

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: EXPENDITURE SUMMARY**

DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
Salaries	1,603,379	1,591,592	1,621,825	1,520,310	1,598,710	1,737,559
Group Insurance	233,276	254,268	257,621	259,128	276,825	294,953
Other	469,353	537,798	508,516	443,547	488,880	575,581
<b>Personnel Subtotal</b>	<b>2,306,008</b>	<b>2,383,659</b>	<b>2,387,961</b>	<b>2,222,985</b>	<b>2,364,415</b>	<b>2,608,093</b>
Materials/Supplies	169,132	122,656	123,524	142,709	120,000	124,350
Vehicle Maintenance/Fuel	162,559	181,486	183,598	181,624	208,050	240,300
Other	1,123,722	1,048,593	1,088,228	1,140,265	1,058,130	1,644,342
<b>Operating &amp; Maint Subtotal</b>	<b>1,455,413</b>	<b>1,352,736</b>	<b>1,395,349</b>	<b>1,464,597</b>	<b>1,386,180</b>	<b>2,008,992</b>
Capital Outlay	127,024	112,173	102,831	63,611	105,850	332,627
Other	271,608	264,837	257,500	166,529	272,305	438,904
<b>Capital Subtotal</b>	<b>398,632</b>	<b>377,010</b>	<b>360,331</b>	<b>230,140</b>	<b>378,155</b>	<b>771,531</b>
Debt Service	756,480	1,067,128	698,329	785,116	742,750	749,722
<b>Total Expenditures and Transfers</b>	<b>4,916,533</b>	<b>5,180,533</b>	<b>4,841,969</b>	<b>4,702,839</b>	<b>4,871,500</b>	<b>6,168,338</b>

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: GOVERNING BODY**  
**CODE: 10-00-4110**

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Board Salaries	15,600	15,600	15,600	15,600	15,600	15,600
005	FICA	996	903	826	742	1,195	1,193
006	Group Insurance	17,723	20,019	19,898	21,264	23,000	20,456
	Personnel Subtotal	34,319	36,521	36,324	37,606	39,795	37,250
014	Travel	6,144	3,869	10,639	7,697	7,500	7,500
057	Miscellaneous	-	-	-	-	-	400 *
	Operating & Maint. Subtotal	6,144	3,869	10,639	7,697	7,500	7,900
500	Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>40,463</b>	<b>40,390</b>	<b>46,963</b>	<b>45,303</b>	<b>47,295</b>	<b>45,150</b>

\* Miscellaneous: \$400 for Watauga Intergovernmental Retreat facilitation through the UNC School of Government per MOU approved April, 2014

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: ADMINISTRATION AND FINANCE**  
**CODE: 10-00-4130**

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	228,872	223,464	229,391	229,391	236,000	258,132
003	Vehicle Allowance	-	-	-	-	-	-
004	Part-time Salaries	-	-	-	-	-	- *
205	Part-time FICA	-	-	-	-	-	-
005	FICA Expense	16,108	16,249	15,481	15,078	18,100	19,747
006	Group Insurance	25,134	25,789	27,484	29,070	29,750	30,695
007	401K	4,573	4,631	4,513	4,557	4,800	7,744
008	Retirement	21,286	25,996	27,014	27,353	29,500	32,189
	<b>Personnel Subtotal</b>	<b>295,973</b>	<b>296,129</b>	<b>303,883</b>	<b>305,448</b>	<b>318,150</b>	<b>348,507</b>
011	Telephone	5,889	6,021	4,861	5,437	5,500	7,200
012	Printing	456	2,426	1,409	206	1,200	1,700
014	Employee Development	6,783	7,273	4,236	6,390	6,000	7,000
016	Maintenance/Repair	5,406	4,685	5,890	4,001	3,500	5,550
031	Gasoline	-	-	-	-	-	-
033	Materials/Supplies	5,857	7,110	5,242	4,883	5,000	8,850 **
057	Miscellaneous	60	368	20	24	250	6,500 ***
	<b>Operating &amp; Maint. Subtotal</b>	<b>24,451</b>	<b>27,884</b>	<b>21,658</b>	<b>20,942</b>	<b>21,450</b>	<b>36,800</b>
500	Capital Outlay	3,732	5,772	3,816	5,074	5,200	-
<b>TOTAL EXPENDITURES</b>		<b>324,156</b>	<b>329,784</b>	<b>329,357</b>	<b>331,464</b>	<b>344,800</b>	<b>385,307</b>

\* Includes part-time salaries for a 25 hour per week MPA intern (\$13,000).

\*\* Materials/Supplies for 2014-15 includes \$3,850 for copier lease (shown in capital outlay in prior years).

\*\*\* Miscellaneous for 2014-15 includes \$5,000 for website improvements and \$1,500 for new desk chairs.

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: CENTRAL GOVERNMENT**  
**CODE: 10-00-4200**

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED	
002	Merit	-	-	-	-	-	-	
003	Legal Services	34,798	12,363	12,856	15,479	18,000	19,000	
004	Audit Fee	22,168	22,169	22,173	22,173	23,000	23,000	
005	Triple Tree Land Purchase	-	-	8,250	-	-	-	
006	Insurance Reimbursement	-	-	-	-	-	-	
010	Unemployment Reimb.	71	5,440	87	7,620	9,000	9,000	
011	Postage/Mailing	4,384	3,554	3,854	3,574	4,500	4,725	
012	Printing	2,626	2,322	2,863	3,448	3,000	3,500	
016	Maintenance and Repair	15,695	16,926	13,511	18,563	17,000	20,300	*
017	IT Support Services	-	-	-	-	-	36,936	**
025	Tax Releases	9,028	2,547	1,564	425	2,500	2,500	
030	Community Library	2,000	2,000	2,000	2,000	2,000	2,000	
053	Dues/Subscriptions	4,754	4,878	4,854	4,553	4,750	4,750	
054	Insurance/Bonds	101,366	94,975	106,162	110,475	114,920	132,250	
055	Advertising/Legal Notices	5,855	3,909	3,919	8,358	6,000	8,800	
057	Miscellaneous	17,958	13,948	30,896	15,406	10,000	10,000	***
070	Election Expense	3,557	-	3,567	-	4,000	-	
080	Engineering Services	46,386	30,820	38,975	31,733	20,000	32,000	
081	Capital Planning Study	-	-	-	-	-	-	
100	Transfer to Fund Balance	-	-	-	-	-	49,013	
200	Prin/Int - Installment Loan	32,209	76,629	93,398	-	-	-	
345	Watauga Co. Sales Tax Fee	-	-	-	71,371	-	444,488	
350	Wine/Culinary - Grant Proceeds	20,000	2,000	-	-	-	-	
401	2013 Classification & Pay Study	-	-	-	-	-	-	
401	2014 Supervisory Training	-	-	-	-	-	15,000	
500	Comprehensive Plan	-	-	-	-	-	-	
501	Transfer to W/S Cap. Proj.	200,000	160,000	150,000	100,000	65,000	-	
502	Transfer to Water Fund	-	-	-	-	-	-	
	TDA \$ Support for Middle Fork Grnwly	-	-	-	-	-	22,000	
503	Employee Recog./Develop.	6,952	8,933	24,011	13,214	13,000	16,875	****
	Operating & Maint. Subtotal	529,806	463,413	522,939	428,392	316,670	856,137	
505	Transfer to Capital Projects	-	-	-	-	-	30,000	@
<b>TOTAL EXPENDITURES</b>		<b>529,806</b>	<b>463,413</b>	<b>522,939</b>	<b>428,392</b>	<b>316,670</b>	<b>886,137</b>	

\* includes software maintenance contracts/work order system

\*\* includes IT Support Services reflecting contracted services and responsibilities related to router, streaming, and Wi-Fi capital project

\*\*\* includes \$6,000 for Town/TDA Calendar

\*\*\*\* includes Customer Service Initiative Funding

@ \$30,000 transfer of TDA infrastructure funding to capital project to support Wi-Fi installation in downtown

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: PUBLIC BUILDINGS & GROUNDS**  
**CODE: 10-00-4260**

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	7,449	7,373	7,701	7,379	9,000	-
003	Contracted Cleaning Service	-	-	-	-	-	19,450
004	Seasonal Salaries	-	-	-	-	-	-
005	FICA Expense	574	585	579	563	725	-
006	Group Insurance	-	-	-	-	-	-
008	Retirement	-	-	-	-	-	-
202	FEMA - Labor/FICA	7,123	-	-	-	-	-
	<b>Personnel Subtotal</b>	<b>15,146</b>	<b>7,958</b>	<b>8,280</b>	<b>7,942</b>	<b>9,725</b>	<b>19,450</b>
013	Utilities	22,276	23,292	21,440	23,566	25,000	25,200
015	Maintenance/Repair-Bldgs.	3,187	11,042	8,985	2,881	7,000	9,000
020	Museum Expense	1,004	941	924	1,424	1,200	1,250
033	Materials/Supplies-Bldgs.	4,364	3,916	4,605	4,640	3,500	3,500
057	Miscellaneous	-	-	6	198	-	-
113	Trail Maintenance Contract	-	-	-	-	-	-
206	FEMA - Debris Removal	74,245	-	-	-	-	-
215	Maintenance/Repair-Grounds	-	-	-	-	-	10,000 *
233	Materials/Supplies-Grounds	1,427	2,050	-	250	5,000	6,000 **
	<b>Operating &amp; Maint. Subtotal</b>	<b>106,504</b>	<b>41,242</b>	<b>35,960</b>	<b>32,959</b>	<b>41,700</b>	<b>54,950</b>
250	Principal - Visitor Center	-	-	-	-	-	-
251	Interest - Visitor Center	-	-	-	-	-	-
060	Principal - Tiller Property	-	-	-	-	-	-
061	Interest - Tiller Property	-	-	-	-	-	-
500	Capital Outlay	3,594	12,175	4,724	20,501	15,500	-
502	Transfer to Capital Projects	-	-	-	-	-	118,921
501	Capital Outlay - Visitor Center	-	-	-	-	-	-
	<b>Capital Subtotal</b>	<b>3,594</b>	<b>12,175</b>	<b>4,724</b>	<b>20,501</b>	<b>15,500</b>	<b>118,921</b>
900	Debt Service	658,732	1,003,457	618,993	680,386	661,715	643,038
	<b>TOTAL EXPENDITURES</b>	<b>783,976</b>	<b>1,064,831</b>	<b>667,957</b>	<b>741,788</b>	<b>728,640</b>	<b>836,359</b>
<p>* Materials/Repair-Grounds:  8,500 Transition Christmas lights in wreaths on Main Street to LED  1,000 Annual allotment to replace bows in Main Street decorations  500 Town Hall Christmas outdoor decorations  <hr/> 10,000 Total</p>							
<p>** Materials/Supplies-Grounds:  6,000 Tree planting program and mulching</p>							

**GENERAL FUND EXPENDITURES**

DESCRIPTION: POLICE

CODE: 10-10-4310

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	494,857	505,560	486,580	416,341	450,100	455,008
003	Overtime	6,611	7,631	8,198	4,088	4,500	3,000
004	Part-time Salaries	22,534	19,018	29,948	5,671	5,000	10,000
005	Part-time FICA Expense	-	-	-	-	-	765
005	FICA Expense	38,705	40,939	38,516	31,439	35,250	35,038
006	Group Insurance	68,408	78,355	71,860	65,401	71,500	73,980
007	401K	2,542	2,602	2,182	659	660	695
008	State Retirement System	46,111	58,519	56,685	49,019	58,400	58,075
009	Officers Retirement	18,446	19,527	18,107	18,722	21,350	22,900
	<b>Personnel Subtotal</b>	<b>698,213</b>	<b>732,151</b>	<b>712,075</b>	<b>591,339</b>	<b>646,760</b>	<b>659,461</b>
010	Lease on DCI	744	372	660	1,980	2,100	2,700
011	Telephone	6,763	6,743	7,533	9,587	11,500	11,700
013	Utilities	10,096	10,621	10,700	9,556	11,000	10,500
014	Employee Development	7,454	4,496	5,962	7,213	5,500	7,000
016	Maint./Repair-Bldg/Equip	3,165	2,320	6,429	9,543	4,000	10,000
017	Maint./Repair-Vehicles	4,431	11,129	14,400	10,996	8,500	8,000
020	Crimestoppers	500	500	500	500	500	500
025	Investigation Costs/Supp.	479	1,506	1,788	1,694	1,500	1,500
031	Gasoline	25,474	36,924	41,031	33,120	42,000	40,000
033	Materials and Supplies	4,340	5,997	5,707	11,944	5,500	5,500
034	DARE Program	473	2,085	854	601	750	2,000
035	Laundry Allowance	2,280	2,520	2,520	3,000	3,000	3,000
036	Uniforms	6,393	6,684	8,303	4,745	5,500	5,500
057	Medical Expenses	1,241	650	2,060	1,045	1,000	1,000
058	E-911 Expenses	22,348	23,242	22,273	171,508	167,660	170,505
116	Maintenance Contracts	11,140	11,210	15,208	9,015	8,000	8,000
	<b>Operating &amp; Maint. Subtotal</b>	<b>107,320</b>	<b>127,000</b>	<b>145,927</b>	<b>286,047</b>	<b>278,010</b>	<b>287,405</b>
500	Capital Outlay	48,094	51,728	57,346	608	31,000	60,500 *
600	Grant Expense	-	-	-	20,398	-	6,000
800	Transfer to Segway	-	-	-	-	-	-
801	Transfer to Smart Board	-	-	-	-	-	-
	<b>Capital Subtotal</b>	<b>48,094</b>	<b>51,728</b>	<b>57,346</b>	<b>21,006</b>	<b>31,000</b>	<b>66,500</b>
900	Debt Service	35,349	35,530	38,553	43,273	46,815	44,802
	<b>TOTAL EXPENDITURES</b>	<b>888,976</b>	<b>946,409</b>	<b>953,900</b>	<b>941,666</b>	<b>1,002,585</b>	<b>1,058,168</b>

\* Capital for FY 2015:

- 38,000 Police Sedan Vehicle replacement (Installment Purchase Financing)
- 2,500 Weapons replacements/upgrades
- 10,000 Building improvements (evidence room)
- 5,000 Body cameras (11) and related equipment and cloud storage (\$4K annual maintenance starting FY 2016)
- 5,000 Antenna upgrade

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- 60,500 Total

**GENERAL FUND EXPENDITURES**

DESCRIPTION: FIRE DEPARTMENT

CODE: 10-10-4340

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Firemen Compensation						
	Fire Salaries	233,564	236,597	293,472	256,890	285,200	347,181
003	Overtime	10,177	8,181	7,343	7,625	5,000	5,410
004	Part-time Salaries	22,109	35,752	7,076	14,712	10,000	10,000
005	Part-time FICA Expense	-	-	-	-	-	765
005	FICA Expense	18,651	20,689	21,572	20,150	23,000	26,973
006	Group Insurance	29,719	30,006	37,182	35,309	40,750	54,272
007	401K	4,886	5,066	5,807	5,175	5,825	10,578
008	Retirement	22,738	28,447	34,426	31,052	37,250	43,968
	Transfer to Central Gov IT Support	-	-	-	-	-	- *
	<b>Personnel Subtotal</b>	<b>341,845</b>	<b>364,737</b>	<b>406,878</b>	<b>370,913</b>	<b>407,025</b>	<b>499,146</b>
011	Telephone	5,713	5,286	4,307	3,847	3,250	3,250
013	Utilities	-	-	-	-	-	-
014	Employee Development	907	2,745	78	133	0	-
016	Maint./Repair Buildings/Equip.	672	144	675	235	0	-
017	Maint./Repair Vehicles	1,006	28	-	9	-	-
031	Gasoline/Diesel	14,103	17,139	16,877	17,749	19,000	19,000 **
033	Materials and Supplies	45	82	-	-	-	-
036	Uniforms	600	600	700	700	700	-
050	Contribution to Fire Dept.	-	-	-	-	-	-
057	Medical Expense (drug testing)	190	85	260	180	400	400
213	Utilities (New Building)	30,070	32,284	30,230	33,878	35,000	35,000
250	Contribution to Rescue Sq.	-	-	-	-	-	-
	<b>Operating &amp; Maint. Subtotal</b>	<b>53,305</b>	<b>58,394</b>	<b>53,127</b>	<b>56,730</b>	<b>58,350</b>	<b>57,650</b>
500	Capital Outlay	-	-	-	-	-	-
505	Transfer to Capital Reserve	-	-	-	-	-	-
	<b>Capital Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>395,150</b>	<b>423,131</b>	<b>460,005</b>	<b>427,643</b>	<b>465,375</b>	<b>556,796</b>

\* Transfer of Information Technology related personnel costs to the Central Government Department.

Duties include public safety telecommunication technical strategic planning and execution and coordinating the town-wide information technology

\*\* Blowing Rock Fire and Rescue to reimburse the Town of Blowing Rock through the General Fund for these vehicle fuel costs.

**GENERAL FUND EXPENDITURES**

DESCRIPTION: PLANNING AND INSPECTIONS

CODE: 10-40-4350

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	140,559	139,468	138,689	138,360	135,900	144,967
004	Intern/Part-time Salaries	7,293	1,830	3,895	3,870	4,000	5,000
	Part-time FICA Expense	-	-	-	-	-	383
005	FICA Expense	10,511	10,628	9,906	10,086	10,750	11,090
006	Group Insurance	14,913	16,343	16,572	16,897	18,000	18,568
007	401K	2,810	2,916	2,721	2,619	2,800	4,349
008	Retirement	13,080	16,370	16,283	15,720	17,000	18,077
	<b>Personnel Subtotal</b>	<b>189,167</b>	<b>187,555</b>	<b>188,066</b>	<b>187,553</b>	<b>188,450</b>	<b>202,435</b>
011	Telephone	1,316	1,174	1,212	1,174	1,250	1,300
012	Printing	109	393	132	134	750	500
014	Employee Development	2,090	2,233	1,888	6,323	4,000	5,500
017	Maintenance/Repair-Veh.	469	140	241	815	750	750
031	Gasoline	825	1,430	972	1,217	1,300	1,500
033	Materials and Supplies	1,369	2,116	1,969	686	1,500	3,000
040	Contracted Services	14,381	10,194	8,044	17,214	14,000	16,750 *
050	Homeowners Recovery Fund	846	450	531	369	750	750
057	Miscellaneous	200	200	398	200	500	500
355	Building Permit Refunds	65	-	70	-	-	-
356	Zoning Permit Refunds	-	-	-	-	-	-
400	Ordinance Enforcement/Dem.	6,135	-	-	-	-	-
	<b>Operating &amp; Maint. Subtotal</b>	<b>27,804</b>	<b>18,330</b>	<b>15,455</b>	<b>28,132</b>	<b>24,800</b>	<b>30,550</b>
500	Capital Outlay	6,394	7,605	6,608	4,790	8,400	-
<b>TOTAL EXPENDITURES</b>		<b>223,366</b>	<b>213,489</b>	<b>210,129</b>	<b>220,474</b>	<b>221,650</b>	<b>232,985</b>

\* Contracted Services: Engineering Plan Reviews (\$750/mo = \$9,000/year) + GIS Mapping \$5,000 with HCCOG + copier lease \$1,750 + \$1,000 miscellaneous



**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: PUBLIC WORKS - STREET DIVISION**  
**CODE: 10-20-4500**

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	253,762	230,637	222,692	222,008	225,000	250,823
003	Cemetery Contract	-	-	-	-	-	-
003	Overtime	3,736	2,792	2,037	1,596	3,000	3,000
004	Seasonal Salaries	-	9,857	4,928	2,100	-	-
005	FICA Expense	19,604	19,169	16,988	16,814	18,000	19,417
006	Group Insurance	34,692	37,062	37,541	40,458	41,500	42,984
007	401K	5,051	4,770	4,474	4,448	4,750	7,615
008	Retirement	23,509	27,017	26,777	26,705	28,500	31,652
	<b>Personnel Subtotal</b>	<b>340,354</b>	<b>331,305</b>	<b>315,437</b>	<b>314,129</b>	<b>320,750</b>	<b>355,491</b>
011	Telephone	628	710	787	806	700	600
013	Street Lighting	115,786	116,701	118,655	119,221	120,500	121,500
014	Employee Development	652	2,300	619	120	1,500	2,000
015	Cemetery Maint/Repair	821	765	1,535	622	5,000	9,000
016	Maintenance/Repair-Equip.	21,721	17,243	17,502	14,499	19,000	20,000
017	Maintenance/Repair-Veh.	13,769	14,642	8,839	8,469	17,000	17,000
018	Vehicle Maintenance Contract	10,549	8,758	16,799	15,411	17,000	17,000
031	Gasoline/Diesel	27,815	19,472	20,934	24,906	27,000	30,000
033	Materials and Supplies	102,134	70,221	78,156	91,210	72,500	65,000
034	Safety Supplies	-	-	-	-	-	2,500
036	Uniforms	4,314	4,929	3,623	2,940	5,000	5,600
040	Contracted Services	25,675	30,848	18,263	29,150	27,500	30,000
052	Physical Exams	478	100	515	160	800	600
057	Miscellaneous	19,416	18,208	17,350	3,418	17,500	10,500
060	Warehouse Expense	8,026	10,105	9,880	6,118	5,000	7,500
061	Warehouse Utilities	7,034	6,049	8,490	5,611	7,500	6,500
133	Parking Lots	-	-	-	-	-	-
333	Sidewalks	-	-	-	-	-	-
	<b>Operating &amp; Maint. Subtotal</b>	<b>358,819</b>	<b>321,049</b>	<b>321,946</b>	<b>322,661</b>	<b>343,500</b>	<b>345,300</b>
500	Capital Outlay	35,210	28,736	27,450	18,851	25,750	150,900
501	Transfer - Sidewalk Projects	50,000	50,000	50,000	50,000	50,000	-
502	Transfer - Storm Water	10,000	10,000	10,000	10,000	10,000	-
503	Transfer - Parking Facility	-	-	-	-	-	-
505	Transfer - Land Purchase	-	-	-	-	-	-
570	Powell Bill	75,000	76,945	72,500	74,000	74,000	71,000
571	Special Paving	136,608	115,892	125,000	10,343	125,000	109,783
	<b>Capital Subtotal</b>	<b>306,818</b>	<b>281,573</b>	<b>284,950</b>	<b>163,194</b>	<b>284,750</b>	<b>331,683</b>
900	Debt Service	21,803	6,623	19,263	40,661	34,220	21,446
	<b>TOTAL EXPENDITURES</b>	<b>\$1,027,794</b>	<b>\$940,550</b>	<b>\$941,596</b>	<b>\$840,645</b>	<b>\$983,220</b>	<b>\$1,053,919</b>

\* Includes right of way clearing, maintenance, and tree removal

\*\*\* Capital outlay for 2014-15:

50,000	Dump truck replacement - 2001 Ford F550 VIN#7684 (Installment Purchase Financing)
7,500	Replace snow plow for 2001 Ford F550
55,000	Dump truck replacement - 2003 Chevrolet Kodiak C-7500 VIN#7879
25,000	Leaf truck replacement - 1997 Chevy 2 Ton VIN#5935 (Installment Purchase Financing)
5,000	Two post lift at shop to replace 20 year old 4 post lift
8,400	Replace salt spreader motors (3)
<u>150,900</u>	<b>Total</b>

**GENERAL FUND EXPENDITURES**

DESCRIPTION: PUBLIC WORKS - SANITATION & RECYCLING DIVISION

CODE: 10-30-4700

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	92,162	96,807	88,185	94,273	97,100	104,456
003	Overtime	4,625	4,037	467	1,290	2,000	3,000
004	Contracted Hauling -Container	2,751	402	-	-	2,000	3,000
005	FICA Expense	7,371	8,009	6,495	7,172	7,700	8,220
006	Group Insurance	18,043	21,348	21,634	22,615	23,325	23,970
007	401K	1,935	2,212	1,870	1,905	2,000	3,224
008	Retirement	9,008	11,640	10,434	11,433	12,500	13,400
	Personnel Subtotal	135,895	144,455	129,084	138,687	146,625	159,269
017	Maintenance/Repair-Veh.	8,326	3,659	5,550	10,516	12,500	15,000
031	Gasoline/Diesel	10,573	15,436	14,269	15,086	17,000	15,000
033	Materials and Supplies	15,333	1,385	-	482	2,000	2,000
036	Uniforms	3,049	2,782	2,848	2,313	2,950	3,500
057	Miscellaneous	253	1,250	839	1,652	1,000	1,000
100	Curbside Recycling	-	52,404	48,647	64,984	61,500	61,500
118	County Landfill Fees	83,234	82,129	71,124	69,735	80,000	80,000
	Operating & Maint. Subtotal	120,769	159,044	143,276	164,768	176,950	178,000
500	Capital Outlay	-	-	-	-	20,000	90,000 *
900	Debt Service	40,596	21,518	21,518	20,797	-	40,436
<b>TOTAL EXPENDITURES</b>		<b>297,259</b>	<b>325,017</b>	<b>293,879</b>	<b>324,253</b>	<b>343,575</b>	<b>467,705</b>

\* \$90,000 Replacement of Freightliner E-Z Pack Rearloader VIN 0.5098 (Installment Purchase Financing)

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: PARKS & RECREATION**  
**CODE: 10-80-6100**

ACCOUNT NUMBER	DESCRIPTION	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 ADOPTED
002	Salaries	136,555	136,086	139,516	140,068	144,810	161,393 *
202	Seasonal Salaries (Pool/Camp)	64,097	85,306	88,217	66,635	75,000	91,360
003	Overtime	-	41	66	-	-	-
004	Contracted Services	-	-	-	-	-	-
005	FICA Expense	9,640	10,057	9,746	9,891	11,100	12,347
205	Seasonal Salaries (FICA)	4,733	7,500	6,322	5,107	6,000	6,989
006	Group Insurance	24,644	25,346	25,450	28,115	29,000	30,028
007	401K	2,722	2,988	2,723	2,792	3,100	4,842
008	Retirement	12,705	15,526	15,895	16,760	18,125	20,126
	<b>Personnel Subtotal</b>	<b>255,096</b>	<b>282,849</b>	<b>287,935</b>	<b>269,367</b>	<b>287,135</b>	<b>327,085</b>
011	Telephone	2,294	3,619	2,596	2,724	3,000	5,000
012	Printing	-	-	-	65	-	-
013	Utilities	16,908	17,622	14,334	14,353	16,000	18,600
014	Employee Development	1,026	3,518	1,374	892	1,500	2,000
015	Maint/Repair-Park	10,393	8,497	6,079	9,732	6,000	10,500
016	Maint/Repair-Office	1,551	879	1,978	1,353	2,000	2,000
017	Maintenance/Repair-Veh/Equip	804	1,390	1,320	683	2,000	2,000
031	Gasoline	1,909	3,175	3,417	3,055	3,500	3,500
033	Materials/Supp.-Park/Office	12,569	10,850	10,912	11,235	9,000	12,000
036	Uniforms	2,105	1,855	1,318	1,471	1,000	2,000
048	Concessions-Park/Office	3,906	5,594	5,196	4,776	4,000	5,000
055	Advertising	240	262	415	245	250	500
056	Special Events	18,858	20,058	21,794	13,015	20,000	24,000
057	Miscellaneous	1,363	1,532	1,170	2,276	500	500
059	Athletic Programs	677	1,013	813	782	1,000	1,000
060	Appearance Commission	2,660	1,968	2,361	1,812	-	2,000
070	American Legion	3,000	3,000	6,009	4,933	5,500	9,500
133	Materials/Supp.-Day Camp	2,632	3,163	3,267	2,673	2,500	3,000
158	Field Trips	4,557	2,639	3,018	2,349	4,000	4,000
175	Adult Trips	109	-	-	-	-	-
215	Maint/Repair-Grounds	-	-	-	-	-	-
233	Material/Supplies-Grounds	8,304	8,911	7,328	8,369	8,000	10,000
250	Trail Maintenance Contract	-	-	-	-	-	-
313	Utilities - Clubhouse	1,668	1,541	1,709	2,866	2,000	2,000
333	Material/Supp/Clubhouse	4,781	17	387	45	500	500
413	Utilities-Pool	7,947	18,948	18,537	14,653	16,500	23,500
416	Maint/Repair-Bldg/Pool	2,389	3,798	1,222	4,660	2,000	4,700
433	Materials/Supplies-Pool	5,976	6,839	5,951	6,292	5,000	5,000
448	Concessions-Pool	1,863	1,825	1,916	961	1,500	1,500
	<b>Operating &amp; Maint. Subtotal</b>	<b>120,490</b>	<b>132,513</b>	<b>124,422</b>	<b>116,269</b>	<b>117,250</b>	<b>154,300</b>
500	Capital Outlay	30,000	6,157	2,889	13,787	-	31,227 **
501	Transfer - Pool	-	-	-	-	-	-
502	Transfer - Capital Projects	-	12,000	-	1,788	13,305	133,200
	<b>Capital Subtotal</b>	<b>30,000</b>	<b>18,157</b>	<b>2,889</b>	<b>15,575</b>	<b>13,305</b>	<b>164,427</b>
900	Debt Service	-	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>405,587</b>	<b>433,519</b>	<b>415,245</b>	<b>401,212</b>	<b>417,690</b>	<b>645,812</b>

\* Includes \$3,000 for watering paid for by BRAAC

\*\* \$24,000 Replacement of 1995 GMC Light Truck originally donated by BRAAC VIN# 8558 (Installment Purchase Financing) and \$7,227 for replacement of chairs at the American Legion Building with 200 folding chairs and racks