2,500	$2,500	$3,500	40.0%
110	TELEPHONE	$2,291	$1,187	$2,000	$2,000	$2,000	0.0%
111	POSTAGE	$244	$283	$1,000	$1,000	$1,000	0.0%
130	UTILITIES	$0	$42	$0	$0	$360	#DIV/0!
170	AUTOMOTIVE M & R	$6	$541	$0	$0	$500	#DIV/0!
260	ADVERTISING	$925	$1,146	$1,000	$1,000	$1,500	50.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$241	$63	$1,000	$1,000	$950	-5.0%
320	OFFICE SUPPLIES	$243	$623	$1,000	$1,000	$1,500	50.0%
321	MAIN STREET PROGRAM SUPPLIES	$13,431	$0	$0	$0	$0	N/A
330	DEPARTMENTAL SUPPLIES	$354	$2,438	$2,000	$2,000	$2,500	25.0%
340	PRINTING	$0	$270	$2,000	$2,000	$3,000	50.0%
360	UNIFORMS	$0	$0	$0	$0	$500	#DIV/0!
450	CONTRACTED SERVICES	$4,959	$2,841	$6,000	$6,000	$5,000	-16.7%
452	MAIN STREET FAÇADE IMPROVEMENTS	$12,511	$0	$0	$0	$0	N/A
530	DUES AND SUBSCRIPTIONS	$999	$500	$1,000	$1,000	$2,000	100.0%
531	CERT. RETIREMENT COMMUNITY PROG	$3,992	$832	$1,874	$1,042	$1,000	-4.0%
540	GENERAL LIABILITY INSURANCE	$1,217	$1,245	$700	$1,338	$1,400	4.6%

Manager's Recommended Budget
FY 2016 - 2017

PLANNING - DEPT 4900

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
541	AUTO INSURANCE	$151	$158	$100	$150	$300	100.0%
741	COPIER LEASE	$1,595	$1,621	$1,500	$1,500	$1,250	-16.7%
742	OFFICE SPACE LEASE	$12,871	$9,110	$6,100	$6,100	$4,600	-24.6%
	TOTAL OPERATING	$133,175	$111,018	$104,774	$154,630	$72,860	-52.9%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$7,000	$5,000	$0	$0	N/A
	TOTAL CAPITAL	$0	$7,000	$5,000	$0	$0	N/A
	DIVISION TOTAL	$300,316	$222,434	$215,662	$266,462	$180,578	-32.2%

Manager's Recommended Budget
FY 2016 - 2017

POLICE - DEPT 5100

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$484,145	$500,449	$532,879	$524,002	$631,870	20.6%
21	TEMPORARY SALARIES	$22,135	$12,907	$54,095	$56,000	$56,000	0.0%
24	OVERTIME SALARIES	$22,196	$29,028	$33,000	$33,000	$33,000	0.0%
50	FICA	$42,390	$43,581	$49,612	$50,976	$57,187	12.2%
60	GROUP HEALTH INSURANCE	$95,365	$105,384	$125,738	$104,116	$129,292	24.2%
70	RETIREMENT	$36,770	$40,168	$41,196	$39,826	$48,070	20.7%
71	SPECIAL RETIREMENT - 401K	$25,021	$25,351	$28,294	$27,850	$30,043	7.9%
72	SEPARATION BENEFIT	$26,674	$26,674	$27,550	$26,674	$26,674	0.0%
80	UNEMPLOYMENT COMPENSATION	$2,793	$279	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$19,675	$18,005	$22,939	$19,650	$14,000	-28.8%
	TOTAL PERSONNEL	$777,164	$801,826	$915,303	$882,093	$1,026,136	16.3%
40	PROFESSIONAL SERVICES	$5,265	$5,826	$8,800	$10,300	$10,300	0.0%
74	COMMUNITY POLICING SUPPORT	$3,023	$3,897	$4,000	$4,500	$4,500	0.0%
100	TRAVEL/TRAINING	$3,352	$11,308	$12,000	$12,000	$12,000	0.0%
110	TELEPHONE	$8,993	$8,111	$11,000	$11,000	$11,000	0.0%
111	POSTAGE	$509	$252	$500	$500	$500	0.0%
120	SAFETY SUPPLIES	$2,665	$4,949	$5,000	$5,000	$5,000	0.0%
160	EQUIPMENT MAINTENANCE	$534	$1,700	$2,500	$2,500	$2,500	0.0%
170	AUTOMOTIVE M & R	$25,557	$35,699	$29,000	$29,000	$25,000	-13.8%
260	ADVERTISING	$102	$79	$0	$0	$150	#DIV/0!
310	AUTOMOTIVE & EQUIPMENT FUEL	$34,210	$25,982	$46,000	$46,000	$40,000	-13.0%
320	OFFICE SUPPLIES	$4,122	$4,183	$4,000	$4,000	$4,000	0.0%
330	DEPARTMENTAL SUPPLIES	$21,340	$26,193	$22,800	$22,800	$22,800	0.0%
360	UNIFORMS	$15,122	$12,370	$18,000	$18,000	$18,000	0.0%
450	CONTRACTED SERVICES	$13,425	$11,487	$12,000	$12,000	$12,000	0.0%
530	DUES AND SUBSCRIPTIONS	$280	$1,610	$2,800	$2,800	$2,800	0.0%
540	GENERAL LIABILITY INSURANCE	$5,912	$6,393	$6,500	$6,500	$6,500	0.0%
541	AUTO INSURANCE	$6,393	$6,926	$7,500	$7,500	$7,500	0.0%

Manager's Recommended Budget
FY 2016 - 2017

POLICE - DEPT 5100

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
741	COPIER LEASE	$1,580	$2,043	$2,500	$2,500	$2,500	0.0%
800	CONTINGENCY- INVESTIGATION	$3,051	$3,015	$5,000	$5,000	$5,000	0.0%
	TOTAL OPERATING	$155,435	$172,023	$199,900	$201,900	$192,050	-4.9%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$31,376	$102,585	$36,500	$36,500	$54,000	47.9%
	TOTAL CAPITAL	$31,376	$102,585	$36,500	$36,500	$54,000	47.9%
	DIVISION TOTAL	$963,975	$1,076,434	$1,151,703	$1,120,493	$1,272,186	13.5%

Manager's Recommended Budget
FY 2016 - 2017

FIRE SUPPRESSION - DEPT 5300

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
40	PROFESSIONAL SERVICES (Fire)	$405,313	$475,332	$475,332	$540,000	$558,818	3.5%
450	CONTRACTED SERVICES	$0	$0	$0	$0	$0	N/A
	TOTAL OPERATING	$405,313	$475,332	$475,332	$540,000	$558,818	3.5%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$0	$0	N/A
	DIVISION TOTAL	$405,313	$475,332	$475,332	$540,000	$558,818	3.5%

Manager's Recommended Budget
FY 2016 - 2017

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$127,765	$95,057	$163,124	$101,006	$135,312	34.0%
24	OVERTIME SALARIES	$6,071	$7,545	$3,000	$3,000	$3,000	0.0%
50	FICA	$7,528	$8,516	$6,994	$7,956	$10,351	30.1%
60	GROUP HEALTH INSURANCE	$21,469	$17,612	$22,716	$24,205	$46,286	91.2%
70	RETIREMENT	$6,520	$6,809	$6,464	$7,141	$9,918	38.9%
71	SPECIAL RETIREMENT - 401K	$4,532	$4,619	$4,571	$5,050	$6,766	34.0%
80	UNEMPLOYMENT COMPENSATION	$609	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$6,300	$6,300	$6,172	$7,575	$5,250	-30.7%
	TOTAL PERSONNEL	$180,793	$146,458	$213,041	$155,934	$216,883	39.1%
40	PROFESSIONAL SERVICES	$885	$30	$0	$0	$0	N/A
100	TRAVEL/TRAINING	$270	$135	$1,000	$1,000	$1,000	0.0%
110	TELEPHONE	$1,687	$1,794	$2,000	$2,000	$2,000	0.0%
120	SAFETY SUPPLIES	$473	$574	$600	$600	$600	0.0%
130	UTILITIES	$57,251	$58,360	$50,000	$50,000	$52,000	4.0%
150	BUILDINGS & GROUNDS MAINTENANCE	$4,499	$1,507	$1,000	$1,000	$1,000	0.0%
160	EQUIPMENT MAINTENANCE	$9,883	$6,713	$14,000	$14,000	$12,000	-14.3%
170	AUTOMOTIVE M & R	$4,017	$5,847	$9,000	$9,000	$9,000	0.0%
260	ADVERTISING	$0	$78	$0	$0	$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	$13,583	$12,367	$20,000	$20,000	$18,000	-10.0%
330	DEPARTMENTAL SUPPLIES	$5,854	$9,193	$10,000	$10,000	$10,000	0.0%
332	CLEANING & MISC SUPPLIES	$0	$123	$0	$0	$0	N/A
335	M & R ROADS	$106	$716	$0	$0	$0	N/A
400	POWELL BILL	$89,822	$139,922	$175,000	$120,000	$162,600	35.5%
450	CONTRACTED SERVICES	$1,001	$2,575	$10,000	$10,000	$10,000	0.0%
530	DUES AND SUBSCRIPTIONS	$0	$0	$1,000	$1,000	$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	$1,027	$1,085	$2,000	$2,000	$2,000	0.0%
541	AUTO INSURANCE	$1,731	$1,970	$1,500	$1,500	$1,500	0.0%

Manager's Recommended Budget
FY 2016 - 2017

PUBLIC WORKS - DEPT 5400

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	$192,086	$242,989	$297,100	$242,100	$282,700	16.8%
720	CAPITAL OUTLAY - BUILDINGS	$0	$3,575	$4,000	$10,000	$5,965	-40.4%
740	CAPITAL OUTLAY - EQUIPMENT	$18,449	$0	$0	$19,164	$19,200	0.2%
	TOTAL CAPITAL	$18,449	$3,575	$4,000	$29,164	$25,165	-13.7%
	DIVISION TOTAL	$391,328	$393,022	$514,141	$427,198	$524,748	22.8%

Manager's Recommended Budget
FY 2016 - 2017

PUBLIC BUILDINGS GROUNDS - DEPT 5500

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
120	SAFETY SUPPLIES	$0	$0	$500	$500	$500	0.0%
130	UTILITIES	$13,660	$12,082	$36,000	$34,000	$15,000	-55.9%
150	BUILDINGS & GROUNDS MAINTENANCE	$7,504	$2,771	$15,000	$15,000	$10,000	-33.3%
160	EQUIPMENT MAINTENANCE	$0	$341	$1,000	$1,000	$1,000	0.0%
330	DEPARTMENTAL SUPPLIES	$2,095	$2,173	$2,000	$2,000	$2,250	12.5%
336	CLEANING SERVICE	$7,440	$0	$8,000	$8,000	$8,000	0.0%
450	CONTRACTED SERVICES	$4,311	$3,687	$5,000	$5,000	$5,000	0.0%
539	REAL & PERSONAL PROPERTY	$1,334	$1,138	$2,000	$0	$1,500	#DIV/0!
	TOTAL OPERATING	$36,343	$22,191	$69,500	$65,500	$43,250	-34.0%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$0	$0	N/A
	DIVISION TOTAL	$36,343	$22,191	$69,500	$65,500	$43,250	-34.0%

Manager's Recommended Budget
FY 2016 - 2017

SANITATION - DEPT 5800

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
450	CONTRACTED SERVICES	$323,209	$340,028	$333,450	$338,785	$345,900	2.1%
451	YARD WASTE TIPPING	$54	$0	$1,500	$1,500	$1,500	0.0%
	TOTAL OPERATING	$323,263	$340,028	$334,950	$340,285	$347,400	2.1%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$0	$0	N/A
	DIVISION TOTAL	$323,263	$340,028	$334,950	$340,285	$347,400	2.1%

Manager's Recommended Budget
FY 2016 - 2017

RECREATION - DEPT 6200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$0	$70,079	$73,154	$71,724	$72,402	0.9%
24	OVERTIME SALARIES	$0	$42	$1,000	$0	$0	N/A
50	FICA	$0	$4,410	$5,673	$5,487	$5,539	0.9%
60	GROUP HEALTH INSURANCE	$0	$7,363	$13,821	$8,281	$9,400	13.5%
70	RETIREMENT	$0	$4,048	$5,243	$4,060	$4,315	6.3%
71	SPECIAL RETIREMENT - 401K	$0	$2,548	$3,708	$2,871	$2,943	2.5%
542	WORKMEN'S COMP INSURANCE	$0	$0	$2,314	$1,434	$1,000	-30.3%
	TOTAL PERSONNEL	$0	$88,490	$104,913	$93,858	$95,599	1.9%
40	PROFESSIONAL SERVICES	$3,100	$12,550	$20,000	$20,000	$70,000	250.0%
100	TRAVEL/TRAINING	$0	$2,317	$2,500	$5,500	$3,000	-45.5%
110	TELEPHONE	$270	$1,411	$2,000	$1,200	$1,700	41.7%
111	POSTAGE	$35	$15	$200	$200	$200	0.0%
130	UTILITIES	$4,658	$6,187	$6,000	$6,000	$6,000	0.0%
150	BUILDINGS & GROUNDS MAINTENANCE	$57,450	$36,833	$40,000	$40,000	$40,000	0.0%
160	EQUIPMENT MAINTENANCE	$102	$0	$0	$0	$0	N/A
170	AUTOMOTIVE M & R	$0	$541	$500	$500	$500	0.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$223	$1,000	$1,000	$1,000	0.0%
320	OFFICE SUPPLIES	$0	$527	$500	$500	$500	0.0%
321	MAIN STREET PROGRAM SUPPLIES	$0	$1,028	$1,500	$1,500	$1,500	0.0%
330	DEPARTMENTAL SUPPLIES	$3,905	$9,311	$3,000	$3,000	$3,000	0.0%
450	CONTRACTED SERVICES	$18,399	$16,229	$12,000	$12,000	$12,000	0.0%
452	MAIN STREET FAÇADE IMPROVEMENTS	$0	$9,229	$15,000	$15,000	$15,000	0.0%
460	MAIN STREET/DOWNTOWN	$0	$0	$0	$0	$15,000	#DIV/0!
530	DUES AND SUBSCRIPTIONS	$40	$1,015	$1,000	$1,000	$1,000	0.0%
540	GENERAL LIABILITY INSURANCE	$0	$0	$700	$700	$700	0.0%
541	AUTO INSURANCE	$0	$0	$100	$100	$100	0.0%
741	COPIER LEASE	$0	$90	$0	$0	$1,250	#DIV/0!
742	OFFICE SPACE LEASE	$0	$2,930	$6,100	$6,100	$4,600	-24.6%

Manager's Recommended Budget
FY 2016 - 2017

RECREATION - DEPT 6200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
941	SEASONAL DECORATIONS	$7,051	$4,525	$5,000	$5,000	$5,000	0.0%
950	EVENTS & PROGRAMMING	$8,543	$8,583	$11,000	$10,000	$10,000	0.0%
	TOTAL OPERATING	$103,552	$113,544	$128,100	$129,300	$192,050	48.5%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$7,001	$8,000	$0	$21,085	#DIV/0!
740	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$12,000	$0	N/A
	TOTAL CAPITAL	$0	$7,001	$8,000	$12,000	$21,085	75.7%
	DIVISION TOTAL	$103,552	$209,035	$241,013	$235,158	$308,734	31.3%

Manager's Recommended Budget
FY 2016 - 2017

CHATHAM PARK DEVELOPMENT - DEPT 6300

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$0	$0	$660	$125,280	$133,975	6.9%
50	FICA	$0	$0	$1,198	$9,584	$10,249	6.9%
60	GROUP HEALTH INSURANCE	$0	$0	$2,564	$22,853	$37,540	64.3%
70	RETIREMENT	$0	$0	$783	$8,356	$9,820	17.5%
71	SPECIAL RETIREMENT - 401K	$0	$0	$1,045	$6,264	$6,699	6.9%
542	WORKMEN'S COMP INSURANCE	$0	$0	$0	$1,163	$800	-31.2%
	TOTAL PERSONNEL	$0	$0	$6,250	$173,500	$199,084	14.7%
40	PROFESSIONAL SERVICES	$0	$39,977	$66,250	$66,273	$100,000	50.9%
100	TRAVEL/TRAINING	$0	$0	$0	$2,500	$2,500	0.0%
110	TELEPHONE	$0	$0	$0	$1,200	$1,700	41.7%
111	POSTAGE	$0	$0	$0	$0	$50	#DIV/0!
130	UTILITIES	$0	$0	$0	$0	$900	#DIV/0!
170	AUTOMOTIVE M & R	$0	$0	$0	$0	$500	#DIV/0!
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$0	$0	$1,000	$1,000	0.0%
330	DEPARTMENTAL SUPPLIES	$0	$0	$6,000	$8,176	$6,000	-26.6%
360	UNIFORMS	$0	$0	$0	$0	$300	#DIV/0!
450	CONTRACTED SERVICES	$0	$39,314	$52,000	$32,686	$15,000	-54.1%
530	DUES AND SUBSCRIPTIONS	$0	$0	$0	$500	$500	0.0%
539	REAL & PERSONAL PROPERTY	$0	$0	$0	$100	$100	0.0%
540	GENERAL LIABILITY INSURANCE	$0	$0	$0	$700	$1,500	114.3%
541	AUTO INSURANCE	$0	$0	$0	$100	$500	400.0%
741	COPIER LEASE	$0	$0	$0	$0	$1,250	#DIV/0!
742	OFFICE SPACE LEASE	$0	$0	$4,500	$16,500	$18,900	14.5%
	TOTAL OPERATING	$0	$79,290	$128,750	$129,735	$150,700	16.2%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$15,000	$15,000	$25,000	$0	N/A

Manager's Recommended Budget
FY 2016 - 2017

CHATHAM PARK DEVELOPMENT - DEPT 6300

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
	TOTAL CAPITAL	$0	$15,000	$15,000	$25,000	$0	N/A
	DIVISION TOTAL	$0	$94,290	$150,000	$328,235	$349,784	6.6%

Manager's Recommended Budget
FY 2016 - 2017

DEBT SERVICE - DEPT 9100/9200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
9100-000	DEBT SERVICE - PRINCIPAL	$0	$36,286	$0	$49,030	$61,280	25.0%
9200-000	DEBT SERVICE - INTEREST	$0	$148	$0	$1,420	$3,046	114.5%
	TOTAL CAPITAL	$0	$36,433	$0	$50,450	$64,326	27.5%

OPERATING BUDGET - ENTERPRISE (WATER/SEWER) FUND

ENTERPRISE FUND REVENUES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	$1,034	$550	$2,000	$1,000	$550	-45.0%
3350-000	MISCELLANEOUS REVENUES	$20,843	$18,335	$24,000	$24,000	$33,500	39.6%
3710-010	WATER CHARGES	$1,251,991	$1,351,362	$1,333,480	$1,409,885	$1,409,885	0.0%
3710-015	REUSE WATER CHARGES (3M)	$50,490	$55,080	$56,650	$59,388	$59,388	0.0%
3710-020	SEWER CHARGES	$1,134,271	$1,174,294	$1,136,320	$1,202,499	$1,202,499	0.0%
3790-000	TRANSFER FROM CAPITAL RESERVE					$60,000	#DIV/0!
3830-000	SALE OF FIXED ASSETS	$4,500	$1,037	$0	$0	$0	N/A
3970-000	PENALTIES ON BILLS	$36,870	$44,124	$60,000	$60,000	$50,000	-16.7%
3990-010	FUND BALANCE APPROPRIATED	$0	$0	$219,656	$0	$0	N/A
	TOTAL OPERATING	$2,499,999	$2,644,782	$2,832,106	$2,756,772	$2,815,822	2.1%

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
10	PRINCIPAL	$436,459	$432,079	$433,000	$353,656	$175,184	-50.5%
11	INTEREST	$54,300	$41,916	$41,500	$28,518	$21,255	-25.5%
12	BOND ADMINISTRATION FEES	$1,235	$1,290	$1,200	$1,200	$1,200	0.0%
	TOTAL DEBT SERVICE	$491,994	$475,284	$475,700	$383,374	$197,639	-48.4%
20	SALARIES	$931,932	$813,841	$805,489	$832,708	$933,875	12.1%
24	OVERTIME SALARIES	$33,512	$35,164	$44,700	$35,000	$35,000	0.0%
50	FICA	$56,596	$58,477	$61,917	$61,692	$71,441	15.8%
60	GROUP HEALTH INSURANCE	$134,112	$143,521	$163,113	$169,630	$230,511	35.9%
70	RETIREMENT	$53,995	$46,584	$57,223	$54,629	$68,453	25.3%
71	SPECIAL RETIREMENT - 401K	$37,866	$36,556	$40,469	$38,696	$46,694	20.7%
80	UNEMPLOYMENT COMPENSATION	$4,182	$528	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$29,924	$30,745	$37,022	$33,331	$16,150	-51.5%
	TOTAL PERSONNEL	$1,282,118	$1,165,415	$1,209,932	$1,225,685	$1,402,125	14.4%
40	PROFESSIONAL SERVICES	$46,036	$169,697	$40,500	$40,000	$46,500	16.3%
100	TRAVEL/TRAINING	$10,807	$8,550	$10,900	$9,800	$10,100	3.1%
110	TELEPHONE	$23,888	$23,123	$23,300	$23,300	$25,500	9.4%
111	POSTAGE	$9,734	$10,399	$9,200	$8,950	$10,750	20.1%
120	SAFETY SUPPLIES	$3,731	$8,297	$7,000	$6,000	$6,000	0.0%
130	UTILITIES	$128,022	$131,844	$120,000	$120,000	$124,750	4.0%
131	LIFT STATION UTILITIES	$357	$406	$1,000	$1,000	$750	-25.0%
150	B & G MAINTENANCE	$76,360	$80,091	$90,390	$85,000	$80,000	-5.9%
160	EQUIPMENT MAINTENANCE	$32,004	$50,033	$67,734	$48,000	$42,000	-12.5%
170	AUTOMOTIVE M & R	$7,915	$5,740	$8,500	$8,400	$8,400	0.0%
260	ADVERTISING	$268	$471	$250	$250	$200	-20.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$16,725	$14,762	$16,800	$16,650	$17,250	3.6%

Manager's Recommended Budget
FY 2016 - 2017

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
320	OFFICE SUPPLIES	$5,476	$5,102	$4,800	$6,900	$4,200	-39.1%
325	W/W/C SUPPLIES	$1,980	$971	$2,000	$2,000	$1,500	-25.0%
326	W/W/C EQUIPMENT MAINTENANCE	$0	$446	$5,000	$5,000	$2,500	-50.0%
327	WATER SYSTEM SUPPLIES	$27,399	$29,830	$46,000	$56,000	$46,000	-17.9%
328	W/W/C PROFESSIONAL SERVICES	$6,880	$4,749	$6,000	$6,000	$6,000	0.0%
330	DEPARTMENTAL SUPPLIES	$25,104	$33,497	$66,500	$62,500	$62,000	-0.8%
331	LIFT STATION M&R	$1,610	$2,178	$10,000	$10,000	$7,500	-25.0%
332	LAB SUPPLIES	$38,695	$44,191	$40,000	$40,000	$40,000	0.0%
340	CHEMICAL SUPPLIES	$170,724	$170,264	$201,000	$211,000	$203,000	-3.8%
360	UNIFORMS	$15,815	$18,377	$13,300	$13,300	$19,200	44.4%
450	CONTRACTED SERVICES	$50,089	$88,578	$53,200	$176,775	$151,000	-14.6%
451	SLUDGE HAULING	$110,217	$109,128	$118,000	$118,000	$112,000	-5.1%
455	LAB TESTING	$21,448	$16,529	$22,000	$21,000	$49,000	133.3%
530	DUES AND SUBSCRIPTIONS	$8,399	$6,784	$16,400	$7,500	$7,500	0.0%
540	GENERAL LIABILITY INSURANCE	$14,507	$14,359	$8,500	$16,000	$13,000	-18.8%
541	AUTO INSURANCE	$7,392	$2,623	$3,200	$3,200	$3,200	0.0%
543	INSURANCE DEDUCTIBLE	$0		$0	$0	$550	#DIV/0!
651	TANK MAINTENANCE	$21,076	$28,073	$47,000	$27,000	$27,000	0.0%
741	COPIER LEASE	$1,580	$2,043	$2,500	$2,500	$1,250	-50.0%
801	PERMITS & FEES	$7,430	$7,560	$9,000	$2,800	$2,700	-3.6%
802	FINES	$0	$150	$6,000	$7,500	$7,000	-6.7%
910	FALL STREET FAIR	$0		$3,000	$3,000	$3,000	0.0%
930	TRANSFER TO CAPITAL PROJECT	$12,000	$12,000	$0	$0	$0	N/A
	TRANSFER TO ENTERPRISE FUND BALANCE	$0	$0	$0	$0	$22,858	#DIV/0!
	TOTAL OPERATING	$903,667	$1,100,843	$1,075,974	$1,165,325	$1,164,158	-0.1%
720	CAPITAL OUTLAY - BUILDINGS	$32,356	$3,541	$20,500	$10,000	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$6,871	$50,000	$54,163	$24,300	-55.1%

ENTERPRISE FUND EXPENDITURES

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$45,000	$0	N/A
	TOTAL CAPITAL	$32,356	$10,412	$70,500	$109,163	$24,300	-77.7%
	DIVISION TOTAL	$2,710,135	$2,751,955	$2,832,106	$2,883,547	$2,788,222	-3.3%

Manager's Recommended Budget
FY 2016 - 2017

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$282,732	$164,586	$165,055	$144,565	$273,886	89.5%
50	FICA	$5,838	$7,334	$6,429	$6,371	$20,952	228.8%
60	GROUP HEALTH INSURANCE	$7,787	$12,448	$9,438	$13,981	$52,921	278.5%
70	RETIREMENT	$5,773	-$2	$5,941	$5,888	$20,076	240.9%
71	SPECIAL RETIREMENT - 401K	$4,044	$4,911	$4,202	$4,164	$13,694	228.8%
80	UNEMPLOYMENT COMPENSATION	$214	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$1,232	$1,232	$1,893	$1,446	$800	-44.7%
000	PENSION EXPENSE	$0	$4,982		$0	$0	N/A
	TOTAL PERSONNEL	$307,621	$195,490	$192,958	$176,416	$382,329	116.7%
40	PROFESSIONAL SERVICES	$39,762	$161,238	$161,000	$35,000	$42,500	21.4%
100	TRAVEL/TRAINING	$315	$255	$600	$600	$600	0.0%
110	TELEPHONE	$0	$0	$500	$500	$1,700	240.0%
111	POSTAGE	$9,384	$9,453	$8,000	$8,000	$9,500	18.8%
130	UTILITIES	$0	$0	$0	$0	$750	#DIV/0!
140	MERCHANT SERVICES	$0	$0	$0	$0	$27,600	#DIV/0!
160	EQUIPMENT MAINTENANCE	$0	$114	$0	$0	$0	N/A
170	AUTOMOTIVE M & R	$0	$0	$500	$500	$500	0.0%
260	ADVERTISING	$75	$0	$0	$0	$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	$0	$0	$0	$0	$500	#DIV/0!
320	OFFICE SUPPLIES	$1,207	$1,704	$2,500	$2,500	$1,500	-40.0%
330	DEPARTMENTAL SUPPLIES	$2,609	$2,009	$2,500	$2,500	$2,500	0.0%
450	CONTRACTED SERVICES	$22,514	$6,624	$6,000	$132,775	$95,000	-28.5%
530	DUES AND SUBSCRIPTIONS	$2,500	$3,192	$3,000	$3,000	$3,000	0.0%
540	GENERAL LIABILITY INSURANCE	$778	$791	$1,000	$1,000	$1,000	0.0%
541	AUTO INSURANCE	$258	$244	$300	$300	$300	0.0%
741	COPIER LEASE	$1,580	$2,043	$2,500	$2,500	$1,250	-50.0%
801	PERMITS & FEES	$1,030	$0	$0	$0	$0	N/A

Manager's Recommended Budget
FY 2016 - 2017

ADMINISTRATION - DEPT 7200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
	TOTAL OPERATING	$82,011	$187,665	$188,400	$189,175	$188,200	-0.5%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$45,000	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$45,000	$0	N/A
	DIVISION TOTAL	$389,631	$383,155	$381,358	$410,589	$570,529	39.0%

Manager's Recommended Budget
FY 2016 - 2017

DEBT SERVICE - DEPT 7300

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
10	PRINCIPAL	$436,459	$432,079	$433,000	$353,656	$175,184	-50.5%
11	INTEREST	$54,300	$41,916	$41,500	$28,518	$21,255	-25.5%
12	BOND ADMINISTRATION FEES	$1,235	$1,290	$1,200	$1,200	$1,200	0.0%
	TOTAL DEBT SERVICE	$491,994	$475,284	$475,700	$383,374	$197,639	-48.4%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$0	$0	N/A
743	CAPITAL OUTLAY - SYSTEM IMPROVEMENT	$0	$0	$0	$0	$0	N/A
	TOTAL CAPITAL	$0	$0	$0	$0	$0	N/A
	DIVISION TOTAL	$491,994	$475,284	$475,700	$383,374	$197,639	-48.4%

Manager's Recommended Budget
FY 2016 - 2017

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$253,911	$248,542	$249,322	$289,529	$294,759	1.8%
24	OVERTIME SALARIES	$9,448	$10,235	$13,000	$10,000	$10,000	0.0%
50	FICA	$19,753	$19,329	$21,705	$22,914	$22,549	-1.6%
60	GROUP HEALTH INSURANCE	$48,492	$39,719	$48,175	$53,089	$66,780	25.8%
70	RETIREMENT	$18,560	$17,869	$20,059	$21,137	$21,606	2.2%
71	SPECIAL RETIREMENT - 401K	$12,997	$12,158	$14,186	$14,976	$14,738	-1.6%
80	UNEMPLOYMENT COMPENSATION	$1,592	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$8,862	$9,076	$11,031	$10,134	$6,100	-39.8%
	TOTAL PERSONNEL	$373,616	$356,928	$377,478	$421,778	$436,532	3.5%
40	PROFESSIONAL SERVICES	$0	$0	$2,500	$2,000	$1,000	-50.0%
100	TRAVEL/TRAINING	$3,682	$2,887	$4,800	$3,700	$3,500	-5.4%
110	TELEPHONE	$11,126	$10,875	$11,000	$11,000	$12,000	9.1%
111	POSTAGE	$210	$813	$900	$800	$1,100	37.5%
120	SAFETY SUPPLIES	$2,149	$6,856	$5,000	$4,000	$3,500	-12.5%
130	UTILITIES	$64,072	$66,173	$60,000	$60,000	$62,000	3.3%
150	B & G MAINTENANCE	$68,122	$50,698	$57,000	$55,000	$50,000	-9.1%
160	EQUIPMENT MAINTENANCE	$27,302	$24,539	$37,000	$36,000	$30,000	-16.7%
170	AUTOMOTIVE M & R	$1,250	$777	$1,400	$1,300	$1,300	0.0%
260	ADVERTISING	$0	$298	$250	$250	$200	-20.0%
310	AUTOMOTIVE & EQUIPMENT FUEL	$2,053	$2,893	$2,500	$3,000	$3,100	3.3%
320	OFFICE SUPPLIES	$1,204	$852	$1,300	$1,200	$1,200	0.0%
330	DEPARTMENTAL SUPPLIES	$2,705	$7,945	$11,000	$10,000	$9,500	-5.0%
332	LAB SUPPLIES	$27,681	$30,948	$30,000	$30,000	$30,000	0.0%
340	CHEMICAL SUPPLIES	$144,119	$148,026	$165,000	$175,000	$167,000	-4.6%
360	UNIFORMS	$3,898	$4,462	$5,300	$5,300	$5,200	-1.9%
450	CONTRACTED SERVICES	$14,222	$38,201	$35,000	$33,000	$40,000	21.2%
451	SLUDGE HAULING	$50,832	$50,852	$58,000	$58,000	$52,000	-10.3%
455	LAB TESTING	$8,192	$11,040	$14,000	$16,000	$16,000	0.0%

Manager's Recommended Budget
FY 2016 - 2017

WATER TREATMENT - DEPT 8100

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
530	DUES AND SUBSCRIPTIONS	$1,314	$625	$1,200	$1,300	$1,300	0.0%
540	GENERAL LIABILITY INSURANCE	$6,454	$6,297	$7,000	$7,000	$6,000	-14.3%
541	AUTO INSURANCE	$397	$244	$500	$500	$500	0.0%
801	PERMITS & FEES	$2,570	$1,560	$3,000	$2,800	$2,700	-3.6%
802	FINES	$0	$150	$3,000	$1,500	$1,000	-33.3%
930	TRANSFER TO CAPITAL PROJECT	$12,000	$0	$0	$0	$0	N/A
	TOTAL OPERATING	$455,678	$468,011	$516,650	$518,650	$500,100	-3.6%
720	CAPITAL OUTLAY - BUILDINGS	$25,570	$0	$26,500	$10,000	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$32,000	$32,955	$12,150	-63.1%
	TOTAL CAPITAL	$25,570	$0	$58,500	$42,955	$12,150	-71.7%
	DIVISION TOTAL	$854,864	$824,939	$952,628	$983,383	$948,782	-3.5%

Manager's Recommended Budget
FY 2016 - 2017

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$210,444	$209,675	$205,518	$203,605	$191,805	-5.8%
24	OVERTIME SALARIES	$9,910	$12,857	$19,700	$13,000	$13,000	0.0%
50	FICA	$16,519	$16,328	$17,229	$16,570	$14,673	-11.4%
60	GROUP HEALTH INSURANCE	$33,423	$44,791	$40,737	$50,190	$57,812	15.2%
70	RETIREMENT	$15,537	$14,388	$15,923	$13,016	$14,059	8.0%
71	SPECIAL RETIREMENT - 401K	$10,893	$9,716	$11,261	$9,205	$9,590	4.2%
80	UNEMPLOYMENT COMPENSATION	$1,070	$528	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$7,057	$7,459	$8,756	$7,126	$4,000	-43.9%
	TOTAL PERSONNEL	$304,852	$315,742	$319,124	$312,713	$304,940	-2.5%
40	PROFESSIONAL SERVICES	$3,823	$110	$3,000	$3,000	$3,000	0.0%
100	TRAVEL/TRAINING	$2,681	$3,005	$2,000	$2,000	$2,000	0.0%
110	TELEPHONE	$3,384	$3,424	$3,300	$3,300	$3,300	0.0%
111	POSTAGE	$140	$133	$300	$150	$150	0.0%
120	SAFETY SUPPLIES	$935	$679	$1,000	$1,000	$1,000	0.0%
130	UTLITIES	$63,950	$65,671	$60,000	$60,000	$62,000	3.3%
150	B & G MAINTENANCE	$8,238	$29,393	$30,390	$30,000	$30,000	0.0%
160	EQUIPMENT MAINTENANCE	$3,257	$25,380	$25,734	$10,000	$10,000	0.0%
170	AUTOMOTIVE M & R	$445	$445	$600	$600	$600	0.0%
260	ADVERTISING	$0	$173	$0	$0	$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	$494	$316	$1,300	$650	$650	0.0%
320	OFFICE SUPPLIES	$818	$751	$500	$500	$500	0.0%
330	DEPARTMENTAL SUPPLIES	$8,288	$14,650	$10,000	$10,000	$10,000	0.0%
332	LAB SUPPLIES	$11,015	$13,243	$10,000	$10,000	$10,000	0.0%
340	CHEMICAL SUPPLIES	$26,605	$22,238	$36,000	$36,000	$36,000	0.0%
360	UNIFORMS	$4,190	$4,976	$4,000	$4,000	$4,000	0.0%
450	CONTRACTED SERVICES	$11,268	$41,923	$81,875	$10,000	$15,000	50.0%
451	SLUDGE HAULING	$59,384	$58,276	$60,000	$60,000	$60,000	0.0%

Manager's Recommended Budget
FY 2016 - 2017

WASTEWATER TREATMENT - DEPT 8200

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
455	LAB TESTING	$13,256	$5,489	$5,000	$5,000	$33,000	560.0%
530	DUES AND SUBSCRIPTIONS	$3,027	$1,618	$3,500	$2,000	$2,000	0.0%
540	GENERAL LIABILITY INSURANCE	$5,080	$5,033	$5,500	$5,500	$3,500	-36.4%
541	AUTO INSURANCE	$326	$463	$400	$400	$400	0.0%
543	INSURANCE DEDUCTIBLE	$3,357	$0	$0	$0	$50	#DIV/0!
801	PERMITS & FEES	$3,020	$6,000	$6,000	$6,000	$6,000	0.0%
802	FINES	$0	$0	$3,000	$3,000	$3,000	0.0%
	TOTAL OPERATING	$236,981	$303,389	$353,399	$263,100	$296,150	12.6%
720	CAPITAL OUTLAY - BUILDINGS	$0	$0	$0	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$6,871	$18,000	$10,000	$0	N/A
	TOTAL CAPITAL	$0	$6,871	$18,000	$10,000	$0	N/A
	DIVISION TOTAL	$541,833	$626,002	$690,523	$585,813	$601,090	2.6%

Manager's Recommended Budget
FY 2016 - 2017

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
20	SALARIES	$184,845	$191,038	$185,594	$195,009	$173,425	-11.1%
24	OVERTIME SALARIES	$14,154	$12,072	$12,000	$12,000	$12,000	0.0%
50	FICA	$14,486	$15,486	$16,554	$15,836	$13,267	-16.2%
60	GROUP HEALTH INSURANCE	$44,410	$46,563	$53,763	$52,370	$52,998	1.2%
70	RETIREMENT	$14,124	$14,329	$15,299	$14,588	$12,712	-12.9%
71	SPECIAL RETIREMENT - 401K	$9,932	$9,771	$10,819	$10,350	$8,671	-16.2%
80	UNEMPLOYMENT COMPENSATION	$1,306	$0	$0	$0	$0	N/A
542	WORKMEN'S COMP INSURANCE	$12,774	$12,978	$15,343	$14,626	$5,250	-64.1%
	TOTAL PERSONNEL	$296,030	$302,237	$309,371	$314,780	$278,324	-11.6%
40	PROFESSIONAL SERVICES	$2,452	$8,349	$0	$0	$0	N/A
100	TRAVEL/TRAINING	$4,129	$2,403	$3,500	$3,500	$4,000	14.3%
110	TELEPHONE	$9,377	$8,824	$8,500	$8,500	$8,500	0.0%
120	SAFETY SUPPLIES	$647	$762	$1,000	$1,000	$1,500	50.0%
131	LIFT STATION UTILITIES	$357	$406	$1,000	$1,000	$750	-25.0%
160	EQUIPMENT MAINTENANCE	$1,444	$0	$2,000	$2,000	$2,000	0.0%
170	AUTOMOTIVE M & R	$6,220	$4,518	$6,000	$6,000	$6,000	0.0%
260	ADVERTISING	$193	$0	$0	$0	$0	N/A
310	AUTOMOTIVE & EQUIPMENT FUEL	$14,178	$11,553	$13,000	$13,000	$13,000	0.0%
320	OFFICE SUPPLIES	$2,248	$1,795	$500	$2,700	$1,000	-63.0%
325	W/W/C SUPPLIES	$1,980	$971	$2,000	$2,000	$1,500	-25.0%
326	W/W/C EQUIPMENT MAINTENANCE	$0	$446	$5,000	$5,000	$2,500	-50.0%
327	WATER SYSTEM SUPPLIES - METERS	$27,399	$29,830	$46,000	$56,000	$46,000	-17.9%
328	W/W/C M & R	$6,880	$4,749	$6,000	$6,000	$6,000	0.0%
330	DEPARTMENTAL SUPPLIES	$11,502	$8,893	$40,000	$40,000	$40,000	0.0%
331	LIFT STATION M & R	$1,610	$2,178	$10,000	$10,000	$7,500	-25.0%
360	UNIFORMS	$7,727	$8,939	$4,000	$4,000	$10,000	150.0%
450	CONTRACTED SERVICES	$2,086	$1,830	$1,000	$1,000	$1,000	0.0%
530	DUES AND SUBSCRIPTIONS	$1,558	$1,349	$1,000	$1,200	$1,200	0.0%

Manager's Recommended Budget
FY 2016 - 2017

PUBLIC UTILITY MAINTENANCE - DEPT 8300

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
540	GENERAL LIABILITY INSURANCE	$2,195	$2,238	$2,700	$2,500	$2,500	0.0%
541	AUTO INSURANCE	$1,951	$1,672	$2,000	$2,000	$2,000	0.0%
543	INSURANCE DEDUCTIBLE	$1,104	$0	$0	$0	$500	#DIV/0!
651	TANK MAINTENANCE	$21,076	$28,073	$47,000	$27,000	$27,000	0.0%
800	CONTINGENCY	$0	$0	$0	$0		N/A
801	PERMITS & FEES	$810	$0	$0	$0	$0	N/A
802	FINES	$0	$0	$0	$0	$0	N/A
	TOTAL OPERATING	$129,122	$129,778	$202,200	$194,400	$184,450	-5.1%
720	CAPITAL OUTLAY - BUILDINGS	$6,786	$3,541	$6,000	$0	$0	N/A
740	CAPITAL OUTLAY - EQUIPMENT	$0	$0	$0	$11,208	$12,150	8.4%
	TOTAL CAPITAL	$6,786	$3,541	$6,000	$11,208	$12,150	8.4%
	DIVISION TOTAL	$431,938	$435,556	$517,571	$520,387	$474,924	-8.7%

Manager's Recommended Budget
FY 2016 - 2017

ENTERPRISE FUND REVENUES - FUND 71 CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	$1,285	$803	$1,000	$1,000	$1,000	0.0%
3730-011	WATER ACCESS CHARGE	$107,854	$263,124	$50,000	$50,000	$50,000	0.0%
3730-012	WATER CAPITAL RECOVERY CHARGE	$0	$97,538	$27,000	$27,000	$27,000	0.0%
3730-013	WATER CAPITAL RESERVE CONTRIB	$0	$0	$0	$0	$0	N/A
3970-000	TRANSFER FROM ENTERPRISE	$0	$0	$0	$0	$0	N/A
3970-011	SEWER ACCESS FEES	$182,720	$317,812	$90,000	$90,000	$90,000	0.0%
3970-012	SEWER CAPITAL RECOVERY CHARGE	$0	$68,236	$40,000	$40,000	$40,000	0.0%
3970-013	SEWER CAPITAL RESERVE CONTRIB	$0	$0	$0	$0	$0	N/A
	TOTAL OPERATING	$291,859	$747,512	$208,000	$208,000	$208,000	0.0%

Manager's Recommended Budget
FY 2016 - 2017

ENTERPRISE FUND EXPENDITURES - FUND 71 CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
3990-000	TRANSFER TO ENTERPRISE ADMIN	$0	$0	$0	$0	$60,000	N/A
3990-010	TRANSFER TO WTP	$0	$0	$0	$0	$0	N/A
3990-011	TRANSFER TO WWTP	$0	$0	$0	$0	$0	N/A
3990-012	TRANSFER TO PUBLIC WORKS UTILITIES	$0	$0	$0	$0	$0	N/A
3990-082	TRANSFER TO HILLSBORO ST PROJECT	$0	$0	$0	$0	$0	N/A
3990-100	TRANSFER TO ENTERPRISE CAPITAL PROJECTS	$0	$0	$0	$0	$0	N/A
3990-740	RESERVE FOR WATER AND SEWER IMPROVEMENTS	$0	$0	$208,000	$208,000	$148,000	0.0%
	TOTAL OPERATING	$0	$0	$208,000	$208,000	$148,000	0.0%

Manager's Recommended Budget
FY 2016 - 2017

GENERAL FUND REVENUES - FUND 72 CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Recommended Budget	% Increase From Previous Year Budget
3290-000	INTEREST EARNED ON INVESTMENT	$28	$3	$100	$100	$50	-50.0%
3790-000	TRANSFER FROM GENERAL FUND	$0	$0	$0	$0	$0	N/A
3990-000	FUND BALANCE APPROPRIATED	$0	$0	$0	$0	$0	N/A
	TOTAL OPERATING	$28	$3	$100	$100	$50	-50.0%

Manager's Recommended Budget
FY 2016 - 2017

GENERAL FUND EXPENDITURES - FUND 72

CAPITAL RESERVE BUDGET

Account Object Code	Account Description	2013-14 Actual	2014-15 Actual	2014-15 Budget	2015-16 Budget	2016-17 Requested	% Increase From Previous Year Budget
1100-400	RESERVE WATER PLANT IMPROVEMENT	$0	$0	$0	$100	$0	N/A
1100-610	TRANSFER TO GENERAL FUND	$0	$0	$0	$0	$0	N/A
1100-740	RESERVE FOR FUTURE IMPROVEMENTS	$0	$0	$100	$100	$50	-50.0%
	TOTAL OPERATING	$0	$0	$100	$200	$50	-75.0%

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 2016-2017 to 2020-2021

DATE: June 13, 2016

The purpose of this memorandum is to submit the Manager's Recommended Capital Improvement Plan for 2017 to 2021 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 2017 to 2021 and authorizing the Town Manager to proceed with the listed projects.

A RESOLUTION ADOPTING THE MANAGER'S RECOMMENDED CAPITAL IMPROVEMENTS PROGRAM FOR FISCAL YEAR 2016 – 2017 THROUGH FISCAL YEAR 2020 - 2021

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 2016-2017 through Fiscal Year 2020-2021 and authorizes the Town Manager to proceed with the listed projects.

This the ____ day of June, 2016.

_____
Cindy S. Perry, Mayor

ATTEST:

_____
Alice F. Lloyd, CMC, NCCMC, Town Clerk

TOWN OF PITTSBORO NORTH CAROLINA

MANAGER'S RECOMMENDED CAPITAL IMPROVEMENTS PLAN

Fiscal Year 2016-2017 through Fiscal Year 2020-2021

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 IMPROVEMENT PLAN SUMMARY

CIP Order	Project Name	Anticipated Funding Source	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
	Municipal Building	C/L	$ 120,000	$ 935,000	$ -	$ -	$ -	$ 1,055,000	Public B&G
	Annual Street Resurfacing	C	$ 65,000	$ 70,000	$ 80,000	$ 85,000	$ -	$ 395,000	Streets
	Elevated Water Tank	P	$ 1,465,000	$ -	$ -	$ -	$ -	$ 1,465,000	Water Distribution
	WTP Intake Emergency Generator	C	$ 35,000	$ -	$ -	$ -	$ -	$ 40,000	Water Treatment
	Rebuild Dual Media Filters	C	$ -	$ 30,000	$ 30,000	$ -	$ -	$ 115,000	Water Treatment
	Northern 15/501 Sewer Upgrade	K	$ -	$ 600,000	$ -	$ -	$ -	$ 600,000	WWTP
	Parks Master Plan	C	$ 60,000	$ -	$ -	$ -	$ -	$ 60,000	Parks
	Resurface of Bball Courts	C	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	Parks
	Bathrooms for Parks	K	$ -	$ 175,000	$ 175,000	$ 175,000		$ 525,000	Parks
	Playground Equipment for Parks	K	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	Parks
	Storm Water Program	C	$ 20,000	$ -	$ -	$ -		$ 20,000	Engineering
	Sewer Collection System Asset Mgmt Plan	C/G	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000	WWTP
	New Accounting System	C	$ -	$ 55,000	$ -	$ -	$ -	$ 55,000	Public Utilities & Admin
	Water Distribution System Asset Mgmt Plan	L	$ 30,000	$ 150,000	$ -	$ -	$ -	$ 180,000	WTP
	Water Treatment Plan PER for 2MGD Expansion	L	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000	WWTP
	Water Efficiency & Conservation	C	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	W & S
	Jordan Lake Parternship	C	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	$ 125,000	W & S
	87 ByPass Sidewalk	C	$ 76,600	$ -	$ -	$ -	$ -	$ 76,600	Engineering
	Additional Police Vehicles	C	$ 73,000	$ 36,500	$ 73,000	$ 36,500	$ -	$ 219,000	Police
	Town Lake Park Stormwater Improvement	C/G	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000	Engineering
	Sanford Forecemain	K	$ 2,158,550	$ 4,856,738	$ 4,856,738	$ 4,856,737	$ 4,856,737	$ 21,585,500	WWTP
	TOTAL		**$ 4,368,150**	**$ 7,098,238**	**$ 5,239,738**	**$ 5,178,237**	**$ 4,856,737**	**$ 5,285,600**	

Funding Source Legend Key:

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

DEBT SERVICE SCHEDULE

	1994 Water / Sewer Bonds			2004 Water / Sewer Refunding			Award - WWTP		Credle Street Phase 3 & 4			Loan from CEMC		Transmission Line			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 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	$176,601	$49,340	$2,908	$473,997
FY 2016	$366,000	$13,000	$19,215	$155,000	$155,000	$3,720	$912,075	$60,805	$26,248	$26,248	$278	$72,000	$48,000	$127,261	$50,217	$2,031	$378,515
FY 2017	$353,000	$14,000	$18,533	$0			$851,270	$60,805	$0			$24,000	$24,000	$77,044	$51,110	$1,139	$169,586
FY 2018	$339,000	$15,000	$17,798				$790,465	$60,805						$25,934	$25,933	$191	$119,727
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				$0										$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																$0

DEBT SERVICE SCHEDULE

	Four (4) Police Vehicles			Utility trucks, backhoe & backwash pump					Total Annual
	Principal Balance	Principal Payment	Interest Payment	Principal Balance	Principal Payment (General)	Interest Payment (General)	Principal Payment (Enterprise)	Interest Payment (Enterprise)	
FY 2015	$141,396	$36,286	$148	$210,000	$0	$0			$36,433
FY 2016	$105,111	$34,352	$2,081	$210,000	$12,941	$1,006	$12,458	$968	$63,806
FY 2017	$70,758	$35,032	$1,401	$184,602	$26,247	$1,645	$25,268	$1,584	$91,178
FY 2018	$35,726	$35,726	$707	$133,086	$26,743	$1,150	$25,746	$1,107	$91,178
FY 2019	$0			$80,598	$27,248	$645	$26,232	$518	$54,643
FY 2020				$27,118	$13,816	$130	$13,301	$125	$27,372
FY 2021				$0					
FY 2022									
FY 2023									
FY 2024									
FY 2025									