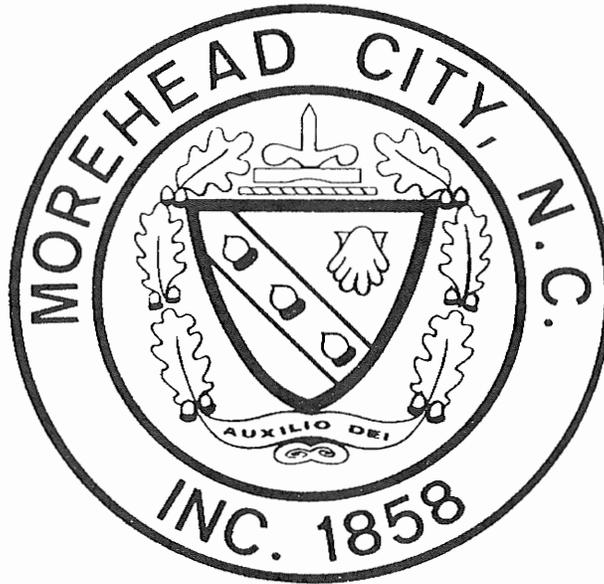


# TOWN OF MOREHEAD CITY

## Proposed Budget FY 2014 – 2015



### MAYOR

Gerald A. "Jerry" Jones, Jr.

### COUNCIL

George W. Ballou, Mayor Pro Tem  
William F. Taylor  
Demus L. Thompson  
Harvey N. Walker  
Diane Warrender

### CITY MANAGER

David S. Whitlow

### FINANCE DIRECTOR

B. Ellen Sewell

### CITY CLERK

Jeanne M. Giblin, C.M.C

### DEPUTY CLERK

Janet Hill, CMC

## Vision Statement

Morehead City is the hub of the Crystal Coast and gateway to the world. We are small town Southern charm, embracing big city possibilities. Preserving and protecting our environment and history, we actively engage the future, providing for the needs of our growing, diverse community. Morehead City is the premier destination for visitors and residents desiring to experience friendly, safe and active neighborhoods. Endowed with pristine waters and home to a rich heritage of water based industry, we envision a brilliant future of economic opportunity. We encourage partnerships with those wishing to experience limitless choices in a welcoming atmosphere. All this in a setting of stable, efficient and fiscally sound government, we are committed to remaining that "little slice of heaven since 1857".

**TOWN OF MOREHEAD CITY**

**PROPOSED BUDGET**

**FY 2014—2015**

**TRANSMITTAL LETTER**

**TO: The Honorable Mayor and Council  
Town of Morehead City, NC**

In accordance with statutory provision regulating local government budgetary practices, the proposed operating budget for the fiscal year beginning the first day of July 2014 is hereby submitted for consideration. In preparing the recommendation, management has developed a budget proposal that is balanced in terms of appropriating funds necessary to provide essential and desired service levels while minimizing the burden imposed by taxes and fees.

As always, the preparation of the budget is a balancing act, looking at needs versus resources. It is also a process of determining the resulting operational costs as we look at the expansion of services and facilities and estimating life cycle costs with new facilities.

Consistent with the goals discussed with the Town Council, management is recommending the property tax rate by thirty-four and one-half cents (\$0.345) per \$100 of property valuation for FY 2014—2015, based upon total assessed values of \$1,920,887,337. This is an increase from the current thirty-one and one-half cents (\$0.315). The justification for the recommendation is detailed throughout the proposed budget and is recommended consistent with previous goal setting. With the economy improving but still in a fragile condition, we have been very conservative in forecasting revenues and expenditures have been reduced wherever possible. In addition, in order to separate operating costs from capital outlay, all capital outlays from the General Fund are recommended to come from the unassigned fund balance.

The water and sewer budget includes the recommendation for a 6% increase in the rates, matching the recommendation that the rate analysis study proposed. This is less than the previous rate study recommendation and still maintains Morehead City as one of the least expensive utility systems in the region. This increase would take effect in January 2015.

Detailed information about all funds and recommendations follows this transmittal letter.

This is a proposed spending plan and all tax rates and fees presented herein are preliminary. Following review and discussion by the Mayor and Council, a public hearing will be held on June 10, 2014 and further Council consideration until adopted and appropriated.

The staff appreciates the opportunity to continue to serve the citizens of Morehead City. Preparation of this budget was the result of the hard work of many people and departments and represents our best efforts to address the needs of the community as we all endeavor to improve the quality of life for our neighbors.

Respectfully submitted,  
David S. Whitlow  
City Manager

**PROPOSED BUDGET****MOREHEAD CITY, NC****BUDGET DISCUSSION****FISCAL YEAR JULY 1, 2014—JUNE 30, 2015**

I am pleased to present the proposed budget for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015 for discussion and amendment by the Town Council.

As more and more common in recent times, the budget preparation has been a challenging process for a number of reasons: a recovering but still fragile economy, efforts by the General Assembly to further restrict our ability to produce revenue, and, in this year, the potential combination of the Morehead City Fire Department and the Wildwood Fire Department, something that has been talked about for many years.

The proposed budget maintains Morehead City as a premier community on the Crystal Coast. We have worked hard to ensure that there are sufficient funds to maintain a dedicated, professional staff that we keep our physical assets in excellent condition, that we focus on customer service and that we plan for the transition in staff as our senior staff moves toward retirement. This budget looks forward to keep us in the forefront as our community continues to grow and change.

I continue to be impressed with the quality and commitment of all of the staff. The attention that they give to making Morehead City a better place is commendable and it shows in the many nice comments that we receive and the growing use of facilities and participation in activities that occurs almost daily. The leadership team stands ready to work with the Council in the budget deliberations and will put forth its best efforts to ensure that the Council's decisions are fully implemented in a timely and efficient manner.

**General Fund Overview**

The proposed budget focuses upon three primary areas:

- Improvements to public services, both in service delivery and in facility improvements
- Completion of capital projects approved by Council
- Continued implementation of the compensation program recommendations

New capital outlays have been limited to those items critical to the continued delivery of services and maintenance of existing facilities.

No department has gone untouched in our efforts to reduce spending wherever possible and yet maintain high quality service levels.

The recommended budget represents total general fund expenditures of \$11,820,700, an increase over the current fiscal year of \$533,933. This represents an increase of 4.7%.

**Salaries**

The proposed budget is predicated upon the implementation of the second phase of the compensation study that was completed in 2013. In order to spread the cost of implementation, the staff prepared and the Council approved a three year program. During the current year, the first phase has been implemented with immediate results. For instance, during the 10 months since the inception of the new pay system, the attrition rate at Fire/EMS has been at zero compared with a 15—20% attrition rate in the previous year. The second year of implementation includes a third factor, a performance increase, based upon the outcome of the annual performance evaluations that we completed on March 31. A detailed description of the implementation program is attached at the end of this budget discussion. This

is in keeping with the decision made last year to invest in our human capital over our bricks and mortar in order to develop and maintain the high quality workforce that the public demands.

### **New Positions**

New positions have been recommended in the budget. These positions are considered to be critical in nature in order to continue our services at the expected level. Included are:

- An assistant public works director, recommended for hire in the second half of the fiscal year
- A narcotics detective, recommended for hire in the second half of the fiscal year
- Conversion of a part-time administrative assistant in public works/public utilities to a full-time position
- Conversion of a part-time administrative assistant in Fire/EMS to a full-time position
- Three Firefighter/EMTs in accordance with staffing needs discussed at the 2013 Council retreat, to be hired in the second quarter of the fiscal year

It should be noted that if we are successful in negotiating the combination of the Morehead City Fire Department and Wildwood Fire Department, as we currently expect, these last three positions will not be filled and Morehead City will absorb the Wildwood employees along with the funds to pay for the positions.

### **Capital Projects**

Only those projects necessary for the provision of ongoing services and those projects approved by the Council and underway are included in the budget or carry over from the current fiscal year. These include:

- Improvements to the 10<sup>th</sup> Street boat ramp
- New server and exchange server
- 5 police cars and equipment
- 5 computers for police
- 4 printers for police
- Mapping and inspection software
- Sidewalk construction
- Various street projects through Powell Bill funds
- Building structural assessment for library
- Renovation of men's restroom in gym wing of recreation center
- Replacement of parks department truck
- Playground equipment

All capital projects in the general fund are proposed to be funded from the unassigned fund balance.

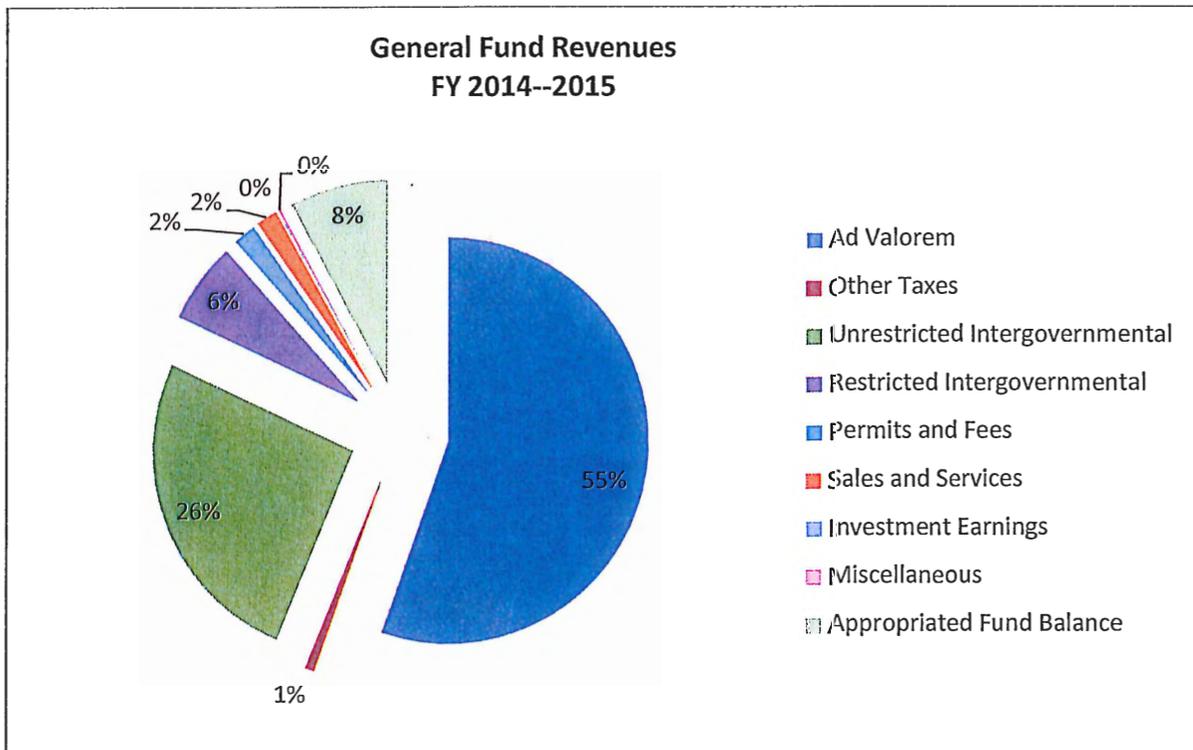
### **Revenues**

Revenue growth continues in a slow fashion, but has generally been positive throughout the current year. In general, we are noting growth in sales tax, ABC profits, building and zoning permits and a slight increase from the ad valorem tax. The revenue estimates include an increase of \$.03 in the ad valorem rate. If we conclude the combination of MHCFD and Wildwood in a successful fashion, the need for the rate increase may be reduced, however, this will involve future budget amendments once all details have been negotiated. The following table and chart shows the various funding sources for the general fund.

### Estimated Revenue by Source of Funds

#### General Funds FY 2014—2015

Ad Valorem Taxes	6,553,200
Other Taxes	90,000
Unrestricted Intergovernmental	3,045,700
Restricted Intergovernmental	761,875
Permits and Fees	215,000
Sales and Services	200,700
Investment Earnings	5,000
Miscellaneous	15,275
Appropriated Fund Balance	933,950



### Expenditures

The largest category of proposed expense in the general fund is police, representing 29.9% of total expenditures, followed by transfers to the Fire/EMS fund, representing 19.1%. The recommended General Funds expenditures total \$11,820,700. Of this amount, \$5,647,800 is dedicated to salaries and personnel benefits, representing 47.7% of the general fund budget. The following table and chart displays the proposed and recommended expenditures by department and function.

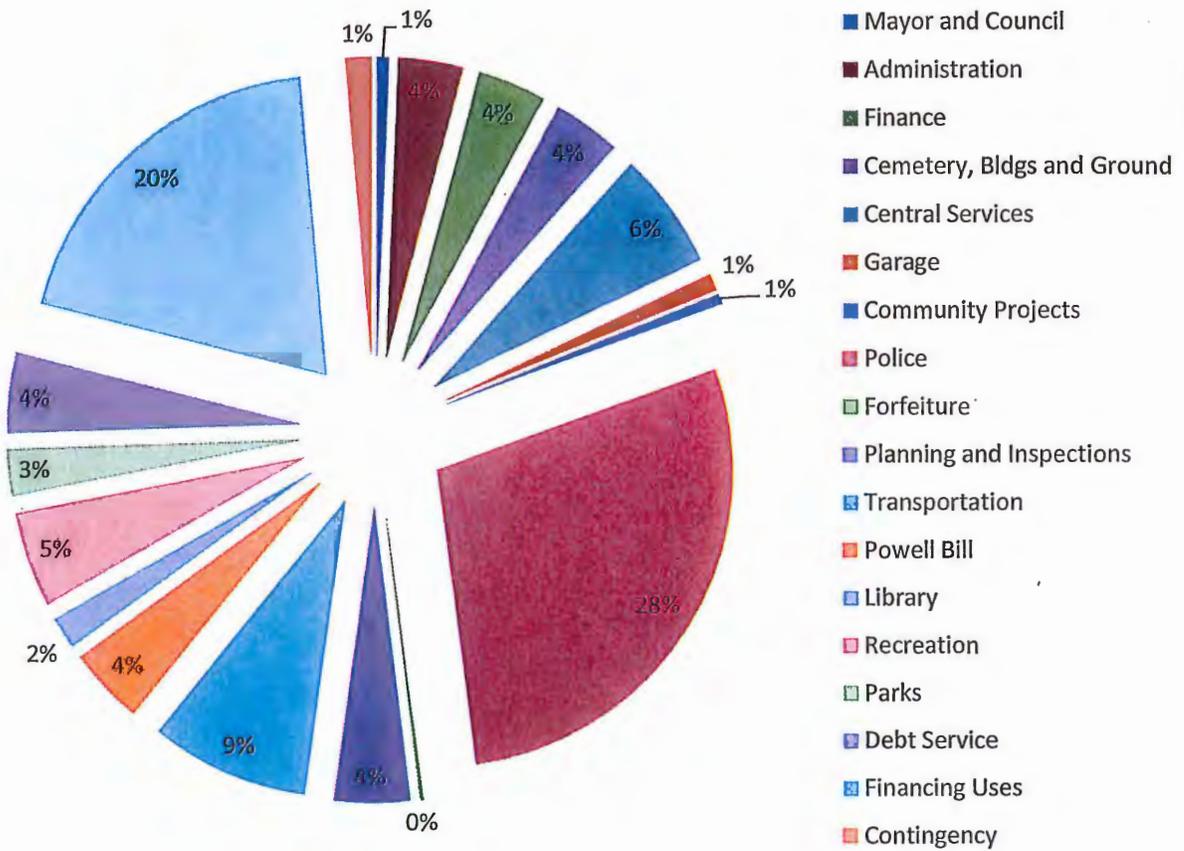
### Proposed Expenditure by Department

#### General Fund FY 2014—2015

Mayor and Town Council	\$ 81,200
Administration	441,100
Finance	471,275
Cemetery, Buildings and Grounds	459,700

Central Services	793,500
Garage	116,850
Community Projects	71,835
Police	3,534,850
Forfeiture Funds	18,700
Planning and Inspections	514,175
Transportation	1,083,875
Powell Bill	525,300
Library	217,175
Recreation	648,500
Parks	313,650
Debt Service	542,511
Other Financing Uses	192,983
Reimbursements	-643,200
Contingency	179,610
<b>Total General Fund Expenditures</b>	<b>11,820,700</b>

### General Fund Expenditures FY 2014--2015



## Recommended Ad Valorem Levy

The levy required for the funding of the proposed budget, as presented, requires an increase of \$.03.

The proposed budget utilizes funds from the unassigned fund balance in the amount of \$571,850, dedicated to cover all locally funded capital projects. All current levies are used to fund current operations. In addition, we have captured the remaining utility credit that was granted when the Jib property was acquired, requiring a transfer of \$192,950 from the general fund to the water and sewer fund.

Please note that the required levy may be reduced if we are successful in completing the negotiations for the combination of Morehead City Fire Department and Wildwood Fire Department, the recommended levy increase should be lower. Further discussion on this is included under the Fire/EMS budget later in this review.

## Fire/EMS

The Fire/EMS service operates as a separate fund for budget purposes. This fund receives revenues from multiple sources, including: payments from Carteret County for services provided in the fire district, payments from private insurance, individuals and Medicaid/Medicare, and appropriations from the General Fund.

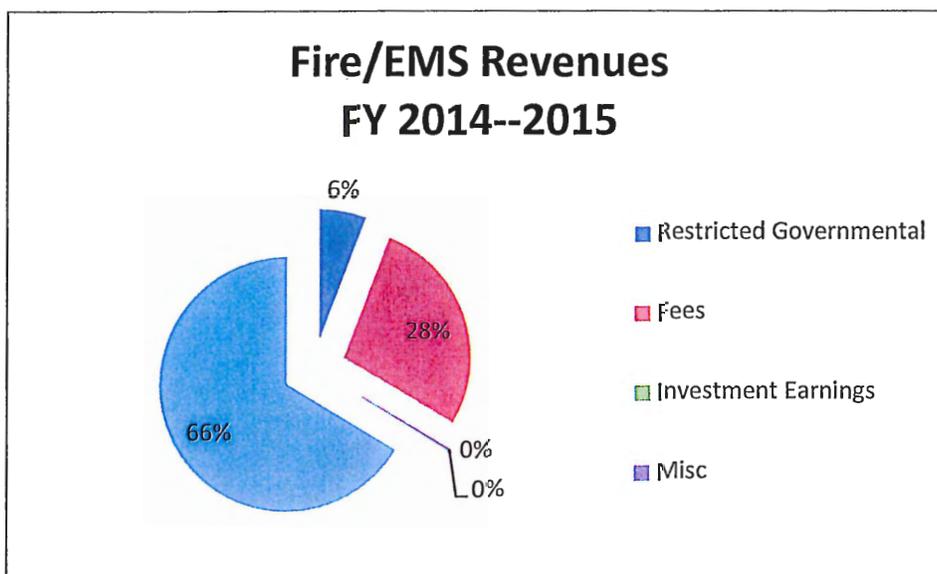
The proposed budget is predicated upon the continuation of operations in the same form that has existed for a number of years. However, in recent weeks our talks regarding the combination of the MCFD and Wildwood have taken some promising turns and it would appear more promising that this combination will occur. As this has not yet moved to being finalized, we have proceeded with the budget for only that which we know, anticipating that budget amendments will be required if the combination occurs.

## Revenues

The primary sources of funding in the proposed budget are a transfer from the General Fund (62.5% of total revenues) and contributions from Carteret County (19.7% of revenues), with the remainder coming from insurance payments and other sources. Fees include the contributed revenue from Carteret County for providing service in the Mitchell Village/Crab Point fire district. The following table and chart present the Fire/EMS revenues for FY 2014—2015.

### Fire/EMS Revenues FY 2014—2015

Restricted Intergovernmental	\$ 208,000
Fees	996,000
Investment Earnings	500
Misc. Revenue	5,500
Transfer from General Fund and Fund Balance	2,383,650
Total Revenues	\$3,593,650



If we are successful in the negotiations for the combination of MCFD and Wildwood FD, the fees portion of the revenue fund would increase by \$682,000 and the Fund Balance Transfer would decrease by the cost of three additional firefighter/EMT positions.

### Recommended Expenditures

There are three significant new recommended expenditures in the Fire/EMS budget, as follows:

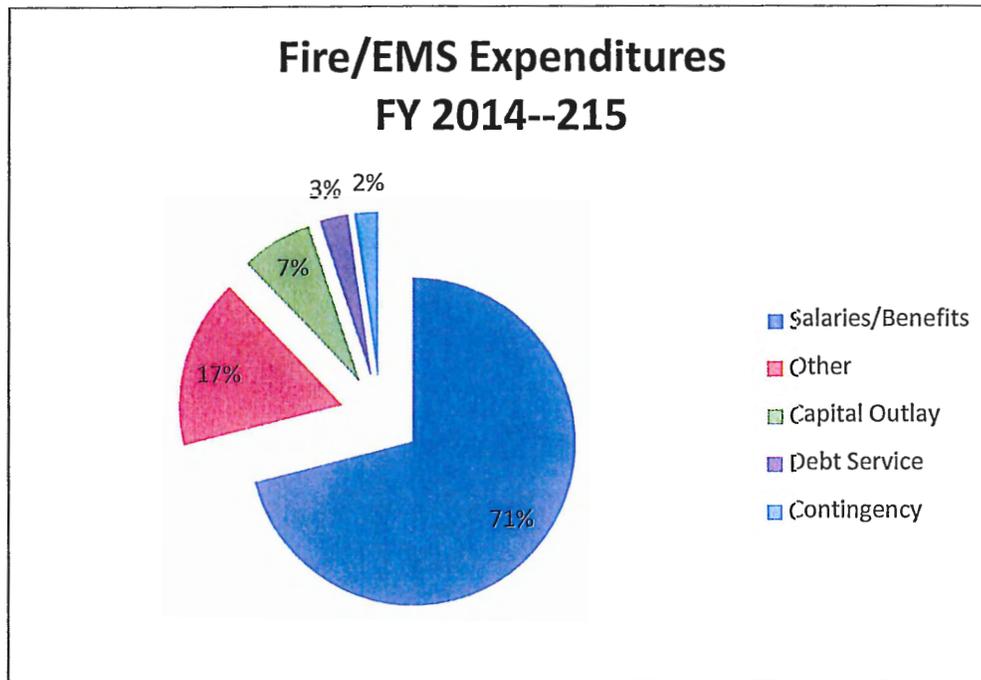
- A recommendation to increase the staffing by three (3) firefighter/paramedic positions, beginning October 1, 2014. This recommendation is in keeping with the determination that was decided at the 2013 retreat to expand the firefighter/EMT staffing by twelve (12) positions over a four year period. The first three positions were funded in the current year budget. This recommendation will change if the combination of the two departments is successfully completed.
- The conversion of the only administrative assistant in the department from part-time to full-time.
- The purchase of a new tanker to service the Mitchell Village/Crab Point fire district to replace the current 32 year old tanker. This purchase is contingent upon the Carter County Commission approving the use of collected funds from the district and does not require the use of MHC funding.

In addition to these expenditures, the second phase of the implementation of the compensation program is recommended as in all other departments. Overall, personnel costs represent 74.9% of the total Fire/EMS operating fund expenditure recommendations.

The following table and chart presents the recommended expenditures for FY 2014—2015.

**Recommended Expenditures  
Fire/EMS  
FY 2014—2015**

Salaries and Benefits	\$2,552,850
Other	604,150
Capital Outlay	251,000
Debt Service	102,111
Contingency	83,539
Total Expenditures	\$3,593,650



### Water and Sewer Fund

The Water and Sewer fund operates as an enterprise fund, i.e. e., the fund itself through fees and charges generates sufficient funds to pay for all costs without transfers from the General Fund, thereby not affecting the ad valorem levy. As such, its fund balance and any prepaid items are maintained separately and are considered restricted funds.

### Revenues

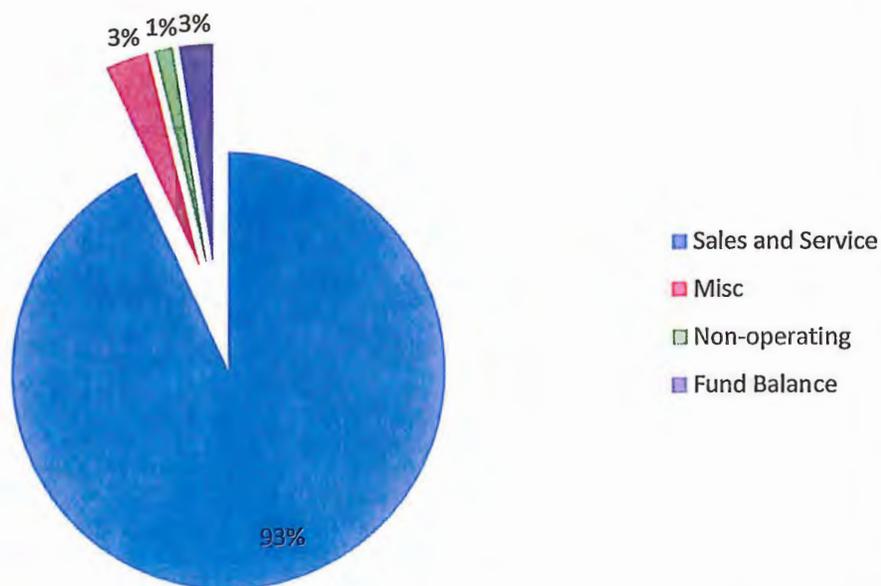
The revenue estimates are predicated on the increase in the water and sewer fees by 6%, effective January 1, 2015. This is in keeping with the rate study that was presented to the Council earlier this year. It should be noted that in the prior rate study, it was anticipated that the increase for the coming year would be 8%. Careful operations of the system and lower than expected costs have resulted in a recommendation for a lower rate increase than previously anticipated.

As one would expect, the largest portion of the required revenues in this fund comes from water and sewer charges, representing 96.7% of operating revenues and 93% of total department revenues. The estimated revenues are presented in the following table and chart.

**Water and Sewer Revenues  
FY 2014—2015**

Sales and Service Charges	\$5,821,500
Misc	200,000
Non-operating Revenue	80,850
Appropriated Fund Balance	156,650
<b>Total</b>	<b>\$6,259,000</b>

## Water and Sewer Revenues FY 2014--2015



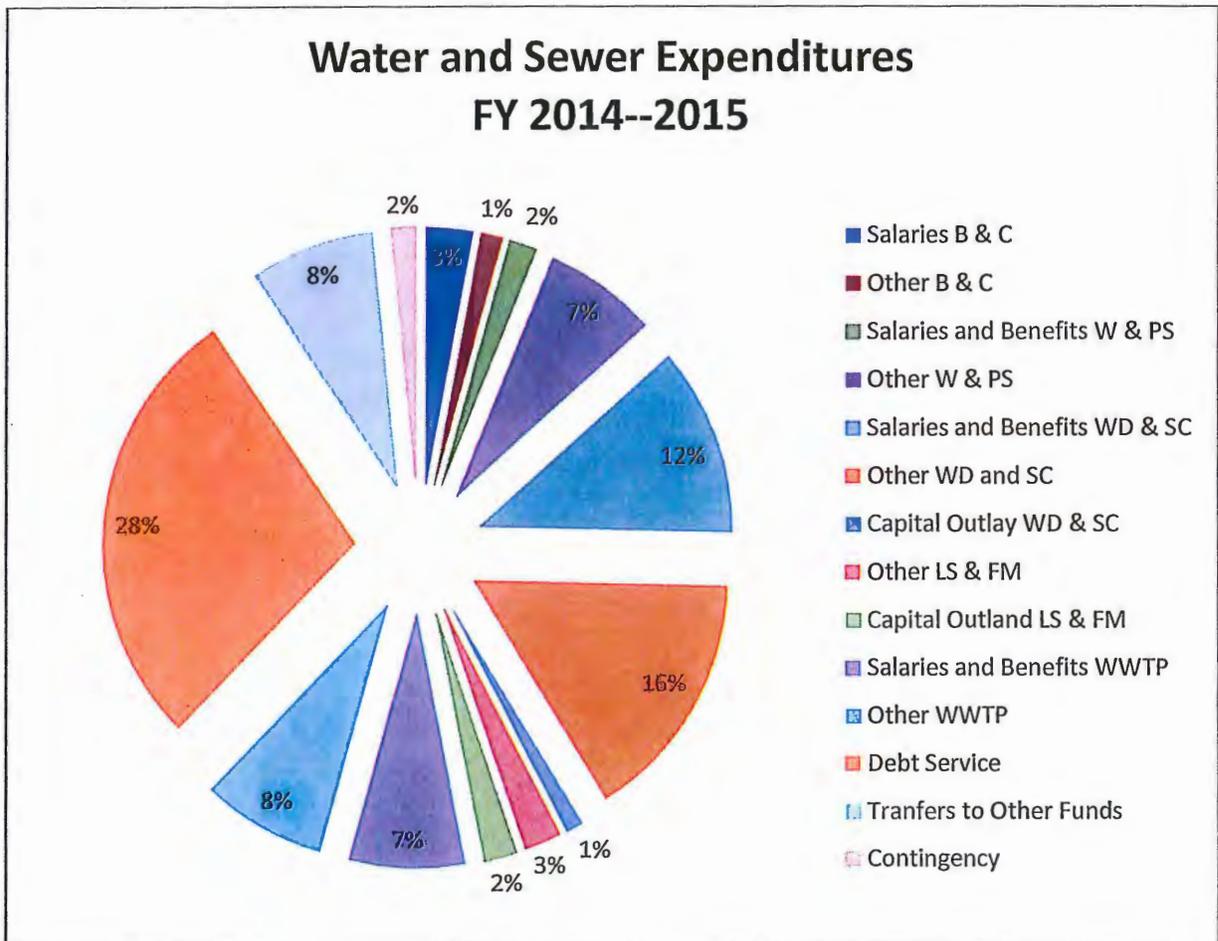
### Recommended Expenditures

The water and sewer fund expenditures get distributed among several different categories, each having certain costs in common such as salaries and benefits, capital outlay and other. Included in the recommended expenditures is the conversion of a part-time administrative assistant to the shop to full-time, with said position cost to be shared by water, sewer and public works. The following table and chart breaks the expenditures down by these categories for better explanation.

### Recommended Expenditures Water and Sewer Fund FY 2014—2015

Billing and Collections	
Salaries and Benefits	\$189,400
Other	82,250
Total	\$277,650
Wells and Pump Stations	
Salaries and Benefits	\$114,800
Other	457,850
Total	572,650
Water Distribution and Sewer Collection	
Salaries and Benefits	\$750,600
Other	1,005,350
Capital Outlay	69,800
Total	\$1,825,750
Lift Stations and Force Mains	
Other	151,700

Capital Outlay	135,000
Total	286,700
Wastewater Treatment Plant	
Salaries and Benefits	\$ 463,150
Other	502,500
Total	\$ 965,650
Non-Operating	
Debt Service	\$1,784,721
Transfers to Other Funds	\$ 500,000
Contingency	\$ 99,279
Reimbursement	-- \$53,400
Total	\$6,259,000



**Solid Waste Fund**

The solid waste program is a combined force account/contract operation, with solid waste and recycling collection and disposal being accomplished through contracts and domestic yard waste collection being handled by Town staff and disposal of same being through a contract.

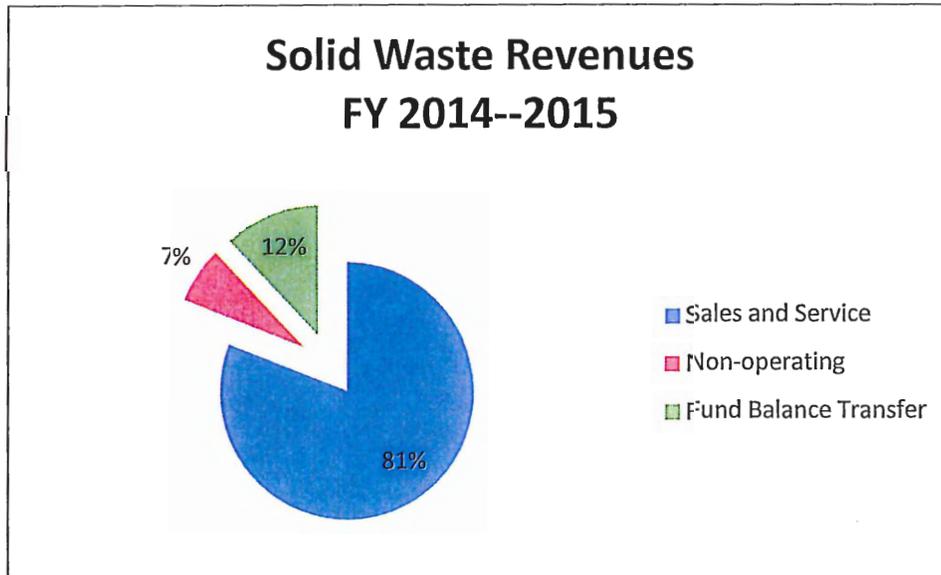
**Revenues**

The largest source of revenues for the solid waste fund is the charge for residential customers, recommended to stay at \$19.50 per month per household account. In addition, we have received a grant from the state to acquire large roll-out carts for our recycling program in the amount of \$75,000. In order to cover the full cost of this expense, we will transfer funds from the fund balance to make up the difference between the grant and the full cost of the carts. As previously discussed, it is estimated that the reductions in the collection cost and the reductions in the solid waste being collected and disposed as a result of increased recycling will allow us to replenish the fund balance in 5 to 6 years.

The following table and chart presents the solid waste revenues.

**Solid Waste Revenues  
FY 2014—2015**

Sales and Service	\$ 920,000
Non-operating	80,100
Fund Balance Transfer	137,400
<b>Total</b>	<b>\$1,137,500</b>

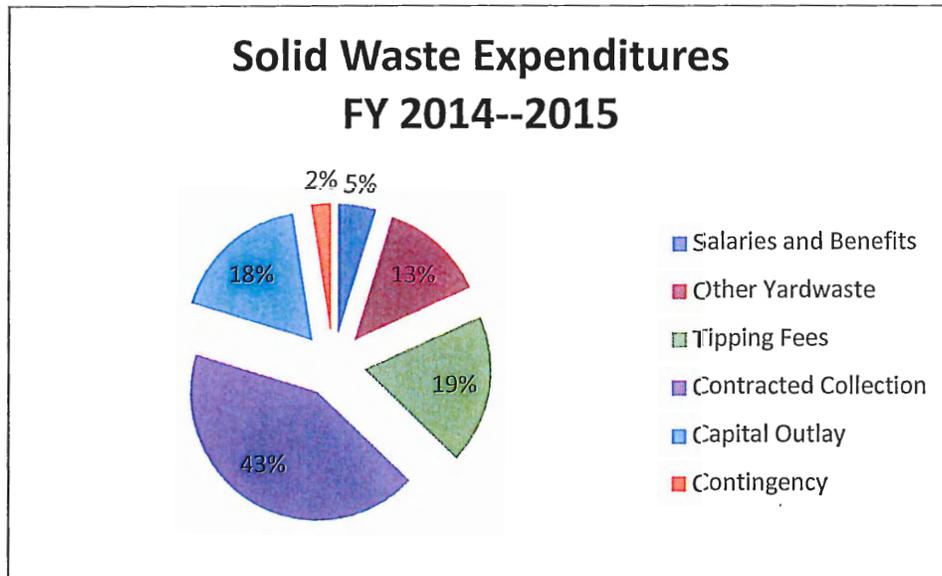


**Solid Waste Expenditures**

The Morehead City solid waste expenditures include the cost of operating the yard debris collection, using Town employees and equipment, contract disposal for all waste, contract collection for both solid waste and recycling, and indirect costs for maintenance, accounting and billing and miscellaneous costs. The recommended expenditures are presented in the following table and chart.

**Solid Waste Expenditures  
FY 2014—2015**

Salaries and Benefits	\$ 52,325
Yard waste Costs	44,225
Other Costs	147,300
Contracted Services—Tipping Fees	205,500
Contracted Services—Collections	465,800
Capital Outlay	195,000
Contingency	27,350
Total	\$1,137,500



**Other Utility Funds**

In addition to operating funds, Morehead City utilizes separate accounts for water and sewer capital projects, capital reserve funds and capital reserve expenditure rebates. Many of these items are budgeted for non-specific projects but provide the available funds should they be required during the course of the year. This includes the extension of lines, ongoing line improvements, inflow reduction efforts, lift station renovations, mapping, improvements to control systems, purchase of land if required, and other similar expenses.

**Proposed Plan for Implementation of Compensation Study Recommendations**

The compensation study was initiated to accomplish three goals:

- Reset salaries for all positions to a market competitive rate
- Develop a salary grade system that achieves internal equity within the organization
- Develop a mechanism to correct for years where no salary increase other than cost of living adjustments were given that has resulted in new employees earning essentially the same salary as veteran employees, commonly referred to as compression

The proposed implementation moves employees at least to the minimum of the range, and in most cases, to a level in the first half of the range. For some employees who are already within the proposed range, the plan moves them to the mid-point. The plan helps to provide the Town with a mechanism to successfully recruit the best qualified candidates and provides a pathway for those employees who want to work their career in Morehead City.

The market study showed that 46 of the 172 full- and part-time employees fell within the recommended market ranges. 45 employees fell within 10% of market range. The remaining 81 employees fell more than 10% out of range, with the average across the organization being 11.19% below market range.

The cost to implement the recommended approach in a single budget year, including fringe benefits that are salary sensitive, would be in excess of \$1,111,400.

The proposed budget plans for the implementation of the compensation recommendations over three fiscal years. Upon the completion of the three year implementation period, only any cost of living adjustment granted by the Council and any merit increase granted by Council would be used to determine salary.

Because the market study has a wide variation in competitive salaries, it is not possible to apply a single rate of increase that would be implemented Town wide. Hence, the recommended salary increases are broken into bands. The table below provides the recommended bands determined by the percentage out of market range.

**Salary Adjustment Bands**

Percentage Below Market Range	Number of Employees	Recommended % Increase
40% or more	10	11
30 to 39.99%	24	9
20 to 29.99%	10	7
10 to 19.99%	37	5
.01 to 9.99%	45	3
Within range	46	0

The application of these percentages, applied and compounded over a three year period, will bring employees to or near the recommended minimum salary for each position. It must be noted at this

point that in order for the implementation to arrive at the desired level, the percentage used for the base adjustment must be applied in each of the three years.

The second adjustment being proposed is use of an additional percentage, computed at .002 for each year of service. This will allow for differences within each range to accommodate for seniority, helping to mitigate the issue of compression over the three year implementation period.

Beginning in the second year of implementation, a merit increase would be granted based upon the annual performance review. Depending upon the rating received by the employee pursuant to the annual review, they would be eligible for 0%, 1%, 2% or 3% in addition to the adjustment percentage and the years of service.

In year three of implementation, a 1.5% COLA is anticipated to keep the salary scale current in addition to the other adjustments.

In years 4 and following, no base adjustment or years of service increase would be utilized and from that point forward, salaries would be adjusted only due to any cost of living granted by the Council and the application of any earned merit increase.

To help offset the implementation cost, I have recommended that the longevity bonus be eliminated. This payment is approximately the same cost as the proposed years of service adjustment.

The example following demonstrates how this plan would work:

Employee A	
Recommended Grade 14	
Current Salary	\$31,934
Minimum Recommended Salary	\$37,713
Current Years of Service at 7/1/2013	8
Percentage Below Range	18.10%

#### Calculation for FY 2014

Current Salary	\$31,934
Adjustment Percentage	5.0%
Years of Service Percentage	1.6%
Total Increase Percentage	6.6%
FY 2014 Salary	\$34,042

#### Calculation for FY 2015

Salary	\$34,042
Adjustment Percentage	5.0%
Years of Service Percentage	1.8%
Assumed Merit	2.0%

Total Increase Percentage	8.8%
FY 2015 Salary	\$37,038

Calculation for FY 2016

Salary	\$37,038
Adjustment Percentage	5.0%
Years of Service Percentage	2.0%
Assumed Merit	2.0%
COLA	1.5%
Total Increase Percentage	10.5%
FY 2016 Salary	\$40,926

One can observe from this example that at the end of the three year implementation period, the employee will be approximately halfway between the entry level and mid-point of the range.

In the current fiscal year, full-time salaries in all funds account for \$5,299,595 and part-time salaries total \$374,713, for a total salary only cost of \$5,674,308. The implementation strategy increases the full-time salaries by \$267,547 and part-time salaries by \$24,615, for a total of \$5,966,470.

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TOWN OF MOREHEAD CITY, NC

PROPOSED BUDGET  
FY 2014—2015

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# Summary

**TOWN OF MOREHEAD CITY  
FY 2014-2015  
ALL FUNDS COMBINED**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Ad Valorem Taxes	\$6,553,200	27.93%
Other Taxes	90,000	0.38%
Intergovernmental Revenues	4,095,575	17.45%
Permits & Fees	1,211,000	5.16%
Sales & Services	6,942,200	29.58%
Investment Earnings	20,950	0.09%
Miscellaneous Revenue	223,275	0.95%
Other Financing Sources		
Debt Proceeds	0	0.00%
Transfers from Other Funds	2,812,111	11.98%
Capital Contributions	163,000	0.69%
Fund Balance Appropriated	1,354,539	5.79%
<b>TOTAL</b>	<b>\$23,465,850</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Salaries & Benefits	\$9,770,925	41.64%
Operating Expenditures	5,519,060	23.52%
Contracted Services (Sanitation)	671,300	2.86%
Capital Outlay	2,331,950	9.94%
Debt Service	2,429,343	10.35%
Reimbursements from Other Funds	-696,600	-2.97%
Other Financing Uses		
Transfers to Other Funds	3,005,094	12.81%
Contingency	389,778	1.66%
Reserved for Future Appropriation	45,000	0.19%
<b>TOTAL</b>	<b>\$23,465,850</b>	<b>100.00%</b>

TOWN OF MOREHEAD CITY  
FY 2014-2015  
PROPOSED OPERATING BUDGET SUMMARY

<u>FUND</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
GENERAL	\$12,793,100	\$11,820,700
FIRE/EMS SERVICE	\$3,670,000	\$3,593,650
WATER/SEWER OPERATING	\$6,259,000	\$6,259,000
SOLID WASTE	\$1,137,500	\$1,137,500
W/S CAPITAL PROJECT	\$555,000	\$555,000
W/S CAPITAL RESERVE(S)	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL	\$24,514,600	\$23,465,850

NOTE: The recommended amount is \$1,048,750 less than the total amounts requested by departments and agencies. This reflects budget officer recommended cuts equal to 4.3% of the cumulative budget requests.

## Proposed Plan for Implementation of Compensation Study Recommendations

The compensation study was initiated to accomplish three goals:

- Reset salaries for all positions to a market competitive rate
- Develop a salary grade system that achieves internal equity within the organization
- Develop a mechanism to correct for years where no salary increase other than cost of living adjustments were given that has resulted in new employees earning essentially the same salary as veteran employees, commonly referred to as compression

The proposed implementation moves employees at least to the minimum of the range, and in most cases, to a level in the first half of the range. For some employees who are already within the proposed range, the plan moves them to the mid-point. The plan helps to provide the Town with a mechanism to successfully recruit the best qualified candidates and provides a pathway for those employees who want to work their career in Morehead City.

The market study showed that 46 of the 172 full- and part-time employees fell within the recommended market ranges. 45 employees fell within 10% of market range. The remaining 81 employees fell more than 10% out of range, with the average across the organization being 11.19% below market range.

The cost to implement the recommended approach in a single budget year, including fringe benefits that are salary sensitive, would be in excess of \$1,111,400.

The proposed budget plans for the implementation of the compensation recommendations over three fiscal years. Upon the completion of the three year implementation period, only any cost of living adjustment granted by the Council and any merit increase granted by Council would be used to determine salary.

Because the market study has a wide variation in competitive salaries, it is not possible to apply a single rate of increase that would be implemented Town wide. Hence, the recommended salary increases are broken into bands. The table below provides the recommended bands determined by the percentage out of market range.

**Salary Adjustment Bands**

Percentage Below Market Range	Number of Employees	Recommended % Increase
40% or more	10	11
30 to 39.99%	24	9
20 to 29.99%	10	7
10 to 19.99%	37	5
.01 to 9.99%	45	3
Within range	46	0

The application of these percentages, applied and compounded over a three year period, will bring employees to or near the recommended minimum salary for each position. It must be noted at this

point that in order for the implementation to arrive at the desired level, the percentage used for the base adjustment must be applied in each of the three years.

The second adjustment being proposed is use of an additional percentage, computed at .002 for each year of service. This will allow for differences within each range to accommodate for seniority, helping to mitigate the issue of compression over the three year implementation period.

Beginning in the second year of implementation, a merit increase would be granted based upon the annual performance review. Depending upon the rating received by the employee pursuant to the annual review, they would be eligible for 0%, 1%, 2% or 3% in addition to the adjustment percentage and the years of service.

In year three of implementation, a 1.5% COLA is anticipated to keep the salary scale current in addition to the other adjustments.

In years 4 and following, no base adjustment or years of service increase would be utilized and from that point forward, salaries would be adjusted only due to any cost of living granted by the Council and the application of any earned merit increase.

To help offset the implementation cost, I have recommended that the longevity bonus be eliminated. This payment is approximately the same cost as the proposed years of service adjustment.

The example following demonstrates how this plan would work:

Employee A	
Recommended Grade 14	
Current Salary	\$31,934
Minimum Recommended Salary	\$37,713
Current Years of Service at 7/1/2013	8
Percentage Below Range	18.10%

Calculation for FY 2014

Current Salary	\$31,934
Adjustment Percentage	5.0%
Years of Service Percentage	1.6%
Total Increase Percentage	6.6%
FY 2014 Salary	\$34,042

Calculation for FY 2015

Salary	\$34,042
Adjustment Percentage	5.0%
Years of Service Percentage	1.8%
Assumed Merit	2.0%

Total Increase Percentage	8.8%
FY 2015 Salary	\$37,038

Calculation for FY 2016

Salary	\$37,038
Adjustment Percentage	5.0%
Years of Service Percentage	2.0%
Assumed Merit	2.0%
COLA	1.5%
Total Increase Percentage	10.5%
FY 2016 Salary	\$40,926

One can observe from this example that at the end of the three year implementation period, the employee will be approximately halfway between the entry level and mid-point of the range.

In the current fiscal year, full-time salaries in all funds account for \$5,299,595 and part-time salaries total \$374,713, for a total salary only cost of \$5,674,308. The implementation strategy increases the full-time salaries by \$267,547 and part-time salaries by \$24,615, for a total of \$5,966,470.

# General Fund

**TOWN OF MOREHEAD CITY  
FY 2014-2015  
GENERAL FUND**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Ad Valorem Taxes	\$6,553,200	55.44%
Other Taxes	90,000	0.76%
Unrestricted Intergovernmental	3,045,700	25.77%
Restricted Intergovernmental	761,875	6.45%
Permits & Fees	215,000	1.82%
Sales & Services	200,700	1.70%
Investment Earnings	5,000	0.04%
Miscellaneous Revenue	15,275	0.13%
Other Financing Sources Fund Balance Appropriated	933,950	7.89%
<b>TOTAL</b>	<b>\$11,820,700</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Salaries & Benefits	\$5,647,800	47.78%
Operating Expenditures	2,517,735	21.30%
Capital Outlay	1,126,150	9.53%
Debt Service	542,511	4.59%
Reimbursements from Other Funds	-643,200	-5.44%
Other Financing Uses: Transfers to Other Funds	2,450,094	20.73%
Contingency	179,610	1.51%
<b>TOTAL</b>	<b>\$11,820,700</b>	<b>100.00%</b>

Account Number	Previous Year		Current	Revenue	%	Estimated	Estimated	Council
	Actual	Budget	Budget	To Date	Spent	Entire Year	Next Year	Approved
GENERAL FUND REVENUES								
AD VALOREM TAXES								
10-3100-110	REAL & PERSONAL TAXES							
	5,205,323.88	5,180,000.00	5,769,900.00	5,793,527.71	100.40	5,800,000.00	6,345,500.00	_____
FY 14-15 Manager recommended amount reported above is based on a tax rate of \$.345 per \$100 of valuation and a 98.9% collection rate. Each \$.01 of tax generates approximately \$190,000 of revenue.								
10-3100-120	MOTOR VEHICLE TAX							
	168,425.57	154,000.00	177,100.00	208,016.64	117.45	250,000.00	208,700.00	_____
10-3100-171	PENALTIES & COSTS							
	22,308.82	12,000.00	15,000.00	26,156.27	174.37	24,500.00	22,500.00	_____
10-3100-172	PENALTIES & COSTS-M/V TAX							
	2,397.74	1,500.00	1,500.00	4,062.56	270.83	4,900.00	1,500.00	_____
10-3100-190	DISCOUNT-TAXES							
	-57,699.64	-57,500.00	-63,975.00	-68,775.71	107.50	-68,775.00	-70,000.00	_____
10-3199-110	DELINQUENT TAXES							
	46,379.98	5,000.00	40,000.00	46,895.55	117.23	46,250.00	40,000.00	_____
10-3199-120	DELINQUENT TAXES-M/V							
	18,676.85	15,000.00	15,000.00	20,090.01	133.93	21,200.00	5,000.00	_____
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TOTAL AD VALOREM TAXES								
	5,405,813.20	5,310,000.00	5,954,525.00	6,029,973.03	101.26	6,078,075.00	6,553,200.00	_____

Account Number		Previous Year Actual	Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
OTHER TAXES									
10-3260-310	PRIVILEGE LICENSE	67,865.44	67,600.00	67,000.00	66,793.13	99.69	66,100.00	65,000.00	_____
10-3260-580	PRIVILEGE LICENSE PENALTIES	100.09	0.00	0.00	287.79	0.00	0.00	0.00	_____
10-3285-310	LEASED M/V & EQUIP TAX	25,499.03	20,000.00	22,000.00	21,606.66	98.21	25,000.00	25,000.00	_____
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TOTAL OTHER TAXES		93,464.56	87,600.00	89,000.00	88,687.58	99.64	91,100.00	90,000.00	_____
UNRESTRICTED INTERGOVT									
10-3231-310	ONE CENT SALES TAX	836,911.85	815,000.00	820,000.00	544,165.50	66.36	860,000.00	885,000.00	_____
10-3232-310	1/2 CENT SALES TAX(ART 40)	344,664.20	330,000.00	350,000.00	233,952.34	66.84	366,000.00	378,400.00	_____
10-3233-310	1/2 CENT SALES TAX(ART 42)	398,508.22	400,000.00	400,000.00	258,593.07	64.64	405,800.00	442,500.00	_____
10-3234-310	1/2 CENT SALES TAX(ART 44)	956.17	0.00	0.00	696.91	0.00	300.00	0.00	_____
10-3235-310	1/2 CENT ART 44 HOLD HARMLESS	271,882.08	265,000.00	290,000.00	189,946.48	65.49	295,800.00	309,000.00	_____
10-3239-310	TELECOMM SALES TAX	149,436.00	170,000.00	149,000.00	68,460.00	45.94	139,700.00	134,000.00	_____

Account Number		Previous Year Actual	Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
10-3314-311	VIDEO PROGRAMMING SALES TAX	125,770.61	144,500.00	114,900.00	64,055.86	55.74	124,500.00	123,300.00	_____
10-3321-310	REVENUE-LIEU TAXES-STATE	43,822.00	45,300.00	41,600.00	43,423.00	104.38	43,400.00	43,400.00	_____
10-3322-310	BEER & WINE TAX	35,570.11	41,850.00	39,600.00	0.00	0.00	36,400.00	37,000.00	_____
10-3324-211	PIPED NAT GAS EXCISE TAX	22,518.00	17,000.00	20,300.00	10,637.00	52.39	25,000.00	25,000.00	_____
10-3324-310	FRANCHISE TAX	534,477.44	560,000.00	538,000.00	292,821.12	54.42	475,000.00	490,000.00	_____
10-3331-310	REVENUE-LIEU TAXES-LOCAL	15,301.34	12,900.00	15,300.00	15,095.95	98.66	15,100.00	15,100.00	_____
10-3837-310	ABC REVENUE	162,620.00	125,000.00	135,000.00	116,843.00	86.55	163,000.00	163,000.00	_____
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TOTAL UNRESTRICTED GOVT		2,942,438.02	2,926,550.00	2,913,700.00	1,838,690.23	63.10	2,950,000.00	3,045,700.00	_____
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RESTRICTED INTERGOVT									
10-3301-231	FEMA REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	11,950.00	0.00	_____
10-3316-335	POWELL BILL FUNDS	261,006.52	257,600.00	271,050.00	271,050.52	100.00	271,050.00	268,300.00	_____
10-3317-310	CONTROLLED SUBSTNCE TX	2,488.29	2,000.00	2,000.00	2,355.30	117.76	3,350.00	3,000.00	_____

<b>Account Number</b>		<b>Previous Year</b>		<b>Current</b>	<b>Revenue</b>	<b>%</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Council</b>
		<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>To Date</b>	<b>Spent</b>	<b>Entire Year</b>	<b>Next Year</b>	<b>Approved</b>
10-3431-231	SCHOOL RESOURCE OFFICE-CART CO	62,575.27	54,400.00	47,600.00	54,194.61	113.85	54,200.00	57,000.00	_____
10-3431-232	FED DRUG FORFEIT FUNDS	33,983.78	39,984.00	0.00	2,923.60	0.00	0.00	0.00	_____
10-3431-233	COPS GRANT	22,883.09	29,900.00	33,750.00	28,835.48	85.43	33,750.00	33,750.00	_____
10-3431-234	GHSP GRANT	9,022.49	9,000.00	11,250.00	0.00	0.00	11,250.00	0.00	_____
10-3431-238	BULLET PROOF VEST GRANT	0.00	3,000.00	3,000.00	0.00	0.00	1,500.00	1,750.00	_____
10-3431-235	MISC POLICE GRANT	28,725.45	93,250.00	358,688.00	169,769.05	47.33	358,688.00	0.00	_____
10-3431-236	HOUSING AUTHORITY GRANT	35,000.00	35,000.00	38,000.00	35,000.50	92.10	35,000.00	35,000.00	_____
10-3431-330	TEEN COURT GRANT	57,646.91	52,000.00	52,000.00	48,917.00	94.07	52,000.00	55,500.00	_____
10-3431-331	COURT RELEASED SIEZED PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-3431-237	NC DOT SIDEWALK GRANT	78,600.59	63,500.00	25,000.00	0.00	0.00	0.00	250,000.00	_____
10-3431-841	RESTITUTION FUNDS	1,395.23	0.00	0.00	997.28	0.00	0.00	0.00	_____
10-3473-362	HARBOR RELATED GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-3491-331	MOSQUITO CONTROL GRANT	0.00	0.00	1,100.00	1,058.00	96.18	1,050.00	1,000.00	_____

Account Number		Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
10-3491-334	CAMA	4,525.00	2,000.00	3,500.00	3,010.00	86.00	3,500.00	3,500.00	_____
10-3611-320	LIBRARY FUNDING-CARTERET CO.	53,075.00	53,075.00	53,075.00	53,075.00	100.00	53,075.00	53,075.00	_____
<b>TOTAL RESTRICTED GOVT</b>									
		650,927.62	694,709.00	900,013.00	671,186.34	74.57	890,363.00	761,875.00	_____
<b>PERMITS &amp; FEES</b>									
10-3261-310	FRANCHISE FEES	175.00	300.00	300.00	375.00	125.00	0.00	0.00	_____
10-3451-840	SIDEWALK EXT FEES	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	_____
10-3491-411	INSPECTION FEES	189,003.40	130,000.00	200,000.00	204,843.60	102.42	200,000.00	200,000.00	_____
10-3491-412	ZONING/PLANNING FEES & CHARGES	4,236.05	5,000.00	5,000.00	23,375.06	467.50	21,900.00	15,000.00	_____
10-3612-841	REC DEVELOP FEES CITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-3612-842	REC DEVELOP FEES ETJ	0.00	0.00	0.00	6.00	0.00	0.00	0.00	_____
<b>TOTAL PERMITS &amp; FEES</b>									
		193,414.45	135,300.00	205,300.00	229,599.66	111.83	221,900.00	215,000.00	_____

Account Number		Previous Year Actual	Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
SALES & SERVICES									
10-3419-411	CEMETERY-FEES	2,660.00	1,000.00	1,000.00	1,065.00	106.50	750.00	750.00	_____
10-3419-471	CEMETERY-SALE OF LOTS	6,400.00	5,000.00	5,000.00	3,285.00	65.70	2,350.00	2,000.00	_____
10-3431-411	COURT COSTS & FEES	4,286.41	4,000.00	4,000.00	3,321.97	83.04	3,550.00	4,000.00	_____
10-3611-860	LIBRARY-RENTALS/LEASES	5,371.00	6,000.00	5,000.00	2,486.00	49.72	3,000.00	2,000.00	_____
10-3611-890	LIBRARY FINES	1,484.91	1,000.00	1,000.00	1,491.58	149.15	2,000.00	1,500.00	_____
10-3612-410	REC-TRAIN DEPOT RENTAL	11,255.00	12,000.00	12,000.00	8,505.00	70.87	6,500.00	8,000.00	_____
10-3612-411	REC-RENT/LEASE O/T DEPOT	30,782.00	25,000.00	26,000.00	19,450.00	74.80	28,000.00	26,000.00	_____
10-3612-414	SUMMER CAMP FEES	36,420.00	30,000.00	32,000.00	44,865.14	140.20	44,800.00	35,000.00	_____
10-3612-416	WEIGHT ROOM FEES	13,032.50	9,000.00	9,500.00	13,736.68	144.59	11,000.00	10,000.00	_____
10-3612-417	ATHLETIC FEES	14,222.00	10,000.00	12,000.00	18,742.12	156.18	17,000.00	14,000.00	_____
10-3612-418	REC-PROGRAM FEES	5,720.00	3,500.00	21,000.00	13,195.00	62.83	15,000.00	16,000.00	_____

<b>Account Number</b>		<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Revenue To Date</b>	<b>% Spent</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Council Approved</b>
10-3612-419	LOT CLEANING FEES	292.50	1,000.00	500.00	454.59	90.91	500.00	500.00	_____
10-3612-481	CONCESSION REVENUE	3,339.71	4,500.00	3,000.00	1,999.19	66.63	2,400.00	2,500.00	_____
10-3834-860	RENTS-O/T REC,LIBRARY,DOCKS	6,387.08	5,100.00	5,200.00	5,908.37	113.62	5,900.00	5,450.00	_____
10-3834-861	RENT-MOREHEAD CITY DOCKS@JC PARK	17,017.72	10,000.00	20,000.00	14,216.00	71.08	18,800.00	18,000.00	_____
10-3834-862	FOURTH ST DOCK RENTS	19,520.00	10,000.00	19,000.00	19,255.00	101.34	21,000.00	19,000.00	_____
10-3834-863	SWANSON/SHEPARD ST DOCK RENTS	22,846.90	16,000.00	22,000.00	17,686.00	80.39	21,000.00	20,000.00	_____
10-3834-864	E911 CTR COST SHARE REIMB	23,976.14	24,000.00	23,000.00	16,971.36	73.78	13,000.00	13,000.00	_____
10-3839-865	MAIL BOX RENT FEES	3,692.00	3,000.00	3,500.00	3,213.00	91.80	3,200.00	3,000.00	_____
10-3839-897	MAIL BOX REMAIL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-3839-899	MAIL BOX FEES-OTHER	35.00	0.00	0.00	35.00	0.00	0.00	0.00	_____
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<b>TOTAL SALES &amp; SERVICES</b>		<b>228,740.87</b>	<b>180,100.00</b>	<b>224,700.00</b>	<b>209,882.00</b>	<b>93.40</b>	<b>219,750.00</b>	<b>200,700.00</b>	_____

Account Number		Previous Year Actual	Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
INVESTMENT EARNINGS									
10-3831-491	INTEREST EARNINGS	9,428.82	12,000.00	9,000.00	6,619.36	73.54	7,500.00	5,000.00	_____
TOTAL INVEST EARNINGS									
		9,428.82	12,000.00	9,000.00	6,619.36	73.54	7,500.00	5,000.00	_____
MISCELLANEOUS REVENUE									
10-3833-840	DONATIONS	3,442.65	0.00	0.00	2,884.00	0.00	2,900.00	0.00	_____
10-3833-849	VET MEMORIAL DONATIONS/PYMTS.	1,130.00	275.00	275.00	855.00	310.90	850.00	275.00	_____
10-3835-820	SALE OF SURPLUS PROPERTY	2,802.55	0.00	0.00	27,841.63	0.00	28,000.00	0.00	_____
10-3839-850	INSURANCE REIM/REFUNDS	10,127.77	0.00	13,275.00	42,086.99	317.03	42,000.00	0.00	_____
10-3839-890	MISCELLANEOUS	27,435.01	25,000.00	15,000.00	28,892.40	192.61	28,000.00	15,000.00	_____
TOTAL MISCELLANEOUS									
		44,937.98	25,275.00	28,550.00	102,560.02	359.22	101,750.00	15,275.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
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OTHER FINANCING SOURCES

10-3991-991	APPROPRIATED FUND BALANCE							
	0.00	1,887,823.00	961,979.00	0.00	0.00	0.00	933,950.00	_____

		Mgr. recommended	Council approved					
From restricted/committed fund balance:								
Powell Bill		\$257,000						
Developer sidewalk fees		52,000						
Federal Forfeiture Funds		18,700						
From specific donations:								
Library-visually impaired		27,650						
MLK Day		3,200						
Teen Court Volunteer Program		2,350						
Veteran memorial funds		1,200						
Total from restricted/committed		\$362,100						
From unassigned fund balance:								
Developer fee credits		\$192,950						
Capital outlay		378,900						
Total from unassigned		\$571,850						
Total fund balance appropriated		\$933,950						

TOTAL FINANCING SOURCES								
	0.00	1,887,823.00	961,979.00	0.00	0.00	0.00	933,950.00	_____

TOTAL GENERAL FUND REVENUES								
	9,569,165.52	11,259,357.00	11,286,767.00	9,177,198.22	81.30	10,560,438.00	11,820,700.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>MAYOR-TOWN COUNCIL</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4110-121	SALARIES								
	18,564.00	18,500.00	18,950.00	17,358.00	91.59	18,950.00	19,500.00	19,500.00	_____
10-4110-125	ALLOWANCE								
	9,480.00	9,200.00	9,675.00	8,844.00	91.41	9,650.00	9,950.00	9,950.00	_____
10-4110-181	FICA								
	1,809.00	2,100.00	2,200.00	1,887.45	85.79	2,075.00	2,250.00	2,250.00	_____
10-4110-184	GROUP INSURANCE								
	28,441.36	34,150.00	31,250.00	23,836.34	76.27	26,050.00	30,500.00	30,500.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	58,294.36	63,950.00	62,075.00	51,925.79	83.65	56,725.00	62,200.00	62,200.00	_____
<b>OTHER</b>									
10-4110-260	OFFICE SUPPLIES								
	8,537.93	12,000.00	8,500.00	3,257.48	38.32	6,000.00	8,500.00	7,500.00	_____
10-4110-395	TRAVEL & TRAINING								
	9,405.08	8,500.00	11,000.00	9,918.40	90.16	11,400.00	12,000.00	11,500.00	_____
10-4110-491	DUES/SUBSCRIPTIONS/INTERNET								
	100.00	2,900.00	0.00	150.00	0.00	150.00	0.00	0.00	_____
10-4110-651	CONTRACTED SERVICES								
	0.00	0.00	8,000.00	5,474.03	68.42	5,500.00	0.00	0.00	_____
<b>TOTAL OTHER</b>									
	18,043.01	23,400.00	27,500.00	18,799.91	68.36	23,050.00	20,500.00	19,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>CAPITAL OUTLAY</b>									
10-4110-501	CAPITAL OUTLAY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL CAPITAL OUTLAY</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL MAYOR-TOWN COUNCIL</b>									
	76,337.37	87,350.00	89,575.00	70,725.70	78.95	79,775.00	82,700.00	81,200.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>ADMINISTRATION</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4120-121	SALARIES								
	254,436.45	287,600.00	285,200.00	262,216.96	91.94	285,200.00	309,175.00	309,175.00	_____
10-4120-122	OVERTIME								
	28.76	700.00	200.00	58.20	29.10	100.00	0.00	0.00	_____
10-4120-125	CAR ALLOWANCE								
	5,000.00	6,000.00	6,000.00	5,500.00	91.66	6,000.00	6,000.00	6,000.00	_____
10-4120-126	PARTTIME SALARIES								
	17,064.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4120-127	LONGEVITY/BONUS								
	2,600.00	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4120-134	SUPPLEMENTAL RETIREMENT								
	12,587.72	14,500.00	14,275.00	13,113.77	91.86	14,200.00	15,450.00	15,450.00	_____
10-4120-181	FICA								
	20,375.66	22,600.00	22,300.00	19,791.22	88.74	21,500.00	24,100.00	24,100.00	_____
10-4120-183	RETIREMENT								
	17,017.32	19,600.00	20,175.00	18,542.85	91.91	20,100.00	21,850.00	21,850.00	_____
10-4120-184	GROUP INSURANCE								
	27,227.12	29,200.00	26,775.00	24,527.30	91.60	26,750.00	26,150.00	26,150.00	_____
10-4120-185	UNEMPLOYMENT								
	0.00	0.00	1,100.00	986.43	89.67	1,150.00	1,075.00	1,075.00	_____
10-4120-189	OTHER POSTEMPLOYMENT BENEFITS								
	6,950.00	6,950.00	6,475.00	6,478.00	100.04	6,475.00	10,975.00	10,975.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>TOTAL SALARIES/BENEFITS</b>									
	363,287.03	389,750.00	382,500.00	351,214.73	91.82	381,475.00	414,775.00	414,775.00	_____
<b>OTHER</b>									
10-4120-260	OFFICE SUPPLIES								
	14,509.45	12,850.00	7,025.00	2,698.06	38.40	3,800.00	7,500.00	6,500.00	_____
10-4120-321	TELEPHONE								
	651.37	450.00	725.00	662.44	91.37	725.00	825.00	825.00	_____
10-4120-395	TRAVEL & TRAINING								
	13,776.17	14,400.00	15,000.00	14,333.84	95.55	15,000.00	15,000.00	14,000.00	_____
10-4120-491	DUES/SUBSCRIPTIONS/INTERNET								
	3,659.47	2,800.00	4,225.00	3,799.82	89.93	3,800.00	5,000.00	5,000.00	_____
10-4120-651	CONTRACTED SERVICES								
	1,789.87	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL OTHER</b>									
	34,386.33	37,500.00	26,975.00	21,494.16	79.68	23,325.00	28,325.00	26,325.00	_____
<b>CAPITAL OUTLAY</b>									
10-4120-501	CAPITAL OUTLAY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL CAPITAL OUTLAY</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL ADMINISTRATION</b>									
	397,673.36	427,250.00	409,475.00	372,708.89	91.02	404,800.00	443,100.00	441,100.00	_____

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved
<b>FINANCE</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4130-121	SALARIES								
	245,386.06	259,900.00	305,050.00	236,619.55	77.56	263,600.00	322,900.00	322,900.00	_____
10-4130-122	OVERTIME								
	5,361.97	2,800.00	2,800.00	2,464.68	88.02	2,800.00	2,800.00	2,800.00	_____
10-4130-126	PARTTIME SALARIES								
	2,116.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4130-127	LONGEVITY/BONUS								
	3,050.00	3,100.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4130-134	SUPPLEMENTAL RETIREMENT								
	11,480.53	13,350.00	15,400.00	11,045.91	71.72	12,150.00	16,275.00	16,275.00	_____
10-4130-181	FICA								
	18,780.39	20,350.00	23,625.00	17,672.19	74.80	19,300.00	24,925.00	24,925.00	_____
10-4130-183	RETIREMENT								
	17,073.34	18,000.00	21,775.00	16,903.24	77.62	18,500.00	23,025.00	23,025.00	_____
10-4130-184	GROUP INSURANCE								
	34,982.88	35,000.00	37,475.00	29,418.40	78.50	31,700.00	36,600.00	36,600.00	_____
10-4130-185	UNEMPLOYMENT								
	0.00	0.00	1,500.00	1,546.89	103.12	1,700.00	1,500.00	1,500.00	_____
10-4130-189	OTHER POSTEMPLOYMENT BENEFITS								
	2,450.00	2,450.00	2,450.00	2,450.00	100.00	2,450.00	3,600.00	3,600.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	340,681.55	354,950.00	410,075.00	318,120.86	77.57	352,200.00	431,625.00	431,625.00	_____

Account Number	Previous Year		Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
	Actual	Budget							
<b>OTHER</b>									
10-4130-260	OFFICE SUPPLIES								
	11,006.17	11,000.00	8,500.00	7,683.71	90.39	8,500.00	9,000.00	9,000.00	_____
10-4130-311	TRAVEL REIMBURSEMENT								
	1,531.14	1,500.00	1,200.00	1,342.79	111.89	1,650.00	1,700.00	1,700.00	_____
10-4130-395	TRAVEL & TRAINING								
	3,035.37	5,200.00	7,500.00	6,226.58	83.02	6,500.00	13,000.00	10,500.00	_____
10-4130-491	DUES/SUBSCRIPTIONS/INTERNET								
	1,574.45	1,600.00	1,500.00	1,541.64	102.77	1,550.00	1,550.00	1,550.00	_____
10-4130-651	CONTRACTED SERVICES								
	7,274.63	8,100.00	7,500.00	23,564.14	314.18	27,100.00	16,900.00	16,900.00	_____
<b>TOTAL OTHER</b>									
	24,421.76	27,400.00	26,200.00	40,358.86	154.04	45,300.00	42,150.00	39,650.00	_____
<b>CAPITAL OUTLAY</b>									
10-4130-501	CAPITAL OUTLAY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL CAPITAL OUTLAY</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL FINANCE</b>									
	365,103.31	382,350.00	436,275.00	358,479.72	82.16	397,500.00	473,775.00	471,275.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>CEMETERY,BLDG &amp; GROUNDS</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4190-121	SALARIES								
	128,320.49	126,000.00	162,500.00	131,507.77	80.92	147,000.00	169,900.00	169,900.00	_____
10-4190-122	OVERTIME								
	4,530.09	7,500.00	7,000.00	5,001.10	71.44	7,000.00	7,000.00	7,000.00	_____
10-4190-126	PARTTIME SALARIES								
	1,309.68	17,250.00	33,400.00	20,016.98	59.93	28,000.00	33,400.00	33,400.00	_____
10-4190-127	LONGEVITY/BONUS								
	1,100.00	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4190-134	SUPPLEMENTAL RETIREMENT								
	6,678.87	7,600.00	8,475.00	6,656.42	78.54	7,300.00	8,850.00	8,850.00	_____
10-4190-181	FICA								
	10,063.38	11,600.00	15,500.00	11,709.79	75.54	13,700.00	16,100.00	16,100.00	_____
10-4190-183	RETIREMENT								
	9,003.04	9,100.00	12,000.00	9,563.59	79.69	10,500.00	12,500.00	12,500.00	_____
10-4190-184	GROUP INSURANCE								
	23,337.60	23,350.00	26,775.00	20,964.82	78.30	23,250.00	26,150.00	26,150.00	_____
10-4190-185	UNEMPLOYMENT								
	0.00	0.00	1,700.00	1,069.42	62.90	1,350.00	1,700.00	1,700.00	_____
10-4190-189	OTHER POSTEMPLOYMENT BENEFITS								
	6,600.00	6,600.00	4,900.00	4,902.00	100.04	4,900.00	1,750.00	1,750.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	190,943.15	210,100.00	272,250.00	211,391.89	77.64	243,000.00	277,350.00	277,350.00	_____

Account Number	Previous Year Actual	Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
10-4190-201	DEPARTMENTAL SUPPLIES								
	3,030.81	4,000.00	3,275.00	3,519.72	107.47	3,000.00	3,300.00	3,300.00	_____
10-4190-212	UNIFORMS								
	1,930.29	2,500.00	2,500.00	2,269.64	90.78	2,500.00	3,000.00	3,000.00	_____
10-4190-250	GAS,OIL,TIRES								
	11,161.39	15,500.00	15,500.00	11,488.63	74.12	14,000.00	15,500.00	15,500.00	_____
10-4190-295	SWANSON PROP-SHEPARD ST DOCKS								
	27,861.44	33,000.00	32,000.00	28,888.13	90.27	32,500.00	32,500.00	32,000.00	_____
10-4190-296	FOURTH ST DOCKS								
	7,922.60	8,000.00	16,500.00	3,665.18	22.21	16,000.00	5,000.00	5,000.00	_____
10-4190-297	MOREHEAD CITY DOCKS@JC PARK								
	17,663.59	14,000.00	23,000.00	14,749.59	64.12	23,000.00	23,000.00	23,000.00	_____
10-4190-298	VET MEMORIAL EXPENDITURES								
	592.15	1,200.00	1,125.00	1,110.00	98.66	1,200.00	1,200.00	1,200.00	_____
10-4190-321	TELEPHONE								
	986.04	1,100.00	1,100.00	940.63	85.51	1,000.00	1,100.00	1,100.00	_____
10-4190-331	UTILITIES								
	12,820.33	13,500.00	15,000.00	13,959.32	93.06	14,600.00	15,000.00	15,000.00	_____
10-4190-351	MAINTENANCE/BUILDING								
	1,168.19	1,350.00	1,700.00	91.49	5.38	3,000.00	3,000.00	3,000.00	_____
10-4190-352	MAINTENANCE/EQUIPMENT								
	2,498.82	4,500.00	4,800.00	3,908.97	81.43	5,000.00	6,150.00	6,150.00	_____
10-4190-353	MAINTENANCE/VEHICLES								
	600.34	1,000.00	1,000.00	1,319.84	131.98	1,400.00	1,500.00	1,500.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-4190-454	MAINTENANCE/LANDSCAPING								
	34,999.96	35,900.00	34,500.00	33,642.79	97.51	34,500.00	35,500.00	35,500.00	_____
10-4190-491	DUES/SUBSCRIPTIONS/INTERNET								
	539.76	600.00	2,575.00	2,863.89	111.21	1,400.00	3,800.00	3,800.00	_____
10-4190-395	TRAVEL & TRAINING								
	0.00	500.00	1,100.00	1,088.67	98.97	1,000.00	3,100.00	2,800.00	_____
10-4190-410	LEASES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4190-651	CONTRACTED SERVICES								
	1,298.25	1,050.00	2,675.00	1,054.75	39.42	500.00	500.00	500.00	_____
<b>TOTAL OTHER</b>									
	125,073.96	137,700.00	158,350.00	124,561.24	78.66	154,600.00	153,150.00	152,350.00	_____
<b>CAPITAL OUTLAY</b>									
10-4190-501	CAPITAL OUTLAY								
	26,248.14	36,000.00	45,000.00	5,600.00	12.44	25,000.00	124,000.00	30,000.00	_____
				Dept. request	Mgr. recommended	Council approved			
	Repair/improvements at								
	10th St. boat ramp			\$100,000	\$30,000				
	Replacement truck/equip.			24,000	-0-				
<b>TOTAL CAPITAL OUTLAY</b>									
	26,248.14	36,000.00	45,000.00	5,600.00	12.44	25,000.00	124,000.00	30,000.00	_____
<b>TOTAL CEMETERY,BLDG,GROUNDS</b>									
	342,265.25	383,800.00	475,600.00	341,553.13	71.81	422,600.00	554,500.00	459,700.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved	
<b>CENTRAL SERVICES</b>										
<b>EMPLOYEE BENEFITS</b>										
10-4200-181	FICA	6,256.56	6,500.00	6,500.00	9,056.17	139.32	12,000.00	12,000.00	12,000.00	_____
10-4200-182	FICA-DISABILITY	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4200-185	UNEMPLOYMENT	1,039.08	1,040.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4200-186	WORKERS COMPENSATION	73,791.80	75,000.00	100,150.00	102,783.27	102.62	104,000.00	94,400.00	94,400.00	_____
10-4200-188	SAFETY PROGRAM/COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,000.00	_____
10-4200-189	WELLNESS BENEFITS	7,130.69	7,000.00	7,000.00	6,100.65	87.15	7,000.00	10,000.00	8,000.00	_____
<b>TOTAL EMPLOYEE BENEFITS</b>										
		88,218.13	90,040.00	113,650.00	117,940.09	103.77	123,000.00	118,900.00	116,400.00	_____
<b>PROFESSIONAL SERVICES</b>										
10-4200-191	AUDIT	23,030.00	23,000.00	22,600.00	21,316.00	94.31	22,550.00	22,700.00	22,700.00	_____
10-4200-192	LEGAL SERVICES	58,984.24	60,000.00	120,000.00	125,778.75	104.81	150,000.00	175,000.00	175,000.00	_____
10-4200-198	LEGAL RETAINER	16,800.00	16,800.00	17,300.00	15,400.00	89.01	16,800.00	17,500.00	17,500.00	_____
10-4200-491	DUES/SUBSCRIPTIONS/INTERNET	7,627.71	8,000.00	7,000.00	8,974.85	128.21	9,000.00	8,000.00	8,000.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-4200-653	CONTRACT SVC-PROFESSIONAL								
	41,252.34	50,850.00	64,400.00	28,144.16	43.70	33,000.00	37,100.00	37,100.00	_____
<b>TOTAL PROFESSIONAL SVC</b>									
	147,694.29	158,650.00	231,300.00	199,613.76	86.30	231,350.00	260,300.00	260,300.00	_____
<b>OTHER</b>									
10-4200-201	DEPARTMENTAL SUPPLIES								
	8,614.21	9,200.00	5,800.00	4,733.57	81.61	5,000.00	6,100.00	6,100.00	_____
10-4200-203	DEPT SUPPLIES-CITY MERCHANDISE								
	0.00	0.00	1,000.00	0.00	0.00	200.00	1,000.00	1,000.00	_____
10-4200-211	JANITORIAL SUPPLIES								
	1,691.75	2,000.00	2,000.00	1,011.82	50.59	1,400.00	2,000.00	2,000.00	_____
10-4200-321	TELEPHONE								
	7,138.55	7,000.00	7,400.00	6,761.11	91.36	7,550.00	7,800.00	7,800.00	_____
10-4200-325	POSTAGE								
	12,336.53	13,000.00	13,000.00	15,700.55	120.77	15,150.00	16,800.00	16,800.00	_____
10-4200-330	UTILITIES-MUN. BLDG.								
	0.00	0.00	9,000.00	9,649.36	107.21	10,650.00	10,700.00	10,700.00	_____
10-4200-331	UTILITIES								
	21,744.88	26,300.00	13,500.00	12,445.74	92.19	13,900.00	14,200.00	14,200.00	_____
10-4200-341	PRINTING								
	5,072.71	5,000.00	4,500.00	1,889.24	41.98	2,500.00	3,500.00	3,500.00	_____

<b>Account Number</b>	<b>Previous Year</b>		<b>Current</b>	<b>Expended/</b>	<b>%</b>	<b>Est Annual</b>	<b>Dept</b>	<b>Manager</b>	<b>Council</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Encumbered</b>	<b>Spent</b>	<b>Expense</b>	<b>Request</b>	<b>Recommend</b>	<b>Approved</b>
10-4200-350	MAINTENANCE/MUN. BLDG.								
	0.00	0.00	50,600.00	46,631.04	92.15	50,600.00	40,800.00	33,000.00	_____
10-4200-351	MAINTENANCE/BUILDINGS								
	74,408.73	110,000.00	27,500.00	20,653.62	75.10	24,000.00	33,400.00	31,200.00	_____
10-4200-370	ADV/PUBLIC RELATIONS								
	1,547.28	4,000.00	2,200.00	2,054.93	93.40	2,200.00	2,000.00	2,000.00	_____
10-4200-380	COMPUTER CENTER								
	26,346.95	35,250.00	41,500.00	27,232.09	65.61	30,000.00	41,800.00	41,800.00	_____
10-4200-391	LEGAL ADVERTISING								
	1,951.05	3,000.00	2,000.00	2,113.88	105.69	2,500.00	2,500.00	2,500.00	_____
10-4200-410	GENERAL GOV'T LEASES								
	43,822.40	40,500.00	45,650.00	44,436.76	97.34	44,500.00	48,200.00	48,200.00	_____
10-4200-450	INSURANCE								
	113,416.55	115,000.00	120,300.00	136,164.40	113.18	115,000.00	155,800.00	155,800.00	_____
10-4200-451	INSURANCE-RESERVE/CLAIMS								
	7,635.76	5,000.00	5,000.00	2,000.00	40.00	2,000.00	5,000.00	5,000.00	_____
10-4200-651	CONTRACTED SERVICES								
	2,040.03	2,500.00	4,100.00	4,795.63	116.96	5,600.00	2,900.00	2,900.00	_____
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<b>TOTAL OTHER</b>	327,767.38	377,750.00	355,050.00	338,273.74	95.27	332,750.00	394,500.00	384,500.00	_____

Account Number	Previous Year Actual	Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
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**CAPITAL OUTLAY**

10-4200-501	CAPITAL OUTLAY	73,693.88	73,700.00	0.00	0.00	0.00	90,300.00	32,300.00	
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	Dept. reequest	Mgr. recommended	Council approved
New server for computer system	\$ 6,300	\$ 6,300	
Exchange server for email retention	26,000	26,000	
Council Chamber audio/ visual technical equip. & improvements	33,000	-0-	
City Hall security system/ alarm/monitoring	25,000	-0-	

**TOTAL CAPITAL OUTLAY**

	73,693.88	73,700.00	0.00	0.00	0.00	0.00	90,300.00	32,300.00	
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**TOTAL CENTRAL SERVICES**

	637,373.68	700,140.00	700,000.00	655,827.59	93.68	687,100.00	864,000.00	793,500.00	
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<b>Account Number</b>	<b>Previous Year</b>		<b>Current</b>	<b>Expended/</b>	<b>%</b>	<b>Est Annual</b>	<b>Dept</b>	<b>Manager</b>	<b>Council</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Encumbered</b>	<b>Spent</b>	<b>Expense</b>	<b>Request</b>	<b>Recommend</b>	<b>Approved</b>
<b>GARAGE</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4250-121	SALARIES								
	63,684.09	63,000.00	66,900.00	57,889.24	86.53	64,500.00	67,600.00	67,600.00	_____
10-4250-122	OVERTIME								
	238.30	300.00	300.00	544.74	181.58	700.00	500.00	500.00	_____
10-4250-127	LONGEVITY/BONUS								
	850.00	850.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4250-134	SUPPLEMENTAL RETIREMENT								
	1,842.83	3,200.00	3,350.00	1,596.69	47.66	1,750.00	3,400.00	3,400.00	_____
10-4250-181	FICA								
	4,901.99	4,900.00	5,150.00	4,149.59	80.57	4,500.00	5,200.00	5,200.00	_____
10-4250-183	RETIREMENT								
	4,360.89	4,350.00	4,750.00	4,131.26	86.97	4,500.00	4,800.00	4,800.00	_____
10-4250-184	GROUP INSURANCE								
	11,668.80	11,700.00	10,700.00	8,475.14	79.20	9,400.00	10,450.00	10,450.00	_____
10-4250-185	UNEMPLOYMENT								
	0.00	0.00	450.00	416.82	92.62	475.00	425.00	425.00	_____
10-4250-189	OTHER POSTEMPLOYMENT BENEFITS								
	700.00	700.00	5,050.00	5,034.00	99.68	5,050.00	2,625.00	2,625.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	88,246.90	89,000.00	96,650.00	82,237.48	85.08	90,875.00	95,000.00	95,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
10-4250-201	DEPARTMENTAL SUPPLIES								
	1,671.46	2,800.00	2,400.00	1,853.61	77.23	2,300.00	4,700.00	4,700.00	_____
10-4250-212	UNIFORMS								
	485.25	750.00	600.00	502.51	83.75	600.00	700.00	700.00	_____
10-4250-250	GAS,OIL,TIRES								
	3,045.76	1,800.00	2,000.00	1,021.09	51.05	1,500.00	2,000.00	2,000.00	_____
10-4250-321	TELEPHONE								
	907.65	1,100.00	1,000.00	786.46	78.64	800.00	1,000.00	1,000.00	_____
10-4250-331	UTILITIES								
	4,875.18	4,500.00	5,000.00	4,893.11	97.86	4,200.00	5,000.00	5,000.00	_____
10-4250-351	MAINTENANCE/BUILDINGS								
	632.99	3,000.00	1,000.00	492.45	49.24	1,000.00	1,000.00	1,000.00	_____
10-4250-352	MAINTENANCE/EQUIPMENT								
	1,354.36	2,000.00	1,500.00	567.53	37.83	1,500.00	5,500.00	5,500.00	_____
10-4250-353	MAINTENANCE/VEHICLES								
	147.24	250.00	250.00	159.44	63.77	250.00	250.00	250.00	_____
10-4250-395	TRAVEL & TRAINING								
	0.00	450.00	450.00	213.75	47.50	700.00	700.00	700.00	_____
10-4250-410	LEASES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4250-491	DUES/SUBSRPTIONS/INTERNET								
	0.00	500.00	0.00	0.00	0.00	500.00	500.00	500.00	_____
10-4250-651	CONTRACTED SERVICES								
	36.00	250.00	100.00	484.75	484.75	500.00	500.00	500.00	_____

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
<b>TOTAL OTHER</b>	13,155.89	17,400.00	14,300.00	10,974.70	76.74	13,850.00	21,850.00	21,850.00	_____
<b>CAPITAL OUTLAY</b>									
10-4250-501	CAPTIAL OUTLAY 5,499.99	5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL CAPITAL OUTLAY</b>	5,499.99	5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL GARAGE</b>	106,902.78	112,150.00	110,950.00	93,212.18	84.01	104,725.00	116,850.00	116,850.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>COMMUNITY PROJECTS</b>									
10-9050-601	CHAMBER OF COMMERCE								
	391.50	400.00	400.00	391.50	97.87	392.00	400.00	400.00	_____
10-9050-602	EASTERN CAROLINA COUNCIL/GOVT								
	3,069.00	3,069.00	3,110.00	3,110.00	100.00	3,110.00	3,235.00	3,235.00	_____
10-9050-604	ECONOMIC DEVELOPMENT COUNCIL								
	1,200.00	1,200.00	1,200.00	1,200.00	100.00	1,200.00	1,200.00	1,200.00	_____
10-9050-605	NC LEAGUE OF MUNICIPALITIES								
	7,428.00	7,450.00	8,110.00	8,110.00	100.00	8,110.00	9,050.00	9,050.00	_____
10-9050-606	SCHOOL OF GOVERNMENT								
	941.00	911.00	978.00	978.00	100.00	978.00	1,050.00	1,050.00	_____
10-9050-607	NATIONAL LEAGUE OF CITIES								
	1,117.00	1,117.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-9050-609	CARTERET ARTS COUNCIL								
	2,000.00	2,000.00	1,800.00	1,800.00	100.00	1,800.00	2,000.00	1,800.00	_____
10-9050-610	MOREHEAD LITTLE LEAGUE								
	1,000.00	1,000.00	1,000.00	1,000.00	100.00	1,000.00	1,000.00	1,000.00	_____
10-9050-611	CHRISTMAS PARADE								
	3,000.00	3,000.00	3,000.00	3,000.00	100.00	3,000.00	3,000.00	3,000.00	_____
10-9050-612	AMERICAN LEGION BASEBALL (P 46								
	1,000.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	_____
10-9050-614	SEASHORE SOCCER LEAGUE								
	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	_____
10-9050-615	MAIN STREET PROJECT								
	39,000.00	39,000.00	35,100.00	35,100.00	100.00	35,100.00	35,000.00	35,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved	
10-9050-617	CARTERET SPORTS LEADERSHIP									
	0.00	300.00	0.00	0.00	0.00	0.00	300.00	300.00	_____	
10-9050-618	M L KING DAY									
	1,922.11	3,000.00	2,600.00	1,846.93	71.03	2,600.00	3,200.00	3,200.00	_____	
10-9050-619	BROAD ST. CLINIC									
	1,000.00	1,000.00	1,000.00	0.00	0.00	1,000.00	6,000.00	2,500.00	_____	
10-9050-620	CARTERET CO. HISTORICAL SOCIET									
	1,600.00	1,600.00	1,800.00	1,800.00	100.00	1,800.00	3,000.00	3,000.00	_____	
10-9050-621	CART. CO. MAYORS' COMM./DISABI									
	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	_____	
10-9050-623	BABE RUTH BASEBALL									
	1,000.00	1,000.00	1,000.00	1,000.00	100.00	1,000.00	1,000.00	1,000.00	_____	
10-9050-625	DARE SPONSERSHIP									
	400.00	400.00	400.00	400.00	100.00	400.00	400.00	400.00	_____	
10-9050-626	CRYSTAL COAST COUNTDOWN									
	0.00	0.00	500.00	500.00	100.00	500.00	500.00	500.00	_____	
10-9050-629	OTHER PROJECTS									
	1,720.34	4,750.00	1,500.00	0.00	0.00	0.00	16,400.00	3,200.00	_____	
Dept. requested    Mgr. recommended    Council approved										
NCLM Regulatory Tech.										
Assistance Fund (TAF)			\$ 627				\$ 627			
Allies for Cherry Pt. (ACT)			4,200				1,200			
US 70 Corridor Commission			10,000				-0-			
Unspecified			1,573				1,373			
<b>TOTAL COMMUNITY PROJ'S</b>										
	67,788.95	73,397.00	65,498.00	60,236.43	91.96	63,990.00	88,735.00	71,835.00	_____	

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council												
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved												
<b>POLICE</b>																					
<b>SALARIES &amp; BENEFITS</b>																					
10-4310-121	SALARIES																				
	1,718,593.68	1,730,400.00	1,766,075.00	1,629,875.41	92.28	1,776,000.00	1,916,675.00	1,898,200.00	_____												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 20%;">Dept. requested</td> <td style="width: 20%;">Mgr. recommended</td> <td style="width: 30%;">Council approved</td> </tr> <tr> <td>1 new Detective position</td> <td>\$36,982</td> <td>\$18,475 *</td> <td></td> </tr> <tr> <td colspan="4">*Funded at mid-year</td> </tr> </table>											Dept. requested	Mgr. recommended	Council approved	1 new Detective position	\$36,982	\$18,475 *		*Funded at mid-year			
	Dept. requested	Mgr. recommended	Council approved																		
1 new Detective position	\$36,982	\$18,475 *																			
*Funded at mid-year																					
10-4310-122	OVERTIME																				
	38,097.70	38,000.00	35,000.00	40,017.22	114.33	49,000.00	60,000.00	60,000.00	_____												
10-4310-125	UNIFORM ALLOWANCE																				
	22,000.00	22,900.00	22,550.00	20,400.00	90.46	22,300.00	23,050.00	17,275.00	_____												
10-4310-126	PARTTIME SALARIES																				
	66,740.11	65,700.00	68,225.00	63,655.68	93.30	69,450.00	72,800.00	72,800.00	_____												
10-4310-127	LONGEVITY/BONUS																				
	19,650.00	20,100.00	0.00	0.00	0.00	0.00	0.00	0.00	_____												
10-4310-128	HOLIDAY PAY																				
	56,559.00	61,400.00	67,000.00	55,931.05	83.47	61,300.00	68,400.00	67,500.00	_____												
10-4310-134	SUPPLEMENTAL RETIREMENT																				
	92,779.63	95,225.00	95,375.00	86,934.13	91.14	94,600.00	104,350.00	103,375.00	_____												
10-4310-181	FICA																				
	144,242.26	148,350.00	149,850.00	135,859.04	90.66	148,050.00	163,775.00	161,850.00	_____												
10-4310-183	RETIREMENT																				
	126,154.06	128,750.00	138,375.00	127,197.47	91.92	138,550.00	153,750.00	152,325.00	_____												
10-4310-184	GROUP INSURANCE																				
	243,673.07	275,175.00	240,900.00	212,425.55	88.18	232,100.00	240,600.00	238,050.00	_____												

Account Number	Previous Year		Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
	Actual	Budget							
10-4310-185	UNEMPLOYMENT								
	0.00	0.00	15,125.00	14,803.26	97.87	16,250.00	10,500.00	10,500.00	_____
10-4310-189	OTHER POSTEMPLOYMENT BENEFITS								
	33,520.00	38,050.00	40,575.00	39,390.00	97.07	39,400.00	43,750.00	43,750.00	_____
10-4310-073	TRANSFER TO SEP ALLOW TRUST								
	56,200.00	56,200.00	56,600.00	56,600.00	100.00	56,600.00	52,775.00	52,775.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	2,618,209.51	2,680,250.00	2,695,650.00	2,483,088.81	92.11	2,703,600.00	2,910,425.00	2,878,400.00	_____
<b>OTHER</b>									
10-4310-201	DEPARTMENTAL SUPPLIES								
	7,521.30	9,000.00	13,000.00	6,909.79	53.15	8,500.00	13,500.00	9,500.00	_____
10-4310-202	DEPT SUPPLIES-PROTECTIVE GEAR								
	0.00	500.00	5,100.00	5,080.00	99.60	5,100.00	1,000.00	1,000.00	_____
10-4310-203	K9 SUPPLIES/SERVICES								
	1,744.12	2,500.00	2,000.00	1,879.97	93.99	2,700.00	2,200.00	2,200.00	_____
10-4310-211	JANITORIAL SUPPLIES								
	1,665.47	2,000.00	2,000.00	1,573.26	78.66	2,000.00	2,200.00	2,200.00	_____
10-4310-212	UNIFORMS								
	20,764.76	24,000.00	17,400.00	12,534.33	72.03	17,400.00	24,000.00	20,000.00	_____
10-4310-250	GAS,OIL,TIRES								
	146,490.79	170,000.00	165,000.00	123,698.40	74.96	157,500.00	165,000.00	155,000.00	_____
10-4310-260	OFFICE SUPPLIES								
	17,787.20	18,500.00	19,500.00	11,662.43	59.80	19,500.00	19,500.00	15,000.00	_____
10-4310-298	TEEN COURT VOLUNTEER PROGRAM								
	276.96	750.00	1,750.00	90.00	5.14	1,750.00	2,350.00	2,350.00	_____

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
10-4310-299	SAFETY PROGRAM SUPPLIES								
	427.70	1,000.00	1,500.00	480.36	32.02	1,500.00	4,200.00	4,200.00	_____
10-4310-321	TELEPHONE								
	15,337.66	19,500.00	18,500.00	14,070.16	76.05	16,000.00	19,500.00	15,000.00	_____
10-4310-331	UTILITIES								
	90,972.40	107,200.00	106,200.00	82,982.79	78.13	100,000.00	110,500.00	100,000.00	_____
10-4310-341	PRINTING								
	970.00	1,100.00	1,000.00	337.71	33.77	1,000.00	1,000.00	1,000.00	_____
10-4310-351	MAINTENANCE/BUILDING								
	28,043.36	27,250.00	35,000.00	34,902.19	99.72	35,000.00	40,000.00	37,500.00	_____
10-4310-352	MAINTENANCE/EQUIPMENT								
	28,071.40	35,000.00	28,000.00	18,502.51	66.08	22,000.00	29,500.00	26,000.00	_____
10-4310-353	MAINTENANCE/VEHICLES								
	18,742.81	22,000.00	23,000.00	20,018.21	87.03	23,000.00	23,000.00	23,000.00	_____
10-4310-370	PUBLIC RELATIONS								
	3,713.39	3,600.00	3,600.00	1,681.40	46.70	3,600.00	3,600.00	3,600.00	_____
10-4310-395	TRAVEL & TRAINING								
	20,217.44	24,500.00	24,500.00	26,325.76	107.45	24,500.00	30,000.00	24,500.00	_____
10-4310-410	LEASES								
	8,470.00	7,650.00	2,800.00	2,772.00	99.00	2,800.00	2,950.00	2,950.00	_____
10-4310-491	DUES/SUBSCRIPTIONS/INTERNET								
	8,062.15	7,000.00	10,700.00	8,575.61	80.14	8,700.00	11,000.00	9,000.00	_____
10-4310-642	INVESTIGATIVE/DRUG BUY EXPEND								
	6,000.00	6,000.00	7,000.00	7,000.00	100.00	7,000.00	12,000.00	10,000.00	_____
10-4310-641	GOV HWY SAFETY PROGRAM GRANT								
	204.03	200.00	15,000.00	11,767.00	78.44	15,000.00	0.00	0.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved																																								
10-4310-643	TEEN COURT GRANT																																																
	10,940.61	10,350.00	10,350.00	8,390.74	81.07	10,350.00	10,350.00	10,350.00	_____																																								
10-4310-648	MISC POLICE GRANTS																																																
	65,575.20	118,000.00	364,688.00	351,058.60	96.26	364,688.00	0.00	0.00	_____																																								
10-4310-651	CONTRACTED SERVICES																																																
	14,459.00	28,500.00	23,700.00	16,222.45	68.44	15,000.00	15,000.00	15,000.00	_____																																								
<b>TOTAL OTHER</b>																																																	
	516,457.75	646,100.00	901,288.00	768,515.67	85.26	864,588.00	542,350.00	489,350.00	_____																																								
<b>CAPITAL OUTLAY</b>																																																	
10-4310-501	CAPITAL OUTLAY																																																
	161,710.12	164,500.00	157,525.00	156,587.35	99.40	157,525.00	213,425.00	167,100.00	_____																																								
	<table border="1"> <thead> <tr> <th></th> <th>Dept. requested</th> <th>Mgr. recommended</th> <th>Council approved</th> </tr> </thead> <tbody> <tr> <td>Cars @\$21,014</td> <td>(7) \$147,098</td> <td>(5) \$105,070</td> <td></td> </tr> <tr> <td>Radars @\$1,900</td> <td>(4) 7,600</td> <td>(4) 7,600</td> <td></td> </tr> <tr> <td>Camera @4,794</td> <td>(4) 19,176</td> <td>(4) 19,176</td> <td></td> </tr> <tr> <td>Lights @5,624</td> <td>(4) 22,496</td> <td>(4) 22,496</td> <td></td> </tr> <tr> <td>Striping @\$350</td> <td>(4) 1,400</td> <td>(4) 1,400</td> <td></td> </tr> <tr> <td>Cages @\$800</td> <td>(4) 3,200</td> <td>(4) 3,200</td> <td></td> </tr> <tr> <td>Lights UM @\$2,159</td> <td>(3) 6,477</td> <td>(1) 2,159</td> <td></td> </tr> <tr> <td>Computers @\$875</td> <td>(5) 4,375</td> <td>(5) 4,375</td> <td></td> </tr> <tr> <td>Printers @\$400</td> <td>(4) 1,600</td> <td>(4) 1,600</td> <td></td> </tr> </tbody> </table>										Dept. requested	Mgr. recommended	Council approved	Cars @\$21,014	(7) \$147,098	(5) \$105,070		Radars @\$1,900	(4) 7,600	(4) 7,600		Camera @4,794	(4) 19,176	(4) 19,176		Lights @5,624	(4) 22,496	(4) 22,496		Striping @\$350	(4) 1,400	(4) 1,400		Cages @\$800	(4) 3,200	(4) 3,200		Lights UM @\$2,159	(3) 6,477	(1) 2,159		Computers @\$875	(5) 4,375	(5) 4,375		Printers @\$400	(4) 1,600	(4) 1,600	
	Dept. requested	Mgr. recommended	Council approved																																														
Cars @\$21,014	(7) \$147,098	(5) \$105,070																																															
Radars @\$1,900	(4) 7,600	(4) 7,600																																															
Camera @4,794	(4) 19,176	(4) 19,176																																															
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Lights UM @\$2,159	(3) 6,477	(1) 2,159																																															
Computers @\$875	(5) 4,375	(5) 4,375																																															
Printers @\$400	(4) 1,600	(4) 1,600																																															
<b>TOTAL CAPITAL OUTLAY</b>																																																	
	161,710.12	164,500.00	157,525.00	156,587.35	99.40	157,525.00	213,425.00	167,100.00	_____																																								
<b>TOTAL POLICE</b>																																																	
	3,296,377.38	3,490,850.00	3,754,463.00	3,408,191.83	90.77	3,725,713.00	3,666,200.00	3,534,850.00	_____																																								

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>FEDERAL FORFEITURE FUNDS</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4311-125	ALLOWANCE/SPORTS CENTER								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-181	FICA								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>OTHER</b>									
10-4311-201	DEPARTMENTAL SUPPLIES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-212	UNIFORMS								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-250	GAS,OIL,TIRES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-321	TELEPHONE								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-352	MAINTENANCE/EQUIPMENT								
	3,645.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-353	MAINTENANCE/VEHICLES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-370	ADV/PUBLIC RELATIONS								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-391	LEGAL ADVERTISING								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
0-4311-395	TRAVEL & TRAINING								
	0.00	0.00	0.00	1,569.31	0.00	1,471.00	0.00	0.00	_____
10-4311-491	DUES & SUBSCRIPTIONS								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-641	DRUG BUY EXPEND.								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4311-651	CONTRACTED SERVICES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL OTHER</b>									
	3,645.69	0.00	0.00	1,569.31	0.00	1,471.00	0.00	0.00	_____
<b>CAPITAL OUTLAY</b>									
10-4311-501	CAPITAL OUTLAY								
	13,104.25	39,984.00	17,275.00	0.00	0.00	0.00	18,700.00	18,700.00	_____
Amounts reported above are funded from restricted Federal Forfeiture Funds-specific use not yet determined									
<b>TOTAL CAPITAL OUTLAY</b>									
	13,104.25	39,984.00	17,275.00	0.00	0.00	0.00	18,700.00	18,700.00	_____
<b>TOTAL FEDERAL FORFEITURE FUNDS</b>									
	16,749.94	39,984.00	17,275.00	1,569.31	9.08	1,471.00	18,700.00	18,700.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>PLANNING &amp; INSPECTIONS</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-4910-121	SALARIES								
	287,303.47	297,150.00	308,325.00	279,895.19	90.77	304,200.00	314,200.00	314,200.00	_____
10-4910-122	OVERTIME								
	0.00	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	_____
10-4910-126	PARTTIME SALARIES								
	3,314.18	5,200.00	5,150.00	805.00	15.63	1,100.00	5,150.00	5,150.00	_____
10-4910-127	LONGEVITY/BONUS								
	4,200.00	4,200.00	0.00	394.57	0.00	0.00	0.00	0.00	_____
10-4910-134	SUPPLEMENTAL RETIREMENT								
	13,006.05	15,100.00	15,450.00	12,477.07	80.75	13,500.00	15,650.00	15,650.00	_____
10-4910-181	FICA								
	22,147.85	23,500.00	23,675.00	21,224.47	89.64	22,950.00	23,975.00	23,975.00	_____
10-4910-183	RETIREMENT								
	19,526.60	20,400.00	21,875.00	19,816.58	90.59	21,400.00	22,150.00	22,150.00	_____
10-4910-184	GROUP INSURANCE								
	40,354.60	40,850.00	37,475.00	34,346.62	91.65	37,475.00	36,600.00	36,600.00	_____
10-4910-185	UNEMPLOYMENT								
	0.00	0.00	1,500.00	1,375.47	91.69	1,500.00	1,500.00	1,500.00	_____
10-4910-189	OTHER POSTEMPLOYMENT BENEFITS								
	7,650.00	6,950.00	8,375.00	9,147.80	109.22	9,150.00	11,675.00	11,675.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	397,502.75	414,350.00	422,825.00	379,482.77	89.74	411,275.00	431,900.00	431,900.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
10-4910-201	DEPARTMENTAL SUPPLIES								
	1,883.66	2,800.00	4,500.00	510.70	11.34	4,500.00	5,000.00	5,000.00	_____
10-4910-250	GAS,OIL,TIRES								
	3,884.23	6,500.00	7,000.00	4,192.25	59.88	5,000.00	8,325.00	8,325.00	_____
10-4910-260	OFFICE SUPPLIES								
	5,272.38	6,000.00	11,500.00	7,898.50	68.68	6,500.00	7,500.00	7,500.00	_____
10-4910-299	CAMA EXPENSE								
	1,042.95	1,500.00	1,000.00	163.60	16.36	1,100.00	1,100.00	1,100.00	_____
10-4910-311	TRAVEL REIMBURSEMENT								
	24.86	200.00	400.00	51.41	12.85	400.00	400.00	400.00	_____
10-4910-321	TELEPHONE								
	692.93	1,560.00	1,000.00	581.30	58.13	1,000.00	1,000.00	1,000.00	_____
10-4910-341	PRINTING								
	0.00	500.00	4,500.00	678.38	15.07	4,500.00	4,500.00	4,500.00	_____
10-4910-352	MAINTENANCE/EQUIPMENT								
	53.36	800.00	2,500.00	0.00	0.00	2,500.00	2,500.00	2,500.00	_____
10-4910-353	MAINTENANCE/VEHICLES								
	83.46	1,000.00	3,000.00	128.26	4.27	1,000.00	3,000.00	3,000.00	_____
10-4910-391	LEGAL ADVERTISING								
	2,631.25	2,900.00	4,000.00	2,887.54	72.18	5,000.00	5,000.00	5,000.00	_____
10-4910-395	TRAVEL & TRAINING								
	3,598.03	5,500.00	5,500.00	3,166.57	57.57	5,500.00	5,500.00	5,500.00	_____
10-4910-491	DUES/SUBSCRIPTIONS/INTERNET								
	3,074.52	3,600.00	3,600.00	3,082.07	85.61	3,600.00	3,700.00	3,700.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved								
10-4910-651	CONTRACTED SERVICES																
	1,959.75	3,000.00	9,750.00	2,057.25	21.10	5,000.00	9,750.00	9,750.00	_____								
10-4910-652	CONTRACT SVC-CLEAN OFF PRO																
	905.00	10,000.00	5,000.00	4,800.00	96.00	5,000.00	20,000.00	5,000.00	_____								
<b>TOTAL OTHER</b>																	
	25,106.38	45,860.00	63,250.00	30,197.83	47.74	50,600.00	77,275.00	62,275.00	_____								
<b>CAPITAL OUTLAY</b>																	
10-4910-501	CAPITAL OUTLAY																
	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	_____								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 20%;">Dept. requested</td> <td style="width: 20%;">Mgr. recommended</td> <td style="width: 30%;">Council approved</td> </tr> <tr> <td>Mapping &amp; inspection software</td> <td>\$20,000</td> <td>\$20,000</td> <td></td> </tr> </table>										Dept. requested	Mgr. recommended	Council approved	Mapping & inspection software	\$20,000	\$20,000	
	Dept. requested	Mgr. recommended	Council approved														
Mapping & inspection software	\$20,000	\$20,000															
<b>TOTAL CAPITAL OUTLAY</b>																	
	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	_____								
<b>TOTAL PLANNING/INSPECTIONS</b>																	
	422,609.13	460,210.00	486,075.00	409,680.60	84.28	461,875.00	529,175.00	514,175.00	_____								

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved												
<b>TRANSPORTATION</b>																					
<b>SALARIES &amp; BENEFITS</b>																					
10-4510-121	SALARIES																				
	252,748.99	265,150.00	270,875.00	249,078.89	91.95	273,200.00	344,250.00	318,250.00	_____												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 15%;">Dept. requested</td> <td style="width: 15%;">Mgr. recommended</td> <td style="width: 40%;">Council approved</td> </tr> <tr> <td>Ass't. Public Works Dir.</td> <td>\$52,042</td> <td>\$26,000 *</td> <td></td> </tr> <tr> <td colspan="4">*Funded at mid-year</td> </tr> </table>											Dept. requested	Mgr. recommended	Council approved	Ass't. Public Works Dir.	\$52,042	\$26,000 *		*Funded at mid-year			
	Dept. requested	Mgr. recommended	Council approved																		
Ass't. Public Works Dir.	\$52,042	\$26,000 *																			
*Funded at mid-year																					
10-4510-122	OVERTIME																				
	1,730.81	5,000.00	4,000.00	609.09	15.22	1,500.00	4,000.00	4,000.00	_____												
10-4510-126	PARTTIME SALARIES																				
	0.00	0.00	22,250.00	3,900.13	17.52	8,500.00	22,250.00	22,250.00	_____												
10-4510-127	LONGEVITY/BONUS																				
	2,800.00	3,250.00	0.00	0.00	0.00	0.00	0.00	0.00	_____												
10-4510-134	SUPPLEMENTAL RETIREMENT																				
	10,901.51	13,700.00	14,175.00	11,234.74	79.25	12,200.00	17,400.00	16,100.00	_____												
10-4510-181	FICA																				
	19,502.79	20,900.00	22,750.00	19,275.06	84.72	21,300.00	28,350.00	26,350.00	_____												
10-4510-183	RETIREMENT																				
	17,257.35	18,400.00	19,450.00	17,652.96	90.76	19,175.00	24,625.00	22,775.00	_____												
10-4510-184	GROUP INSURANCE																				
	48,620.00	52,500.00	48,175.00	44,159.94	91.66	48,175.00	52,300.00	49,700.00	_____												
10-4510-185	UNEMPLOYMENT																				
	0.00	0.00	1,925.00	1,810.03	94.02	2,125.00	2,150.00	2,150.00	_____												
10-4510-189	OTHER POSTEMPLOYMENT BENEFITS																				
	18,750.00	23,950.00	22,050.00	17,334.00	78.61	17,350.00	21,950.00	21,950.00	_____												

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>TOTAL SALARIES/BENEFITS</b>									
	372,311.45	402,850.00	425,650.00	365,054.84	85.76	403,525.00	517,275.00	483,525.00	_____
<b>OTHER</b>									
10-4510-201	DEPARTMENTAL SUPPLIES								
	12,851.19	16,800.00	14,850.00	11,791.39	79.40	18,000.00	18,000.00	18,000.00	_____
10-4510-212	UNIFORMS								
	2,876.78	3,000.00	3,250.00	2,750.54	84.63	3,250.00	3,800.00	3,800.00	_____
10-4510-250	GAS,OIL,TIRES								
	21,535.78	22,000.00	22,000.00	16,206.65	73.66	20,000.00	24,000.00	24,000.00	_____
10-4510-260	OFFICE SUPPLIES								
	1,237.88	2,000.00	1,800.00	1,331.99	73.99	1,500.00	1,800.00	1,800.00	_____
10-4510-299	MOSQUITO CONTROL SUPPLIES								
	1,416.56	1,500.00	5,000.00	1,125.65	22.51	5,000.00	3,500.00	3,500.00	_____
10-4510-321	TELEPHONE								
	1,043.94	1,500.00	1,500.00	978.89	65.25	1,100.00	1,500.00	1,500.00	_____
10-4510-331	UTILITIES-FACILITIES								
	3,199.23	4,000.00	4,000.00	3,311.08	82.77	3,500.00	4,000.00	4,000.00	_____
10-4510-339	UTILITIES-STREET LIGHTS								
	166,502.77	170,000.00	173,000.00	155,013.26	89.60	171,000.00	173,000.00	173,000.00	_____
10-4510-351	MAINTENANCE/BUILDINGS								
	153.71	500.00	4,750.00	1,006.30	21.18	4,000.00	4,500.00	4,500.00	_____
10-4510-352	MAINTENANCE/EQUIPMENT								
	4,103.55	8,000.00	11,450.00	8,321.87	72.68	11,000.00	12,500.00	12,500.00	_____
10-4510-353	MAINTENANCE/VEHICLES								
	3,687.83	4,700.00	3,800.00	3,202.65	84.28	3,500.00	3,800.00	3,800.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-4510-454	MAINTENANCE/LANDSCAPING								
	37,033.44	45,300.00	33,600.00	35,112.57	104.50	35,000.00	40,000.00	40,000.00	_____
10-4510-395	TRAVEL & TRAINING								
	0.00	1,000.00	1,300.00	949.02	73.00	1,200.00	3,800.00	3,800.00	_____
10-4510-491	DUES/SUBSCRIPTIONS/INTERNET								
	669.03	1,000.00	2,525.00	2,480.48	98.23	2,500.00	3,500.00	3,500.00	_____
10-4510-651	CONTRACTED SERVICES								
	512.50	3,500.00	850.00	1,151.25	135.44	500.00	650.00	650.00	_____
<b>TOTAL OTHER</b>									
	256,824.19	284,800.00	283,675.00	244,733.59	86.27	281,050.00	298,350.00	298,350.00	_____
<b>CAPITAL OUTLAY</b>									
10-4510-501	CAPITAL OUTLAY								
	65,363.00	65,500.00	0.00	0.00	0.00	0.00	83,000.00	27,000.00	_____
			Dept. request	Mgr. recommended	Council approved				
	N. 4th St. sidewalk		\$ 27,000	\$27,000					
	Replacement dump truck		56,000	-0-					
10-4510-642	NCDOT STREET GRANT								
	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4510-643	NCDOT SIDEWALK GRANT								
	88,520.49	105,000.00	25,500.00	41.08	0.16	500.00	275,000.00	275,000.00	_____
<b>TOTAL CAPITAL OUTLAY</b>									
	153,883.49	175,500.00	25,500.00	41.08	0.16	500.00	358,000.00	302,000.00	_____
<b>TOTAL TRANSPORTATION</b>									
	783,019.13	863,150.00	734,825.00	609,829.51	82.98	685,075.00	1,173,625.00	1,083,875.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved	
<b>POWELL BILL</b>										
<b>OTHER</b>										
10-4515-194	ENGINEERING	750.00	750.00	4,375.00	750.00	17.14	750.00	750.00	750.00	_____
10-4515-215	DEPT SUPPLIES-TRAFFIC CONTROL	5,276.32	5,000.00	13,000.00	7,055.44	54.27	10,000.00	13,000.00	13,000.00	_____
10-4515-358	SNOW & ICE REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4515-359	MAINTENANCE & MATERIALS	54,629.37	75,000.00	85,100.00	52,769.92	62.00	85,100.00	85,000.00	85,000.00	_____
<b>TOTAL OTHER</b>										
		60,655.69	80,750.00	102,475.00	60,575.36	59.11	95,850.00	98,750.00	98,750.00	_____
<b>CAPITAL OUTLAY</b>										
10-4515-550	EQUIPMENT-NEW	17,747.43	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4515-570	RIGHT OF WAY	2,829.96	0.00	0.00	2,437.11	0.00	2,400.00	2,400.00	2,400.00	_____
10-4515-580	CURB & GUTTER	542.89	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	_____
10-4515-581	BIKEWAYS-CONSTR & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4515-582	SIDEWALKS-CONSTR & MAINTENANCE	38,241.97	60,000.00	80,000.00	61,026.10	76.28	80,000.00	60,000.00	60,000.00	_____
10-4515-589	CONSTRUCTION-NEW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-4515-591	PAVING & RESURFACING								
	9,347.90	340,000.00	377,600.00	290,974.17	77.05	35,000.00	276,025.00	276,025.00	_____
	The FY 14-15 amount reported above is for the current paving/resurfacing contract and projected future activities.								
10-4515-592	BRIDGES-CONSTR & MAINTENANCE								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-4515-594	DRAINAGE & STORM SEWER								
	4,977.67	87,400.00	106,175.00	92,034.48	86.68	80,000.00	87,125.00	87,125.00	_____
	The FY 14-15 amount reported above is for the current drainage/storm sewer contract and projected future activities.								
<b>TOTAL CAPITAL OUTLAY</b>									
	73,687.82	518,400.00	564,775.00	446,471.86	79.05	198,400.00	426,550.00	426,550.00	_____
<b>TOTAL POWELL BILL</b>									
	134,343.51	599,150.00	667,250.00	507,047.22	75.99	294,250.00	525,300.00	525,300.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>LIBRARY</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-6110-121	SALARIES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6110-122	OVERTIME								
	0.00	0.00	0.00	38.51	0.00	0.00	0.00	0.00	_____
10-6110-126	PARTTIME SALARIES								
	67,276.51	78,300.00	73,600.00	66,780.85	90.73	73,600.00	85,850.00	85,850.00	_____
10-6110-127	LONGEVITY/BONUS								
	550.00	550.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6110-134	SUPPLEMENTAL RETIREMENT								
	0.00	0.00	1,400.00	414.07	29.57	800.00	1,650.00	1,650.00	_____
10-6110-181	FICA								
	5,200.89	6,050.00	5,650.00	5,111.64	90.47	5,650.00	6,575.00	6,575.00	_____
10-6110-183	RETIREMENT								
	0.00	0.00	1,950.00	1,028.04	52.72	1,450.00	2,350.00	2,350.00	_____
10-6110-184	GROUP INSURANCE								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6110-185	UNEMPLOYMENT								
	0.00	0.00	1,500.00	668.21	44.54	750.00	1,500.00	1,500.00	_____
10-6110-189	OTHER POSTEMPLOYMENT BENEFITS								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	73,027.40	84,900.00	84,100.00	74,041.32	88.03	82,250.00	97,925.00	97,925.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
10-6110-201	DEPARTMENTAL SUPPLIES								
	597.86	2,200.00	2,000.00	1,131.08	56.55	1,500.00	2,000.00	2,000.00	_____
10-6110-203	SPECIAL EVENTS SUPPLIES								
	478.59	500.00	500.00	273.77	54.75	500.00	500.00	500.00	_____
10-6110-211	JANITORIAL SUPPLIES								
	569.45	500.00	600.00	695.25	115.87	800.00	650.00	650.00	_____
10-6110-230	BOOKS								
	10,388.69	41,650.00	41,650.00	13,882.53	33.33	13,000.00	41,650.00	41,650.00	_____
10-6110-231	PERIODICALS								
	0.00	100.00	100.00	0.00	0.00	0.00	100.00	100.00	_____
10-6110-232	AUDIO VISUAL								
	446.84	750.00	750.00	480.78	64.10	400.00	750.00	750.00	_____
10-6110-260	OFFICE SUPPLIES								
	1,581.08	1,700.00	1,700.00	1,195.38	70.31	1,700.00	1,700.00	1,700.00	_____
10-6110-321	TELEPHONE								
	570.51	600.00	600.00	640.63	106.77	750.00	650.00	650.00	_____
10-6110-331	UTILITIES								
	7,841.49	11,000.00	10,000.00	7,998.73	79.98	8,550.00	10,000.00	10,000.00	_____
10-6110-351	MAINTENANCE/BUILDINGS								
	14,373.77	15,000.00	18,350.00	16,985.91	92.56	16,650.00	24,650.00	24,650.00	_____
10-6110-352	MAINTENANCE/EQUIPMENT								
	0.00	300.00	500.00	0.00	0.00	500.00	500.00	500.00	_____
10-6110-454	MAINTENANCE/GROUNDS								
	419.03	500.00	500.00	71.06	14.21	500.00	500.00	500.00	_____

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council																																
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved																																
10-6110-491	DUES/SUBSCRIPTIONS/INTERNET																																								
	1,030.44	1,100.00	1,500.00	1,030.44	68.69	1,050.00	3,000.00	3,000.00	_____																																
10-6110-380	COMPUTER CENTER																																								
	134.92	2,500.00	6,850.00	2,979.22	43.49	5,500.00	1,850.00	1,850.00	_____																																
10-6110-395	TRAVEL & TRAINING																																								
	689.27	250.00	250.00	101.36	40.54	250.00	250.00	250.00	_____																																
10-6110-651	CONTRACTED SERVICES																																								
	169.25	500.00	500.00	299.50	59.90	500.00	500.00	500.00	_____																																
<b>TOTAL OTHER</b>																																									
	39,291.19	79,150.00	86,350.00	47,765.64	55.31	52,150.00	89,250.00	89,250.00	_____																																
<b>CAPITAL OUTLAY</b>																																									
10-6110-501	CAPITAL OUTLAY																																								
	54,174.17	122,900.00	66,200.00	64,524.95	97.46	64,600.00	148,500.00	30,000.00	_____																																
<table border="1"> <thead> <tr> <th></th> <th>Dept. requested</th> <th>Mgr. recommended</th> <th>Council approved</th> </tr> </thead> <tbody> <tr> <td>Building structural</td> <td></td> <td></td> <td></td> </tr> <tr> <td>  assess./wood rot repair</td> <td>\$30,000</td> <td>\$30,000</td> <td></td> </tr> <tr> <td>Roof/dormers/internal</td> <td></td> <td></td> <td></td> </tr> <tr> <td>  gutters</td> <td>63,500</td> <td>-0-</td> <td></td> </tr> <tr> <td>Update/rewire electrical,</td> <td></td> <td></td> <td></td> </tr> <tr> <td>  install CATV cable and</td> <td></td> <td></td> <td></td> </tr> <tr> <td>  security system</td> <td>55,000</td> <td>-0-</td> <td></td> </tr> </tbody> </table>											Dept. requested	Mgr. recommended	Council approved	Building structural				assess./wood rot repair	\$30,000	\$30,000		Roof/dormers/internal				gutters	63,500	-0-		Update/rewire electrical,				install CATV cable and				security system	55,000	-0-	
	Dept. requested	Mgr. recommended	Council approved																																						
Building structural																																									
assess./wood rot repair	\$30,000	\$30,000																																							
Roof/dormers/internal																																									
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install CATV cable and																																									
security system	55,000	-0-																																							
<b>TOTAL CAPITAL OUTLAY</b>																																									
	54,174.17	122,900.00	66,200.00	64,524.95	97.46	64,600.00	148,500.00	30,000.00	_____																																
<b>TOTAL LIBRARY</b>																																									
	166,492.76	286,950.00	236,650.00	186,331.91	78.73	199,000.00	335,675.00	217,175.00	_____																																

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved
<b>RECREATION</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-6120-121	SALARIES								
	158,556.19	169,900.00	174,550.00	147,829.28	84.69	163,725.00	181,750.00	181,750.00	_____
10-6120-122	OVERTIME								
	465.38	100.00	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00	_____
10-6120-126	PARTTIME SALARIES								
	23,167.58	30,900.00	46,200.00	29,721.89	64.33	35,000.00	45,000.00	45,000.00	_____
10-6120-127	LONGEVITY/BONUS								
	2,450.00	2,450.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6120-128	SALARIES-OTHER/SUMMER CAMP								
	36,744.52	50,100.00	55,400.00	39,519.57	71.33	56,400.00	63,725.00	63,725.00	_____
10-6120-134	SUPPLEMENTAL RETIREMENT								
	6,824.61	9,300.00	9,550.00	6,269.38	65.64	6,925.00	9,975.00	9,975.00	_____
10-6120-181	FICA								
	16,295.80	19,400.00	21,225.00	15,859.25	74.71	19,000.00	22,300.00	22,300.00	_____
10-6120-183	RETIREMENT								
	11,916.34	12,550.00	13,500.00	11,277.01	83.53	12,275.00	14,100.00	14,100.00	_____
10-6120-184	GROUP INSURANCE								
	21,392.80	23,350.00	21,400.00	17,842.40	83.37	19,625.00	20,925.00	20,925.00	_____
10-6120-185	UNEMPLOYMENT								
	0.00	0.00	2,250.00	2,098.26	93.25	2,450.00	5,125.00	5,125.00	_____
10-6120-189	OTHER POSTEMPLOYMENT BENEFITS								
	6,600.00	6,600.00	4,375.00	4,158.00	95.04	4,150.00	1,400.00	1,400.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>TOTAL SALARIES/BENEFITS</b>									
	284,413.22	324,650.00	349,450.00	274,575.04	78.57	319,550.00	365,300.00	365,300.00	_____
<b>OTHER</b>									
10-6120-201	DEPARTMENTAL SUPPLIES								
	0.00	0.00	3,000.00	2,710.93	90.36	3,000.00	3,000.00	3,000.00	_____
10-6120-203	SPECIAL EVENTS								
	0.00	0.00	30,400.00	24,477.58	80.51	24,500.00	33,000.00	33,000.00	_____
10-6120-211	JANITORIAL SUPPLIES								
	287.28	400.00	400.00	269.08	67.27	350.00	400.00	400.00	_____
10-6120-250	GAS,OIL,TIRES								
	269.56	700.00	700.00	139.62	19.94	500.00	700.00	700.00	_____
10-6120-260	OFFICE SUPPLIES								
	2,444.40	3,000.00	3,500.00	3,045.84	87.02	3,500.00	3,500.00	3,500.00	_____
10-6120-311	TRAVEL REIMBURSEMENT								
	381.95	1,000.00	1,000.00	144.64	14.46	600.00	1,000.00	1,000.00	_____
10-6120-321	TELEPHONE								
	1,809.73	1,800.00	1,800.00	1,513.64	84.09	1,800.00	1,800.00	1,800.00	_____
10-6120-331	UTILITIES								
	35,925.89	40,000.00	40,000.00	33,974.36	84.93	40,000.00	40,000.00	40,000.00	_____
10-6120-351	MAINTENANCE/BUILDINGS								
	45,629.13	60,500.00	106,500.00	94,162.60	88.41	105,000.00	50,500.00	50,500.00	_____
10-6120-353	MAINTENANCE/VEHICLES								
	280.27	500.00	500.00	0.00	0.00	500.00	500.00	500.00	_____
10-6120-395	TRAVEL & TRAINING								
	2,100.58	2,500.00	2,800.00	767.92	27.42	1,500.00	4,000.00	4,000.00	_____

<b>Account Number</b>	<b>Previous Year</b>		<b>Current</b>	<b>Expended/</b>	<b>%</b>	<b>Est Annual</b>	<b>Dept</b>	<b>Manager</b>	<b>Council</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Encumbered</b>	<b>Spent</b>	<b>Expense</b>	<b>Request</b>	<b>Recommend</b>	<b>Approved</b>
10-6120-410	LEASE FACILITIES								
	2,429.56	2,500.00	2,250.00	2,249.27	99.96	2,250.00	2,500.00	2,500.00	_____
10-6120-491	DUES/SUBSCRIPTIONS/INTERNET								
	1,608.41	3,500.00	2,500.00	1,437.44	57.49	2,500.00	2,500.00	2,500.00	_____
10-6120-612	FOURTH OF JULY								
	15,500.00	15,500.00	15,500.00	14,000.00	90.32	15,500.00	15,500.00	15,500.00	_____
10-6120-641	CONCERTS IN THE PARK								
	10,810.00	12,000.00	12,000.00	9,400.00	78.33	12,000.00	12,000.00	12,000.00	_____
10-6120-642	ATHLETIC PROGRAM								
	13,301.94	15,000.00	13,500.00	12,050.50	89.26	13,500.00	14,000.00	14,000.00	_____
10-6120-643	SUMMER CAMP								
	10,006.17	10,000.00	10,000.00	7,130.87	71.30	10,000.00	10,000.00	10,000.00	_____
10-6120-645	WEIGHT ROOM								
	4,741.95	5,000.00	5,000.00	3,275.84	65.51	5,000.00	5,000.00	5,000.00	_____
10-6120-646	RECREATION PROGRAM								
	3,529.02	3,500.00	3,000.00	2,124.18	70.80	3,000.00	2,500.00	2,500.00	_____
10-6120-651	CONTRACTED SERVICES								
	3,373.25	12,000.00	13,500.00	3,323.26	24.61	4,000.00	15,800.00	15,800.00	_____
<b>TOTAL OTHER</b>									
	154,429.09	189,400.00	267,850.00	216,197.57	80.71	249,000.00	218,200.00	218,200.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>CAPITAL OUTLAY</b>									
10-6120-501	CAPITAL OUTLAY								
	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00	65,000.00	_____
				Dept. requested	Mgr. recommended	Council approved			
				Renovate men's east side restroom	\$65,000	\$65,000			
				Weight room flooring removal/replacement	30,000	-0-			
<b>TOTAL CAPITAL OUTLAY</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00	65,000.00	_____
<b>TOTAL RECREATION</b>									
	438,842.31	514,050.00	617,300.00	490,772.61	79.50	568,550.00	678,500.00	648,500.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>PARKS</b>									
<b>SALARIES &amp; BENEFITS</b>									
10-6130-121	SALARIES								
	64,383.43	66,750.00	69,600.00	55,953.01	80.39	62,200.00	73,200.00	73,200.00	_____
10-6130-122	OVERTIME								
	2,442.12	5,000.00	4,000.00	3,235.04	80.87	4,000.00	4,000.00	4,000.00	_____
10-6130-126	PARTTIME SALARIES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6130-127	LONGEVITY/BONUS								
	450.00	700.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6130-134	SUPPLEMENTAL RETIREMENT								
	2,389.90	3,600.00	3,675.00	4,662.46	126.86	4,900.00	3,850.00	3,850.00	_____
10-6130-181	FICA								
	5,186.12	5,550.00	5,650.00	4,527.99	80.14	5,000.00	5,900.00	5,900.00	_____
10-6130-183	RETIREMENT								
	4,569.14	4,900.00	5,200.00	4,184.63	80.47	4,600.00	5,450.00	5,450.00	_____
10-6130-184	GROUP INSURANCE								
	16,478.70	17,500.00	16,050.00	13,775.76	85.83	15,200.00	15,700.00	15,700.00	_____
10-6130-185	UNEMPLOYMENT								
	0.00	0.00	650.00	541.74	83.34	475.00	650.00	650.00	_____
10-6130-189	OTHER POSTEMPLOYMENT BENEFITS								
	1,050.00	1,050.00	1,050.00	1,050.00	100.00	1,050.00	1,050.00	1,050.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	96,949.41	105,050.00	105,875.00	87,930.63	83.05	97,425.00	109,800.00	109,800.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
10-6130-211	JANITORIAL SUPPLIES								
	4,775.99	5,000.00	5,000.00	2,921.18	58.42	5,000.00	5,000.00	5,000.00	_____
10-6130-212	UNIFORMS								
	1,025.03	1,200.00	1,200.00	1,350.30	112.52	1,725.00	1,850.00	1,850.00	_____
10-6130-250	GAS,OIL,TIRES								
	4,323.43	3,500.00	4,000.00	3,519.10	87.97	4,000.00	4,000.00	4,000.00	_____
10-6130-260	OFFICE SUPPLIES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
10-6130-321	TELEPHONE								
	278.64	300.00	300.00	232.10	77.36	300.00	300.00	300.00	_____
10-6130-331	UTILITIES								
	77,691.50	97,500.00	90,000.00	68,449.17	76.05	85,000.00	90,000.00	90,000.00	_____
10-6130-351	MAINTENANCE/BUILDINGS								
	4,142.32	6,100.00	4,650.00	4,339.46	93.32	5,000.00	5,000.00	5,000.00	_____
10-6130-352	MAINTENANCE/EQUIPMENT								
	2,451.12	2,500.00	4,000.00	2,870.47	71.76	4,000.00	5,500.00	5,500.00	_____
10-6130-353	MAINTENANCE/VEHICLES								
	125.51	100.00	300.00	79.46	26.48	300.00	300.00	300.00	_____
10-6130-454	MAINTENANCE/GROUNDS								
	48,968.66	49,500.00	52,000.00	49,835.34	95.83	52,000.00	52,500.00	52,500.00	_____
10-6130-395	TRAVEL & TRAINING								
	688.00	1,500.00	1,250.00	772.52	61.80	1,250.00	2,800.00	2,800.00	_____
10-6130-410	LEASE FACILITIES								
	4,572.30	7,200.00	0.00	0.00	0.00	0.00	0.00	0.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved																
10-6130-491	DUES/SUBSCRIPTIONS/INTERNET																								
	839.40	1,500.00	2,000.00	2,009.78	100.48	2,000.00	2,000.00	2,000.00	_____																
10-6130-651	CONTRACTED SERVICES																								
	0.00	0.00	350.00	367.00	104.85	100.00	100.00	100.00	_____																
<b>TOTAL OTHER</b>																									
	149,881.90	175,900.00	165,050.00	136,745.88	82.85	160,675.00	169,350.00	169,350.00	_____																
<b>CAPITAL OUTLAY</b>																									
10-6130-501	CAPITAL OUTLAY																								
	1,710.76	8,500.00	95,525.00	75,587.63	79.12	86,000.00	96,500.00	34,500.00	_____																
	<table border="1"> <thead> <tr> <th></th> <th>Dept. requested</th> <th>Mgr. recommended</th> <th>Council approved</th> </tr> </thead> <tbody> <tr> <td>Replacement vehicle</td> <td>\$24,500</td> <td>\$24,500</td> <td></td> </tr> <tr> <td>Playground equipment/ park improvements</td> <td>10,000</td> <td>10,000</td> <td></td> </tr> <tr> <td>Underdrain system-soccer field #2 at Rotary Park</td> <td>62,000</td> <td>-0-</td> <td></td> </tr> </tbody> </table>										Dept. requested	Mgr. recommended	Council approved	Replacement vehicle	\$24,500	\$24,500		Playground equipment/ park improvements	10,000	10,000		Underdrain system-soccer field #2 at Rotary Park	62,000	-0-	
	Dept. requested	Mgr. recommended	Council approved																						
Replacement vehicle	\$24,500	\$24,500																							
Playground equipment/ park improvements	10,000	10,000																							
Underdrain system-soccer field #2 at Rotary Park	62,000	-0-																							
<b>TOTAL CAPITAL OUTLAY</b>																									
	1,710.76	8,500.00	95,525.00	75,587.63	79.12	86,000.00	96,500.00	34,500.00	_____																
<b>TOTAL PARKS</b>																									
	248,542.07	289,450.00	366,450.00	300,264.14	81.93	344,100.00	375,650.00	313,650.00	_____																

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
<b>DEBT SERVICE</b>									
10-9100-711	PRIN-BB&T SHEPARD ST BOAT RAMP								
	70,000.00	70,000.00	70,000.00	70,000.00	100.00	70,000.00	70,000.00	70,000.00	_____
10-9100-712	PRIN-USDA-POLICE ST.								
	53,793.30	53,793.00	56,012.00	56,012.27	100.00	56,012.00	58,323.00	58,323.00	_____
10-9100-716	PRIN-BB&T-2005 STREET IMPROVE.								
	80,000.00	80,000.00	80,000.00	80,000.00	100.00	80,000.00	80,000.00	80,000.00	_____
10-9100-717	PRIN-USDA LOAN-TRAIN DEPOT								
	8,395.90	8,396.00	8,742.00	8,742.23	100.00	8,742.00	9,103.00	9,103.00	_____
10-9100-718	PRIN-CARTERET CO-JIB PAVILLION								
	0.00	0.00	0.00	0.00	0.00	0.00	81,400.00	81,400.00	_____
10-9100-721	INT-BB&T SHEPARD ST BOAT RAMP								
	31,150.58	40,787.00	27,883.00	27,882.75	99.99	27,883.00	25,510.00	25,510.00	_____
10-9100-722	INT-USDA-POLICE ST.								
	196,222.70	196,223.00	194,004.00	194,003.73	99.99	194,004.00	191,693.00	191,693.00	_____
10-9100-726	INT-BB&T-2005 STREET IMPROVE.								
	19,110.00	27,230.00	15,438.00	15,438.00	100.00	15,438.00	13,446.00	13,446.00	_____
10-9100-727	INT-USDA LOAN-TRAIN DEPOT								
	13,743.10	13,743.00	13,397.00	13,396.77	99.99	13,397.00	13,036.00	13,036.00	_____
<b>TOTAL DEBT SERVICE</b>									
	472,415.58	490,172.00	465,476.00	465,475.75	100.00	465,476.00	542,511.00	542,511.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved								
<b>OTHER FINANCING USES</b>																	
10-9820-028	TRANSFER TO FIRE SERVICE																
	1,634,539.92	1,634,540.00	1,978,150.00	1,813,304.13	91.66	1,978,150.00	2,460,000.00	2,257,111.00	_____								
10-9840-041	TRANSFER TO SCHOOL BLDG ACQ/IM																
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____								
10-9840-049	TRANSFER TO BASEBALL PARK CPF																
	322,950.00	322,950.00	0.00	0.00	0.00	0.00	25,000.00	0.00	_____								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 20%;">Dept. requested</td> <td style="width: 20%;">Mgr. recommended</td> <td style="width: 30%;">Council approved</td> </tr> <tr> <td>Vegetative/other buffering at B-ball Pk.</td> <td>\$25,000</td> <td>\$ -0-</td> <td></td> </tr> </table>										Dept. requested	Mgr. recommended	Council approved	Vegetative/other buffering at B-ball Pk.	\$25,000	\$ -0-	
	Dept. requested	Mgr. recommended	Council approved														
Vegetative/other buffering at B-ball Pk.	\$25,000	\$ -0-															
10-9840-045	TFR TO JIB CPF-ACQ/IMPROVE																
	595,643.00	595,643.00	65,500.00	0.00	0.00	0.00	45,000.00	0.00	_____								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 20%;">Dept. request</td> <td style="width: 20%;">Mgr. recommended</td> <td style="width: 30%;">Council approved</td> </tr> <tr> <td>Underground electric in 700 block of Shepard St.</td> <td>\$45,000</td> <td>\$ -0-</td> <td></td> </tr> </table>										Dept. request	Mgr. recommended	Council approved	Underground electric in 700 block of Shepard St.	\$45,000	\$ -0-	
	Dept. request	Mgr. recommended	Council approved														
Underground electric in 700 block of Shepard St.	\$45,000	\$ -0-															
10-9842-045	TFR TO JIB CPF-FEE CREDITS																
	0.00	0.00	197,529.00	0.00	0.00	5,000.00	192,983.00	192,983.00	_____								
<b>TOTAL FINANCING USES</b>																	
	2,553,132.92	2,553,133.00	2,241,179.00	1,813,304.13	80.90	1,983,150.00	2,722,983.00	2,450,094.00	_____								

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>REIMBURSEMENTS(CONTRA)</b>									
10-4201-028	REIM FROM FIRE-OVERHEAD								
	-165,000.00	-165,000.00	-144,000.00	-132,000.00	91.66	-144,000.00	-114,000.00	-114,000.00	_____
10-4201-061	REIM FROM W/S-OVERHEAD								
	-408,600.00	-408,600.00	-411,000.00	-376,750.00	91.66	-411,000.00	-438,000.00	-438,000.00	_____
10-4201-062	REIM FROM SOLID WSTE-OVERHEAD								
	-78,000.00	-78,000.00	-78,000.00	-71,500.00	91.66	-78,000.00	-79,200.00	-79,200.00	_____
10-4510-061	REIMB-W/S DIRECT								
	-11,420.05	-12,000.00	-12,000.00	-4,861.70	40.51	-12,000.00	-12,000.00	-12,000.00	_____
<b>TOTAL REIMBURSEMENTS</b>									
	-663,020.05	-663,600.00	-645,000.00	-585,111.70	90.71	-645,000.00	-643,200.00	-643,200.00	_____
10-9910-991	CONTINGENCY								
	0.00	169,421.00	57,451.00	0.00	0.00	0.00	244,321.00	179,610.00	_____
<div style="border: 1px solid black; padding: 5px;"> <p>General fund contingency of \$10,800 is included in the Manager recommended amount above for succession planning/training activities. Funding will be moved to individual departments to expend as determined by City Manager and with Council approval (via budget amendment).</p> </div>									
<b>TOTAL GENERAL FUND EXPEND'S</b>									
	9,862,949.38	11,259,357.00	11,286,767.00	9,560,098.95	84.70	10,244,150.00	12,793,100.00	11,820,700.00	_____

Fire/EMS Service

**TOWN OF MOREHEAD CITY  
 FY 2014-2015  
 FIRE/EMS SERVICE FUND**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Restricted Intergovernmental	\$208,000	5.79%
Charges for Services, Ambulance Fees, & Permits	996,000	27.72%
Investment Earnings	500	0.01%
Miscellaneous	5,500	0.15%
Other Financing Sources		
Transfers from Other Funds	2,257,111	62.81%
Fund Balance Appropriated	126,539	3.52%
<b>TOTAL</b>	<b>\$3,593,650</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Salaries & Benefits	\$2,552,850	71.05%
Operating Expenditures	604,150	16.81%
Capital Outlay	251,000	6.98%
Debt Service	102,111	2.84%
Contingency	83,539	2.32%
<b>TOTAL</b>	<b>\$3,593,650</b>	<b>100.00%</b>

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
FIRE/EMS SERVICE FUND REVENUES								
RESTRICTED INTERGOVT								
28-3100-310	AD VALOREM TAX	469,332.13	469,415.00	0.00	-78.38	0.00	0.00	_____
28-3231-310	LOCAL OPTION SALES TAX	153,756.41	155,000.00	0.00	0.00	0.00	0.00	_____
28-3301-231	FEMA REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	_____
28-3434-231	FEMA GRANT	45,000.00	55,800.00	0.00	0.00	0.00	0.00	_____
28-3434-239	HOMELAND SECURITY GRANT	360.77	0.00	0.00	0.00	0.00	0.00	_____
28-3434-330	CARTERET COUNTY EQUIPMENT GRANT	0.00	0.00	0.00	0.00	0.00	208,000.00	_____
<hr/>								
TOTAL RESTRICTED GOVT		668,449.31	680,215.00	0.00	-78.38	0.00	208,000.00	_____

Account Number		Previous Year Actual	Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
FEES									
28-3434-410	FIRE FEES-PLAN REVIEWS	225.00	0.00	0.00	1,675.00	0.00	725.00	1,000.00	_____
28-3434-411	FIRE FEES-CONSTRUCTION PERMITS	50.00	0.00	0.00	650.00	0.00	350.00	500.00	_____
28-3434-412	FIRE FEES-OPERATIONAL PERMITS	0.00	0.00	0.00	800.00	0.00	450.00	600.00	_____
28-3434-490	DIST CHGS FOR SVCS-FIRE/EMS	0.00	0.00	500,000.00	407,029.16	81.40	500,000.00	500,000.00	_____
28-3437-410	AMBULANCE FEES	438,267.83	425,000.00	400,000.00	349,682.56	87.42	425,000.00	459,900.00	_____
28-3437-421	MEDICAID REIMBURSEMENT	33,862.00	42,000.00	42,000.00	0.00	0.00	42,000.00	34,000.00	_____
<hr/>									
TOTAL FEES		472,404.83	467,000.00	942,000.00	759,836.72	80.66	968,525.00	996,000.00	_____
<hr/>									
INVESTMENT EARNINGS									
28-3831-491	INTEREST EARNINGS	1,294.41	2,500.00	1,000.00	536.77	53.67	600.00	500.00	_____
<hr/>									
TOTAL INVEST EARNINGS		1,294.41	2,500.00	1,000.00	536.77	53.67	600.00	500.00	_____

<b>Account Number</b>		<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Revenue To Date</b>	<b>% Spent</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Council Approved</b>
MISCELLANEOUS REVENUE									
28-3833-840	DONATIONS	7,159.24	0.00	5,200.00	8,076.50	155.31	7,600.00	2,500.00	_____
28-3835-820	SALE OF SURPLUS PROPERTY	9,297.75	0.00	3,000.00	210.23	7.00	200.00	3,000.00	_____
28-3839-850	INSURANCE REIM/REFUNDS	8,715.50	0.00	0.00	4,169.24	0.00	4,100.00	0.00	_____
28-3839-890	MISCELLANEOUS	3,219.60	0.00	0.00	15.39	0.00	0.00	0.00	_____
<hr/>									
TOTAL MISCELLANEOUS		28,392.09	0.00	8,200.00	12,471.36	152.08	11,900.00	5,500.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved									
OTHER FINANCING SOURCES																	
28-3981-010	TRANSFER FROM GENERAL FUND																
	1,634,539.92	1,634,540.00	1,978,150.00	1,813,304.13	91.66	1,978,150.00	2,257,111.00	_____									
28-3991-991	APPROPRIATED FUND BALANCE																
	0.00	801,500.00	59,150.00	0.00	0.00	0.00	126,539.00	_____									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="width: 20%; text-align: center;">Mgr. recommended</td> <td style="width: 40%; text-align: center;">Council approved</td> </tr> <tr> <td>From restricted/committed fund balance</td> <td style="text-align: center;">\$ 6,000</td> <td></td> </tr> <tr> <td>From unassigned fund balance</td> <td style="text-align: center;">120,539</td> <td></td> </tr> </table>										Mgr. recommended	Council approved	From restricted/committed fund balance	\$ 6,000		From unassigned fund balance	120,539	
	Mgr. recommended	Council approved															
From restricted/committed fund balance	\$ 6,000																
From unassigned fund balance	120,539																
TOTAL FINANCING SOURCES																	
	1,634,539.92	2,436,040.00	2,037,300.00	1,813,304.13	89.00	1,978,150.00	2,383,650.00	_____									
TOTAL FIRE/EMS REVENUES																	
	2,805,080.56	3,585,755.00	2,988,500.00	2,586,070.60	86.53	2,959,175.00	3,593,650.00	_____									

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved																				
<b>FIRE/EMS SERVICE FUND EXPENDITURES</b>																													
<b>SALARIES &amp; BENEFITS</b>																													
28-4340-121	SALARIES-FIRE/EMS																												
	1,153,359.46	1,189,050.00	1,389,900.00	1,205,077.53	86.70	1,322,000.00	1,657,500.00	1,623,900.00																					
	<table border="1"> <thead> <tr> <th></th> <th>Dept. requested</th> <th>Mgr. recommended</th> <th>Council approved</th> </tr> </thead> <tbody> <tr> <td>1) 3 New firefighter/paramedic positions</td> <td>\$126,000</td> <td>\$92,400</td> <td></td> </tr> <tr> <td>2) Add'l to convert Admin. Ass't. position to full time</td> <td>13,896</td> <td>13,896</td> <td></td> </tr> <tr> <td colspan="4">1) Manager recommendation is to fund firefighter/paramedic positions to begin at 10/1/2014</td> </tr> <tr> <td colspan="4">2) If full time status for Admin. Ass't. position is not approved by Council, part time funding for this position would need to be restored</td> </tr> </tbody> </table>										Dept. requested	Mgr. recommended	Council approved	1) 3 New firefighter/paramedic positions	\$126,000	\$92,400		2) Add'l to convert Admin. Ass't. position to full time	13,896	13,896		1) Manager recommendation is to fund firefighter/paramedic positions to begin at 10/1/2014				2) If full time status for Admin. Ass't. position is not approved by Council, part time funding for this position would need to be restored			
	Dept. requested	Mgr. recommended	Council approved																										
1) 3 New firefighter/paramedic positions	\$126,000	\$92,400																											
2) Add'l to convert Admin. Ass't. position to full time	13,896	13,896																											
1) Manager recommendation is to fund firefighter/paramedic positions to begin at 10/1/2014																													
2) If full time status for Admin. Ass't. position is not approved by Council, part time funding for this position would need to be restored																													
28-4340-122	OVERTIME-FIRE																												
	45,336.16	67,700.00	67,700.00	61,237.74	90.45	67,700.00	95,550.00	95,550.00																					
28-4340-125	UNIFORM ALLOWANCE																												
	18,600.00	19,200.00	16,800.00	14,960.00	89.04	16,400.00	18,250.00	13,400.00																					
28-4340-126	PARTTIME SALARIES																												
	89,571.18	99,300.00	108,650.00	101,785.07	93.68	119,200.00	109,350.00	109,350.00																					
28-4340-127	LONGEVITY/BONUS																												
	12,000.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00																					
28-4340-128	HOLIDAY PAY																												
	0.00	0.00	0.00	0.00	0.00	0.00	64,850.00	63,250.00																					
28-4340-134	SUPPLEMENTAL RETIREMENT																												
	50,864.62	63,550.00	72,900.00	54,344.09	74.54	69,500.00	90,900.00	89,125.00																					

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
28-4340-181	FICA								
	98,572.52	106,300.00	121,450.00	103,079.48	84.87	116,700.00	148,850.00	145,775.00	_____
28-4340-182	FICA DISABILITY								
	0.00	500.00	500.00	0.00	0.00	500.00	0.00	0.00	_____
28-4340-183	RETIREMENT								
	81,040.02	85,650.00	103,050.00	89,518.74	86.86	98,250.00	128,550.00	126,050.00	_____
28-4340-184	GROUP INSURANCE								
	171,767.50	186,400.00	187,375.00	162,811.50	86.89	178,500.00	204,000.00	200,050.00	_____
28-4340-185	UNEMPLOYMENT								
	770.04	775.00	8,725.00	8,446.15	96.80	12,000.00	9,600.00	9,600.00	_____
28-4340-186	WORKERS COMPENSATION								
	46,359.81	50,000.00	52,500.00	52,157.52	99.34	56,500.00	44,700.00	44,700.00	_____
28-4340-189	OTHER POSTEMPLOYMENT BENEFITS								
	26,800.00	26,800.00	26,450.00	26,434.00	99.93	26,500.00	32,100.00	32,100.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	1,795,041.31	1,907,225.00	2,156,000.00	1,879,851.82	87.19	2,083,750.00	2,604,200.00	2,552,850.00	_____
<b>OTHER</b>									
28-4340-191	AUDIT								
	7,105.00	7,100.00	6,500.00	5,655.00	87.00	6,500.00	4,450.00	4,450.00	_____
28-4340-192	LEGAL SERVICES								
	3,574.00	4,000.00	2,000.00	1,284.80	64.24	2,000.00	2,000.00	2,000.00	_____
28-4340-201	DEPARTMENTAL SUPPLIES								
	4,711.36	6,000.00	7,250.00	6,784.85	93.58	6,500.00	6,500.00	6,500.00	_____
28-4340-202	DEPT SUPPLIES-PROTECTIVE GEAR								
	29,264.04	30,200.00	20,000.00	17,755.50	88.77	20,000.00	20,000.00	20,000.00	_____

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
28-4340-211	JANITORIAL SUPPLIES								
	2,098.22	2,500.00	2,500.00	2,304.68	92.18	2,500.00	4,000.00	4,000.00	_____
28-4340-212	UNIFORMS								
	23,891.99	23,700.00	22,750.00	22,318.40	98.10	22,750.00	24,100.00	24,100.00	_____
28-4340-239	MEDICAL SUPPLIES & DRUGS								
	32,740.63	33,600.00	34,600.00	32,430.84	93.73	34,600.00	35,000.00	35,000.00	_____
28-4340-250	GAS,OIL,TIRES								
	50,418.64	55,000.00	51,025.00	40,698.67	79.76	54,000.00	54,000.00	54,000.00	_____
28-4340-260	OFFICE SUPPLIES								
	4,126.34	5,500.00	5,500.00	3,617.00	65.76	5,500.00	5,500.00	5,500.00	_____
28-4340-298	FIRE/EMS SPECIAL PROGRAMS								
	0.00	0.00	12,350.00	7,309.02	59.18	5,000.00	6,000.00	6,000.00	_____
28-4340-299	SAFETY PROGRAM SUPPLIES								
	1,453.50	2,100.00	3,000.00	2,333.69	77.78	3,000.00	3,000.00	3,000.00	_____
28-4340-311	TRAVEL REIMBURSEMENT								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
28-4340-321	TELEPHONE								
	5,573.70	5,500.00	6,200.00	5,143.59	82.96	6,200.00	6,200.00	6,200.00	_____
28-4340-331	UTILITIES								
	49,759.56	52,000.00	52,000.00	49,605.17	95.39	52,000.00	52,000.00	52,000.00	_____
28-4340-351	MAINTENANCE/BUILDINGS								
	15,402.39	16,000.00	22,000.00	16,112.97	73.24	22,000.00	22,000.00	22,000.00	_____
28-4340-352	MAINTENANCE/EQUIPMENT								
	19,738.86	30,000.00	34,000.00	30,729.31	90.38	31,000.00	32,800.00	32,800.00	_____
28-4340-353	MAINTENANCE/VEHICLES								
	23,356.11	23,000.00	28,000.00	24,875.43	88.84	27,000.00	27,000.00	27,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
28-4340-370	ADV/PUBLIC RELATIONS								
	3,088.88	3,100.00	2,400.00	2,209.17	92.04	3,000.00	3,000.00	3,000.00	_____
28-4340-380	COMPUTER CENTER								
	6,581.11	7,500.00	15,500.00	15,241.62	98.33	5,000.00	16,800.00	16,800.00	_____
28-4340-391	LEGAL ADVERTISING								
	161.70	1,000.00	1,000.00	0.00	0.00	500.00	1,000.00	1,000.00	_____
28-4340-395	TRAVEL & TRAINING								
	8,485.05	8,000.00	8,500.00	7,443.59	87.57	8,500.00	24,550.00	24,550.00	_____
28-4340-410	LEASES								
	6,407.42	6,700.00	14,500.00	14,378.88	99.16	14,500.00	15,000.00	15,000.00	_____
28-4340-450	INSURANCE								
	52,962.00	54,050.00	54,250.00	53,934.00	99.41	54,000.00	65,000.00	65,000.00	_____
28-4340-451	INSURANCE-RESERVE/CLAIMS								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
28-4340-485	REIM GENERAL FUND-INDIRECT CST								
	165,000.00	165,000.00	144,000.00	132,000.00	91.66	144,000.00	114,000.00	114,000.00	_____
28-4340-491	DUES/SUBSCRIPTIONS/INTERNET								
	10,111.62	10,000.00	12,200.00	11,820.02	96.88	12,200.00	14,050.00	14,050.00	_____
28-4340-651	CONTRACTED SERVICES								
	36,151.03	38,450.00	35,000.00	27,005.19	77.15	35,000.00	46,200.00	46,200.00	_____
<b>TOTAL OTHER</b>	562,163.15	590,000.00	597,025.00	532,991.39	89.27	577,250.00	604,150.00	604,150.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved																				
<b>CAPITAL OUTLAY</b>																													
28-4340-641	FEMA GRANT																												
	52,279.18	62,000.00	0.00	0.00	0.00	0.00	0.00	0.00	_____																				
28-4340-501	CAPITAL OUTLAY																												
	807,027.75	795,455.00	57,250.00	56,231.51	98.22	58,000.00	251,000.00	251,000.00	_____																				
	<table border="1"> <thead> <tr> <th></th> <th>Dept. requested</th> <th>Mgr. recommended</th> <th>Council approved</th> </tr> </thead> <tbody> <tr> <td>Replacement vehicle for Ass't. Fire Marshal</td> <td>\$ 32,000</td> <td>\$ 32,000</td> <td></td> </tr> <tr> <td>Replace 2 air packs @ \$5,500 each</td> <td>11,000</td> <td>11,000</td> <td></td> </tr> <tr> <td>Replacement tanker **</td> <td>208,000</td> <td>208,000</td> <td></td> </tr> <tr> <td colspan="4">**Only if funded by Carteret County with Fire District funds</td> </tr> </tbody> </table>										Dept. requested	Mgr. recommended	Council approved	Replacement vehicle for Ass't. Fire Marshal	\$ 32,000	\$ 32,000		Replace 2 air packs @ \$5,500 each	11,000	11,000		Replacement tanker **	208,000	208,000		**Only if funded by Carteret County with Fire District funds			
	Dept. requested	Mgr. recommended	Council approved																										
Replacement vehicle for Ass't. Fire Marshal	\$ 32,000	\$ 32,000																											
Replace 2 air packs @ \$5,500 each	11,000	11,000																											
Replacement tanker **	208,000	208,000																											
**Only if funded by Carteret County with Fire District funds																													
<b>TOTAL CAPITAL OUTLAY</b>																													
	859,306.93	857,455.00	57,250.00	56,231.51	98.22	58,000.00	251,000.00	251,000.00	_____																				
<b>TOTAL FIRE/EMS OPERATING</b>																													
	3,216,511.39	3,354,680.00	2,810,275.00	2,469,074.72	87.85	2,719,000.00	3,459,350.00	3,408,000.00	_____																				

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>DEBT SERVICE-FIRE/EMS</b>									
28-9100-714	PRINCIPAL-VEHICLE								
	69,626.87	69,627.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
28-9100-715	PRIN-FIRE/EMS ST. #2 REPLACEME								
	0.00	0.00	24,299.00	24,298.50	99.99	24,299.00	25,210.00	25,210.00	_____
28-9100-724	INTEREST-VEHICLE								
	1,360.62	1,429.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
28-9100-725	INTEREST-FIRE/EMS ST #2 REPLAC								
	31,379.01	77,813.00	77,813.00	77,812.50	99.99	77,812.00	76,901.00	76,901.00	_____
<b>TOTAL DEBT SERVICE</b>									
	102,366.50	148,869.00	102,112.00	102,111.00	99.99	102,111.00	102,111.00	102,111.00	_____
28-9840-044	TRANSFER TO FIRE/EMS ST.#2 REP								
	0.00	0.00	15,650.00	0.00	0.00	15,650.00	0.00	0.00	_____
28-9910-991	CONTINGENCY								
	0.00	82,206.00	60,463.00	0.00	0.00	0.00	83,539.00	83,539.00	_____
28-9930-993	RESERVED FOR FUTURE APPROP.								
	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	_____
<b>TOTAL FIRE/EMS EXPENDITURES</b>									
	3,318,877.89	3,585,755.00	2,988,500.00	2,571,185.72	86.03	2,836,761.00	3,670,000.00	3,593,650.00	_____

Water/Sewer

**TOWN OF MOREHEAD CITY  
 FY 2014-2015  
 WATER/SEWER OPERATING FUND**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Sales & Services	\$5,821,500	93.01%
Miscellaneous Revenue	202,500	3.24%
Investment Earnings	15,350	0.25%
Other Financing Sources		
Capital Contributions	63,000	1.00%
Appropriated Fund Balance	156,650	2.50%
<b>TOTAL</b>	<b>\$6,259,000</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Salaries & Benefits	\$1,517,950	24.25%
Operating Expenditures	2,205,650	35.24%
Capital Outlay	204,800	3.27%
Debt Service	1,784,721	28.51%
Reimbursements from Other Funds	-53,400	-0.85%
Other Financing Uses		
Transfers to Other Funds	500,000	7.99%
Contingency	99,279	1.59%
<b>TOTAL</b>	<b>\$6,259,000</b>	<b>100.00%</b>

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
WATER/SEWER FUND REVENUES								
OPERATING REVENUE								
SALES & SERVICES								
61-3713-510	WATER CHARGES							
	2,668,087.66	2,560,000.00	2,775,000.00	2,316,739.12	83.48	2,867,500.00	2,982,200.00	_____
	Includes a 6% rate increase effective for usage on bills to customers in Jan. 2015.							
61-3713-520	WATER TAPS							
	17,988.15	9,500.00	10,000.00	14,069.64	140.69	8,000.00	8,000.00	_____
61-3714-510	SEWER CHARGES							
	2,472,207.31	2,360,000.00	2,570,000.00	2,117,367.55	82.38	2,652,800.00	2,752,300.00	_____
	Includes a 6% rate increase effective for usage on bills to customers in Jan. 2015.							
61-3714-520	SEWER TAPS							
	2,000.00	4,000.00	4,000.00	3,500.00	87.50	3,000.00	4,000.00	_____
61-3714-530	OFF SYSTEM SEPTIC CHARGES							
	82,431.00	50,000.00	75,000.00	72,576.00	96.76	77,000.00	75,000.00	_____
<b>TOTAL SALES &amp; SERVICES</b>								
	5,242,714.12	4,983,500.00	5,434,000.00	4,524,252.31	83.25	5,608,300.00	5,821,500.00	_____

Account Number		Previous Year Actual	Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
MISCELLANEOUS REVENUE									
61-3713-890	MISC WATER CHARGES/FEES	73,034.11	80,000.00	70,000.00	76,936.95	109.90	77,000.00	75,000.00	_____
61-3839-580	MISCELLANEOUS-LATE FEES	106,457.04	110,000.00	100,000.00	93,554.08	93.55	95,000.00	100,000.00	_____
61-3839-890	MISCELLANEOUS	26,053.07	25,000.00	27,000.00	25,798.64	95.55	25,000.00	25,000.00	_____
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TOTAL MISCELLANEOUS		205,544.22	215,000.00	197,000.00	196,289.67	99.63	197,000.00	200,000.00	_____
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TOTAL OPERATING REVENUE		5,448,258.34	5,198,500.00	5,631,000.00	4,720,541.98	83.83	5,805,300.00	6,021,500.00	_____
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NONOPERATING REVENUE									
61-3301-231	FEMA REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	15,600.00	0.00	_____
61-3831-491	INTEREST EARNINGS	8,727.74	12,500.00	7,000.00	6,452.09	92.17	7,000.00	5,000.00	_____
61-3831-497	INTEREST EARN-NCSPA FAC AGREE	11,898.77	11,900.00	9,550.00	9,567.41	100.18	9,550.00	7,150.00	_____
61-3831-498	INT EARN-NEWPORT FAC AGREE	3,786.86	3,800.00	3,500.00	3,495.57	99.87	3,500.00	3,200.00	_____

Account Number		Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
61-3833-840	CONTRIBUTED CAPITAL	58,285.85	58,280.00	60,600.00	60,617.21	100.02	60,600.00	63,000.00	_____
61-3835-820	SALE OF SURPLUS PROPERTY	2,664.00	0.00	0.00	12,968.61	0.00	13,100.00	2,500.00	_____
61-3839-850	INSURANCE REIM/REFUNDS	226.63	0.00	0.00	17,666.69	0.00	17,600.00	0.00	_____
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TOTAL NONOPERATING REV		85,589.85	86,480.00	80,650.00	110,767.58	137.34	126,950.00	80,850.00	_____
OTHER FINANCING SOURCES									
61-3991-991	APPROPRIATED FUND BALANCE	0.00	417,020.00	765,625.00	0.00	0.00	0.00	156,650.00	_____
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TOTAL FINANCING SOURCES		0.00	417,020.00	765,625.00	0.00	0.00	0.00	156,650.00	_____
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TOTAL WATER/SEWER REVENUES		5,533,848.19	5,702,000.00	6,477,275.00	4,831,309.56	74.58	5,932,250.00	6,259,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>WATER/SEWER FUND EXPENDITURES</b>									
<b>OPERATING EXPENDITURES</b>									
<b>BILLING &amp; COLLECTIONS</b>									
<b>SALARIES &amp; BENEFITS</b>									
61-7121-121	SALARIES								
	122,508.11	122,900.00	128,350.00	118,028.48	91.95	129,000.00	136,825.00	136,825.00	_____
61-7121-122	OVERTIME								
	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	2,000.00	2,000.00	_____
61-7121-127	LONGEVITY/BONUS								
	1,900.00	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7121-134	SUPPLEMENTAL RETIREMENT								
	6,233.22	6,300.00	6,500.00	5,901.42	90.79	6,000.00	6,950.00	6,950.00	_____
61-7121-181	FICA								
	9,181.04	9,700.00	9,950.00	8,746.96	87.90	9,500.00	10,625.00	10,625.00	_____
61-7121-183	RETIREMENT								
	8,402.39	8,500.00	9,200.00	8,344.65	90.70	9,050.00	9,825.00	9,825.00	_____
61-7121-184	GROUP INSURANCE								
	23,337.60	23,400.00	21,425.00	19,626.64	91.60	21,425.00	20,925.00	20,925.00	_____
61-7121-185	UNEMPLOYMENT								
	0.00	0.00	850.00	797.10	93.77	900.00	850.00	850.00	_____
61-7121-189	OTHER POSTEMPLOYMENT BENEFITS								
	1,400.00	1,400.00	1,400.00	1,400.00	100.00	1,400.00	1,400.00	1,400.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	172,962.36	175,600.00	179,175.00	162,845.25	90.88	178,775.00	189,400.00	189,400.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
61-7121-260	OFFICE SUPPLIES								
	7,812.85	8,000.00	8,500.00	8,744.18	102.87	8,500.00	10,300.00	10,300.00	_____
61-7121-311	TRAVEL REIMBURSEMENT								
	0.00	100.00	100.00	0.00	0.00	0.00	100.00	100.00	_____
61-7121-321	TELEPHONE								
	504.04	0.00	0.00	599.01	0.00	800.00	1,000.00	1,000.00	_____
61-7121-325	POSTAGE								
	24,466.14	27,900.00	26,000.00	24,880.00	95.69	23,250.00	25,800.00	25,800.00	_____
61-7121-341	PRINTING								
	687.59	800.00	750.00	585.26	78.03	750.00	750.00	750.00	_____
61-7121-380	COMPUTER CENTER								
	23,658.02	31,200.00	40,350.00	22,885.82	56.71	23,500.00	39,000.00	39,000.00	_____
61-7121-395	TRAVEL & TRAINING								
	1,371.63	1,000.00	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	_____
61-7121-491	DUES/SUBSCRIPTIONS/INTERNET								
	262.89	250.00	2,375.00	280.08	11.79	300.00	300.00	300.00	_____
61-7121-651	CONTRACTED SERVICES								
	10,209.36	13,100.00	11,500.00	8,544.02	74.29	8,350.00	9,000.00	9,000.00	_____
<b>TOTAL OTHER</b>									
	68,972.52	82,350.00	91,575.00	66,518.37	72.63	65,450.00	88,250.00	88,250.00	_____

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
<b>CAPITAL OUTLAY</b>									
61-7121-501	CAPITAL OUTLAY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL CAPITAL OUTLAY</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL BILLING/COLLECTIONS</b>									
	241,934.88	257,950.00	270,750.00	229,363.62	84.71	244,225.00	277,650.00	277,650.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>WELLS &amp; PUMP STATIONS</b>									
<b>SALARIES AND BENEFITS</b>									
61-7131-121	SALARIES								
	33,632.44	32,000.00	68,050.00	64,334.04	94.53	70,300.00	79,725.00	79,725.00	_____
61-7131-122	OVERTIME								
	2,153.27	1,500.00	3,500.00	6,294.82	179.85	7,000.00	6,500.00	6,500.00	_____
61-7131-127	LONGEVITY/BONUS								
	350.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7131-134	SUPPLEMENTAL RETIREMENT								
	1,652.38	1,700.00	3,575.00	1,777.07	49.70	2,000.00	4,300.00	4,300.00	_____
61-7131-181	FICA								
	2,528.32	2,600.00	5,475.00	5,395.49	98.54	5,850.00	6,600.00	6,600.00	_____
61-7131-182	FICA-DISABILITY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7131-183	RETIREMENT								
	2,227.44	2,300.00	5,050.00	4,993.46	98.88	5,400.00	6,100.00	6,100.00	_____
61-7131-184	GROUP INSURANCE								
	5,591.30	5,850.00	10,700.00	9,367.26	87.54	10,300.00	10,450.00	10,450.00	_____
61-7131-185	UNEMPLOYMENT								
	0.00	0.00	425.00	402.52	94.71	500.00	425.00	425.00	_____
61-7131-189	OTHER POST EMPLOYMENT BENEFITS								
	350.00	350.00	700.00	700.00	100.00	700.00	700.00	700.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	48,485.15	46,650.00	97,475.00	93,264.66	95.68	102,050.00	114,800.00	114,800.00	_____

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved
<b>OTHER</b>									
61-7131-201	DEPARTMENTAL SUPPLIES								
	731.65	1,100.00	1,500.00	232.24	15.48	700.00	1,500.00	1,500.00	_____
61-7131-212	UNIFORMS								
	246.36	300.00	600.00	401.98	66.99	600.00	650.00	650.00	_____
61-7131-213	LAB SUPPLIES								
	0.00	0.00	7,500.00	7,558.59	100.78	7,500.00	9,000.00	9,000.00	_____
61-7131-214	DEPT SUPPLIES-CHEMICALS								
	58,378.19	83,000.00	95,000.00	68,799.05	72.42	80,000.00	140,000.00	140,000.00	_____
61-7131-250	GAS, OIL, TIRES								
	3,161.19	3,000.00	4,500.00	3,138.30	69.74	4,000.00	4,500.00	4,500.00	_____
61-7131-260	OFFICE SUPPLIES								
	269.27	350.00	350.00	334.42	95.54	500.00	4,000.00	4,000.00	_____
61-7131-299	SAFETY PROGRAM SUPPLIES								
	0.00	0.00	300.00	120.07	40.02	300.00	300.00	300.00	_____
61-7131-321	TELEPHONE								
	613.85	600.00	1,400.00	757.12	54.08	1,000.00	1,400.00	1,400.00	_____
61-7131-331	UTILITIES								
	56,462.10	65,000.00	64,500.00	46,670.84	72.35	60,000.00	80,000.00	80,000.00	_____
61-7131-332	FUEL OIL-STANDBY EQUIPMENT								
	0.00	1,900.00	1,900.00	311.10	16.37	800.00	1,900.00	1,900.00	_____
61-7131-351	MAINTENANCE/BUILDINGS								
	1,930.06	2,500.00	2,500.00	1,441.28	57.65	1,500.00	2,500.00	2,500.00	_____
61-7131-352	MAINTENANCE/EQUIPMENT								
	14,788.49	20,000.00	23,500.00	7,533.35	32.05	15,000.00	20,000.00	20,000.00	_____

Account Number	Previous Year		Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
	Actual	Budget							
61-7131-353	MAINTENANCE/VEHICLES								
	37.87	1,000.00	1,000.00	5,600.27	560.02	500.00	1,000.00	1,000.00	_____
61-7131-395	TRAVEL & TRAINING								
	1,005.93	1,500.00	2,500.00	1,890.68	75.62	2,500.00	3,500.00	3,500.00	_____
61-7131-396	ANALYSIS								
	8,930.94	33,000.00	34,000.00	9,091.00	26.73	12,000.00	35,000.00	35,000.00	_____
61-7131-397	CERTIFICATION/PERMIT FEES								
	0.00	2,050.00	0.00	280.00	0.00	2,000.00	2,100.00	2,100.00	_____
61-7131-454	MAINTENANCE/GROUNDS								
	6,119.32	12,000.00	12,000.00	10,687.00	89.05	11,000.00	16,000.00	16,000.00	_____
61-7131-491	DUES/SUBSCRIPTIONS/INTERNET								
	1,344.48	1,400.00	4,500.00	2,586.05	57.46	2,600.00	4,500.00	4,500.00	_____
61-7131-651	CONTRACTED SERVICES								
	59,853.45	100,000.00	163,000.00	110,182.09	67.59	113,000.00	130,000.00	130,000.00	_____
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<b>TOTAL OTHER</b>									
	213,873.15	328,700.00	420,550.00	277,615.43	66.01	315,500.00	457,850.00	457,850.00	_____
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<b>CAPITAL OUTLAY</b>									
61-7131-501	CAPITAL OUTLAY								
	16,760.00	17,000.00	18,700.00	18,559.21	99.24	18,600.00	0.00	0.00	_____
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<b>TOTAL CAPITAL OUTLAY</b>									
	16,760.00	17,000.00	18,700.00	18,559.21	99.24	18,600.00	0.00	0.00	_____
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<b>TOTAL WELLS/PUMP STATIONS</b>									
	279,118.30	392,350.00	536,725.00	389,439.30	72.55	436,150.00	572,650.00	572,650.00	_____



<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
61-7135-185	UNEMPLOYMENT								
	0.00	0.00	3,200.00	2,691.05	84.09	4,650.00	3,425.00	3,425.00	_____
61-7135-186	WORKERS COMPENSATION								
	19,283.93	25,000.00	26,900.00	28,944.49	107.60	29,500.00	22,700.00	22,700.00	_____
61-7135-189	OTHER POSTEMPLOYMENT BENEFITS								
	13,138.00	17,200.00	11,600.00	11,992.00	103.37	11,600.00	14,500.00	14,500.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	693,718.99	711,950.00	723,300.00	628,445.28	86.88	687,925.00	750,600.00	750,600.00	_____
<b>OTHER</b>									
61-7135-191	AUDIT								
	16,415.00	16,500.00	15,200.00	14,355.00	94.44	14,350.00	15,150.00	15,150.00	_____
61-7135-192	LEGAL SERVICES								
	3,007.60	5,000.00	5,000.00	2,008.00	40.16	2,500.00	5,000.00	5,000.00	_____
61-7135-194	ENGINEERING								
	0.00	500.00	11,500.00	11,000.00	95.65	11,500.00	2,000.00	2,000.00	_____
61-7135-201	DEPARTMENTAL SUPPLIES								
	5,981.32	7,500.00	6,200.00	6,069.82	97.90	6,200.00	6,500.00	6,500.00	_____
61-7135-212	UNIFORMS								
	3,154.83	3,700.00	3,700.00	3,025.68	81.77	3,700.00	4,000.00	4,000.00	_____
61-7135-213	DEPT SUPPLIES-LAB								
	5,573.81	9,700.00	2,000.00	1,960.65	98.03	350.00	1,000.00	1,000.00	_____
61-7135-241	MATERIALS								
	87,795.31	126,500.00	133,000.00	127,245.07	95.67	120,000.00	135,000.00	135,000.00	_____
61-7135-250	GAS,OIL,TIRES								
	35,168.03	44,300.00	47,000.00	29,832.94	63.47	40,000.00	45,000.00	45,000.00	_____

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved
61-7135-260	OFFICE SUPPLIES								
	4,770.37	4,650.00	5,500.00	5,080.84	92.37	5,000.00	5,500.00	5,500.00	_____
61-7135-299	SAFETY PROGRAM SUPPLIES								
	2,911.47	3,200.00	3,500.00	3,409.36	97.41	3,300.00	3,700.00	3,700.00	_____
61-7135-321	TELEPHONE								
	3,436.81	5,800.00	5,000.00	3,082.02	61.64	4,000.00	5,000.00	5,000.00	_____
61-7135-325	POSTAGE								
	41.09	1,000.00	1,000.00	18.04	1.80	100.00	1,000.00	1,000.00	_____
61-7135-331	UTILITIES								
	2,628.29	3,800.00	3,800.00	2,323.58	61.14	3,000.00	3,800.00	3,800.00	_____
61-7135-332	FUEL OIL-STANDBY EQUIP								
	0.00	150.00	150.00	16.08	10.72	100.00	150.00	150.00	_____
61-7135-341	PRINTING								
	811.66	1,000.00	1,000.00	657.29	65.72	900.00	1,000.00	1,000.00	_____
61-7135-351	MAINTENANCE/BUILDINGS								
	1,426.59	8,000.00	5,000.00	3,060.72	61.21	3,600.00	5,000.00	5,000.00	_____
61-7135-352	MAINTENANCE/EQUIPMENT								
	22,062.34	22,150.00	31,000.00	28,168.20	90.86	38,000.00	33,000.00	33,000.00	_____
61-7135-353	MAINTENANCE/VEHICLES								
	3,478.62	14,400.00	13,000.00	4,616.23	35.50	8,500.00	13,000.00	13,000.00	_____
61-7135-370	ADV/PUBLIC RELATIONS								
	0.00	150.00	150.00	0.00	0.00	0.00	150.00	150.00	_____
61-7135-391	LEGAL ADVERTISING								
	524.45	1,500.00	1,500.00	767.31	51.15	1,000.00	1,500.00	1,500.00	_____
61-7135-395	TRAVEL & TRAINING								
	6,541.33	7,400.00	8,400.00	8,035.72	95.66	9,000.00	11,000.00	11,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-7135-396	ANALYSIS								
	0.00	1,000.00	1,000.00	0.00	0.00	0.00	500.00	500.00	_____
61-7135-397	CERTIFICATION/PERMIT FEES								
	4,485.00	5,000.00	8,000.00	4,285.00	53.56	6,800.00	8,000.00	8,000.00	_____
61-7135-410	LEASES/RENTALS								
	6,246.92	6,750.00	9,000.00	7,559.20	83.99	9,000.00	9,000.00	9,000.00	_____
61-7135-450	INSURANCE								
	76,411.15	85,000.00	82,500.00	88,064.03	106.74	88,100.00	100,900.00	100,900.00	_____
61-7135-451	INSURANCE RESERVE/CLAIMS								
	1,324.72	3,000.00	3,000.00	1,000.00	33.33	100.00	3,000.00	3,000.00	_____
61-7135-454	MAINTENANCE/GROUNDS								
	13,273.45	16,200.00	14,500.00	578.90	3.99	9,500.00	14,000.00	14,000.00	_____
61-7135-460	DEPRECIATION								
	1,498,917.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7135-485	REIM-GENERAL FUND-INDIRECT CST								
	408,600.00	408,600.00	411,000.00	376,750.00	91.66	411,000.00	438,000.00	438,000.00	_____
61-7135-497	REIMB-GENERAL FUND-DIRECT								
	11,420.05	12,000.00	12,000.00	4,861.70	40.51	12,000.00	12,000.00	12,000.00	_____
61-7135-491	DUES/SUBSCRIPTIONS/INTERNET								
	5,504.03	5,500.00	14,500.00	12,786.81	88.18	8,000.00	14,500.00	14,500.00	_____
61-7135-492	BAD DEBT EXPENSE								
	25,613.86	35,000.00	40,000.00	0.00	0.00	40,000.00	40,000.00	40,000.00	_____
61-7135-651	CONTRACTED SERVICES								
	4,113.46	66,100.00	68,000.00	57,994.12	85.28	63,000.00	68,000.00	68,000.00	_____
<b>TOTAL OTHER</b>									
	2,261,639.25	931,050.00	966,100.00	808,612.31	83.69	922,600.00	1,005,350.00	1,005,350.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved																														
<b>CAPITAL OUTLAY</b>																																							
61-7135-501	CAPITAL OUTLAY																																						
	36,091.97	36,100.00	57,500.00	56,398.69	98.08	54,975.00	69,800.00	69,800.00	_____																														
	<table border="1"> <tr> <td></td> <td></td> <td></td> <td>Dept. requested</td> <td>Mgr. recommended</td> <td></td> <td>Council approved</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Replacement service truck/equipment</td> <td></td> <td></td> <td>\$24,800</td> <td>\$24,800</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pump &amp; controls on jet rodder (cab/frame are ok)</td> <td></td> <td></td> <td>45,000</td> <td>45,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>												Dept. requested	Mgr. recommended		Council approved				Replacement service truck/equipment			\$24,800	\$24,800						Pump & controls on jet rodder (cab/frame are ok)			45,000	45,000					
			Dept. requested	Mgr. recommended		Council approved																																	
Replacement service truck/equipment			\$24,800	\$24,800																																			
Pump & controls on jet rodder (cab/frame are ok)			45,000	45,000																																			
<b>TOTAL CAPITAL OUTLAY</b>																																							
	36,091.97	36,100.00	57,500.00	56,398.69	98.08	54,975.00	69,800.00	69,800.00	_____																														
<b>TOTAL WATER DIST/SEWER COLLECT</b>																																							
	2,991,450.21	1,679,100.00	1,746,900.00	1,493,456.28	85.49	1,665,500.00	1,825,750.00	1,825,750.00	_____																														

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>LIFT STATIONS &amp; FORCE MAINS</b>									
<b>OTHER</b>									
61-7141-214	DEPT SUPPLIES-CHEMICALS								
	0.00	500.00	500.00	0.00	0.00	500.00	500.00	500.00	_____
61-7141-321	TELEPHONE								
	8,908.78	9,800.00	9,000.00	8,170.78	90.78	9,000.00	9,200.00	9,200.00	_____
61-7141-331	UTILITIES								
	61,117.85	60,000.00	65,000.00	55,914.14	86.02	64,000.00	65,000.00	65,000.00	_____
61-7141-332	FUEL OIL-STANDBY EQUIPMENT								
	4,151.04	4,200.00	7,500.00	3,749.20	49.98	6,500.00	7,500.00	7,500.00	_____
61-7141-351	MAINTENANCE/BUILDINGS								
	2,429.14	4,000.00	12,000.00	3,540.51	29.50	7,000.00	12,000.00	12,000.00	_____
61-7141-352	MAINTENANCE/EQUIPMENT								
	58,689.90	64,825.00	40,000.00	34,031.97	85.07	40,000.00	40,000.00	40,000.00	_____
61-7141-454	MAINTENANCE/GROUNDS								
	8,072.96	8,500.00	8,500.00	7,127.80	83.85	7,500.00	8,500.00	8,500.00	_____
61-7141-651	CONTRACTED SERVICES								
	0.00	0.00	9,000.00	0.00	0.00	0.00	9,000.00	9,000.00	_____
<b>TOTAL OTHER</b>									
	143,369.67	151,825.00	151,500.00	112,534.40	74.28	134,500.00	151,700.00	151,700.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
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**CAPITAL OUTLAY**

61-7141-501	CAPITAL OUTLAY								
	22,972.00	22,975.00	90,000.00	75,858.75	84.28	0.00	135,000.00	135,000.00	_____

	Dept. requested	Mgr. recommended	Council approved
Flow meters for lift stations	\$90,000	\$90,000	
Replacement generator for lift station	45,000	45,000	

<b>TOTAL CAPITAL OUTLAY</b>	22,972.00	22,975.00	90,000.00	75,858.75	84.28	0.00	135,000.00	135,000.00	_____
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<b>TOTAL LIFTS/FORCE MAINS</b>	166,341.67	174,800.00	241,500.00	188,393.15	78.00	134,500.00	286,700.00	286,700.00	_____
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<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
<b>WASTEWATER TREATMENT PLANT</b>									
<b>SALARIES &amp; BENEFITS</b>									
61-7142-121	SALARIES								
	298,706.56	296,000.00	313,425.00	289,390.22	92.33	320,800.00	326,250.00	326,250.00	_____
61-7142-122	OVERTIME								
	13,809.86	11,300.00	14,500.00	11,293.52	77.88	13,000.00	14,500.00	14,500.00	_____
61-7142-127	LONGEVITY/BONUS								
	2,650.00	2,650.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7142-134	SUPPLEMENTAL RETIREMENT								
	13,980.40	15,500.00	16,400.00	13,497.44	82.30	15,000.00	17,050.00	17,050.00	_____
61-7142-181	FICA								
	23,615.26	23,700.00	25,100.00	22,422.27	89.33	24,500.00	26,050.00	26,050.00	_____
61-7142-182	FICA-DISABILITY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7142-183	RETIREMENT								
	21,206.40	20,900.00	23,175.00	21,258.28	91.72	23,200.00	24,100.00	24,100.00	_____
61-7142-184	GROUP INSURANCE								
	44,730.40	46,700.00	42,825.00	38,361.16	89.57	42,000.00	41,850.00	41,850.00	_____
61-7142-185	UNEMPLOYMENT								
	0.00	0.00	2,425.00	2,246.61	92.64	2,600.00	1,700.00	1,700.00	_____
61-7142-189	OTHER POSTEMPLOYMENT BENEFITS								
	8,000.00	8,950.00	7,500.00	7,528.00	100.37	7,500.00	11,650.00	11,650.00	_____
<b>TOTAL SALARIES/BENEFITS</b>									
	426,698.88	425,700.00	445,350.00	405,997.50	91.16	448,600.00	463,150.00	463,150.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER</b>									
61-7142-201	DEPARTMENTAL SUPPLIES								
	1,934.34	3,000.00	3,000.00	2,912.87	97.09	2,900.00	3,000.00	3,000.00	_____
61-7142-212	UNIFORMS								
	4,258.85	4,000.00	4,400.00	4,182.30	95.05	4,800.00	5,000.00	5,000.00	_____
61-7142-213	DEPT SUPPLIES-LAB								
	13,638.78	18,000.00	18,000.00	10,266.24	57.03	15,000.00	18,000.00	18,000.00	_____
61-7142-214	DEPT SUPPLIES-CHEMICALS								
	31,830.51	36,000.00	36,000.00	27,314.92	75.87	31,000.00	36,000.00	36,000.00	_____
61-7142-250	GAS,OIL,TIRES								
	12,149.92	15,400.00	15,500.00	10,167.78	65.59	13,500.00	15,500.00	15,500.00	_____
61-7142-260	OFFICE SUPPLIES								
	851.14	5,000.00	5,000.00	1,636.56	32.73	4,000.00	5,000.00	5,000.00	_____
61-7142-299	SAFETY PROGRAM SUPPLIES								
	570.23	2,400.00	2,200.00	975.15	44.32	1,900.00	2,400.00	2,400.00	_____
61-7142-321	TELEPHONE								
	1,517.19	2,300.00	2,300.00	1,480.25	64.35	1,800.00	2,300.00	2,300.00	_____
61-7142-331	UTILITIES								
	153,484.32	178,900.00	199,900.00	123,792.04	61.92	185,000.00	195,000.00	195,000.00	_____
61-7142-332	FUEL OIL-STANDBY EQUIPMENT								
	2,182.96	3,100.00	7,000.00	3,774.56	53.92	6,500.00	7,000.00	7,000.00	_____
61-7142-351	MAINTENANCE/BUILDINGS								
	5,593.33	6,000.00	5,500.00	5,363.21	97.51	5,000.00	5,500.00	5,500.00	_____

Account Number	Previous Year		Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
	Actual	Budget							
61-7142-352	MAINTENANCE/EQUIPMENT								
	58,937.85	58,000.00	89,700.00	82,795.88	92.30	85,000.00	85,000.00	85,000.00	_____
61-7142-353	MAINTENANCE/VEHICLES								
	803.09	3,000.00	3,000.00	325.28	10.84	1,000.00	3,000.00	3,000.00	_____
61-7142-395	TRAVEL & TRAINING								
	1,550.25	2,900.00	3,000.00	3,170.67	105.68	2,000.00	4,500.00	4,500.00	_____
61-7142-396	ANALYSIS								
	14,581.54	25,800.00	26,500.00	14,677.48	55.38	22,000.00	26,500.00	26,500.00	_____
61-7142-397	CERTIFICATION/PERMIT FEES								
	8,890.00	9,900.00	9,900.00	8,590.00	86.76	9,000.00	9,800.00	9,800.00	_____
61-7142-410	LEASES/RENTALS								
	235.75	500.00	600.00	0.00	0.00	500.00	500.00	500.00	_____
61-7142-454	MAINTENANCE/GROUNDS								
	3,796.97	4,500.00	5,300.00	4,340.00	81.88	4,900.00	5,500.00	5,500.00	_____
61-7142-460	DEPRECIATION								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7142-491	DUES/SUBSCRIPTIONS/INTERNET								
	2,663.40	2,700.00	9,600.00	5,012.07	52.20	6,000.00	9,500.00	9,500.00	_____
61-7142-499	FINES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7142-651	CONTRACTED SERVICES								
	3,752.43	5,500.00	8,500.00	1,786.00	21.01	4,500.00	8,500.00	8,500.00	_____
61-7142-664	CONTRACT SVC-SLUDGE DISPOSAL								
	57,788.75	55,000.00	55,000.00	52,290.00	95.07	50,000.00	55,000.00	55,000.00	_____
<b>TOTAL OTHER</b>									
	381,011.60	441,900.00	509,900.00	364,853.26	71.55	456,300.00	502,500.00	502,500.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>CAPITAL OUTLAY</b>									
61-7142-501	CAPITAL OUTLAY								
	32,849.31	72,000.00	106,800.00	105,815.09	99.07	105,800.00	0.00	0.00	_____
<b>TOTAL CAPITAL OUTLAY</b>									
	32,849.31	72,000.00	106,800.00	105,815.09	99.07	105,800.00	0.00	0.00	_____
<b>TOTAL WASTEWATER PLANT</b>									
	840,559.79	939,600.00	1,062,050.00	876,665.85	82.54	1,010,700.00	965,650.00	965,650.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>TOTAL OPERATING EXPENDITURES</b>									
	4,519,404.85	3,443,800.00	3,857,925.00	3,177,318.20	82.35	3,491,075.00	3,928,400.00	3,928,400.00	_____
<b>NONOPERATING EXPENDITURES</b>									
<b>DEBT SERVICE</b>									
61-7199-714	SDWA LOAN PRINCIPAL								
	85,000.00	85,000.00	85,000.00	85,000.00	100.00	85,000.00	85,000.00	85,000.00	_____
61-7199-715	PRINCIPAL-BK. OF AMER.-RADIO I								
	126,964.32	126,964.00	132,764.00	132,763.71	99.99	132,764.00	138,737.00	138,737.00	_____
61-7199-717	PRIN.-CLEAN WATER LOAN								
	50,491.21	50,491.00	50,491.00	50,491.21	100.00	50,491.00	22,328.00	22,328.00	_____
61-7199-718	PRIN-SEWER IMPROV LOW INT LOAN								
	50,000.00	50,000.00	50,000.00	50,000.00	100.00	50,000.00	50,000.00	50,000.00	_____
61-9100-719	PRINCIPAL-WWTP								
	750,000.00	750,000.00	750,000.00	750,000.00	100.00	750,000.00	750,000.00	750,000.00	_____
61-9100-720	PRIN-METER READ SYSTEM								
	256,886.44	256,887.00	263,526.00	263,525.59	99.99	263,526.00	268,743.00	268,743.00	_____
61-9100-721	PRIN-LIFT ST. FED REVOLV LOAN								
	32,250.00	32,250.00	32,250.00	32,250.00	100.00	32,250.00	32,250.00	32,250.00	_____
61-9100-722	PRIN-WATER TREATMENT FED REVOL								
	75,000.00	75,000.00	75,000.00	75,000.00	100.00	75,000.00	75,000.00	75,000.00	_____
61-9100-723	PRIN-WATER TREATMENT RDA								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7199-726	INTEREST-PD-SDWA LOAN								
	24,310.00	24,310.00	22,100.00	22,100.00	100.00	22,100.00	19,890.00	19,890.00	_____

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved
61-7199-727	INTEREST-ACRD-SDWA LOAN								
	-429.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7199-728	INTEREST-BK. OF AMER.-RADIO IS								
	26,991.10	29,599.00	23,800.00	23,799.55	99.99	23,800.00	17,826.00	17,826.00	_____
61-7199-729	INTEREST ACRD-LOAN-BANK AMER R								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7199-732	INTEREST PD-WATER IMPROV LOAN								
	26,386.70	26,387.00	24,357.00	24,356.96	99.99	24,357.00	50,491.00	50,491.00	_____
61-7199-733	INTEREST ACRD-WATER IMPROV LOA								
	-405.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-7199-734	INTEREST PD-SEWER IMPROV LOAN								
	15,340.00	15,340.00	14,160.00	14,160.00	100.00	14,160.00	12,980.00	12,980.00	_____
61-7199-735	INTEREST ACRD-SEWER IMPROV LOA								
	-236.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-9100-749	INTEREST PD-WWTP								
	288,787.50	288,788.00	271,800.00	271,800.00	100.00	271,800.00	254,813.00	254,813.00	_____
61-9100-779	INTEREST ACRD-WWTP								
	-3,583.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-9100-750	INT PD-METER READ SYSTEM								
	18,519.63	25,448.00	11,881.00	11,880.47	99.99	11,881.00	6,663.00	6,663.00	_____
61-9100-780	INT ACRD-METER READ SYSTEM								
	-1,356.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-9100-753	INT PD-WATER TREATMENT RDA								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-9100-783	INT ACRD-WATER TREATMENT RDA								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____

<b>Account Number</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Expended/ Encumbered</b>	<b>% Spent</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommend</b>	<b>Council Approved</b>
61-9100-799	INT ACRD-BANK OF AMER BAN-WTP								
	21,757.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL DEBT SERVICE</b>									
	1,842,672.67	1,836,464.00	1,807,129.00	1,807,127.49	99.99	1,807,129.00	1,784,721.00	1,784,721.00	_____
<b>OTHER NON-OPERATING EXPENDITURES</b>									
61-7181-691	REIMB. OF EXTENSION FEES								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL OTHER NON-OPERATING</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL NONOPERATING EXPENDITURES</b>									
	1,842,672.67	1,836,464.00	1,807,129.00	1,807,127.49	99.99	1,807,129.00	1,784,721.00	1,784,721.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>OTHER FINANCING USES</b>									
<b>TRANSFERS TO OTHER FUNDS</b>									
61-9840-065	TFR TO W/S EXT/IMPR CAP PROJ F								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
61-9840-067	TRANSFER TO W/S CAP PROJ								
	190,999.48	330,000.00	759,275.00	0.00	0.00	619,000.00	500,000.00	500,000.00	_____
61-9840-074	TFR TO WATER TREATMENT CAP PRO								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>									
	190,999.48	330,000.00	759,275.00	0.00	0.00	619,000.00	500,000.00	500,000.00	_____
61-7199-991	CONTINGENCY								
	0.00	142,136.00	103,946.00	0.00	0.00	0.00	99,279.00	99,279.00	_____
<b>TOTAL OTHER FINANCING USES</b>									
	190,999.48	472,136.00	863,221.00	0.00	0.00	619,000.00	599,279.00	599,279.00	_____
<b>REIMBURSEMENTS(CONTRA)</b>									
61-7199-062	REIMB-SANITATION-OVERHEAD								
	-50,400.00	-50,400.00	-51,000.00	-46,750.00	91.66	-51,000.00	-53,400.00	-53,400.00	_____
<b>TOTAL REIMBURSEMENTS</b>									
	-50,400.00	-50,400.00	-51,000.00	-46,750.00	91.66	-51,000.00	-53,400.00	-53,400.00	_____
61-9930-993	RESERVED FOR FUTURE APPROP.								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL WATER/SEWER EXPENDITURES</b>									
	6,502,677.00	5,702,000.00	6,477,275.00	4,937,695.69	76.23	5,866,204.00	6,259,000.00	6,259,000.00	_____

# Water/Sewer Capital Projects

**TOWN OF MOREHEAD CITY  
 FY 2014-2015  
 WATER/SEWER CAPITAL PROJECT FUND**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Other Financing Sources		
Transfer from W/S Operating Fund	\$800,000	93.57%
Transfer from W/S (Impact Fee) Cap. Res. Fund	55,000	6.43%
Transfer from W/S Rebatable Cap. Res. Fund	0	0.00%
<b>TOTAL</b>	<b>\$855,000</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Capital Outlay		
Engineering	10,000	1.80%
SCADA/Well Control System	\$50,000	9.00%
Land Purchase	\$30,000	5.41%
Individual Sewer Rehab. Pilot Project	\$15,000	2.70%
Lift Stations & Force Mains Repairs/Improvements	\$150,000	27.03%
Well relining/repair	\$40,000	7.21%
Utility Line Repairs/Extensions	\$80,000	14.41%
Street Improvement Related Utility Repairs	30,000	5.41%
Sewer Line Repairs (Sliplining)/I & I Reduction	100,000	18.02%
Mapping	50,000	9.01%
<b>TOTAL</b>	<b>\$555,000</b>	<b>100.00%</b>

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
WATER/SEWER CAP PROJECT REVENUES								
INVESTMENT EARNINGS								
67-3831-491	INTEREST EARNINGS							
	7.44	0.00	0.00	-29.41	0.00	0.00	0.00	_____
TOTAL INVEST EARNINGS								
	7.44	0.00	0.00	-29.41	0.00	0.00	0.00	_____
OTHER FINANCING SOURCES								
67-3984-068	TRANSFER FROM W/S CAP RESV							
	15,989.10	110,000.00	80,000.00	0.00	0.00	18,000.00	55,000.00	_____
67-3984-069	TRANSFER FROM REBATE W/S FUND							
	0.00	80,000.00	80,000.00	0.00	0.00	0.00	0.00	_____
67-3984-071	TFR FROM WWTP CAP PROJ FUND							
	14,070.17	14,130.00	0.00	0.00	0.00	0.00	0.00	_____
67-3984-077	TFR FROM LIFT ST IMP CAP PROJ FND							
	79,380.65	79,400.00	0.00	0.00	0.00	0.00	0.00	_____
67-3986-061	TRANSFER FROM W/S FUND							
	190,999.48	330,000.00	759,275.00	0.00	0.00	619,000.00	500,000.00	_____
TOTAL FINANCING SOURCES								
	300,439.40	613,530.00	919,275.00	0.00	0.00	637,000.00	555,000.00	_____
TOTAL W/S C PROJ REVENUES								
	300,446.84	613,530.00	919,275.00	-29.41	-0.00	637,000.00	555,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved																				
<b>WATER/SEWER CAP PROJECT EXPENDITURES</b>																													
67-8180-194	ENGINEERING																												
	0.00	0.00	10,000.00	10,000.00	100.00	10,000.00	10,000.00	10,000.00	_____																				
	<table border="1"> <tr> <td></td> <td></td> <td></td> <td>Dept. requested</td> <td>Mgr. recommended</td> <td>Council approved</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>West end force main preliminary engineering</td> <td></td> <td></td> <td>\$10,000</td> <td>\$10,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>												Dept. requested	Mgr. recommended	Council approved					West end force main preliminary engineering			\$10,000	\$10,000					
			Dept. requested	Mgr. recommended	Council approved																								
West end force main preliminary engineering			\$10,000	\$10,000																									
67-8180-550	OTHER EQUIPMENT																												
	5,985.56	100,000.00	59,275.00	43,759.35	73.82	46,000.00	0.00	0.00	_____																				
67-8180-551	SCADA/WELL CONTROL SYSTEM																												
	29,942.33	50,000.00	50,000.00	25,240.70	50.48	41,000.00	50,000.00	50,000.00	_____																				
67-8180-570	PURCHASE OF LAND																												
	0.00	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	30,000.00	_____																				
	<table border="1"> <tr> <td colspan="10">The above amount is budgeted on a recurring basis to be used, if needed, so that the Town can promptly act on opportunities that may arise.</td> </tr> </table>									The above amount is budgeted on a recurring basis to be used, if needed, so that the Town can promptly act on opportunities that may arise.																			
The above amount is budgeted on a recurring basis to be used, if needed, so that the Town can promptly act on opportunities that may arise.																													
67-8180-591	INDIV. SEWER REHAB. PILOT PROJ																												
	15,989.10	40,000.00	40,000.00	4,508.67	11.27	8,000.00	15,000.00	15,000.00	_____																				
	<table border="1"> <tr> <td colspan="10">The above amount is for continuation of the Town's program to reduce inflow and infiltration.</td> </tr> </table>									The above amount is for continuation of the Town's program to reduce inflow and infiltration.																			
The above amount is for continuation of the Town's program to reduce inflow and infiltration.																													
67-8180-594	LIFT ST & FORCE MAIN REPAIRS/I																												
	112,522.61	113,000.00	300,000.00	298,019.34	99.33	300,000.00	150,000.00	150,000.00	_____																				
	<table border="1"> <tr> <td></td> <td></td> <td></td> <td>Dept. requested</td> <td>Mgr. recommended</td> <td>Council approved</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Lockhart St. lift station renovation</td> <td></td> <td></td> <td>\$150,000</td> <td>\$150,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>												Dept. requested	Mgr. recommended	Council approved					Lockhart St. lift station renovation			\$150,000	\$150,000					
			Dept. requested	Mgr. recommended	Council approved																								
Lockhart St. lift station renovation			\$150,000	\$150,000																									
67-8180-595	WELL RELINING REPAIR																												
	16,000.00	40,000.00	40,000.00	0.00	0.00	22,000.00	40,000.00	40,000.00	_____																				

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
67-8180-596	REPAIR & EXTENSION								
	0.00	60,530.00	210,000.00	107,945.50	51.40	130,000.00	80,000.00	80,000.00	_____
	The above amount is requested for water/sewer extensions, if needed								
67-8180-597	W/S IMPROV RELATED TO STREET P								
	0.00	30,000.00	30,000.00	23,600.00	78.66	20,000.00	30,000.00	30,000.00	_____
	The above amount is budgeted for water/sewer repairs, as needed, in the area of the street project								
67-8180-599	SLIP LINING/I&I REDUCTION								
	70,000.00	100,000.00	100,000.00	0.00	0.00	10,000.00	100,000.00	100,000.00	_____
	The above amount is requested for continuation of the Town's ongoing program of sliplining and inflow and infiltration reduction.								
67-8180-653	CONTRACTED SVC-MAPPING								
	50,000.00	50,000.00	50,000.00	49,948.88	99.89	50,000.00	50,000.00	50,000.00	_____
	The above amount is requested to continue the Town's ongoing program of GIS mapping of the water/sewer system.								
<b>TOTAL W/S PROJ EXPENDITURES</b>									
	300,439.60	613,530.00	919,275.00	563,022.44	61.24	637,000.00	555,000.00	555,000.00	_____

# Water/Sewer Capital Reserve

**TOWN OF MOREHEAD CITY  
 FY 2014-2015  
 WATER/SEWER CAPITAL RESERVE FUNDS (COMBINED)**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Investment Earnings	\$0	0.00%
Other Financing Sources		
Capital Contributions	100,000	100.00%
Appropriated Fund Balance	0	0.00%
<b>TOTAL</b>	<b>\$100,000</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Other Financing Uses		
Transfer to W/S Capital Project Fund	\$55,000	55.00%
Reserved for future appropriation	45,000	45.00%
<b>TOTAL</b>	<b>\$100,000</b>	<b>100.00%</b>

# Sanitation

**TOWN OF MOREHEAD CITY  
 FY 2014-2015  
 SANITATION FUND**

	<u>AMOUNT</u>	<u>% OF TOTAL</u>
<b>REVENUES BY SOURCE:</b>		
Operating Revenue		
Sales & Services	\$920,000	80.88%
Miscellaneous	\$0	0.00%
Nonoperating Revenue		
Investment Earnings	100	0.01%
Solid Waste Disposal Tax	5,000	0.44%
Grant revenue	75,000	6.59%
Other Financing Sources		
Appropriated Fund Balance	137,400	12.08%
<b>TOTAL</b>	<b>\$1,137,500</b>	<b>100.00%</b>
 <b>EXPENDITURES BY OBJECT:</b>		
Salaries & Benefits	\$52,325	4.60%
Operating Expenditures	191,525	16.84%
Contracted Services	671,300	59.02%
Capital Outlay	195,000	17.14%
Contingency	27,350	2.40%
Reserved for Future Appropriation		0.00%
<b>TOTAL</b>	<b>\$1,137,500</b>	<b>100.00%</b>

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
W/S CAP RESERVE FUND REVENUES								
INVESTMENT EARNINGS								
68-3831-491	INTEREST EARNINGS							
	1,548.95	2,000.00	1,000.00	1,150.73	115.07	0.00	0.00	_____
TOTAL INVEST EARNINGS								
	1,548.95	2,000.00	1,000.00	1,150.73	115.07	0.00	0.00	_____
OTHER FINANCING SOURCES								
68-3713-530	SEWER IMPACT FEES							
	61,611.69	80,000.00	60,000.00	183,387.02	305.64	95,000.00	60,000.00	_____
68-3713-531	WATER IMPACT FEES							
	37,279.55	40,000.00	35,000.00	94,818.51	270.91	50,000.00	35,000.00	_____
68-3991-991	APPROPRIATED FUND BALANCE							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
TOTAL FINANCING SOURCES								
	98,891.24	120,000.00	95,000.00	278,205.53	292.84	145,000.00	95,000.00	_____
TOTAL W/S RESV REVENUES								
	100,440.19	122,000.00	96,000.00	279,356.26	290.99	145,000.00	95,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
W/S REBATABLE CAP RESERVE REVENUES								
INVESTMENT EARNINGS								
69-3831-491	INTEREST EARNINGS							
	361.93	500.00	300.00	247.03	82.34	0.00	0.00	_____
TOTAL INVEST EARNINGS								
	361.93	500.00	300.00	247.03	82.34	0.00	0.00	_____
OTHER FINANCING SOURCES								
69-3833-840	EXTENSION FEES							
	5,056.00	5,000.00	5,000.00	3,934.00	78.68	4,200.00	5,000.00	_____
69-3991-991	APPROPRIATED FUND BALANCE							
	0.00	74,500.00	74,700.00	0.00	0.00	0.00	0.00	_____
TOTAL FINANCING SOURCES								
	5,056.00	79,500.00	79,700.00	3,934.00	4.93	4,200.00	5,000.00	_____
TOTAL REBATABLE REVENUES								
	5,417.93	80,000.00	80,000.00	4,181.03	5.22	4,200.00	5,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>WATER/SEWER CAPITAL RESERVE EXPENDITURES</b>									
<b>OTHER FINANCING USES</b>									
68-9840-067	TRANSFER TO W/S CAPITAL PROJ								
	15,989.10	110,000.00	80,000.00	0.00	0.00	18,000.00	55,000.00	55,000.00	_____
<b>TOTAL FINANCING USES</b>									
	15,989.10	110,000.00	80,000.00	0.00	0.00	18,000.00	55,000.00	55,000.00	_____
68-9910-991	CONTINGENCY								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
68-9930-993	RESERVED FOR FUTURE APPROPRIAT								
	0.00	12,000.00	16,000.00	0.00	0.00	0.00	40,000.00	40,000.00	_____
<b>TOTAL WATER/SEWER RESERVE EXP'S</b>									
	15,989.10	122,000.00	96,000.00	0.00	0.00	18,000.00	95,000.00	95,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>W/S REBATABLE CAP RESERVE EXPENDITURES</b>									
<b>OTHER</b>									
69-9300-840		REBATE F/R CONTRIBUTED CAPITAL							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL OTHER</b>									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>OTHER FINANCING USES</b>									
69-9840-065		TFR TO W/S EXT/IMP CAP PROJ FU							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
69-9840-067		TRANSFER TO W/S CAP PROJ FUND							
	0.00	80,000.00	80,000.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL OTHER FINANCING USES</b>									
	0.00	80,000.00	80,000.00	0.00	0.00	0.00	0.00	0.00	_____
69-9930-993		RESERVED FOR FUTURE APPROP							
	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	_____
<b>TOTAL W/S REBATABLE EXP'S</b>									
	0.00	80,000.00	80,000.00	0.00	0.00	0.00	5,000.00	5,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
SOLID WASTE FUND REVENUES								
OPERATING REVENUE								
SALES & SERVICES								
62-3760-510	REFUSE COLLECTIONS-CARTS							
	920,217.40	920,000.00	920,000.00	772,103.63	83.92	925,500.00	920,000.00	_____
TOTAL SALES & SERVICES								
	920,217.40	920,000.00	920,000.00	772,103.63	83.92	925,500.00	920,000.00	_____
MISCELLANEOUS REVENUE								
62-3839-890	MISCELLANEOUS							
	1,338.00	100.00	100.00	525.00	525.00	300.00	0.00	_____
TOTAL MISCELLANEOUS								
	1,338.00	100.00	100.00	525.00	525.00	300.00	0.00	_____
TOTAL OPERATING REVENUE								
	921,555.40	920,100.00	920,100.00	772,628.63	83.97	925,800.00	920,000.00	_____
NONOPERATING REVENUE								
62-3301-231	FEMA REIMBURSEMENT							
	0.00	0.00	0.00	0.00	0.00	20,300.00	0.00	_____
62-3471-320	SOLID WASTE DISPOSAL TAX							
	4,962.49	6,000.00	6,000.00	4,313.32	71.88	6,000.00	5,000.00	_____

<b>Account Number</b>		<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Current Budget</b>	<b>Revenue To Date</b>	<b>% Spent</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Council Approved</b>
62-3471-362	COMM WASTE REDUCTION/RECYCLE GRANT	48.00	0.00	0.00	24.00	0.00	0.00	0.00	_____
62-3471-363	CURBSIDE RECYCLE ROLLOUT CART GRANT	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	_____
62-3831-491	INTEREST EARNINGS	367.54	200.00	200.00	301.66	150.83	350.00	100.00	_____
62-3835-820	SALE OF SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
62-3839-850	INSURANCE REIM/REFUNDS	119.54	0.00	0.00	45.40	0.00	50.00	0.00	_____
<hr/>									
TOTAL NONOPERATING REV		5,497.57	6,200.00	6,200.00	4,684.38	75.55	26,700.00	80,100.00	_____
<hr/>									
OTHER FINANCING SOURCES									
62-3991-991	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	137,400.00	_____
<hr/>									
TOTAL FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	137,400.00	_____
<hr/>									
TOTAL SOLID WASTE REVENUES		927,052.97	926,300.00	926,300.00	777,313.01	83.91	952,500.00	1,137,500.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>SOLID WASTE FUND EXPENDITURES</b>									
<b>OPERATING EXPENDITURES</b>									
<b>SALARIES &amp; BENEFITS</b>									
62-4710-121	SALARIES								
	25,145.27	24,800.00	25,100.00	23,235.86	92.57	26,000.00	25,700.00	25,700.00	_____
62-4710-122	OVERTIME								
	0.00	1,000.00	750.00	0.00	0.00	0.00	750.00	750.00	_____
62-4710-126	PARTTIME SALARIES								
	10,190.90	10,200.00	10,450.00	8,572.62	82.03	10,450.00	11,500.00	11,500.00	_____
62-4710-127	LONGEVITY/BONUS								
	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
62-4710-134	SUPPLEMENTAL RETIREMENT								
	1,257.22	1,300.00	1,300.00	1,161.80	89.36	1,150.00	1,325.00	1,325.00	_____
62-4710-181	FICA								
	2,703.06	2,750.00	2,775.00	2,433.43	87.69	2,750.00	2,900.00	2,900.00	_____
62-4710-183	RETIREMENT								
	1,694.57	1,750.00	1,825.00	1,642.79	90.01	1,800.00	1,875.00	1,875.00	_____
62-4710-184	GROUP INSURANCE								
	5,834.40	5,850.00	5,350.00	4,906.66	91.71	5,350.00	5,250.00	5,250.00	_____
62-4710-185	UNEMPLOYMENT								
	0.00	0.00	425.00	275.85	64.90	300.00	425.00	425.00	_____
62-4710-186	WORKERS COMPENSATION								
	1,663.05	2,050.00	2,150.00	2,049.56	95.32	2,050.00	2,250.00	2,250.00	_____
62-4710-189	OTHER POSTEMPLOYMENT BENEFITS								
	350.00	350.00	350.00	350.00	100.00	350.00	350.00	350.00	_____

Account Number	Previous Year Actual	Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>TOTAL SALARIES/BENEFITS</b>									
	48,938.47	50,150.00	50,475.00	44,628.57	88.41	50,200.00	52,325.00	52,325.00	_____
<b>OTHER YARDWASTE COSTS</b>									
62-4710-212	UNIFORMS								
	436.77	500.00	500.00	430.79	86.15	500.00	575.00	575.00	_____
62-4710-250	GAS, OIL, TIRES								
	17,400.15	18,500.00	18,500.00	13,060.33	70.59	14,000.00	18,000.00	18,000.00	_____
62-4710-351	MAINTENANCE/BUILDING								
	156.00	200.00	240.00	503.26	209.69	250.00	250.00	250.00	_____
62-4710-352	MAINTENANCE/EQUIPMENT								
	107.55	1,000.00	1,000.00	5.59	0.55	500.00	500.00	500.00	_____
62-4710-353	MAINTENANCE/VEHICLES								
	6,205.51	6,000.00	11,000.00	10,442.51	94.93	10,000.00	10,000.00	10,000.00	_____
62-4710-395	TRAVEL & TRAINING								
	0.00	200.00	200.00	0.00	0.00	200.00	200.00	200.00	_____
62-4710-410	LEASES								
	2,158.00	600.00	2,500.00	2,124.00	84.96	2,400.00	2,500.00	2,500.00	_____
62-4710-450	INSURANCE								
	2,621.92	3,500.00	4,000.00	3,129.10	78.22	4,000.00	4,000.00	4,000.00	_____
62-4710-451	INSURANCE-RESERVE/CLAIMS								
	0.00	0.00	0.00	192.94	0.00	200.00	200.00	200.00	_____
62-4710-460	DEPRECIATION								
	16,453.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
62-4710-651	CONTRACTED SERVICES								
	7,867.29	8,000.00	8,000.00	8,153.69	101.92	8,000.00	8,000.00	8,000.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
<b>TOTAL OTHER YARDWASTE COSTS</b>									
	53,406.34	38,500.00	45,940.00	38,042.21	82.80	40,050.00	44,225.00	44,225.00	_____
<b>OTHER</b>									
62-4710-191	AUDIT								
	2,450.00	2,200.00	2,400.00	2,174.00	90.58	2,400.00	2,400.00	2,400.00	_____
62-4710-192	LEGAL SERVICES								
	402.10	300.00	300.00	116.80	38.93	300.00	300.00	300.00	_____
62-4710-201	DEPARTMENTAL SUPPLIES								
	5,869.82	10,000.00	5,000.00	2,593.53	51.87	7,000.00	7,000.00	7,000.00	_____
62-4710-485	REIMB GENERAL FUND-INDIRECT								
	78,000.00	78,000.00	78,000.00	71,500.00	91.66	78,000.00	79,200.00	79,200.00	_____
62-4710-486	REIMB W/S FUND-INDIRECT								
	50,400.00	50,400.00	51,000.00	46,750.00	91.66	51,000.00	53,400.00	53,400.00	_____
62-4710-492	BAD DEBT EXPENSE								
	6,365.48	6,000.00	6,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00	_____
<b>TOTAL OTHER</b>									
	143,487.40	146,900.00	142,700.00	123,134.33	86.28	143,700.00	147,300.00	147,300.00	_____
<b>CONTRACTED SVC-TIP FEES</b>									
62-4710-667	CONTR SVC-RES CARTS/TIP FEES								
	155,037.52	165,000.00	175,000.00	133,343.16	76.19	170,000.00	175,000.00	175,000.00	_____
62-4710-668	CONTR SVC-YARDWASTE/TIP FEES								
	23,570.00	30,000.00	30,000.00	21,180.04	70.60	25,000.00	30,000.00	30,000.00	_____
62-4710-669	CONTR SVC-BULK-CD/TIP FEES								
	0.00	500.00	500.00	0.00	0.00	0.00	500.00	500.00	_____

Account Number	Previous Year Actual	Previous Year Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved												
<b>TOTAL CNTR SVC-TIP FEE</b>																					
	178,607.52	195,500.00	205,500.00	154,523.20	75.19	195,000.00	205,500.00	205,500.00	_____												
<b>CONTRACTED SVC-PICKUP</b>																					
62-4710-672	CONTR SVC-WHITE GOODS PU																				
	40,469.15	42,600.00	43,300.00	34,970.53	80.76	42,200.00	43,300.00	43,300.00	_____												
62-4710-673	CONTR SVC-C&D PU																				
	44,917.83	45,000.00	45,700.00	38,390.39	84.00	46,100.00	48,000.00	48,000.00	_____												
62-4710-674	CONTR SVC-RESIDENTIAL																				
	246,402.03	245,000.00	249,000.00	209,519.70	84.14	250,000.00	255,000.00	255,000.00	_____												
62-4710-675	CONTR SVC-RECYCLING																				
	116,527.94	116,000.00	118,000.00	99,164.03	84.03	119,500.00	119,500.00	119,500.00	_____												
<b>TOTAL CONTR SVC-PICKUP</b>																					
	448,316.95	448,600.00	456,000.00	382,044.65	83.78	457,800.00	465,800.00	465,800.00	_____												
<b>CAPITAL OUTLAY</b>																					
62-4710-501	CAPITAL OUTLAY																				
	0.00	0.00	0.00	0.00	0.00	0.00	195,000.00	195,000.00	_____												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 20%; text-align: center;">Dept. requested</td> <td style="width: 20%; text-align: center;">Mgr. recommended</td> <td style="width: 30%; text-align: center;">Council approved</td> </tr> <tr> <td>Town wide rollout recycle carts **</td> <td style="text-align: center;">\$195,000</td> <td style="text-align: center;">\$195,000</td> <td></td> </tr> <tr> <td colspan="4">** Partially grant funded</td> </tr> </table>											Dept. requested	Mgr. recommended	Council approved	Town wide rollout recycle carts **	\$195,000	\$195,000		** Partially grant funded			
	Dept. requested	Mgr. recommended	Council approved																		
Town wide rollout recycle carts **	\$195,000	\$195,000																			
** Partially grant funded																					
<b>TOTAL CAPITAL OUTLAY</b>																					
	0.00	0.00	0.00	0.00	0.00	0.00	195,000.00	195,000.00	_____												
<b>TOTAL OPERATING EXPENDITURES</b>																					
	872,756.68	879,650.00	900,615.00	742,372.96	82.42	886,750.00	1,110,150.00	1,110,150.00	_____												

Account Number	Previous Year		Current	Expended/	%	Est Annual	Dept	Manager	Council
	Actual	Budget	Budget	Encumbered	Spent	Expense	Request	Recommend	Approved
<b>NONOPERATING EXPENDITURES</b>									
62-4710-991	CONTINGENCY								
	0.00	46,650.00	25,685.00	0.00	0.00	0.00	27,350.00	27,350.00	_____
62-9930-993	DESIG. FOR FUTURE APPROP.								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	_____
<b>TOTAL SOLID WASTE EXPENDITURES</b>									
	872,756.68	926,300.00	926,300.00	742,372.96	80.14	886,750.00	1,137,500.00	1,137,500.00	_____

# Exhibits

**TABLE 1  
TOWN OF MOREHEAD CITY  
BY FUND COMPARISON OF CURRENT YEAR AMENDED OPERATING BUDGET  
TO PROPOSED OPERATING BUDGET**

<u>FUND</u>	<u>ORIGINAL FY 2013-14</u>	<u>AMENDED** FY 2013-14</u>	<u>PROPOSED FY 2014-15</u>	<u>AMENDED TO PROPOSED % CHANGE</u>
General	\$10,504,300	\$11,286,767	\$11,820,700	4.73%
Fire/EMS Service	2,983,300	2,988,500	3,593,650	20.25%
Water/Sewer	6,386,000	6,477,275	6,259,000	-3.37%
Solid Waste	926,300	926,300	1,137,500	22.80%
W/S Capital Projects	860,000	919,275	555,000	-39.63%
W/S Capital Reserve(s)	176,000	176,000	100,000	-43.18%
TOTAL	\$21,835,900	\$22,774,117	\$23,465,850	3.04%

\*\*AMENDED BUDGET AS AT 5/22/2014

**TABLE 2  
TOWN OF MOREHEAD CITY  
COMPARISON OF CURRENT YEAR GENERAL FUND BUDGET TO PROPOSED BUDGET**

	<u>ORIGINAL FY 2013-2014</u>	<u>AMENDED** FY 2013-2014</u>	<u>PROPOSED FY 2014-2015</u>	<u>FY 2013-2014 AMENDED TO FY 2014-2015 PROPOSED \$ CHANGE</u>
<b>REVENUES</b>				
Ad Valorem Taxes	\$5,954,525	\$5,954,525	\$6,553,200	598,675
Other Taxes	89,000	89,000	90,000	1,000
Unrestricted Intergovernmental	2,913,700	2,913,700	3,045,700	132,000
Restricted Intergovernmental	536,225	900,013	761,875	-138,138
Permits & Fees	205,300	205,300	215,000	9,700
Sales & Services	207,700	224,700	200,700	-24,000
Investment Earnings	9,000	9,000	5,000	-4,000
Miscellaneous Revenue	15,275	28,550	15,275	-13,275
Other Financing Sources				
Fund Balance Approp-Restricted/Committed	444,075	461,350	362,100	-99,250
Fund Balance Approp-Unassigned	129,500	500,629	571,850	71,221
<b>TOTAL</b>	<b>\$10,504,300</b>	<b>\$11,286,767</b>	<b>\$11,820,700</b>	<b>\$533,933</b>

**TABLE 2  
TOWN OF MOREHEAD CITY  
COMPARISON OF CURRENT YEAR GENERAL FUND BUDGET TO PROPOSED BUDGET**

	<u>ORIGINAL FY 2013-2014</u>	<u>AMENDED** FY 2013-2014</u>	<u>PROPOSED FY 2014-2015</u>	<u>FY 2013-2014 AMENDED TO FY 2014-2015 PROPOSED \$ CHANGE</u>
<b>EXPENDITURES</b>				
Mayor/Council	\$89,575	\$89,575	\$81,200	-\$8,375
Administration	403,125	409,475	441,100	31,625
Finance	436,275	436,275	471,275	35,000
Cemetery/Building & Grounds	475,600	475,600	459,700	-15,900
Central Services	604,800	700,000	793,500	93,500
Garage	110,950	110,950	116,850	5,900
Community Projects	65,498	65,498	71,835	6,337
Police	3,388,250	3,754,463	3,534,850	-219,613
Drug Forfeitures	0	17,275	18,700	1,425
Planning and Inspections	486,075	486,075	514,175	28,100
Transportation	734,825	734,825	1,083,875	349,050
Powell Bill	650,900	667,250	525,300	-141,950
Library	163,750	236,650	217,175	-19,475
Recreation	575,300	617,300	648,500	31,200
Parks	339,425	366,450	313,650	-52,800
Debt Service	465,476	465,476	542,511	77,035
Reimbursements from Other Funds	-645,000	-645,000	-643,200	1,800
Other Financing Uses				
Transfers to Other Funds	1,855,330	2,241,179	2,450,094	208,915
Contingency	304,146	57,451	179,610	122,159
<b>TOTAL</b>	<b>\$10,504,300</b>	<b>\$11,286,767</b>	<b>\$11,820,700</b>	<b>\$533,933</b>

\*\*AMENDED BUDGET AS AT 5/22/2014

Table 3  
Town of Morehead City  
Full and Part-time Positions

Department	Council	Council	Department	Mgr (Funded)	Notes
	Authorized # Positions FY 2013-14	Funded # Positions FY 2013-14	Requested # Positions FY 2014-15	Recommended # Positions FY 2014-15	
Administration-F/T	5	5	5	5	
Finance-F/T	7	7	7	7	
Building & Grounds-F/T	5	5	5	5	
Building & Grounds-P/T	3	3	3	3	
Garage-F/T	2	2	2	2	
Police-F/T	47	45	46	46	Dept. requested 1 new LEO (Detective) position/Manager recommended funding 1 new LEO position at mid-year (Note:Authorized/unfunded/frozen positions are as follows: 1 position from a COPS grant that was never funded and 1 SRO unfunded grant position)
Police-P/T	4	4	4	4	
Planning & Inspections-F/T	7	7	7	7	
Planning & Inspections-P/T	0	0	1	0	
Streets-F/T	10	9	10	10	Dept. requested 1 new Assistant Public Works Dir. position/Manager recommended funding new position at mid-year (Note:1 Inspection position remains frozen.)
Streets-P/T	2	2	2	2	
Library-P/T	8	7	7	7	
Recreation-F/T	4	4	4	4	
Recreation-P/T	4	4	4	4	
Parks-F/T	3	3	3	3	
Fire/EMS-F/T	35	35	39	39	Dept. requested 3 new firefighter/paramedic positions and converting part-time administrative assistant to full-time/Manager recommended funding 3 new firefighter/paramedics at 10/1/2014 and converting part-time admin. Ass't. to full-time
Fire/EMS-P/T	1	1	0	0	
Water/Sewer Billing-F/T	4	4	4	4	
Wells/Pump St./Water Treat.	2	2	2	2	
Water/Sewer Service-F/T	14	14	15	15	Dept. requested converting part-time administrative assistant to full-time/Manager recommended same
Water/Sewer Service-P/T	1	1	0	0	
WWTP-F/T	8	8	8	8	
Sanitation-F/T	1	1	1	1	
Sanitation-P/T	1	1	1	1	
Subtotal-General F/T	90	87	89	89	
Subtotal-General P/T	21	20	21	20	
Subtotal-Fire/EMS F/T	35	35	39	39	
Subtotal-Fire/EMS P/T	1	1	0	0	
Subtotal-Water/Sewer F/T	28	28	29	29	
Subtotal-Water/Sewer P/T	1	1	0	0	
Subtotal-Sanitation F/T	1	1	1	1	
Subtotal-Sanitation P/T	1	1	1	1	
Total Positions-F/T	154	151	158	158	
Total Positions-P/T	24	23	22	21	
Total Positions-F/T & P/T	178	174	180	179	

TABLE 4  
TOWN OF MOREHEAD CITY  
FY 2014-2015 OPERATING BUDGET-CAPITAL OUTLAY PROPOSALS

<u>DEPARTMENT</u>	<u>ITEM</u>	<u>DEPARTMENT REQUEST</u>	<u>MANAGER RECOMMENDEC</u>
<b>General Fund</b>			
Buildings & Grounds	Replacement truck/equipment	\$24,000	\$0
	Improvements at 10th St. boat ramp	<u>\$100,000</u>	<u>\$30,000</u>
	<b>Subtotal Building &amp; Grounds</b>	<b>\$124,000</b>	<b>\$30,000</b>
Central Services	New server for computer system	\$6,300	\$6,300
	Exchange server (for email retention)	\$26,000	\$26,000
	Council Chamber audio/visual technical equipment/improvements	\$33,000	\$0
	City Hall security system/alarm/monitoring	<u>\$25,000</u>	<u>\$0</u>
	<b>Subtotal Central Services</b>	<b>\$90,300</b>	<b>\$32,300</b>
Police	7 Cars @ \$21,014	\$147,098	\$105,070
	4 Radars @ \$1,900	\$7,600	\$7,600
	4 Cameras @ \$4,794	\$19,176	\$19,176
	4 Lights @ \$5,624	\$22,496	\$22,496
	4 Striping @ \$350	\$1,400	\$1,400
	4 Cages @ \$800	\$3,200	\$3,200
	3 Lights @ \$2,159	\$6,477	\$2,159
	5 Computers @ \$875	\$4,375	\$4,375
	4 Printers @ \$400	<u>\$1,600</u>	<u>\$1,624</u>
	<b>Subtotal Police</b>	<b>\$213,422</b>	<b>\$167,100</b>
Federal Forfeiture Funds (Police)	Restricted funds-use not yet determined	\$18,700	\$18,700
Planning & Inspection	Mapping and inspection software	\$20,000	\$20,000
Transportation	Replacement dump truck	\$56,000	\$0
	N. 4th Street sidewalk	\$27,000	\$27,000
	Sidewalk project, primarily grant funded	<u>\$275,000</u>	<u>\$275,000</u>
	<b>Subtotal Transportation</b>	<b>\$358,000</b>	<b>\$302,000</b>
Powell Bill (Restricted Revenues)	Right of way	\$2,400	\$2,400
	Curb & gutter	\$1,000	\$1,000
	Sidewalks-construction & maintenance	\$60,000	\$60,000
	Paving & resurfacing	\$276,025	\$276,025
	Drainage & storm sewer	<u>\$87,125</u>	<u>\$87,125</u>
	<b>Subtotal Powell Bill</b>	<b>\$426,550</b>	<b>\$426,550</b>
Library	Building structural assessment and wood rot repair	\$30,000	\$30,000
	Roof/dormers/internal gutters	\$63,500	\$0
	Update/rewire electrical, install CATV cable and security system	<u>\$55,000</u>	<u>\$0</u>
	<b>Subtotal Library</b>	<b>\$148,500</b>	<b>\$30,000</b>
Recreation	Renovate men's restroom	\$65,000	\$65,000
	Weight room flooring removal/replacement	<u>\$30,000</u>	<u>\$0</u>
	<b>Subtotal Recreation</b>	<b>\$95,000</b>	<b>\$65,000</b>
Parks	Replacement vehicle	\$24,500	\$24,500
	Playground equipment/park improvements	\$10,000	\$10,000
	Underdrain system-soccer field at Rotary Park	<u>\$62,000</u>	<u>\$0</u>
	<b>Total Parks</b>	<b>\$96,500</b>	<b>\$34,500</b>
Other	Transfer to Baseball Park Cap. Proj. Fund for vegetative/buffering	\$25,000	\$0
	Transfer to Jib Waterfront CPF-underground electric 700 block Shepard St.	<u>\$45,000</u>	<u>\$0</u>
	<b>Total Other</b>	<b>\$70,000</b>	<b>\$0</b>
	<b>Subtotal General Fund</b>	<b>\$1,660,972</b>	<b>\$1,126,150</b>
Fire/EMS Fund	Replacement vehicle for Ass't. Fire Marshal	\$32,000	\$32,000
	Replacement air packs (2 @ \$5,500 each)	\$11,000	\$11,000
	Replacement tanker if funded by Carteret County	<u>\$208,000</u>	<u>\$208,000</u>
	<b>Subtotal Fire/EMS Fund</b>	<b>\$251,000</b>	<b>\$251,000</b>
<b>Total Governmental Funds</b>		<b>\$1,911,972</b>	<b>\$1,377,150</b>

TABLE 4  
TOWN OF MOREHEAD CITY  
FY 2014-2015 OPERATING BUDGET-CAPITAL OUTLAY PROPOSALS

<u>DEPARTMENT</u>	<u>ITEM</u>	<u>DEPARTMENT REQUEST</u>	<u>MANAGER RECOMMENDED</u>
<b>Water/Sewer Operating Fund</b>			
Water Distbr/Sewer Collection	1 replacement service truck/equipment	\$24,800	\$24,800
	Pump portion and controls on jet rodder (cab and frame of truck are ok)	<u>\$45,000</u>	<u>\$45,000</u>
	<b>Subtotal Water Distbr/Sewer Collection</b>	<b>\$69,800</b>	<b>\$69,800</b>
<b>Lift Stations/Force Mains</b>			
	Flow meters for lift stations	\$90,000	\$90,000
	Replacement generator for lift station	<u>\$45,000</u>	<u>\$45,000</u>
	<b>Subtotal Lift Stations/Force Mains</b>	<b>\$135,000</b>	<b>\$135,000</b>
	<b>Subtotal Water/Sewer Operating Fund</b>	<b>\$204,800</b>	<b>\$204,800</b>
<b>Water &amp; Sewer Capital Projects</b>			
	Preliminary engineering for west end force main	\$10,000	\$10,000
	SCADA/Well control system	\$50,000	\$50,000
	Land purchase (as needed)	\$30,000	\$30,000
	Individual sewer rehab. pilot project	\$15,000	\$15,000
	Lift station/force main repairs/replacement	\$150,000	\$150,000
	Well relining/repair (as needed)	\$40,000	\$40,000
	Repair & extension	\$80,000	\$80,000
	Water/Sewer repairs related to street improvements	\$30,000	\$30,000
	Sliplining/I & I reduction	\$100,000	\$100,000
	Mapping	<u>\$50,000</u>	<u>\$50,000</u>
	<b>Subtotal Water/Sewer Capital Projects Fund</b>	<b>\$555,000</b>	<b>\$555,000</b>
<b>Total Water/Sewer Funds</b>		<b>\$759,800</b>	<b>\$759,800</b>
<b>Sanitation Fund</b>	Town wide rollout recycling carts-partially grant funded	\$195,000	\$195,000
<b>Combined Totals All Funds</b>		<b>\$2,866,772</b>	<b>\$2,331,950</b>

TABLE 5  
TOWN OF MOREHEAD CITY  
SCHEDULE OF PROJECTED DEBT AND DEBT SERVICE  
FOR FISCAL YEAR ENDING JUNE 30, 2015

<u>TYPE</u>	<u>PURPOSE</u>	<u>LENDER</u>	<u>PROJECTED BALANCE 6/30/2014</u>	<u>FYE 6/30/15 ANNUAL DEBT SVC.</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PREPAY PENALTY</u>	<u>NOTES</u>
<b>GOVERNMENTAL LONG TERM DEBT</b>								
<u>GENERAL FUND</u>								
INSTALLMENT NOTE(S)	DEPOT RELOC./RENOV.	USDA	\$316,028	\$22,139	7/35	FIXED @ 4.125%	NONE	
INSTALLMENT NOTE	2005 STREET PROJECT	BB&T	560,000	93,446	4/21	FIXED @ 2.49%	1%	
INSTALLMENT NOTE	SHEPARD ST. LAND/BOAT RAMP	BB&T	770,000	95,510	5/25	FIXED @ 3.39%	1%, IN FULL	
INSTALLMENT NOTE	POLICE ST/E911 CTR.	USDA	4,647,108	250,016	5/51	FIXED @ 4.125%	NONE	
INSTALLMENT NOTE	JIB IMPROVEMENTS-PH. 2 (PAVILIK CARTERET COUNTY		407,000	81,400	5/19	ZERO INT. LOAN	N/A	(A)
TOTAL-GENERAL FUND DEBT ISSUES			<u>\$6,700,136</u>	<u>\$542,511</u>				
<u>FIRE/EMS FUND</u>								
INSTALLMENT NOTE	FIRE/EMS ST.#2 REPLACEMENT	USDA	<u>\$2,050,702</u>	<u>\$102,111</u>	11/52	FIXED @ 3.75%	NONE	(B)
TOTAL-FIRE/EMS FUND DEBT ISSUES			<u>\$2,050,702</u>	<u>\$102,111</u>				
TOTAL GOV'T FUNDS LONG TERM DEBT			<b>\$8,750,838</b>	<b>\$644,622</b>				

NOTES:

- A) THE TOWN HAS A LOAN APPLICATION PENDING REVIEW AND APPROVAL WITH THE DEPT. OF STATE TREASURER/LOCAL GOVERNMENT COMMISSION. THE LOAN SOURCE IS NC EASTERN REGION ECONOMIC DEVELOPMENT FUNDS ACCESSED BY CARTERET COUNTY FOR THE BENEFIT OF THE TOWN AND TO BE USED FOR PHASE 2 IMPROVEMENTS AT THE JIB PLAZA. DEBT REPAYMENT WILL BE MADE VIA CARTERET COUNTY.
- B) THE FIRE/EMS FUND SERVES THE CRAB POINT AREA IN THE SERVICE DISTRICT OUTSIDE CITY LIMITS. LOANS TO THE FIRE/EMS FUND PROVIDE BENEFITS TO AND ARE PAID FOR IN PART BY THE SERVICE DISTRICT PROPERTY OWNERS.

TABLE 5  
TOWN OF MOREHEAD CITY  
SCHEDULE OF PROJECTED DEBT AND DEBT SERVICE  
FOR FISCAL YEAR ENDING JUNE 30, 2015

<u>TYPE</u>	<u>PURPOSE</u>	<u>LENDER</u>	PROJECTED BALANCE 6/30/2014	FYE 6/30/15 ANNUAL DEBT SVC.	MATURITY DATE	INTEREST RATE	PREPAY PENALTY	NOTES
<b>PROPRIETARY LONG TERM DEBT</b>								
<u>WATER/SEWER FUND</u>								
FEDERAL REVOLVING LOAN	WELL, TANK, BRIDGES ST. WATER	FEDERAL REVOLVING LOAN	\$765,000	\$104,890	5/23	FIXED @ 2.6%	N/A	
INSTALLMENT NOTE	RADIO ISLAND W/S LINES	BANK OF AMERICA	\$435,202	\$156,563	1/17	FIXED @ 4.45%	<1/06 NOT ALLOWED 1/06-1/11 @ 1% 1/11-1/17 NONE	(1)
STATE BOND LOAN	VARIOUS WATER IMPROV.	STATE BOND LOAN	\$555,403	\$72,818	5/25	FIXED @ 4.02%	N/A	(2)
FEDERAL REVOLVING LOAN	VARIOUS SEWER IMPROV.	FEDERAL REVOLVING LOAN	\$550,000	\$62,980	5/25	FIXED @ 2.36%	N/A	
FEDERAL REVOLVING LOAN	WWTP RENOVATIONS	FEDERAL REVOLVING LOAN	\$11,250,000	\$1,004,813	2029	FIXED @ 2.265%	N/A	
INSTALLMENT NOTE	METER READ SYSTEM	BB&T	\$405,103	\$275,406	10/15	FIXED @ 1.97%	.5%	
FEDERAL REVOLVING LOAN	LIFT STATION IMPROVEMEN	FEDERAL REVOLVING LOAN	\$516,000	\$32,250	5/30	ZERO INT. LOAN	N/A	
FEDERAL REVOLVING LOAN	WATER TREATMENT	FEDERAL REVOLVING LOAN	\$1,275,000	\$75,000	5/31	ZERO INT. LOAN	N/A	
INTERIM FINANCING- BOND ANTICIPATION NOTE	WATER TREATMENT	BANK OF AMERICA	\$4,932,000	\$4,978,792	1/15	FIXED @ .97%		(3)
<b>TOTAL-W/S FUND DEBT</b>			<b><u>\$20,683,708</u></b>	<b><u>\$6,763,512</u></b>				

NOTES:

- 1) THE COST OF THIS PROJECT WAS SHARED BY THE NC STATE PORT AUTHORITY. 40.2% OF THE PROJECTED BALANCE AND ANNUAL DEBT SERVICE IS PAID BY THE NCSPA. 40.2% OF THE PROJECTED 6/30/2014 BALANCE EQUALS \$174,951. 40.2% OF THE FYE 6/30/2015 DEBT SERVICE EQUALS \$62,938.
- 2) THE COST OF THIS PROJECT WAS SHARED BY THE TOWN OF NEWPORT. APPROXIMATELY 14.35% OF THE PROJECTED BALANCE AND ANNUAL DEBT SERVICE ARE PAID BY THE TOWN OF NEWPORT. NEWPORT'S SHARE OF THE PROJECTED 6/30/2014 BALANCE EQUALS \$79,700. NEWPORT'S SHARE OF THE FYE 6/30/2015 DEBT SERVICE EQUALS \$10,449.
- 3) INTERIM FINANCING FOR WATER TREATMENT CONTRUCTION PROVIDED BY BANK OF AMERICA. PRINCIPAL PLUS SECOND AND FINAL INTEREST PAYMENT IS DUE IN FYE 6/30/2015. THE INTEREST PORTION IS BUDGETED TO BE PAID FROM THE MULTI YEAR CAPITAL PROJECT FUND. PERMANENT FINANCING PROVIDED BY USDA WILL PAY OFF/REPLACE THE INTERIM LOAN IN FYE 6/30/2015.

TOWN OF MOREHEAD CITY  
ORGANIZATIONAL ARRANGEMENT

