

# Town of Wendell Annual Budget

Fiscal Year 2015-2016



**Mayor**

Timothy A. Hinnant

**Commissioners**

John Boyette

Virginia Gray

Sam Laughery

Jon Lutz

James W. Parham

**Town Manager**

**Finance Director**

Teresa Piner

Butch Kay

**TOWN OF WENDELL  
ANNUAL BUDGET  
FISCAL YEAR 2015-2016**

**TABLE OF CONTENTS**

---

BUDGET MESSAGE	1-4
BUDGET ORDINANCE	5-6
GENERAL FUND - REVENUES	7
GENERAL FUND - DEPARTMENT SUMMARY	8
GOVERNING BODY	9
ADMINISTRATION	10
INFORMATION TECHNOLOGY	11
ECONOMIC DEVELOPMENT	12
PLANNING	13
PUBLIC BUILDINGS & GROUND	14
POLICE	15
FIRE SAFETY	16
PUBLIC WORKS	17
POWELL BILL	18
PARKS AND RECREATION	19
NON-DEPARTMENTAL	20
SPECIAL APPROPRIATIONS	21
WATER AND SEWER FUND	22



**FY 2015-2016**

## **BUDGET MESSAGE**

### **SUMMARY OF PROPOSED BUDGET AND KEY ISSUES**

---

TO: Mayor Timothy A. Hinnant  
Mayor Pro-Tem James Parham  
Commissioner John Boyette  
Commissioner Virginia Gray  
Commissioner Samuel Laughery  
Commissioner Jon Lutz

FROM: Teresa D. Piner, Town Manager

DATE: May 26, 2015

Mayor and Commissioners:

In accordance with Chapter 159 of the General Statutes of North Carolina, I respectfully submit for your consideration the recommended budget for the Town of Wendell for Fiscal Year 2015-2016. The balanced budget identifies revenue and expenditures for FY 2015-2016 and was prepared in accordance with the North Carolina Local Government and Budget Fiscal Control Act. The FY 2015-2016 recommended budget totals \$7,035,133 for all town operations, capital improvements and debt service requirements.

Feedback from the Board was received at the April 27, 2015 budget work session, the May 4, 2015 special called meeting, and was presented to the public at the Monday, May 11, 2015, regularly scheduled meeting. The FY 2015-2016 Budget is balanced with a continuation of the ad valorem (property tax) tax rate of \$0.49 per \$100 valuation. Wake County provides for fire protection in the Town of Wendell through a fire district tax (rate set in 2008-09 at a rate of \$0.08 per \$100 valuation).

#### ***Revenue Summary / Rate Proposals***

In the preparation of each year's budget, the Board and staff review services the town provides and compare the costs with the availability of funds to pay for these services. The slow

rebound in housing construction and sales continue their effect on the annual budget. Wendell is facing the need to address capital purchases through debt proceeds as revenues remain relatively flat.

The General Fund receives its operating revenues from various sources, including property (or ad valorem) taxes, intergovernmental or state-shared revenues and user fees and miscellaneous revenues.

The FY 2015-2016 budget is balanced without an appropriation of the fund balance. The fund balance remains at approximately 40 percent of expenditures, as policy established by the board, estimated at \$1,817,384.

### ***FY 2015-16 Budget Highlights***

- *Property Tax Rate:* maintenance of the current tax rate of \$0.49 per \$100 of valuation, which equates to \$857.50 on a \$175,000 home (One cent on the tax rate equates to approximately \$45,196 in property tax revenue.)
- *Vehicle Decal Fee:* To remain at \$10 per vehicle.
- *Fees for Services:* Solid waste fee to remain at \$22 per month. Solid waste pickup to remain every week. Recycling pickup to remain every other week. Bulky pickup to be eliminated.
- *Salary Increases:* COLA of \$1,300 for each employee effective July 1st.
- *Staffing:* Requested positions in planning and police remain unfunded.
- *Loan Proceeds:* Three new loans are being proposed as follows: one loan with a 59 month term will contain vehicle and equipment replacement, a second loan with a 10 year term will be obtained to address facility improvements (Town Hall, PARTF match, and Public Works), and the third loan with a 15 year term will address resurfacing and street improvements (this loan will be paid through the use of Powell Bill funds)
- *Water Rates:* Raleigh will increase water and sewer rates by 5 percent as set forth in the Proforma with the City of Raleigh.

### ***Debt Service***

#### ***Remaining***

- Various Equipment – FY 2016-2017 (\$130,989.62)
- Open Space, Clark Property – FY 2022-2023 (\$165,122.12)

***Tax Valuation and Tax Revenue Comparison***

The following table shows the trends in the tax base and tax revenue:

	<b>ACTUAL FY 11-12</b>	<b>ACTUAL FY 12-13</b>	<b>ACTUAL FY 13-14</b>	<b>ACTUAL FY 14-15</b>	<b>PROPOSED FY 15-16</b>
<b>Tax Base Valuation</b>	\$455,000,000	\$457,900,000	\$463,100,000	\$466,714,000	\$468,285,700
<b>Tax Rate</b>	<u>0.0049</u>	<u>0.0049</u>	<u>0.0049</u>	<u>0.0049</u>	<u>0.0049</u>
<b>Tax Levy</b>	2,229,500	\$2,243,700	\$2,269,200	\$2,286,900	\$2,294,600
<b>Collection Rate</b>	<u>96.84%</u>	<u>96.84%</u>	<u>96.84%</u>	<u>96.84%</u>	<u>96.84%</u>
<b>Amount Collected (after abatements, discoveries, releases)</b>	<u>\$2,159,07</u>	<u>\$2,172,799</u>	<u>\$2,197,483</u>	<u>\$2,214,634</u>	<u>\$2,222,090</u> (est.)

***Personnel***

Positions requested that will remain unfunded: 1 planning and 1 police position.

The current health insurance benefit package for town employees is projected to increase by 3.7 percent resulting in an increase of approximately \$8,860. Employees will not see a change in coverage.

***Capital Facility Needs:***

The town will obtain various loans to satisfy the capital needs for equipment, facilities and street improvements.

***Looking Ahead***

Several issues face the town in the foreseeable future. The following items will need to be addressed with future budgets. The subsequent list is a highlight and not intended to be all encompassing:

1. Long-range plans for the purchase of land and a future municipal complex.
2. Long-range plans for a permanent as well as future police satellite station of 2,000 square feet.
3. Employee vacancies and new positions will need to be filled in all departments over the next few years.
4. Multi-year funding of way-finding system.
5. Road improvements to include potential local projects (LAPP).

6. Update of the greenway/pedestrian plan.

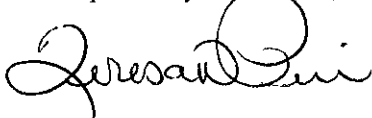
***Conclusion***

This FY 2015-2016 Budget remains fiscally responsible by holding expenditures relatively constant. The proposed Fiscal Year 2015-16 Budget contains funding of essentials in order to provide quality services and meetings its obligations in an efficient manner, however, more needs exist than there are revenues.

Some of the shortfalls in the FY 2015-2016 budget include lack of funds to cover unanticipated equipment failures, the wayfinding signage/branding program's implementation will continue to be delayed, elimination of future town hall siting efforts, and the inability to fund vacant positions in police, planning and public works, are some of the impacts citizens will see in the FY 2015-2016 Budget.

Town staff has worked diligently to present a balanced budget in accordance with General Statutes in an effort to meet the needs of our citizens while striving to be good stewards of the funds entrusted upon the town. I would like to thank the Board of Commissioners and town staff for their input in the development of this budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Teresa D. Piner". The signature is fluid and cursive, with a large loop at the end.

Teresa D. Piner  
Town Manager

**TOWN OF WENDELL**  
**FISCAL YEAR 2015-2016 BUDGET ORDINANCE**  
**O-8-2015**

**BUDGET ORDINANCE:** BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF WENDELL, NORTH CAROLINA THAT:

Section 1: The following accounts are hereby appropriated to the fund set forth for the operation of the town government and its activities for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this town:

CODE	GENERAL FUND	AMOUNT
10-410	Governing Body	\$ 77,452
10-420	Administration	\$ 506,925
10-430	Information Technology	\$ 99,308
10-450	Economic Development	\$ 4,600
10-490	Community Development/Planning	\$ 317,170
10-500	Public Buildings & Ground	\$ 388,185
10-510	Police - Law Enforcement	\$ 1,475,232
10-530	Fire Services	\$ 6,110
10-560	Public Works	\$ 1,117,484
10-570	Powell Bill	\$ 1,561,664
10-620	Parks and Recreation	\$ 898,878
10-660	Non-Departmental	\$ 581,125
10-690	Special Appropriations	\$ 1,000
<i>FUND SUBTOTAL</i>		<u>\$ 7,035,133</u>
<b>WATER and SEWER FUND</b>		
30-660	Non-Departmental	\$ 132,149
32-660	Non-Departmental	\$ 803,807
<i>FUND SUBTOTAL</i>		<u>\$ 935,956</u>
<b>TOTAL FUND ALLOCATIONS</b>		<u><u>\$ 7,971,089</u></u>

Section 2: It is estimated, and therefore appropriated, that the following revenues will be made available to the respective funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016, as follows:

CODE	FUND	AMOUNT
10	General Fund	\$ 7,035,133
30 & 32	Water and Sewer Fund	\$ 935,956
<b>TOTAL FUND ALLOCATIONS</b>		<u><u>\$ 7,971,089</u></u>

**TOWN OF WENDELL**  
**FISCAL YEAR 2015-2016 BUDGET ORDINANCE**  
**O-8-2015**

Section 3: That found included in Section 1 of this ordinance are appropriations in an amount of \$130,000 from the General Fund; \$132,149 from the Water Fund and \$803,807 from the Sewer Fund which are payments for the following long-term capital debt service payments during FY 2015-16:

ACCOUNT	DEBT SERVICE DESCRIPTION	AMOUNT
10-660-9100	Open Space and Equipment	\$ 130,000
30-660-9100	Water Bond and Clean Water Loan	\$ 132,149
32-660-9100	Sewer Bond and Buffalo Creek Loan	\$ 803,807
<b>TOTAL \$</b>		<u><u>1,065,956</u></u>

Section 4: There is hereby levied an Ad Valorem Tax of forty-nine cents (\$0.49) per one hundred dollar (\$100) valuation of taxable property for the purpose of raising a portion of the revenue listed in the General Fund appropriation in Section 2 of this Ordinance. This rate is based upon an estimated county assessed valuation of \$468,285,700 for the Town of Wendell and an estimated collection rate of 96.84%.

Section 5: Community Development/Planning fees are remitted to the Town at the time application is submitted for consideration.

Section 6: Parks and Recreation fees are to be remitted prior to participation in the program.

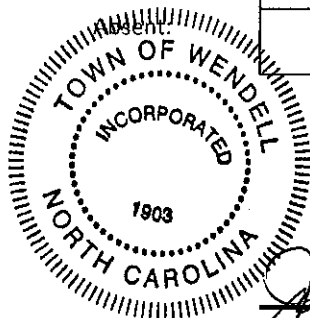
Section 7: Fees related to removal of solid waste will be charged on a monthly or case by case basis dependent upon the type of materials involved with payments remitted in accordance with the approved fee schedule.

Section 8: Copies of this Budget Ordinance and accompanying document shall be furnished to the Town Clerk, Budget Officer, and other Department Heads of the Town of Wendell to be kept on file by them for their direction in the disbursement of funds.

Upon introduction of this Ordinance by Commissioner Parham this ordinance is hereby adopted this 26th day of May, 2015.

Ayes: Commissioner Boyette, Commissioner Gray, Commissioner Laughery, Commissioner Lutz, and Commissioner Parham

Nays:  



*Timothy A. Hinnant*  
 \_\_\_\_\_  
 Timothy A. Hinnant - Mayor

*Jonnie Driver*  
 \_\_\_\_\_  
 Jonnie Driver - Town Clerk



ANNUAL BUDGET ESTIMATE  
GENERAL FUND - REVENUES

ACCOUNT DESCRIPTION	NUMBER	BUDGET OFFICER ESTIMATE
<b>TAXES</b>		
Current Year	10-301-04	\$2,139,830
Tax Penalty & Interest	10-301-05	\$5,350
Payment in Lieu of Taxes	10-301-06	\$1,200
DMV Tax Revenue	10-301-07	\$134,549
<b>LICENSES AND PERMITS</b>		
Auto Decal Fee	10-319-00	\$34,751
Business Licenses	10-325-00	\$0
<b>INTERGOVERNMENTAL REVENUES</b>		
Utility Franchise	10-337-00	\$286,820
Beer & Wine Tax	10-341-00	\$24,600
Powell Bill Funds	10-343-00	\$171,964
Local Option Sales Tax	10-345-00	\$1,126,325
ABC Net Revenue	10-347-00	\$13,650
Solid Waste Disposal Tax	10-368-00	\$4,350
<b>OTHER REVENUES</b>		
Interest on Investments	10-329-00	\$18,340
Facility Rent	10-332-00	\$1,500
Administrative Invoice Fees	10-339-00	\$2,350
Raleigh Transaction Fees	10-350-01	\$1,900
Development/Planning Fees	10-356-00	\$68,750
Code Enforcement Fees	10-357-00	\$7,500
Solid Waste Fees/Charges	10-359-00	\$529,200
Cemetery Revenue	10-361-00	\$2,500
Cemetery Monument Deposit	10-361-01	\$1,000
Recreation Revenue	10-365-00	\$73,650
Recreation Sponsorship	10-365-01	\$4,500
Recreation Rental Proceeds	10-365-02	\$39,850
State Law Enforcement Forfeiture	10-380-00	
Federal Law Enforcement Forfeiture	10-381-00	
Grant - Wake ABC	10-381-04	\$10,885
Grant - Governor's Crime Commission	10-381-05	\$14,919
Grant - NC DOT - Pedestrian Plan	10-381-06	\$25,600
Sale of Fixed Assets	10-383-00	\$8,150
Loan Proceeds - Facilities	10-388-00	\$1,960,950
Loan Proceeds - Equipment	10-388-01	\$320,200
Fund Balance Appropriation - General	10-398-00	
Fund Balance Appropriation - Powell Bill	10-398-01	
Fund Balance Appropriation - Capital	10-398-02	
<b>TOTAL</b>		<b>\$7,035,133</b>

ANNUAL BUDGET ESTIMATE  
GENERAL FUND - DEPARTMENT SUMMARY

EXPENDITURES BY DEPARTMENT	NUMBER	BUDGET OFFICER ESTIMATE
Governing Body	10-410	\$77,452
Administration	10-420	\$506,925
Information Technology	10-430	\$99,308
Economic Development	10-450	\$4,600
Community Development/Planning	10-490	\$317,170
Public Buildings & Grounds	10-500	\$388,185
Police - Law Enforcement	10-510	\$1,475,232
Fire Services	10-530	\$6,110
Public Works	10-560	\$1,117,484
Powell Bill	10-570	\$1,561,664
Parks & Recreation	10-620	\$898,878
Non-Departmental	10-660	\$581,125
Special Appropriations	10-690	\$1,000
Contingencies	10-999	\$0
<b>TOTALS</b>		<b>\$7,035,133</b>

ANNUAL BUDGET ESTIMATE  
GOVERNING BODY

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Board Compensation	10-410-01	\$26,600
Professional Services - Engineer	10-410-04	
Professional Services - Legal	10-410-05	\$12,000
Professional Services - Audit	10-410-06	\$13,000
Training	10-410-14	\$1,000
Contract Services - Election	10-410-46	\$13,102
Codification - Town Ordinances	10-410-47	\$3,300
Dues & Subscriptions	10-410-53	\$2,800
Miscellaneous Expense	10-410-57	\$1,200
Board Retreat	10-410-58	\$2,250
FICA Expense	10-410-95	\$2,200
<b>TOTALS</b>		<b>\$77,452</b>

ANNUAL BUDGET ESTIMATE  
ADMINISTRATION

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-420-01	\$362,550
Professional Services - Legal	10-420-05	\$20,000
Postage	10-420-11	\$1,975
Travel, Training & Schools	10-420-14	\$2,525
Maintenance & Repair Equipment	10-420-16	\$1,650
Facility & Equipment Rental	10-420-21	\$1,800
Departmental Supplies	10-420-33	\$5,000
Contract Services - Bus Service	10-420-45	\$14,000
Dues & Subscriptions	10-420-53	\$11,925
Miscellaneous-Staff Expense	10-420-57	\$2,500
FICA Expense	10-420-95	\$28,000
Retirement Expense	10-420-97	\$55,000
<b>TOTALS</b>		<b>\$506,925</b>

ANNUAL BUDGET ESTIMATE  
INFORMATION TECHNOLOGY

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-430-01	\$50,300
Travel, Training and School	10-430-14	\$1,000
Maintenance & Repair Equipment	10-430-16	\$3,600
Aircard/Data Expense	10-430-21	\$480
Supplies	10-430-33	\$500
Licenses & User Fees	10-430-41	\$13,800
Contract Services - Data Process	10-430-46	\$14,000
Contract Services - Maintenance	10-430-47	\$4,028
Capital Outlay - Equipment	10-430-74	
Capital Outlay - Facilities	10-430-76	
FICA Expense	10-430-95	\$3,900
Retirement Expense	10-430-97	\$7,700
	<b>TOTALS</b>	<b>\$99,308</b>

ANNUAL BUDGET ESTIMATE  
ECONOMIC DEVELOPMENT

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Façade Grants	10-450-45	\$4,000
Downtown Programming	10-450-80	\$300
Appearance Committee	10-450-90	\$300
<b>TOTALS</b>		<b>\$4,600</b>

ANNUAL BUDGET ESTIMATE  
PLANNING

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-490-01	\$202,000
Professional Services - Engineer	10-490-04	\$1,800
Professional Services - Legal	10-490-05	\$19,500
Printing	10-490-12	\$400
Travel, Training & Schools	10-490-14	\$2,300
Maintenance & Repair Equipment	10-490-16	\$3,000
Maintenance & Repair Vehicles	10-490-17	\$400
Facility & Equipment Rental	10-490-21	\$1,600
Advertising/Public Notices	10-490-26	\$1,800
Automotive Supplies	10-490-31	\$1,750
Departmental Supplies	10-490-33	\$2,250
Uniforms	10-490-36	\$520
Minimum Housing Enforcement Code	10-490-45	\$400
Dues & Subscriptions	10-490-53	\$1,050
Capital Outlay - Equipment	10-490-74	
Surveying and Recording of Maps	10-490-92	\$500
Grant - NCDOT - Pedestrian Plan	10-490-92	\$32,000
FICA Expense	10-490-95	\$15,500
Retirement Expense	10-490-97	\$30,400
<b>TOTALS</b>		<b>\$317,170</b>

ANNUAL BUDGET ESTIMATE  
PUBLIC BUILDINGS AND GROUND

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Utilities- Telephone	10-500-10	\$66,200
Utilities - Water	10-500-11	\$3,900
Utilities- Electric	10-500-13	\$14,100
Utilities- Fuel	10-500-14	\$4,900
Maintenance & Repair Buildings/Ground	10-500-15	\$10,450
Maintenance & Repair Equipment	10-500-16	\$2,800
Maintenance & Repair Vehicle	10-500-17	\$300
Maintenance & Repair Senior Center	10-500-18	\$2,000
Facility & Equipment Rental	10-500-21	\$26,750
Automotive Supplies	10-500-31	\$450
Departmental Supplies	10-500-33	\$200
Contract Services - Cleaning	10-500-46	\$13,730
Contract Services - Landscaping	10-500-47	\$31,560
Contract Services - Pest Control	10-500-48	\$3,120
Contract Services - HVAC	10-500-49	\$4,225
Capital Outlay - Equipment	10-500-74	\$32,000
Capital Outlay - Facilities	10-500-76	\$170,000
Cemetery Monument Refunds	10-500-90	\$1,500
<b>TOTALS</b>		<b>\$388,185</b>



ANNUAL BUDGET ESTIMATE  
POLICE

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-510-01	\$900,000
Court Parking	10-510-14	\$100
Maintenance & Repair Equipment	10-510-16	\$14,000
Maintenance & Repair Vehicles	10-510-17	\$12,500
Training & Education Expense	10-510-18	\$4,150
Emergency Communications	10-510-19	\$62,578
Facility & Equipment Rental	10-510-21	\$11,750
Automotive Supplies	10-510-31	\$37,050
Departmental Supplies	10-510-33	\$2,900
Uniforms	10-510-36	\$2,500
Dues & Subscriptions	10-510-53	\$900
Capital Outlay - Equipment	10-510-74	\$196,000
Investigations & Drug Enforcement	10-510-90	\$1,000
Wake ABC Grant	10-510-92	\$10,885
Grant - Governor's Crime Commission	10-510-92	\$14,919
State Law Enforcement Forfeiture	10-510-93	
FICA Expense	10-510-95	\$69,000
Retirement Expense	10-510-97	\$135,000
	<b>TOTALS</b>	<b>\$1,475,232</b>

ANNUAL BUDGET ESTIMATE  
FIRE SAFETY

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Wake County Hazardous Material	10-530-91	\$2,460
Wake County Fire Inspections - Town Facilities	10-530-92	\$650
Wake County Fire Inspections - Businesses	10-530-93	\$3,000
<b>TOTALS</b>		<b>\$6,110</b>

ANNUAL BUDGET ESTIMATE  
PUBLIC WORKS

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-560-01	\$246,000
Salaries - Part-Time	10-560-02	
Utilities - Fuel	10-560-12	\$7,600
Utilities - Streetlights	10-560-13	\$164,325
Travel, Training, Schools	10-560-14	\$1,900
Maintenance & Repair Equipment	10-560-16	\$10,500
Maintenance & Repair Vehicles	10-560-17	\$13,500
Facility & Equipment Rental	10-560-21	\$4,100
Automotive Supplies	10-560-31	\$22,750
Departmental Supplies	10-560-33	\$7,300
Street Signs & Fixtures	10-560-34	\$3,200
Uniforms	10-560-36	\$6,200
Downtown Lights	10-560-41	\$650
Contract Services - Tree Removal	10-560-42	\$0
Contract Services - Streets	10-560-43	
Contract Services - Snow Removal	10-560-44	\$2,500
Holiday Decorations	10-560-45	\$6,000
Maintenance & Repair Streets	10-560-46	\$2,150
Maintenance & Repair Drainage	10-560-47	\$1,750
Maintenance & Repair Sidewalk	10-560-48	\$5,000
Capital Outlay - Equipment	10-560-74	\$70,500
Capital Outlay - Facilities	10-560-76	\$95,000
Contract Services - Residential Collection	10-560-81	\$340,490
Contract Services - Commercial	10-560-82	\$21,669
Contract Services - Leaf and Limb	10-560-83	\$23,500
Stormwater - Lake Drive	10-560-92	
Stormwater Maintenance - Phase II	10-560-92	\$5,000
Grant - CDBG - Anderson St	10-560-92	
FICA Expense	10-560-95	\$19,000
Retirement Expense	10-560-97	\$36,900
<b>TOTALS</b>		<b>\$1,117,484</b>

ANNUAL BUDGET ESTIMATE  
POWELL BILL

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-570-01	\$45,000
Professional Services - Engineer	10-570-04	\$1,500
Contract Services - Grade Streets	10-570-43	\$1,389,700
Debt Service - Powell Bill	10-570-44	\$115,164
FICA Expense	10-570-45	\$3,500
Retirement Expense	10-570-97	\$6,800
<b>TOTALS</b>		<b>\$1,561,664</b>

ANNUAL BUDGET ESTIMATE  
PARKS AND RECREATION

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Salaries - Regular	10-620-01	\$300,500
Salaries - Part Time and Scorekeepers	10-620-02	\$30,360
Umpires & Officials	10-620-04	\$31,395
Utilities - Telephone	10-620-10	\$1,370
Utilities - Fuel	10-620-12	\$3,800
Utilities - Electric	10-620-13	\$26,092
Travel, Training & Schools	10-620-14	\$1,527
Maintenance & Repair Buildings & Grounds	10-620-15	\$23,964
Maintenance & Repair Equipment	10-620-16	\$4,950
Maintenance & Repair Vehicles	10-620-17	\$850
Utilities - Water	10-620-18	\$4,030
Facility & Equipment Rental	10-620-21	\$5,050
Automotive Supplies	10-620-31	\$4,250
Departmental Supplies	10-620-33	\$19,430
Uniforms	10-620-36	\$23,750
Dues & Subscriptions	10-620-53	\$680
Participants Insurance	10-620-54	\$480
Team Registration Fee	10-620-56	\$2,300
Special Programs and Camps	10-620-57	\$14,400
Capital Outlay - Equipment	10-620-74	\$21,700
Capital Outlay - Facilities	10-620-76	\$306,250
Tree City Program Expense	10-620-91	\$500
Employee Wellness Program Expense	10-620-92	\$500
FICA Expense	10-620-95	\$25,500
Retirement Expense	10-620-97	\$45,250
<b>TOTALS</b>		<b>\$898,878</b>

ANNUAL BUDGET ESTIMATE  
NON-DEPARTMENTAL

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
Group Insurance - Active	10-660-06	\$269,000
Unemployment Insurance	10-660-08	\$14,125
Group Insurance - Retirees	10-660-09	\$42,700
Insurance and Bonds	10-660-54	\$121,300
Safety Program Expenses	10-660-80	\$1,000
Employee Education	10-660-85	\$3,000
Debt Service - General Fund	10-660-91	\$130,000
<b>TOTALS</b>		<b>\$581,125</b>

ANNUAL BUDGET ESTIMATE  
SPECIAL APPROPRIATIONS

EXPENDITURES BY OBJECT	NUMBER	BUDGET OFFICER ESTIMATE
East Wake Education Foundation	10-690-98	\$1,000
	<i>TOTALS</i>	<i>\$1,000</i>

ANNUAL BUDGET ESTIMATE  
WATER AND SEWER FUND - REVENUES

ACCOUNT DESCRIPTION	NUMBER	BUDGET OFFICER ESTIMATE
City of Raleigh - Debt Payment - Water	30-399-04	\$132,149
City of Raleigh - Debt Payment - Sewer	32-399-04	\$803,807
<b>TOTALS</b>		<b>\$935,956</b>

ANNUAL BUDGET ESTIMATE  
WATER AND SEWER FUND - EXPENDITURES

ACCOUNT DESCRIPTION	NUMBER	BUDGET OFFICER ESTIMATE
Non-Departmental - Debt Service - Water Fund	30-660-91	\$132,149
Non-Departmental - Debt Service - Sewer Fund	32-660-91	\$803,807
<b>TOTALS</b>		<b>\$935,956</b>