



# 2016-2017 City Manager's Recommended Budget

PREPARED BY:  
FRANKIE MANESS  
CITY MANAGER

May 3, 2016

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# BUDGET MESSAGE

Dear Mayor and Council:

I'm pleased to present to you the proposed 2016-2017 Annual Budget for the City of Graham. The enclosed budget presents a balanced and measured approach to ensuring the level of services the citizens of Graham are accustomed to receiving, investing in the great employees of the City and addressing many identified needs among our departments.

## QUICK FACTS & HIGHLIGHTS

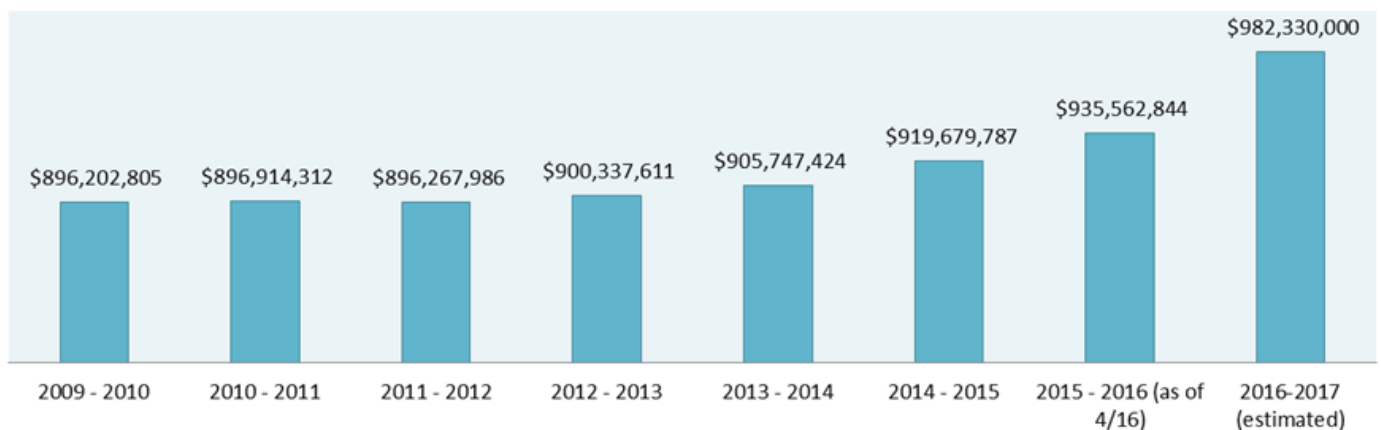
- The Ad Valorem tax rate is recommended to remain at 45.5¢ per \$100 of valuation.
- One penny on the tax rate is estimated to generate \$101,414 this year based on a 97% collection rate.
- No increase to water and sewer rates are recommended.
- Residential user fees for garbage are recommended to increase from \$2.75 to \$3.00 and the Stormwater fee is recommended to increase to \$2.00.
- Established services and service levels remain unchanged.
- No Cost of Living Adjustment (COLA) for employee salaries is included in the proposed Budget. Rather the implementation of the pay results of the Position Classification and Pay Study are recommended.
- The Position Classification and Pay Study recommends a move away from the traditional step and grade pay system and into a progression to mid-point pay plan ([See Exhibit #1](#)). This implementation results in improving actual average scoring for Graham from 94% overall to 97% when compared to the job market ([See Exhibit #2](#)). The net effect on budgeted expenditures city wide in FY 2016-2017 is 2.2% above budgeted salaries from FY 2015-2016.
- Approved positions are budgeted at 100% with no adjustments for turnover or attrition.
- Health Insurance Premiums are not estimated to increase. It is expected that the City will spend about \$1,000,000 on health insurance premiums in FY 2016-2017. This includes about \$220,000 in premiums for retired employees. The efforts of the City and its employees have driven our costs down by 19.74% since FY 2012-2013. City Staff are currently investigating methods to further manage these costs, including a level funded plan.
- Staffing levels are slightly increased from the prior FY with 147.93 fulltime equivalent (FTE) positions vs. 147.84 from FY 15-16.
- Employee salaries and benefits make up about 45% of operating expenditures, or about \$8,600,000.
- A transfer of \$220,000 from the Water and Sewer Fund to the General Fund is included.

## GENERAL FUND SUMMARY

The City's General Fund is the backbone of all operations, across all funds, and its stability is of utmost importance to the City. Economic downturns, a stagnant tax base and the loss of traditional industry challenged the General Fund to meet service demands over the last several years. Today, the General Fund is poised for a comeback as we are seeing an uptick in the general economy, increased construction activity in the Graham area and dividends from our investments in economic development.

The most notable difference in the General Fund this year is the increase in the City's taxable base. In each year from 2010-2014, the growth of the City's tax base lagged behind the increase in the Consumer Price Index for all Urban Consumers (CPI-U). In fact, in fiscal year 2011-2012, the City's tax base actually fell ([See Exhibit #3](#)). The trend of slow or no growth seems to have ended and the tax base for FY 2016-2017 is estimated to climb by nearly 5%.

### Total Tax Base Excluding MV



Some of the highlights for the FY 2016-2017 General Fund Budget are:

- Sales Tax Revenues are cautiously estimated to increase based on recent trends. There exists some hesitancy in forecasting growth in this revenue as the chance exists for the City to be negatively affected by new sales tax reallocation law enacted the General Assembly.
- User charges for the stormwater fee are recommended to increase to \$2.00 per user, per month. This fee has not been adjusted since implementation better than a decade ago.
- Garbage rates are recommended to increase from \$2.75 per month to \$3.00 per month.
- FY 2016-2017 will mark the first year of revenue generated from the NCCP revenue sharing agreement where it is estimated that Graham will receive \$146,000. Also, a levy of approximately \$93,000 is anticipated to be realized bringing total revenues for FY 2016-2017 from the NCCP to approximately \$239,000.
- Conversely, FY 2016-2017 will likely mark the first of five annual



installments of \$225,000 due to Lidl as part of the economic development incentive package. The first payment is due upon the issuance a certificate of occupancy for the building and the hiring of 80 full time positions. Therefore net revenues from the NCCP will be approximately \$14,000.

***Did you know that 89% of our local property tax is spent on our two primary public safety departments, Police & Fire?***

- Revenues from the State Street-Aid Allocation Law (Powell Bill) draw a particular note in FY 2016-2017. Last year the General Assembly amended the law to say that the funds are “primarily for the resurfacing of streets...” While there is debate as to how to quantify “primarily”, nonetheless this requires the City to rethink the way in which we use these funds. Previously we used these funds for salaries, equipment and other operating costs associated with street maintenance, which reduced the amount of local tax dollars required. In light of the new law, the City’s need to enhance our street resurfacing program, and in an attempt to capitalize on reduced asphalt prices; each dollar anticipated from Powell Bill Revenues will be used for street resurfacing (\$389,000).
- Animal Shelter expenditures for FY 2016-2017 are approximately \$90,600 and will not be affected by the potential construction of a new facility or change in the cost allocation formula.
- Among the expenditures for FY 2016-2017 are a total of \$1,180,800 in capital and non-recurring costs. Repairs to facilities and replacement of equipment are the chief expenses.
- Staffing levels in the General Fund will change very slightly with the addition of part-time assistance in the Inspections Department.
- While the General Fund is positioned better to support expenditures, many expenditures were left unfunded and are thus delayed. A total of \$1,911,500 in requests did not receive funding.

<b>Animal Shelter Expenditures per Year</b>	
<b>2004</b>	\$20,853.63
<b>2005</b>	\$41,707.00
<b>2006</b>	\$44,608.60
<b>2007</b>	\$44,608.60
<b>2008</b>	\$48,526.50
<b>2009</b>	\$64,935.75
<b>2010</b>	\$64,935.75
<b>2011</b>	\$74,027.70
<b>2012</b>	\$68,500.52
<b>2013</b>	\$70,481.94
<b>2014</b>	\$70,860.42
<b>2015</b>	\$83,198.96
<b>2016</b>	\$89,760.80

## WATER & SEWER FUND SUMMARY

During FY 2016-2017, the Water and Sewer Fund is anticipated to realize its full financial recovery from the struggles of better than a decade. In fact, it is estimated that the fund will be able to transfer \$220,000 to the General Fund to support the various administrative and support functions provided by the General Fund. While this ability to transfer is significant, it still doesn’t cover all administrative and support benefits received from the General Fund and is a token when compared to the \$5,634,418 that was transferred from the General Fund between 2001 and 2011 (see table below). Subsequent years should allow for the Water and Sewer Fund an increased ability to cover administrative and support costs and afford the City the opportunity to debate repayment of the funds previously provided by the General Fund.

Since the dramatic improvement in the health of the fund, charges for water and sewer are proposed to remain the same. (This means a minimum water and sewer bill will remain \$10.78 per month.) The total budget for the Water & Sewer Fund is \$6,724,000 which represents a decrease of \$220,500 or 3.18%. Water and sewer charges are \$5,390,000 or 80% of the revenues for this Fund. Water and sewer consumption is estimated to increase slightly.

Year	Budgeted	Actual
2001	\$ 300,000.00	\$ 300,000.00
2002	519,500.00	300,000.00
2003	811,000.00	600,000.00
2004	652,500.00	550,000.00
2005	280,000.00	280,000.00
2006	740,000.00	740,000.00
2007	1,031,500.00	1,003,111.00
2008	905,000.00	905,000.00
2009	1,015,000.00	48,957.00
2010	1,233,408.00	908,850.00
2011	306,000.00	298,500.00
	\$ 11,622,326.00	\$ 5,634,418.00

Transfers from the General Fund, 2001-2011

Some expenditures of note include:

- Salaries \$ 1,389,000
- Debt Service \$ 1,117,900
- Capital Equipment & Purchases \$ 444,000

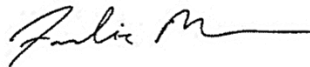
#### GARAGE FUND SUMMARY

The Garage operations are responsible for the maintenance of the City's entire equipment and vehicle fleet, as well as the fleets for ACTA, Graham Housing Authority, the Alamance Municipal ABC Board, and the Town of Green Level. The City's garage also provides fuel services for Alamance County, excluding the Sheriff's Office. The operations necessary to support these entities will require the addition of hourly staff (0.24 FTEs) and a \$5 increase in the labor rate to offset rising employee costs.

Overall expenditures within the fund are estimated at \$800,100, which represents a decrease of 10.67%. This decrease is primarily due to lower fuel costs. There are no capital expenses requested in the Garage Fund this year.

In summary, the FY 2016-2017 Budget, as proposed, reflects the commitment of the City of Graham to provide a consistent level of public service. Thank you for your consideration.

Sincerely,



Frankie Maness  
City Manager

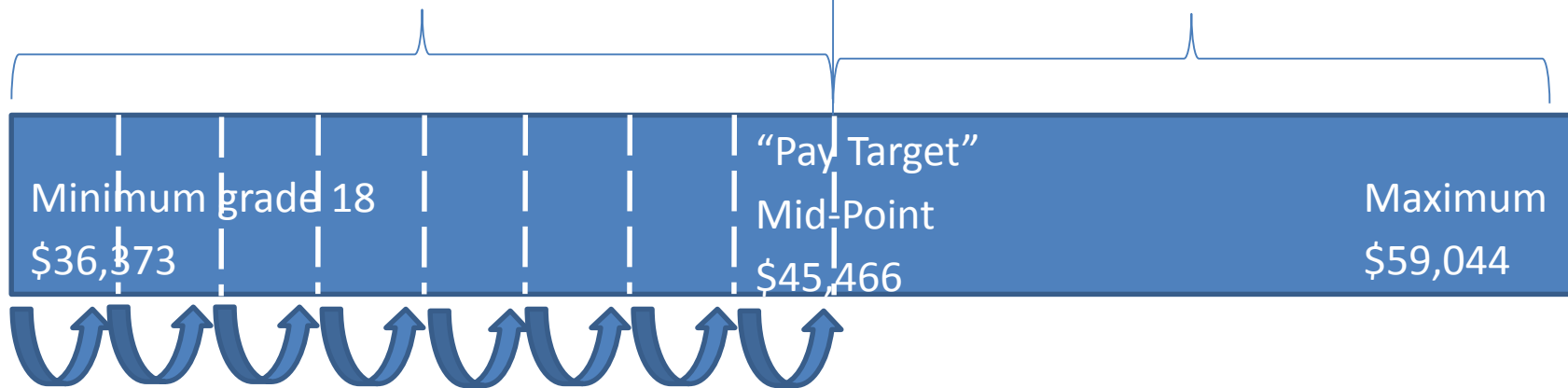
## EXHIBIT #1: PAY STUDY PROGRESSION TO MIDPOINT ILLUSTRATION

### Developmental pay:

Employees with acceptable performance are planned to achieve the mid-point of the assigned pay range in 8 increments (usually years). Pay increases range from 3% to 2.5%

### Experience pay:

Employees may be eligible for additional increase if performance is exceptional.



### Developmental pay increases

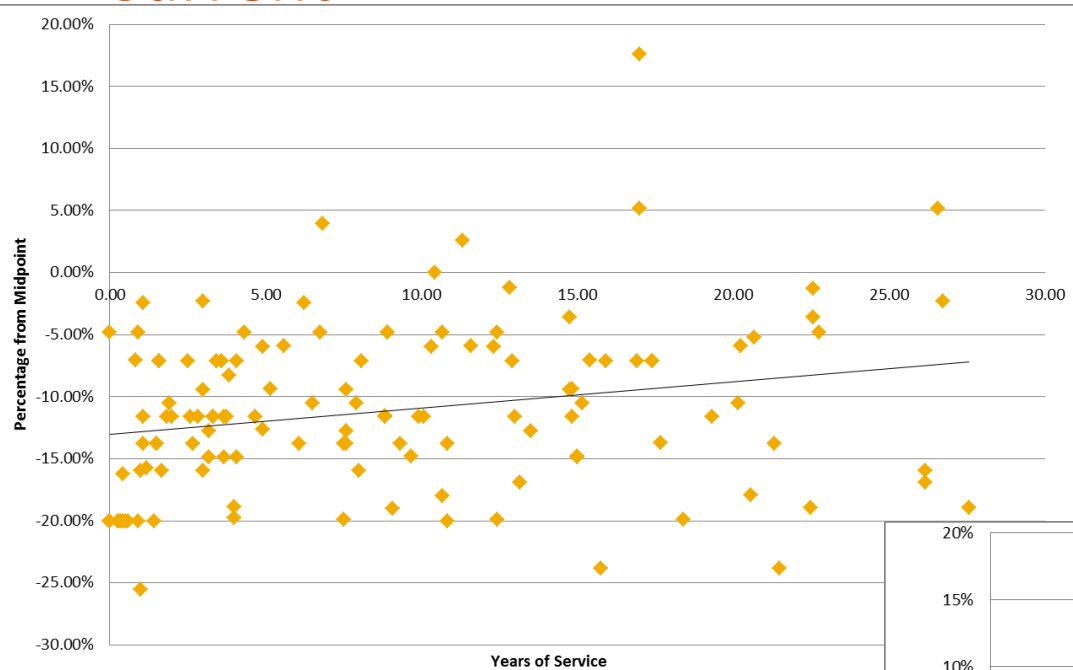
1 through 8 are flat dollar amounts per the pay grade assigned.

E.g. the developmental increase value for grade 18 is \$1,137.



## EXHIBIT #2: PAY STUDY IMPLEMENTATION: VARIANCE FROM SALARY MIDPOINT

### Current



### Post Implementation

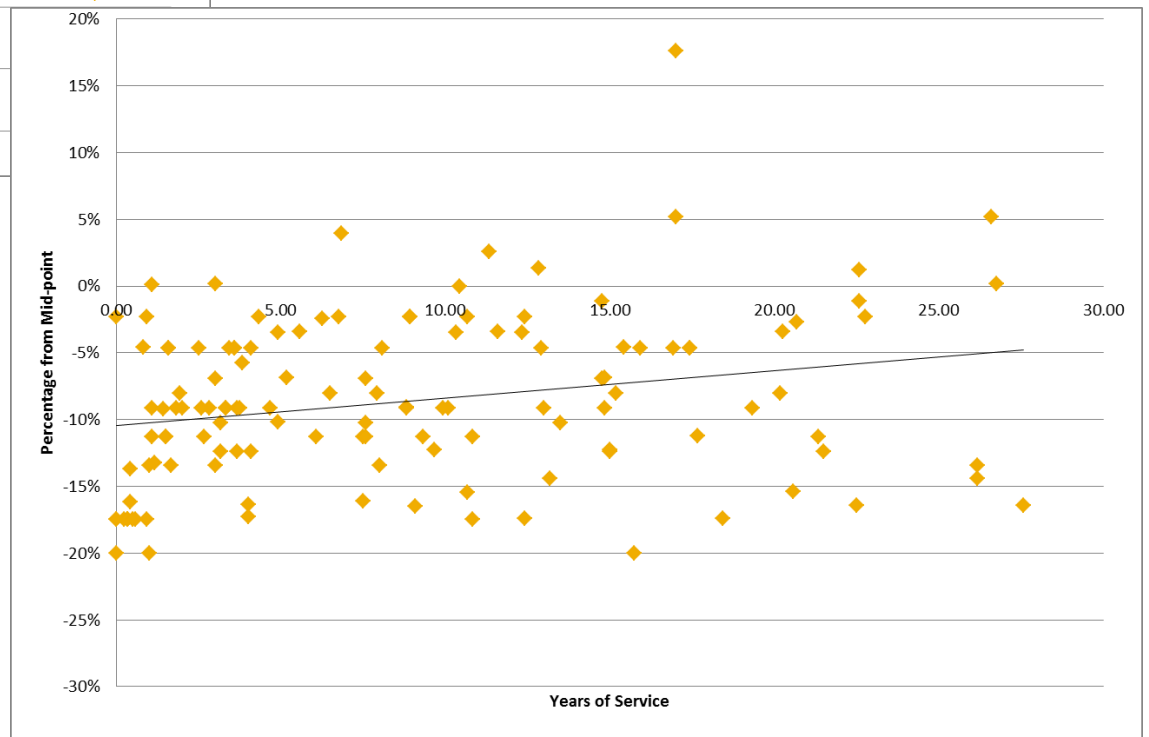
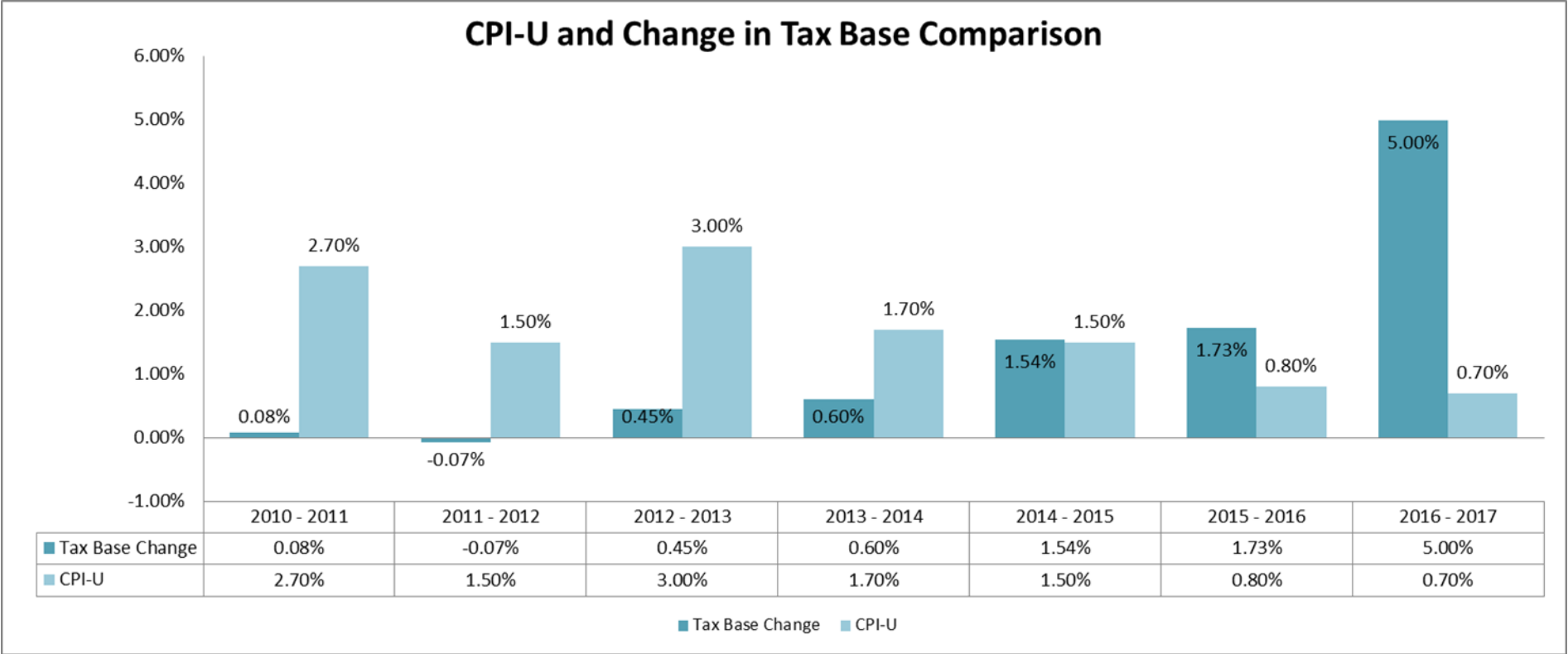


EXHIBIT #3: TAX BASE COMPARISON WITH CONSUMER PRICE INDEX



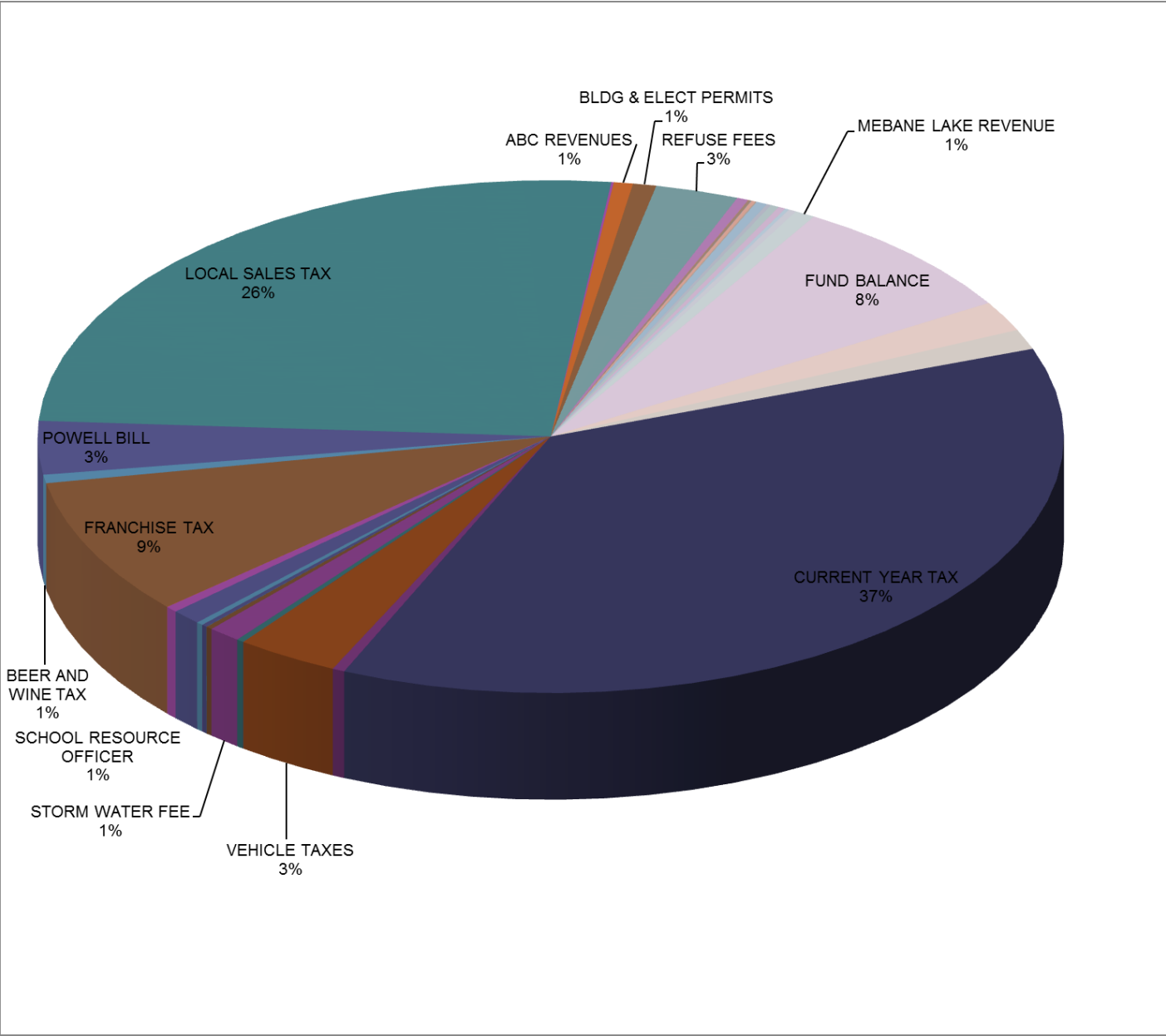
# GENERAL FUND

## REVENUES

Account #	Account Description	FY 2014-2015	FY 2015-2016	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-3010-0000	CURRENT YEAR TAX	3,991,000	4,073,000	4,300,000	
10-3010-0100	TAX DISCOUNTS		0	0	
10-3020-0000	PRIOR YEAR TAXES	40,000	45,000	45,000	
10-3080-0000	VEHICLE TAXES	343,000	350,000	375,000	
10-3080-1000	VEHICLE INT & COLLECTION FEES		0	0	
10-3081-0000	PRIOR YEAR VEHICLE TAXES	50,000	15,000	1,000	
10-3081-1000	PY VEHICLE INT & COLL FEES	2,000	2,500	500	
10-3090-0000	PAYT LIEU TAXES	25,000	25,000	26,000	
10-3120-0000	STORM WATER FEE	59,500	60,000	120,000	
10-3170-0000	LOC FUNDS	100	0	0	
10-3170-0000	TAX COST & INTEREST	21,000	23,000	23,000	
10-3240-0000	DEVELOPMENT FEES	1,000	1,000	1,000	
10-3245-0000	SALE OF SURPLUS PROPERTY	10,000	15,000	20,000	
10-3250-0000	PRIVILEGE LICENSE	0	100	100	
10-3265-0000	RECYCLING PROCEEDS FROM SURPLUS	100	100	100	
10-3270-0000	FEMA REVENUE	1,000	100	0	
10-2380-0000	MISCELLANEOUS GRANTS	100	100	100	
10-3290-0000	INTEREST ON INVESTMENTS	25,000	25,000	25,000	
10-3330-0000	SCHOOL RESOURCE OFFICER	115,000	90,000	110,000	
10-3340-0000	POLICE DONATIONS/GRANTS	100	100	100	
10-3350-0000	MISCELLANEOUS INCOME	36,000	40,000	45,000	
10-3350-1000	INSURANCE PROCEEDS	1,000	1,000	1,000	
10-3370-0000	FRANCHISE TAX	825,000	1,000,000	1,000,000	
10-3410-0000	BEER AND WINE TAX	59,000	61,000	62,000	
10-3430-0000	POWELL BILL	394,000	390,000	389,000	
10-3450-0000	LOCAL SALES TAX	2,586,000	2,850,000	3,000,000	
10-3460-0000	SOLID WASTE DISPOSAL TAX	9,000	9,000	8,800	
10-3470-0000	ABC REVENUES	60,000	70,000	70,000	
10-3550-0000	BLDG & ELECT PERMITS	75,000	80,000	85,000	
10-3570-0000	CIVIC CENTER DONATIONS		0	0	
10-3571-0000	RECREATION DONATIONS	100	100	100	
10-3590-0000	REFUSE FEES	255,000	288,000	304,000	
10-3610-0000	CEMETERY REVENUE	36,000	40,000	42,000	
10-3620-0000	CONCERT SERIES DONATIONS	1,000	1,000	1,000	
10-3621-0000	CONCESSION INCOME	11,500	11,500	11,500	

10-3622-0000	5K RUN - DONATIONS	7,100	1,000	1,000	
10-3623-0000	DOG PARK DONATIONS	100	0	0	
10-3624-0000	SPORTS HALL OF FAME	3,000	0	0	
10-3635-0000	PARK RECYCLING/SURPLUS PROCEEDS		0	0	
10-3640-0000	CHRISTMAS	15,000	15,000	15,000	
10-3650-0000	RECREATION INCOME	5,000	5,000	5,000	
10-3650-1000	RECREATION DAY CAMPS	30,000	40,000	40,000	
10-3650-2000	RECREATION RENTALS	16,000	16,000	16,000	
10-3650-3000	RECREATION ATHLETICS	30,000	31,000	31,000	
10-3660-0000	GRAHAM MEBANE LAKE	26,000	26,000	26,000	
10-3661-0000	LAKE PENALITIES & FINES	100	100	100	
10-3662-0000	LAKE SHELTER RENTALS	100	100	100	
10-3670-0000	COURTS & FINES	15,000	15,000	15,000	
10-3680-0000	RENT ON CITY PROPERTY	28,000	28,000	28,000	
10-3690-0000	MEBANE LAKE REVENUE	60,000	60,000	75,000	
10-3900-0000	FUND BALANCE	714,750	903,600	892,000	
	TRANSFER FROM WATER FUND	0	0	220,000	
	NCCP	0	0	146,000	
		<b>9,982,650</b>	<b>10,707,400</b>	<b>11,576,500</b>	<b>0</b>

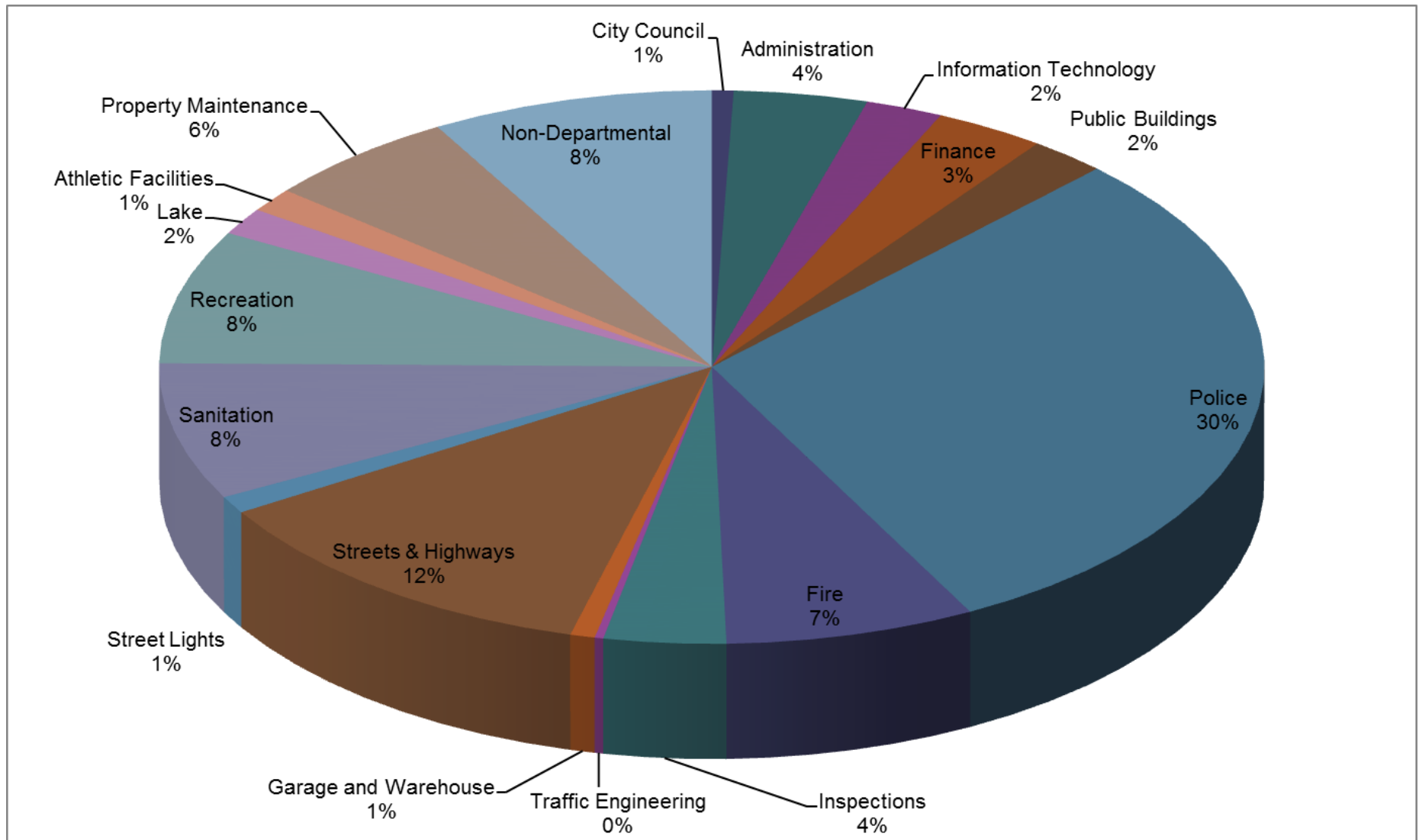
GENERAL FUND REVENUES BY SOURCE



# GENERAL FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2015-2016	FY 2016-2017	Difference	% Difference
City Council	53,200	73,200	20,000	37.59%
Administration	439,300	453,600	14,300	3.26%
Information Technology	276,800	261,300	(15,500)	-5.60%
Finance	392,100	374,100	(18,000)	-4.59%
Public Buildings	129,500	260,200	130,700	100.93%
Police	3,336,600	3,470,500	133,900	4.01%
Fire	818,000	846,200	28,200	3.45%
Inspections	381,800	413,100	31,300	8.20%
Traffic Engineering	28,100	29,100	1,000	3.56%
Garage and Warehouse	82,400	83,600	1,200	1.46%
Streets & Highways	1,485,800	1,397,900	(87,900)	-5.92%
Street Lights	116,000	116,000	-	0.00%
Sanitation	619,900	926,900	307,000	49.52%
Recreation	763,600	906,400	142,800	18.70%
Lake	143,100	182,100	39,000	27.25%
Athletic Facilities	181,000	166,900	(14,100)	-7.79%
Property Maintenance	669,300	662,100	(7,200)	-1.08%
Non-Departmental	790,900	953,300	162,400	20.53%
	10,707,400	11,576,500	869,100	8.12%

## GENERAL FUND EXPENDITURES BY DEPARTMENT



## CITY COUNCIL

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4100-0200	SALARIES AND WAGES	31,000	31,700	31,700	31,700	
10-4100-0400	PROFESSIONAL SERVICES	5,500	10,000	30,000	30,000	
10-4100-0500	FICA	2,400	2,500	2,500	2,500	
10-4100-1400	TRAVEL	5,000	5,000	5,000	5,000	
10-4100-3300	SUPPLIES AND MATERIALS	500	500	500	500	
10-4100-5700	MISCELLANEOUS EXPENSE	3,500	3,500	3,500	3,500	
		<b>47,900</b>	<b>53,200</b>	<b>73,200</b>	<b>73,200</b>	<b>0</b>



# ADMINISTRATION

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4200-0200	SALARIES AND WAGES	205,500	310,000	320,000	320,000	
10-4200-0400	PROFESSIONAL SERVICES	10,000	10,000	30,000	10,000	
10-4200-0500	FICA	15,700	23,700	24,500	24,500	
10-4200-0600	GROUP INSURANCE	19,300	24,300	24,300	24,300	
10-4200-0655	UNEMPLOYMENT EXPENSE	700	900	900	900	
10-4200-0700	RETIREMENT EXPENSE	14,500	20,700	23,200	23,200	
10-4200-0800	UNEMPLOYMENT INSURANCE			0	0	
10-4200-0900	LONGEVITY PAY	4,600	7,600	7,100	7,100	
10-4200-1100	TELEPHONE & POSTAGE	4,000	4,000	4,000	4,000	
10-4200-1400	TRAVEL	4,500	4,000	5,000	5,000	
10-4200-1700	REPAIR & MAINTENANCE VEHICLES	500	500	500	500	
10-4200-2600	ADVERTISING	1,200	1,000	1,000	1,000	
10-4200-3100	VEHICLE & EQUIPMENT FUEL	100	100	100	100	
10-4200-3300	SUPPLIES AND MATERIALS	3,000	2,500	2,500	2,500	
10-4200-5300	DUES AND SUBSCRIPTIONS	15,000	12,000	12,000	12,000	
10-4200-5700	MISCELLANEOUS EXPENSE	2,000	2,000	2,000	2,000	
10-4200-7000	SMALL EQUIPMENT PURCHASES	500	500	500	500	
10-4200-7100	CAPITAL OUTLAY LAND & BLDGS			0	0	
10-4200-7400	CAPITAL OUTLAY EQUIPMENT			0	0	
10-4200-8100	SUPPLEMENTAL RETIREMENT	10,300	15,500	16,000	16,000	
		<b>311,400</b>	<b>439,300</b>	<b>473,600</b>	<b>453,600</b>	<b>0</b>

# INFORMATION TECHNOLOGY

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4300-0200	SALARIES & WAGES	107,000	106,000	109,100	109,100	
10-4300-0500	FICA	8,200	8,100	8,400	8,400	
10-4300-0600	GROUP INSURANCE	12,900	12,200	12,200	12,200	
10-4300-0655	UNEMPLOYMENT EXPENSE	430	500	500	500	
10-4300-0700	RETIREMENT EXPENSE	7,600	7,100	7,100	7,100	
10-4300-0900	LONGEVITY PAY	1,600	500	500	500	
10-4300-1100	TELEPHONE & POSTAGE	2,000	2,000	2,000	2,000	
10-4300-1400	TRAVEL	1,000	1,200	1,200	1,200	
10-4300-1600	MAINTENANCE & REPAIR EQUIPMENT	750	800	1,200	1,200	
10-4300-3300	SUPPLIES & MATERIALS	500	600	1,000	1,000	
10-4300-4500	CONTRACTED SERVICES	20,000	18,000	44,500	30,000	
10-4300-5300	DUES & SUBSCRIPTIONS	300	300	300	300	
10-4300-5700	MISCELLANEOUS EXPENSE	1,500	1,200	1,500	1,500	
10-4300-7000	SMALL EQUIPMENT PURCHASES	5,000	34,000	46,300	26,300	
10-4300-7400	CAPITAL OUTLAY EQUIPMENT	40,000	70,000	51,000	36,000	
10-4300-8000	SOFTWARE MAINTENANCE & CHANGES	9,000	9,000	28,500	18,500	
10-4300-8100	SUPPLEMENTAL RETIREMENT	5,400	5,300	5,500	5,500	
		<b>223,180</b>	<b>276,800</b>	<b>320,800</b>	<b>261,300</b>	<b>0</b>

# FINANCE

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-4400-0200	SALARIES & WAGES	180,000	189,000	190,000	190,000	
10-4400-0500	FICA	13,900	14,500	14,600	14,600	
10-4400-0600	GROUP INSURANCE	19,500	19,500	19,500	18,500	
10-4400-0655	UNEMPLOYMENT EXPENSE	750	800	750	800	
10-4400-0700	RETIREMENT EXPENSE	12,100	12,500	13,100	13,100	
10-4400-0900	LONGEVITY PAY	9,500	9,700	9,700	9,800	
10-4400-1100	TELEPHONE & POSTAGE	7,500	7,500	7,500	7,500	
10-4400-1400	TRAVEL	2,000	2,000	2,000	2,000	
10-4400-1600	MAINTENANCE & REPAIR EQUIPMENT	500	500	500	500	
10-4400-2600	ADVERTISING	2,000	2,000	2,000	2,000	
10-4400-3300	SUPPLIES & MATERIALS	8,500	8,500	8,500	8,500	
10-4400-4500	CONTRACTED SERVICES	8,500	8,000	8,000	8,000	
10-4400-5300	DUES & SUBSCRIPTIONS	100	100	100	100	
10-4400-5700	MISCELLANEOUS EXPENSE	500	500	500	500	
10-4400-5800	BANK CHARGES	36,000	27,000	27,000	27,000	
10-4400-7000	SMALL EQUIPMENT PURCHASES	500	500	500	500	
10-4400-7400	CAPITAL OUTLAY EQUIPMENT	0	0	0	0	
10-4400-7500	AUDIT	41,000	55,000	55,000	36,700	
10-4400-8000	SOFTWARE MAINTENANCE & CHANGES	28,000	25,000	25,000	25,000	
10-4400-8100	SUPPLEMENTAL RETIREMENT	8,600	9,500	9,000	9,000	
		<b>379,450</b>	<b>392,100</b>	<b>393,250</b>	<b>374,100</b>	<b>0</b>

# PUBLIC BUILDINGS AND GROUNDS

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5000-0200	SALARIES & WAGES	11,600	12,000	12,000	12,000	
10-5000-0400	PROFESSIONAL SERVICES	0	0	0	0	
10-5000-0500	FICA	900	900	900	900	
10-5000-0600	GROUP INSURANCE	0	0	0	0	
10-5000-0655	UNEMPLOYMENT EXPENSE	100	200	0	0	
10-5000-0700	RETIREMENT EXPENSE	0	0	0	0	
10-5000-0900	LONGEVITY PAY	0	0	0	0	
10-5000-1100	TELEPHONE	400	400	400	400	
10-5000-1300	UTILITIES	55,000	55,000	55,000	55,000	
10-5000-1500	MAINTENANCE & REPAIR BUILDINGS	35,000	35,000	40,000	40,000	
10-5000-1700	REPAIR & MAINTENANCE VEHICLES	1,000	1,000	1,000	1,000	
10-5000-3100	VEHICLE & EQUIPMENT FUEL	800	1,000	1,000	1,000	
10-5000-3300	SUPPLIES & MATERIALS	11,000	11,000	11,000	11,000	
10-5000-3600	UNIFORMS	500	500	500	500	
10-5000-7000	SMALL EQUIPMENT PURCHASES	500	500	500	500	
10-5000-7300	CAPITAL OUTLAY OTHER IMPROVEME	20,000	12,000	162,700	137,900	
10-5000-7400	CAPITAL OUTLAY EQUIPMENT	0	0	0	0	
10-5000-8100	SUPPLEMENTAL RETIREMENT	0	0	0	0	
		<b>136,800</b>	<b>129,500</b>	<b>285,000</b>	<b>260,200</b>	<b>0</b>

# POLICE DEPARTMENT

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5100-0200	SALARIES & WAGES	1,871,000	1,993,000	2,223,000	2,040,000	
10-5100-0400	PROFESSIONAL SERVICES	136,000	125,000	155,000	130,000	
10-5100-0500	FICA	144,000	153,000	145,000	156,000	
10-5100-0600	GROUP INSURANCE	256,800	242,000	242,000	242,500	
10-5100-0655	UNEMPLOYMENT EXPENSE	9,100	9,200	9,500	9,500	
10-5100-0700	RETIREMENT EXPENSE	130,000	140,100	130,000	155,000	
10-5100-0900	LONGEVITY PAY	59,000	66,000	60,000	54,500	
10-5100-1000	TRAINING	17,500	19,000	35,000	20,000	
10-5100-1100	TELEPHONE & POSTAGE	34,000	35,000	39,000	39,000	
10-5100-1300	UTILITIES	31,000	31,000	30,000	30,000	
10-5100-1400	TRAVEL	11,000	14,000	14,000	14,000	
10-5100-1500	MAINTENANCE & REPAIR BUILDING	20,000	8,000	16,300	15,000	
10-5100-1600	MAINTENANCE & REPAIR EQUIPMENT	8,000	10,000	15,000	12,000	
10-5100-1700	REPAIR & MAINTENANCE VEHICLES	58,000	58,000	58,000	58,000	
10-5100-1800	RADIO MAINTENANCE	2,500	6,500	26,500	16,500	
10-5100-2900	DRUG BUY	1,000	1,000	5,000	2,000	
10-5100-3100	VEHICLE & EQUIPMENT FUEL	90,000	85,000	87,000	80,000	
10-5100-3300	SUPPLIES & MATERIALS	15,000	15,000	15,000	15,000	
10-5100-3400	CRIME PREVENTION	4,000	4,000	5,000	4,000	
10-5100-3500	K-9 EXPENSE	5,500	0	5,000	5,000	
10-5100-3600	UNIFORMS	27,000	27,000	27,000	27,000	
10-5100-4500	CONTRACTED SERVICES	48,000	48,000	48,000	48,000	
10-5100-5300	DUES AND SUBSCRIPTIONS	2,500	2,500	2,500	2,500	
10-5100-5700	MISCELLANEOUS EXPENSE	6,000	5,000	5,000	5,000	
10-5100-7000	SMALL EQUIPMENT PURCHASES	55,000	49,300	61,500	61,500	
10-5100-7300	CAPITAL OUTLAY - IMPROVEMENTS	5,000	0	61,000	-	
10-5100-7400	CAPITAL OUTLAY EQUIPMENT	72,000	74,000	110,000	110,000	
10-5100-8000	SOFTWARE MAINTENANCE & CHANGES	20,000	20,000	21,000	21,000	
10-5100-8100	SUPPLEMENTAL RETIREMENT	89,500	96,000	89,000	97,500	
		3,228,400	3,336,600	3,740,300	3,470,500	0

# FIRE DEPARTMENT

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5300-0200	SALARIES & WAGES	474,000	491,000	504,000	504,000	
10-5300-0400	PROFESSIONAL SERVICES		10,000	260,000	5,000	
10-5300-0500	FICA	37,000	37,600	38,600	38,600	
10-5300-0600	GROUP INSURANCE	58,000	55,000	55,000	55,000	
10-5300-0655	UNEMPLOYMENT EXPENSE	2,400	2,200	2,140	2,200	
10-5300-0700	RETIREMENT EXPENSE	30,500	30,000	36,600	36,600	
10-5300-0900	LONGEVITY PAY	20,000	19,900	21,700	21,700	
10-5300-1000	TRAINING	3,000	3,000	3,000	3,000	
10-5300-1100	TELEPHONE & POSTAGE	4,500	4,500	4,500	4,500	
10-5300-1400	TRAVEL	2,500	2,000	2,000	2,000	
10-5300-1600	MAINTENANCE & REPAIR EQUIPMENT	10,000	10,000	10,000	10,000	
10-5300-1700	REPAIR & MAINTENANCE VEHICLES	22,000	20,000	20,000	20,000	
10-5300-1800	RADIO MAINTENANCE	5,400	5,400	5,400	5,400	
10-5300-1900	FIREMEN'S FEE	33,000	31,000	31,000	31,000	
10-5300-2000	FIREMEN'S PENSION	25,000	20,300	20,200	20,200	
10-5300-2100	RELIEF FUND	4,200	4,200	4,200	4,200	
10-5300-3100	VEHICLE & EQUIPMENT FUEL	10,000	10,000	10,000	10,000	
10-5300-3300	SUPPLIES & MATERIALS	4,500	4,500	4,500	4,500	
10-5300-3600	UNIFORMS	15,000	15,000	12,000	12,000	
10-5300-4000	HAZMAT EXPENDITURES	2,000	1,800	1,800	1,800	
10-5300-5100	INSURANCE FIREMEN FRATERNAL	2,100	2,100	2,000	2,000	
10-5300-5300	DUES & SUBSCRIPTIONS	2,800	2,500	2,500	2,500	
10-5300-5500	MISC FIRE PREVENTION	1,500	1,000	1,000	1,000	
10-5300-5600	HEALTH & SAFETY	4,000	3,500	3,500	3,500	
10-5300-5700	MISCELLANEOUS EXPENSE	1,200	1,000	1,000	1,000	
10-5300-7000	SMALL EQUIPMENT PURCHASES	18,000	8,000	25,000	21,500	
10-5300-7100	CAPITAL OUTLAY LAND			0	0	
10-5300-7400	CAPITAL OUTLAY EQUIPMENT			155,000	0	
10-5300-8100	SUPPLEMENT RETIREMENT	21,500	22,500	23,000	23,000	
		814,100	818,000	1,259,640	846,200	0

# PLANNING AND INSPECTIONS

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5400-0200	SALARIES & WAGES	225,000	252,000	274,000	274,000	
10-5400-0400	PROFESSIONAL SERVICES	30,000	10,000	35,000	10,000	
10-5400-0500	FICA	17,500	19,300	21,000	21,000	
10-5400-0600	GROUP INSURANCE	25,700	30,400	30,400	30,400	
10-5400-0655	UNEMPLOYMENT EXPENSE	1,200	1,200	1,300	1,300	
10-5400-0700	RETIREMENT EXPENSE	14,000	16,200	17,700	17,700	
10-5400-0900	LONGEVITY PAY	4,900	6,000	8,500	8,500	
10-5400-1100	TELEPHONE AND POSTAGE	4,000	4,000	5,500	5,500	
10-5400-1400	TRAVEL	4,500	5,000	8,000	6,000	
10-5400-1700	REPAIR & MAINT VEHICLES	2,000	2,000	2,000	2,000	
10-5400-2600	ADVERTISING	2,200	2,200	2,000	2,000	
10-5400-3100	VEHCILE & EQUIPMENT FUEL	3,000	3,000	2,000	2,000	
10-5400-3300	SUPPLIES AND MATERIALS	4,500	4,500	4,500	4,500	
10-5400-3600	UNIFORMS	1,500	1,500	1,500	1,500	
10-5400-5300	DUES AND SUBSCRIPTIONS	2,000	2,000	2,000	2,000	
10-5400-5700	MISCELLANEOUS EXPENSE	2,500	2,500	2,500	2,500	
10-5400-7000	SMALL EQUIPMENT PURCHASES	4,700	3,000	3,000	3,000	
10-5400-7400	CAPITAL OUTLAY EQUIPMENT	25,000	0	20,000	0	
10-5400-8000	SOFTWARE MAINT & CHANGES	5,000	5,000	7,000	7,000	
10-5400-8100	SUPPLEMENTAL RETIREMENT	9,800	12,000	12,200	12,200	
		<b>389,000</b>	<b>381,800</b>	<b>460,100</b>	<b>413,100</b>	<b>0</b>

## TRAFFIC ENGINEERING

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5500-1300	UTILITIES	3,100	3,100	3,100	3,100	
10-5500-3300	SUPPLIES AND MATERIALS	1,000	1,000	1,000	1,000	
10-5500-4500	CONTRACTED SERVICES	24,000	24,000	24,000	24,000	
10-5500-7000	SMALL EQUIPMENT PURCHASES	0	0	1,000	1,000	
10-5500-7400	CAPITAL OUTLAY EQUIPMENT	0	0	0	0	
		<b>28,100</b>	<b>28,100</b>	<b>29,100</b>	<b>29,100</b>	<b>0</b>

## CITY GARAGE AND WAREHOUSE

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5550-0200	SALARIES AND WAGES	40,000	41,800	43,000	43,000	
10-5550-0500	FICA	3,100	3,200	3,300	3,300	
10-5550-0600	GROUP INSURANCE	6,500	6,100	6,100	6,100	
10-5550-0655	UNEMPLOYMENT EXPENSE	200	200	200	200	
10-5550-0700	RETIREMENT EXPENSE	2,900	2,800	3,200	3,200	
10-5550-0900	LONGEVITY PAY	2,500	2,600	2,600	2,600	
10-5550-1100	TELEPHONE	500	600	600	600	
10-5550-1300	UTILITIES	4,200	4,600	5,000	5,000	
10-5550-1500	MAINT & REPAIR BUILDING	7,000	7,000	6,000	6,000	
10-5550-1600	MAINT & REPAIR EQUIPMENT	5,000	5,000	5,000	5,000	
10-5550-3300	SUPPLIES AND MATERIALS	1,200	1,200	1,200	1,200	
10-5550-5700	MISCELLANEOUS EXPENSE	4,300	4,200	4,200	4,200	
10-5550-7000	SMALL EQUIPMENT PURCHASES	1,000	1,000	1,000	1,000	
10-5550-7400	CAPITAL OUTLAY EQUIPMENT	11,000	0	0	0	
10-5550-8100	SUPPLEMENTAL RETIREMENT	2,100	2,100	2,200	2,200	
		<b>91,500</b>	<b>82,400</b>	<b>83,600</b>	<b>83,600</b>	<b>0</b>



## STREETS AND HIGHWAYS

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5600-0200	SALARIES AND WAGES	338,000	350,000	370,000	371,000	
10-5600-0400	PROFESSIONAL SERVICES.	10,000	30,000	30,000	30,000	
10-5600-0450	STORMWATER	20,000	24,000	30,000	30,000	
10-5600-0500	FICA	24,000	25,000	29,000	29,000	
10-5600-0600	GROUP INSURANCE	52,000	54,600	54,600	54,600	
10-5600-0655	UNEMPLOYMENT EXPENSE	1,800	1,800	1,800	1,800	
10-5600-0700	RETIREMENT EXPENSE	24,100	23,400	27,000	27,000	
10-5600-0900	LONGEVITY PAY	11,600	11,800	11,000	11,000	
10-5600-1100	TELEPHONE AND POSTAGE	3,500	4,500	5,300	5,300	
10-5600-1300	UTILITIES	3,000	3,000	3,000	3,000	
10-5600-1400	TRAVEL	2,000	2,000	2,000	2,000	
10-5600-1500	MAINT & REPAIR BUILDING	5,000	3,500	3,500	3,500	
10-5600-1600	MAINT & REPAIR EQUIPMENT	2,000	2,000	2,000	2,000	
10-5600-1700	REPAIR & MAINT VEHICLES	70,000	70,000	70,000	70,000	
10-5600-1800	RADIO MAINTENANCE	500	500	1,000	1,000	
10-5600-3100	VEHICLE & EQUIPMENT FUEL	37,000	37,000	37,000	35,000	
10-5600-3300	SUPPLIES AND MATERIALS	40,000	18,000	18,000	18,000	
10-5600-3301	TRAFFIC CONTROL		22,000	24,500	24,500	
10-5600-3600	UNIFORMS	7,500	8,500	6,500	6,500	
10-5600-4500	CONTRACTED SERVICES	2,000	2,000	2,000	2,000	
10-5600-4600	ROAD REPAIR MATERIALS	15,000	15,000	15,000	15,000	
10-5600-4700	SIDEWALK REPAIRS	50,000	50,000	50,000	50,000	
10-5600-4800	SNOW & ICE REMOVAL MATERIAL	18,000	18,000	18,000	18,000	
10-5600-4900	STORM SEWER	20,000	20,000	20,000	20,000	
10-5600-5000	STREET RESURFACING	225,000	300,000	480,000	389,000	
10-5600-5200	RIGHT OF WAYS	12,000	12,000	12,000	12,000	
10-5600-5300	DUES AND SUBSCRIPTIONS	4,000	1,200	1,200	1,200	
10-5600-5700	MISCELLANEOUS EXPENSE	5,000	3,000	3,500	3,500	
10-5600-7000	SMALL EQUIPMENT PURCHASES	10,000	8,000	8,000	8,000	
10-5600-7300	CAPITAL OUTLAY OTHER IMP	85,500	45,000	145,000	0	
10-5600-7400	CAPITAL OUTLAY EQUIPMENT	48,500	300,000	115,000	115,000	
10-5600-7600	CAPITAL OUTLAY TOOLS		0	0	0	0
10-5600-8100	SUPPLEMENTAL RETIREMENT	17,000		19,000	19,000	
10-5600-9900	STREET IMPROVEMENTS	20,000	20,000	20,000	20,000	
10-5600-9902	OLD FIELDS LOC IMPROVEMENTS	0		0	0	
		<b>1,184,000</b>	<b>1,485,800</b>	<b>1,634,900</b>	<b>1,397,900</b>	<b>0</b>

## STREET LIGHTING

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5650-1300	UTILITIES	106,000	115,000	115,000	115,000	
10-5650-4500	CONTRACTED SERVICES	3,000	1,000	1,000	1,000	
		<b>109,000</b>	<b>116,000</b>	<b>116,000</b>	<b>116,000</b>	<b>0</b>

## SANITATION

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-5800-0200	SALARIES AND WAGES	154,000	161,000	165,000	165,000	
10-5800-0500	FICA	9,600	12,300	12,800	12,800	
10-5800-0600	GROUP INSURANCE	25,700	30,400	30,400	30,400	
10-5800-0655	UNEMPLOYMENT EXPENSE	900	1,100	1,100	1,100	
10-5800-0700	RETIREMENT EXPENSE	8,900	10,700	12,000	12,000	
10-5800-0900	LONGEVITY PAY	4,200	6,000	6,200	6,200	
10-5800-1100	TELEPHONE	1,800	4,000	4,000	4,000	
10-5800-1400	TRAVEL	200	200	200	200	
10-5800-1600	MAINT & REPAIR EQUIPMENT	1,000	1,000	1,000	1,000	
10-5800-1700	REPAIR & MAINT VEHICLES	75,000	75,000	75,000	75,000	
10-5800-1800	RADIO MAINTENANCE	0	0	500	500	
10-5800-3100	VEHICLE & EQUIPMENT FUEL	60,000	60,000	60,000	55,000	
10-5800-3300	SUPPLIES AND MATERIALS	800	800	800	800	
10-5800-3500	TIPPING FEES	165,000	155,000	160,000	160,000	
10-5800-3600	UNIFORMS	4,700	5,200	4,000	4,000	
10-5800-4500	CONTRACTED SERVICES	80,000	80,000	80,000	80,000	
10-5800-5700	MISCELLANEOUS EXPENSE	500	1,700	2,000	2,000	
10-5800-7000	SMALL EQUIPMENT PURCHASES	1,000	1,000	1,000	1,000	
10-5800-7400	CAPITAL OUTLAY EQUIPMENT		0	300,000	300,000	
10-5800-7410	ROLLOUT REFUSE CONTAINERS	6,000	6,500	7,600	7,600	
10-5800-8100	SUPPLEMENTAL RETIREMENT	6,300	8,000	8,300	8,300	
		<b>605,600</b>	<b>619,900</b>	<b>931,900</b>	<b>926,900</b>	<b>0</b>

# RECREATION

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6200-0200	SALARIES AND WAGES	354,000	361,500	366,045	366,100	
10-6200-0400	PROFESSIONAL SERVICES	15,000	15,000	15,000	15,000	
10-6200-0500	FICA	27,400	27,700	32,941	29,000	
10-6200-0600	GROUP INSURANCE	32,100	30,300	30,304	30,400	
10-6200-0655	UNEMPLOYMENT EXPENSE	2,200	1,400	1,498	1,400	
10-6200-0700	RETIREMENT EXPENSE	18,600	17,200	25,773	19,200	
10-6200-0900	LONGEVITY PAY	9,700	10,000	10,530	10,600	
10-6200-1100	TELEPHONE AND POSTAGE	13,000	13,000	13,000	13,000	
10-6200-1300	UTILITIES	34,000	44,000	44,000	44,000	
10-6200-1400	TRAVEL	5,000	5,000	5,000	5,000	
10-6200-1500	MAINT & REPAIR BUILDING	8,000	8,000	9,000	9,000	
10-6200-1600	MAINT & REPAIR EQUIPMENT	5,000	5,000	5,000	5,000	
10-6200-1700	REPAIR & MAINT VEHICLES	3,000	4,000	4,000	4,000	
10-6200-2600	ADVERTISING	5,000	6,000	6,000	6,000	
10-6200-3000	CONTRACTED PERSONNEL	25,000	25,000	27,000	27,000	
10-6200-3100	VEHICLE & EQUIPMENT FUEL	4,500	4,500	4,000	4,000	
10-6200-3300	SUPPLIES AND MATERIALS	9,000	8,000	8,000	8,000	
10-6200-3301	CITY SIDEWALK EXPENDITURES	12,000	12,000	15,500	15,500	
10-6200-3303	5K RUN EXPENSE	7,100	7,100	3,000	3,000	
10-6200-3600	UNIFORMS	1,500	1,500	1,500	1,500	
10-6000-3601	UNIFORMS/EQUIPMENT FRO	1,000	1,000	1,000	1,000	
10-6200-4500	CONTRACTED SERVICES	30,000	32,000	32,000	32,000	
10-6200-5300	DUES AND SUBSCRIPTIONS	3,200	3,200	3,000	3,000	
10-6200-5700	MISCELLANEOUS EXPENSE	4,500	4,500	4,500	4,500	
10-6200-5800	ATHLETIC PROGRAMS	24,500	24,500	20,000	20,000	
10-6200-5900	OTHER PROGRAMS	40,000	45,000	45,000	45,000	
10-6200-6000	CONCESSIONS	11,500	11,500	10,500	10,500	
10-6200-7000	SMALL EQUIPMENT PURCHASES	8,650	5,000	10,500	10,500	
10-6200-7300	CAPITAL OUTLAY OTHER IMP	29,000	0	0	0	
10-6200-7400	CAPITAL OUTLAY EQUIPMENT	7,300	17,300	712,000	137,000	
10-6200-8100	SUPPLEMENTAL RETIREMENT	13,200	12,900	13,200	13,200	
10-6200-8500	HALL OF FAME	13,200	500	13,000	13,000	
		<b>777,150</b>	<b>763,600</b>	<b>1,491,791</b>	<b>906,400</b>	<b>0</b>

GRAHAM-MEBANE LAKE

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6210-0200	SALARIES & WAGES	76,000	81,000	86,563	86,600	
10-6210-0500	FICA	5,800	6,200	6,622	6,700	
10-6210-0600	GROUP INSURANCE	6,500	6,100	6,061	6,100	
10-6210-0655	UNEMPLOYMENT EXPENSE	600	600	700	700	
10-6210-0700	RETIREMENT EXPENSE	2,550	2,500	2,751	2,800	
10-6210-0900	LONGEVITY PAY	0	400	379	400	
10-6210-1100	TELEPHONE AND POSTAGE	2,800	2,800	3,300	3,300	
10-6210-1300	UTILITIES	4,000	4,300	4,000	4,000	
10-6210-1400	TRAVEL	350	1,000	1,000	1,000	
10-6210-1500	MAINT & REPAIR BUILDING	10,000	7,300	7,600	7,600	
10-6210-1600	MAINT & REPAIR EQUIPMENT	2,000	2,000	1,500	1,500	
10-6210-1700	REPAIR & MAINT. VEHICLES	2,000	3,000	2,500	2,500	
10-6210-3100	VEHICLE & EQUIPMENT FUEL	1,800	2,200	1,500	1,500	
10-6210-3300	SUPPLIES AND MATERIALS	8,500	8,500	9,000	9,000	
10-6210-3600	UNIFORMS	1,000	1,000	800	800	
10-6210-4500	CONTRACTED SERVICES	1,000	1,100	1,000	1,000	
10-6210-5300	DUES AND SUBSCRIPTIONS	0	0	100	100	
10-6210-5700	MISCELLANEOUS EXPENSE	1,000	1,000	9,000	9,000	
10-6210-5900	OTHER PROGRAMS	250	400	1,000	1,000	
10-6210-7000	SMALL EQUIPMENT PURCHASES	3,400	3,800	8,300	8,300	
10-6210-7300	CAPITAL OUTLAY OTHER IMP.	0	6,000	80,000	0	
10-6210-7400	CAPITAL OUTLAY EQUIPMENT	0	0	26,305	26,300	
10-6210-8100	SUPPLEMENTAL RETIREMENT	1,800	1,900	1,900	1,900	
		131,350	143,100	261,881	182,100	0

# ATHLETIC FACILITIES

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6220-0200	SALARIES AND WAGES	70,500	80,700	75,054	75,100	
10-6220-0500	FICA	5,700	6,200	5,742	5,800	
10-6220-0600	GROUP INSURANCE	12,850	12,200	12,122	12,200	
10-6220-0655	UNEMPLOYMENT EXPENSE	600	600	539	500	
10-6220-0700	RETIREMENT EXPENSE	4,250	4,700	4,633	4,700	
10-6220-0900	LONGEVITY PAY	600	700	639	700	
10-6220-1100	TELEPHONE AND POSTAGE	1,500	1,500	1,500	1,500	
10-6220-1400	TRAVEL	1,000	1,000	1,500	1,500	
10-6220-1500	MAINT. & REPAIR BUILDING	5,000	5,000	2,000	2,000	
10-6220-1550	MAINT & REPAIR GROUNDS	12,200	10,200	5,200	5,200	
10-6220-1570	M&R LIGHTING and FENCING	3,000	2,500	2,500	2,500	
10-6220-1600	MAINT. & REPAIR EQUIPMENT	3,000	4,000	5,200	5,200	
10-6220-1700	REPAIR & MAINT. VEHICLES	3,500	4,000	5,000	5,000	
10-6220-1900	EQUIPMENT RENTALS	2,000	1,500	1,000	1,000	
10-6220-3100	VEHICLE & EQUIPMENT FUEL	6,000	6,000	6,000	6,000	
10-6220-3300	SUPPLIES AND MATERIALS	10,000	10,000	15,000	15,000	
10-6220-3600	UNIFORMS	2,200	2,200	2,000	2,000	
10-6220-5300	DUES AND SUBSCRIPTIONS	0	0	0	0	
10-6220-5700	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000	
10-6220-7000	SMALL EQUIPMENT PURCHASES	2,000	2,000	16,800	3,800	
10-6220-7300	CAPITAL OUTLAY OTHER IMP.	0		0	13,000	
10-6220-7400	CAPITAL OUTLAY EQUIPMENT	0	21,500	80,500	0	
10-6220-8100	SUPPLEMENTAL RETIREMENT	3,200	3,500	3,200	3,200	
		150,100	181,000	247,129	166,900	0

# PROPERTY MAINTENANCE

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6450-0200	SALARIES AND WAGES	281,000	307,500	316,000	316,000	
10-6450-0500	FICA	23,700	23,600	24,200	24,200	
10-6450-0600	GROUP INSURANCE	64,200	48,500	48,500	48,500	
10-6450-0655	UNEMPLOYMENT EXPENSE	2,100	2,100	2,100	2,100	
10-6450-0700	RETIREMENT EXPENSE	20,700	18,600	21,000	21,000	
10-6450-0900	LONGEVITY PAY	9,000	8,300	9,300	9,300	
10-6450-1100	TELEPHONE AND POSTAGE	3,300	4,000	4,000	4,000	
10-6450-1300	UTILITIES	30,000	30,000	30,000	30,000	
10-6450-1400	TRAVEL	1,000	1,000	500	500	
10-6450-1500	MAINT. & REPAIR BUILDING	25,000	25,000	25,000	20,000	
10-6450-1550	MAINT & REPAIR GROUNDS	20,000	20,000	20,000	20,000	
10-6450-1570	M&R LIGHTING and FENCING	1,500	1,500	1,500	1,500	
10-6450-1600	MAINT. & REPAIR EQUIPMENT	35,000	35,000	35,000	35,000	
10-6450-1700	REPAIR & MAINT. VEHICLES	14,000	14,000	14,000	14,000	
10-6450-1900	EQUIPMENT RENTALS	4,000	4,000	3,000	3,000	
10-6450-3100	VEHICLE & EQUIPMENT FUEL	35,000	35,000	35,000	35,000	
10-6450-3300	SUPPLIES AND MATERIALS	10,000	10,000	10,000	10,000	
10-6450-3600	UNIFORMS	8,000	8,000	6,500	6,500	
10-6450-4500	CONTRACTED SERVICES	28,000	28,000	28,000	28,000	
10-6450-5300	DUES AND SUBSCRIPTIONS	4,000	1,200	1,200	1,200	
10-6450-5700	MISCELLANEOUS EXPENSE	2,000	2,000	2,000	2,000	
10-6450-7000	SMALL EQUIPMENT PURCHASES	4,000	3,000	3,000	3,000	
10-6450-7300	CAPITAL OUTLAY OTHER IMP.			130,000	0	
10-6450-7400	CAPITAL OUTLAY EQUIPMENT	13,000	25,000	13,000	13,000	
10-6450-8100	SUPPLEMENTAL RETIREMENT	14,600	14,000	14,300	14,300	
		<b>653,100</b>	<b>669,300</b>	<b>797,100</b>	<b>662,100</b>	<b>0</b>

NON-DEPARTMENTAL

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
10-6600-0200	SALARIES & WAGES	35,000	25,000	25,000	25,000	
10-6600-0400	PROFESSIONAL SERVICES	70,000	90,000	90,000	74,200	
10-6600-0500	FICA	0		0	0	
10-6600-0600	GROUP INSURANCE	170,000	180,000	180,000	170,000	
10-6600-0650	DENTAL INSURANCE	12,000	12,000	12,000	12,000	
10-6600-0700	RETIREMENT EXPENSE	0	0	0	0	
10-6600-4500	CONTRACTED SERVICES	41,000	41,500	41,500	41,500	
10-6600-5400	INSURANCE AND BONDS	254,000	260,000	260,000	260,000	
10-6600-5700	MISCELLANEOUS EXPENSE	19,720	25,000	25,000	25,000	
10-6600-5701	ICE STORM	0	0	0	0	
10-6600-5710	ARTS COUNCIL	10,000	0	0	0	
10-6600-5715	ACTA	7,600	7,600	7,600	0	
10-6600-5720	ECONOMIC DEVELOPMENT	10,000	20,000	20,000	20,000	
10-6600-5730	ANIMAL SHELTER	83,200	89,800	89,800	90,600	
10-6600-5740	FAÇADE GRANT	10,000	10,000	10,000	10,000	
10-6600-7000	SMALL EQUIPMENT PURCHASES	0	0	0	0	
10-6600-7300	CAPITAL OUTLAY IMPROVEMENTS	0	30,000	30,000	0	
10-6600-8100	SUPPLEMENTAL RETIREMENT	0		0	0	
	NCCP	0	0	225,000	225,000	
10-6600-9000	TRANSFER	0	0	0	0	
		<b>722,520</b>	<b>790,900</b>	<b>1,015,900</b>	<b>953,300</b>	<b>0</b>
	<b>Grand Total General Fund</b>	<b>\$ 9,982,650</b>	<b>\$ 10,707,400</b>	<b>\$ 13,615,191</b>	<b>\$ 11,576,500</b>	<b>\$ -</b>

## SUMMARY OF GENERAL FUND CAPITAL EXPENDITURES AND UNMET REQUESTS

Capital and/or Non-Recurring Requests		
10-4100-0400	City Rebranding Initiative	\$ 20,000
10-4300-7400	Fatpipe WARP Appliance	\$ 19,000
10-4300-7400	PD Network Switches	\$ 14,500
10-5000-7300	City Hall Roof Repair	\$ 105,000
10-5000-7300	Fire Bay Lights	\$ 8,000
10-5100-7400	Patol Cars (3)	\$ 110,000
10-5300-7000	Beds and Mattresses	\$ 10,000
10-5600-5000	Street Resurfacing	\$ 300,000
10-5600-7400	Wheel Loader	\$ 115,000
10-5800-7400	Garbage Truck	\$ 300,000
10-6200-7400	Roof Repair	\$ 105,000
10-6200-7400	Arts Council Flooring	\$ 12,000
10-6200-7400	Phone System	\$ 10,000
10-6210-7400	Truck	\$ 26,300
10-6220-7300	Garbage Cans Cook Park	\$ 13,000
10-6450-7400	Mower	\$ 13,000
	<b>TOTAL \$</b>	<b>1,180,800</b>

Unmet Requests & Needs		
10-4200-0400	Personnel Policy	\$ 20,000
10-4300-4500	Website Update	\$ 15,000
10-4300-7400	Council Chambers Sound System	\$ 15,000
10-5000-7300	Fire Bay Doors	\$ 25,000
10-5100-0200	Additional Officers (4)	\$ 230,000
10-5100-7300	Records Divison/Server Improvements	\$ 61,000
10-5300-0400	New Fire Station Professional Services	\$ 250,000
10-5300-7000	Multipurpose Truck	\$ 125,000
10-5300-7400	Vehicle	\$ 30,000
10-5400-0400	Sign Ordinance	\$ 25,000
10-5400-7400	Vehicle	\$ 20,000
10-5600-7300	Implementation of Full Paving Schedule	\$ 90,000
10-5600-7300	Marshall-Travora Stromwater Design	\$ 145,000
10-6200-7400	New Park Grant Match	\$ 500,000
10-6200-7400	Vehicle	\$ 28,000
10-6200-7400	Signs	\$ 8,000
10-6200-7400	Door Lock System	\$ 6,000
10-6200-7400	Mini-bus	\$ 28,000
10-6210-7300	Retaining Wall	\$ 80,000
10-6220-7400	Vehicle	\$ 35,000
10-6220-7400	Rotary Mower	\$ 45,500
10-6450-7300	Pole Shed Addition	\$ 45,000
10-6450-7400	South Graham Park Restrooms	\$ 45,000
10-6450-7400	Garage Lean-to	\$ 40,000
	<b>TOTAL</b>	<b>1,911,500</b>



## WATER & SEWER FUND

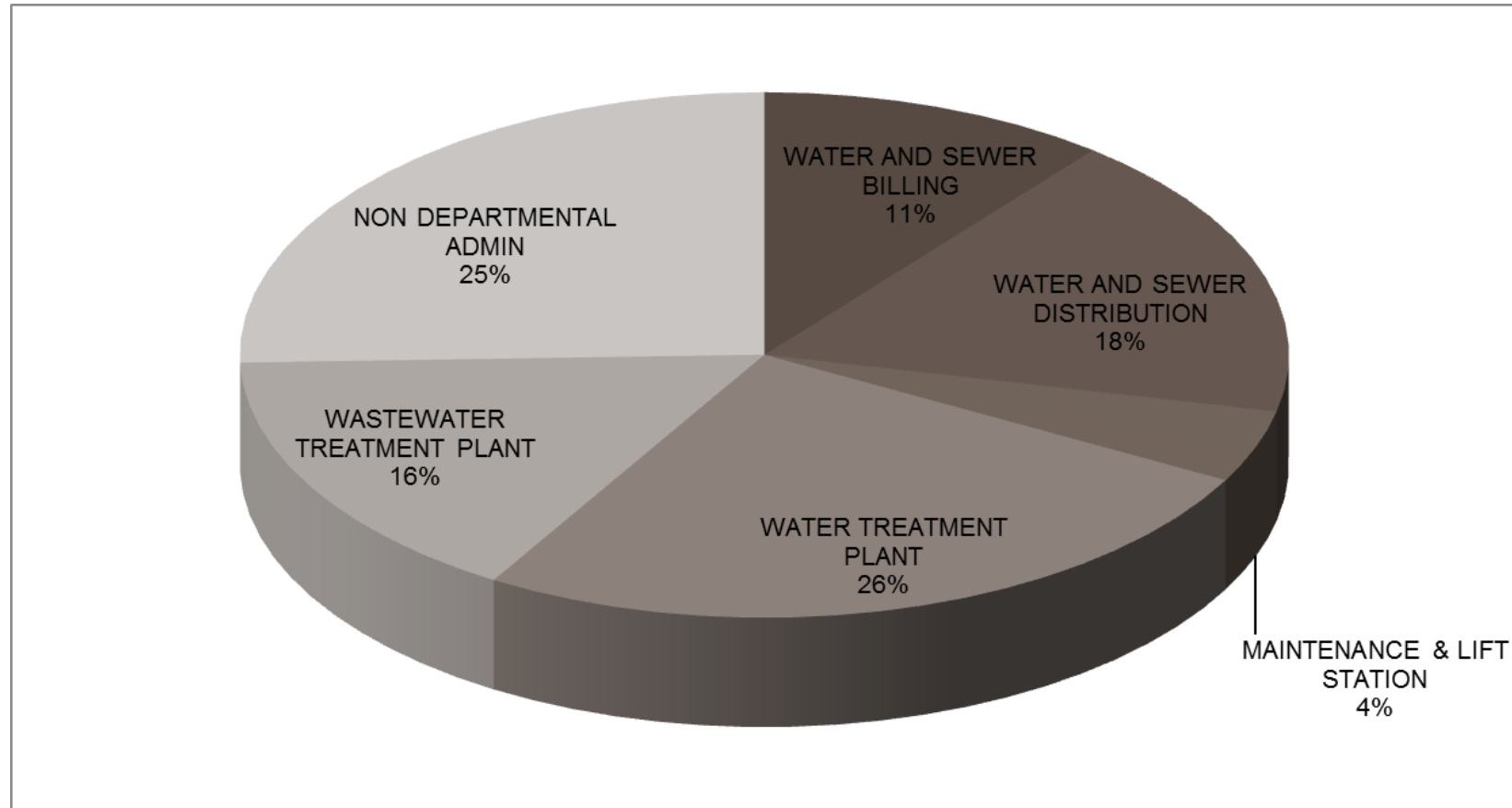
### REVENUES

Account # ▼	Account Description ▼	FY 2014-2015 ▼	FY 2015-2016 ▼	ACTUAL 2015-2016 ▼	MANAGER'S RECOMMENDATION ▼	COUNCIL APPROVE ▼
31-3245-0000	SALE OF SURPLUS PROPERTY	1,000	2,000	242.80	1,000	
31-3270-0000	FEMA REVENUE	1,000	0		0	
31-3290-0000	INTEREST ON INVESTMENTS	10,000	10,000	10,207.68	20,000	
31-3300-0000	SEWER SURCHARGES	17,000	18,000	7,385.87	17,000	
31-3350-2000	EARLY RETIREE REINSURANCE PROG	0	0	-	0	
31-3400-0000	OUTSIDE SEWER SURCHARGES	40,000	40,000	26,774.32	42,000	
31-3600-0000	WATER ACERAGE & CON. FEES	7,750	9,300	20,075.00	11,000	
31-3610-0000	SEWER ACERAGE & CON. FEES	7,750	9,300	11,875.00	11,000	
31-3700-0000	WATER CHARGES	2,580,000	2,697,000	1,614,439.37	2,740,000	
31-3710-0000	SEWER CHARGES	2,560,000	2,610,000	1,522,140.32	2,650,000	
31-3720-0000	PLUMBING PERMITS & INSPECTIONS	9,000	10,000	11,429.48	12,000	
31-3730-0000	WATER AND SEWER TAPS	5,000	5,000	4,450.00	5,000	
31-3740-0000	WATER & SEWER ASSESSMENTS	100	100	8,732.25	100	
31-3750-0000	MISCELLANEOUS INCOME	4,500	5,000	30,443.00	5,000	
31-3770-0000	TRANSFER FROM GENERAL FUND	0	0	-	0	
31-3780-0000	FUND BALANCE	131,500	507,300	175,000.00	75,000	
31-3800-0000	CUT OFFS	75,000	80,000	66,428.59	90,900	
31-3810-0000	SALE/LEASE OF PROPERTY	60,000	0	-	27,000	
31-3830-0000	MEBANE REVENUE	603,000	714,500	353,670.98	690,000	
31-3830-1000	WATER PLANT EQUALIZATION	127,000	127,000	127,403.00	127,000	
31-3840-0000	SWORDFISH-ALAMANCE COUNTY	0	100,000	100,000.00	100,000	
	NCCP				100,000	
		6,239,600	6,944,500	4,090,698	6,724,000	0

## WATER & SEWER FUND APPROPRIATIONS SUMMARY WITH ANNUAL COMPARISON

Department	FY 2015-2016	FY 2016-2017	Difference	% Difference
WATER AND SEWER BILLING	654,200	724,900	70,700	10.81%
WATER AND SEWER DISTRIBUTION	989,200	1,189,100	199,900	20.21%
MAINTENANCE & LIFT STATION	291,400	299,500	8,100	2.78%
WATER TREATMENT PLANT	1,786,300	1,728,000	-58,300	-3.26%
WASTEWATER TREATMENT PLANT	1,098,700	1,069,200	-29,500	-2.68%
NON DEPARTMENTAL ADMIN	2,124,700	1,713,300	-411,400	-19.36%
	6,944,500	6,724,000	-220,500	-3.18%

## WATER & SEWER FUND EXPENDITURES BY DEPARTMENT



# BILLING & METERING

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4500-0200	SALARIES & WAGES	102,000	105,000	124,000	142,000	
31-4500-0400	PROFESSIONAL SERVICES	100	500	500	500	
31-4500-0500	FICA	7,800	8,000	9,500	11,000	
31-4500-0600	GROUP INSURANCE	19,300	18,200	18,200	24,300	
31-4500-0655	UNEMPLOYMENT EXPENSE	700	700	650	900	
31-4500-0700	RETIREMENT	7,300	7,100	8,300	10,300	
31-4500-0900	LONGEVITY PAY	900	1,200	1,660	1,700	
31-4500-1100	TELEPHONE AND POSTAGE	28,500	28,500	28,000	28,000	
31-4500-1400	TRAVEL	1,000	1,000	1,000	1,000	
31-4500-1600	MAINT & REPAIR EQUIPMENT	1,000	1,000	1,000	1,000	
31-4500-1700	REPAIR & MAINTENANCE VEHICLES	1,000	1,000	1,000	1,000	
31-4500-3100	VEHICLE & EQUIPMENT FUEL	3,500	3,000	2,500	2,500	
31-4500-3300	SUPPLIES AND MATERIALS	5,000	5,000	5,000	5,000	
31-4500-3600	UNIFORMS	1,000	600	600	600	
31-4500-4500	CONTRACTED SERVICES	16,000	16,000	16,000	16,000	
31-4500-4800	SEWER TREATMENT	379,000	379,000	379,000	379,000	
31-4500-5300	DUES AND SUBSCRIPTIONS	5,000	9,000	9,000	9,000	
31-4500-5400	INSURANCE AND BONDS		0			
31-4500-5700	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000	
31-4500-5800	BANK CHARGES	16,000	31,600	31,500	31,500	
31-4500-7000	SMALL EQUIPMENT PURCHASES	5,000	1,500	1,500	1,500	
31-4500-7400	CAPITAL OUTLAY EQUIPMENT	25,000	5,000	5,000	25,000	
31-4500-8000	SOFTWARE MAINTENANCE & CHANGES	13,200	25,000	25,000	25,000	
31-4500-8100	SUPPLEMENTAL RETIREMENT	5,100	5,300	5,700	7,100	
31-4500-9200	CONTINGENCIES		0			
		644,400	654,200	675,610	724,900	0

# WATER & SEWER DISTRIBUTION

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4600-0200	SALARIES & WAGES	302,000	315,000	323,000	323,000	
31-4600-0500	FICA	23,200	24,100	25,000	25,000	
31-4600-0600	GROUP INSURANCE	57,800	55,000	55,000	55,000	
31-4600-0655	UNEMPLOYMENT EXPENSE	2,100	2,100	2,100	2,100	
31-4600-0700	RETIREMENT EXPENSE	21,000	20,300	23,000	23,000	
31-4600-0900	LONGEVITY PAY	8,600	9,500	10,400	10,400	
31-4600-1100	TELEPHONE & POSTAGE	4,000	4,000	4,000	4,000	
31-4600-1300	UTILITIES	11,000	11,000	11,000	11,000	
31-4600-1400	TRAVEL	5,000	5,000	5,000	5,000	
31-4600-1600	MAINT & REPAIR EQUIP	32,500	30,000	30,000	30,000	
31-4600-1700	REPAIR & MAINT VEHICLES	18,000	15,000	15,000	15,000	
31-4600-3100	VEHICLE & EQUIPMENT FUEL	23,000	20,000	18,000	17,000	
31-4600-3300	SUPPLIES AND MATERIALS	80,000	75,000	75,000	75,000	
31-4600-3600	UNIFORMS	7,000	7,000	7,000	7,000	
31-4600-4500	CONTRACTED SERVICES	163,000	187,000	187,000	187,000	
31-4600-5300	DUES AND SUBSCRIPTIONS	3,000	3,000	3,000	3,000	
31-4600-5700	MISCELLANEOUS EXPENSE	4,000	4,000	4,000	4,000	
31-4600-7000	SMALL EQUIPMENT PURCHASES	10,000	17,000	10,000	10,000	
31-4600-7300	CAPITAL OUTLAY OTHER IMPROVEME	10,000	75,000	195,000	195,000	
31-4600-7400	CAPITAL OUTLAY EQUIPMENT	26,000	10,000	75,000	75,000	
31-4600-7800	METER VALVES, & HYDRANTS	85,000	85,000	85,000	97,000	
31-4600-8100	SUPPLEMENT RETIREMENT	14,700	15,200	15,600	15,600	
31-4600-9902	OLD FIELDS SEWER - LOC		0	0	0	
		910,900	989,200	1,178,100	1,189,100	0

# MAINTENANCE & LIFT STATIONS

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4700-0200	SALARIES AND WAGES	99,000	111,200	115,000	115,000	
31-4700-0400	PROFESSIONAL SERVICES	10,000	5,000	5,000	5,000	
31-4700-0500	FICA	7,600	8,500	8,800	8,800	
31-4700-0600	GROUP INSURANCE	19,300	18,200	18,200	18,200	
31-4700-0655	UNEMPLOYMENT EXPENSE	700	700	700	700	
31-4700-0700	RETIREMENT EXPENSE	7,000	7,500	8,300	8,300	
31-4700-0900	LONGEVITY PAY	4,100	3,500	4,000	4,000	
31-4700-1100	TELEPHONE & POSTAGE	5,000	5,000	5,000	5,000	
31-4700-1300	UTILITIES	20,000	20,000	20,000	22,000	
31-4700-1400	TRAVEL	2,000	2,000	2,000	2,000	
31-4700-1500	MAINTENANCE & REPAIR BLDG	5,000	10,000	7,000	7,000	
31-4700-1600	MAINT & REPAIR EQUIPMENT	50,000	40,000	50,000	50,000	
31-4700-1700	REPAIR & MAINTENANCE VEHICLES	12,500	10,000	10,000	10,000	
31-4700-3100	VEHICLE & EQUIPMENT FUEL	14,000	14,000	12,000	12,000	
31-4700-3300	SUPPLIES AND MATERIALS	1,200	1,200	1,200	1,200	
31-4700-3600	UNIFORMS	2,000	2,500	2,500	2,500	
31-4700-4500	CONTRACTED SERVICES	7,000	7,000	7,000	7,000	
31-4700-5700	MISCELLANEOUS EXPENSE	2,500	2,500	2,500	2,500	
31-4700-7000	SMALL EQUIPMENT PURCHASES	2,500	7,000	2,500	2,500	
31-4700-7400	CAPITAL OUTLAY EQUIPMENT	200,000	10,000	10,000	10,000	
31-4700-8100	SUPPLEMENTAL RETIREMENT	5,000	5,600	5,800	5,800	
		<b>476,400</b>	<b>291,400</b>	<b>297,500</b>	<b>299,500</b>	<b>0</b>

# WATER TREATMENT PLANT

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-4800-0200	SALARIES & WAGES	457,700	477,000	415,000	415,000	
31-4800-0400	PROFESSIONAL SERVICES	40,000	40,000	50,000	50,000	
31-4800-0500	FICA	35,000	36,500	32,000	32,000	
31-4800-0600	GROUP INSURANCE	57,800	55,000	55,000	55,000	
31-4800-0655	UNEMPLOYMENT EXPENSE	2,000	2,000	2,000	2,000	
31-4800-0700	RETIREMENT EXPENSE	32,400	29,800	31,000	31,000	
31-4800-0900	LONGEVITY PAY	20,500	19,200	16,000	16,000	
31-4800-1100	TELEPHONE & POSTAGE	4,500	6,500	6,500	6,500	
31-4800-1300	UTILITIES	205,000	200,000	200,000	200,000	
31-4800-1400	TRAVEL	4,000	4,000	4,500	4,500	
31-4800-1500	MAINTENANCE & REPAIR BLS	35,000	25,000	40,000	40,000	
31-4800-1600	MAINT & REPAIR EQUIPMENT	105,000	160,000	150,000	150,000	
31-4800-1700	REPAIR & MAINTENANCE VEHICLES	4,000	4,000	4,000	4,000	
31-4800-1800	RADIO MAINTENANCE		0	0	0	
31-4800-3100	VEHICLE & EQUIPMENT FUEL	3,600	3,000	3,000	3,000	
31-4800-3300	SUPPLIES AND MATERIALS	390,000	400,000	450,000	450,000	
31-4800-3600	UNIFORMS	2,500	2,500	3,000	3,000	
31-4800-4200	LAB EXPENSE	15,000	15,000	15,000	15,000	
31-4800-4500	CONTRACTED SERVICES	65,000	65,000	65,000	65,000	
31-4800-5300	DUES AND SUBSCRIPTIONS	6,500	6,500	7,000	7,000	
31-4800-5700	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	3,000	
31-4800-7000	SMALL EQUIPMENT PURCHASES	15,000	20,000	20,000	20,000	
31-4800-7300	CAPITAL OUTLAY OTHER IMPROVEME	10,000	10,000	95,000	95,000	
31-4800-7400	CAPITAL OUTLAY EQUIPMENT	10,000	180,000	40,000	40,000	
31-4800-8100	SUPPLEMENTAL RETIREMENT	23,000	22,300	21,000	21,000	
		<b>1,546,500</b>	<b>1,786,300</b>	<b>1,728,000</b>	<b>1,728,000</b>	<b>0</b>

# WASTEWATER TREATMENT PLANT

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-5900-0200	SALARIES & WAGES	361,000	380,000	384,000	384,000	
31-5900-0400	PROFESSIONAL SERVICES	5,000	5,000	5,000	5,000	
31-5900-0500	FICA	28,000	29,000	29,500	29,500	
31-5900-0600	GROUP INSURANCE	57,800	55,000	55,000	55,000	
31-5900-0655	UNEMPLOYMENT EXPENSE	2,000	2,000	2,000	2,000	
31-5900-0700	RETIREMENT EXPENSE	25,600	25,500	28,000	28,000	
31-5900-0900	LONGEVITY PAY	15,000	12,200	11,000	11,000	
31-5900-1100	TELEPHONE & POSTAGE	5,000	6,000	6,000	6,000	
31-5900-1300	UTILITIES	155,000	155,000	155,000	155,000	
31-5900-1400	TRAVEL	3,000	3,000	4,000	4,000	
31-5900-1500	MAINTENANCE & REPAIR BLDGS	22,000	35,000	42,000	42,000	
31-5900-1600	MAINTENANCE & REPAIR EQUIPMENT	100,000	75,000	75,000	75,000	
31-5900-1700	REPAIR & MAINTENANCE VEHICLES	4,000	4,000	4,000	4,000	
31-5900-3100	VEHICLE & EQUIPMENT FUEL	3,500	3,000	3,000	3,000	
31-5900-3300	SUPPLIES AND MATERIALS	50,000	50,000	100,000	100,000	
31-5900-3600	UNIFORMS	4,600	4,000	3,500	3,500	
31-5900-4200	LAB EXPENSE	30,000	30,000	30,000	30,000	
31-5900-4500	CONTRACTED SERVICES	30,000	30,000	30,000	30,000	
31-5900-5300	DUES AND SUBSCRIPTIONS	14,000	15,000	15,000	15,000	
31-5900-5700	MISCELLANEOUS EXPENSE	4,000	4,000	4,000	4,000	
31-5900-7000	SMALL EQUIPMENT PURCHASES	7,000	7,000	8,000	8,000	
31-5900-7300	CAPITAL OUTLAY OTHER IMPROVEM		140,000	0	0	
31-5900-7400	CAPITAL OUTLAY EQUIPMENT	16,000	10,000	56,000	56,000	
31-5900-8100	SUPPLEMENTAL RETIREMENT	18,100	19,000	19,200	19,200	
		<b>960,600</b>	<b>1,098,700</b>	<b>1,069,200</b>	<b>1,069,200</b>	<b>0</b>

# NON-DEPARTMENTAL

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
31-6600-0200	SALARIES & WAGES	30,000	1,000	10,000	10,000	
31-6600-0240	WTP - PRINCIPAL BOA	490,000	476,000	0	0	
31-6600-0250	WTP INTEREST - BOA	32,000	4,300	0	0	
31-6600-0300	WWTP PRINCIPAL - SRF LOAN	434,000	434,000	434,000	434,000	
31-6600-0350	WWTP INTEREST - SRF LOAN	33,200	22,200	11,100	11,100	
31-6600-0360	WTP SWORDFISH PRINCIPAL		273,000	280,000	280,000	
31-6600-0365	WTP SWORDFISH INTEREST	92,000	125,000	118,000	118,000	
31-6600-0400	PROFESSIONAL SERVICES	40,000	50,000	50,000	68,400	
31-6600-0500	FICA		0	0	0	
31-6600-0600	GROUP INSURANCE	40,000	40,000	50,000	51,000	
31-6600-0650	DENTAL INSURANCE	6,000	6,000	6,000	6,000	
31-6600-0700	RETIREMENT EXPENSE		0	0	0	
31-6600-1300	CHERRY PS - PRINCIPAL	213,500	213,500	213,500	213,500	
31-6600-1400	CHERRY PS - INTEREST	53,200	45,300	37,400	37,400	
31-6600-1500	WASTEWATER STIMULUS LOAN	19,800	19,800	19,800	19,800	
31-6600-1600	WATER STIMULUS LOAN	4,100	4,100	4,100	4,100	
31-6600-4500	CONTRACTED SERVICES	22,000	22,000	25,000	25,000	
31-6600-5400	INSURANCE AND BONDS	105,000	110,000	110,000	110,000	
31-6600-5700	MISCELLANEOUS EXPENSE	4,000	5,000	5,000	5,000	
31-6600-6100	WATER - BURLINGTON	5,000	5,000	5,000	5,000	
31-6600-7000	SMALL EQUIPMENT PURCHASES		18,500	20,000	20,000	
31-6600-7200	CAPITAL OUTLAY W/S	75,000	75,000	75,000	75,000	
31-6600-7400	CAPITAL OUTLAY EQUIPMENT	0	0	0	0	
31-6600-8100	SUPPLEMENTAL RETIREMENT	2,000	0	0	0	
	TRANSFER TO GENERAL FUND				220,000	
31-6600-8500	TRANSFER TO CAPITAL PROJECT	0	175,000	0	0	
		1,700,800	2,124,700	1,473,900	1,713,300	0

WATER/SEWER FUND GRAND TOTAL	6,239,600.00	6,944,500	6,422,310	6,724,000	0
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## SUMMARY OF WATER & SEWER FUND CAPITAL EXPENDITURES

Capital Requests		
31-4500-7400	Vehicle	20,000
31-4600-7300	Staley Street Sewer	185,000
31-4500-7400	Service Truck	67,000
31-4800-7000	Chemical Pumps	12,000
31-4800-7300	Dam Toe Drain	21,000
31-4800-7300	Spillway Expansion Joints	65,000
31-4800-7400	Vehicle	28,000
31-5900-7400	Mixer Pump	20,000
31-5900-7400	Digester Blower	20,000
31-5900-7400	Spectrophotometer	6,000
		444,000

## GARAGE FUND

### REVENUES

Account #	Account Description	FY 2014-2015	FY 2015-2016	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
40-3030-0000	ALA CO PARTS	46,000	-	-	
40-3030-1000	ALA CO LABOR	25,000	-	-	
40-3030-2000	ALA CO FUEL	327,000	267,000	213,200	
40-3040-0000	CITY OF GRAHAM PARTS	178,000	167,200	189,400	
40-3040-1000	CITY OF GRAHAM LABOR	124,000	134,700	147,900	
40-3040-2000	CITY OF GRAHAM FUEL	282,000	213,300	172,100	
40-3050-0000	ALAMANCE CO ANNUAL CONTRACT	34,240	-	-	
40-3070-0000	GRAHAM HOUSING PARTS	2,000	1,100	4,600	
40-3070-1000	GRAHAM HOUSING LABOR	1,000	1,800	100	
40-3070-2000	GRAHAM HOUSING FUEL	8,800	7,600	4,900	
40-3080-0000	ACTA PARTS	35,000	48,300	24,700	
40-3080-0001	ACTA LABOR	19,560	35,400	28,900	
40-3090-0000	GREEN LEVEL PARTS	4,000	3,500	1,300	
40-3090-1000	GREEN LEVEL LABOR	3,100	3,300	2,400	
40-3090-2000	GREEN LEVEL FUEL	9,300	9,200	7,400	
40-3100-0000	ABC PARTS	100	-	100	
40-3100-1000	ABC LABOR	100	-	100	
40-3100-2000	ABC FUEL	3,300	2,900	2,400	
40-3290-0000	INTEREST ON INVESTMENTS	300	300	500	
40-3350-0000	MISCELLANEOUS INCOME	100	100	100	
40-3780-0000	FUND BALANCE	-		-	
		<b>1,102,900</b>	<b>895,700</b>	<b>800,100</b>	<b>-</b>

# GARAGE EXPENDITURES

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION
40-6650-0200	SALARIES AND WAGES	122,000	94,300	108,000	108,000
40-6650-0500	FICA	9,400	7,300	8,300	8,300
40-6650-0600	GROUP INSURANCE	19,300	12,200	12,200	12,200
40-6650-0650	DENTAL INSURANCE		1,000	1,000	1,000
40-6650-0655	UNEMPLOYMENT EXPENSE	700	600	600	600
40-6650-0700	RETIREMENT EXPENSE	8,600	5,400	6,900	6,900
40-6650-0900	LONGEVITY PAY	4,800	2,600	3,100	3,100
40-6650-1100	TELEPHONE AND POSTAGE	1,700	1,600	1,600	1,600
40-6650-1300	UTILITIES	5,000	3,500	3,500	3,500
40-6650-1400	TRAVEL	500	500	500	500
40-6650-1600	MAINT & REPAIR EQUIPMENT	3,500	3,500	3,500	3,500
40-6650-1700	REPAIR & MAINT VEHICLES	3,000	3,000	3,000	3,000
40-6650-3100	VEHICLE & EQUIPMENT FUEL USAGE	2,000	2,000	2,000	2,000
40-6650-3300	SUPPLIES AND MATERIALS	2,000	2,000	2,000	2,000
40-6650-3600	UNIFORMS	4,100	3,500	3,500	3,500
40-6650-5300	DUES AND SUBSCRIPTIONS	6,200	6,200	6,200	6,200
40-6650-5700	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	3,000
40-6650-6000	INVENTORY PARTS	265,000	220,000	220,000	220,000
40-6650-6100	INVENTORY FUEL PURCHASES	630,000	500,000	400,000	400,000
40-6650-7000	SMALL EQUIPMENT PURCHASES	6,000	7,500	6,500	6,500
40-6650-7400	CAPITAL OUTLAY EQUIPMENT		12,000	-	-
40-6650-8100	SUPPLEMENTAL RETIREMENT	6,100	4,000	4,700	4,700
		<b>1,102,900</b>	<b>895,700</b>	<b>800,100</b>	<b>800,100</b>

# CEMETERY TRUST FUND

Account #	Account Description	FY 2013-2014	FY 2014-2015	ACTUAL FY 2014-2015	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-3900-0000	FUND BALANCE (INTEREST ONLY)				54,000	
					0	
		-	-	-	54,000	-

Account #	Account Description	FY 2014-2015	FY 2015-2016	DEPARTMENT HEAD REQUEST	MANAGER'S RECOMMENDATION	COUNCIL APPROVED
50-6450-1300	UTILITIES	0	0	0	0	
50-6450-1600	MAINT & REPAIR EQUIPMENT	0	0	0	0	
50-6450-1700	REPAIR & MAINT VEHICLES	0	0	0	0	
50-6450-3100	VEHICLE & EQUIPMENT FUEL USAGE	0	0	0	0	
50-6450-3300	SUPPLIES AND MATERIALS	0	0	0	0	
50-6450-7000	SMALL EQUIPMENT PURCHASES	0	0	1,000	1,000	
60-6450-7300	CAPITAL OUTLAY IMPROVEMENTS	0	0	40,000	40,000	
50-6450-7400	CAPITAL OUTLAY EQUIPMENT	0	0	97,000	13,000	
		-	-	138,000	54,000	-