

Quality of Life



Unsurpassed



FY14-15 Adopted Budget



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Clinton
North Carolina**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Clinton, North Carolina for the Annual Budget beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



FY2014-2015 Adopted Budget

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The purpose of the *Budget Guide* is to introduce readers to the budget process and assist readers in understanding the information in the budget document. The budget serves as an operations guide, financial plan, communications device, policy document, and a resource for information about the City of Clinton. The *Budget Guide* will briefly describe the sections contained within the budget document while explaining how to read charts and graphs and interpret numbers.

The Budget Document

The City of Clinton's FY14-15 Budget consists of eight major sections: Budget Message and Ordinance, Community and Organizational Profile, Financial Summaries, General Fund, Water and Sewer Fund, Other Funds, Capital Improvement Plan, and Supplemental Information.

Budget Message & Ordinance

The Budget Message is a letter from the City Manager to City Council that provides an overview of the upcoming fiscal year budget and how it fits with City Council's priorities. The message includes issues facing the development of the budget, significant budgetary items and trends, and the budgetary effect on short and long-term plans. This section also contains the FY14-15 Budget Ordinance, which is the statute legally adopted by the Council to set the spending limits for the upcoming budget period (July 1 to June 30), and the approved Fee Schedule.

Community & Organizational Profile

This section of the document highlights general information about the Clinton community including historical, geographical, demographic, and economic features. Within the organizational profile, the reader will find information about the city's governmental structure and the financial policies and management systems that guide the budget process.

Financial Summaries

The Financial Summaries provide a summary of revenues, expenditures, fund balance, and debt obligation for the City's funds. Information provided in both numerical and narrative format easily helps the reader determine how much money each fund is spending and generating.

Funds & Line Items

The fund is an independent fiscal and accounting entity. Funds make it easier to keep track of accounts that operate similar types of activity and share the same set of accounting records. The City of Clinton operates two major funds, the General Fund and the Water and Sewer Fund and several non-major governmental funds.

General Fund. The General Fund accounts for most city operations such as general government and public safety. The reader will find information on each department including a description of the department's purpose, prior year accomplishments, coming year initiatives and projects, budget highlights, budget trends, personnel counts, and performance measures.



Water & Sewer Fund. The Water and Sewer Fund is an enterprise fund, which means it operates like a business. Customers pay fees for water consumption and sewer usage to cover the cost of water distribution and wastewater treatment. This fund includes four divisions containing information similar to the department sections in the General Fund.

Other Funds. The City's other funds include a Community Development Fund, a Downtown Tax District Fund, a Cemetery Fund, and a Fire Department Special Fund. Each fund accounts for revenues and expenditures associated with a special function or area.

The budget for each fund consists of individual line items that represent specific expenditures and revenues. Examples of line item expenditures include salaries, insurance, maintenance and repair, supplies, and capital outlay. Examples of line item revenues include property tax revenues, sales tax revenues, grants, and fees. Line items are the most detailed way to list budgeted expenditure and revenue information.

Capital Improvement Plan

The Clinton Capital Improvement Plan (CIP) represents a multiyear forecast of the city's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget. The CIP includes project impact analysis and a description of each project.

Supplemental Information

This section contains other financial information about the City of Clinton, the Pay and Classification Schedule and Personnel Listing, and a glossary of terms used throughout the document.

How to Read the Budget Document

The budget document contains an abundance of diverse and valuable information. With all the information and numbers, wading through the document and deciphering what everything means can be difficult for any reader. This section is meant to assist the reader's understanding of presented data and show how the reader can connect the data with other supporting information.

Sections of the budget are identified in the top right corner of each page. These headings identify the subject, fund, department, or division being discussed and assist the reader in locating the information for which they are looking. Within each section, bold and underlined headings identify major topics related to that section. Under these headings, the reader may find written information as well as information presented in table or chart form. The document highlights other important terms and categories by identifying them in bold or italic.

Under the General Fund and Water and Sewer Fund, the reader will find the individual departments and divisions sections. This document places an emphasis on the City's departments and divisions because these sections represent the operational plans for those responsible for directly providing services to citizens.



Interpreting Tables & Charts

The budget document uses tables and charts to summarize information through numbers. The tables and charts allow readers to easily compare funds and departments as well as identify trends. Most sections contain tables and charts like the ones below. The diagrams identify the major characteristics of each table and chart and explain what information the reader can find.

Department Revenue & Expenditure Summary Tables

Prior year actual budget data from audit

Current year budget with amendments

This is what the City expects it will actually spend

Proposed budget for the upcoming year

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$607,689	\$699,200	\$695,419	\$757,800	8.38%
Benefits	\$85,270	\$94,700	\$95,191	\$106,700	12.67%
Operating	\$217,822	\$298,150	\$301,453	\$344,200	15.45%
Capital	\$72,286	\$72,300	\$72,286	\$40,000	-44.67%
Debt Service	\$0	\$0	\$0	\$73,300	0.00%
Total	\$983,067	\$1,164,350	\$1,164,349	\$1,322,000	13.54%

Includes salaries & FICA costs

Includes employee insurance, 401k, & retirement costs

Includes all items not associated with personnel, benefits, or capital such as utilities, dues, phone, supplies, etc.

Change between current year & proposed budgets

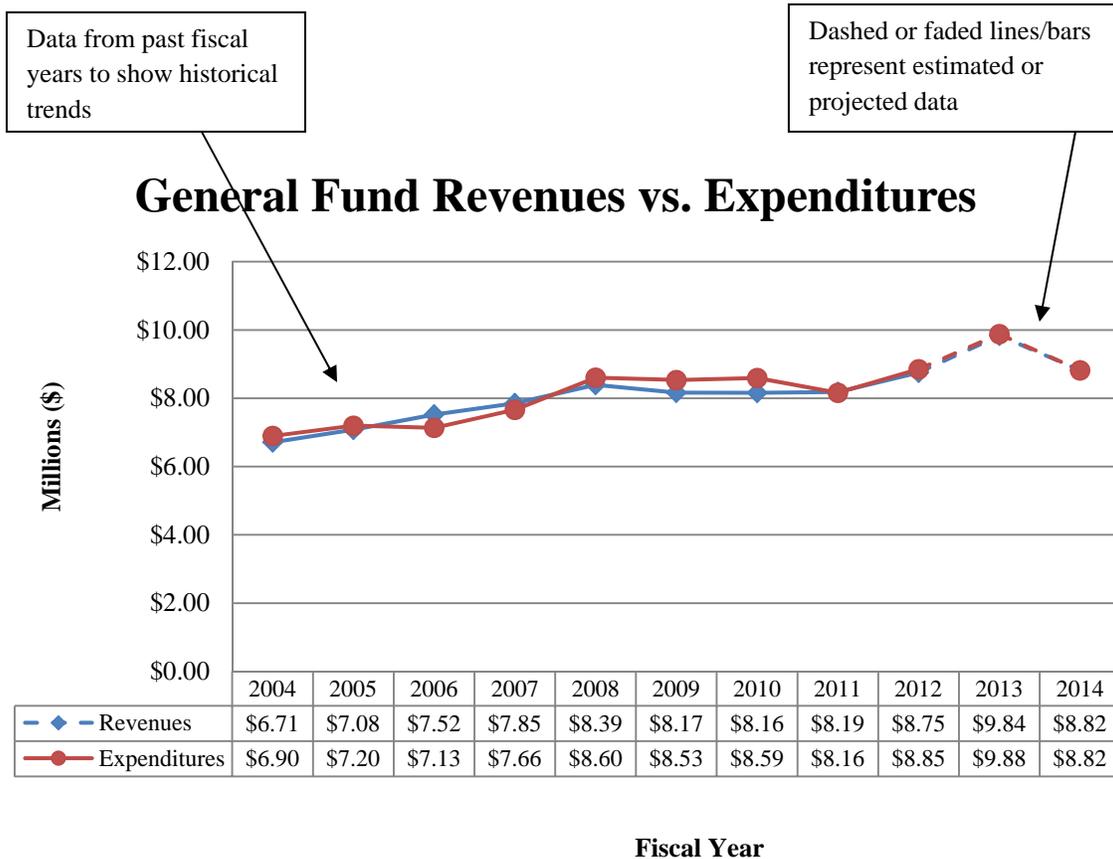
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Capital	\$72,286	\$72,300	\$72,286	\$40,000	-44.67%
Debt Service	\$0	\$0	\$0	\$73,300	0.00%
Total	\$983,067	\$1,164,350	\$1,164,349	\$1,322,000	13.54%

Includes capital items such as land, vehicles, equipment, etc.

Includes annual debt service payments of capital items



Fund Revenue & Expenditure Trend Charts



Performance Measures

During FY11-12, Clinton City Council reevaluated its focus areas and goals. While Council remained committed to and expanded several focus areas and goals, they chose to shift some focus to new areas of opportunity within the community. As a result, each department reevaluated its mission, goals, and objectives to ensure alignment with Council’s goals. Linking goals and objectives from top to bottom in the organization will help city staff at all levels maintain proper focus on what citizens deem important. Specific objectives for each goal represent performance measures that will hold departments accountable for efficient and effective use of public funds.

New measures mean some historical data may not be available and a trend will not be identifiable until three to five years of data collection. A table of performance measures is included for each department and division to show progress toward the stated goals and objectives. If performance measure data was not available for previous years, it is marked “n/a” in the performance measures table. The City hopes the performance measure tables will assist the reader in identifying performance trends related to specific goals and objectives. The following illustration is an example of the performance measure table found in the department and division sections.



Department Performance Measure Tables

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
# of accidents per 1,000 population	80	78	77	75	<75
% reduction in reportable traffic crashes	n/a	15%	13%	20%	20%
% accidents involving DWI	n/a	12%	10%	10%	<10%
% accidents involving pedestrians	1%	5%	2%	5%	<10%

Specific performance measure related to goal

Historical data

The department's expected level of performance for current year

Department's goal for the upcoming fiscal year

Ultimate result the department is seeking to achieve



May 19, 2014

The Honorable Luther D. Starling, Jr., Mayor
Members of City Council
Clinton, North Carolina

Dear Mayor Starling and Clinton City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Recommended Budget for Fiscal Year 2014-2015 (FY14-15) for your review and consideration.

Planning for the FY14-15 Budget began in August 2013 with the first of five planning sessions and workshops. During these sessions, City Council and staff discussions centered around the city's ability to encourage growth and development and plan for long-range facility and equipment needs, while maintaining financial sustainability. City Council will find programs and projects addressing these issues present throughout the recommended budget.

In preparing the FY14-15 Budget, city staff has followed City Council's direction to develop a proactive budget that will maintain and balance current city programs and services with development of new programs that address City Council's six strategic focus areas. City Council's strategic focus areas serve as the foundation for all governmental activities for the upcoming fiscal year. The strategic focus areas and goals are:

Quality Job Growth:

Maintain business-friendly processes and policies to support existing businesses and attract a variety of new businesses.

Welcoming Neighborhoods & Public Spaces:

Ensure public safety and city cleanliness through community-focused public safety, code enforcement, planning policies, and quality maintenance of public spaces and facilities.

Affordable & Varied Housing Opportunities:

Encourage housing of different types, densities, sizes, costs, and locations that meet the needs and preferences of an economically and socially diverse community.

Preserve existing housing supply and assure its continued quality and safety.



Sound & Sustainable Infrastructure:

Construct and maintain efficient and accessible roadway, sidewalk, and greenway systems to extend internal and regional connectivity.

Provide high quality water and wastewater services while protecting natural resources and ensuring capacity for sustainable growth.

Enhanced Quality of Life:

Advance the beauty, diversity, and well-being of Clinton by supporting the community’s ability to provide an array of educational, recreational, and cultural activities, events, and programs for residents and visitors of all ages, abilities, and interests.

Financial Sustainability:

Support fiscal policies and controls that ensure the long-term financial health of the City and enable it to respond to unforeseen challenges and opportunities.

Promote responsible management and use of public resources to ensure efficient and effective delivery of quality services.

FY14-15 Budget Highlights

General Fund Expenditures	\$8,728,250
Water & Sewer Expenditures	\$4,789,000
Non-major Fund Expenditures	<u>\$168,900</u>
<i>Total Operating Budget</i>	<i>\$13,686,150</i>
 Property Tax Rate	 \$0.40 per \$100 valuation, \$0.18 in Downtown Special District <i>These property tax rates remain unchanged from FY13-14</i>
 Garbage Collection Rates	 Residential- \$15 per month; Commercial- \$4.75 per cubic yard <i>Garbage rates remain unchanged from FY13-14</i>
 Water Rates	 \$12.37 base rate, \$1.86 per 100 cubic ft. consumption
Sewer Rates	\$12.89 base rate, \$1.80 per 100 cubic ft. consumption <i>Water and sewer rates are 1.5% higher than FY13-14</i>



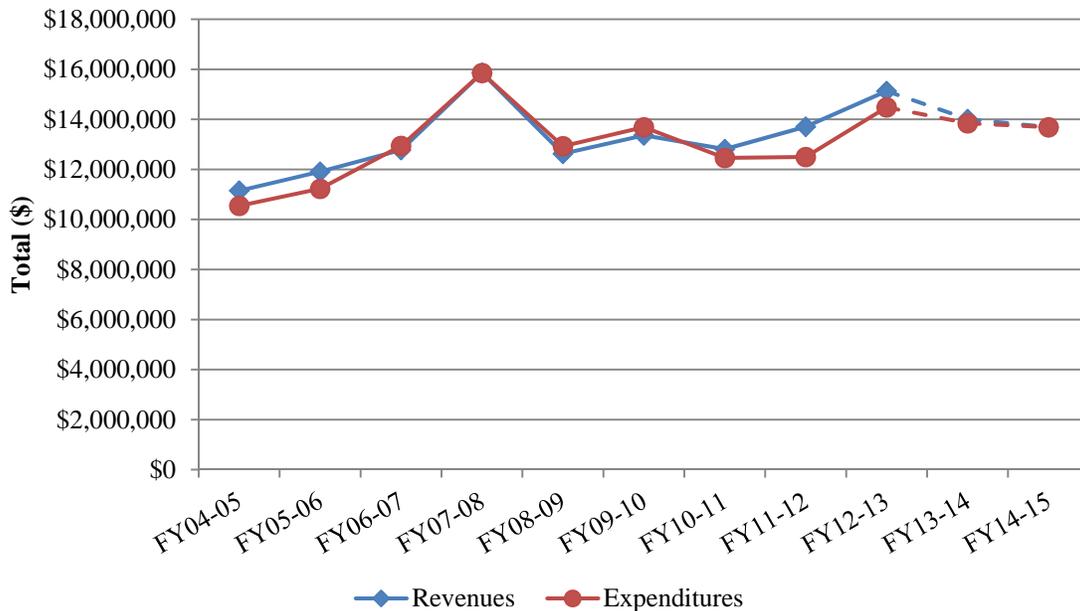
Accomplishments

Prior to presenting the FY14-15 Recommended Budget, I would like to take a moment to review some of our accomplishments for the 2013-2014 Fiscal Year. Our continued effort to make Clinton a great place to live was evident as we completed our Eliza Lane CDBG project. In our fourth CDBG project in five years, we paved roads, installed water and sewer lines, and installed fire hydrants for 17 households. Public Works crews were busy as they resurfaced seven miles of roads, constructed our first two columbaria at Springvale and Sandhill Cemeteries, and completed our first year of curbside recycling, which collected 450 tons, a 300 percent increase versus the drop-off sites. The addition to and complete renovation of the Public Works facility is on schedule to wrap-up in June and should extend the life of the facility another 25 years. City Council asked staff to expand the downtown façade grant program to encourage further activity in the city’s central business district. The result has been \$3 in private investment for every public dollar spent. Looking toward the future and maintaining its commitment to enhanced quality of life, the City began its 20-year comprehensive plan and completed its master plan for renovations of Royal Lane Park. This list is by no means exhaustive, but it provides a good sample of the types of projects and activities the City has undertaken in the past twelve months.

Recommended Budget

The FY14-15 Recommended Budget totals \$13,686,150 for all city operations, capital improvements, and debt service requirements. This is \$1,141,241 (7.7 percent) less than the FY13-14 Amended Budget. The budget is balanced with no increase in the city’s tax rate, a 1.5 percent increase in water and sewer fees, and \$150,000 from General Fund reserves.

City Revenue & Expenditure Trends

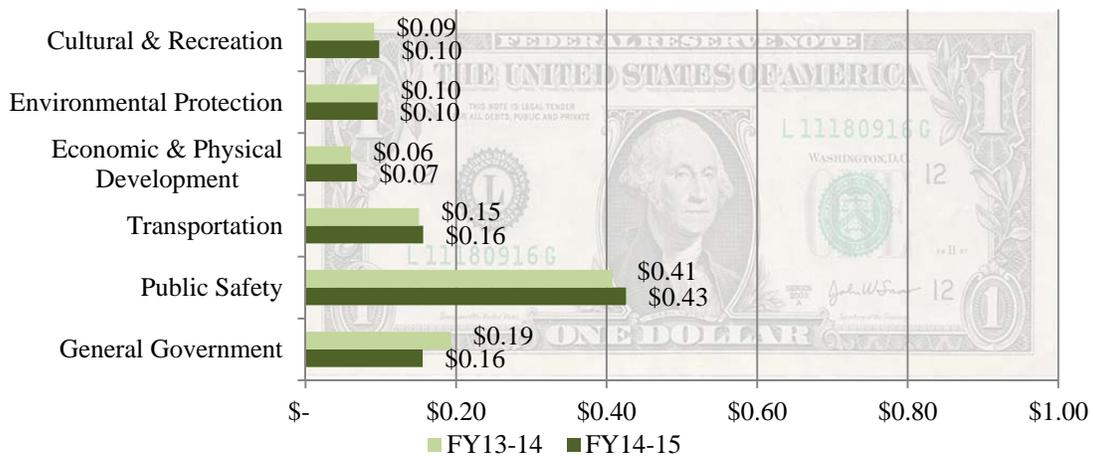




General Fund

The General Fund accounts for resources not required legally or by sound financial management to be accounted for in another fund. Typically, the General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. The FY14-15 Recommended Budget for the General Fund totals \$8,728,250, which is 2.68 percent less than the FY13-14 Amended Budget of \$8,968,391 as of May 19, 2014.

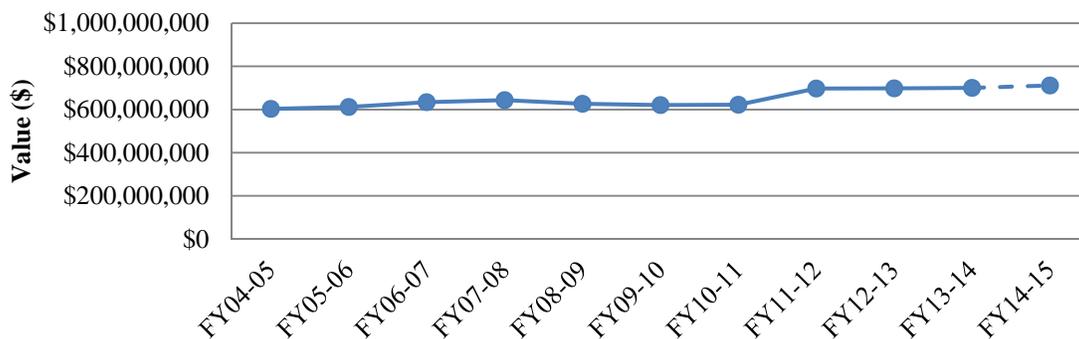
**Amount of Dollar Used per General Fund Function:
Current Budget vs. Recommended Budget**



General Fund Revenues

General Fund revenues continue to experience modest growth, especially in ad valorem taxes, which represent the bulk of the General Fund revenues at 32 percent. Overall, General Fund revenues of \$8,728,250 are down 2.6 percent. Little to no growth within the corporate limits contributes to a relatively static tax base and poses a challenge to the city’s financial sustainability as expenditure growth outpaces new revenue and large capital needs loom. The recommendation to use \$150,000 of reserves for capital expenditures to balance the FY14-15 General Fund budget exemplifies this trend.

Assessed Value by Year





Ad Valorem Tax: For FY14-15, the ad valorem tax base is an estimated \$711,725,000, which will generate \$2.76 million in property taxes with a tax rate of **\$0.40 per \$100 valuation** at a 97 percent collection rate. **The tax rate is unchanged from FY13-14.** This year's assessed value represents an increase of 1.6 percent, the largest annual increase since revaluation in 2011.

Local Option Sales Tax: Sales tax represents the city's second largest revenue source at \$1.68 million (19.3 percent). The State of North Carolina collects the sales tax and distributes it to the local units. Sales tax revenues are distributed on a proportional population basis in Sampson County. The City of Clinton is the largest municipality in Sampson County and receives the second largest proportional share of sales tax revenues behind the County. As the economy recovers from the recession, sales tax revenues should continue to increase. This pattern has held true over the past three years, as the city has experienced 2-3 percent growth annually and expects nearly four percent growth for FY14-15.

Utility Sales Tax: Effective July 1, 2014, the sale of electricity and piped natural gas is subject to the general sales tax rate. The State will distribute a portion of the tax proceeds to cities and towns. This revenue, part of unrestricted intergovernmental revenues, will generate \$690,000 for FY14-15.

Powell Bill Street Allocation: These funds represent redistribution by the State of a portion of the motor fuels tax. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any public street or thoroughfare within the city limits. Bridges, drainage improvements, curb and gutter and other necessary appurtenances are approved uses of these funds. The State uses a formula whereby local street miles represent one quarter of the distribution and population, the remaining 75 percent. These funds represent \$258,500 in the FY14-15 Budget.

Privilege License Taxes: Each business that conducts activity within the city limits is required to purchase a privilege license to conduct such business. North Carolina General Statutes permit cities to charge privilege license fees, but the General Assembly currently is proposing changes to the enabling statute. **If the state legislature adopts these changes, the city could potentially lose \$70,000 in annual revenue.** That is the equivalent of nearly a penny on the tax rate. Privilege licenses will generate \$140,000 for FY14-15.

Residential and Commercial Solid Waste Fees: The city established solid waste fees in 1995 to offset the increasing cost of providing garbage and recycling collection to the residents and businesses of Clinton. The residential rate for FY14-15 will **remain at \$15.00 per month** and generate \$590,000 in revenues. The commercial fees include collection of solid waste and rental of cardboard recycling containers. The commercial collection rates will **remain at \$4.75 per cubic yard and \$30.00 monthly per cardboard container.** All commercial solid waste fees represent \$693,000 in the FY14-15 Budget.

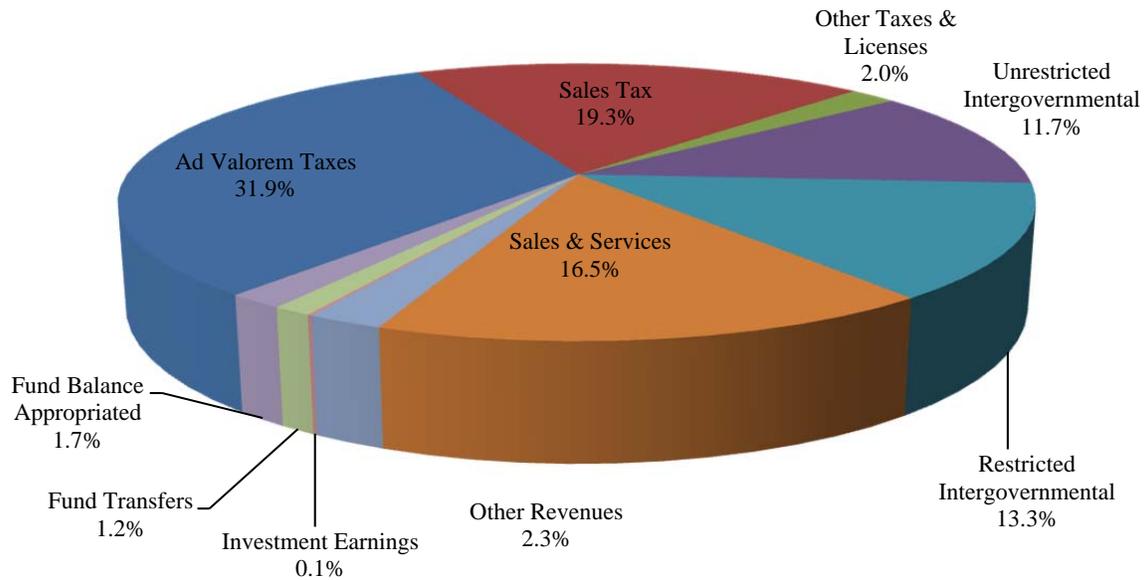
Fire Tax Collections and Recovery Fees: The Clinton Fire Department provides fire protection services in the Clinton Rural Fire District, which is beyond the city limits. The residents in this district pay a fire tax at a rate established by the Sampson County Commissioners and the County collects the taxes. The current fire district tax rate is \$0.095 per \$100.00 of property valuation. For FY14-15, City Council has requested the County Commissioners to **raise the rate by a half-cent to \$0.10 per \$100 of property valuation.** The additional half-cent would increase revenues by \$21,000. This additional revenue would help offset costs associated with service to the rural district and beyond. About one-



third of the Clinton Fire Department’s calls for service are outside the city limits. Additionally, the city maintains two stations, the second of which is necessary in order to provide adequate service to the rural district. **The City is also requesting \$40,000 from the rural district reserves to use for a down payment for a new pumper to serve the rural district.** The tax rate increase and \$40,000 from reserves represent \$490,000 for the Fire Department in the FY14-15 Budget. The city also receives recovery fees for the Fire Department to cover costs for responding to motor vehicle accidents, vehicle fires, and hazmat situations. The fees range from \$475 per incident to \$1,800 per incident and are on a sliding scale based on the level of response needed by the department. The city does not assess these fees for any structure fire response. These fees will provide an estimated \$12,550 for FY14-15.

County Planning Contribution: The City of Clinton and Sampson County continue to operate a joint planning department, which has proven beneficial in providing additional professional staff for both agencies. The City manages the Clinton-Sampson Planning Department, and the city and county share the costs. Sampson County’s contribution for FY14-15 is \$158,400.

General Fund Revenues by Source FY14-15





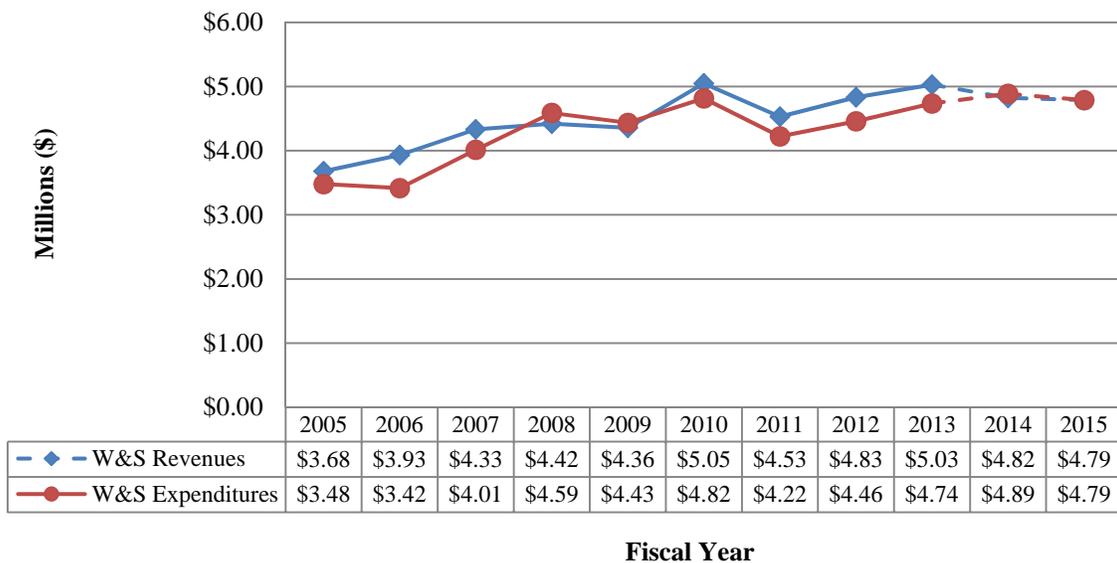
Water and Sewer Enterprise Fund

The Water and Sewer Fund comprises all revenues and expenditures that result from the city’s water and sewer utility operations. Customer charges and fees generate enough revenue to support the fund completely. The FY14-15 Recommended Budget for the Water and Sewer Fund totals \$4,789,000, a 15.51 percent decrease from the FY13-14 Amended Budget of \$5,668,200 as of May 19, 2014.

Water and Sewer Fund Revenues

The city expects water and sewer charges to provide \$4,317,000 in revenues for FY14-15. These revenues, along with revenues from tap fees, fire line fees, and the sale of water to Sampson County, will fund all expenditures for the Water and Sewer Fund. The budget includes a recommendation to **increase water and sewer rates by 1.5%** to adjust for inflation and ensure adequate funding for future capital projects. The change would increase the water base rates from **\$12.19 to \$12.37** and sewer base rates from **\$12.70 to \$12.89**. The water consumption rates would increase from **\$1.83 to \$1.86** per 100 cubic feet, and the sewer consumption rate would increase from **\$1.78 to \$1.80** per 100 cubic feet for FY14-15. Water and sewer rates are double for customers outside the city limits.

Water & Sewer Fund Revenues vs. Expenditures



It is important to note that the rate increases for water and sewer are nominal and should have a minimal effect on the average user. For example, an average family of four or five that uses 5,000 gallons (668 cubic feet) a month will see an increase of \$0.62 on their monthly water and sewer bill. Additionally, when comparing Clinton to other utility systems around the state, the city’s rates are consistently in the lowest quartile, while still providing adequate cost recovery and providing for future capital needs. It is important for the city to continue to evaluate rates annually to ensure the financial sustainability of the water and sewer utilities, which play a crucial role in Clinton’s economic viability.



Community Development Fund

The Community Development Fund accounts for payments received under the former Community Development Revolving Loan Programs. The loan programs no longer exist, and the city uses the remaining funds for various neighborhood improvement projects and its affordable housing program. For FY14-15, the Community Development Fund has a budget of \$54,000, which includes \$50,000 for a sidewalk project to connect the Sampson Community Center to nearby residences and downtown. The city also hopes to partner with Sampson Community College to provide a newly constructed house for the city's affordable housing program. The Community Development Fund would provide the upfront money for purchase of the house and then be reimbursed once the house is sold.

Cemetery Fund

The Cemetery Fund accounts for payments received for the purchase of cemetery plots in the Sandhill and Springvale Cemeteries. The FY14-15 Recommended Budget for the Cemetery Fund totals \$51,000, which is 52 percent less than the FY13-14 Amended Budget of \$107,000 as of May 19, 2014. The significant difference is due to the construction of columbaria (\$57,000) at each cemetery during FY13-14.

Cemetery Fund Revenues

Cemetery Lot Fees: The city has increased cemetery fees the past two years in an attempt to bring fees in line with other municipal cemeteries. For FY14-15, City Council agreed to raise rates from \$450 to **\$600 per grave plot for city residents and non-residents**. City Council chose to set the fees for the new columbaria at each cemetery at **\$450 per niche**. The fees cover a portion of cemetery operating costs, which include mowing, landscaping, and administrative services. The fees will generate an estimated \$51,000 for FY14-15. Springvale and Sandhill Cemeteries each only have 10-12 years of remaining capacity. The city has cemetery reserves for the expansion of cemetery grounds. City Council prudently used some of these reserves to construct the columbaria in FY13-14 to extend the life of each cemetery. In the next few years, the city will need to identify acceptable sites to expand the cemetery and will need to evaluate the fee structure in order to maintain the financial viability of cemetery services.

Downtown Special Tax District Fund

The Downtown Special Tax District Fund accounts for funds received from the Downtown Special Tax District. The city established the Special Tax District in 1978 to fund special projects in the downtown area. The current special tax rate **remains unchanged at \$0.18 per \$100 valuation**. The FY14-15 Recommended Budget for the Downtown Special Tax District Fund totals \$62,400, which is 17.17% less than the FY13-14 Amended Budget of \$75,338 as of May 19, 2014. The city continues to invest money in downtown to encourage a strong central business district. The popularity of the city's façade grant program and increased allocations for downtown events and marketing should prove beneficial as property values and pedestrian traffic increase. Per City Council's direction, city staff will be exploring additional initiatives to attract commercial and residential development to Downtown Clinton.



Fire Department Special Fund

The Fire Department Special Fund accounts for funds received by the Clinton Fire Department through donations. The local Firemen's Relief Fund uses these funds to assist in the purchase of equipment and supplies not funded in the General Fund. The FY14-15 Recommended Budget for the Fire Department Special Fund totals \$1,500.

Initiatives, Programs, and Projects

The FY14-15 Recommended Budget includes several initiatives that are consistent with City Council's strategic focus areas and goals. This section highlights these programs and projects and their connection with City Council's goals.

Comprehensive Plan Development: Until now, the City of Clinton has never undertaken a comprehensive planning process to review the city's strengths, weaknesses, opportunities, and threats. This process is critical as the community rebounds from the economic recession and prepares for the NC-24 widening project. The Comprehensive Planning Committee and staff are halfway into the 18-month process. The final plan should be ready for City Council's consideration by December 2014. City Council allocated funds for this project in FY13-14. (*Welcoming Neighborhoods & Public Spaces, Affordable & Varied Housing Opportunities, Sound & Sustainable Infrastructure, Enhanced Quality of Life*)

Marketing & Branding Initiative: In conjunction with the comprehensive planning effort, city staff is inviting City Council and citizens to participate in a marketing and branding initiative beginning this summer. The purpose of the project is to evaluate internal and external perceptions of the city and then use that information to develop a marketing plan to guide city staff on how to promote the community. City Council allocated funds for this project in FY13-14. (*Welcoming Neighborhoods & Public Spaces, Enhanced Quality of Life*)

Water System Expansion: Over the last two years the Public Works and Utilities Department has spent a great deal of time planning the expansion of the Parsons-Anders Water Treatment Facility. Construction on this project will begin in FY14-15 upon City Council's anticipated bid award for the initial phase in June 2014. The project will double the capacity of the water plant and provide the city increased ability to serve existing and prospective industries. The message provides more information regarding this project in the capital outlay highlights. (*Quality Job Growth, Sound & Sustainable Infrastructure*)

CDBG Infrastructure Projects: The FY14-15 Budget includes \$90,000 from the Water and Sewer Fund toward two CDBG projects, which, together with grant funds, total \$1.7 million. These two projects will upgrade and replace water lines in various neighborhoods throughout the city to improve water quality and flow. (*Sound & Sustainable Infrastructure, Welcoming Neighborhoods & Public Spaces*)



Royal Lane Master Plan Implementation: During FY13-14, City Council approved a master plan to renovate Royal Lane Park. To implement the plan completely will take years due to the cost (\$10 million) and scope of the project. To make the plan a realization, the city will divide the master plan into phases. The first phase includes basketball courts, tennis courts, a playground, and walking trails. Recreation staff has submitted an application for a Parks and Recreation Trust Fund (PARTF) grant for \$432,000, which is half the cost of Phase 1. If received, the grant will allow the city to move forward with the initial phase of the park renovations during FY14-15. (*Welcoming Neighborhoods & Public Spaces, Enhanced Quality of Life*)

Affordable Housing Program: Several years ago, the city partnered with Sampson Community College to purchase a house built through the College's construction program. The city has since sold the house, and during budget workshops, City Council expressed interest in renewing the program. City staff has already spoken with College representatives and expects to bring a proposal before City Council in July. The city owns several lots where the house can be relocated and then sold to a qualifying buyer as part of the Clinton Affordable Housing Program. (*Affordable & Varied Housing Options*)

Small Business Incubator: City staff has recently begun exploring the possibility of creating a small business incubator downtown. Staff has already identified a prospective location and will be conducting research and site visits this summer to determine if the project will be feasible. The hope is to bring a program proposal before City Council for consideration by the middle of FY14-15. (*Quality Job Growth*)

Organization Review

The City experienced its share of transition over the past year, with changes at the city manager and finance director positions. I would be remiss if I did not take a moment to thank the Mayor and City Council for the confidence they have placed in me to serve first, as the interim manager and now, as City Manager for Clinton. I am fortunate to have received great mentorship from our previous city manager and to have been involved directly with many of the policies and programs the city has implemented over the past six years under the leadership of the Mayor and City Council. I am excited to continue the work we have started.

Core Values

An organization-wide effort that included City Council and every employee led to the defining of the City's core values in 2013. The values listed below provide guidance to team members on how they should interact with one another and the public as we serve our community.

Honesty/Integrity: We understand that in order to maintain the public's trust we must hold ourselves accountable to the highest standards of ethical conduct, honesty, and fairness.

Respect: We value all citizens and team members, treating everyone with dignity, courtesy, and professionalism.



Equality: We have a responsibility to treat all citizens and team members fairly and with respect.

Diversity: We strive to be representative, open-minded, and flexible as we recognize and respect the diverse ideas, expressions, traditions, and experiences of our community and team members.

Balance: We recognize the various interests in our community and organization and believe we can achieve stability with realistic expectations regarding service levels, resources, costs, and benefits.

Competency: Our commitment to high-level service begins with a knowledgeable, skilled, and dependable team capable of meeting the community’s needs.

Teamwork: We are committed to working with our citizens and team members in an environment where we are supportive of each other’s efforts, loyal to one another, and communicate openly.

Service Excellence: We take pride in our community and the services we provide, always doing our best to meet the needs of our residents, businesses, and visitors with care and professionalism.

Personnel

Employer Retirement Contribution: The North Carolina Local Government Retirement System has notified local governments that the Annual Contribution Rate (ACR) will remain unchanged in FY14-15. The employer contribution is 7.16 percent for regular employees and 7.41 percent for law enforcement officers. Local government employees currently contribute six (6) percent of their salary.

Employee Performance Evaluation and Compensation: In FY13-14, the City implemented a new performance evaluation and compensation system for employees. The system is structured around the City’s core values and the establishment of clear performance goals and objectives for each employee. Compensation under the system is a hybrid of market and merit-based adjustments. The City Manager publishes a performance pay schedule by July 15 for the coming fiscal year. Otherwise, the schedule published in the City of Clinton Compensation Program becomes the basis for performance pay. The City will use a market adjustment of one (1) percent and the following performance pay schedule for FY14-15. The estimated cost for FY14-15 is \$48,000 in the General Fund and \$14,000 in the Water and Sewer Fund.

	Below Midpoint	Above Midpoint
Fails to Achieve Expectations	No Increase	No Increase
Needs Improvement	No Increase	No Increase
Achieves Expectations	Market Adjustment plus 1.0%	Market Adjustment plus 0.5%
Exceeds Expectations	Market Adjustment plus 1.5%	Market Adjustment plus 1.0%
Outstanding	Market Adjustment plus 2.0%	Market Adjustment plus 1.5%



401(k) Contribution Suspension: The City suspended 401(k) contributions for non-law enforcement employees in 2010 to fund the retirement system ACR increases. North Carolina General Statutes mandate 401(k) contributions for sworn law enforcement at five (5) percent, a cost of \$54,400 in the FY14-15 Budget.

Hiring Freeze: The City will continue its two-month hiring freeze on fulltime positions vacated during the fiscal year. This two-month freeze will allow the management team to evaluate the need for the position and determine if it should be filled, modified, or eliminated.

Retiree Medical Insurance: Employees hired prior to July 1, 2010 and who retire with the city with at least 20 years of service, are eligible for the employee medical insurance benefit until they qualify for the Federal Medicare Insurance Program. The elimination of this benefit will gradually reduce the City of Clinton's retiree medical insurance liability as specified in GASB Statements 43 and 45. The FY14-15 Budget includes \$85,800 to cover the cost of Retiree Medical Insurance.

Police Special Separation Allowance: North Carolina General Statutes 143-166.41 and 143-166.42 provide for special compensation to retired law enforcement officers meeting specified criteria. The statutes require the City to compensate the officer until they reach age 62. The Special Separation Allowance budget in FY14-15 is \$69,100.

Additional Position(s): The FY14-15 Recommended Budget includes the creation of a City Engineer position in the Public Works and Utilities Department. The position's primary responsibilities will involve water and sewer utility activities. This position will prove beneficial as the city begins multiple, large water and sewer projects during FY14-15. A city engineer will relieve the city of having to employ engineering services for smaller projects that can be performed in-house. The position is also part of the succession plan for the Public Works and Utilities Department, which anticipates the retirement of several key positions in the next few years.

Although not funded or requested in FY14-15, the management team is evaluating the following positions and will ask City Council to consider them within the next few years: Police Detective, Water Resources Lab Technician, and Budget and Special Projects Manager.

Position Elimination(s): In 2011, the City reorganized, and the Assistant City Manager and Finance Director positions were merged. The dual role was in response to the needs and capacity of the City at the time. With the promotion of the Assistant City Manager-Finance Director to City Manager, the City has chosen to eliminate the Assistant City Manager position altogether. The City hired a Finance Director in March 2014.

Capital Outlay Highlights

Vehicles and Equipment: The recommended budget includes the following vehicles and equipment that are mostly part of a rotation program to replace aging vehicles and equipment. City staff prudently evaluates every vehicle purchase to ensure the city purchases the appropriate vehicles for each department. Where appropriate, the city attempts to downsize or consolidate vehicles to increase cost-effectiveness.



- Fire Engine (Fire)
- Police Vehicles x3 (Police)
- Radar Trailer (Police)
- Lawnmower (PW: Cemetery & Grounds)
- One-ton Flatbed Truck (PW: Cemetery & Grounds)
- One-ton Truck (PW: Streets)
- Pickup Truck x2 (PW: Utility Lines, Wastewater)
- Utility Lines Camera and Trailer (PW: Utility Lines)
- Utility Vehicle (Recreation)

Street Resurfacing: The FY14-15 Budget includes \$171,500 for street resurfacing. That amount is \$30,000 less than the previous two years, but Public Works staff feels it will be sufficient for the roads on the resurfacing schedule in the upcoming year. Public Works staff will do much of the preparations to patch and seal cracks in-house before the actual resurfacing.

Barden Street Sidewalks: In order to improve the neighborhoods around the Sampson Community Center and Park, the budget includes \$50,000 to construct sidewalks along Barden Street that will connect homes to the Sampson Center and connect with the existing sidewalk system that reaches downtown and Sunset Avenue School. The Comprehensive Pedestrian Plan identifies this area as a connectivity gap in need of sidewalks.

Royal Lane Park Renovations Phase 1: In July 2013, City Council approved a master plan for renovations at Royal Lane Park. The city has submitted a PARTF grant application for \$432,000 (50 percent) toward Phase 1. The initial phase includes two basketball courts, consolidation and upgrades for a central playground, a quarter-mile trail, and adult and U-8 tennis courts.

CDBG Infrastructure Projects: On the heels of the Eliza Lane CDBG project, the city received more CDBG funds to replace water lines throughout various neighborhoods in the city, predominantly in low-to-moderate income areas. The city will actually have two similar CDBG projects under construction during FY14-15 at a total of \$1.7 million.

Public Utilities Shelter and Building: The FY14-15 Budget includes \$20,000 for a materials shelter for Utility Lines Maintenance and \$32,000 for a metal storage and work building at the wastewater treatment plant.

Wastewater Head Works Enclosure: In April 2013, City Council directed staff to begin implementation of odor mitigation efforts at the wastewater treatment plant. Public Works crews began work on the initial phase in May at a cost of \$25,000. The FY14-15 Budget includes a subsequent \$78,000 for an aluminum enclosure of the influent head works and the splitter box.

Water Plant and Well Site Expansion: The city purchased the final well site for the water plant expansion project in February 2014 and bid Phase 1 of the three-phase project in May 2014. The entire project will take about 18 months to complete and will span the course of two budget cycles. The FY14-15 Budget includes half the project cost at \$2,418,000, which is provided through a USDA loan.



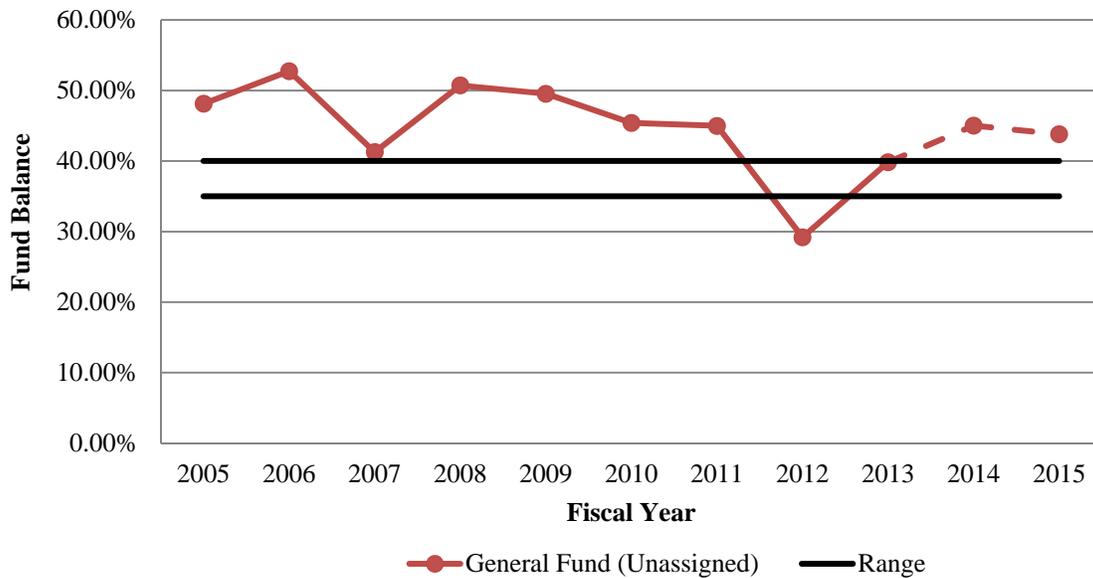
Southwood Elevated Tank: The Southwood Elevated Tank will be constructed concurrently with the water production expansion project. The city received a zero-percent interest loan from the North Carolina Division of Water Infrastructure for \$1.77 million.

More detail regarding FY14-15 capital projects and other city expenditures is located in the Capital Improvement Program and departmental sections of the budget document.

Fund Balance

The North Carolina Local Government Commission recommends that local governments maintain a minimum unassigned fund balance of no less than eight (8) percent of expenditures. The City of Clinton has adopted a formal fund balance policy establishing a goal of maintaining a fund balance for the General Fund between 35 and 40 percent of expenditures. Any funds in excess of the 40 percent may be assigned for capital purchases. The City of Clinton’s estimated unassigned fund balance as of June 30, 2014 is \$3,974,185 or 45.01 percent of expenditures. The recommended budget includes \$150,000 from fund balance to balance the FY14-15 Budget. These funds are for capital expenditures, specifically \$50,000 toward a new fire engine and the remaining \$100,000 for other vehicles and equipment. While the city’s fund balance currently is healthy, the city cannot continue to use reserves annually for capital expenditures. The evaluation of the City’s overall financial sustainability should take into account capital costs, as these items are necessary to provide city services. City staff will continue to evaluate ways to increase revenues and/or decrease expenditures to prevent having to use fund balance regularly.

**Clinton Fund Balance Trend:
General Fund**

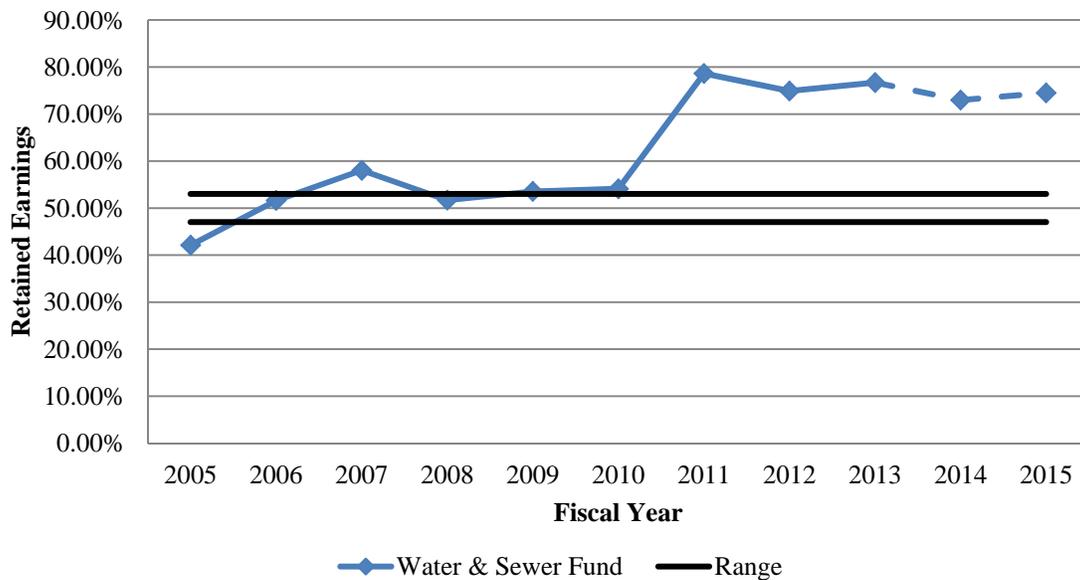




Retained Earnings

The North Carolina Local Government Commission does not have a specific recommendation regarding how much fund balance or retained earnings a local government enterprise operation should maintain. The City of Clinton, however, has adopted a formal retained earnings policy establishing a goal of maintaining reserves between 47 and 53 percent of expenditures within the Water and Sewer Fund. Any funds in excess of the 53 percent will be committed and transferred to a capital reserve fund. The City of Clinton’s estimated retained earnings as of June 30, 2014 are \$3,567,949 or 72.99 percent of expenditures before a transfer to the capital reserve fund. The FY14-15 Recommended Budget does not include use of retained earnings, but staff expects to use approximately \$65,000 to balance the FY13-14 Water and Sewer budget. This use was planned as part of the Public Works Facility renovations.

Clinton Fund Balance Trend: Water & Sewer Fund



Forecast

Economic recovery and potential for growth is gradually becoming evident in Clinton. Our local economy typically lags 2-3 years behind the overall state and national economies. The positive aspect in that trend is that we have time to plan. In the case of positive economic growth, we need to prepare ourselves to capture and take advantage of as much of that growth as possible. The NC-24 widening project will have a positive effect on Clinton, but we likely will not begin to experience the effects until 2017 at the earliest. We have witnessed the evidence of things to come in recent months as City



Council approved a subdivision and an apartment complex along NC-24, both of which will be completed as the NC-24 project nears completion.

We also know that while agriculture is the key driver of our local economy, other existing sectors are primed for growth and new industries are inquiring about Clinton and Sampson County. Nearly all previously vacant industrial buildings are now occupied, and two local metalworking industries are expanding while a third has expressed intent to expand as well. Clinton is on the verge of benefitting from a \$160 million investment by a biofuels company that will bring quality jobs to the area. Biofuels companies regularly contact the city or county, and this sector may represent the largest potential industrial growth in Sampson County.

Why is capturing this potential growth important, and how do we plan for it? Our tax base has experienced little to no growth since 2008, and it was on a downward trend until revaluation in 2011. City Council and staff must realize that we may not be able to continue to do the things we have done in the past under existing conditions. We must be willing to evaluate every service and program to determine each's necessity and its effect on the financial sustainability of Clinton. We will continue to explore opportunities to improve efficiency, but we also need growth to generate more revenue if we want to continue to offer our citizens the highest level of services. To plan for and capture economic growth, we will follow the outline presented in City Council's strategic focus areas and goals. The budget and capital improvement plan include projects and initiatives that align with City Council's goals, and are intended to provide the basic services that will attract new jobs, support business and industry, and provide housing opportunities to help Clinton grow and prosper.

In summary, the recommended budget is a balanced budget in accordance with state statutes, and it attempts to address the priorities set by City Council for the 2014 -2015 Fiscal Year. The budget is fiscally sound, and although it does not fund all the requests made by departments or external agencies, it does address the top priority needs of the city and will allow us to maintain a high level of service for Clinton citizens.

I wish to extend my sincere appreciation to the Finance Department and other city team members who helped to prepare this budget.

I recommend this proposed budget for Fiscal Year 2014-2015 to the Clinton City Council.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "D. Shawn Purvis".

D. Shawn Purvis
City Manager



**FISCAL YEAR 2014-2015 BUDGET ORDINANCE
City of Clinton, NC**

Be It Ordained by the City Council of the City of Clinton, NC, that the following anticipated fund revenues and expenditures, fees and charges schedules, with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the city government and its activities for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Section 1. General Fund

Anticipated Revenues:

Prior Year Taxes	\$45,000
Current Year Taxes	\$2,538,000
Fire Tax Collections	\$490,000
Vehicle Taxes	\$227,000
Rental Vehicle Tax	\$13,500
City School Police Officer	\$104,600
HUD Officers	\$42,000
Community College/Police Officer	\$57,800
Insurance Revenue	\$10,000
Payment In Lieu Of Taxes	\$18,000
Collection Fee	\$(54,000)
Lot Cleaning	\$10,000
Demolition Reimbursement	\$10,000
Tax Penalties & Interest	\$17,000
Auto License	\$35,000
Privilege License	\$140,000
Admin. Fee For Intin. Merchants	\$1,000
Precious Metal Fees	\$500
Hold Harmless Funds	\$0
Franchise Tax Video Program	\$41,500
Interest Earned	\$12,000
Miscellaneous Revenue	\$25,000
Rent- Fontana St.	\$48,000
Rent-Cell Tower	\$32,500
Sale of Property	\$60,000
Franchise Tax Electric	\$655,000
Franchise Tax Piped Gas	\$35,000
Franchise Tax Telecomm	\$112,800
Beer & Wine	\$36,000
Powell Bill	\$258,500



Local Gov't 1% Sales Tax(39)	\$523,000
Local Gov't 1/2% Sales Tax(40)	\$433,000
Local Gov't 1/2% Sales Tax(42)	\$261,000
Local Gov't 1/2% Sales Tax(44)	\$464,000
ABC Revenues	\$115,000
ABC Revenue-Police	\$6,000
NC Dept. Of Health	\$1,000
Taxi Permits/Finger Prints	\$500
Court Fees	\$2,000
Parking Violations	\$1,000
Sampson Co Contribution	\$164,500
Animal Ordinance Violation	\$0
State Bldg. Fire Protection	\$4,500
Firemen's Relief Tax	\$15,000
Fire & Life Safety	\$0
False Alarm	\$12,000
Rescue Tech. Revenue/County	\$12,000
Fire Dept. Accident Response	\$12,550
Sign/Zoning Permits Cemetery	\$7,000
Cemetery Markers	\$6,000
Tipping Fee For Dumpsters	\$660,000
Cardboard Container Fees	\$33,000
Garbage Collection	\$590,000
Solid Waste Disposal Tax	\$5,500
Recreation Donations	\$2,500
Rental Fees	\$8,500
Rental Staff Fees	\$0
Recreation Misc.	\$3,500
Pool Admissions	\$9,000
Concession Fees	\$500
Sponsorship Fees	\$10,000
Sports Registration Fees	\$40,000
Refund On Sales Tax	\$7,000
Sale of Recyclables	\$46,000
Trans From Water & Sewer	\$0
Trans From Cemetery	\$51,000
Trans From Community Development	\$50,000
Loan Proceeds	\$0
Fund Balance Appropriated	\$150,000
Total General Fund Revenues	\$8,728,250



Anticipated Expenditures:

Governing Body	\$114,800
Administration	\$207,800
Elections	\$0
Finance	\$340,650
Planning & Zoning	\$315,200
Police	\$2,245,000
Fire	\$1,530,100
Street	\$1,185,000
Garage	\$206,000
Sanitation	\$852,000
Recreation	\$861,000
Cemetery & Grounds	\$276,900
Non-Departmental	\$593,800
Total Expenditures	\$8,728,250

Section 2. Water and Sewer Fund

Anticipated Revenues:

Insurance	\$4,500
FEMA Revenue	\$0
Interest Earned	\$12,000
Miscellaneous Revenue	\$22,000
Return Check Charge	\$1,500
From Sales Tax	\$1,500
Bulk Water/County	\$200,000
Pre-Treatment	\$3,000
Sewer Surcharge	\$360,000
Water & Sewer Charges	\$4,117,000
Cash Adjustment	\$0
Water & Sewer Tap Fees	\$15,000
Fireline Fees	\$23,000
Service Fees	\$28,000
Capacity Fees For Wastewater	\$0
Sale of Surplus Property	\$1,500
Loan Proceeds	\$0
Fund Balance Appropriated	\$0
Total Water & Sewer Fund Revenues	\$4,789,000



Anticipated Expenditures:

Non-Departmental	\$1,095,050
Utility Line Maintenance	\$1,086,000
Wastewater Treatment	\$1,648,300
Water Production	\$648,650
Utilities Collections/Operation	\$311,000
Total Expenditures	\$ 4,789,000

Section 3. CD-Revolving Loan

Anticipated Revenues:

Revolving Payments	\$2,500
Interest Earned	\$1,500
Fund Balance Appropriated	\$50,000
Total CD Revenues	\$54,000

Anticipated Expenditures:

Legal Service	\$1,500
Transfer to General Fund	\$50,000
Miscellaneous	\$2,500
Total Expenditures	\$54,000

Section 4. Cemetery

Anticipated Revenues:

Sale of Lots	\$49,000
Interest Earned	\$2,000
From Savings	\$0
Total Cemetery Revenues	\$51,000

Anticipated Expenditures:

Transfer to GF for Operations	\$51,000
Total Expenditures	\$51,000



Section 5. Downtown Special Tax District

Anticipated Revenues:

Current Taxes	\$53,700
Prior Years Taxes	\$1,500
Penalty & Interest	\$300
Vehicle Taxes	\$700
Collection Fee	\$(1,100)
Craft Street Fees	\$4,000
Leased Parking	\$800
City Market Rental Fees	\$0
Interest Earned	\$500
Miscellaneous	\$2,000
Fund Balance	\$0
Total Downtown District Revenues	\$62,400

Anticipated Expenditures:

Professional Services	\$1,000
Travel & Education	\$1,000
Utilities	\$4,500
Craft Fair	\$9,000
Advertising	\$7,600
Supplies & Materials	\$4,200
Contract Services	\$0
Dues & Subscriptions	\$400
Miscellaneous	\$500
Downtown Facade Grant Program	\$5,000
Downtown Incentive Program	\$2,400
Projects	\$3,500
Contingency	\$1,000
Special Events	\$15,200
Court Square Rev. Payment	\$7,100
Total Expenditures	\$62,400



Section 6. Fire Department Special Fund

Anticipated Revenues:

Miscellaneous	\$1,000
Special Fees	\$500
Ashes Donations	\$0
Total Fire Special Revenues	\$1,500

Anticipated Expenditures:

Ashes Expense	\$0
Department Supplies	\$0
Miscellaneous	\$1,500
Total Expenditures	\$1,500

Section 7. Fee Schedule

There is hereby established for Fiscal Year 2014-2015 various fees, charges, rates, as contained in Clinton Fee Schedule.

Section 8. City Wide Tax Rate Established.

There is hereby levied, for Fiscal Year 2014-2015, an Ad Valorem tax rate of forty cents (\$.40) per one hundred dollars (\$100) assessed valuation of property listed as of January 1, 2014, for the purpose of raising the revenue included in the current Ad Valorem taxes as set forth in Section 1 of this Ordinance, and in order to finance the foregoing applicable appropriations. This property tax is the same rate as compared to the current FY2013-2014. This rate will provide approximately \$2,810,000 in property tax revenues based on an expected collection rate of 97%. The Ad Valorem tax base is estimated to be \$711,725,000. The Ad Valorem tax is the tax paid on real property and personal property, including property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Section 9. Special Downtown Tax District Rate Established.

There is hereby levied, for Fiscal Year 2014-2015, a tax at the rate of eighteen cents (\$.18) per one hundred dollars (\$100.00) assessed valuation of property listed for taxes as of January 1, 2014, located within the Special Downtown Tax District for the raising of revenue for said Special District. This special tax rate is the same rate as the current FY2013-2014. This rate of tax is based on an estimated total re-evaluation of property for the purpose of taxation of \$30,895,000 and an estimated collection rate of 98.2%.

Section 10. The adoption of this budget ordinance reaffirms all other taxes, penalties, licenses, fines, fees, charges, and rates heretofore adopted and not repealed as of this date.



Section 11. Special Authorization.

1. The budget officer shall be authorized to reallocate department appropriations among the various objects of expenditure as s/he believes necessary without recourse to the Board.
2. The budget officer shall be authorized to hire personnel in positions authorized by the Board and set the compensation in accordance with the Pay Classification Plan.
3. The budget officer may award merit increases to deserving employees as s/he deems appropriate after consultation with appropriate supervisors subject to the limitations set forth in the personnel policy of the city and appropriations.

Section 12. Utilization of Budget Ordinance.

1. This ordinance shall be the basis of the financial plan for the Clinton municipal government during the FY2014-2015. The budget officer shall administer the budget and s/he shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.
2. The finance department shall establish and maintain all records, which are in consonance with this budget ordinance, and the appropriate Statutes of the State of North Carolina.

Section 13. Copies of this budget ordinance shall be furnished to the Clerk to the Council, and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.



City of Clinton Fee & Rates Schedule
Fiscal Year 2014-2015

All fees are subject to change by City Council

Changes from prior year indicated in blue

UTILITIES & GARBAGE

Water & Wastewater Rates

Water Rates

	<u>Inside City Limits</u>	<u>Outside City Limits</u>
Base Rate (0-300 cu. ft.)	\$12.37	\$24.74
Consumption Rate	\$1.86 per 100 cu. ft.	\$3.72 per 100 cu. ft.
Bulk Wholesale Rate	\$1.60 per 100 cu. ft.	\$3.20 per 100 cu. ft.

Wastewater Rates

	<u>Inside City Limits</u>	<u>Outside City Limits</u>
Base Rate	\$12.89	\$25.78
Consumption Rate	\$1.80 per 100 cu. ft.	\$3.60 per 100 cu. ft.

*Water and wastewater use is metered in cubic feet: 1 cubic foot = 7.48 gallons
A customer utility deposit of \$125 is required on all rental accounts. A 10% late fee will be applied to bills paid after due date (12th) and a \$30 cutoff penalty will be applied to all accounts cutoff as a result of non-payment. A \$25 fee will be assessed on all returned checks.*

Fireline Rates (Monthly Fee)

	<u>Inside City Limits</u>	<u>Outside City Limits</u>
2" Fireline	\$11.90	\$23.80
4" Fireline	\$35.70	\$71.40
6" Fireline	\$60.00	\$120.00
8" Fireline	\$77.35	\$154.70
10" Fireline	\$109.15	\$218.30
12" Fireline	\$151.75	\$303.50



Tapping Fees (per Connection)

	<u>Inside City Limits</u>	<u>Outside City Limits</u>
¾" Tap & Set	\$795	\$1,590
¾" Meter Set	\$133	\$266
1" Tap & Set	\$975	\$1,950
1" Meter Set	\$225	\$450
2" Tap & Set	\$3,315	\$6,630
2" Meter Set	\$1,643	\$3,286
4" Sewer Tap	\$720	\$1,440
6" Sewer Tap	\$1,120	\$2,240

Larger connections will be billed at actual cost of materials, labor, and equipment. Deposits are required with the balance upon completion. Deposits are 50% of tap cost as proposed by the Public Works & Utilities Department.

Miscellaneous Utility Fees

	<u>Inside City Limits</u>	<u>Outside City Limits</u>
Hydrant Meter Deposit	\$900	\$1,800
Hydrant Meter Deposit (¾"-1")	\$250	\$500
Hydrant Flow Test	\$150	\$300
Meter Recheck	\$50	\$100
Meter Test	\$100	\$200
Meter Tampering Fee	\$100	\$200
After Hours Turn-on	\$75	\$150

Garbage Collection Rates

Collection Rates & Tipping Fees (Monthly)

		<u>Notes</u>
Residential Collection	\$15.00	Weekly collection
Commercial Collection	\$4.75 per container cu. yd.	Fees vary depending on collection frequency
Special Payload	\$40 per item	



Container Fees

		<u>Notes</u>
Rollout Garbage Containers	\$82 each	Up to 2 per location
Can on Wheels	\$45 per month	One dump included \$40 each additional up to 3
Cardboard Container	\$30 per month	

ADMINISTRATIVE

Auditorium Rental	Less than 5 hours: \$50 Greater than 5 hours: \$100 Deposit: \$100
Copies	\$.25 per page
Document Certification	\$3.00
Filing Fees	Mayoral: \$10 Council: \$5
Notary	\$5.00 per signature
Sunshine List	\$10 per year
First Time Taxi	\$60
Taxi Renewal	\$20

CEMETERY

Springvale & Sandhill Cemetery

Grave Plot	\$600
Mausoleum	\$805
Columbarium	\$450
Recording of Deed	\$50
Corner Marker	\$45



FINANCE

False Alarm Fees (per year)	First 3: no charge Second 3: \$50 each \$100 per additional incident
Leased Parking	\$15 per month
Off-street Parking	\$120 per year
Returned Check Fee	\$25

For privilege license fees, please contact the finance office (910-299-4901) or view the fee listing online at the city website- www.cityofclintonnc.us/finance-licenses.html

FIRE DEPARTMENT

Response Fees (per Incident)

Motor Vehicle Accident- Level 1	\$475
Motor Vehicle Accident- Level 2	\$605
Motor Vehicle Accident- Level 3	\$1,800
Haz-Mat Response	\$700

Level 1 incidents require assessment of hazardous materials and scene stabilization and may include use of sorbents.

Level 2 incidents involve vehicle fires and require scene safety, fire suppression, breathing apparatuses, multiple tools, and structure protection.

Level 3 incidents include Level 1 & 2 services as well as extrication that involves the use of heavy rescue tools.

Haz-mat services include engine response, first responder assignment, perimeter establishment, evacuations, set-up, and command.

PLANNING & ZONING

Zoning Compliance

New Residential Permit	\$50
New Commercial Permit	\$75
Addition, Accessory Building, Deck, etc. Permit	\$25
Moving Mobile Home onto Mobile Home Park Lot	\$30
Zoning Map	\$50
Rezoning Application	\$200



Conditional Use & Other Fees

Board of Adjustment Filing Fee	\$200
Conditional Use Permit Application	\$200
Lot Mowing (each additional hour)	\$150 minimum (\$50)
Ordinance Copies	\$10
Subdivision Application	\$5.00 per lot or \$75 min. (whichever is greater)
Sign Permit	\$1.00 per square foot

City Market

Non-profit Organizations	\$100 min. (4 hrs), \$25 each additional hour
Security Deposit	\$75
Individuals/Private Groups	\$150 min. (4 hrs), \$25 each additional hour
Security Deposit	\$100
Facility Guard Fee	\$11 per hour

POLICE DEPARTMENT

Reports	\$.25 per page walk-in \$2.00 per page mailed
Fingerprints	\$10
Filing False Report	\$154



RECREATION & PARKS

Admission & Participation Fees

Youth Athletics (Ages 17 & Under)

	<u>City Resident</u>	<u>Non-Resident</u>
Baseball, Basketball, Soccer, Softball, & Volleyball	\$15 per first child per sport \$10 each additional child	\$35 per first child per sport \$20 each additional child
Football*	\$15 per child	\$35 per child
Mixed Martial Arts Class	\$35 per child per month	\$35 per child per month

Late Registration- \$5 per child

Birth certificate and current insurance are required for registration.

***Replacement fees apply to any football equipment lost or not returned at the end of the season. Replacements for damaged equipment are at no cost with the return of the damaged equipment.**

Youth Football Equipment Replacement Fees:

<u>Equipment</u>	<u>Replacement Cost</u>	<u>Equipment</u>	<u>Replacement Cost</u>
Helmet	\$80.00	Helmet Pads	\$3.50
Chinstrap	\$3.50	Helmet Decals	\$5.50
Jersey	\$38.00	Shoulder Pads	\$50.00
Shoulder Pad Hardware	\$1.00 per piece	Shoulder Pad Straps	\$3.50 each
Pants	\$18.00	Pants Pads	\$15.00

Youth athletics refunds must be requested before the first game has been played and a receipt must be presented for a refund check to be issued. Once play has begun, we will issue credit toward another sport. That credit is good for one year from the date of issuance. Reduced additional child fees apply only for registrations for the same sport, during the same season for children residing in the same household. Further fee reduction or waivers are available to qualified families. Contact the Clinton Recreation Department at 299-4906, for more information.

Adult Athletics (Ages 18 & Over)

	<u>Leagues</u>	<u>Sampson Center (County)</u>
Soccer & Softball	\$500 per team	N/A
Basketball	\$350 per team	\$3/day, \$20(\$30)/month, \$55(\$75)/season
Volleyball (no officials)	\$75 per team	N/A

Refunds must be requested before the first game has been played and a receipt must be presented for a refund check to be issued. Once play has begun, we will issue credit toward another sport. That credit is good for one year from the date of issuance.



Royal Lane Pool

	<u>Children & Seniors (55 & Over)</u>	<u>Adults (16 & Over)</u>
Daily Admission	\$2.00	\$3.00
Group Rates (15 or more)	\$1.50 per person	\$2.50 per person
Season Pass (City Residents Only)	\$75 per person	\$125 per person

Non-Swimmers supervising children in the pool may have entry fee waived at staff discretion. Swimming Diapers for infants are \$1.00 each.

	<u>City Resident</u>	<u>Non-Resident</u>
Swimming Lessons	\$30 per session	\$40 per session
Water Acclimation Instruction	\$5 per person	\$10 per person
Getting to Know H2O	\$2 per person per day	\$4 per person
Fitness Swim/Stroke Refinement	\$40 per session	\$50 per session

Swim lesson classes are limited to 10 students per class. Sessions are one week, Monday through Friday for 45 minutes.

Water Acclimation Guided Instruction includes 25 minutes of personal, individualized instruction given based on the needs of the patron.

Getting to Know H2O includes general water safety information, first aid procedures, breathe control under water, using a flotation device & more. New topic each day, 8 separate 1- hour sessions.

Fitness Swim/Stroke Refinement is a 3-week long session. Students are allowed to come to public swim free of charge during their 3 weeks of classes. Class meets on Monday, Wednesday, and Friday for 45 minutes per day.

City Sponsored Programs

	<u>City Resident</u>	<u>Non-Resident</u>
Canoe & Paddle Trips	\$10 per person, \$30 per family of four	
Craft & Miscellaneous Classes	\$1 per class	\$2 per class
Fitness Classes	\$1 per week	\$2 per week
Senior Programs	\$0.50 per person per session	
Senior Adult Trips	Varies by Trip	Varies by Trip
Summer Day Camp (ages 6-12)	\$75 per session	\$100 per session

Summer Day Camp sessions last one week. Camp will not be held on July 4 and there is no discount for that day. City residents will have priority in registering their children for camp. Fees for each session must be paid before a slot can be reserved.



Non-City Sponsored Programs

	<u>City Resident</u>	<u>Non-Resident</u>
Fitness Classes	\$0.50 per person per session	
Craft & Miscellaneous Classes	\$0.50 per person per session	
Senior Programs	\$0.50 per person per session	
Senior Adult Trips	Varies by Trip	

Use of the Bellamy Center Kitchen is an additional \$0.25 per person per session for the entire group. This does not include use of the coffee machine.

If an outside instructor wishes to charge an additional fee, the Recreation Department will collect the fee and retain 25% of the proceeds.

Rental Fees**

Picnic Shelters (Hourly Rate, 8 Hours Maximum)

	<u>City Resident</u>	<u>Non-Resident</u>
All Parks	\$20 1 st hr, \$10 each add. hr	\$25 1 st hr., \$15 each add. hr.

Rental fees guarantee a cleanup prior to reservation and gate access. Fees are due in full upon reservation. There is an additional \$50 charge for rentals on Sundays and holidays. Picnic area rentals end at dark when parks close. Rentals with more than 100 people require a staff member to be present. Staffing fee is \$20 per hour. Fundraising activities are prohibited at picnic shelters.

Parks & Open Space (Hourly Rate, 8 Hours Maximum)

	<u>City Resident</u>	<u>Non-Resident</u>
Fisher Drive Park (Open Space)	\$15	\$30
Newkirk Park	\$100	\$150
Royal Lane Park (Open Space)	\$15	\$30

Rental fees guarantee a cleanup prior to reservation and staff on duty to provide gate and restroom access (at Newkirk Park). Half of fees are due as security deposit upon reservation. There is an additional \$50 charge for rentals on Sundays and holidays. Rentals end at dark when parks close. Rentals with more than 100 people require a staff member to be present. Staffing fee is \$20 per hour. If a police presence is requested or recommended by the Recreation Director, the fee is \$20 per hour per officer (1 officer per 100 people). For sports groups wishing to use open space for an extended period, please refer to the long-term use fee chart below.

Royal Lane Pool (Hourly Rate, 4 Hours Maximum)

	<u>City Resident</u>	<u>Non-Resident</u>
Pool Rental	\$100	\$200
Lifeguard (x2)	\$15	\$15

Rental Notes on Next Page



Rental fees guarantee pool reservation. Half of fees are due as security deposit upon reservation. There is an additional \$50 charge for rentals on Sundays and holidays. Rentals with more than 100 people require a staff member other than a lifeguard to be present. Staffing fee is \$20 per hour. If a police presence is requested or recommended by the Recreation Director, the fee is \$20 per hour per officer (1 officer per 100 people). For-profit events are not permitted at Royal Lane Pool.

Fields (Hourly Rate, 8 Hours Maximum)

	<u>City Resident</u>	<u>Non-Resident</u>
Baseball/Softball (no lines)	\$15	\$30
Multipurpose/Football (no lines)	\$25	\$50
Press Box	\$20	\$40
Soccer (no lines)	\$15	\$30

Additional (Optional) Field Fees

Field Marking	\$35 per field
Baseball/Softball Lights	\$25 per hour
Multipurpose/Soccer Lights	\$45 per hour
Soccer Nets	\$20 per field

Rental fees guarantee a cleanup prior to reservation. Half of fees are due as security deposit upon reservation. There is an additional \$50 charge for rentals on Sundays and holidays. For sports groups wishing to use fields for an extended period, please refer to the long-term use fee chart below. A separate tournament fee schedule is listed below.

Tennis & Shuffleboard Courts, Track, & Amphitheater (Hourly Rate, 8 Hours Maximum)

	<u>City Resident</u>	<u>Non-Resident</u>
Tennis Courts (for 3 courts)	\$10	\$20
Shuffleboard Courts	\$5	\$10
Royal Lane Track	\$25	\$50
Royal Lane Amphitheater	\$50	\$100

Additional (Optional) Court & Track Fees

Tennis Court Lights	\$25 per hour
Track Lights	\$45 per hour

Rental fees guarantee a cleanup prior to reservation. Half of fees are due as security deposit upon reservation. There is an additional \$50 charge for rentals on Sundays and holidays. Rentals with more than 100 people require a staff member to be present. Staffing fee is \$20 per hour. If a police presence is requested or recommended by the Recreation Director, the fee is \$20 per hour per officer (1 officer per 100 people). Renters may be required to provide portable toilets for their event as directed by recreation staff. For sports groups wishing to use courts or track for an extended period, please refer to the long-term use fee chart below.



Recreation Centers & Gyms (Hourly Rate, 8 Hours Maximum) †

	<u>City Resident</u>	<u>Non-Resident</u>
Bellamy Center Program Room	\$50	\$75
Bellamy Center Gym	\$75	\$100
Sampson Center Gym	\$75	\$100

Rental fees guarantee a cleanup prior to reservation. Half of fees are due as security deposit upon reservation. There is an additional \$50 charge for rentals on Sundays and holidays. Recreation Center and Gym rentals must end by 10 pm. After-hours rentals (after 5 pm) and rentals with more than 100 people require a staff member to be present. Staffing fee is \$20 per hour. If a police presence is requested or recommended by the Recreation Director, the fee is \$20 per hour per officer (1 officer per 100 people). For sports groups wishing to use gym space for an extended period, please refer to the long-term use fee chart below.

† For senior citizen programs using the Bellamy Center, please refer to the program fee section above.

Long-term Rentals (6 Hours per Week, 3 Month Maximum) & Tournaments

	<u>Long-Term Rental (No Markings) ‡</u>	<u>Tournament Rental</u> (includes 1 st field marking each day)
Baseball/Softball Fields	\$50 per field per week	\$150 per field per day
Gym (after hours)	\$75 per week (\$125 per week)	\$750 per gym per day
Bellamy Multipurpose Room	\$35 per week	N/A
Multipurpose/Football Field	\$75 per week	\$250 per day
Open Space	\$25 per week	N/A
Soccer Fields- Large & Middle	\$50 per field per week	\$250 per field per day
Small Fields	\$30 per field per week	\$150 per field per day
Tennis Courts (3 courts)	\$30 per week	\$100 per day
Royal Lane Track	\$50 per week	N/A

Additional Lighting Fees

Track	\$45 per hour
Baseball/Softball/Tennis	\$25 per hour
Multipurpose/Soccer	\$45 per hour

Rental fees guarantee a cleanup & tournament marking each day prior to reservation and staff on duty to provide gate and restroom access. Half of fees are due as security deposit upon reservation. A \$50 cleanup fee will be assessed for each time the gym & restrooms are not restored to good condition after use. If a police presence is requested or recommended by the Recreation Director, the fee is \$20 per hour per officer (1 officer per 100 people).

‡ Long-term rental rates may vary for partner programs or agencies. These terms are outlined in the contract or memorandum of agreement between the Clinton Recreation Department and the program/agency.

****All rates double for profit events. Groups charging admission to events will be required to verify their receipts and remit 10% of the receipts to the Recreation Department in addition to the rental fees.**



Sponsorship Fees

Company Banner- All Sports	\$75 per banner	Banner displayed at field/gym MLB replica hats & shirts with company logo
Baseball/Softball	\$350 per team	Jerseys with company logo
Basketball	\$350 per team	Jerseys
Football	\$500 per team	Shirts with Company Logo
Soccer	\$275 per team	Shirts with company logo
Volleyball	\$200 per team	Name on league schedule, listed in sports reports to news media, name on league trophies, trophy to league sponsor with the winning team name and photo
League Title Sponsor	\$200	

Equipment Fees

<u>Equipment</u>	<u>Rental Fee (Deposit)</u>	<u>Additional Fees</u>
Portable Stage	\$100 per day (\$50)	\$50 transport fee up to 5 miles outside city limits
Public Address System (city property only)	\$75 per day (\$75)	\$30 per additional microphone
Sports Bag (horseshoes, volleyball & net, soccer ball, softball & bat)	\$30 (\$30)	
Portable Volleyball	\$60 (\$60)	\$50 transport fee up to 5 miles outside city limits
Bleachers	\$50 per day (\$50)	Inside city limits only

Concessions (for Vendors with Carts Only)

Special Event/Tournament	\$50 per event
Non-event times	\$25 per week

ATTENTION:
 City residents must reside within the city limits to receive the city charges.
 This does not include the city school district.
 Proof of residency is required to ensure correct fees.

****Debit/Credit card convenience fee \$1.95 minimum or 2.5% (the greater of the two) for Recreation payments**



History of Clinton

Clinton, the county seat of Sampson County, is the largest and oldest city in the county. The first European settlers to come to the Sampson County area were Scotch-Irish immigrants from North Ireland around 1740. One of the many Scotch-Irish drawn to the area in search of rich farmland and flowing rivers was John Sampson. Sampson was Duplin County's first Register of Deeds. He served as a Lt. Colonel, and then a Lt. General in the county's militia and was later the first mayor of Wilmington, North Carolina. In April of 1784, the North Carolina General Assembly established Sampson County from land taken from neighboring Duplin County.

Immigrating to North Carolina with John Sampson was his fifteen-year-old stepson, Richard Clinton. Like his stepfather, Richard Clinton soon distinguished himself in governmental and military service, serving as Duplin County Register of Deeds for ten years, and then in the Provincial Congress held at Hillsborough. In 1776, Richard Clinton organized a company of militia minutemen from upper Duplin and led them as captain in the defense of Wilmington against the British. He was later appointed Colonel of Cavalry and Brigadier General of the Fayetteville District. Upon the establishment of the state government of North Carolina by the Halifax Constitution of 1776, Richard Clinton served as one of the first members of the House of Commons, representing Duplin County. Clinton continued as a representative of Duplin County until the creation of Sampson County in 1784. Clinton secured the passage of the act creating the new county, and proposed the name "Sampson" in honor of John Sampson, his stepfather and benefactor. By 1790, the town of Clinton Courthouse was established as the county seat.

If not for a financial panic in 1819, Clinton could still be Clinton Courthouse. The town moved to drop the "Courthouse" after an earlier incorporated town of Clinton in old Rowan County (now Davie) folded in 1822. The town of Clinton was incorporated in 1852. The General Assembly appointed five commissioners, James Moseley, Isaac Boykin, Dr. Henry Bizzell, John Beaman, and Alfred Johnson, when they ratified the act clarifying procedures for the Town of Clinton. The corporate limits of the town at that time extended a half mile each way from the courthouse. The first records of an election were in February 1852 and the first tax rate was .50 cents on the \$100 valuation of real property. Since that time, the town has become a city and grown to its present day limits while thriving as the commercial and cultural center of Sampson County.

Geography

Clinton is located in the center of Sampson County in North Carolina's fertile Coastal Plain Region. The city is approximately 7.75 square miles (4,960 acres). Within easy commuting distance of Fayetteville and Fort Bragg, Raleigh and Research Triangle, and Wilmington and the NC beaches, Clinton residents can take advantage of many cultural, economic, and recreational offerings while still enjoying life in a smaller community.





Demographics

The 2010 U.S. Census population estimate for Clinton was 8,639. The small increase in population represents a .5 percent increase from 2000. The city's population constitutes 13.6 percent of the Sampson County population. Approximately 50,000 people live within 15 miles of the city. Clinton is proud to be a diverse city. The demographic breakdown of Clinton according to the 2010 census is 49 percent white, 41 percent African-American, 6 percent Hispanic, 1 percent American Indian, 1 percent Asian, and 2 percent other. The median age of the Clinton population is 42.1. The average household size is 2.3 with a median household income of \$33,347. The 2012 population estimate from the U.S. Census Bureau is 8,743.

Housing

As of the 2010 Census, Clinton had 3,711 housing units. Of the 3,392 housing units reported as occupied, approximately 51 percent are owner occupied and 49 percent are renter occupied. Owner-occupied households accounted for 3,951 people (46 percent) of the city's population and renter-occupied housing units accounted for 3,753 people (43 percent) of the city's population in 2010. Seventy-three percent (73%) of the city's housing units are pre-1980 construction. Only 5.6 percent of housing units have been built since 2000, less than the 10.2 percent of housing units constructed before 1939. More than 65 percent of homes are valued less than \$150,000 with a median home value of \$118,000. The median gross rent for renter-occupied units is \$513.

Local Economy

Clinton is ideally located to serve the special needs of a variety of industries. Each industry benefits from the availability of a diverse and skilled labor force, exceptionally reasonable tax rates, excellent utilities, and easy access to East Coast markets. Sampson Southeast Business Center is a 76-acre industrial park in Clinton designed to accommodate future industrial development. Major industries already in the Clinton area include DuBose Strapping, Steel Technologies, Smithfield Foods, and Schindler Escalators.

Agriculture plays a major role in the local economy and Clinton functions as a regional agricultural center. In September 2005, *Farm Futures Magazine* rated Sampson County as the **"Best Place to Farm in the United States."** Among the crops grown locally are tobacco, corn, cotton, wheat, and soybeans. Fresh vegetables such as squash, asparagus, cucumbers, peppers, sweet potatoes, and melons also contribute to the area's farm income, which has now reached \$1 billion annually in cash receipts. Over the past decade, the area has become a major center for the production of chickens, hogs, and turkeys.

Several major highways including US 421, US 701, NC 24 and NC 403 serve Clinton. Interstate 95 is less than 30 miles west of Clinton and Interstate 40 is less than 8 miles east of Clinton. The Clinton-Sampson County airport can serve corporate jets and turbine aircraft. Commercial airline service is available at nearby airports in Fayetteville, Raleigh, and Wilmington. Clinton Railroad Service and CSX provide rail service to the area, while seaports at Wilmington and Morehead City can be reached quickly.



Clinton’s role as the economic and cultural hub for Sampson County and the region helps maintain a stable economy. As of April 2014, Sampson County’s unemployment rate was 5.8 percent, which was down nearly two percent from April 2013 and is lower than the state rate of 6.0 percent. A strong agriculture base along with regional healthcare facilities bode well for Clinton’s growth and stable economy. Additionally, NCDOT has begun the expansion of NC-24, which will prove beneficial to Clinton with even quicker access to Fayetteville and Fort Bragg.

Ten Largest Tax Payers by Assessed Valuation as of June 30, 2013

<u>Tax Payer</u>	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
LPC Transport Clinton Plant, LLC		
M-B Farms Sub, LLC	\$54,275,792	7.78%
Smithfield Packing		
Schindler Corporation	\$12,827,886	1.84%
DuBose Industries		
DuBose National Energy Service	\$10,874,254	1.56%
Liberty Healthcare/Liberty Home Care	\$8,665,688	1.24%
Wal-Mart Stores, Inc.	\$8,443,418	1.21%
Progress Energy	\$7,927,332	1.14%
Faircloth Family Properties	\$7,277,941	1.04%
Carolina Telephone & Telegraph	\$6,780,654	0.97%
Sampson Crossing LP	\$5,938,472	0.85%
Lowe’s Home Center, Inc.	\$5,132,123	0.74%
Total	\$130,504,855	18.36%
Total Assessed Value	\$ 697,995,179	

Ten Largest Employers for Sampson County as of 3rd Quarter 2013

<u>Company Name</u>	<u>Industry</u>	<u>Employment Range</u>
Smithfield Foods, Inc.	Manufacturing	1,000+
Sampson County Schools	Education & Health Services	1,000+
Prestage Farms, Inc.	Natural Resources & Mining	500-999
Sampson Regional Medical Center	Education & Health Services	500-999
County of Sampson	Public Administration	500-999
Hog Slat Co., Inc	Manufacturing	500-999
Clinton City Schools	Education & Health Services	250-499
Mossberg Sanitation, Inc.	Professional & Business Services	250-499
NC Dept. of Public Safety	Public Administration	250-499
Liberty Healthcare Group, LLC	Education & Health Services	250-499

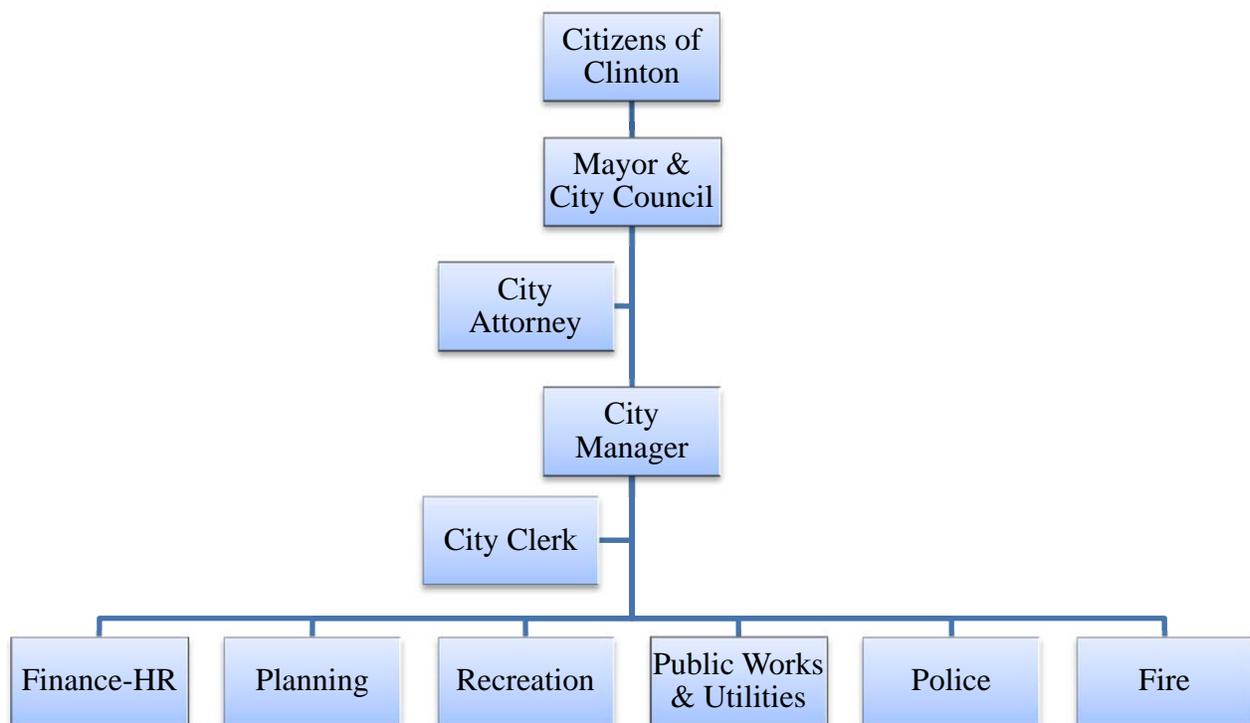
Source: NC Commerce, Labor and Economic Analysis Division



Government

The City operates under a council-manager form of government, whereby the Mayor and City Council address the legislative needs of the city with five city council members representing residents within distinct districts. The Mayor is elected every two years and each Councilmember serves four-year terms. The mayor is the presiding officer of the Council. A mayor pro tem is selected from the five council members. The mayor pro tem serves as mayor in the absence or incapacity of the Mayor. Through this arrangement, the City Council sets and directs policy regarding the operations of city government. Clinton's elections are non-partisan and elections are held in odd numbered years. City Council appoints a City Manager to implement its policies and administer the overall city organization. Clinton is a full service city and provides essential public services including fire and police protection, recreation, public works, and water and sewer.

City of Clinton Organizational Chart





City Council Priorities

The City Council annually reviews and defines strategic priorities for the City. The Council's decisions ultimately affect the resource allocations for City projects and services approved with the annual budget ordinance. City Council begins reviewing strategic priorities and financial conditions with city staff each fall. The purpose of these workshops is to ensure a clear direction for the budget process as the CIP begins development in December.

In preparation for the FY14-15 budget, City Council reviewed strategic goals to ensure alignment between priorities and the city's financial standing. The strategic goals drive the budget process. Introduced in FY13-14, the core values correspond with the city's newly adopted performance evaluation plan. With the strategic focus areas and core values, city departments are able to ensure their missions, goals, and objectives serve a common purpose for the City.

Vision Statement

A city of beauty and opportunity whose leadership is dedicated to providing its diverse citizenry a quality of life unsurpassed in the region.

Mission Statement

To be a city rich in tradition and beauty with clean, safe neighborhoods, sound infrastructure and opportunities for future generations.

Strategic Focus Areas & Goals

- **Quality Job Growth**

Maintain business-friendly processes and policies to support existing businesses and attract a variety of new businesses.

- **Welcoming Neighborhoods & Public Spaces**

Ensure public safety and city cleanliness through community-focused public safety, code enforcement, planning policies, and quality maintenance of public spaces and facilities.

- **Affordable & Varied Housing Opportunities**

Encourage housing of different types, densities, sizes, costs, and locations that meet the needs and preferences of an economically and socially diverse community.

Preserve existing housing supply and assure its continued quality and safety.



- **Sound & Sustainable Infrastructure**

Construct and maintain efficient and accessible roadway, sidewalk, and greenway systems to extend internal and regional connectivity.

Provide high quality water and wastewater services while protecting natural resources and ensuring capacity for sustainable growth.

- **Enhanced Quality of Life**

Advance the beauty, diversity, and well-being of Clinton by supporting the community’s ability to provide an array of educational, recreational, and cultural activities, events, and programs for residents and visitors of all ages, abilities, and interests.

- **Financial Sustainability**

Support fiscal policies and controls that ensure the long-term financial health of the City and enable it to respond to unforeseen challenges and opportunities.

Promote responsible management and use of public resources to ensure efficient and effective delivery of quality services.





Core Values

- **Honesty/Integrity**

We understand that in order to maintain the public's trust we must hold ourselves accountable to the highest standards of ethical conduct, honesty, and fairness.

- **Respect**

We value all citizens and team members, treating everyone with dignity, courtesy, and professionalism.

- **Equality**

We have a responsibility to treat all citizens and team members fairly and with respect.

- **Diversity**

We strive to be representative, open-minded, and flexible as we recognize and respect the diverse ideas, expressions, traditions, and experiences of our community and team members.

- **Balance**

We recognize the various interests in our community and organization and believe we can achieve stability with realistic expectations regarding service levels, resources, costs, and benefits.

- **Competency**

Our commitment to high-level service begins with a knowledgeable, skilled, and dependable team capable of meeting the community's needs.

- **Teamwork**

We are committed to working with our citizens and team members in an environment where we are supportive of each other's efforts, loyal to one another, and communicate openly.

- **Service Excellence**

We take pride in our community and the services we provide, always doing our best to meet the needs of our residents, businesses, and visitors with care and professionalism.



Financial Sustainability Goals

The City of Clinton continues to take a conservative approach in budgeting to promote financial sustainability. Financial sustainability is an important issue for the city, especially taking into account the current economic climate, Clinton's rural geography, and the city's slow growth from 2000 to present despite the economic boom in the middle of the last decade. Currently, city staff is examining service delivery, personnel costs, and tax base growth as ways to maintain financial sustainability. In 2011, City Council and staff worked to establish the financial sustainability goals below. Updates are provided in *italic* following the goal.

Service Delivery

The city takes a lot of pride in providing quality services to its citizens. Budget constraints make it increasingly difficult to maintain the high level of services Clinton residents and visitors have come to expect. City staff will evaluate all services and programs with a directive that if the service does not meet certain expectations in terms of efficiency and effectiveness it may be eliminated to provide funding for services that are more important. To address service quantity and quality and promote financial sustainability, the city will explore ways to increase efficiency to eliminate costs without sacrificing quality of core services.

Short-term goals

- Implement 311 System to improve solid waste collection efficiency- (2012) *Public Works implemented a 311 system for the Sanitation Division and some Street Division programs. Overtime has been significantly reduced with more efficient routes and identification of tasks. (2013) Public Utilities expanded the 311 system to include mapping for all water and sewer lines, valves, and hydrants. (2014) As a result of Mobile 311, the city has nearly eliminated overtime associated with sanitation collection over the past two years, a savings of approximately \$10,000 annually. The mapping for utilities has proved beneficial in reducing time to locate valves and assist in NC811 locates.*
- Implement new green waste collection program with new staging area and leaf vacuum truck to reduce necessary man-hours- (2012) *The leaf vacuum truck and green waste staging area has reduced overtime and fuel cost by reducing the number of trips to the landfill. (2013) With the reduction in hours required for green waste collection and some modifications to the garbage collection practices, the City was able to implement a bi-weekly curbside recycling program with no additional personnel or vehicles. (2014) The City completed its first year of curbside recycling and collected 450 tons of recyclables, a 300 percent increase over the convenience sites collection. The City has been able to fully-implement the service with zero-net impact on the city's finances. The small additional costs for marketing and maintenance have been offset by revenue from the sale of recyclables, approximately \$7,500 excluding cardboard.*
- Evaluate existing response practices of public safety in regards to number of personnel and type of vehicle dispatched in relationship to the type of emergency- (2012) *Fire and*



Police personnel worked with Emergency Management Services to modify the types of calls to which each department is dispatched. (2013) To ensure adequate staffing per shift at the Fire Department, the Fire Chief restructured shift schedules and teams as well as transitioned some part-time positions into fulltime positions. While resulting in a slight increase in salaries and benefits, the total FTE count remains the same and shifts are more frequently staffed at 100 percent. (2014) In an attempt to increase solve rates at the Police Department, the Police Chief is restructuring the department to combine the Neighborhood Improvement Team and detectives divisions. This consolidation will allow a greater dispersion of workload while making it easier to coordinate community policing and crime solving efforts.

- *Revise performance measure program based on new City Council focus areas- (2012) Each department revised performance measures based on new priorities. (2013) Departments continue to revise goals and objectives to bring the City closer to performance management. Department head transitions in police, fire, and recreation have slowed the process but the City continues to move toward developing a foundation for performance budgeting. (2014) Turnover at the city manager level halted the revision of performance measures until late in FY13-14. In the upcoming year, the city plans to review and revise performance measures for every department.*

Long-term goals

- *Implement performance management to evaluate true effectiveness of programs and services- (2012) The City will continue to work toward this as trend data become available with established performance measures. (2013) Department head transitions in police, fire, and recreation have slowed the process but the City continues to move toward developing a foundation for performance budgeting. (2014) As stated above, turnover at the city manager level halted the revision of performance measures until late in FY13-14. In the upcoming year, the city plans to review and revise performance measures for every department. The goal is to devise an effective system that will allow the city to move toward performance based budgeting.*
- *Evaluate the number of people benefiting from specific programs and services and the cost of that program- (2012) This was performed for recreation services and sanitation programs in FY11-12. The result was a reduction in the number of holiday programs offered by the Recreation Department and the elimination of summer camp. (2013) Planning performed this analysis during FY12-13 and as a result, responsibility for several downtown events and the Farmers' Market were shifted to newly formed citizen committees with city staff assisting for logistics. This has enabled events and services to continue but relieved city personnel of extra hours and allowed them to shift focus to long-range planning efforts. It has also reduced the amount of financial resources required from the city. (2014) Police and Fire are preparing to evaluate programs during FY14-15.*
- *Evaluate the costs and return on investment of expanding the city's water production capabilities- (2012) Currently under review as the City looks to double its water capacity.*



(2013) After review in 2012, the City decided to move forward with expansion of its water production facilities. Anticipation of a new industry locating to Clinton may require further system expansion in FY14-15. (2014) The City will begin construction for the expansion of its water production facility and a new elevated tank. The expansion will allow the city to serve a new industry that will be a heavy water and sewer user. The city plans to assist in the installation of infrastructure (\$3.5 million) to serve the industry directly in FY15-16. The City has received grant funding to cover half the \$3.5 million installation. Once the industry is at full capacity, the City will be able to generate enough revenue to recoup the City's installation cost within five years. Financial indicators associated with the debt incurred for the City's expansion and the industrial infrastructure will remain within the City's financial goals and are displayed in the Capital Improvement Plan.

Personnel Costs

Personnel costs accounted for 63.4 percent of expenditures in the General Fund in FY11-12 when the city first implemented personnel cost goals. Existing high personnel costs make it difficult to increase compensation or employee positions without affecting operating and capital costs. The city continues to provide a high level of service and has demand for new services. In addition, capital costs for improved infrastructure and repair or replacement of aging facilities and equipment become increasingly expensive each year. To counter these issues and promote financial sustainability, the city will explore ways to increase efficiency in order to reduce personnel costs.

Short-term goals

- *Implement new programs and processes at Public Works to increase efficiency and increase expendable man-hours- (2012) 311 system and green waste practices have reduced overtime. (2013) The City was able to drastically reduce hours and implement a new curbside-recycling program with no additional personnel cost in the Sanitation Division. (2014) As a result of Mobile 311, the city has nearly eliminated overtime associated with sanitation collection over the past two years, a savings of approximately \$10,000 annually.*
- *Suspend hiring for each position that becomes vacant for at least two months to evaluate the positions classification and/or necessity- (2012) This policy has been instituted with exceptions granted by the City Manager for critical positions. (2013) This policy continues to be in effect. In FY12-13, the Administration, Fire, and Recreation Departments underwent restructuring because of this policy. (2014) This policy will continue be in effect for FY14-15. The hiring of a new city manager in FY13-14 and subsequent review of the Assistant City Manager-Finance Director position led to the elimination of the assistant position, which on average will save the city \$15,000 annually.*



Long-term goals

- Implement new technology to increase efficiency and employee productivity- (2012) City expects to expand 311 system uses to several departments and explore other software solutions. (2013) City has expanded 311 software in Public Utilities and purchased a similar program for the Fire Department. (2014) The Police, Recreation, and Finance Departments have or are purchasing new software systems to increase service efficiency. New police software will allow for better analysis and reporting of crime data to determine patterns including interoperability with GIS to use crime mapping. Recreation software will allow staff to perform all registrations, rosters, and scheduling online and instantly share with the public. The City's new financial and HR software will be implemented in FY14-15. The software includes increased budget and financial analysis capability and new human resource programs for monitoring and tracking employee performance and benefits,
- Reduce personnel costs by 5 percent over the next 5-7 years- General Fund personnel costs in the FY13-14 budget represent 59.3 percent, a 4.1 percent decrease from FY11-12. This is primarily due to cutting two vacant positions and establishing an inmate-labor work program in the Grounds Division in FY12-13 and converting two fulltime positions (1 Administration, 1 Recreation) to part-time positions. (2014) General Fund personnel costs in the FY14-15 budget represent 59.1 percent. Due to the decrease in total budget, the personnel cost reduction compared to FY13-14 is only 0.2 percent despite an actual 1.7 percent (\$91,000) reduction from the previous year in actual personnel costs.

Tax Base Growth

The City of Clinton increased in population by 39 people between 2000 and 2010, a growth rate of .45 percent. Meanwhile, the areas immediately surrounding the city increased in population by 7.7 percent or nearly 700 people. By 2009, Clinton also experienced industrial loss and had six vacant industrial buildings. The result of slow growth and loss of industry in the city limits created a decrease in the city's assessed value from 2008 until revaluation in 2011. To counter these effects and promote financial sustainability, the city will explore ways to increase and diversify its tax base.

Short-term goals

- Promote economic development downtown with improved infrastructure and public art and beautification, pedestrian, and tax incentive programs- (2012) The City completed its third Downtown Revitalization project and has experienced private investment in the downtown district. (2013) Interest in downtown has resulted public-private partnerships to create three new seasonal events, including a monthly summer concert series from May to September, and a revitalized farmers' market from April through October. (2014) The city expanded its downtown façade grant program, which has resulted in \$30,000 of private investment with \$10,000 in city grants.



- Partner with Sampson County Economic Development Commission to market vacant industrial buildings- (2012) *The Planning Department is working with the Sampson EDC and NC Main Street Program to develop a list of available properties in the downtown area. (2013) The city now has only two vacant industrial buildings. The City will begin a branding initiative and 20-year long-range plan in FY13-14. (2014) The City has begun its marketing and branding initiative, and it hopes to develop a strategy to recruit business and industry with the results of the initiative. The City is also exploring the possibility of establishing a small business incubator in a vacant building downtown.*
- Offer tax incentives to promote industrial growth for new and existing industries- (2012) *Tax policy is in place. (2013) Implemented successful façade grant program for downtown businesses. (2014) The city approved grant back incentives for two existing industries looking to expand. Over the next five years, the two companies expect to add a combined 110 jobs and more than \$3 million to the tax base.*

Long-term goals

- Examine existing city limits and evaluate potential areas of future growth outside the city that may be eligible for annexation- (2012) *New annexation laws in NC have made it difficult for cities to undertake involuntary annexation. Two neighborhoods, which the City has revitalized through CDBG, adjacent the city may consider voluntary annexation. (2013) The city has received voluntary annexation requests from one neighborhood and will seek the other upon completion of the CDBG project in FY13-14. (2014) The City completed the voluntary annexation of the Russell Street and Pugh Road neighborhood and it is preparing for the annexation of the Eliza Lane neighborhood in FY14-15. The annexations will not increase the tax base significantly but will increase the city's population by approximately 80 people, which is more than double the increase from 2000 to 2010. The increased population will contribute to a greater sales tax revenue share and added road miles will add to the city's Powell Bill revenues.*
- Extend utilities outside corporate limits to areas of high growth- (2012) *The City is preparing to expand utilities to the north and east of the city to accommodate prospective industrial growth. (2013) The city is evaluating expanding utility services to the east to accommodate a potential industry. (2014) The City is planning to install \$3.5 million of water and sewer lines to serve the NC-24 industrial zone immediately adjacent to the city limits. The city still has infill availability for significant residential and commercial growth but limited industrial growth, making the periphery the best option to expand the city's industrial tax base. If the proposed industry in the NC-24 industrial zone comes to fruition, the city expects to experience a 21 percent increase to the tax base. The increase will be equivalent to about \$.06 on the tax rate. This will have a significant effect on the city's long-term financial sustainability and may allow the City to pursue some larger capital projects such as the police station and fire station renovations without having to issue bonds or raise the tax rate. Several large projects including the mentioned stations, renovations at Royal Lane Park, and the pedestrian ways have been pushed back in the CIP to coordinate with the potential increase in tax base.*



The following policies are general in nature and set forth basic guidance for sound fiscal management decisions for the City of Clinton. The City's financial policies are founded on responsible fiscal and budgetary principles and they follow a framework established by the North Carolina Local Government Budget and Fiscal Control Act (LGBFCA).

Accounting Policy

The City maintains an accounting system in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The City's accounting system displays details relating to the City's assets, liabilities, equities, revenues, and expenditures. The system shows appropriations and estimated revenues as established in the budget ordinance and each project ordinance as originally adopted and subsequently amended. An annual audit will be performed by an independent certified public accounting firm, which will issue an official opinion on the annual financial statements, with a management letter explaining recommended improvements, if required. *Prescribed by NC Local Government Budget and Fiscal Control Act*

Budget Amendment Policy

During the fiscal year, the budget must be amended to reflect changes to the original adopted budget ordinance. City Council can amend the budget ordinance at any time after its adoption pursuant to North Carolina General Statute (N.C.G.S) 159-15 as long as the ordinance, as amended, continues to satisfy the requirements of N.C.G.S. 159-8 and 159-13. N.C.G.S. 159-8 requires budgets to be balanced and N.C.G.S. 159-13 describes the form, adoption, limitations, tax levy, and filing of the budget ordinance. Budget amendments cannot increase or decrease the tax levy or alter a taxpayer's liability unless the City is ordered to do so by the courts or an authorized State agency. The Finance Director prepares budget amendments to present to the City Council for their approval. Budget amendments must be made prior to obligating funds in excess of adopted budget appropriations. Total increases in appropriations should equal total increases in revenues if new revenues are involved. In all situations, a brief description of the circumstances surrounding the amendment will be included on the face of the amendment or in the minutes where the amendment was approved. *Prescribed by NC Local Government Budget and Fiscal Control Act*

Capital Improvement Policy

The City will review and update annually a five-year Capital Improvement Plan (CIP), which details each capital project, estimated costs, project descriptions, and anticipated funding sources. Only the current year schedule, when adopted by City Council, becomes part of the operating budget. Future forecasts in the CIP serve the city by helping plan for capital repairs, replacements, and acquisitions, which aids in financial planning to ensure the city's fiscal health and credit. City staff will analyze each proposed project carefully before it is incorporated in CIP. *Adopted with initial CIP June 2009*



Cash Management & Investment Policy

This policy serves as a reference for the handling of all financial transactions in accordance with federal, North Carolina, and other legal requirements, including provisions of the North Carolina General Statutes, specifically The Local Government Budget and Fiscal Control Act. The policy provides guidance for cash receipts, mobilization, investments, disbursements, and monitoring.

Investment earnings are the interest collected on the City's idle cash. The criteria for selecting an investment includes that the maturity of the investment should coincide with the needs of the City to meet short term and long-term obligations and the rate of interest should be at least equivalent to the average rate of return available in the market place, while ensuring safety and liquidity. The City only invests idle cash in accordance with N.C.G.S. 159-30. Typical investments for the City include CDs and interest bearing accounts. *Adopted May 2013*

Debt Policy

In accordance with N.C.G.S. 159-55, the City's bounded indebtedness will not exceed eight (8) percent of the assessed valuation of the taxable property of the City. The term of any City debt issue shall not exceed the useful life of the asset for which the debt is issued. A financial analysis will accompany the CIP to illustrate the City's capacity to repay debt and identify the effects on financial indicators. The City will seek to maintain financial indicators within an acceptable level as compared to peer cities and will strive to maintain a net debt service ratio close to ten (10) percent. To reduce the amount debt incurred, the City will attempt to use pay-as-go financing when possible, particularly for capital assets with costs less than \$75,000. *Adopted with initial CIP June 2009*

Fund Balance Policy

It is necessary for the City to maintain undesignated available fund balance reserves and retained earnings to provide appropriate cash flow for operation of city services, to address emergencies and unexpected opportunities, to increase the potential for investment income, and to enhance the city's credit rating to provide the city the ability to borrow at the lowest possible interest rate.

General Fund. The NC Local Government Commission (LGC) is charged with overseeing the fiscal health of cities and counties and recommends a minimum undesignated available fund balance reserve of no less than eight percent (8%) of expenditures. All revenue in excess of expenditures realized at the end of any given fiscal year will be credited to unassigned fund balance to achieve an accepted level between 35 and 40 percent. The City will adjust this range as appropriate based upon recommendation from the LGC and the current financial outlook. Once the forty percent (40%) mark is realized, all revenue in excess of expenditures realized at the end of any given fiscal year may be assigned as capital reserves.

Water & Sewer Fund. All revenue in excess of expenditures realized at the end of any given fiscal year will be credited to unassigned retained earnings to achieve an accepted level between 47 and 53 percent. The City will adjust this range as appropriate based upon recommendation from the LGC and the current financial outlook. Once the 53 percent mark is realized, all



revenue in excess of expenditures realized at the end of any given fiscal year will be transferred to a capital reserve fund.

The City Manager is charged to annually monitor and report to City Council during the preparation of the annual operating budget regarding the status of available fund balance/retained earnings and compliance with the stated acceptable ranges. *Adopted July 2008, Revised June 2013*

Operating Budget Policies

Pursuant to North Carolina General Statutes 159-11, the City will adopt a balanced budget. The North Carolina Local Government Budget and Fiscal Control Act defines a balanced budget as the sum of estimated net revenues and appropriated fund balance in each fund is equal to appropriations in that fund.

The City operates under an annual budget ordinance adopted in accordance with the LGBFCA. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. All annual appropriations lapse at the fiscal year-end. City Council must approve and adopt any revisions to the original budget ordinance, which is recorded in the City minutes. Project ordinances are adopted for Governmental Capital Project Funds and the Water & Sewer Capital Project Funds. Project ordinances are on going until the project has been completed and closed. *Prescribed by NC Local Government Budget and Fiscal Control Act*

Purchasing Policy

Purchases approved by the Department Head for seven hundred and fifty dollars (\$750.00) or more require a Purchase Order. Any purchase expected to be two thousand and five hundred dollars (\$2,500.00) or more, will not only require a Purchase Order but will require the City Manager's approval by signature on the Purchase Order. *Adopted January 2010*

Revenue Policy

The Finance Director prepares conservative revenue estimates based on revenues reasonably expected to be realized in the upcoming budget year, including amounts to be realized from collections of taxes levied in prior fiscal years. Major estimated revenue sources include ad valorem taxes, privilege licenses, sales taxes (Article 39, 40,42 and 44) including the hold harmless provision received from the State as a result of repealed reimbursements, ABC distribution, beer and wine taxes, utility franchise taxes, Powell Bill distribution, and sales and services including tipping fees and garbage fees. With each budget, the City Council adopts a fees schedule that the Finance Department reviews annually to determine appropriate fees related to the cost of providing services. *Adopted N/A*



Reporting Entity

The City of Clinton is a municipal corporation that is governed by an elected mayor and a five-member council. As required by generally accepted accounting principles, these financial statements present all funds and account groups that are controlled by or are financially dependent upon the City.

Basis of Presentation

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and it is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Governmental Funds

Governmental funds account for the City's governmental functions. The City of Clinton's governmental funds include:

General Fund. The General Fund is the largest and most important governmental fund. It is the primary operating fund of the city. Any transaction that cannot be accounted for in another fund is recorded in the General Fund. The primary revenue sources are ad valorem taxes, state-collected revenues, and various other taxes and licenses. The primary expenditures are for general government, public safety, and public works services.

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City's special revenue funds include the Community Development Fund, Cemetery Fund, Downtown Tax District Fund, and the Fire Department Special Fund.

Capital Project Funds. Various Capital Project funds are used to account for financial resources to be used for non-major acquisitions or construction.

Proprietary Funds

Proprietary funds account for the City's business-like activities. There are two types of proprietary funds- enterprise funds and internal service funds. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. Internal service funds are similar to enterprise funds except they account for services performed by one department for another. The City has one enterprise fund:

Water & Sewer Fund. This fund is used to account for the City's water and sewer operations. The major revenue sources in this fund are water and sewer user charges.



Fiduciary Funds

Fiduciary funds account for resources the City holds in trust for individuals or other governments. The City does not maintain any fiduciary funds.

Basis of Accounting & Budgeting

In accordance with the North Carolina Budget and Fiscal Control Act, the budget is developed and adopted under the modified accrual basis of accounting, whereby revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. During the fiscal year, budgets are maintained using the modified accrual basis. At fiscal year end, the City’s Audited Financial Statements are prepared using Generally Accepted Accounting Principles, or GAAP. All governmental funds are reported using the modified accrual basis of accounting. Although the annual financial statements report all proprietary funds using the full accrual basis of accounting, whereby revenues are recognized when earned and expenses recognized in the period incurred, for simplicity, the budget document reports all propriety funds’ prior year actuals using the modified accrual method.

Fund Type	Fund Category	Class	Basis of Accounting	Budgetary Accounting
General Fund	Governmental	Major	Modified Accrual	Modified Accrual
Special Revenue Fund	Governmental	Non-major	Modified Accrual	Modified Accrual
Capital Projects	Governmental	Non-major	Modified Accrual	Modified Accrual
Enterprise Fund	Proprietary	Major	Full Accrual	Modified Accrual

The City considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Those revenues susceptible to accrual include investments, sales tax, and grants-in-aids earned. On a budgetary basis, revenues are recorded by source of revenue and expenditures are recorded by department, function, or project. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the fund level for multi-year funds. Revenue sources include ad valorem taxes (property taxes), sales taxes, other taxes and licenses, restricted and unrestricted intergovernmental revenues, sales and services, investment earnings, other revenues, utility fees and charges, fund transfers, and fund balance appropriated. Expenditure functions are primarily budgeted at the departmental level but are grouped into five primary categories-general government, public safety, public works, public utilities, and non-departmental.



Department/Division	Fund Type	Function
Mayor & City Council	General Fund	General Government
Administration	General Fund	General Government
Finance-Human Resources	General Fund	General Government
Fire	General Fund	Public Safety
Garage	General Fund	Transportation
Grounds & Cemetery Maint.	General Fund	General Government
Planning & Development	General Fund	Economic & Physical Development
Police	General Fund	Public Safety
Recreation & Parks	General Fund	Cultural & Recreation
Sanitation	General Fund	Environmental Protection
Streets	General Fund	Transportation
Utility Collections	Enterprise Fund	Public Utilities
Utility Line Maintenance	Enterprise Fund	Public Utilities
Wastewater Treatment	Enterprise Fund	Public Utilities
Water Production	Enterprise Fund	Public Utilities
Community Development	Special Revenue Fund	Economic & Physical Development
Cemetery Fund	Special Revenue Fund	General Government
Downtown Special Tax	Special Revenue Fund	Economic & Physical Development
Fire Dept. Special	Special Revenue Fund	Public Safety

Budgetary Data

The City Council adopts the budget as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Special Revenues Funds, and the Water & Sewer Fund. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the Capital Project Funds and the Enterprise Capital Projects Funds. Expenditures may not legally exceed appropriations at the department level for all annually budgeted funds. The City Manager is authorized by the Council to transfer appropriations within a fund up to \$2,500. Budget amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$2,500. All amendments must be approved by City Council. If necessary, City Council must adopt an interim budget that covers the period from July 1 until the annual budget ordinance can be adopted.

Budget Calendar

North Carolina General Statutes 159-10 through 159-13 set forth requirements for a budget calendar to denote specific days on which certain steps of the budget process are to be performed. The City’s complete budget calendar can be viewed under the *Budget Calendar* section of the budget document.

N.C.G.S. prescribed dates:



N.C.G.S. 159-10

Before April 30 of each fiscal year (or an earlier date fixed by the budget officer), each department head shall transmit to the budget officer the budget requests and revenue estimates for his department for the budget year.

N.C.G.S. 159-11 (b)

The budget, together with a budget message, shall be submitted to the governing board no later than June 1.

N.C.G.S. 159-1 (a)

Not earlier than 10 days after the day the budget is presented to the board and not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper, whether greater or less than the sums recommended in the budget.

**City of Clinton
Fiscal Year 2014-2015 Preparation
Budget Calendar**

Tuesday, August 20, 2013	CIP workshop with City Council
Thursday, October 17, 2013	Strategic planning & CIP workshop with City Council
Friday, December 27, 2013	Departments begin meeting internally to develop CIP project requests
Friday, January 24, 2014	Departments submit CIP project requests to Finance & Administration
Monday, January 27 – 30, 2014	Administration & Finance review CIP project requests. Department Heads meet with City Manager & Finance staff to discuss CIP project requests
Monday, February 10, 2014	City Manager & Finance staff rank CIP project requests & establish a priority list
Tuesday, February 11 – 28, 2014	CIP project impact & financial analysis is completed to prepare for operating budget



Tuesday, February 18, 2014	Strategic planning and goal confirmation workshop with City Council
Friday, February 28, 2014	Budget packages delivered to departments
Tuesday, March 18, 2014	CIP workshop with City Council
Tuesday, April 1, 2014	Departments submit budget request
Tuesday, April 1 – April 30, 2014	City Manager & Finance staff review budget requests & prepare recommendations
Monday, April 21, 2014	Budget workshop with City Council
Thursday, May 1, 2014	Budget workshop with City Council
Friday, May 9, 2013	Submit CIP & preliminary FY14-15 budget to City Council
Friday, May 30, 2014	Submit proposed FY14-15 budget to City Council for review
Tuesday, June 3, 2014	City Council holds public hearing regarding proposed FY14-15 budget
Tuesday, June 17, 2014	City Council adopts FY14-15 Budget
Tuesday, July 1, 2014	Fiscal Year 2014-2015 begins



The importance of the budget cannot be overstated. The budget document outlines policy direction, guides management decisions, and provides citizens with an understanding of how the City uses public money, establishing accountability. The City operates under an annual budget ordinance adopted by the City Council in accordance with the provisions of N.C.G.S. 159, also known as the Local Government Budget and Fiscal Control Act (LGBFCA). The City Council must adopt a balanced budget by July 1. Five phases shape the budget process: 1) goal setting and direction, 2) preparation and requests, 3) adoption, 4) implementation, and 5) summary of transactions.

Goal Setting & Direction

Because the budget is such an important tool, it is important that clear goals and direction be established before actual preparation begins. In the fall of each year, City Council and city staff meet to evaluate Council's existing goals and directives and to discuss any needed changes to those goals. By establishing clear goal and directives, City Council provides city staff with direction in setting priorities that help guide budget formulation. Additionally, City Council and staff meet in another workshop setting in the spring as department heads are submitting their requests. The purpose of this meeting is to review the goals and directives and to address other priorities that may have arisen in the months since the initial fall workshop.

Preparation & Requests

Preparation for the City budget begins in December with planning for the Capital Improvement Plan (CIP). Department heads meet with their staff to determine the capital needs within each division. Department heads are responsible for completing the appropriate CIP project forms and submitting their requests by the middle of January. Once CIP requests are made, the City Manager and Finance Department work to develop revenue and expenditure projections to estimate the CIP effects on the city's operating budget and financial condition. The Finance Director meets with the City Manager to prioritize the projects and determine when and how to finance them within the CIP. In mid-February, city staff presents the CIP to City Council at a workshop to receive feedback and further direction in developing the final CIP.

On March 1, the Finance Director provides each department head with a budget packet containing their current operating budget and instructions. Department heads are responsible for estimating departmental expenditures and submitting their requests and proposed departmental budgets by April 1. The Finance Department develops revenue estimates and meets with the City Manager to begin determining department allocations. Allocations are based on City Council priorities and maintaining core services. Once the City Manager, in conjunction with the Finance Director, develops a balanced budget, it is presented to City Council at a budget workshop in May to receive feedback and direction. After the workshop, the City Manager makes the necessary revisions and submits the budget to City Council for a public hearing the first week in June to receive citizen input. Final revisions are then made and the City Manager officially submits the budget to City Council for approval at a special meeting in mid- to late-June.



Adoption

In late June, City Council officially adopts the budget by approving a budget ordinance. The budget ordinance establishes the spending limits for each department in the upcoming fiscal year. The adopted budget document is a guide that provides City Council and management staff with a mechanism for evaluating budgetary and organizational performance.

Implementation

Once the budget is adopted, departments have the ability to submit requisitions and obtain purchase orders from the Finance Department. The purchase orders represent the specific amount of money each department is spending for a specific item or service to perform city services. The implementation phase may also include budget transfers and budget amendments throughout the fiscal year. Changes in revenues and expenditures can occur that require the budget to be amended or funds to be transferred between accounts to adjust to the changes. Transfers and amendments allow City Council and the management staff to be proactive in addressing changes in the economy or taking advantage of unforeseen opportunities. Budget transfers and amendments must adhere to the balanced budget requirements and impose no additional tax levy liability on citizens.

Budget Transfers & Amendments

A budget transfer occurs when allocated resources within the departmental budget are transferred from one line item revenue or expenditure to another line item. A department head may request a transfer or the Finance Director may notice the need for a transfer and make a recommendation to the City Manager for the transfer. If the City Manager approves the transfer, he will notify City Council.

A budget amendment typically involves larger sums of money being transferred between accounts or departments or is needed to address needs for increases in resources. The Finance Director prepares budget amendments and submits them to City Council for approval.

Summary of Transactions

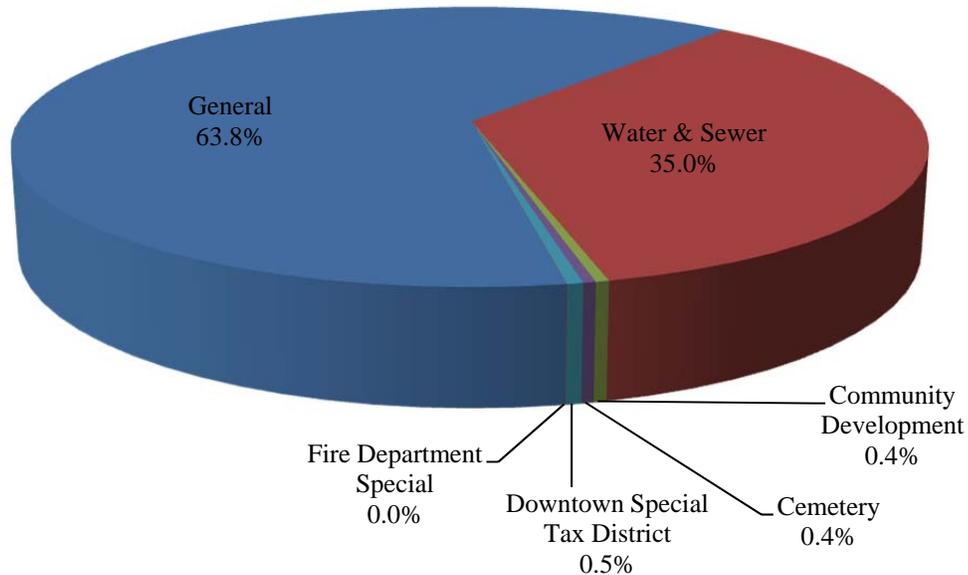
The final phase of the budget process involves reporting on all financial transactions throughout the fiscal year and performing a financial audit. The Finance Director prepares monthly reports throughout the fiscal year so that City Council and management can monitor the city's expenditures and revenues. At the end of the year, the Finance Director is responsible for generating an end-of-year report that details the city's expenditures and revenues for each fund. This is done with the help of an independent auditor who annually reviews the city's finances in order to certify that the final reports accurately represent the city's financial condition. The Annual Financial Information Report (AFIR) must be submitted to the NC Department of State Treasurer by November 1, of the following fiscal year. Current and past annual reports are available for citizen review at City Hall or online for the past six (6) years through the NC Department of State Treasurer website.



City Revenues

City Revenues by Fund					
Fund	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$9,890,806	\$9,009,191	\$8,959,831	\$8,728,250	-3.12%
Water & Sewer	\$4,996,758	\$5,686,900	\$4,888,451	\$4,789,000	-15.79%
Community Development	\$14,615	\$68,200	\$64,941	\$54,000	-20.82%
Cemetery	\$42,902	\$107,000	\$25,199	\$51,000	-52.34%
Downtown Special Tax	\$71,144	\$79,300	\$64,880	\$62,400	-21.31%
Fire Department Special	\$650	\$2,500	\$500	\$1,500	-40.00%
Total	\$15,016,875	\$14,953,091	\$14,003,802	\$13,686,150	-8.47%

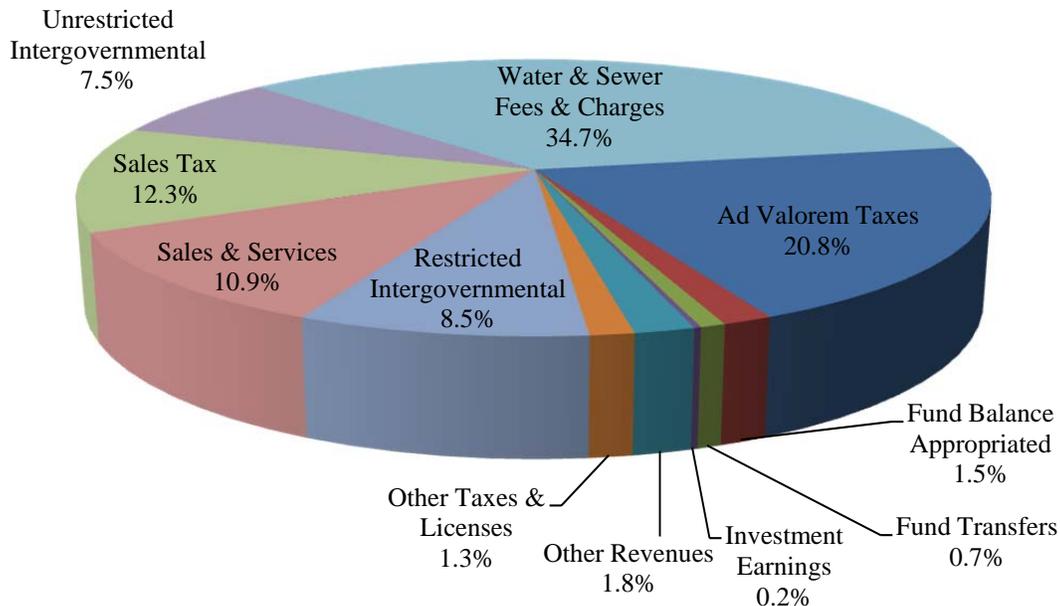
City Revenues by Fund FY14-15





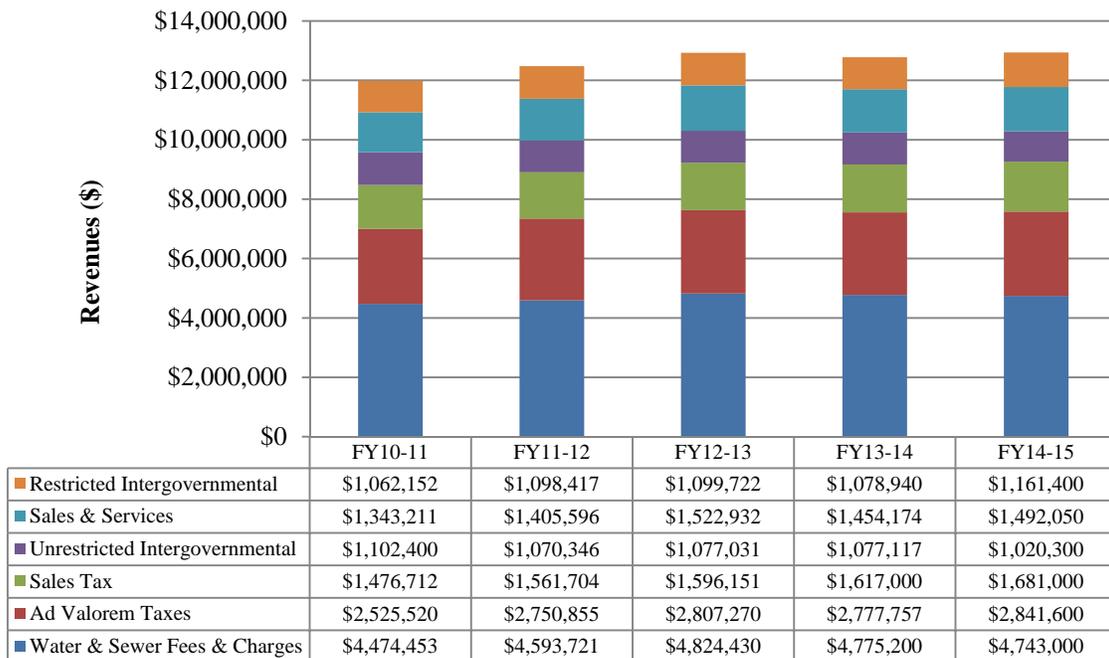
Total City Revenues by Source					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Ad Valorem Taxes	\$2,807,270	\$2,806,100	\$2,777,757	\$2,841,600	1.27%
Fund Balance Appropriated	\$0	\$918,911	\$0	\$200,000	-78.24%
Fund Transfers	\$451,686	\$650,590	\$650,626	\$101,000	-84.48%
Investment Earnings	\$25,410	\$35,000	\$33,649	\$28,000	-20.00%
Other Revenues	\$1,538,780	\$346,800	\$343,339	\$241,300	-30.42%
Other Taxes & Licenses	\$73,464	\$183,300	\$196,000	\$176,500	-3.71%
Restricted Intergovernmental	\$1,099,722	\$1,094,690	\$1,078,940	\$1,161,400	6.09%
Sales & Services	\$1,522,932	\$1,473,000	\$1,454,174	\$1,492,050	1.29%
Sales Tax	\$1,596,151	\$1,617,000	\$1,617,000	\$1,681,000	3.96%
Unrestricted Intergovernmental	\$1,077,031	\$1,095,600	\$1,077,117	\$1,020,300	-6.87%
Water & Sewer Fees & Charges	\$4,824,430	\$4,732,100	\$4,775,200	\$4,743,000	0.23%
Total	\$15,016,875	\$14,953,091	\$14,003,802	\$13,686,150	-8.47%

City Revenues by Source FY14-15

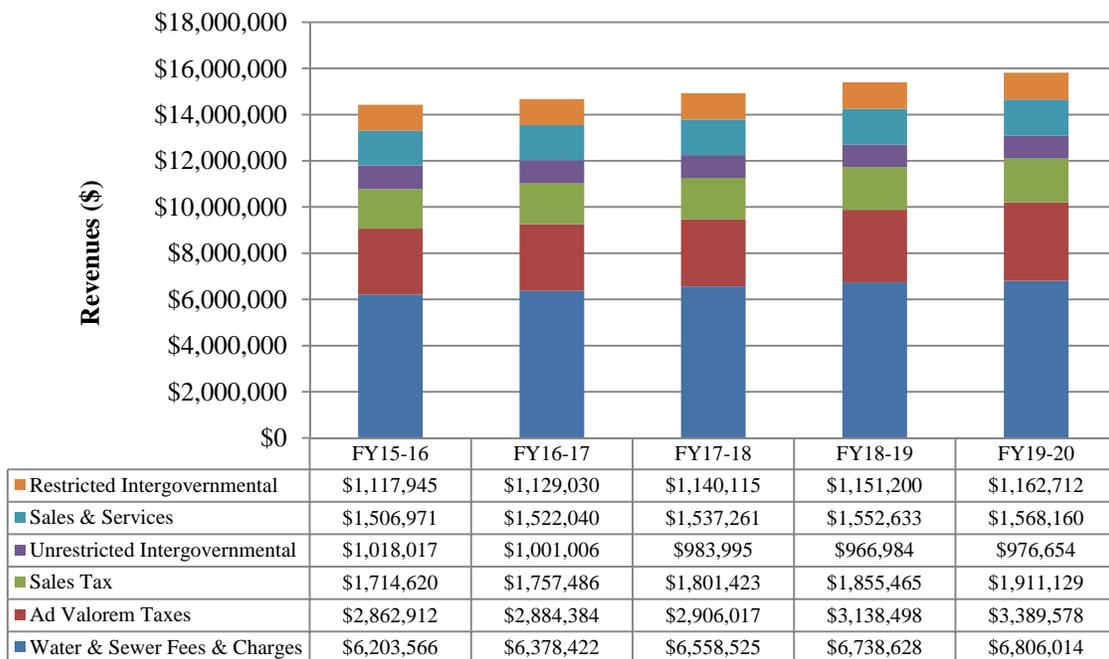




Major City Revenues by Source: Multiyear Comparison



Major City Revenues by Source Projections

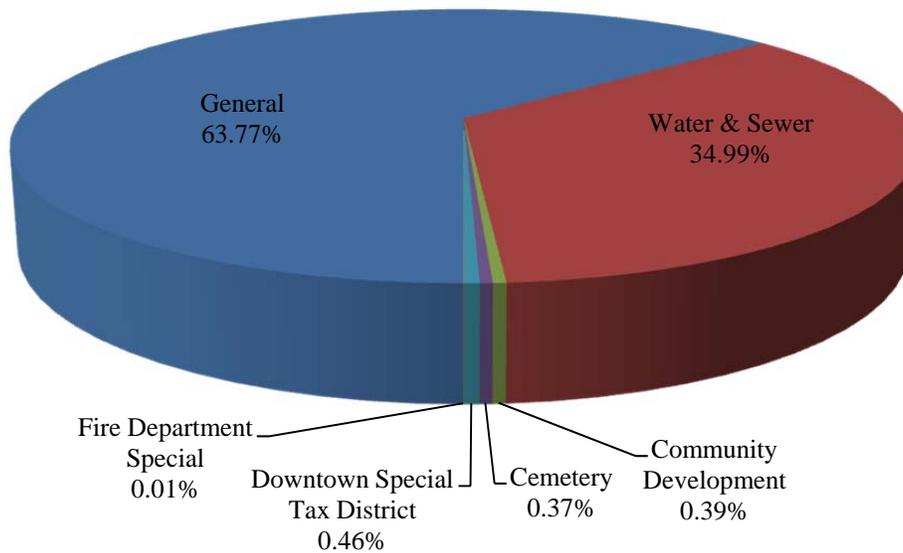




City Expenditures

City Expenditures by Fund					
Fund	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$9,711,923	\$9,009,191	\$8,743,068	\$8,728,250	-3.12%
Water & Sewer	\$3,668,162	\$5,686,900	\$5,386,405	\$4,789,000	-15.79%
Community Development	\$0	\$68,200	\$1,000	\$54,000	-20.82%
Cemetery	\$40,000	\$107,000	\$107,000	\$51,000	-52.34%
Downtown Special Tax	\$76,485	\$79,300	\$76,311	\$62,400	-21.31%
Fire Department Special	\$3,326	\$2,500	\$500	\$1,500	-40.00%
Total	\$13,499,896	\$14,953,091	\$14,314,284	\$13,686,150	-8.47%

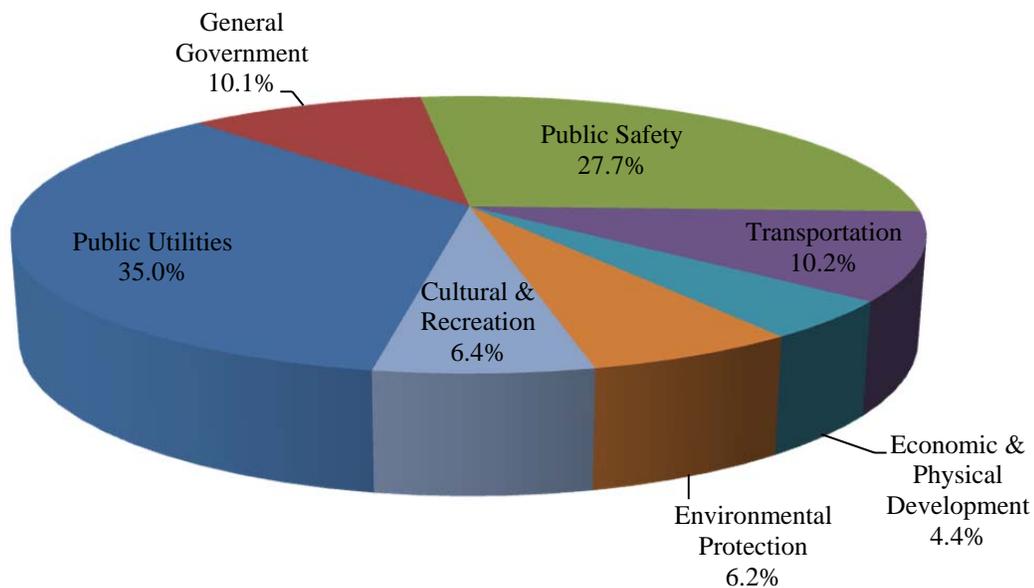
City Expenditures by Fund





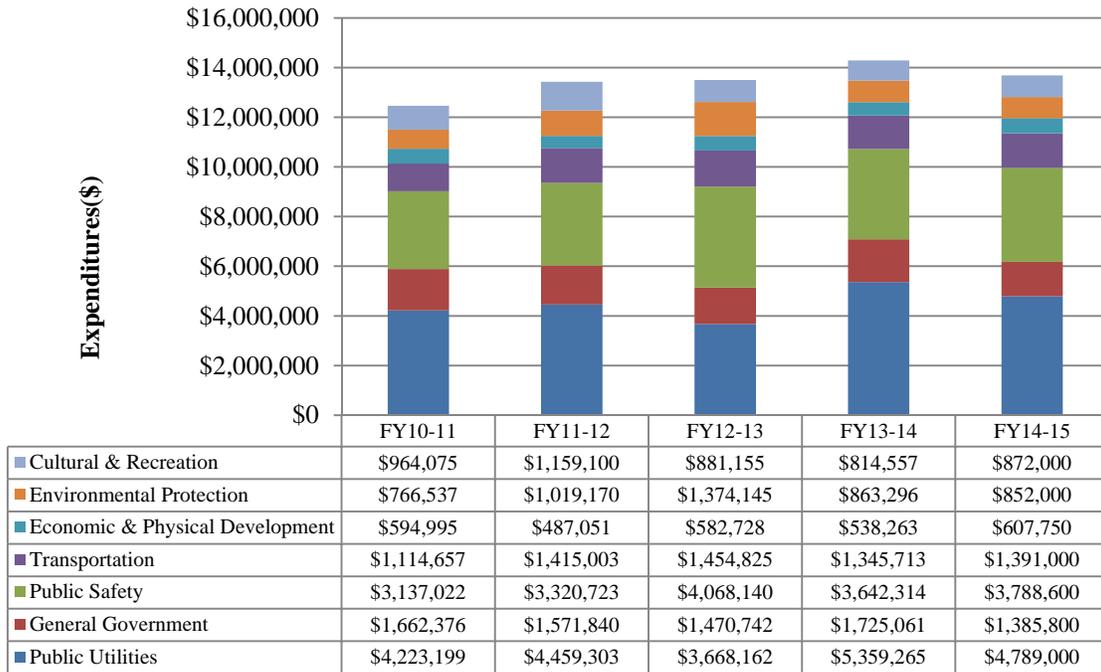
Total City Expenditures by Function					
Function	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Public Utilities	\$3,668,162	\$5,686,900	\$5,386,405	\$4,789,000	-15.79%
General Government	\$1,470,742	\$1,733,400	\$1,724,236	\$1,385,800	-20.05%
Public Safety	\$4,068,140	\$3,767,801	\$3,642,314	\$3,788,600	0.55%
Transportation	\$1,454,825	\$1,370,290	\$1,344,097	\$1,391,000	1.51%
Economic & Physical Dev.	\$582,728	\$642,400	\$538,263	\$607,750	-5.39%
Environmental Protection	\$1,374,145	\$874,500	\$863,296	\$852,000	-2.57%
Cultural & Recreation	\$881,155	\$877,800	\$815,673	\$872,000	-0.66%
Total	\$13,499,896	\$14,953,091	\$14,314,284	\$13,686,150	-8.47%

City Expenditures by Function FY14-15

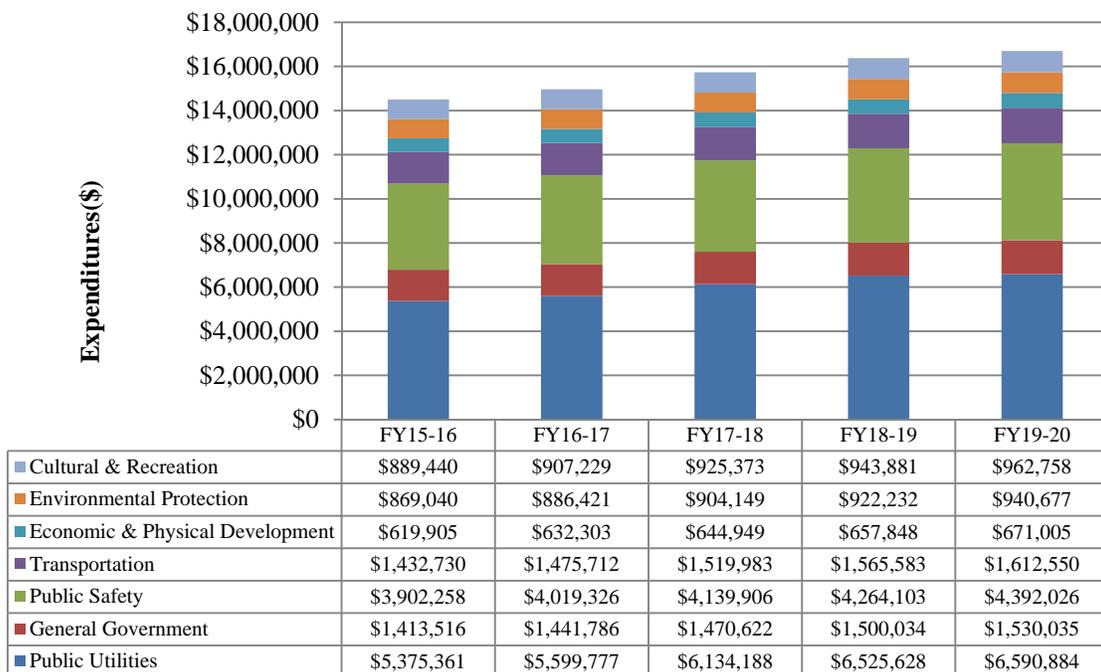




City Expenditures by Function: Multiyear Comparison



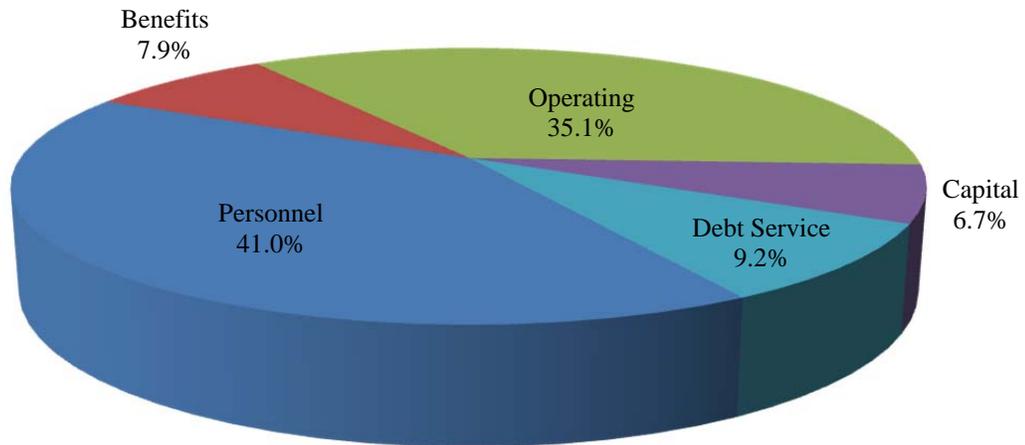
City Expenditures by Function Projections





Total City Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$5,130,672	\$5,418,325	\$5,241,267	\$5,617,800	3.68%
Benefits	\$902,677	\$1,025,900	\$986,404	\$1,085,700	5.83%
Operating	\$5,044,549	\$5,852,726	\$5,446,348	\$4,806,100	-17.88%
Capital	\$2,019,003	\$1,405,300	\$1,390,063	\$916,600	-34.78%
Debt Service	\$402,995	\$1,250,840	\$1,250,202	\$1,259,950	0.73%
Total	\$13,499,896	\$14,953,091	\$14,314,284	\$13,686,150	-8.47%

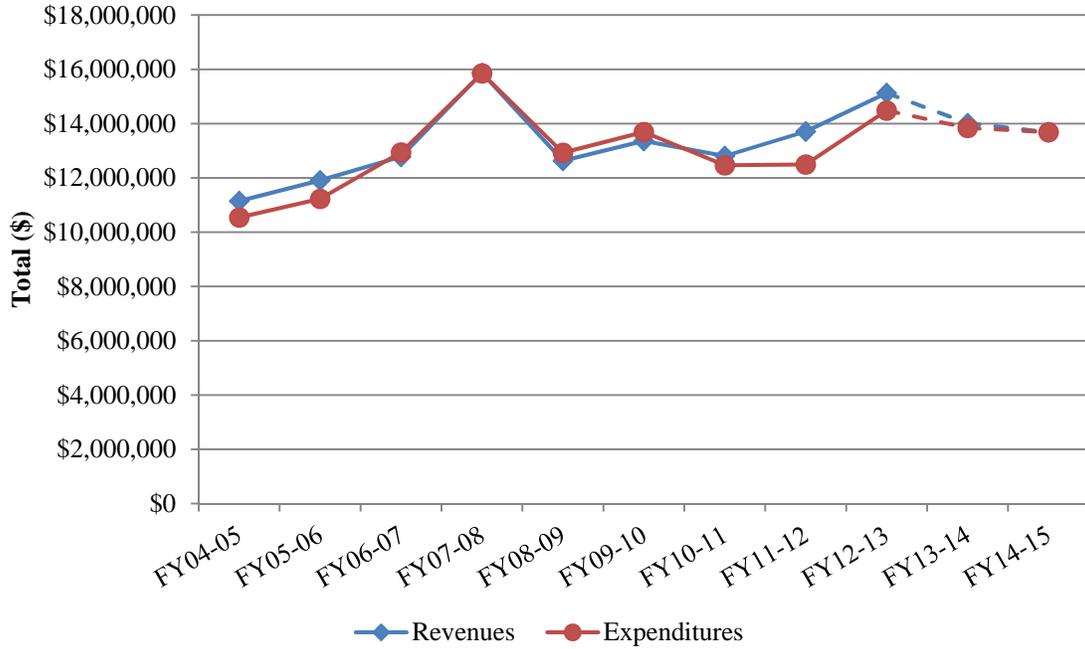
Total City Expenditures by Type FY14-15



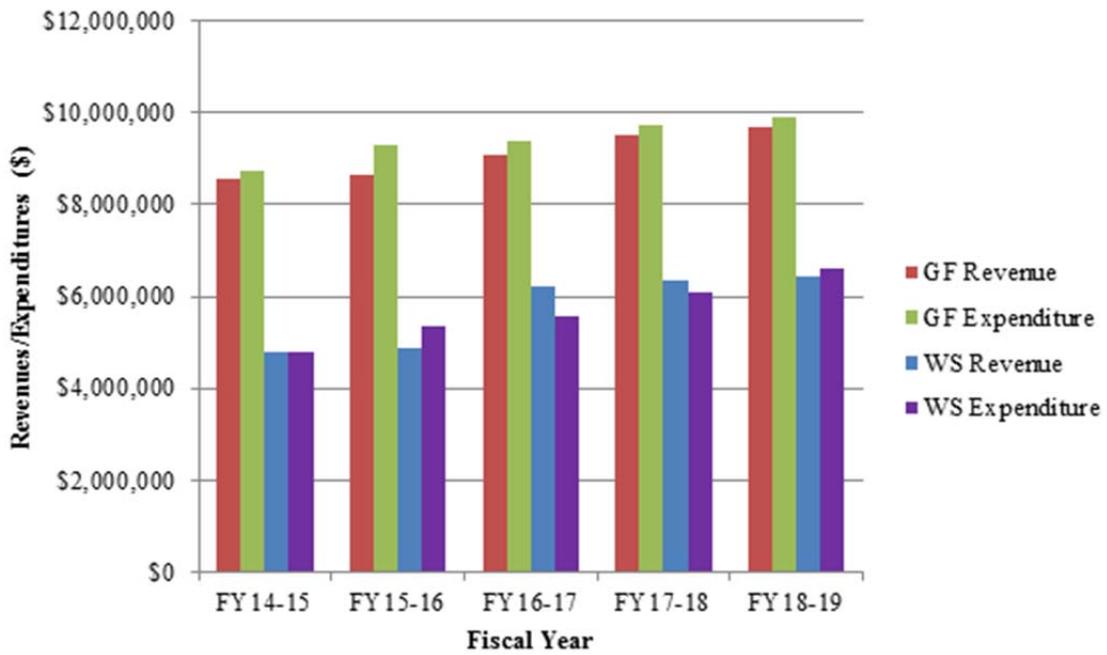


Revenues vs. Expenditures

City Revenue & Expenditure Trends



Forecasted City Revenues vs. Expenditures





Combined Statement of Revenues and Expenditures

Revenue	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Budget
Ad Valorem Taxes	\$ 2,807,270	\$ 2,777,757	\$ 2,841,600
Investment Earnings	25,410	33,649	28,000
Other Revenues	488,745	343,339	241,300
Other Taxes & Licenses	73,464	196,000	176,500
Restricted Intergovernmental	1,099,722	1,078,940	1,161,400
Sales & Services	1,522,932	1,454,174	1,492,050
Sales Tax	1,596,151	1,617,000	1,681,000
Unrestricted Intergovernmental	1,077,031	1,077,117	1,020,300
Water & Sewer Fees & Charges	4,824,430	4,775,200	4,743,000
Total Revenues	13,515,154	13,353,176	13,385,150
Expenditure	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Budget
Public Utilities	3,276,568	3,790,089	3,649,700
General Government	1,195,141	1,281,854	1,092,150
Public Safety	3,223,148	3,445,865	3,492,400
Transportation	1,093,729	1,113,111	1,096,500
Economic & Physical Development	582,728	538,263	607,750
Environmental Protection	874,534	698,664	709,100
Cultural & Recreation	832,049	792,857	862,000
Capital Outlay	2,019,003	1,377,564	916,600
Debt Service	402,995	1,250,202	1,259,950
Total Expenditures	13,499,896	14,288,469	13,686,150
Excess of Revenues Over/(Under) Expenditures	15,258	(935,293)	(301,000)
Other Financing Sources			
Transfers In	451,686	650,626	101,000
Transfers Out			
Debt Proceeds	1,050,035	0	0
Appropriated Fund Balance	0	0	200,000
Total Other Financing Sources	1,501,721	650,626	301,000
Net Change in Fund Balance	1,516,979	(284,667)	(200,000)
Fund Balance Beginning	6,034,365	7,551,344	7,266,678
Fund Balance Ending	\$ 7,551,344	\$ 7,266,678	\$ 7,066,678



Ad Valorem Taxes

Ad valorem taxes are based on a \$0.40 tax rate per \$100 of assessed valuation (estimated at \$2.7 million with a 98.2 percent collection rate in the General Fund). This amount is slightly higher than the FY13-14 budget amount. The State has implemented a new vehicle tax and tag program that has increased collection rates of vehicle taxes. This program accounts for most of the ad valorem increase. Sampson County underwent revaluation in January 2011, in which the city experienced an 11 percent increase in property values over the county's last revaluation in 2003. The city continues to experience minimal growth as the economy recovers, leading to a relatively flat projection for ad valorem revenues.

Local Option Sales Tax

The North Carolina League of Municipalities (NCLM) expects statewide growth in local sales tax to be from 3.75 to 4.0 percent. The City projected an increase in sales of 2.0 percent from FY12-13 to FY13-14, which was in line with NCLM projections. That projection appears to be close. With that in mind, sales tax revenue estimates for FY14-15 represent a 4.0 percent increase over budget revenue estimates for FY13-14.

Other Taxes & Licenses

Automobile licenses have been around \$30,000 consistently for several years. There is a slight increase for FY14-15 due to the tag and tax system improving collection rates. The largest portion of other taxes and licenses is privilege license revenue. Privilege license fees account for \$140,000 in FY14-15, which represents a 154 percent increase from the original FY13-14 budget. The large increase is the result of continued internet sweepstakes operations in the City of Clinton as the industry challenges the State's legislative ban in court.

Unrestricted Intergovernmental

Clinton receives utility franchise taxes, video programming revenues, and beer and wine taxes from the State. The utility franchise taxes include proceeds from state taxes on electric, gas, and telephone companies. Reports from the NCLM indicate that revenues from the electric franchise tax will increase while telecommunications tax revenues will decrease and electric tax revenue will experience no change. Collectively, the FY14-15 budget includes revenue estimates for utility franchise taxes to be similar to FY13-14.

Video programming revenues, generated from sales tax on video programming, direct-to-home satellite service, and telecommunications, had been flat for the city until growth in FY12-13. For FY14-15, the City estimates \$41,500 in CATV revenues, corresponding to the expected statewide decrease in video programming revenues.

The Beer and Wine Tax includes an excise tax on beer and wine that is distributed based on a per capita basis. Distributions for FY13-14 were 2.2 percent higher statewide than originally projected. The NCLM projects a 1.75 percent increase for FY14-15 as reflected in the budget.



Restricted Governmental

The NCLM reports that gas tax revenues for FY13-14 Powell Bill allocations were about the same from FY12-13. Total Powell Bill allocations for FY14-15 are expected to increase by less than 1 percent. Seventy-five (75) percent of the Powell Bill distribution is calculated based on municipal populations. The projected per capita allocation for the FY14-15 Powell Bill distribution is \$20.71. The remaining 25 percent of the distribution is allocated based on the number of city-maintained street system miles in each municipality. The projected value of the mileage-based allocation for the FY14-15 Powell Bill distribution is \$1,640 per street mile. Using these values, the City estimates its 2014 Powell Bill allocation to be \$258,500,

Contributions from other agencies, including Sampson County, Clinton City Schools, Sampson Community College, and the Eastern Regional Housing Authority are determined by established contracts or agreements. Sampson County provides revenues for planning services and special rescue services by the Clinton Fire Department outside the city limits. Other county contributions remain consistent. Revenues from the other agencies are for resource officers on respective campuses. These revenues will increase minimally with the one (1) percent cost of living increase and potential merit increases in employee salaries.

As part of the agreement to provide Sampson County with planning and zoning services, Sampson County provides funds for half the Planning Department budget. The department's budget has remained relatively the same over the past few years. The County's contribution for planning services for FY14-15 will be \$157,600.

Fire tax collections represent revenues collected from residents within the Clinton Fire District who do not live within the City's corporate limits. The city expects a \$490,000 in this line item for FY14-15. The 13.95 percent increase is due to the fire district tax increase of \$0.05, raising the rate to \$.10 per \$100 assessed valuation within the Clinton fire tax district. Additionally, \$40,000 of the total will come from reserves to help finance a new fire pumper/tanker that primarily serves the rural district. One-third of the City's fire calls are outside the city limits.

The Solid Waste Disposal Tax is levied by the State on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state or transferred at a transfer station for disposal outside the state. Cities receive 18.75 percent on a per capita basis for solid waste management programs and services. FY13-14 revenues were comparable to FY12-13. The NCLM projects revenues for FY14-15 to increase by 2 percent.

Sales & Services

Sales and services fees primarily consist of revenues from residential and commercial garbage collection and recreation participation and facility user fees. Residential garbage collection accounts for \$590,000 in the FY14-15 budget and commercial collection and cardboard container rentals account for \$693,000.



Other Revenues

Other revenues represent miscellaneous revenues such as court fees, parking fines, or false alarm fines that do not easily fit into other categories. These revenues account for \$196,500 in the FY14-15 budget.

Investment Earnings

Low interest rates have resulted in significant decreases in City revenues from investment earnings over the past few years. The estimate for FY14-15 in the General Fund is \$12,000, which represents a slight increase from FY13-14. The estimate for the Water and Sewer Fund for FY14-15 is \$12,000. The lack of interest rates capable of producing a significant yield has led to conservative investment earnings estimates. Significant investment revenues will not be available until the national economy has rebounded considerably from the recession.

Water & Sewer Charges

The City estimates revenues of approximately \$4.31 million from water and sewer charges in FY14-15, a 1.5 percent increase over budgeted revenues for FY13-14. The City is raising water and sewer rates by 1.5 percent to adjust for inflation and prepare for upcoming capital projects. The extra revenue is accounted for in a transfer to the capital reserve fund to save money for upcoming capital projects.

Fund Transfers

Fund transfers consist of revenues resulting from transfers from other funds. The largest transfer use to be from the Water and Sewer Fund to General Fund to account for water and sewer related expenses in the finance and administration departments. The Local Government Commission now recommends different accounting for reimbursements from one fund to another so the costs are more accurately reflected in the fund assuming the original cost. The amount formerly transferred is now reported under the Utility Collections Operations division in the Water and Sewer Fund. Total fund transfers in FY14-15 are \$101,000 to the General Fund from the Cemetery and Community Development Funds.

Fund Balances

The City plans to appropriate fund balance from the General Fund in the FY14-15 budget. This allocation is for capital costs and within guidelines established in the City's fund balance and retained earnings policies.



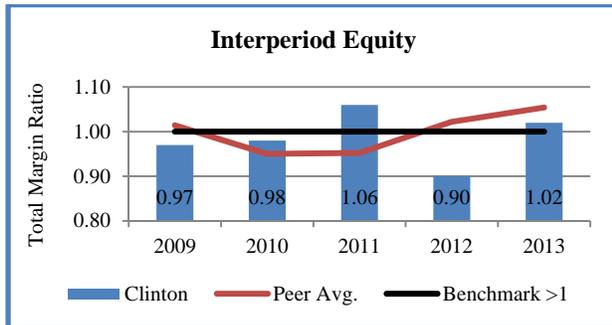
Clinton's strong financial condition is the result of conservative fiscal policies coupled with strong budgetary management. Even during the recession, the City maintained a fund balance percentage above many of its peer cities. In addition, the City has only appropriated fund balance reserves to cover capital project costs. The city's financial condition has earned it credit ratings of A+ from Standard & Poor's Corporation, A3 with Moody's Investors Service Inc., and an 82 from the North Carolina Municipal Council. These ratings represent strong financial standing and are among the highest for municipalities of similar size.

Several financial dimensions and indicators, such as service obligation, dependency, financing obligation, solvency, and leverage illustrate the city's financial condition. This section presents the city's financial condition in terms of these indicators and in comparison with peer cities to illustrate Clinton's financial strength. The peer group in these analyses includes five (5) municipalities that share similar characteristics to Clinton in terms of population, geography, assessed value, services provided, and annual operating budget. The data in these analyses are collected from the Local Government Commission (LGC) and, therefore, do not include debt that does not require LGC approval.

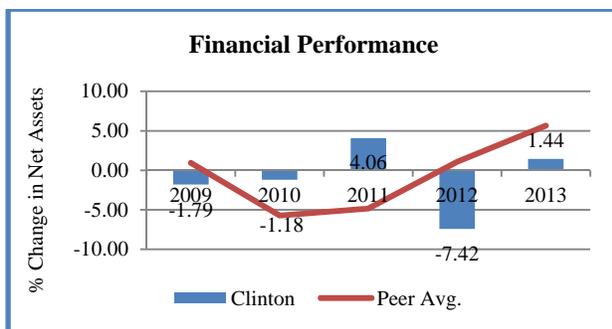
For the charts below, blue borders identify resource flow indicators and red borders identify resource stock indicators. The analyses examine governmental activities, the General Fund, and the Water and Sewer Fund.



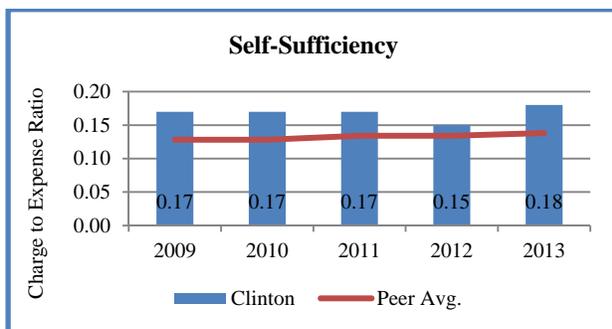
Financial Condition Analysis of Governmental Activities



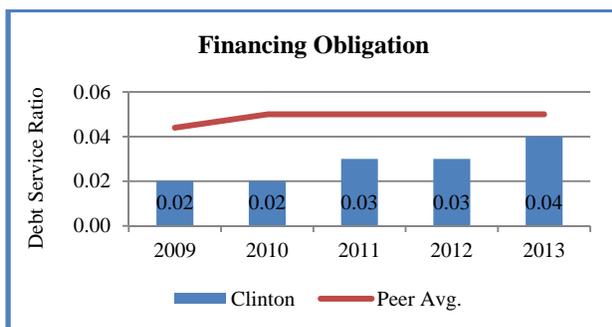
Interperiod equity measures whether or not a local government lived within its financial means. The total margin ratio (total financial resources divided by total financial obligations) is used to analyze this dimension of resource flow. A ratio of one or higher indicates resources met or exceeded obligation.



Financial performance shows how much a government's financial position improved or deteriorated because of resource flow. The percent change in net assets is calculated as the change in net assets divided by net assets, beginning. A positive percent change indicates an improved financial position.



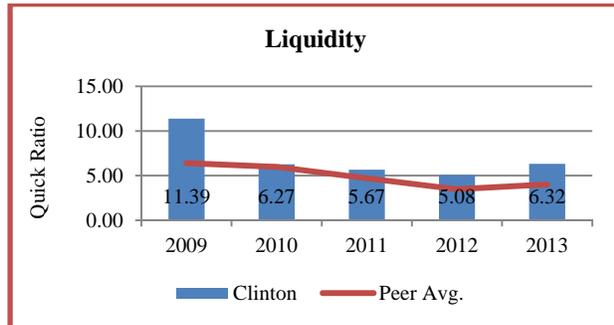
Self-sufficiency addresses the extent to which charges for services covered total expenses. The charge-to-expense ratio is calculated as charges for services divided by total expenses. A ratio of one or higher indicates that service charges cover expenses.



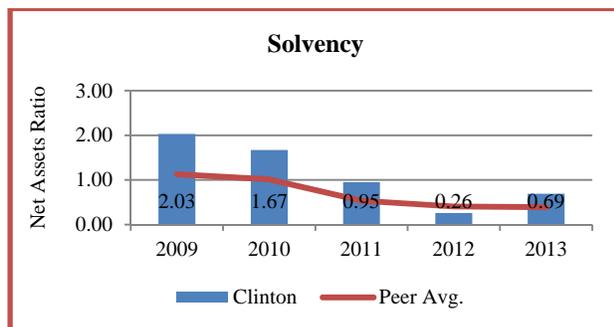
Financing obligation looks at service flexibility by determining the amount of total expenses committed to annual debt service. The debt service ratio is calculated as annual debt service divided by total expenses. A high ratio may restrict the availability of services as resources are committed to debt service.



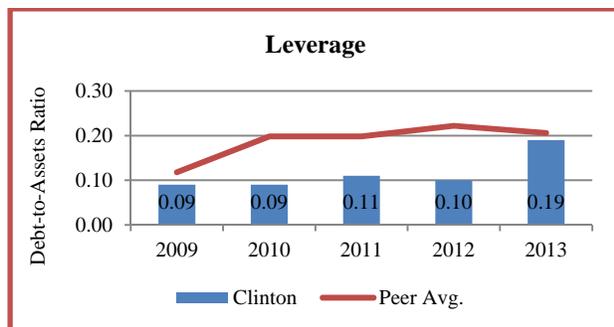
Governmental Activities Continued



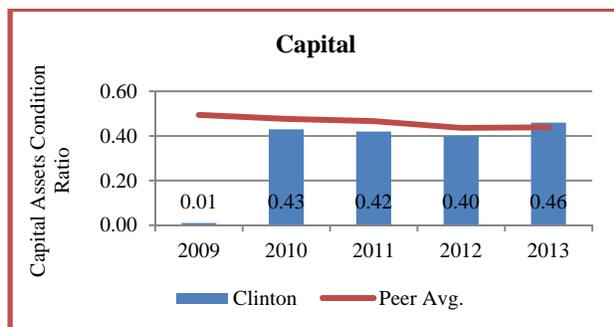
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio (cash & investments divided by current liabilities) is used to analyze this dimension of resource stock. A high ratio indicates the ability to meet short-term obligations.



Solvency measures a government's ability to meet long-term obligations. The net assets ratio is calculated as unrestricted net assets divided by total liabilities. A high ratio indicates the ability to meet long-term obligations.



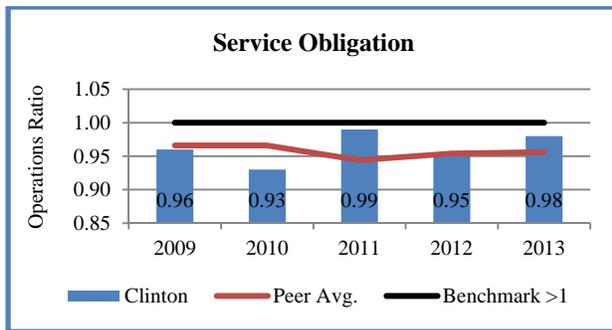
Leverage measures the extent to which total assets are financed with long-term debt. The debt-to-assets ratio is calculated as long-term debt divided by total assets. A high ratio may indicate too much reliance on debt for financing assets.



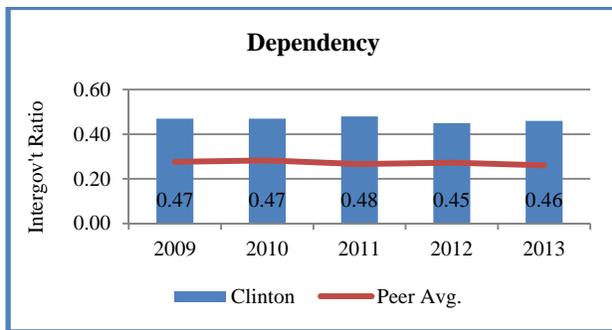
Capital is the condition of capital assets as defined by their remaining useful life. The capital assets condition ratio is calculated as accumulated depreciation divided by capital assets being depreciated. This result is then subtracted from one. Higher ratios indicate adequate investment in capital needs.



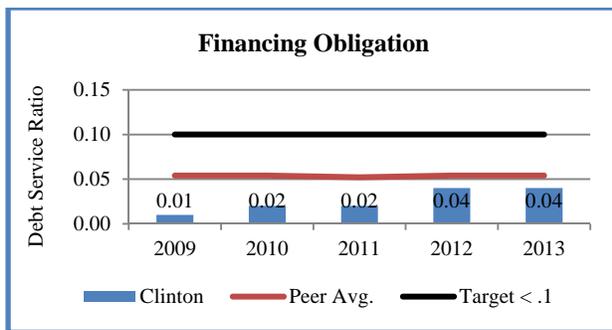
Financial Condition Analysis of the General Fund



Service obligation measures whether or not a government's annual revenues were sufficient to pay for annual operations. The operations ratio is calculated as total revenues divided by total expenditures (plus transfers to debt service fund). A ratio of one or higher indicates revenues are sufficient to cover expenditures.



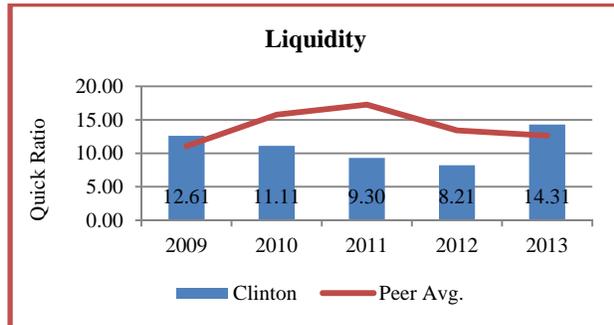
Dependency measures the extent to which a government relies on other governments for resources. The intergovernmental ratio is calculated as total intergovernmental revenue divided by total revenue. Higher ratios may indicate a heavy reliance on other governments for revenues.



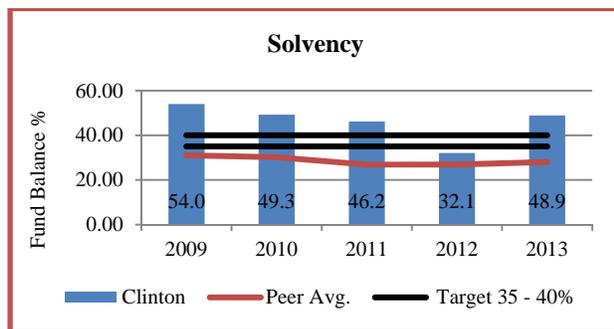
Financing obligation addresses service flexibility or the amount of expenditures committed to annual debt service. The debt service ratio is calculated as debt service divided by total expenditures (plus transfers to debt service fund). A high debt service ratio may reduce the ability to provide other services as resources are committed to debt.



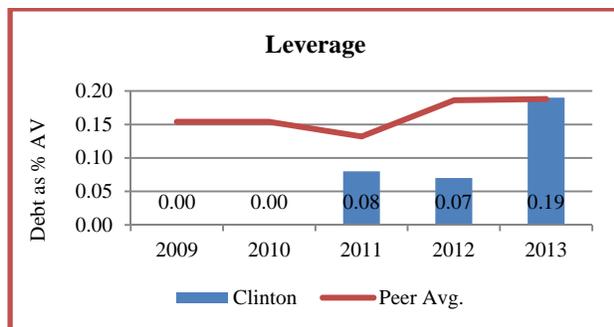
General Fund Continued



Liquidity measures a government's ability to meet its short-term obligations. The quick ratio is calculated as cash & investments divided by current liabilities. A high ratio indicates ability to meet short-term obligations.



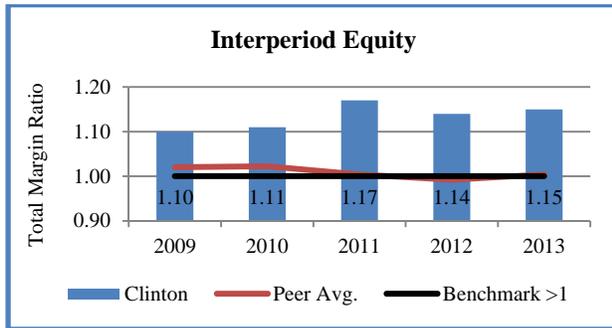
Solvency measures a government's ability to meet long-term obligations. Fund balance as a percentage of expenditures is calculated as available fund balance divided by expenditures plus transfers out. A high percentage indicates ability to meet long-term obligations. For further discussion on fund balance, refer to the fund balance section of the budget,



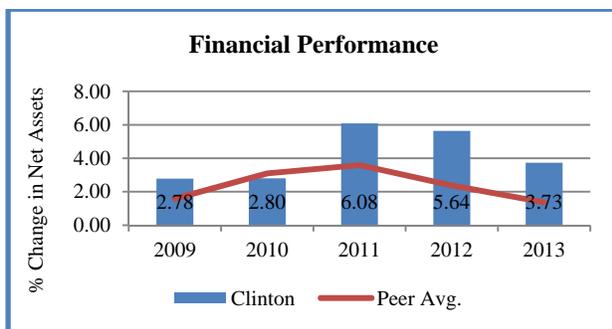
Leverage measures the extent to which a government relies on tax-supported debt. The ratio of debt as a percentage of assessed value is calculated as tax-supported, long-term debt divided by assessed value. A high ratio may indicate over reliance on debt.



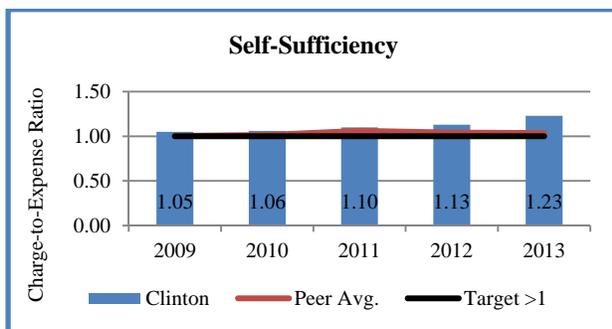
Financial Condition Analysis of the Water & Sewer Fund



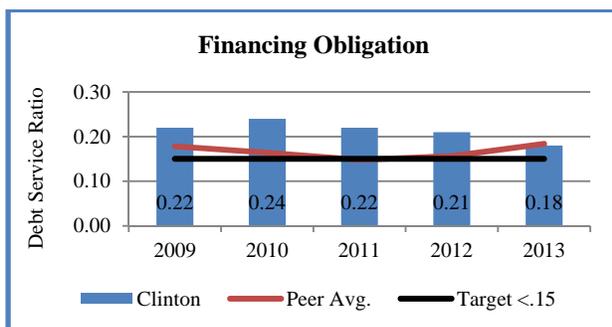
Interperiod equity measures whether or not a local government lived within its financial means. The total margin ratio (total financial resources divided by total financial obligations) is used to analyze this dimension of resource flow. A ratio of one or higher indicates resources met or exceeded obligation.



Financial performance shows how much a government's financial position improved or deteriorated because of resource flow. The percent change in net assets is calculated as the change in net assets divided by net assets, beginning. A positive percent change indicates an improved financial position.



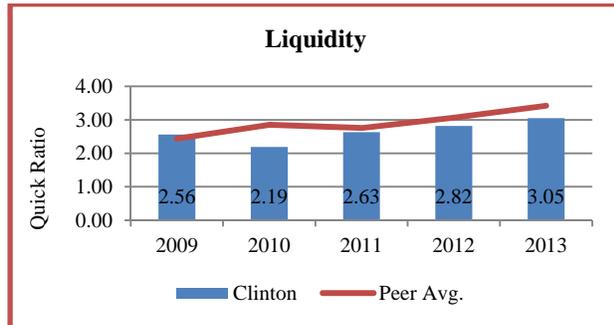
Self-sufficiency addresses the extent to which charges for services covered total expenses. The charge-to-expense ratio is calculated as charges for services divided by total expenses. A ratio of one or higher indicates that service charges cover expenses.



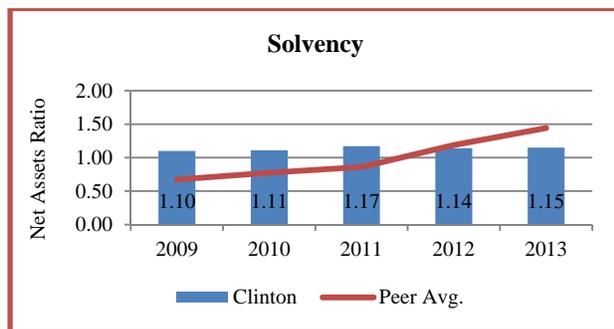
Financing obligation looks at service flexibility by determining the amount of total expenses committed to annual debt service. The debt service ratio is calculated as annual debt service divided by total expenses. A high ratio may restrict the availability of services as resources are committed to debt service.



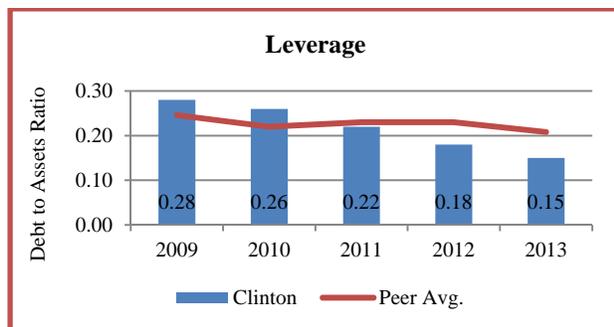
Water & Sewer Fund Continued



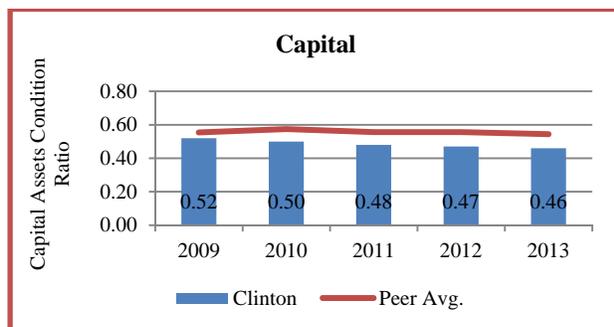
Liquidity measures a government's ability to meet its short-term obligations. The quick ratio (cash & investments divided by current liabilities) is used to analyze this dimension of resource stock. A high ratio indicates the ability to meet short-term obligations.



Solvency measures a government's ability to meet long-term obligations. The net assets ratio is calculated as unrestricted net assets divided by total liabilities. A high ratio indicates the ability to meet long-term obligations.



Leverage measures the extent to which total assets are financed with long-term debt. The debt-to-assets ratio is calculated as long-term debt divided by total assets. A high ratio may indicate too much reliance on debt for financing assets.



Capital is the condition of capital assets as defined by their remaining useful life. The capital assets condition ratio is calculated as accumulated depreciation divided by capital assets being depreciated. This result is then subtracted from one. Higher ratios indicate adequate investment in capital needs.



Fund balance is the difference between the assets and liabilities in a fund. Fund balance acts as a reserve or “rainy day” fund for unanticipated incidents or opportunities. Revenues and expenditures in the budget are estimates for the current fiscal year. Often, revenues and expenditures do not exactly offset each other at the end of the fiscal year. If revenues exceed expenditures, the result is a surplus of money added to the fund balance. If expenditures exceed revenues, the result is a deficit and money is withdrawn from the fund balance to balance the budget.

The North Carolina Local Government Commission (LGC) recommends units of government retain an amount of unreserved fund balance in the General Fund of at least eight (8) percent of appropriations of the fund. Clinton City Council has adopted a policy recommending the City maintain a fund balance between 35 and 40 percent for the General Fund and 47 and 53 percent for the Water and Sewer Fund.

Purpose of Fund Balance

Fund Balance is available to help balance the City’s budget in the event expenditures exceed revenues. A strong fund balance helps the City achieve a solid bond rating but also helps the City in other ways, including:

- paying for unexpected expenses or to make up for revenue shortfalls,
- balancing the budget without increasing taxes or rates,
- responding to emergencies,
- taking advantage of unexpected opportunities, and
- paying for capital projects or needs without needing to borrow money.

Issues Concerning Fund Balance

An inadequate fund balance can lead to cash flow problems, disruption of services, or the inability of the City to respond in an emergency. Building a strong fund balance requires a substantial amount of time and often includes increases in taxes and fees and/or significant expenditures cuts. For these reasons fund balance should be managed effectively to ensure it is not regularly used to offset operating deficits. While a strong fund balance provides the City with flexibility and financial security, excessive fund balance also can be an indicator that taxes or fees are too high or that the City may not be spending money adequately to respond to the needs of citizens or the organization.

Amount of Fund Balance

The LGC recommends a minimum fund balance of eight (8) percent but most local governments carry a higher percentage. Good benchmarks for the appropriate amount of fund balance include ensuring enough revenue to avoid cash flow problems, typically about four to six (4-6) months of operating expenses, and the average fund balance percentage within a peer group. The average fund balance for North Carolina municipalities in Clinton’s population range, not operating an electric system, is 71.42 percent. This group is designated by the LGC as municipalities with populations between 2,500 and 10,000. This percentage is skewed toward a higher value because

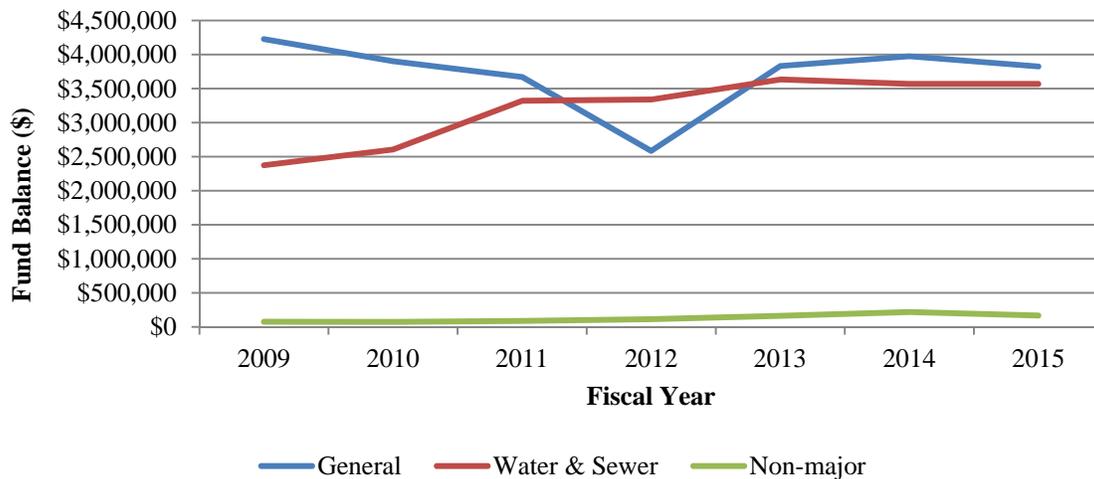


smaller municipalities often carry higher fund balances percentages because they have smaller budgets. Clinton’s policy for the General Fund is to maintain a fund balance of 35 to 40 percent, which is equivalent to four (4) months of operating expenses. There are no general guidelines for fund balance levels in enterprise funds, such as the Water and Sewer Fund. The City has adopted a 47 to 53 percent (6 months equivalent) goal for the Water and Sewer Fund. The chart below includes unassigned and assigned fund balance for the General Fund and Non-major Funds and all retained earnings for the Water and Sewer Fund.

The budget discusses the city’s use of fund balance for FY14-15 in the revenues sections for each fund.

Clinton Fund Balance							
Fund	2009	2010	2011	2012	2013	2014	2015
General	\$4,227,628	\$3,902,397	\$3,670,722	\$2,583,854	\$3,832,487	\$3,974,185	\$3,824,185
<i>% Change</i>	-7.29%	-7.69%	-5.94%	-29.61%	48.32%	3.70%	-3.77%
<i>Fund Balance %</i>	49.54%	45.40%	44.98%	29.19%	39.84%	45.01%	43.81%
<i>Months Equiv.</i>	5.95	5.45	5.40	3.50	4.78	5.40	5.26
Water & Sewer	\$2,374,353	\$2,606,010	\$3,320,089	\$3,339,917	\$3,632,530	\$3,567,949	\$3,567,949
<i>% Change</i>	32.07%	9.76%	27.40%	0.60%	8.76%	-1.78%	0.00%
<i>Fund Balance %</i>	53.55%	54.11%	78.62%	74.90%	76.70%	72.99%	74.50%
<i>Months Equiv.</i>	6.43	6.49	9.43	8.99	9.20	8.76	8.94
Non-major	\$75,072	\$72,154	\$85,501	\$110,594	\$160,069	\$216,011	\$166,011
<i>% Change</i>	36.27%	-3.89%	18.50%	29.35%	44.74%	34.95%	-23.15%
<i>Fund Balance %</i>	242.92%	112.15%	170.44%	138.58%	200.56%	277.61%	140.81%
<i>Months Equiv.</i>	29.15	13.46	20.45	16.63	24.07	33.31	16.90

Clinton Fund Balances





The City may choose to take on debt through financing to pay for major projects or large equipment. Issuing debt to pay for major projects and equipment allows the City to reduce its immediate burden to pay for large capital projects. This allows the cost to be spread out over time and shares the financing burden among the taxpayers who receive the most benefit from the project. North Carolina General Statute 159-55 limits local government debt to a maximum of eight (8) percent of the unit's taxable assessed valuation, which is \$55,839,614 for Clinton as of July 2013.

Types of Debt Financing

The following is a common list of financing options used by local governments in North Carolina to issue debt.

General Obligation Bonds

General Obligation (GO) bonds require voter approval because the debt is secured by the taxing power of the local government. When a local government issues GO bonds they promise to pay back the loan by using all revenue available at its disposal, including its ability to raise taxes. GO bonds in North Carolina require approval of the North Carolina Local Government Commission (LGC). GO bonds typically have the lowest interest rates and twenty-year terms. The City will not consider GO bonds for any project unless the cost exceeds \$2 million.

Revenue Bonds

Revenue bonds are secured and repaid from specific revenues and can only be used to finance revenue-producing projects. Revenues earned from these projects are used to repay the bond. These revenues are most often the net earnings from enterprise or self-supporting utilities. Revenue bonds are commonly used to finance water and sewer capital improvements. The LGC requires an independent, nationally recognized consulting firm to conduct a feasibility study and that revenues from the project be 20 percent greater than total debt service costs and operating expenses of the projects. The city will not consider revenue bonds for utility projects unless the cost exceeds \$3 million.

Installment Purchase Agreements

Installment purchase (IP) (or lease-purchase) financing can be either short-term or long-term. IP agreements allow local governments to borrow money at a lower rate than conventional loans because lenders do not have to pay taxes on the interest portion of the payments it receives. This type of financing is typically used for items such as equipment and vehicles. For large IP agreements, the LGC must approve the debt. Installment purchasing presents the best option for most of the city's current capital needs.

Certificates of Participation

Certificates of Participation (COPs) operate similar to revenue bonds and typically have higher interest rates than GO bonds because the debt is secured by funds resulting from project being



financed and cannot be secured by the “full faith and credit” of the government. The local government uses revenue to pay off debt on a capital project. However, unlike revenue bonds, local governments can use the revenue from the entire unit to pay off the debt and are not limited to using revenue only produced by the financed project. COPs are typically financed for ten- to twenty-year terms. This type of financing should be considered for a revenue-generating project.

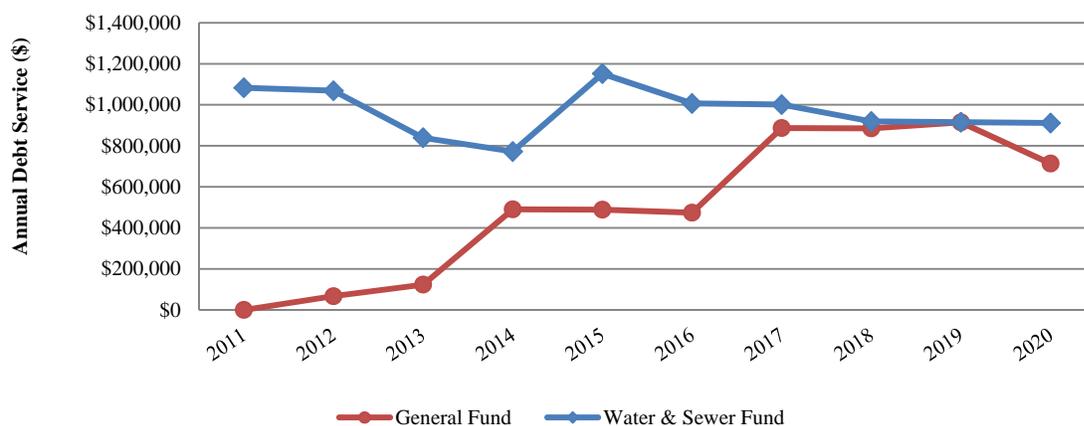
Tax Increment Financing Bonds

Tax Increment Financing (TIF) bonds are high risk for investors because the debt is secured on anticipated increases in property value. A TIF project begins by designating an area as a TIF district and determining a base property value. The base valuation is set for a specific number of years, during which time public and private investments should improve the property. The increase in value over the base valuation is the increment. Local governments continue to accrue taxes levied on the base valuation for normal operations. Additional taxes levied on the increment are for the repayment of debt service or other qualifying needs associated with the TIF. At the end of the specified time, all debt associated with the TIF is amortized and all tax revenues can be used at the discretion of the local government. A successful TIF project is dependent upon an increase in the property value of the designated district. The inherent risk in TIF is the assumption that property values will increase enough to repay the associated debt. TIF bonds can be financed for up to thirty years.

Clinton’s Debt Obligation

As of June 30, 2014, the City’s debt obligation is \$5,757,553. Approximately \$3 million is in the General Fund and \$2.7 million in the Water & Sewer Fund. All of the City’s General Fund debt is financed through installment purchase agreements. The City intends to issue \$195,000 in General Fund debt for FY14-15 for a new fire pumper. Eighty-eight (88) percent of debt in the Water and Sewer Fund is financed through state revolving loans. The FY2014-2015 budget includes interim revenue bond financing for the water production plant expansion and installment purchase financing for an elevated water tank in the Water and Sewer Fund.

**Clinton Annual Debt Service
(Including Future CIP Projects)**





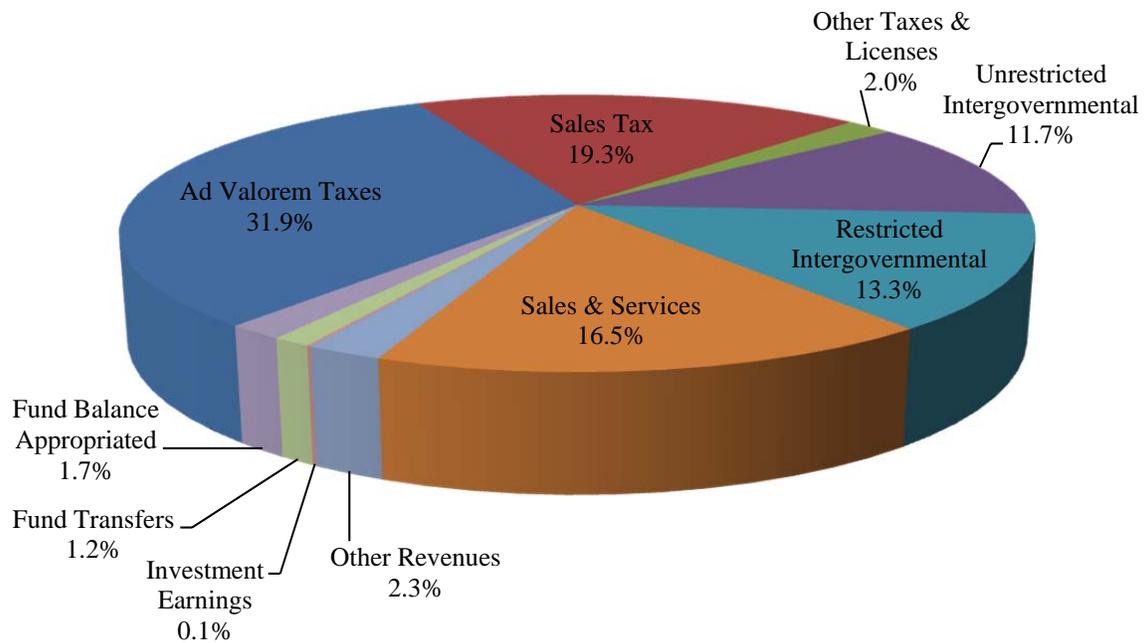
Clinton Debt Obligation									
General Fund									
Issue Year	Project / Equipment	Finance Type	\$ Issued	Term	Rate	Calendar Year Retired	FY14-15 Principal	FY14-15 Interest	FY14-15 Debt Service
2010	City Hall Renovation	Installment Purchase	\$500,000	10	3.88%	2020	\$50,000	\$11,865	\$61,865
2011	Vacuum Truck	Installment Purchase	\$93,700	3	1.66%	2014	\$37,318	\$615	\$37,933
2012	Police Software	Installment Purchase	\$115,692	5	8.50%	2016	\$22,064	\$3,225	\$25,289
2013	Mack Garbage Truck Remount	Installment Purchase	\$112,400	3	1.62%	2015	\$37,463	\$1,224	\$38,687
2013	Mack Garbage Truck	Installment Purchase	\$190,278	3	1.57%	2015	\$63,421	\$2,007	\$65,428
2013	Knuckle Boom Truck	Installment Purchase	\$112,000	3	1.71%	2015	\$37,330	\$1,288	\$38,617
2013	Sutphen Fire Truck	Installment Purchase	\$635,000	10	2.27%	2022	\$58,580	\$13,114	\$71,695
2013	Downtown Ph. 1 & 2 Refinance	Installment Purchase	\$893,066	12	2.19%	2024	\$66,187	\$17,810	\$83,997
2013	Downtown Phase 3	Installment Purchase	\$1,000,000	20	3.50%	2033	\$35,969	\$34,402	\$70,371
			\$3,652,136						\$493,882
Water & Sewer Fund									
Issue Year	Project / Equipment	Finance Type	\$ Issued	Term	Rate	Calendar Year Retired	FY14-15 Principal	FY14-15 Interest	FY14-15 Debt Service
1994	Wastewater Plant Expansion	State Revolving Loan	\$5,134,658	20	3.39%	2014	\$256,733	\$8,690	\$265,423
1999/2003	Well Fill Purification	Installment Purchase	\$2,000,000	15	3.83%	2014	\$177,300	\$6,791	\$184,091
2006	Industrial Sewer Capacity I	State Revolving Loan	\$768,373	10	2.31%	2017	\$76,837	\$5,313	\$82,151
2007	Industrial Sewer Capacity II	State Revolving Loan	\$2,525,098	15	2.10%	2024	\$168,335	\$35,350	\$203,685
2009	Industrial Sewer Capacity III	State Revolving Loan	\$242,152	20	2.10%	2030	\$11,507	\$3,866	\$15,373
2010	ARRA Clear Well	Installment Purchase	\$152,016	20	0.00%	2030	\$7,143	\$0	\$7,143
2011	Vacuum Truck Track Loader	Installment Purchase	\$74,534	3	1.66%	2014	\$19,685	\$331	\$20,017
			\$10,896,831						\$777,882
Total			\$14,548,967						\$1,271,764



Revenues by Source

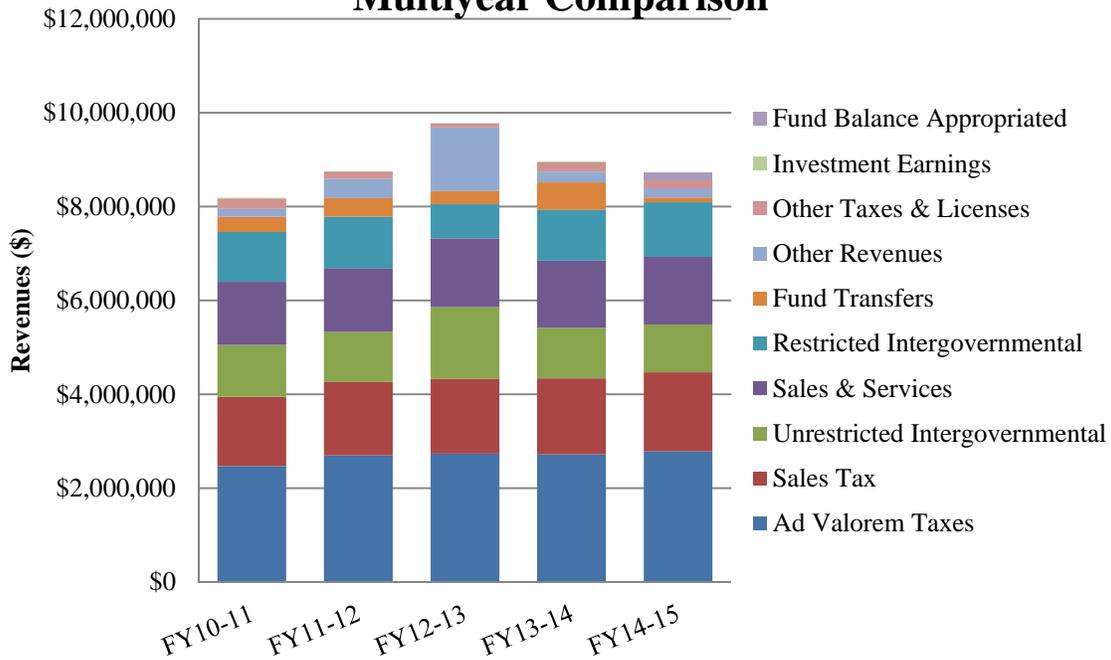
General Fund Revenues by Source					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Ad Valorem Taxes	\$2,749,269	\$2,746,000	\$2,724,220	\$2,786,500	1.47%
Sales Tax	\$1,596,151	\$1,617,000	\$1,617,000	\$1,681,000	3.96%
Other Taxes & Licenses	\$73,464	\$183,300	\$196,000	\$176,500	-3.71%
Unrestricted Intergovernmental	\$1,077,031	\$1,095,600	\$1,077,117	\$1,020,300	-6.87%
Restricted Intergovernmental	\$1,099,722	\$1,094,690	\$1,078,940	\$1,161,400	6.09%
Sales & Services	\$1,482,107	\$1,425,500	\$1,430,824	\$1,443,050	1.23%
Other Revenues	\$1,363,862	\$209,400	\$229,340	\$196,500	-6.16%
Investment Earnings	\$9,701	\$17,500	\$17,500	\$12,000	-31.43%
Fund Transfers	\$439,500	\$588,890	\$588,890	\$101,000	-82.85%
Fund Balance Appropriated	\$0	\$31,311	\$0	\$150,000	379.06%
Total	\$9,890,806	\$9,009,191	\$8,959,831	\$8,728,250	-3.12%

General Fund Revenues by Source FY14-15





General Fund Revenues by Source: Multiyear Comparison



Source Descriptions

Ad Valorem Taxes

Ad valorem taxes are taxes paid on real and personal property located within the Clinton city limits. Taxes for real and personal property are levied based upon the preceding January 1 valuations of the property and the tax rate established by City Council. Sampson County revalues real and personal property every eight years, with one recently occurring in 2011. The City contracts with the Sampson County Tax Department to levy and collect ad valorem taxes. The City’s average collection is 98 percent. Ad valorem taxes typically comprise approximately one-third of all General Fund revenues with an estimated \$2.78 million in FY14-15 at a tax rate of \$.40.

Sales Tax

The State of North Carolina collects local option sales tax on behalf of Sampson County. The local option sales tax rate of \$0.025 consists of four separate taxes authorized by North Carolina General Statutes: Article 39 at \$0.01, Article 40 at \$0.005, Article 42 at \$0.005 and Article 44 at \$0.005. In October of 2008, the State eliminated the per capita portion of the Article 44 sales tax and replaced it with a “hold harmless” reimbursement. This local government sales and use tax is applied to sales made in the county and is allocated among the county and municipalities within the county on a per capita basis. In the past, sales tax revenues have represented the General Fund’s second largest revenue source and the same holds true for FY14-15 at \$1.68 million.



Other Taxes & Licenses

Automobile and privilege licenses comprise “other taxes and licenses” category. The automobile licenses revenue is from fees paid by Clinton citizens on their vehicle tags. These fees generate \$30,000 to \$35,000 a year. Privilege licenses fees are paid by citizens and businesses who wish to conduct business activities in the city. Privilege licenses represent \$140,000 in the FY14-15 budget.

Unrestricted Intergovernmental

The largest portion of unrestricted intergovernmental revenues consists of Utility Franchise Taxes (CATV, electric, gas, and telecommunications), ABC revenues, and the Beer and Wine Tax. CATV franchise taxes are applied to the gross receipts of cable service and direct-to-home satellite service retailers on the video programming provided to subscribers in the State. Utility franchise taxes represent the largest amount of unrestricted intergovernmental revenues at \$844,300. The tax is based on gross receipts of the sales of utility companies within the City’s corporate limits. ABC revenues come directly from the Clinton ABC Board and represent 80 percent of ABC profits. Unrestricted ABC revenues represent \$115,000 in the FY14-15 budget. The State levies a beer and wine tax on the sale of malt beverages, fortified wine, and unfortified wine. The State annually distributes a percentage of the tax on the sales of these beverages generated within the City’s corporate limits. Beer and wine tax revenues are \$36,000 in the FY14-15 budget.

Restricted Governmental

Restricted intergovernmental revenues include Powell Bill funds and other federal, state, or local government funds or grants that are restricted for a specific purpose. Powell Bill revenue is the annual appropriation from the State Highway Fund for the proceeds from a one and three-fourth ($1\frac{3}{4}$) cents tax on each gallon of motor fuel sold within the state. The State calculates the annual Powell Bill distribution based on population and the number of road miles maintained by the City. Fire tax collections represent revenues collected from residents within the Clinton Fire District who do not live within the city’s corporate limits. The tax rate is \$.10 as set by the County Commissioners. The City receives annual revenues from the Clinton City School system and Sampson Community College to cover the costs associated with providing resource officers on school campuses. Sampson County contracts with the City to provide planning services for the county and provides funds for half the department’s costs. The City expects to receive \$1.16 million in restricted intergovernmental revenues in FY14-15.

Sales & Services

Sales and services fees primarily consist of revenues from residential and commercial garbage collection and recreation participation and facility user fees. Residential garbage collection accounts for \$590,000 in the FY14-15 budget and commercial collection and cardboard container rentals account for \$693,000. The residential garbage collection rate for FY14-15 is \$15.00. Recreation participation and facility user fees represent \$74,000 in the FY14-15 budget.



Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT), a First Citizens Bank money market account, and CDs. Investment earnings are down significantly since the decline in the economy in 2008. Investment earnings account for \$12,000 in the FY14-15 budget.

Fund Transfers

Fund transfers consist of revenues resulting from transfers from other funds. A transfer of \$51,000 from the Cemetery Fund is for equipment and maintenance directly related to upkeep of the city's cemeteries. A transfer of \$50,000 from the Community Development Fund is for the construction of sidewalks. A decrease of 82 percent in fund transfers is due to different accounting of enterprise activities paid for by the General Fund, which use to be the transfer from Water and Sewer Fund. Transfers represent \$101,000 in the FY14-15 budget.

Other Revenues

Other revenues represent miscellaneous revenues such as court fees, parking fines, or false alarm fines that do not easily fit into other categories. These revenues account for \$196,500 in the FY14-15 budget.

Fund Balance Appropriated

Allocations from fund balance represent use of reserve funds. The City typically uses reserves for specific capital projects, onetime opportunities, or emergency operations. An appropriation of \$150,000 from fund balance in the FY14-15 General Fund budget is for capital costs, including fire and police vehicles.



Revenues by Line Item

General Fund Revenues						
Line Item Description	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Dollar Change	Percent Change
Prior Year Taxes	\$60,201	\$48,000	\$41,200	\$45,000	(\$3,000)	-6.25%
Current Year Taxes	\$2,513,498	\$2,476,600	\$2,514,080	\$2,538,000	\$61,400	2.48%
Fire Tax Collections	\$449,527	\$430,000	\$416,630	\$490,000	\$60,000	13.95%
Vehicle Taxes	\$227,341	\$245,000	\$226,480	\$227,000	(\$18,000)	-7.35%
Rental Vehicle Tax	\$13,382	\$13,000	\$13,500	\$13,500	\$500	3.85%
City School Police Officer	\$94,328	\$97,100	\$97,154	\$104,600	\$7,500	7.72%
HUD Officers	\$42,565	\$42,600	\$42,565	\$42,000	(\$600)	-1.41%
Community College/Police Officer	\$55,464	\$57,300	\$57,300	\$57,800	\$500	0.87%
Insurance Revenue	\$33,181	\$15,000	\$15,000	\$10,000	(\$5,000)	-33.33%
Payment In Lieu Of Taxes	\$17,246	\$18,200	\$18,202	\$18,000	(\$200)	-1.10%
Tax Discounts	(\$33,299)	\$0	(\$31,900)	\$0	\$0	
Collection Fee	(\$55,252)	(\$55,100)	(\$55,040)	(\$54,000)	\$1,100	-2.00%
Lot Cleaning	\$8,029	\$10,000	\$4,000	\$10,000	\$0	0.00%
Demolition Reimbursement	\$11,656	\$10,000	\$6,300	\$10,000	\$0	0.00%
Tax Penalties & Interest	\$23,399	\$18,500	\$15,900	\$17,000	(\$1,500)	-8.11%
Auto License	\$30,375	\$51,800	\$45,000	\$35,000	(\$16,800)	-32.43%
Privilege License	\$41,630	\$130,000	\$150,000	\$140,000	\$10,000	7.69%
Admin. Fee For Intin. Merchants	\$900	\$1,000	\$500	\$1,000	\$0	0.00%
Precious Metal Fees	\$560	\$500	\$500	\$500	\$0	0.00%
Hold Harmless Funds	\$71,853	\$37,800	\$37,863	\$0	(\$37,800)	-100.00%
Franchise Tax Video Program	\$54,560	\$43,400	\$42,000	\$41,500	(\$1,900)	-4.38%
Interest Earned	\$9,701	\$17,500	\$17,500	\$12,000	(\$5,500)	-31.43%
Miscellaneous Revenue	\$70,407	\$30,000	\$22,000	\$25,000	(\$5,000)	-16.67%
Rent- Fontana St.	\$48,000	\$48,000	\$48,000	\$48,000	\$0	0.00%
Rent-Cell tower	\$0	\$31,000	\$31,000	\$32,500	\$1,500	4.84%
Sale of Property	\$56,930	\$34,900	\$72,500	\$60,000	\$25,100	71.92%
Franchise Tax Electric	\$623,407	\$651,000	\$652,000	\$655,000	\$4,000	0.61%
Franchise Tax Piped Gas	\$44,452	\$40,300	\$34,500	\$35,000	(\$5,300)	-13.15%
Franchise Tax Telecomm	\$112,529	\$125,300	\$117,500	\$112,800	(\$12,500)	-9.98%
Beer & Wine	\$34,831	\$40,100	\$35,500	\$36,000	(\$4,100)	-10.22%
Powell Bill	\$255,898	\$258,400	\$258,403	\$258,500	\$100	0.04%
Local Gov't 1% Sales Tax(39)	\$514,131	\$508,000	\$508,000	\$523,000	\$15,000	2.95%
Local Gov't 1/2% Sales Tax(40)	\$401,245	\$414,000	\$414,000	\$433,000	\$19,000	4.59%
Local Gov't 1/2% Sales Tax(42)	\$259,284	\$255,000	\$255,000	\$261,000	\$6,000	2.35%
Local Gov't 1/2% Sales Tax(44)	\$421,491	\$440,000	\$440,000	\$464,000	\$24,000	5.45%
ABC Revenues	\$110,400	\$131,200	\$131,200	\$115,000	(\$16,200)	-12.35%
ABC Revenue-Police	\$6,144	\$6,100	\$6,138	\$6,000	(\$100)	-1.64%
NC Dept. Of Health	\$0	\$2,000	\$0	\$1,000	(\$1,000)	-50.00%

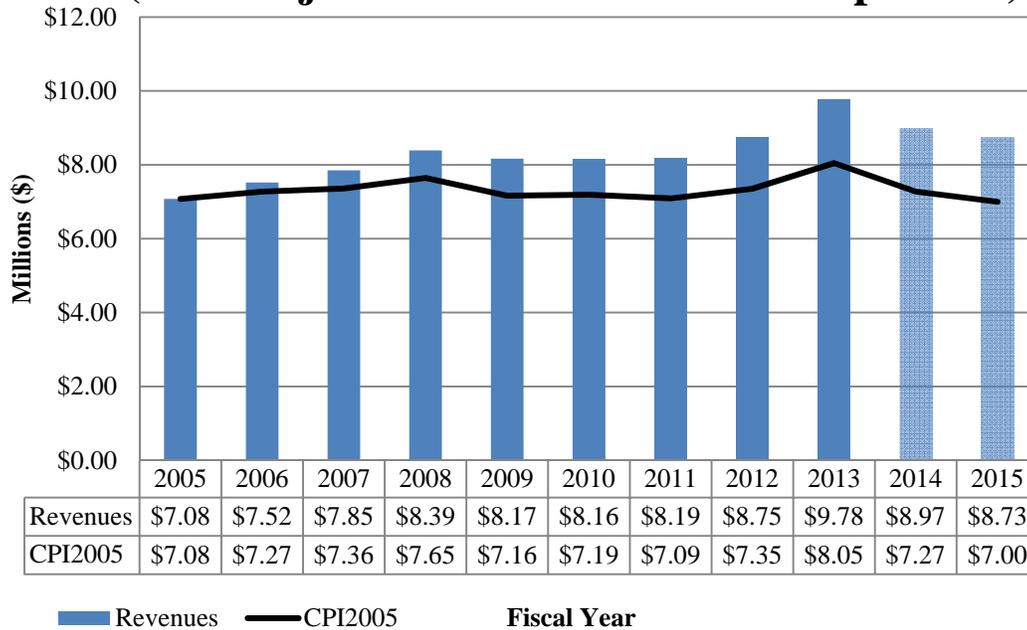


General Fund Revenues (continued)						
Line Item Description	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Dollar Change	Percent Change
Taxi Permits/Finger Prints	\$358	\$500	\$360	\$500	\$0	0
Court Fees	\$2,856	\$3,500	\$1,500	\$2,000	(\$1,500)	-42.86%
Parking Violations	\$955	\$1,000	\$840	\$1,000	\$0	0.00%
Sampson Co Contribution	\$158,950	\$163,700	\$163,700	\$164,500	\$800	0.49%
Animal Ordinance Violation	\$50	\$0	\$50	\$0	\$0	
State Bldg. Fire Protection	\$4,546	\$4,500	\$4,500	\$4,500	\$0	0.00%
Firemen's Relief Tax	\$15,390	\$15,390	\$15,000	\$15,000	(\$390)	-2.53%
False Alarm	\$11,900	\$12,000	\$12,000	\$12,000	\$0	0.00%
Rescue Tech Revenue/County	\$12,000	\$12,000	\$12,000	\$12,000	\$0	0.00%
Fire Dept. Accident Response	\$10,665	\$13,600	\$13,000	\$12,550	(\$1,050)	-7.72%
Fire Dept. Grants	\$8,317	\$0	\$0	\$0	\$0	
Sign/Zoning Permits	\$8,773	\$9,000	\$7,325	\$7,000	(\$2,000)	-22.22%
Cemetery Markers	\$4,735	\$6,000	\$2,470	\$6,000	\$0	0.00%
Tipping Fee For Dumpsters	\$678,236	\$655,000	\$659,280	\$660,000	\$5,000	0.76%
Cardboard Container Fees	\$0	\$33,000	\$33,400	\$33,000	\$0	0.00%
Garbage Collection	\$655,381	\$573,000	\$600,389	\$590,000	\$17,000	2.97%
Recycling Grant	\$75,000	\$24,000	\$24,500	\$0	(\$24,000)	-100.00%
Solid Waste Disposal Tax	\$4,860	\$5,600	\$5,500	\$5,500	(\$100)	-1.79%
Recreation Donations	\$1,050	\$5,000	\$0	\$2,500	(\$2,500)	-50.00%
Rental Fees	\$9,275	\$10,000	\$7,500	\$8,500	(\$1,500)	-15.00%
Rental Staff Fees	\$0	\$2,000	\$0	\$0	(\$2,000)	-100.00%
Recreation Misc.	\$5,230	\$5,000	\$2,000	\$3,500	(\$1,500)	-30.00%
Pool Admissions	\$10,525	\$9,000	\$9,700	\$9,000	\$0	0.00%
Concession Fees	\$785	\$1,000	\$500	\$500	(\$500)	-50.00%
Sponsorship Fees	\$7,355	\$9,000	\$6,000	\$10,000	\$1,000	11.11%
Sports Registration Fees	\$38,299	\$39,400	\$38,500	\$40,000	\$600	1.52%
Refund On Sales Tax	\$7,753	\$8,300	\$8,352	\$7,000	(\$1,300)	-15.66%
Sale of Recyclables	\$38,035	\$45,000	\$42,100	\$46,000	\$1,000	2.22%
Trans From Water & Sewer	\$399,500	\$481,890	\$481,890	\$0	(\$481,890)	-100.00%
Trans From Cemetery	\$40,000	\$107,000	\$107,000	\$51,000	(\$56,000)	-52.34%
Trans From Community Dev.	\$0	\$0	\$0	\$50,000	\$50,000	
Loan Proceeds	\$1,050,035	\$0	\$0	\$0	\$0	
Fund Balance Appropriated	\$0	\$31,311	\$0	\$150,000	\$118,689	379.06%
Total	\$9,890,806	\$9,009,191	\$8,959,831	\$8,728,250	(\$280,941)	-3.12%

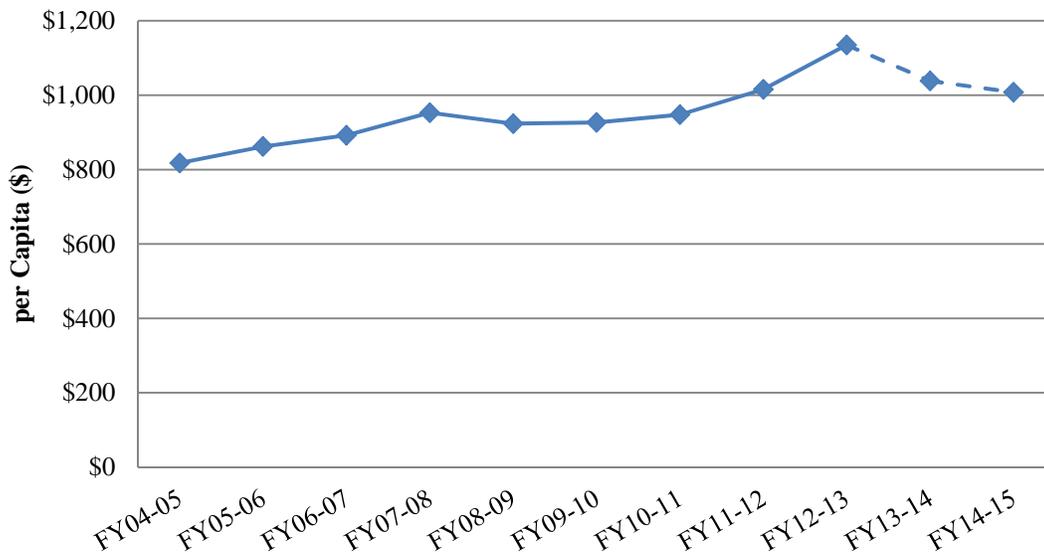


Revenue Trends

**General Fund Revenue Trends
(with Adjustment for Inflation Comparison)**



General Fund Revenue per Capita Trends

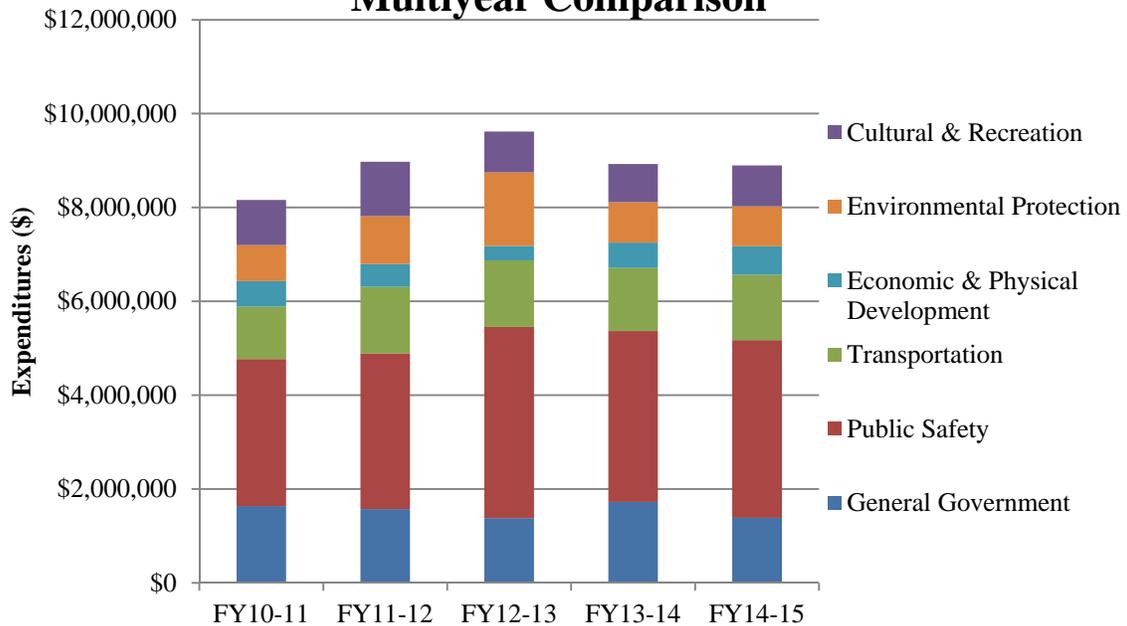




Expenditures by Function

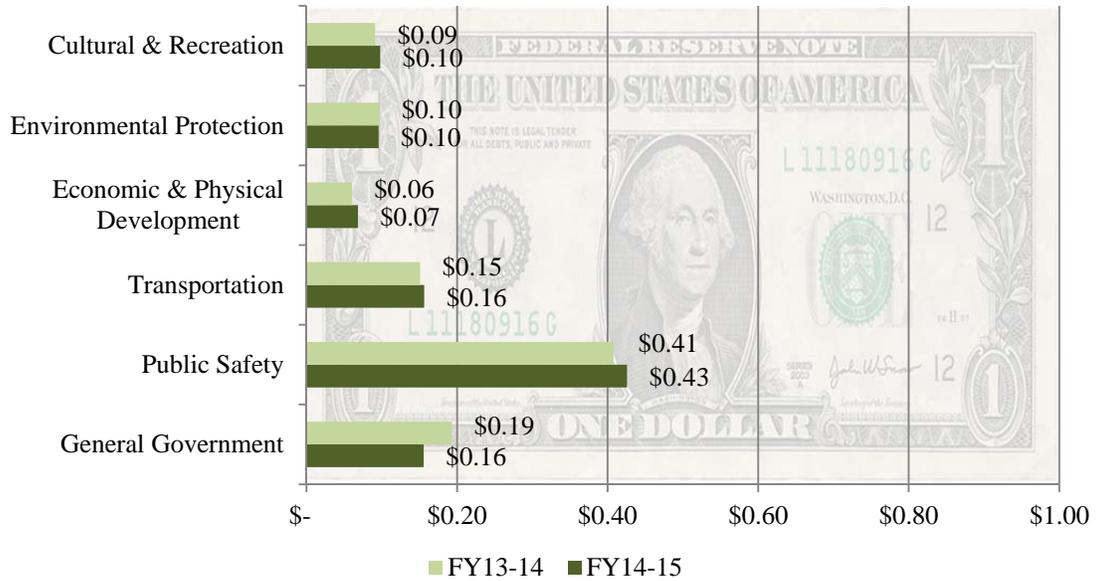
General Fund Expenditures by Function					
Function	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General Government	\$1,430,742	\$1,626,400	\$1,617,236	\$1,334,800	-17.93%
Public Safety	\$4,064,814	\$3,765,301	\$3,641,814	\$3,787,100	0.58%
Transportation	\$1,454,825	\$1,370,290	\$1,344,097	\$1,391,000	1.51%
Economic & Physical Dev.	\$506,242	\$494,900	\$460,952	\$491,350	-0.72%
Environmental Protection	\$1,374,145	\$874,500	\$863,296	\$852,000	-2.57%
Cultural & Recreation	\$881,155	\$877,800	\$815,673	\$872,000	-0.66%
Total	\$9,711,923	\$9,009,191	\$8,743,068	\$8,728,250	-3.12%

**General Fund Expenditures by Function:
Multiyear Comparison**

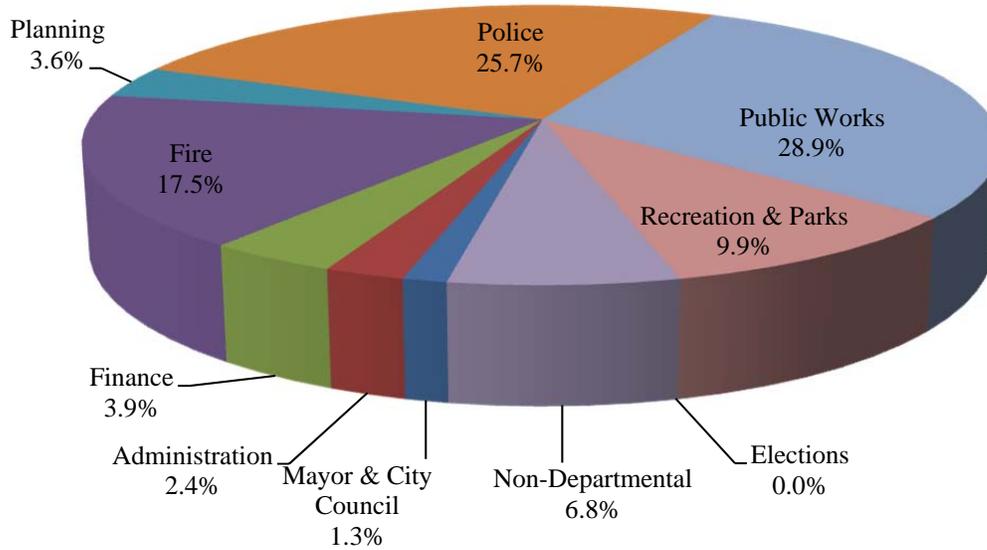




Amount of Dollar Used per General Fund Function: Current Budget vs. Proposed Budget



GF Expenditures by Department FY14-15

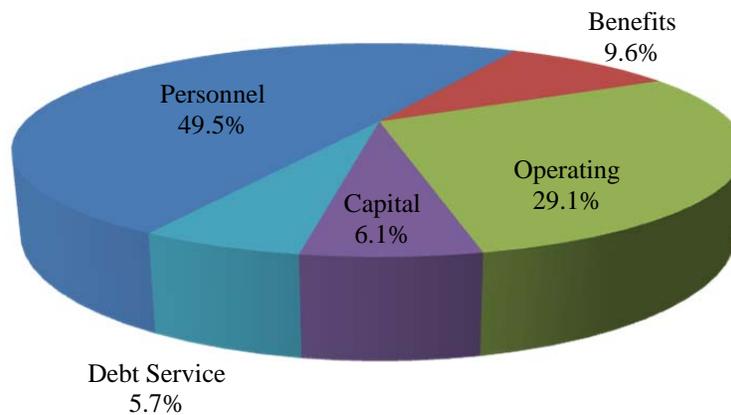




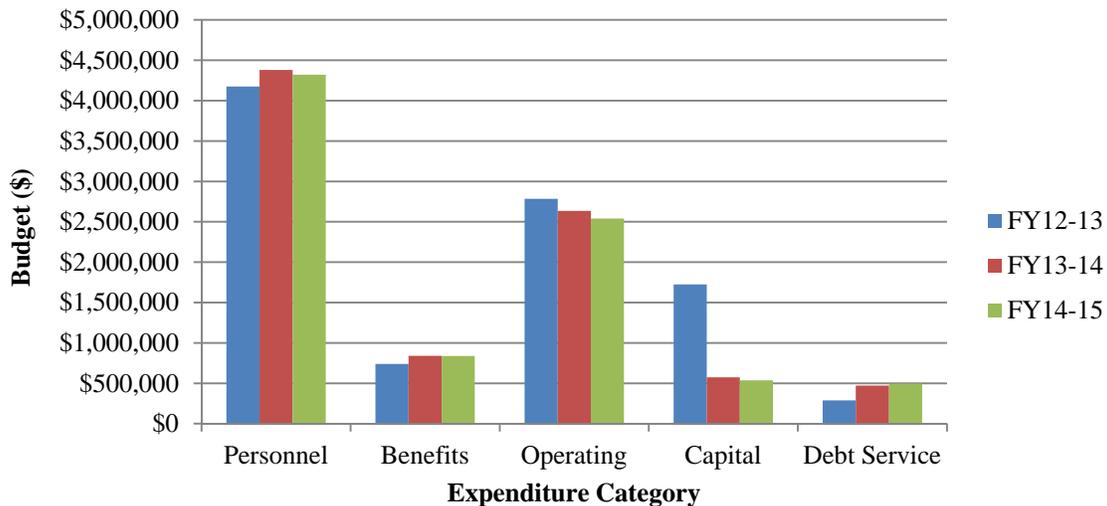
Expenditures by Type

General Fund Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$4,175,296	\$4,415,025	\$4,267,550	\$4,320,800	-2.13%
Benefits	\$740,123	\$833,900	\$796,320	\$837,500	0.43%
Operating	\$2,784,122	\$2,693,176	\$2,625,946	\$2,539,800	-5.69%
Capital	\$1,724,026	\$596,300	\$582,926	\$535,700	-10.16%
Debt Service	\$288,356	\$470,790	\$470,326	\$494,450	5.03%
Total	\$9,711,923	\$9,009,191	\$8,743,068	\$8,728,250	-3.12%

**General Fund Expenditures by Type
FY14-15**



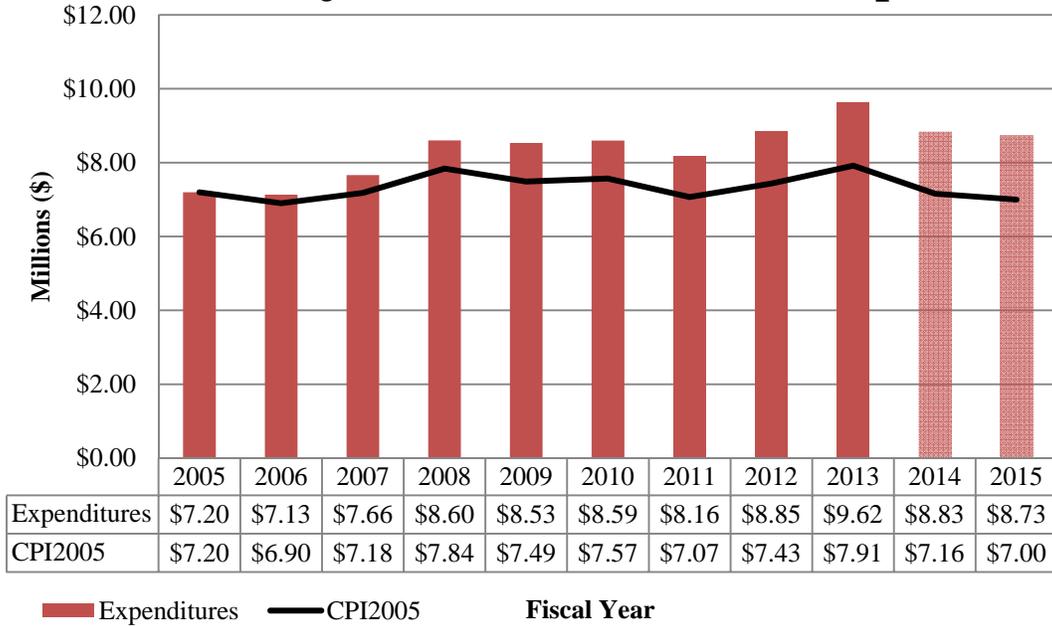
General Fund Expenditures by Type



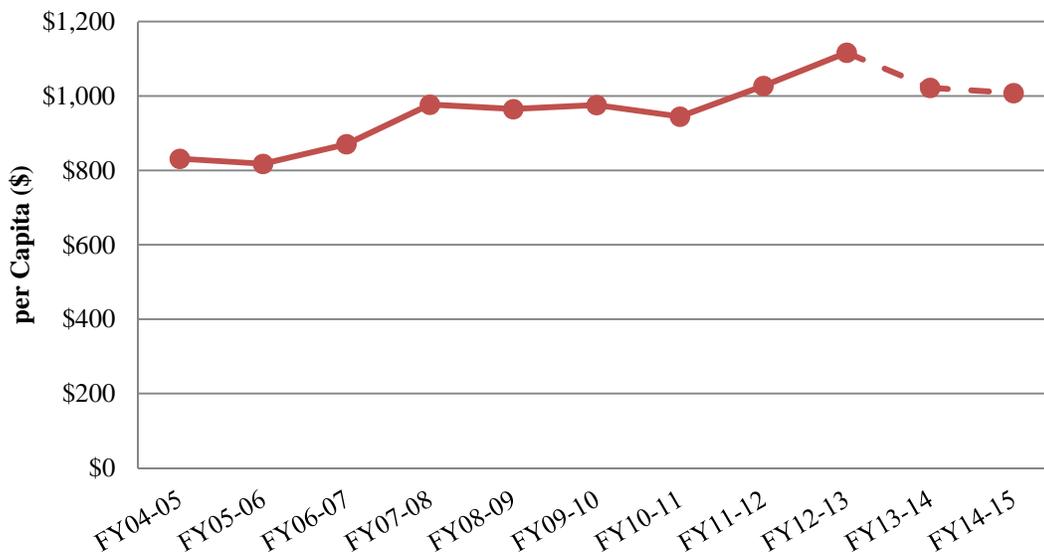


Expenditure Trends

**General Fund Expenditure Trends
(with Adjustment for Inflation Comparison)**



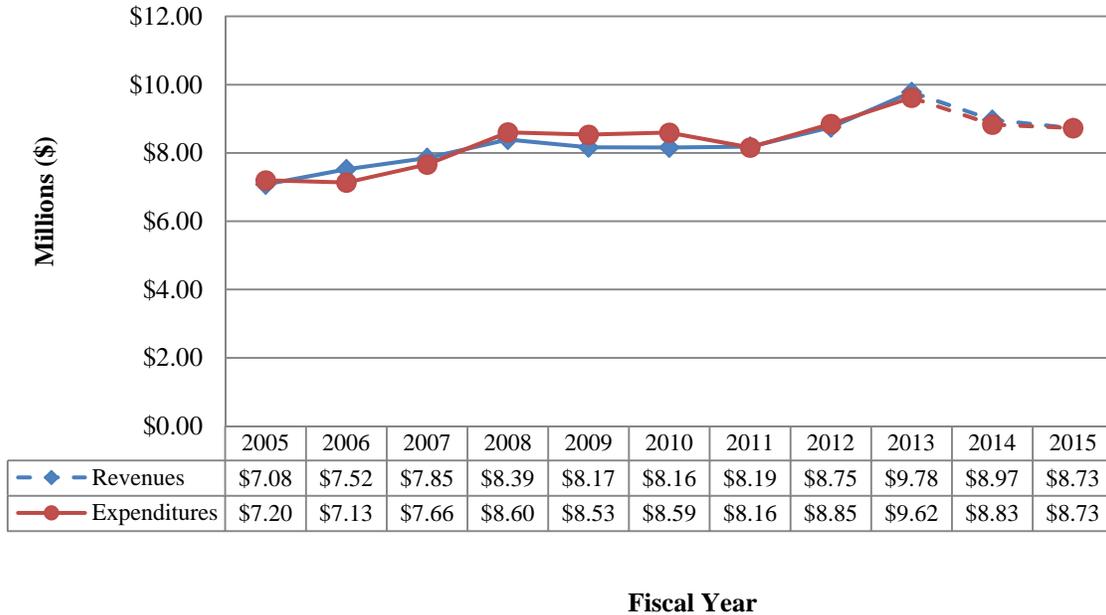
General Fund Expenditures per Capita Trends



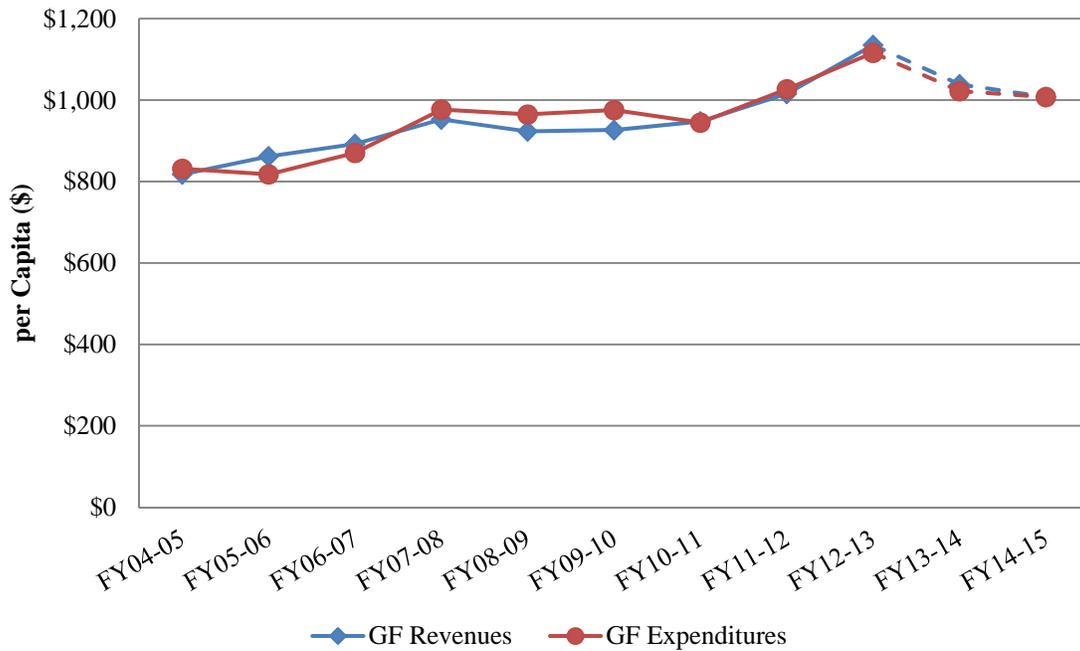


Revenues vs. Expenditures

General Fund Revenues vs. Expenditures



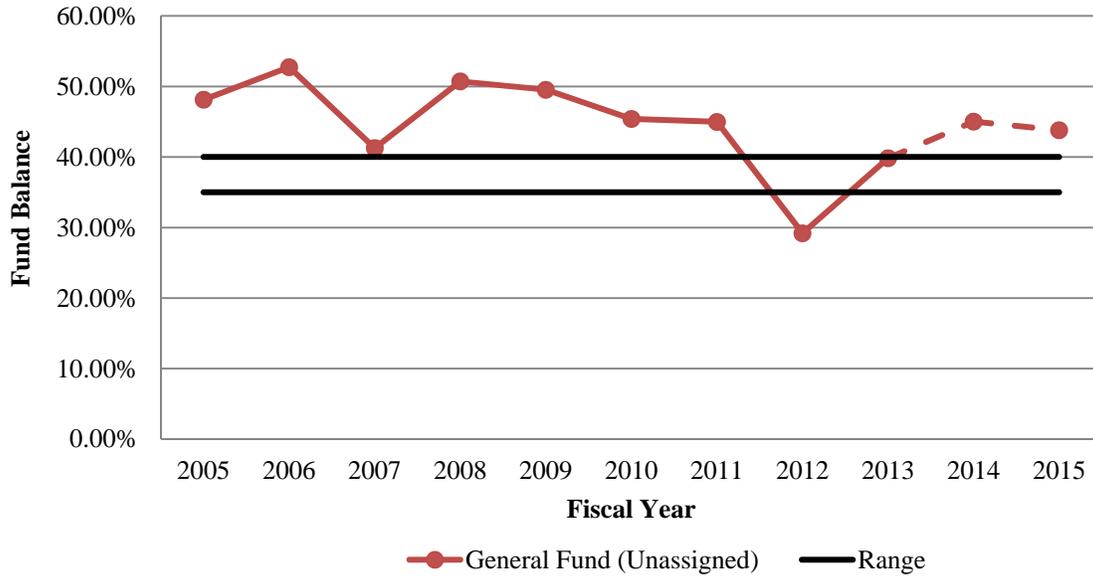
General Fund per Capita Trends



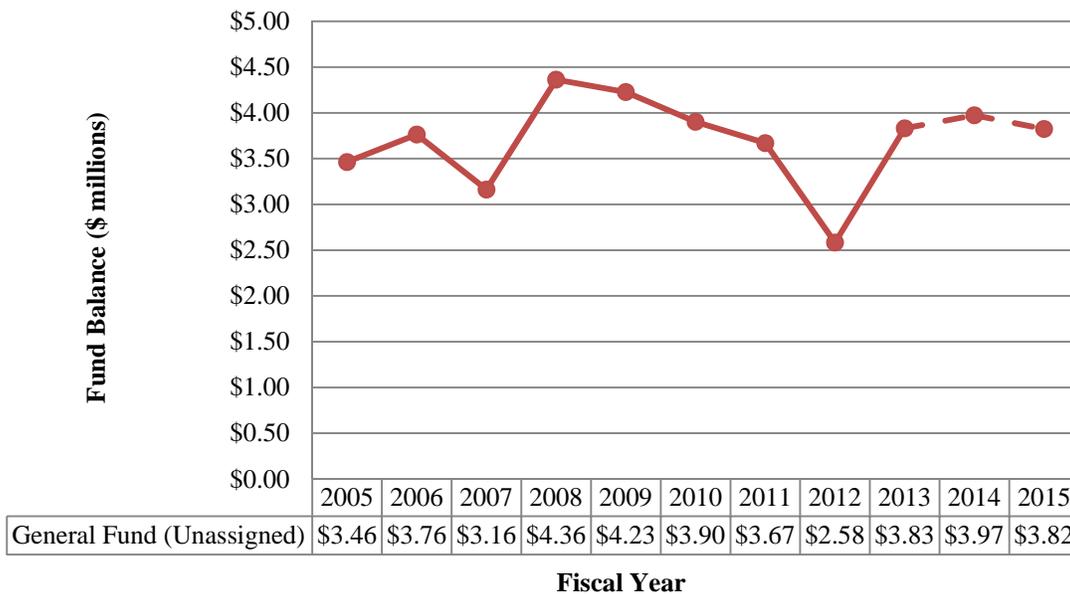


Fund Balance

**Clinton Fund Balance Trend:
General Fund**



**Clinton Fund Balance Trend:
General Fund**





Mission

To be a city rich in tradition and beauty with clean, safe neighborhoods, sound infrastructure and opportunities for future generations.

Description

The City Council is the legislative board of city government and includes a mayor and five council members. Citizens elect the Mayor at large to serve a two-year term. Council members each represent electoral districts and serve four-year terms. Clinton's elections are non-partisan and elections occur in odd numbered years. The Mayor is the presiding officer of the Council. The Council selects a mayor pro tem from the five council members to serve as mayor in the absence or incapacity of the mayor. Through this arrangement, the City Council sets and directs policy regarding the operations of city government. The Mayor's office is located at City Hall, 221 Lisbon St., Clinton, NC. City Council meetings are held the first Tuesday of every month in the City Hall auditorium. For more information about the Mayor and City Council, please contact the City Manager at 910-592-1961 or spurvis@cityofclintonnc.us.





Mayor
Mr. Lew Starling



Mayor Pro-Tem
Ms. Maxine Harris
District 5



Councilman
Mr. Steve Stefanovich
District 1



Councilman
Mr. Neal Strickland
District 2



Councilman
Rev. Marcus Becton
District 3



Councilwoman
Ms. Jean Turlington
District 4



FY2013-2014 Accomplishments

- Promoted quality job growth with commitment to construct \$3.5 million of water and sewer infrastructure to serve new industry in the NC-24 industrial zone
- Promoted economic development by expanding Downtown Façade Grant program
- Promoted sound infrastructure and welcoming neighborhoods with the completion of the Eliza Ln. neighborhood CDBG project, which included water and sewer system improvements and paving three dirt roads
- Promoted sound infrastructure with the street resurfacing program
- Held a dozen workshops/planning meetings to prepare for city budget, long-range comprehensive planning, and city marketing and branding initiative
- Promoted affordable and varied housing options with the approval of two multi-family developments and a senior-oriented subdivision
- Increased annual district meeting attendance

FY2014-2015 Action Items & Initiatives

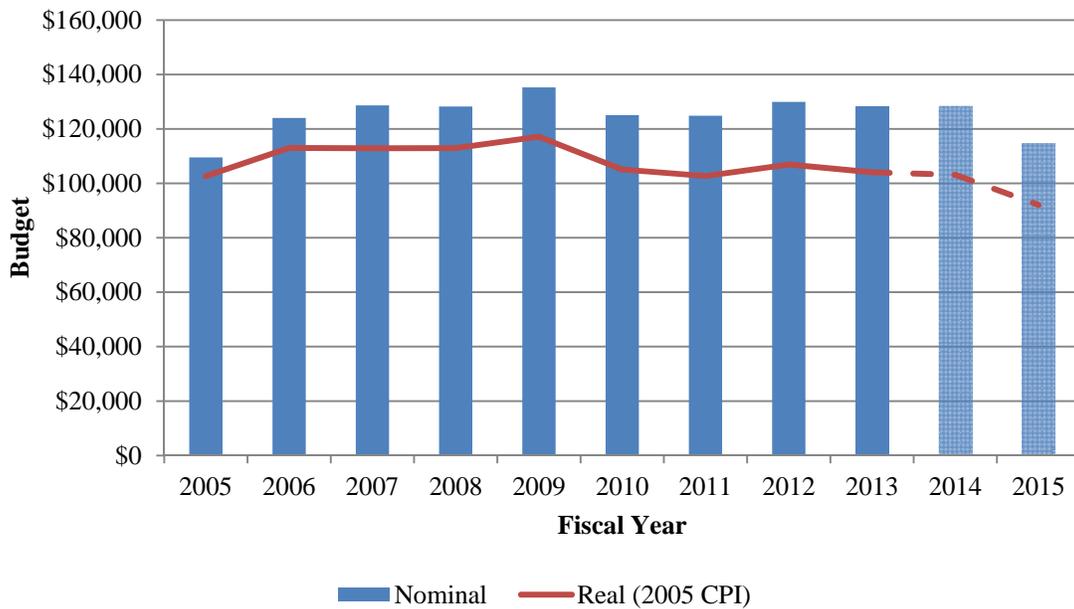
- Promote sound and sustainable infrastructure with the expansion of water production facilities
- Promote quality job growth through the development of business friendly zoning policies and processes
- Promote quality job growth by exploring the possibility of implementing a small business incubator in Downtown Clinton
- Promote affordable and varied housing opportunities through new residential development, which includes multifamily and downtown housing
- Promote affordable and varied housing opportunities by partnering with Sampson Community College to reestablish the Clinton Affordable Housing Program
- Promote an enhanced quality of life through such events such as Alive After Five, Christmas in the City and the BBQ Cook-off
- Promote fiscal responsibility by adopting a conservative budget and monitoring the economy
- Examine new growth areas within and immediately adjacent the city



FY2014-2015 Budget Highlights

The Mayor and City Council FY14-15 budget reflects a 15.40 percent decrease from FY13-14. At \$114,800, the budget accounts for 1.32 percent of the General Fund budget and is equivalent to \$.02 on the tax rate. The City plans to spend \$13.26 per capita for the governing board in FY14-15. The decrease is due to a decrease in professional services needed in FY14-15. The City council budget does not include any capital items for FY14-15.

Mayor & City Council Budget Trends (with Adjustment for Inflation Comparison)





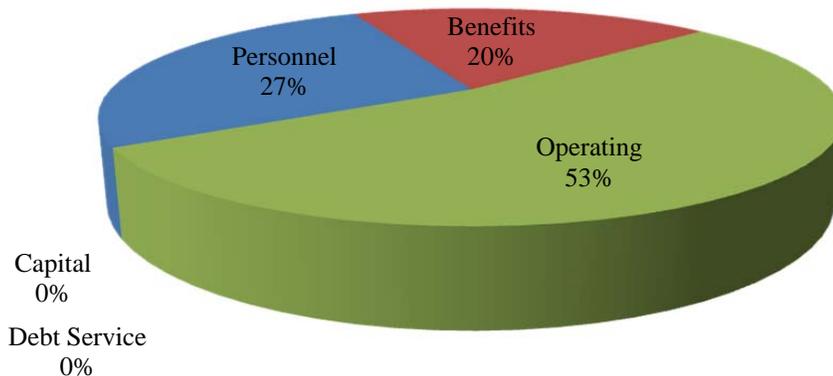
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$30,123	\$31,600	\$30,368	\$30,700	-2.85%
Benefits	\$20,308	\$22,000	\$22,768	\$22,900	4.09%
Operating	\$77,640	\$82,100	\$75,411	\$61,200	-25.46%
Capital	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$128,072	\$135,700	\$128,547	\$114,800	-15.40%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$128,072	\$135,700	\$128,547	\$114,800	-15.40%
Total	\$128,072	\$135,700	\$128,547	\$114,800	-15.40%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	-	-	-	-	0.00%
Part-time	6.00	6.00	6.00	6.00	0.00%
Total	6.00	6.00	6.00	6.00	0.00%

Mayor & Council Expenditures by Type





Expenditures by Line Item

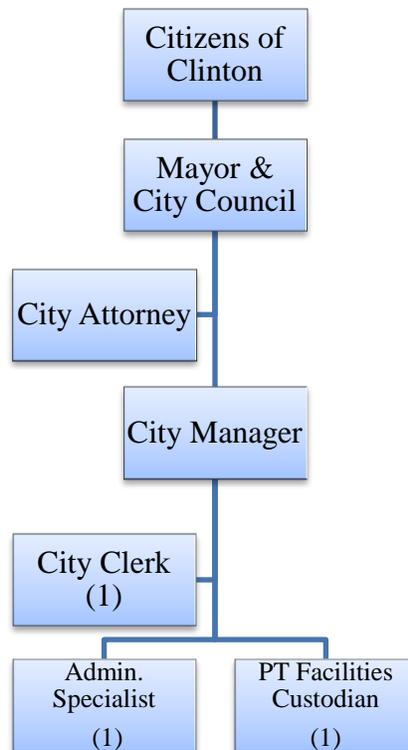
Mayor & City Council Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$27,932	\$28,700	\$28,210	\$28,500	-0.70%
Professional Services	\$46,014	\$48,500	\$43,500	\$25,000	-48.45%
FICA	\$2,191	\$2,900	\$2,158	\$2,200	-24.14%
Group Insurance	\$18,912	\$20,000	\$20,774	\$20,800	4.00%
Retirement	\$1,396	\$2,000	\$1,994	\$2,100	5.00%
Travel & Education	\$1,195	\$1,500	\$800	\$3,000	100.00%
Auto Allowance	\$8,780	\$9,400	\$9,380	\$9,400	0.00%
Advertising	\$744	\$1,200	\$1,600	\$1,500	25.00%
Dues & Subscription	\$13,595	\$14,400	\$14,279	\$15,000	4.17%
Workman's Comp	\$75	\$100	\$83	\$100	0.00%
Citizen Newsletter	\$1,956	\$2,000	\$1,969	\$2,200	10.00%
Miscellaneous	\$5,282	\$5,000	\$3,800	\$5,000	0.00%
Total	\$128,072	\$135,700	\$128,547	\$114,800	-15.40%



Mission

To implement the goals and objectives of the Mayor and City Council by providing open communication, efficient city services, and strong organization leadership.

Administration Organization Chart



Description

The administrative office of the City of Clinton consists of the City Manager, City Clerk, and administrative support staff. The City Council appoints the City Manager as the chief executive officer of the city to oversee city organization and operations. The City Manager coordinates the work of department heads and other employees to help ensure efficient delivery of services. The City Clerk also serves as the City's risk manager and coordinates the City's Health and Safety Program. Clinton Administration offices are located at City Hall, 221 Lisbon St., Clinton, NC. For more information about City Administration, please contact the City Manager or City Clerk at 910-592-1961 or spurvis@cityofclintonnc.us.



FY2013-2014 Accomplishments

- Reduced workers comp claims from prior year
- Received special recognition from NC Department of Labor for no lost days to injury in three city departments/divisions
- Conducted safety training for departments:
 - ❖ OSHA Compliance 2013- Health & Safety Committee
 - ❖ Fire Extinguisher Training- all City employees
 - ❖ Blood Borne Pathogen Training- all City Employees
 - ❖ First Aid and CPR Training- all City Employees
- Conducted mid-level manager meetings
- Transitioned to new city manager

FY2014-2015 Action Items & Initiatives

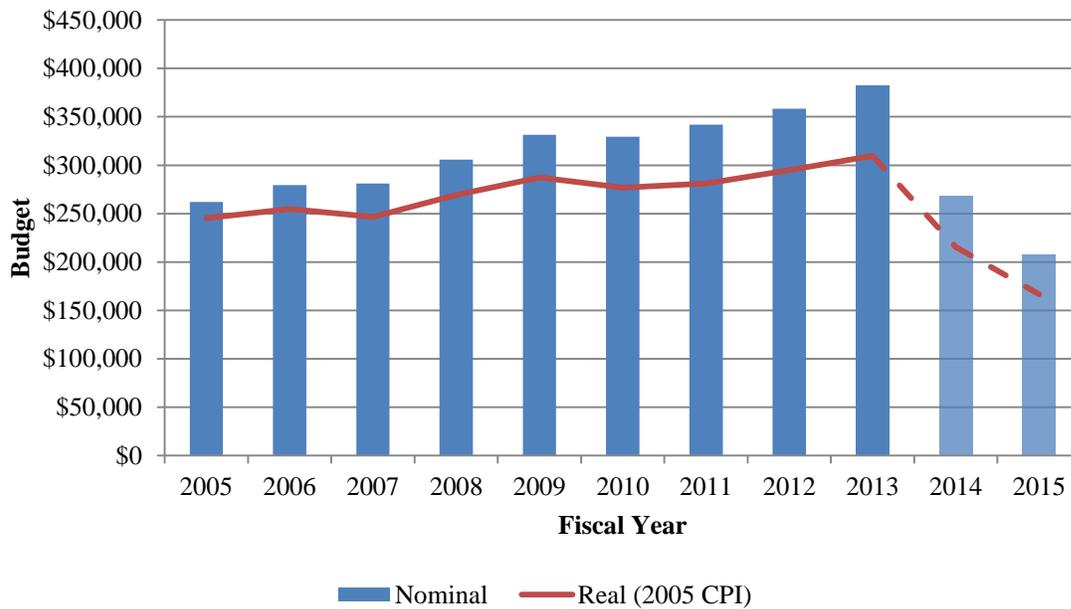
- Continue electronic indexing of minutes and resolutions
- Introduce paperless agendas for Mayor & City Council
- Develop household survey to gauge citizen awareness
- Provide additional safety training for all departments
- Explore all opportunities to improve efficiency of organization (data analysis, VOIP)
- Implement citizen satisfaction survey for performance measurement
- Explore new economic development opportunities and practices
- Implement neighborhood outreach program
- Implement revision of performance measure system city-wide



FY2014-2015 Budget Highlights

The FY14-15 administration budget reflects a decrease of 25.94 percent. At \$207,800, the administration budget accounts for 2.38 percent of the General Fund budget and is equivalent to \$.029 on the tax rate. The City plans to spend \$23.99 per capita for administration in FY14-15. The decrease in the administration budget is due to not filling the Assistant City Manager position. The FY14-15 administration budget does not include any capital items.

Administration Budget Trends (with Adjustment for Inflation Comparison)





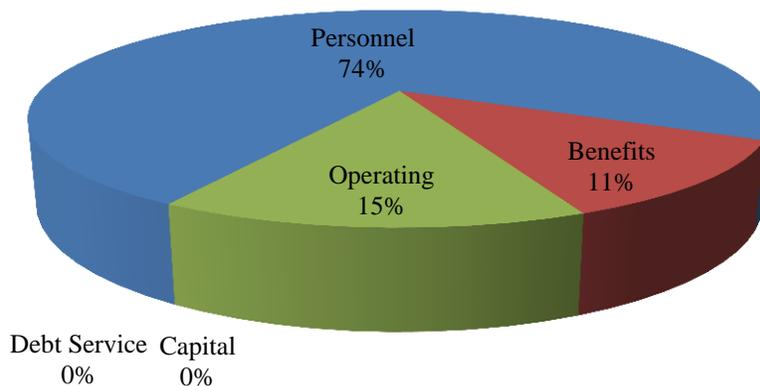
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$309,435	\$197,700	\$197,474	\$153,300	-22.46%
Benefits	\$42,767	\$31,800	\$29,534	\$23,900	-24.84%
Operating	\$31,630	\$51,100	\$41,604	\$30,600	-40.12%
Capital	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$383,831	\$280,600	\$268,612	\$207,800	-25.94%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$288,831	\$187,600	\$168,612	\$207,800	10.77%
Enterprise	\$95,000	\$93,000	\$100,000	\$0	-100.00%
Total	\$383,831	\$280,600	\$268,612	\$207,800	-25.94%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	5.00	4.00	4.00	3.00	-25.00%
Part-time	-	1.00	1.00	1.00	0.00%
Total	5.00	5.00	5.00	4.00	-20.00%

**Administration
Expenditures by Type**





Expenditures by Line Item

Administration Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$271,081	\$166,000	\$164,212	\$127,200	-23.37%
Temporary Salaries	\$17,499	\$17,500	\$19,229	\$15,200	-13.14%
Professional Services	\$0	\$20,000	\$14,000	\$5,000	-75.00%
FICA	\$20,855	\$14,200	\$14,033	\$10,900	-23.24%
Group Insurance	\$24,339	\$16,500	\$16,934	\$13,000	-21.21%
Dental Insurance	\$0	\$1,100	\$990	\$1,900	72.73%
Retirement	\$18,427	\$14,200	\$11,610	\$9,000	-36.62%
Telephone	\$3,696	\$3,000	\$990	\$2,800	-6.67%
Printing & Office Supplies	\$5,891	\$5,500	\$2,602	\$5,500	0.00%
Travel & Education	\$6,801	\$6,400	\$5,660	\$5,500	-14.06%
Auto Allowance	\$6,000	\$3,000	\$6,500	\$0	-100.00%
Maint. & Repairs/Equipment	\$584	\$600	\$2,500	\$500	-16.67%
Advertising	\$271	\$0	\$525	\$0	0.00%
City Code Update	\$1,754	\$1,800	\$650	\$1,800	0.00%
Departmental Supplies	\$1,456	\$1,800	\$2,650	\$4,200	133.33%
Uniforms	\$170	\$4,200	\$0	\$300	-92.86%
Dues & Subscription	\$2,801	\$250	\$2,737	\$2,100	740.00%
Workman's Comp	\$686	\$2,500	\$1,979	\$1,000	-60.00%
Insurance	\$1,313	\$1,950	\$1,351	\$1,400	-28.21%
Miscellaneous	\$206	\$1,400	\$450	\$500	-64.29%
Capital Outlay/Equipment	\$0	\$500	\$0	\$0	-100.00%
Total	\$383,831	\$280,600	\$268,612	\$207,800	-25.94%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Overall Mission

Department Goal: Promote Clinton and support the mission and goals of the Mayor and City Council.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of Council Members who feel administration is positively supporting the city's initiatives	n/a	100%	100%	100%	100%
% of Council Members who feel they receive adequate information in a timely manner	100%	100%	100%	100%	100%
% of Council Members rating overall satisfaction with administration	n/a	100%	100%	100%	100%
% of residents rating Clinton as a great place to live (>6 on 1-10 scale)	n/a	n/a	n/a	70%	75%

Council Goal/Focus: Overall Mission

Department Goal: Advance citizen awareness and encourage citizen input.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of residents reporting satisfaction with city communication	n/a	93%	n/a	75%	75%
% of residents reporting adequate opportunities to provide input	n/a	n/a	n/a	60%	75%
% of residents who feel the city is responsive to their input	n/a	n/a	n/a	65%	75%



Council Goal/Focus: Financial Sustainability

Department Goal: Examine overall efficiency and effectiveness of city departments.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of residents satisfied with each city service	n/a	n/a	n/a	80%	80%
Average variance between original department budget and actual department budget	7.26%	4.45%	-2.01%	+/- 5%	+/- 5%
% of department performance goals met	42%	55%	47%	60%	85%

Council Goal/Focus: N/A

Department Goal: Reduce risks and maintain a safe work environment.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
Average number of days lost per work related injury claim	16	10	5	<14	<14
Average number of restricted work days per work related injury claim	3	5	6	<10	<10

Council Goal/Focus: Overall Mission

Department Goal: Ensure open communication between management and employees.

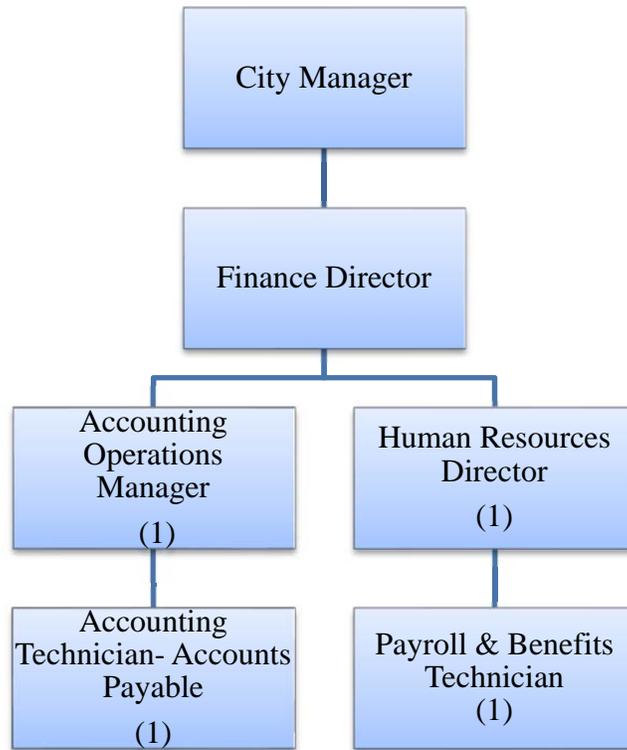
Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of employees reporting satisfaction with management communication	n/a	n/a	n/a	75%	75%
% of employees reporting adequate opportunities to provide input	n/a	n/a	n/a	75%	75%
% of employees who feel management is responsive to their input	n/a	n/a	n/a	75%	75%



Mission

To preserve and maintain the financial stability of the city with integrity, quality service, and leadership while supporting the city with timely, clear information and a strong workforce.

Finance-HR Organization Chart



Description

The Finance Department provides management of city funds, investments, and debt portfolios. This department performs the city's daily accounting operations and reporting, which includes accounts payable and receivable and collections for fees and services. Finance also assists the City Manager in the preparation and monitoring of the city's annual operation budget and capital budget. The Finance Director is responsible for the Finance Department, which includes the Human Resource Director and accounting, payroll, and billing and collections staff. The Finance Department is located at City Hall, 221 Lisbon St., Clinton, NC. For more information about the Finance Department or Human Resources, please contact the Finance Officer at 910-299-4901 or hstaven@cityofclintonnc.us.



FY 2013-2014 Accomplishments

- Implemented new Cash Management and Investment Policy
- Received GFOA Budget Presentation Award for fourth consecutive year
- Received special Capital Budgeting recognition from GFOA
- Implemented Water & Sewer Capital Reserve Policy
- Implemented Debt Management Policy
- Implemented electronic cemetery plot sale service
- Implemented new Performance Review and Compensation Plan for City employees
- Hosted annual City Employee Appreciation Luncheon
- Hosted annual City Employee's Benefits Workshop
- Completed 2013-2014 County & Municipal Administration Course (HR Director)
- Hosted NC Retirement Workshop

FY 2014-2015 Action Items & Initiatives

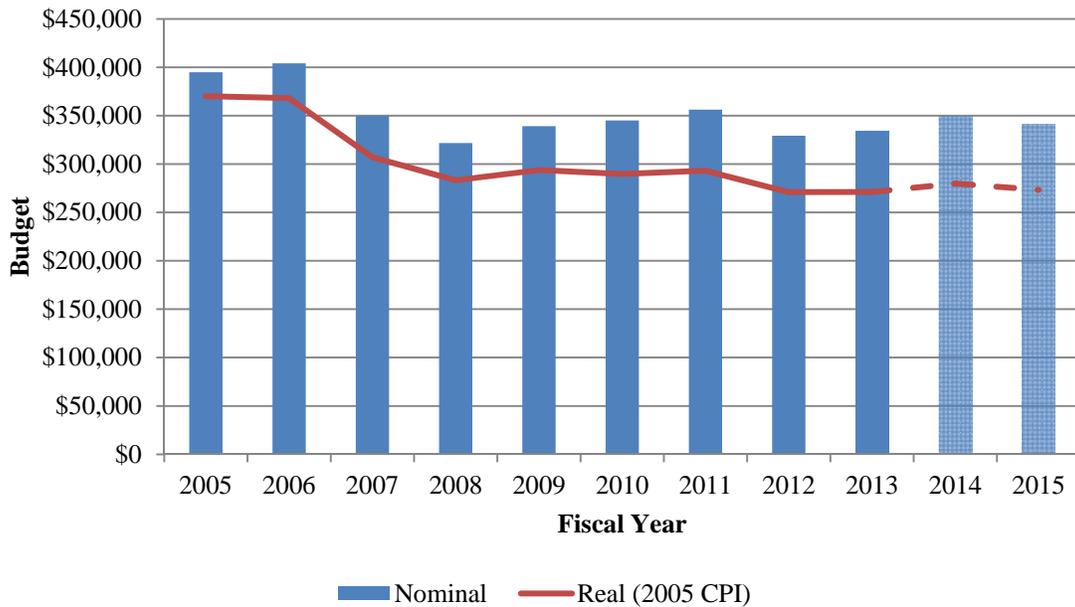
- Develop grant management policy
- Develop contract management policy
- Receive GFOA Budget Presentation Award
- Generate CAFR for GFOA award
- Implement automated time clock and attendance
- Implement new HR and financial management system
- Develop revenue spending policy
- Develop Finance-HR certification program
- Host wellness lunch & learn workshops for city employees
- Develop a wellness program
- Update Personnel Policy
- Update a semi-annual employee newsletter
- Update EEOC classifications
- Implement new ID badge software
- Create an employee benefits booklet



FY2014-2015 Budget Highlights

The Finance and HR Department budget represents a 10.07 percent decrease compared to the FY13-14 budget. At \$340,650, the Finance-HR budget accounts for 3.90 percent of the General Fund budget and is equivalent to \$.048 on the tax rate. The City plans to spend \$39.33 per capita for finance and human resources in FY14-15. The decrease is due to accounting of utility billing & collections staff within the Water & Sewer Fund. The FY14-15 finance budget does not include any capital items.

Finance-HR Budget Trends (with Adjustment for Inflation Comparison)





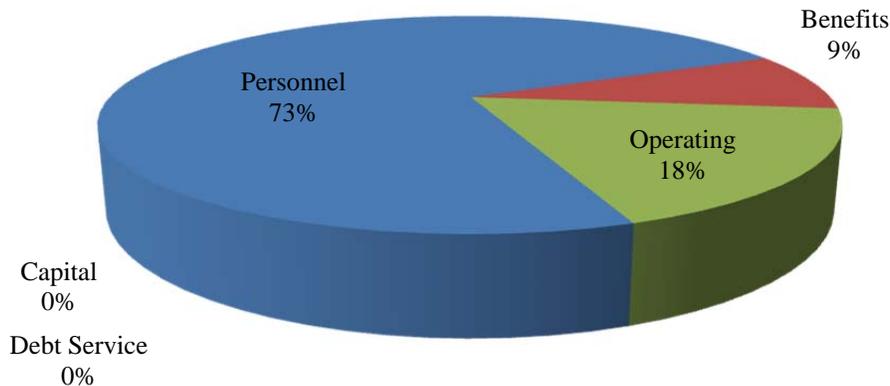
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$250,312	\$272,900	\$256,285	\$250,700	-8.13%
Benefits	\$39,112	\$46,100	\$42,299	\$29,500	-36.01%
Operating	\$43,788	\$59,800	\$50,401	\$60,450	1.09%
Capital	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$333,211	\$378,800	\$348,985	\$340,650	-10.07%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$183,211	\$227,800	\$197,985	\$340,650	49.54%
Enterprise	\$150,000	\$151,000	\$151,000	\$0	-100.00%
Total	\$333,211	\$378,800	\$348,985	\$340,650	-10.07%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	6.50	6.00	6.00	5.00	-16.67%
Part-time	0.00	1.00	1.00	0.00	0.00%
Total	6.50	7.00	7.00	5.00	-28.57%

Finance Expenditures by Type





Expenditures by Line Item

Finance-HR Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$225,722	\$244,500	\$230,987	\$232,900	-4.74%
Temporary Salaries	\$7,501	\$9,600	\$7,085	\$0	-100.00%
Professional Services	\$0	\$300	\$100	\$100	-66.67%
FICA	\$17,089	\$18,800	\$18,213	\$17,800	-5.32%
Group Insurance	\$23,641	\$30,000	\$25,968	\$13,000	-56.67%
Retirement	\$15,471	\$16,100	\$16,331	\$16,500	2.48%
Telephone	\$1,871	\$2,100	\$1,800	\$2,700	28.57%
Printing & Office Supplies	\$7,097	\$9,500	\$6,515	\$7,700	-18.95%
Travel & Education	\$6,801	\$12,400	\$13,000	\$7,000	-43.55%
Maint. & Repairs/Equipment	\$854	\$2,500	\$1,600	\$2,000	-20.00%
Departmental Supplies	\$5,696	\$6,000	\$3,925	\$5,000	-16.67%
Contract Services	\$19,027	\$24,000	\$20,478	\$32,200	34.17%
Dues & Subscription	\$1,101	\$1,600	\$1,600	\$2,100	31.25%
Bond	\$658	\$700	\$696	\$750	7.14%
Workman's Comp	\$682	\$700	\$687	\$900	28.57%
Total	\$333,211	\$378,800	\$348,985	\$340,650	-10.07%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Financial Sustainability

Department Goal: Maintain financial strength and sustainability of city funds.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
Maintain General Fund balance goal	29.19%	39.84%	45.01%	38%	35%-40%
Maintain Water & Sewer Fund balance goal	71%	76.7%	73%	50%	47%-53%
Maintain operations ratio greater than 1.0	0.99	1.02	1.02	>1.0	>1.0
Maintain % debt service as a percentage of total expenditures per policy	3.63%	4.61%	5.6%	<10%	<10%
Maintain net debt per assessed valuation per policy	0.212	0.245	0.19	<.552	<.552
Maintain net debt per capita	\$169	\$197	\$144	<\$2,129	<\$2,129

Council Goal/Focus: Financial Sustainability

Department Goal: Provide timely financial services to officials and departments.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of purchase orders approved within 24 hours	95%	99.5%	95%	90%	90%
% of time monthly reports completed by deadline	93%	95%	95%	100%	92%
% of statements and accounts reconciled by 10 th of each month	95%	95%	95%	95%	95%



Council Goal/Focus: Overall Mission

Department Goal: Maintain a dedicated and productive workforce.

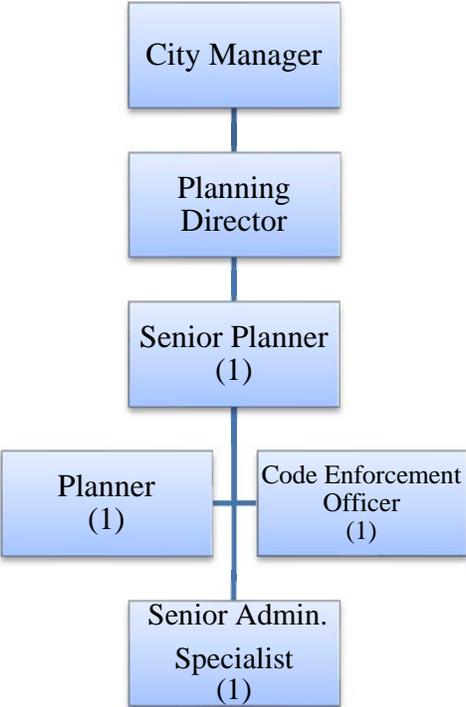
Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of positions receiving annual compensation analysis	19.5	46%	93.50%	90%	25%
% of city employees participating in lunch & learn health workshops	n/a	n/a	n/a	25%	25%
% of city employees satisfied with their job	n/a	89%	94%	75%	75%
% new employees completing probationary period	97%	36.5%	35.8%	100%	100%
Maintain low employee turnover rate (permanent positions)	3.6%	7.8%	10.2%	3%	<10%
# of employee appeals and grievances per 100 FTE	1	2	1	2	2



Mission

To guide the physical development of Clinton in a manner that will preserve its unique characteristics and enhance the quality of life for the city's present and future residents.

Planning Organization Chart



Description

The Clinton-Sampson Planning Department is dedicated to serving the citizens of Clinton through planning, development, and zoning practices. The Planning Department offers staff support to the Planning and Zoning Board and the Clinton Historic Preservation Commission. The department includes the Planning Director, two planners, a code enforcement officer, and administrative support staff. The Planning Department is located at 227 Lisbon St., Clinton, NC. For more information about the Planning Department, please contact the department at 910-299-4904 or mmr@cityofclintonnc.us.



FY2013-2014 Accomplishments

- Received grant from NC Cooperative Extension to promote Sampson Farmer's Market
- Received NC Main Street Award for Best Outdoor Space Improvement
- Developed Downtown Clinton Utility Incentive Program
- Partnered with NC APA on "Planning for Prosperity Initiative"
- Received Certified Floodplain Manager Certification (Senior Planner)
- Received new aerial photos for Sampson County GIS
- Organized the 27th Annual Court Square Street Fair and 20th Annual Court Square Barbecue Cook-off
- Organized the 3rd Annual Christmas in the City, including City of Clinton Tree Lighting
- Partnered with Sampson County Meth Task Force on Annual Drive In to Drive Out Drugs
- Partnered with the Downtown Promotion Committee for first "Movies at the Market" series
- Partnered with the Downtown Economic Restructuring Committee to complete the Downtown Clinton Business Recruitment Package
- Partnered with the Downtown Design Committee to complete the Downtown Clinton Open Space Inventory and create a Downtown Clinton Open Space prioritization matrix
- Continued work with the city's Marketing & Branding Initiative
- Continued development of the City of Clinton Comprehensive Plan in partnership with the Comprehensive Plan Advisory Committee
- Partnered with Eagle Scout to create Vance Street Tree Park
- Completed voluntary annexation of Pugh Road/Russell Street CDBG project area
- Initiated voluntary annexation of Eliza Lane CDBG project area

FY2014-2015 Action Items & Initiatives

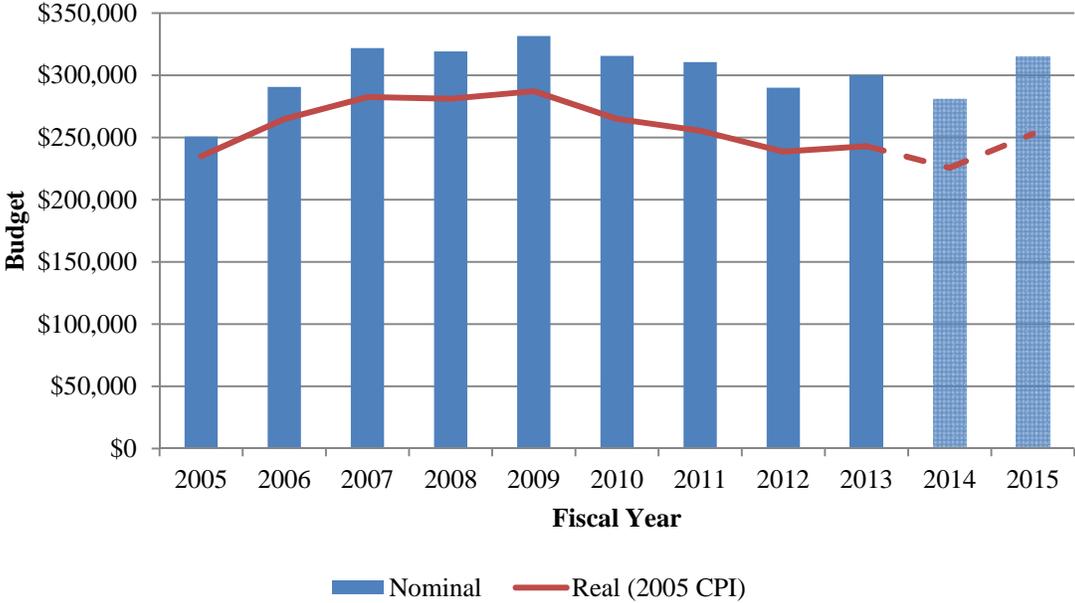
- Complete Marketing & Branding Initiative and begin implementation
- Create staff satellite planning office at the Sampson County Complex
- Complete Clinton 2035 Comprehensive Plan
- Partner with NC DOT to complete Sampson County Comprehensive Transportation Plan
- Continue Clinton Pedestrian Plan implementation
- Complete and begin implementation of Clinton Bicycle Plan
- Partner with Clinton Main Street Advisory Board/Clinton Development Corporation Board and Clinton Main Street Program Committees to develop and implement downtown brand
- Partner with Court Square Street Fair Steering Committee to expand and brand event



FY2014-2015 Budget Highlights

The FY14-15 planning budget is 0.48 percent more than FY13-14. At \$315,200, the planning budget accounts for 3.61 percent of the General Fund budget and is equivalent to \$.044 on the tax rate. The City plans to spend \$36.39 per capita on planning in FY14-15. The primary reason for the budget increase is the increase in salaries and benefits resulting from a promotion of an Administrative Specialist to Senior Administrative Specialist. Half of the Planning Department budget is paid for by Sampson County. The FY14-15 planning budget does not include any capital items.

**Planning Budget Trends
(with Adjustment for Inflation Comparison)**





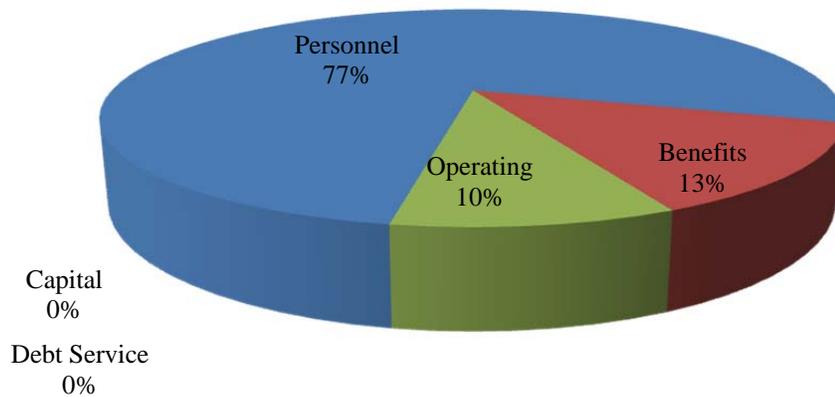
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$224,685	\$236,525	\$208,387	\$242,500	2.53%
Benefits	\$37,767	\$40,500	\$35,890	\$42,000	3.70%
Operating	\$38,108	\$36,675	\$36,516	\$30,700	-16.29%
Capital	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$300,560	\$313,700	\$280,793	\$315,200	0.48%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$300,560	\$313,700	\$280,793	\$315,200	0.48%
Total	\$300,560	\$313,700	\$280,793	\$315,200	0.48%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	5.00	5.00	5.00	5.00	0.00%
Part-time	-	-	-	-	0.00%
Total	5.00	5.00	5.00	5.00	0.00%

Planning Expenditures by Type





Expenditures by Line Item

Planning Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$209,871	\$218,900	\$192,816	\$225,200	2.88%
Temporary Salaries	\$0	\$825	\$821	\$0	-100.00%
Professional Services	\$1,533	\$1,300	\$153	\$800	-38.46%
FICA	\$14,814	\$16,800	\$14,750	\$17,300	2.98%
Group Insurance	\$23,641	\$25,000	\$22,258	\$26,000	4.00%
Retirement	\$14,127	\$15,500	\$13,632	\$16,000	3.23%
Telephone	\$2,035	\$1,900	\$2,008	\$1,400	-26.32%
Printing & Office Supplies	\$4,811	\$4,500	\$4,751	\$3,000	-33.33%
Travel & Education	\$2,224	\$2,950	\$3,237	\$2,500	-15.25%
Board Expense	\$2,850	\$3,300	\$3,300	\$3,200	-3.03%
Maint. & Repairs/Building	\$2,186	\$1,975	\$653	\$1,000	-49.37%
Maint. & Repairs/Auto	\$61	\$1,000	\$1,171	\$500	-50.00%
Advertising	\$7,187	\$5,250	\$6,574	\$5,500	4.76%
Fuel	\$629	\$700	\$716	\$600	-14.29%
Departmental Supplies	\$4,085	\$3,200	\$3,644	\$1,800	-43.75%
Contract Services	\$6,350	\$6,500	\$6,420	\$6,500	0.00%
Dues & Subscription	\$944	\$700	\$729	\$700	0.00%
Workman's Comp	\$2,871	\$3,000	\$2,802	\$2,800	-6.67%
Insurance/Auto	\$341	\$400	\$358	\$400	0.00%
Capital Outlay/Equipment	\$0	\$0	\$0	\$0	0.00%
Total	\$300,560	\$313,700	\$280,793	\$315,200	0.48%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Provide fair and comprehensive enforcement of city codes.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of violations brought into voluntary compliance	54.2%	66%	80%	85%	85%
% decrease in multiple nuisance lot offenses	5%	7.7%	0%	10%	10%

Council Goal/Focus: Affordable & Varied Housing Opportunities

Department Goal: Encourage infill and downtown development of various housing types.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of residential development occurring on infill lots	0%	7.5%	7%	10%	15%
% of residential development occurring downtown	0%	0%	0%	5%	5%
% increase in residential units in downtown district	0%	0%	0%	10%	15%
% of residential development represented by multifamily housing	0%	0%	1.5%	5%	10%



Council Goal/Focus: Quality Job Growth

Department Goal: Facilitate permitting process to growth of existing businesses and the development of new businesses.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of customers satisfied with permitting process	n/a	85%	85%	85%	85%
% of customers who feel planning staff is helpful and cooperative	n/a	85%	85%	85%	85%
% increase in commercial and industrial assessed value	2.05%	-.75%	7%	5%	10%

Council Goal/Focus: Enhanced Quality of Life; Welcoming Neighborhoods & Public Spaces

Department Goal: Promote Downtown Clinton as the commercial and cultural center of the city.

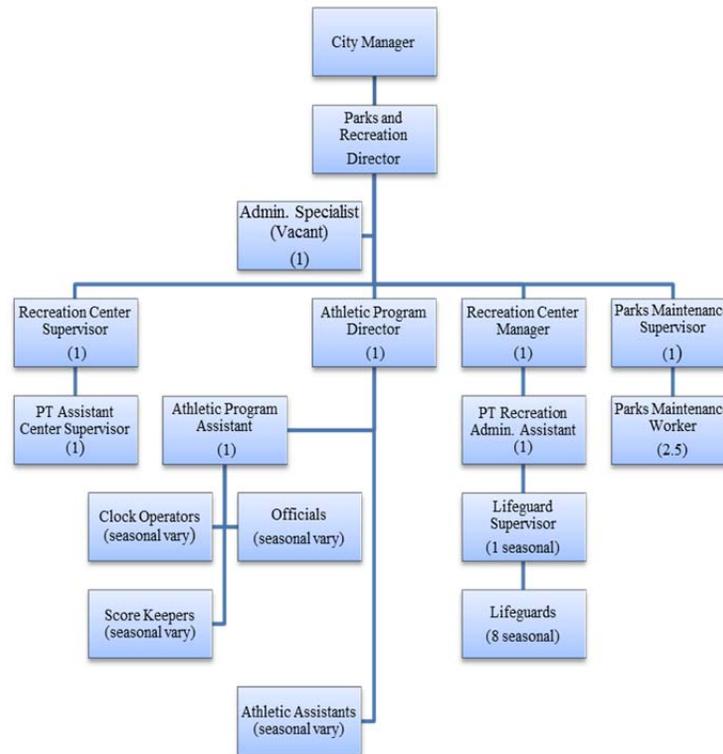
Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
Downtown commercial & office occupancy rate	88%	88%	89.9%	90%	95%
% increase in assessed value of downtown special district	12.4%	12.4%	-4%	10%	10%
% increase in downtown event attendance	12%	12%	30%	10%	10%
% residents and businesses who feel downtown events are positive	90%	90%	93%	85%	85%



Mission

Clinton Recreation and Parks is dedicated to the physical and mental wellbeing of the community by maximizing quality leisure opportunities for all ages in clean, safe facilities.

Recreation & Parks Organization Chart



Description

The Clinton Recreation and Parks Department provides a variety of services to the citizens of Clinton and Sampson County. Recreation and Parks provides youth sports programs such as baseball, football, soccer, volleyball, softball, and basketball as well as adult sports including softball and basketball. A variety of programs and activities are available to help keep senior citizens active and healthy. Special events such as the July 4 celebration, annual Easter egg hunt, and Relay for Life 5K, help bring the community together. The department maintains four (4) parks, including the 79-acre Royal Lane Park, two activity centers with gymnasiums, and a municipal pool. The Recreation and Parks Director manages the department, which includes center and program supervisors and staff, three fulltime maintenance employees, administrative support staff, and various seasonal positions. The Recreation and Parks Department is located at 119 Leisure Ln., Clinton, NC. For more information about recreational programs or park facilities, please contact the department at 910-299-4906 or jallen@cityofclintonnc.us.



FY 2013-2014 Accomplishments

- Hosted SWAC soccer tournament at Royal Lane Park
- Installed new playground mulch at handicapped playground at Royal Lane,
- Installed new playground mulch at small playground at New Kirk Park
- Purchased and trained on new recreation software program for registration/reservations
- Completed development of Master Plan for Royal Lane Park
- Applied for PARTF (Parks and Recreation Trust Fund) Grant for Royal Lane Park
- Inspected and repaired drains at Royal Lane Pool
- Hosted Mid Carolina Senior Games horseshoes and shuffleboard at Royal Lane Park
- Partnered with Cooperative Extension, 4-H, Arts Council, Downtown Development Assn. with Halloween on the Square event
- Conducted a new wreath class at the Bellamy Center
- Conducted a lifeline screening at the Bellamy Center
- Conducted a healthy eating class at the Bellamy Center
- Conducted a new U8 girls basketball program
- Conducted a senior first aid workshop
- Conducted Children's Christmas Toy program at Sampson Center
- Added lighting at the soccer complex for parking and concessions

FY2014-2015 Action Items & Initiatives

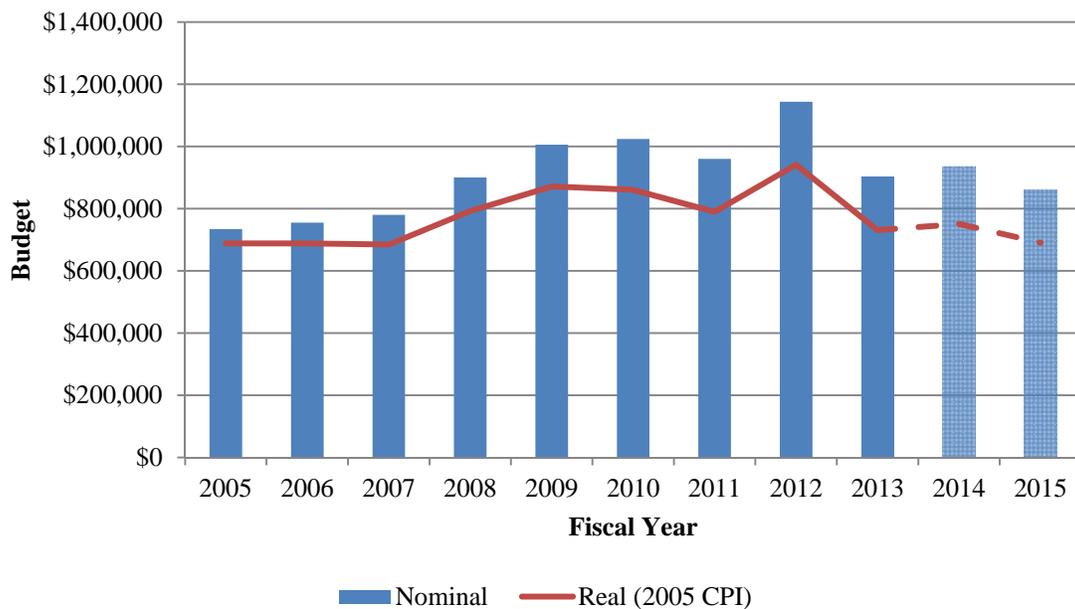
- Offer new programs and opportunities to enrich the lives of our citizens
- Implement RecPro registration and reservation software and processes
- Implement new Facility Naming Rights Policy for Royal Lane Park Master Plan
- Implement NYSCA training for all head coaches
- Expand number of baseball/softball tournaments at Royal Lane Park
- Utilize signage for program registrations
- Partner with the Arts Council to do an Easter Egg Hunt event



FY2014-2015 Budget Highlights

The FY14-15 Recreation and Parks budget reflects a 1.25 percent decrease from FY13-14. This decrease is primarily the result of cutting capital costs for the FY14-15 budget. At \$861,000, the recreation budget accounts for 9.86 percent of the General Fund budget and is equivalent to \$.121 on the tax rate. The City plans to spend \$99.41 per capita on recreation in FY14-15. The department plans to seek PARTF funding to implement park renovations that would begin in FY14-15. The FY14-15 budget includes \$10,000 in capital expenditures for recreation.

Recreation Budget Trends (with Adjustment for Inflation Comparison)





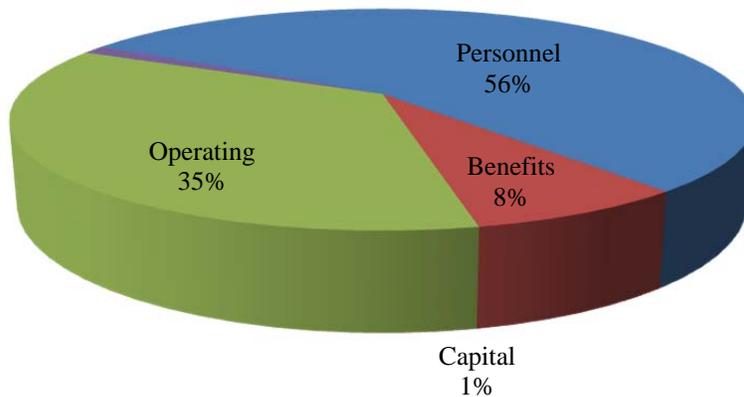
Budget Summary

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$876,155	\$879,800	\$809,557	\$861,000	-2.14%
Total	\$876,155	\$879,800	\$809,557	\$861,000	-2.14%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$876,155	\$871,900	\$810,673	\$861,000	-1.25%
Total	\$876,155	\$871,900	\$810,673	\$861,000	-1.25%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	10.00	10.00	9.50	9.00	-10.00%
Part-time	5.00	5.00	5.50	6.00	0.00%
Total	15.00	15.00	15.00	15.00	-5.56%

**Recreation and Parks
Expenditures by Type**





Expenditures by Line Item

Recreation & Parks Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$249,076	\$287,800	\$254,662	\$288,500	0.24%
Salaries/Part-Time	\$142,426	\$144,000	\$136,609	\$155,000	7.64%
Salaries/Contract	\$0	\$0	\$0	\$0	0.00%
Rental Staff Salaries	\$1,733	\$1,500	\$1,611	\$0	-100.00%
Professional Services	\$20,890	\$6,700	\$8,244	\$0	-100.00%
FICA	\$26,536	\$30,300	\$30,055	\$34,600	14.19%
Group Insurance	\$31,369	\$37,500	\$35,613	\$44,200	17.87%
Retirement	\$17,384	\$22,100	\$18,005	\$23,400	5.88%
Telephone	\$7,596	\$8,000	\$6,309	\$8,000	0.00%
Printing & Office Supplies	\$10,224	\$13,500	\$11,966	\$16,560	22.67%
Utilities	\$88,251	\$80,000	\$87,947	\$80,000	0.00%
Utilities- Fields	\$0	\$10,000	\$7,000	\$12,000	20.00%
Travel & Education	\$664	\$4,000	\$4,282	\$5,000	25.00%
Auto Allowance	\$300	\$0	\$0	\$0	0.00%
Maint. & Repairs/Building	\$28,296	\$10,000	\$11,936	\$11,000	10.00%
ADA/OSHA Mandates	\$3,103	\$0	\$0	\$0	0.00%
Maint. & Repairs/Equipment	\$10,645	\$20,000	\$19,252	\$15,000	-25.00%
Pool Supplies & Maint.	\$23,714	\$23,000	\$22,000	\$18,000	-21.74%
Maint. & Repairs/Fields	\$45,887	\$19,300	\$16,154	\$17,000	-11.92%
Maint. & Repairs/Auto	\$3,621	\$4,000	\$2,672	\$3,500	-12.50%
Advertising	\$6,816	\$5,000	\$3,020	\$5,000	0.00%
Fuel	\$8,565	\$10,000	\$8,493	\$10,140	1.40%
Departmental Supplies	\$13,991	\$16,750	\$13,681	\$14,500	-13.43%
Athletic Supplies	\$17,185	\$23,500	\$24,653	\$20,000	-14.89%
Bellamy Center Supplies	\$5,580	\$4,000	\$3,188	\$3,200	-20.00%
Sampson Center Programs	\$1,705	\$2,000	\$631	\$1,500	-25.00%
Children's Toy Program	\$5,000	\$5,000	\$5,000	\$2,500	-50.00%
Recreation Community Grant	\$0	\$0	\$0	\$0	0.00%
Uniforms	\$2,916	\$4,300	\$3,490	\$5,000	16.28%
Team Uniforms	\$17,037	\$15,000	\$9,810	\$17,000	13.33%
Contract Services	\$11,538	\$16,250	\$17,815	\$14,700	-9.54%
Officials	\$0	\$0	\$0	\$0	0.00%
Dues & Subscription	\$823	\$1,000	\$586	\$900	-10.00%
Workman's Comp	\$13,203	\$12,300	\$11,500	\$11,500	-6.50%
Insurance/Auto	\$1,185	\$2,000	\$1,997	\$2,100	5.00%
Insurance/Building	\$8,258	\$9,600	\$9,594	\$10,200	6.25%
Miscellaneous	\$1,532	\$1,800	\$1,198	\$1,000	-44.44%
Capital Outlay/Improvements	\$0	\$0	\$0	\$0	0.00%
Capital Outlay/Equipment	\$49,106	\$21,700	\$21,700	\$10,000	-53.92%
Total	\$876,155	\$871,900	\$810,673	\$861,000	-1.25%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Enhanced Quality of Life

Department Goal: Provide enjoyable, healthy programs and opportunities for people of all ages and abilities.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of parents who believe their child was treated fairly and learned good sportsmanship	n/a	n/a	60%	65%	85%
% of residents satisfied with recreation programs and opportunities	n/a	n/a	65%	70%	85%
% increase in non-athletic program participation	18%	11.34%	8%	9%	10%
% increase in athletic program participation	-6.2%	2.1%	2%	2.50%	5%
% of local youth participating in athletic programs	59.4%	58%	60%	60%	60%
% increase in senior program participation	26%	9.67%	9.85%	10%	20%

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Provide clean and safe facilities and amenities.

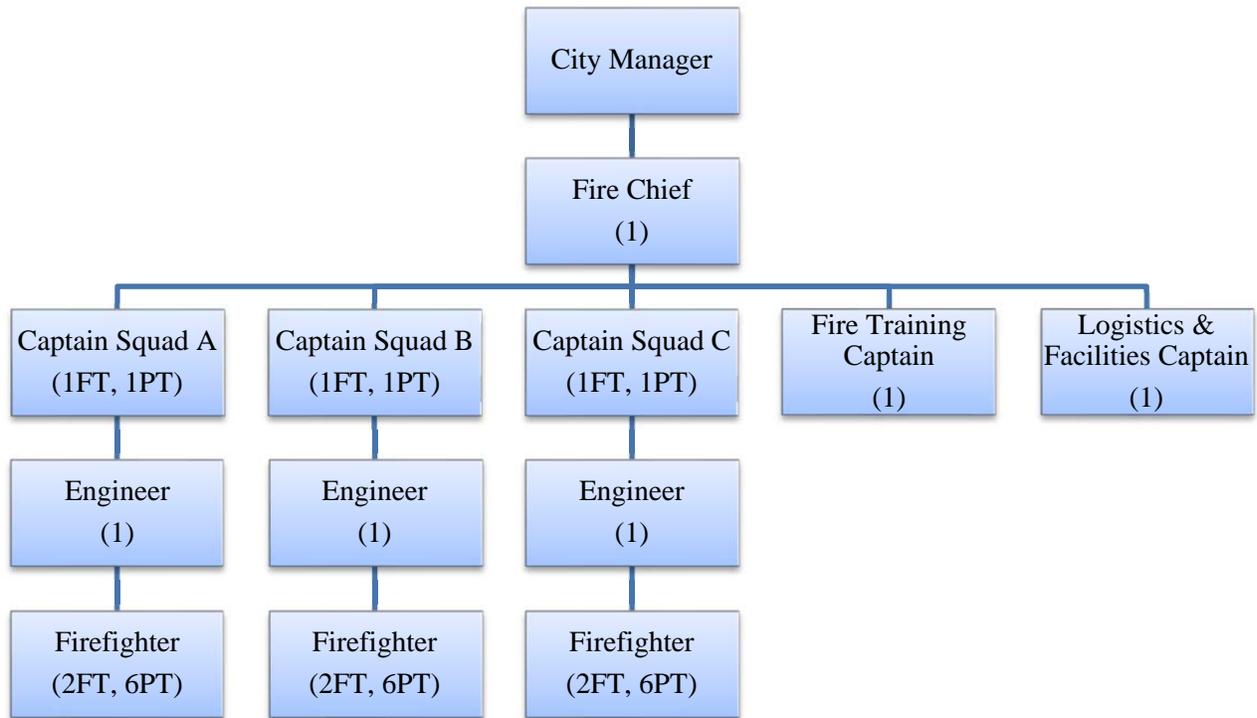
Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of residents satisfied with overall quality of city parks	n/a	n/a	60%	62%	80%
% of residents satisfied with safety of park equipment and amenities	n/a	n/a	65%	68%	90%
% of residents who feel safe at city parks and facilities	n/a	n/a	55%	65%	90%
% of residents satisfied with city park and facilities cleanliness	n/a	n/a	60%	65%	80%



Mission

To protect life and property through effective fire suppression, fire prevention, and public education.

Fire Organization Chart



Description

The Clinton Fire Department provides fire and rescue services for the City of Clinton and Sampson County. The ISO rating in the city is 5 for commercial, and 6 for residential. The Clinton Fire Department is a certified heavy rescue provider with the North Carolina Association of Rescue and Emergency Medical Services (EMS), as well as trench rescue, confined space rescue, rope rescue, and structural collapse rescue provider. The Fire Chief directs the Fire Department with the assistance of four (4) fulltime and three (3) part-time captains. The department includes nine (9) fulltime firefighters, a fulltime training captain, and 18 part-time firefighters. The Fire Department main office is located at 222 Wall St., Clinton, NC. For more information about the Fire Department, please contact the department at 910-299-4902 or asnyder@cityofclintonnc.us.



FY 2013-2014 Accomplishments

- Provided 56 free smoke alarms to needy families within the city
- Recorded zero fire fatalities within the city
- Provided fire safety educational materials to over 3,000 children
- Increased public education events by 10 percent
- Provided fire extinguisher training to all city employees
- Staffed Beaman Street station consistently with two personnel on a 24-hour basis
- Placed aerial truck (quint) in service
- Developed staff report from new records management software
- Implemented staff report
- Sold 1995 pumper
- Sold 1985 tanker
- Replaced 19 self-contained breathing apparatus, updated to new NFPA standard

FY2014-2015 Action Items & Initiatives

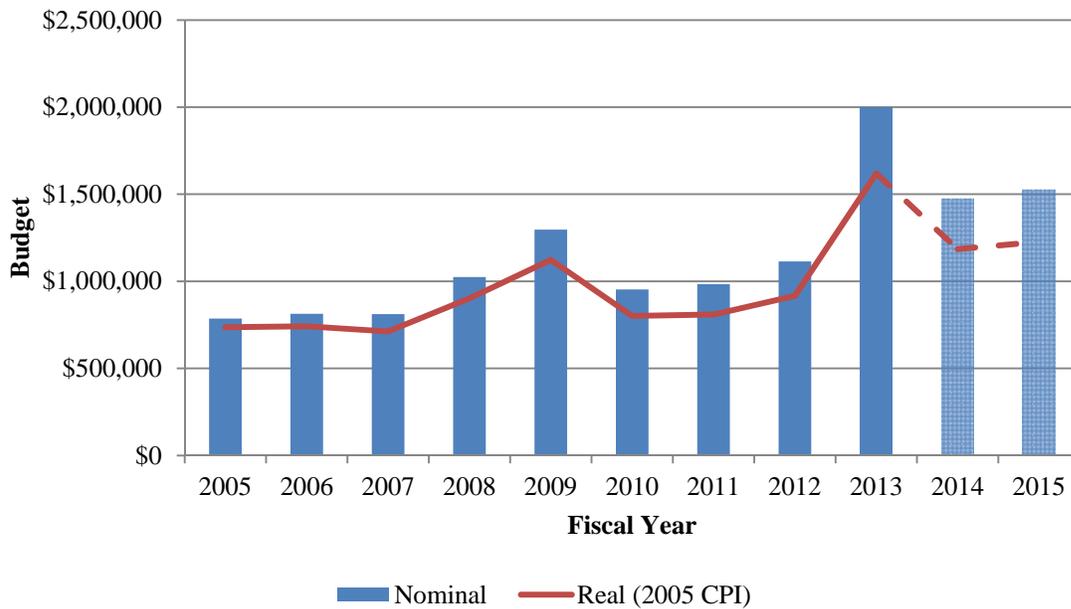
- Develop 5-year master plan for fire department
- Develop 3-year plan for adequate staffing based on recent staffing study and recognized standards
- Develop and implement community risk reduction programs
- Purchase new pumper/tanker
- Develop plan to remodel main fire station
- Develop vehicle replacement program
- Review fire department organizational structure
- Increase staffing levels by 4 personnel



FY2014-2015 Budget Highlights

The Clinton Fire Department budget reflects a 1.91 percent increase for FY14-15. At \$1,530,100, the fire budget accounts for 17.53 percent of the General Fund budget and is equivalent to \$.215 on the tax rate. The City plans to spend \$176.67 per capita for fire in FY14-15. Increases in the FY14-15 budget are primarily due to personnel and equipment costs. There is a down payment of \$90,000 for a new pumper/tanker in capital outlay.

**Fire Budget Trends
(with Adjustment for Inflation Comparison)**





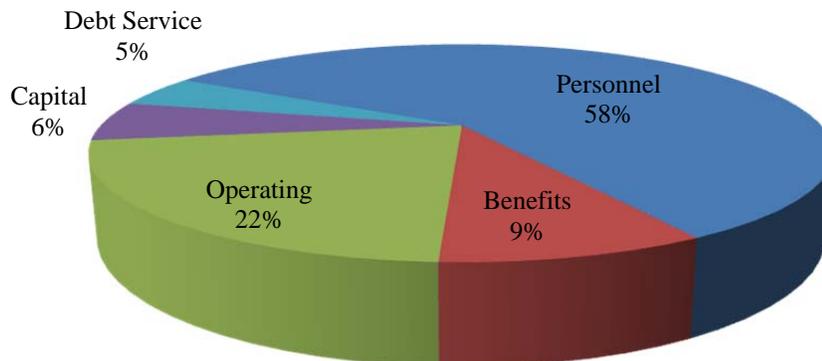
Budget Summary

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$1,959,632	\$1,445,290	\$1,435,650	\$1,530,100	5.87%
Special Dept.	\$0	\$0	\$0	\$0	0.00%
Total	\$1,959,632	\$1,445,290	\$1,435,650	\$1,530,100	5.87%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$1,959,632	\$1,501,490	\$1,435,650	\$1,530,100	1.91%
Special Dept.	\$0	\$0	\$0	\$0	0.00%
Total	\$1,959,632	\$1,501,490	\$1,435,650	\$1,530,100	1.91%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	11.00	14.00	12.00	15.00	7.14%
Part-time	18.00	18.00	17.00	17.00	-5.56%
Total	29.00	32.00	29.00	32.00	0.00%

Fire Expenditures by Type





Expenditures by Line Item

Fire Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$468,621	\$627,000	\$623,925	\$593,000	-5.42%
Part-Time Workers	\$210,329	\$230,000	\$230,035	\$234,000	1.74%
FICA	\$49,986	\$63,000	\$47,730	\$63,300	0.48%
Group Insurance	\$48,173	\$73,500	\$72,709	\$83,200	13.20%
Retirement	\$44,162	\$57,300	\$44,111	\$58,500	2.09%
Transfer To Fireman Fund	\$14,375	\$15,490	\$15,490	\$15,000	-3.16%
Telephone	\$4,721	\$5,400	\$5,666	\$5,500	1.85%
Printing & Office Supplies	\$3,839	\$9,000	\$4,817	\$4,500	-50.00%
Utilities	\$15,418	\$17,000	\$18,630	\$20,000	17.65%
Training	\$4,435	\$5,000	\$4,109	\$5,100	2.00%
Fire & Life Safety	\$482	\$1,000	\$1,006	\$3,800	280.00%
Maint. & Repairs/Building	\$13,698	\$12,000	\$11,854	\$10,000	-16.67%
Maint. & Repairs/Equipment	\$16,645	\$22,000	\$18,548	\$17,000	-22.73%
Maint. & Repairs/Auto	\$27,736	\$29,000	\$32,112	\$24,000	-17.24%
Advertising	\$2,251	\$2,000	\$1,961	\$2,500	25.00%
Fuel	\$20,081	\$30,000	\$27,645	\$30,000	0.00%
Departmental Supplies	\$8,283	\$6,500	\$4,476	\$4,900	-24.62%
Tools & Equipment	\$39,690	\$32,100	\$25,191	\$24,900	-22.43%
Haz-Mat Supplies	\$1,630	\$1,800	\$1,500	\$2,000	11.11%
Uniforms	\$15,878	\$27,000	\$12,216	\$34,000	25.93%
Turn-Out Equipment	\$49,125	\$32,600	\$25,503	\$43,000	31.90%
Contract Services	\$98,041	\$50,900	\$55,895	\$33,400	-34.38%
Dues & Subscription	\$2,448	\$5,000	\$3,171	\$5,000	0.00%
Workman's Comp	\$19,553	\$26,600	\$30,000	\$30,000	12.78%
Insurance/Auto	\$7,550	\$11,400	\$11,385	\$10,400	-8.77%
Insurance/Building	\$6,956	\$7,600	\$7,594	\$7,800	2.63%
Miscellaneous	\$4,857	\$3,500	\$922	\$3,500	0.00%
Fire Grant	\$0	\$0	\$0	\$0	0.00%
Building Payment	\$0	\$0	\$0	\$0	0.00%
Capital Outlay/Equipment	\$688,590	\$26,000	\$25,754	\$90,000	246.15%
Debt Service Principle	\$69,865	\$57,300	\$57,280	\$58,600	2.27%
Debt Service Interest	\$2,214	\$14,500	\$14,415	\$13,200	-8.97%
Total	\$1,959,632	\$1,501,490	\$1,435,650	\$1,530,100	1.91%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Mitigate the loss of life and property due to fire.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of fires contained to room or area of origin	45%	50%	50%	60%	75%
Number of civilian injuries related to fire per 1,000 residents	0.12	0.00	0.00	<10.0	<10
Number of civilian deaths related to fire per 1,000 residents	0.00	0.00	0.00	0.00	0.00
Average \$ value lost from fire per \$1,000 in property protected	n/a	\$1.10	\$1.25	<\$2.00	<\$5.00

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Respond to calls for service in safe and efficient manner.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of calls involving threat to life or property responded to within 5 minutes	80%	85%	80%	95%	95%
Number of firefighter injuries per 100 calls	0.00	0.0	0.0	0.00	<5.00
\$ value per call of damage caused by department while responding to a call	\$0.00	\$5,000	\$0.00	\$0.00	<\$500



Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Departmental Goal: Community Risk Reduction (Fire Prevention)

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of target hazards inspected & pre-planned	n/a	n/a	<5%	75%	100%
% of public assembly inspected & pre-planned	n/a	n/a	<1%	75%	100%
% of commercial businesses inspected & pre-planned	n/a	n/a	<1%	75%	100%

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Departmental Goal: Community Risk Reduction (Public Education)

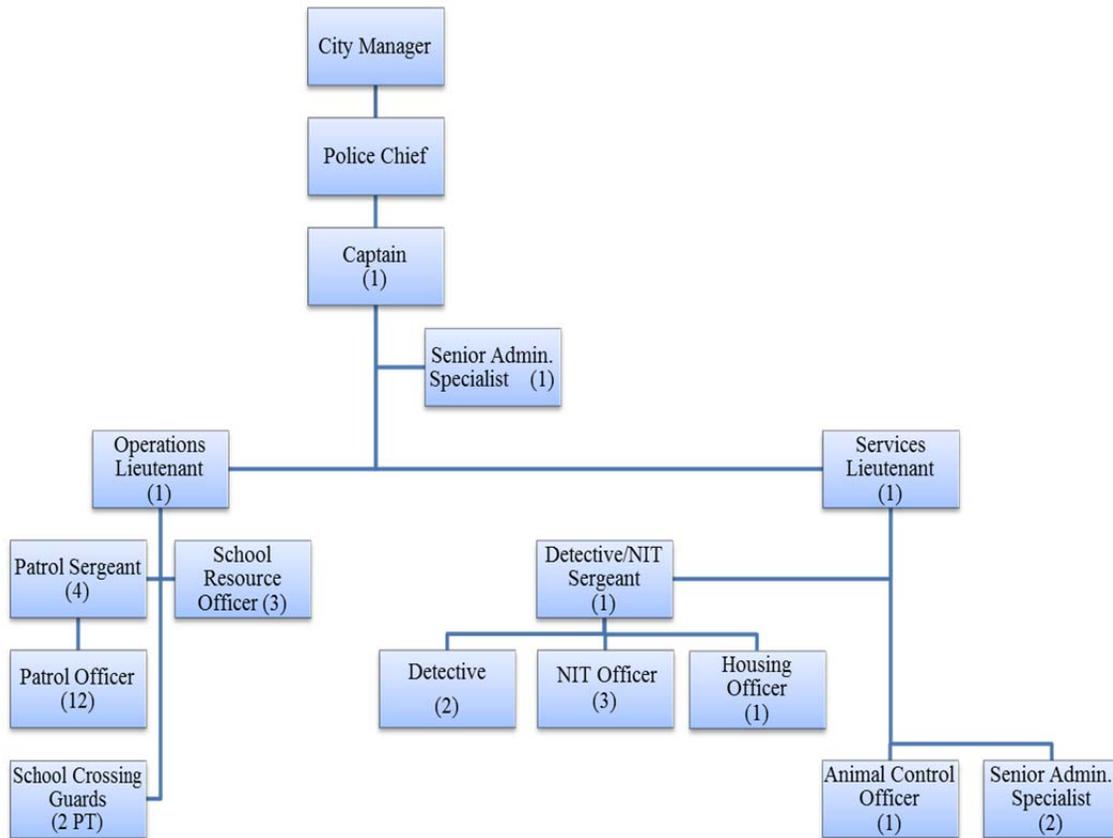
Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of elementary schools visited	100%	100%	100%	100%	100%
% of single family dwelling inspected	n/a	0.0%	5%	10%	100%
Number of programs available to community	n/a	3	3	6	20



Mission

To enhance the quality of life the community by building partnerships that will help provide a safe, secure community through proactive and impartial enforcement of the laws of North Carolina and the United States Constitution.

Police Organization Chart



Description

The Clinton Police Department is a full service law enforcement agency and is recognized by CALEA. The department is responsible for the enforcement of all local and state laws and the investigation of any crimes within the city limits of Clinton, North Carolina. The Police Chief directs the department with one captain and two lieutenants who oversee the administrative and operational divisions. The department consists of 29 full-time sworn police officers, three (3) civilian support staff members, one (1) animal control officer (non-sworn), and reserve officers. The Police Department is located at 222 Lisbon St., Clinton, NC. For more information about the Police Department, please contact the department at 910-592-3105 or jtilley@cityofclintonnc.us.



FY2013-2014 Accomplishments

- Received full CALEA accreditation
- Reduced overall crime rate by 9 percent
- Reduced assault and robbery related crimes by 29 percent
- Processed and stored over 4,300 items of evidence
- Collected and disposed of 123 pounds of expired or unused prescription medications during Operation Medicine Drop
- Conducted first ever Latino community meeting
- Implemented Police Officer Buddy program to assist 5th graders in school
- Installed three in-car video cameras
- Installed video interview room system
- Obtained new police K9, “Zeusa”

FY2014-2015 Action Items & Initiatives

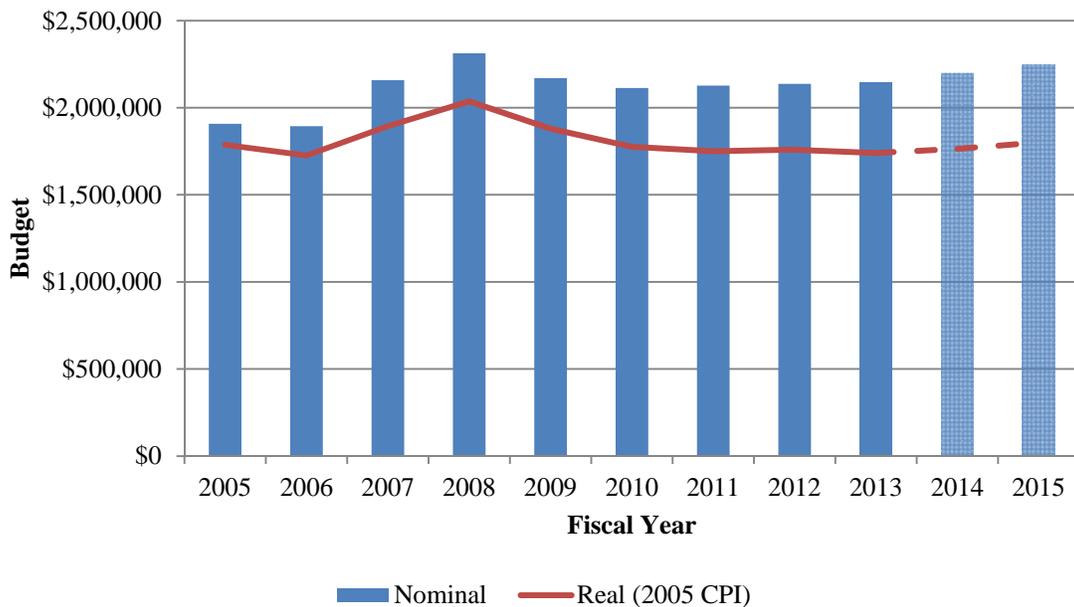
- Establish crime map for public
- Conduct city-wide citizen survey on police services
- Initiate property identification program
- Start Neighborhood Improvement Program
- Establish crime information “tip” line



FY2014-2015 Budget Highlights

The Police Department budget is 0.67 percent more in FY14-15 primarily due to an increase in departmental supplies, travel, and education for personnel. At \$2,245,000, the police budget accounts for 25.72 percent of the General Fund budget and is equivalent to \$.315 on the tax rate. The City plans to spend \$259.21 per capita for police in FY14-15. Capital expenditures in the FY14-15 police budget represent three (3) new police vehicles as part of the department’s annual replacement program.

Police Budget Trends (with Adjustment for Inflation Comparison)





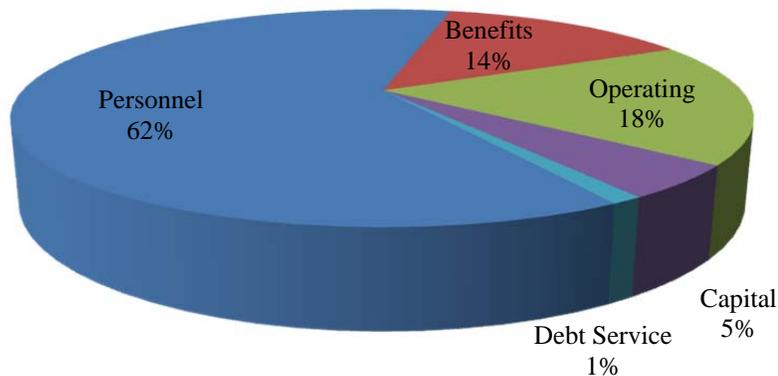
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$1,365,812	\$1,394,100	\$1,365,081	\$1,393,200	-0.06%
Benefits	\$290,047	\$308,000	\$303,491	\$311,400	1.10%
Operating	\$362,498	\$428,100	\$431,109	\$406,000	-5.16%
Capital	\$84,323	\$99,800	\$99,000	\$109,000	9.22%
Debt Service	\$0	\$0	\$0	\$25,400	0.00%
Total	\$2,102,680	\$2,230,000	\$2,198,681	\$2,245,000	0.67%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$2,102,680	\$2,230,000	\$2,198,681	\$2,245,000	0.67%
Total	\$2,102,680	\$2,230,000	\$2,198,681	\$2,245,000	0.67%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	34.00	34.00	33.50	33.00	-2.94%
Part-time	2.00	2.00	2.00	2.00	0.00%
Total	36.00	36.00	35.50	35.00	-2.78%

**Police
Expenditures by Type**





Expenditures by Line Item

Police Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$1,127,097	\$1,147,400	\$1,129,806	\$1,057,800	-7.81%
Part time salaries	\$0	\$0	\$0	\$11,400	0.00%
Salaries/HUD Officers	\$33,837	\$33,500	\$34,083	\$35,000	4.48%
School Officers	\$111,190	\$114,200	\$104,184	\$120,900	5.87%
Separation Allowance Salaries	\$0	\$0	\$0	\$69,100	0.00%
Professional Services	\$25,666	\$5,000	\$3,965	\$4,000	-20.00%
FICA	\$93,688	\$99,000	\$97,008	\$99,000	0.00%
Group Insurance	\$155,300	\$165,000	\$165,450	\$166,400	0.85%
Retirement	\$81,052	\$88,500	\$85,610	\$90,600	2.37%
401(K)	\$53,695	\$54,500	\$52,431	\$54,400	-0.18%
Employee Training	\$1,219	\$6,000	\$6,839	\$3,000	-50.00%
Telephone	\$17,869	\$18,000	\$18,310	\$18,000	0.00%
Printing & Office Supplies	\$8,679	\$8,500	\$6,501	\$7,100	-16.47%
Utilities	\$11,271	\$12,000	\$11,775	\$12,000	0.00%
Tipping Fee	\$0	\$0	\$0	\$0	0.00%
Travel & Education	\$3,960	\$6,000	\$3,536	\$8,000	33.33%
Maint. & Repairs/Building	\$2,533	\$9,000	\$3,754	\$9,000	0.00%
Maint. & Repairs/Equipment	\$8,504	\$13,000	\$14,860	\$14,000	7.69%
Maint. & Repairs/Auto	\$44,399	\$71,500	\$76,074	\$71,500	0.00%
Equipment Rental	\$0	\$1,000	\$0	\$500	-50.00%
Advertising	\$993	\$1,300	\$875	\$1,000	-23.08%
Fuel	\$90,303	\$100,000	\$98,978	\$100,000	0.00%
Departmental Supplies	\$22,935	\$40,000	\$44,278	\$48,300	20.75%
Uniforms	\$11,767	\$15,500	\$16,452	\$15,500	0.00%
Contract Services	\$34,232	\$36,000	\$42,724	\$13,500	-62.50%
Dues & Subscription	\$155	\$600	\$774	\$1,000	66.67%
CALEA Accreditation Fees	\$5,893	\$8,300	\$8,294	\$4,500	-45.78%
Workman's Comp	\$29,874	\$31,800	\$33,000	\$32,500	2.20%
Insurance/Auto	\$18,489	\$18,500	\$16,562	\$17,400	-5.95%
Insurance/Building	\$4,366	\$5,000	\$4,932	\$5,200	4.00%
Insurance/Public Liability	\$16,870	\$18,500	\$15,681	\$16,500	-10.81%
Miscellaneous	\$707	\$150	\$171	\$500	233.33%
Special Funds	\$0	\$0	\$0	\$0	0.00%
K-9	\$1,814	\$2,450	\$2,774	\$3,000	22.45%
Capital Outlay/Equipment	\$84,323	\$99,800	\$99,000	\$109,000	9.22%
Debt Service Principal	\$0	\$0	\$0	\$22,100	0.00%
Debt Service Interest	\$0	\$0	\$0	\$3,300	0.00%
Total	\$2,102,680	\$2,230,000	\$2,198,681	\$2,245,000	0.67%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Promote community partnerships with our citizens to maintain public confidence and resolve neighborhood concerns.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of residents satisfied with police services in each district	n/a	n/a	n/a	75%	75%
% of residents who feel the police are trustworthy	n/a	n/a	n/a	75%	75%
% of residents and businesses who feel police are helpful and cooperative	n/a	n/a	n/a	75%	75%
Value of property recovered by PD	n/a	\$47,175	\$289,502	n/a	n/a
Value of drugs seized by NIT team	\$11,287	\$12,650	\$14,987	n/a	n/a

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Reduce crimes against persons and property by conducting proactive patrols and operations.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
UCR crimes per 1,000 population	68.4	72.3	61.7	<50	<50
Clearance rate for reported Part I offenses – Violent Crimes	56%	54%	66.9%	55%	55%
Clearance rate for reported Part I offenses – Property Crimes	26%	23%	27.7%	35%	35%
Average response time to priority calls	n/a	6:30	7:11	< 8 min	<8 min



Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Improve traffic safety by addressing speeding, moving violations, DWI, and other driving offenses.

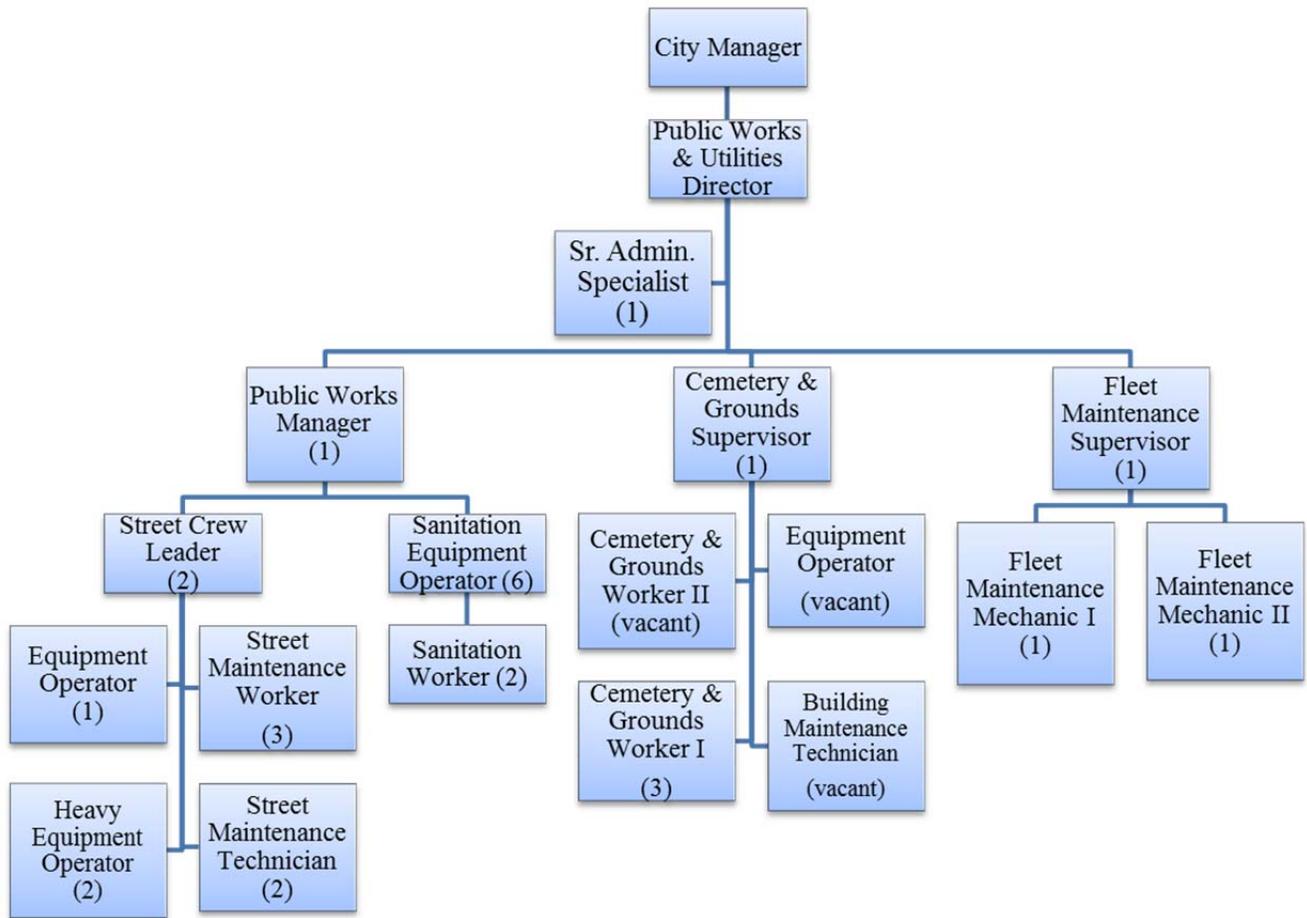
Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of accidents per 1,000 population	n/a	n/a	60.5%	< 75%	< 75%
% reduction in reportable crimes	n/a	n/a	6.0%	10%	10%
% accidents involving DWI	n/a	n/a	1.6%	< 10%	< 10%
% accidents involving pedestrians	n/a	n/a	1.1%	5%	5%



The Public Works and Utilities Department provides many essential services for citizens, including refuse collection (both residential and commercial), buildings and grounds maintenance, street and sidewalk construction and maintenance, environmental services, fleet maintenance, cemetery management and maintenance, and pest control. One of the most important services the department provides is ensuring safe drinking water to the public and the treatment of wastewater. Public Works and Utilities consist of seven divisions: City Garage, Grounds & Cemetery Maintenance, Sanitation, Streets, Utility Line Maintenance, Wastewater Treatment, and Water Production. The four (4) Public Works divisions (City Garage, Grounds & Cemetery Maintenance, Sanitation, and Streets) are funded through the General Fund and the three (3) Public Utilities divisions are funded through the Water and Sewer Fund. As part of the Public Works and Utilities Department, all divisions share a common mission statement:

To improve the quality of life for Clinton residents, businesses, and visitors through responsive, efficient, and effective services that maintain city facilities, provide a safe and friendly transportation system for motorists and pedestrians, provide a safe and reliable water supply, and properly dispose of wastewater and solid waste.

Public Works Organization Chart





Description

The City Garage ensures the maintenance and repair of over 200 units of equipment and vehicles owned and operated by the City of Clinton. This includes maintenance, repair, and vehicle inspection certification. In addition, the staff assists with the repair of operational equipment located at our water pollution control facility, sanitary sewer lift stations, and well sites. The Garage Supervisor and two mechanics operate the garage. The City Garage is located at 200 John St., Clinton, NC. For more information about the City Garage, please contact the Garage Supervisor at 910-299-4905 or maylor@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Maintained inspection dates and service for 98 licensed vehicles
- Maintained basic service and repair for 20 non-licensed pieces of mobile equipment
- Provided basic service on 16 generators
- Provided daily repair for all city-wide equipment and vehicles
- Operated without any safety related accidents or workers compensation claims
- Maintained OSHA compliance
- Created individual vehicle maintenance/history reports

FY2014-2015 Action Items & Initiatives

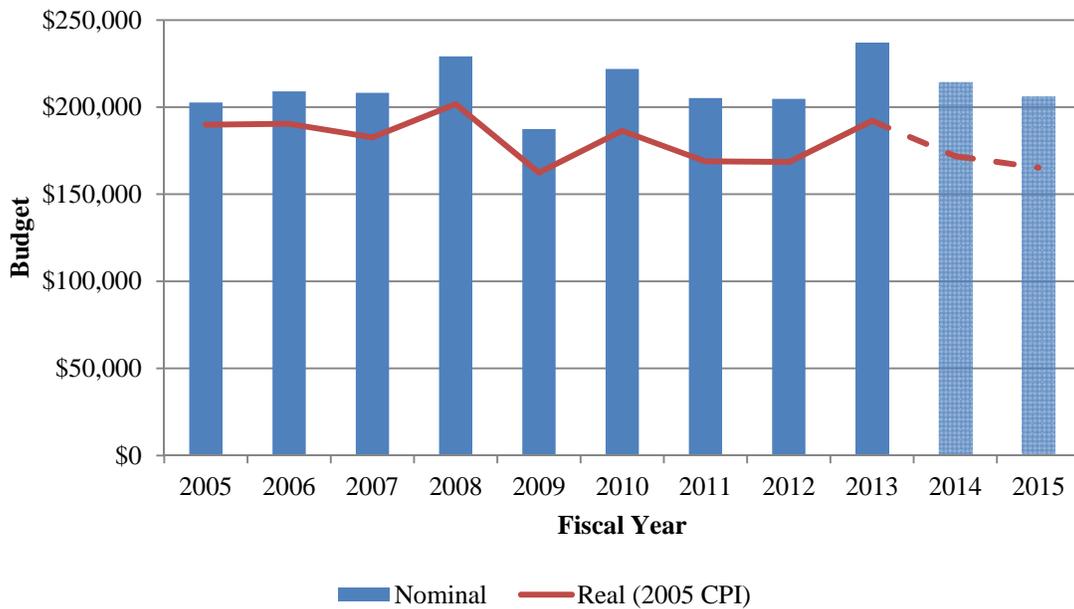
- Review and update tool and equipment inventory
- Implement new vehicle repair and maintenance tracking system for performance measures
- Perform all vehicle inspections and oil changes on time



FY2014-2015 Budget Highlights

The City Garage budget for FY14-15 reflects a 5.68 percent decrease. At \$206,000, the garage budget accounts for 2.36 percent of the General Fund budget and is equivalent to \$.029 on the tax rate. The City plans to spend \$23.79 per capita for garage operations in FY14-15. Most changes are small decreases in individual line items. The most significant decrease is in the building maintenance line item, which is reduced because of the facilities renovations completed in FY13-14. The FY14-15 garage budget does not include any capital expenses.

City Garage Budget Trends (with Adjustment for Inflation Comparison)





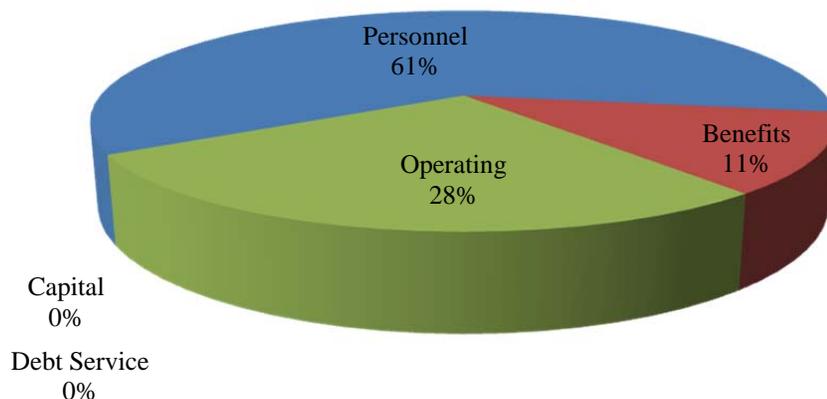
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$120,200	\$123,500	\$122,478	\$125,100	1.30%
Benefits	\$21,681	\$23,600	\$23,625	\$23,900	1.27%
Operating	\$94,707	\$71,300	\$68,315	\$57,000	-20.06%
Capital	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$236,588	\$218,400	\$214,418	\$206,000	-5.68%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$236,588	\$218,400	\$214,418	\$206,000	-5.68%
Total	\$236,588	\$218,400	\$214,418	\$206,000	-5.68%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	3.00	3.00	3.00	3.00	0.00%
Part-time	-	-	-	-	0.00%
Total	3.00	3.00	3.00	3.00	0.00%

**Public Works: City Garage
Expenditures by Type**





Expenditures by Line Item

City Garage Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$112,198	\$114,700	\$113,774	\$116,200	1.31%
FICA	\$8,002	\$8,800	\$8,704	\$8,900	1.14%
Group Insurance	\$14,184	\$15,500	\$15,581	\$15,600	0.65%
Retirement	\$7,496	\$8,100	\$8,044	\$8,300	2.47%
Telephone	\$2,855	\$2,500	\$2,653	\$2,500	0.00%
Printing & Office Supplies	\$1,880	\$1,500	\$1,644	\$1,500	0.00%
Utilities	\$13,303	\$15,000	\$15,049	\$15,000	0.00%
Tipping Fee	\$0	\$0	\$0	\$0	0.00%
Travel & Education	\$849	\$2,000	\$1,765	\$2,000	0.00%
Maint. & Repairs/Building	\$46,996	\$21,000	\$21,067	\$6,750	-67.86%
Maint. & Repairs/Equipment	\$3,105	\$2,500	\$2,712	\$2,000	-20.00%
Maint. & Repairs/Auto	\$1,517	\$2,000	\$941	\$1,000	-50.00%
Advertising	\$0	\$0	\$0	\$500	0.00%
Fuel	\$2,468	\$2,500	\$2,296	\$2,500	0.00%
Office Supplies	\$0	\$0	\$0	\$0	0.00%
Departmental Supplies	\$8,038	\$6,500	\$6,971	\$7,000	7.69%
Special Tools	\$3,907	\$4,000	\$1,324	\$2,850	-28.75%
Uniforms	\$1,810	\$2,300	\$1,828	\$2,300	0.00%
Safety Supplies	\$448	\$500	\$741	\$500	0.00%
Workman's Comp	\$3,103	\$3,800	\$3,700	\$3,600	-5.26%
Insurance/Auto	\$699	\$800	\$935	\$1,000	25.00%
Insurance/Building	\$3,728	\$4,200	\$4,473	\$6,000	42.86%
Miscellaneous	\$0	\$200	\$216	\$0	-100.00%
Total	\$236,588	\$218,400	\$214,418	\$206,000	-5.68%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Financial Sustainability

Department Goal: Perform preventative maintenance on all vehicles to minimize emergency repairs and reduce costs.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
Average annual maintenance cost per vehicle	\$1,293.10	\$1,877.56	\$1,702.36	<\$1200.00	<\$900.00
Cost per mile driven of heavy vehicles	n/a	n/a	n/a	<\$1.00	<\$1.00
Cost per mile driven of light vehicles	n/a	n/a	n/a	<\$.20	<\$.20
Cost per mile driven of police vehicles	n/a	n/a	n/a	<\$.25	<\$.25

Council Goal/Focus: Financial Sustainability

Department Goal: Perform effective repairs on vehicles in a timely manner to reduce downtime.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of services completed within scheduled time	n/a	n/a	90%	90%	90%
% of repairs requiring additional work within 60 days	n/a	n/a	5%	<3%	<3%
Average number of days heavy vehicles are unavailable due to repairs	n/a	n/a	2	<3.0	<3.0
Average number of days light vehicles are unavailable due to repairs	n/a	n/a	2	<2.0	<2.0
Average number of days police vehicles are unavailable due to repairs	n/a	n/a	2	<2.0	<2.0



Description

The Cemetery and Grounds Maintenance Division is responsible for operations and maintenance of the city's cemeteries (Springvale and Sandhill), the grounds upkeep of city buildings, and pest control throughout the city. The division consists of the Grounds Superintendent and three grounds workers. Cemetery and Grounds Maintenance is located at 200 John St., Clinton, NC. For more information about cemeteries, grounds maintenance, or mosquito control, please contact the Grounds Superintendent at 910-299-4905 or bdraughon@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Removed more than 75 mowing obstructions from cemeteries
- Maintained all grave sites without use of herbicide
- Developed Mobile 311 cemetery software for all grave sales in new cemetery sections
- Reduced general cemetery related complaints
- Spayed 85 percent of all city properties with pre-emergent herbicide spring and fall, reducing non-seasonal mowing requirements
- Provided mosquito control city-wide weekly in season utilizing Mobile 311 documentation
- Trained staff and developed shop to conduct in-house maintenance and repair of equipment
- Installed all corner markers within one week of purchase
- Completed pond restoration projects at Springvale Cemetery
- Accepted additional maintenance of Sampson History Museum grounds
- Completed Fisher Park bridge improvements
- Coordinated inmate labor program through local prison

FY2014-2015 Action Items & Initiatives

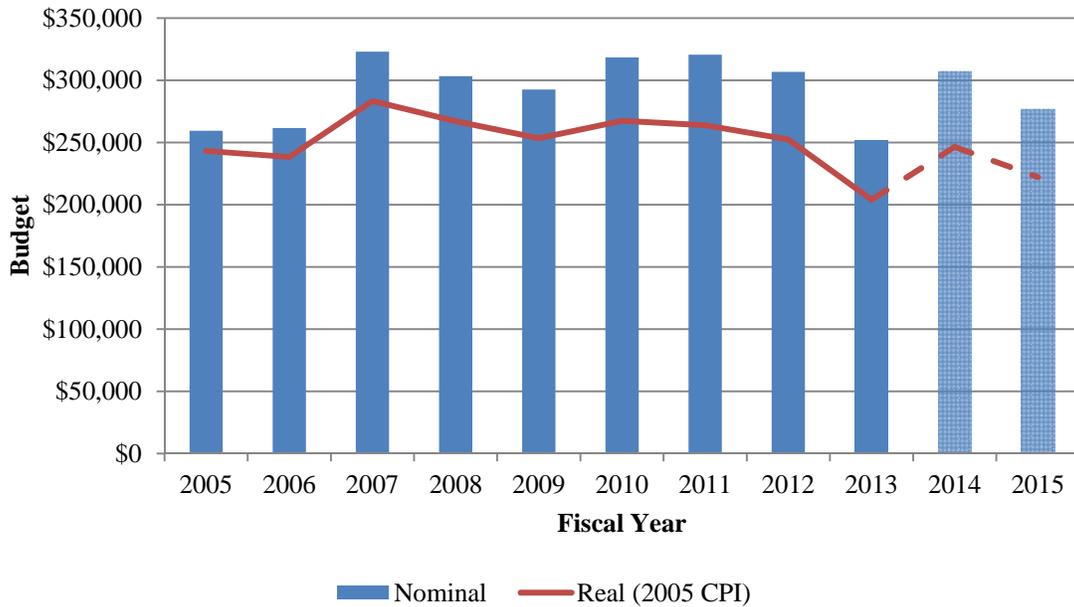
- Reduce mowing cycles to once every ten days
- Implement safety & accident free program
- Implement standards for contracted labor in cemeteries related to interments



FY2014-2015 Budget Highlights

The FY14-15 Grounds and Cemetery budget reflects a 10.82 percent decrease from FY13-14. At \$276,900, the grounds and cemetery budget accounts for 3.17 percent of the General Fund budget and is equivalent to \$.039 on the tax rate. The City plans to spend \$31.97 per capita for grounds and cemetery maintenance in FY14-15. The largest increase in the grounds budget is due to the increase in supplies and capital costs. The grounds budget includes \$45,000 in capital expenses for a new mower and ton truck.

Grounds & Cemetery Budget Trends (with Adjustment for Inflation Comparison)





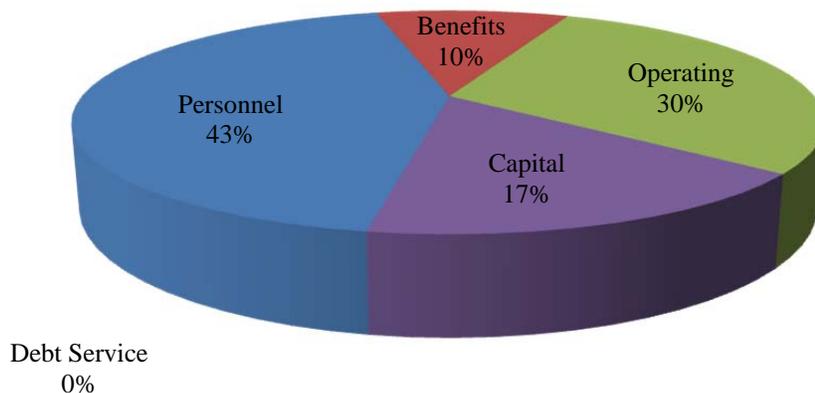
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$105,487	\$122,300	\$121,628	\$119,800	-2.04%
Benefits	\$22,336	\$28,700	\$28,727	\$28,700	0.00%
Operating	\$85,296	\$89,000	\$90,271	\$81,400	-8.54%
Capital	\$27,429	\$70,500	\$68,213	\$47,000	-33.33%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$240,547	\$310,500	\$308,839	\$276,900	-10.82%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$215,547	\$250,500	\$248,839	\$236,900	-5.43%
Cemetery	\$25,000	\$60,000	\$60,000	\$40,000	-33.33%
Total	\$240,547	\$310,500	\$308,839	\$276,900	-10.82%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	4.00	4.50	4.00	4.00	-11.11%
Part-time	-	-	-	-	0.00%
Total	4.00	4.50	4.00	4.00	-11.11%

**Public Works: Grounds Maintenance
Expenditures by Type**





Expenditures by Line Item

Grounds Maintenance Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$97,392	\$112,700	\$112,486	\$110,800	-1.69%
Temporary Salaries	\$1,412	\$1,000	\$542	\$500	-50.00%
Professional Services	\$4,776	\$4,000	\$4,181	\$2,500	-37.50%
FICA	\$6,683	\$8,600	\$8,600	\$8,500	-1.16%
Group Insurance	\$16,003	\$20,800	\$20,774	\$20,800	0.00%
Retirement	\$6,333	\$7,900	\$7,953	\$7,900	0.00%
Telephone	\$997	\$1,000	\$657	\$1,000	0.00%
Printing & Office Supplies	\$0	\$1,000	\$225	\$500	-50.00%
Utilities	\$171	\$500	\$135	\$500	0.00%
Travel & Education	\$417	\$1,000	\$546	\$1,000	0.00%
Maint. & Repairs/Equipment	\$13,808	\$12,000	\$12,820	\$11,000	-8.33%
Maint. & Repairs/Auto	\$2,973	\$3,500	\$3,248	\$2,500	-28.57%
Advertising	\$0	\$500	\$0	\$500	0.00%
Fuel	\$14,403	\$15,000	\$15,521	\$13,000	-13.33%
Departmental Supplies	\$23,660	\$21,100	\$23,952	\$25,900	22.75%
Special Tools	\$2,366	\$1,500	\$655	\$1,500	0.00%
Uniforms	\$2,142	\$2,500	\$2,026	\$2,500	0.00%
Safety Supplies	\$2,953	\$2,500	\$2,540	\$1,500	-40.00%
Contract Services	\$7,700	\$7,500	\$8,623	\$2,300	-69.33%
Workman's Comp	\$7,160	\$13,200	\$13,175	\$13,200	0.00%
Insurance/Auto	\$1,770	\$1,900	\$1,620	\$1,700	-10.53%
Miscellaneous	\$0	\$300	\$347	\$300	0.00%
Capital Outlay/Equipment	\$23,484	\$67,000	\$66,213	\$45,000	-32.84%
Capital Project/Markers	\$3,945	\$3,500	\$2,000	\$2,000	-42.86%
Total	\$240,547	\$310,500	\$308,839	\$276,900	-10.82%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Provide professional cemetery services while maintaining cemetery grounds at the highest standard.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of cemetery mowing complete on time without damages	n/a	95%	100%	100%	100%
Average cost per damage	n/a	\$155.98	\$0	\$0	<\$100
% of funeral homes satisfied with cemetery services	n/a	100%	100%	90%	90%
% of residents satisfied with cemetery services	n/a	n/a	n/a	100%	100%



Description

The Sanitation Division is responsible for residential and commercial refuse collection and disposal throughout the city. Sanitation crews also pick-up yard waste and maintain the city's recycling drop-off sites. The Public Works Manager oversees a crew consisting of six equipment operators and two utility workers. The Sanitation Division is located at 200 John St., Clinton, NC. For more information about garbage and recycling collection, please contact the Public Works Manager at 910-299-4905 or tsteffen@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Restructured works schedules to reduce/eliminate overtime
- Operated bi-weekly curbside recycle program
- Added Public Schools recycling program
- Maintained single stream and electronics recycling convenience site
- Conducted first ever Household Hazardous Waste Collection Day
- Maintained service for 100 commercial cardboard customers
- Conducted two city-wide cleanup weeks
- Increased public education for curbside recycling
- Maintained weekly loose-leaf collection year round on collection day
- Separated 850 tons of loose leaves from landfill green waste
- Completed audit of residential handicap/elderly exemptions for household garbage collection

FY2014-2015 Action Items & Initiatives

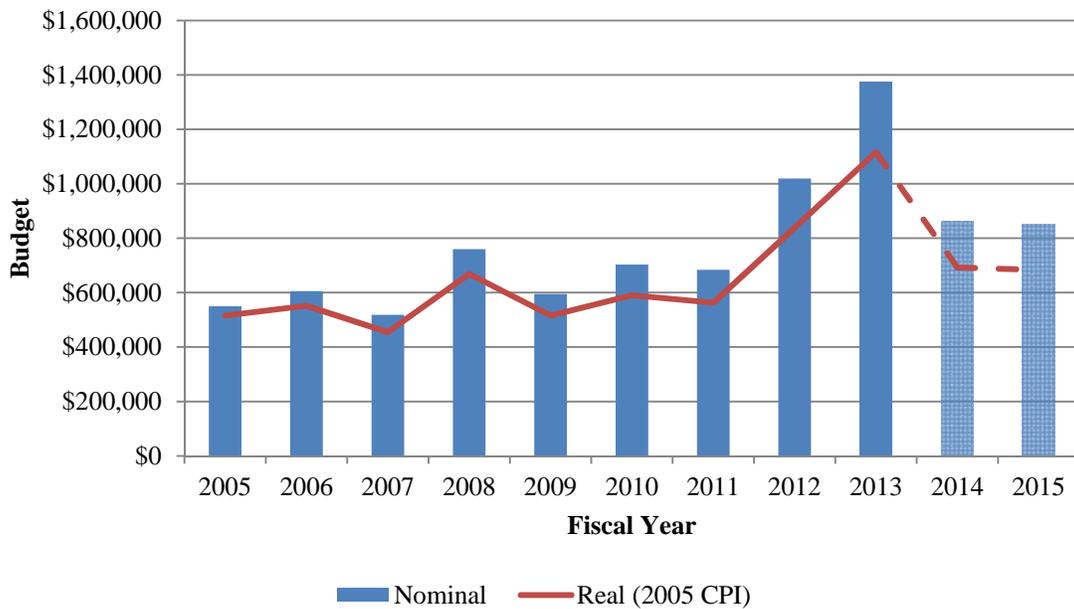
- Continue Household Hazardous Waste Collection Day
- Consider multi-family recycling initiative
- Consider RFID technology for collection vehicles



FY2014-2015 Budget Highlights

The Sanitation FY14-15 budget is down 2.57 percent from FY13-14. At \$852,000, the sanitation budget accounts for 9.76 percent of the General Fund budget and is equivalent to \$.12 on the tax rate. The City plans to spend \$98.37 per capita for sanitation collection in FY14-15. The sanitation budget decrease is primarily due to the decreases in recycling containers and capital outlay. The FY14-15 sanitation budget does not include capital outlay.

Sanitation Budget Trends (with Adjustment for Inflation Comparison)





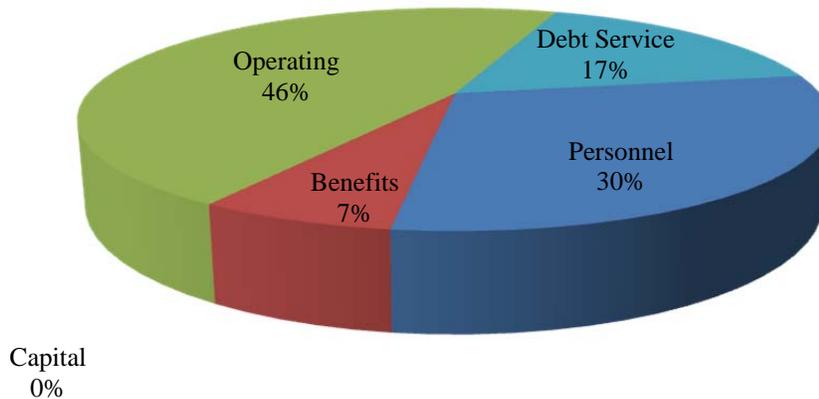
Budget Summary

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$1,374,145	\$864,500	\$863,296	\$852,000	-1.45%
Total	\$1,374,145	\$864,500	\$863,296	\$852,000	-1.45%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$1,374,145	\$874,500	\$863,296	\$852,000	-2.57%
Total	\$1,374,145	\$874,500	\$863,296	\$852,000	-2.57%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	8.00	8.00	8.00	8.00	0.00%
Part-time	-	-	-	-	0.00%
Total	8.00	8.00	8.00	8.00	0.00%

**Public Works: Sanitation
Expenditures by Type**





Expenditures by Line Item

Sanitation Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$233,849	\$236,700	\$232,131	\$236,900	0.08%
Professional Services	\$4,771	\$2,500	\$960	\$1,500	-40.00%
FICA	\$16,788	\$17,900	\$17,758	\$18,200	1.68%
Group Insurance	\$33,824	\$38,000	\$36,356	\$41,600	9.47%
Retirement	\$15,243	\$17,000	\$16,412	\$16,800	-1.18%
Telephone	\$1,841	\$2,000	\$1,528	\$2,000	0.00%
Printing & Office Supplies	\$2,552	\$2,000	\$709	\$5,000	150.00%
Travel & Education	\$1,602	\$1,000	\$1,000	\$2,000	100.00%
Maint. & Repairs/Equipment	\$0	\$6,500	\$6,647	\$6,000	-7.69%
Recycling Containers	\$156,210	\$14,100	\$14,116	\$0	-100.00%
Residential Containers	\$740	\$1,000	\$1,113	\$1,000	0.00%
Maint. & Repairs/Comm. Containers	\$0	\$3,000	\$701	\$2,500	-16.67%
Maint. & Repairs/Auto	\$80,866	\$48,000	\$53,942	\$44,500	-7.29%
Advertising	\$0	\$1,000	\$0	\$1,000	0.00%
Fuel	\$57,190	\$70,400	\$78,766	\$75,000	6.53%
Departmental Supplies	\$2,441	\$2,500	\$2,435	\$4,700	88.00%
Uniforms	\$3,575	\$4,000	\$3,659	\$4,000	0.00%
Safety Supplies	\$996	\$1,500	\$1,160	\$1,500	0.00%
Contract Services	\$55,404	\$38,000	\$45,250	\$42,000	10.53%
Landfill Tipping Fees	\$181,944	\$175,000	\$157,117	\$175,000	0.00%
Workman's Comp	\$11,082	\$12,500	\$12,347	\$12,700	1.60%
Insurance/Auto	\$12,365	\$14,600	\$14,557	\$14,700	0.68%
Miscellaneous	\$1,250	\$500	\$0	\$500	0.00%
Capital Outlay/Equipment	\$458,417	\$21,900	\$21,900	\$0	-100.00%
Debt Service Principle	\$39,978	\$136,100	\$136,009	\$138,300	1.62%
Debt Service Interest	\$1,215	\$6,800	\$6,723	\$4,600	-32.35%
Total	\$1,374,145	\$874,500	\$863,296	\$852,000	-2.57%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Welcoming Neighborhoods & Public Spaces

Department Goal: Provide efficient and convenient recycling and solid waste collection.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
Annual complaints related to Sanitation Collections	45	27	18	<10.0	<10.0
Average pounds of recyclables collected per	n/a	33	105	>150	>150
Pounds of solid waste collected per resident	1,257	1,380	1,255	<1000	<1000
% of residents satisfied with solid waste services	n/a	n/a	n/a	95%	95%



Description

The Public Works Streets Division is responsible for maintaining the city's 49 miles of roads and assists in maintaining several miles of NCDOT roads. Street maintenance includes all sign maintenance and repair, repair work from utility cuts, annual resurfacing, drainage clearance, storm debris removal, removal of overhanging tree limbs that could pose a hazard to large vehicles or obstruct vision, sweeping, and concrete repair of sidewalks and driveways on city right-of-way. The Public Works Manager supervises the Streets Division, which includes two crew leaders, five utility workers, and three equipment operators. The Public Works administrative assistant also is funded through the streets budget. The Streets Division is located at 200 John St., Clinton, NC. For more information about streets, please contact the Public Works Manager at 910-299-4905 or tsteffen@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Converted 2,460 linear feet of streets from dirt to asphalt
- Completed eight miles of street resurfacing
- Completed 10 percent of street signage update to Federal Highway Administration standards
- Edged all city and State curbs and streets twice
- Maintained weekly loose-leaf collection during leaf season
- Replaced 675 linear feet of existing sidewalk
- Utilized 88 tons asphalt hot mix to repair potholes and street root intrusion (8,000 sq. ft.)
- Maintained all sewer utility easements
- Maintained all storm drainage without flooding instances on private property
- Flushed over one mile of storm drainage
- Maintained over two miles of drainage ditches with hand labor
- Conducted over 100 hours of pipe repair and storm drainage box repairs
- Averaged 30 hours of street and parking lot sweeping per week
- Replaced 17 manhole rings and lids
- Managed two winter storm events successfully

FY2014-2015 Action Items & Initiatives

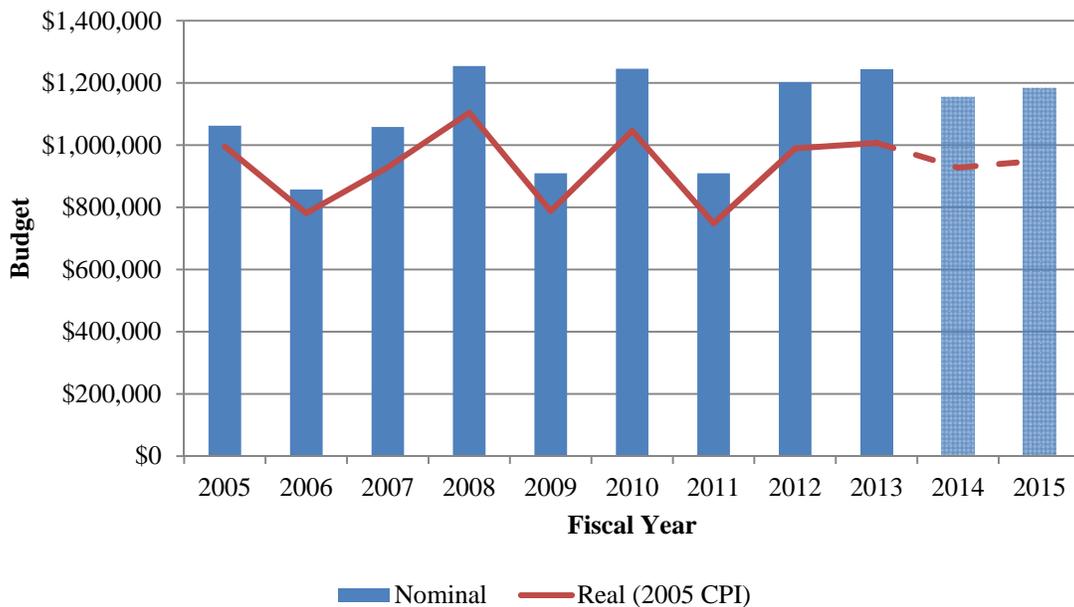
- Continue annual paving and resurfacing program
- Continue sidewalk repair and replacement program
- Continue reflectivity traffic sign replacement program
- Increase street cleaning efforts



FY2014-2015 Budget Highlights

The Streets Division budget for FY14-15 reflects an increase of 2.87 percent. At \$1,185,000, the streets budget accounts for 13.58 percent of the General Fund budget and is equivalent to \$.166 on the tax rate. The City plans to spend \$136.82 per capita for streets operations in FY14-15. Powell Bill revenues of \$258,500 will be used toward the City’s street resurfacing program. Street paving continues to be a high priority for City Council in FY14-15 to maintain the city’s infrastructure and appearance. The street budget includes \$35,000 in capital outlay for a ton truck and \$50,000 for sidewalks.

Streets Budget Trends (with Adjustment for Inflation Comparison)





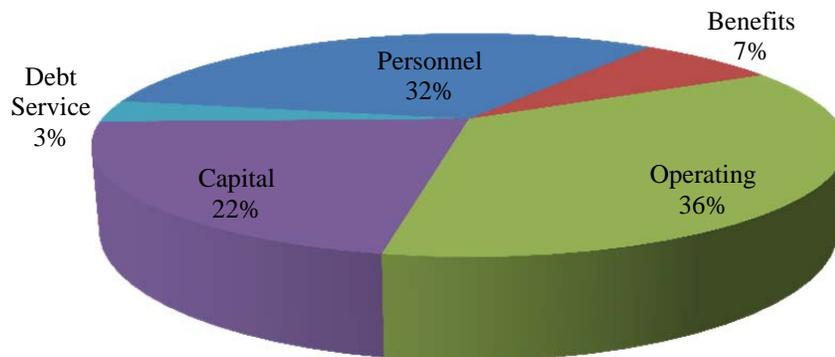
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$369,897	\$398,200	\$391,333	\$382,000	-4.07%
Benefits	\$75,950	\$87,800	\$86,781	\$87,500	-0.34%
Operating	\$411,294	\$421,500	\$417,264	\$421,000	-0.12%
Capital	\$323,162	\$206,400	\$196,359	\$256,500	24.27%
Debt Service	\$37,933	\$37,990	\$37,942	\$38,000	0.00%
Total	\$1,218,237	\$1,151,890	\$1,129,679	\$1,185,000	2.87%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
General	\$962,339	\$893,490	\$871,276	\$926,500	3.69%
Powell Bill	\$255,898	\$258,400	\$258,403	\$258,500	0.04%
Total	\$1,218,237	\$1,151,890	\$1,129,679	\$1,185,000	2.87%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	12.00	12.00	12.00	12.00	0.00%
Part-time	-	-	-	-	0.00%
Total	12.00	12.00	12.00	12.00	0.00%

**Public Works: Streets
Expenditures by Type**





Expenditures by Line Item

Streets Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$344,345	\$369,500	\$363,453	\$354,800	-3.98%
Temporary Salaries	\$0	\$1,000	\$76	\$0	-100.00%
Professional Services	\$0	\$3,000	\$537	\$0	-100.00%
FICA	\$25,552	\$27,700	\$27,804	\$27,200	-1.81%
Group Insurance	\$53,009	\$61,300	\$61,085	\$62,400	1.79%
Retirement	\$22,941	\$26,500	\$25,696	\$25,100	-5.28%
Telephone	\$420	\$600	\$433	\$600	0.00%
Travel & Education	\$1,831	\$3,000	\$2,674	\$3,000	0.00%
Maint. & Repairs/Equipment	\$26,897	\$24,000	\$25,460	\$25,500	6.25%
Maint. & Repairs/Auto	\$15,468	\$17,000	\$19,925	\$16,000	-5.88%
Advertising	\$671	\$500	\$150	\$1,000	100.00%
Fuel	\$39,569	\$44,000	\$49,975	\$45,000	2.27%
Sandclay & Base Material	\$1,024	\$5,000	\$3,797	\$5,000	0.00%
Asphalt & Concrete	\$13,687	\$16,700	\$15,274	\$15,000	-10.18%
Street Maint./Supplies	\$4,242	\$5,000	\$3,530	\$5,000	0.00%
Signs/Signals/Paint	\$5,534	\$5,000	\$6,221	\$5,000	0.00%
Special Tools	\$5,440	\$10,000	\$3,458	\$10,500	5.00%
Uniforms	\$3,640	\$4,000	\$4,559	\$4,500	12.50%
Safety Supplies	\$2,982	\$4,500	\$3,702	\$4,500	0.00%
Contract Services	\$31,173	\$15,000	\$18,609	\$15,600	4.00%
Street Lighting Contract	\$241,128	\$240,000	\$234,217	\$240,000	0.00%
Workman's Comp	\$12,200	\$17,300	\$18,000	\$17,500	1.16%
Insurance/Auto	\$5,388	\$6,400	\$6,392	\$6,800	6.25%
Miscellaneous	\$0	\$500	\$351	\$500	0.00%
Capital Outlay/Paving	\$207,143	\$160,000	\$150,000	\$171,500	7.19%
Storm Drainage	\$20,567	\$18,600	\$18,609	\$0	-100.00%
Capital Outlay/Improvements	\$47,442	\$0	\$0	\$0	0.00%
Capital Outlay/Equipment	\$48,010	\$27,800	\$27,750	\$85,000	205.76%
Debt Service Principle	\$36,118	\$36,740	\$36,713	\$37,350	1.66%
Debt Service Interest	\$1,815	\$1,250	\$1,229	\$650	-48.00%
Total	\$1,218,237	\$1,151,890	\$1,129,679	\$1,185,000	2.87%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Maintain safe, adequate sidewalks.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of poor sidewalk repaired or replaced	25%	50%	50%	50%	50%
% of residents satisfied with condition and adequacy of sidewalks	n/a	n/a	85%	85%	85%
Linear feet of new sidewalk constructed	n/a	675 lf	0 lf	2,100 lf	2,100 lf

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Provide effective storm drainage maintenance.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of storm drains inspected monthly	30%	30%	15%	15%	15%
% of storm drains cleaned annually	30%	30%	15%	15%	15%
Number of storm water flooding complaints/issues	5	5	2	<5	<5

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Efficiently maintain safe, drivable roads.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
Road maintenance cost per lane mile maintained	\$18,560	\$24,536	\$25,342	<\$20,000	<\$15,000
% of residents satisfied with condition of streets	n/a	n/a	n/a	85%	85%
Average number of days to repair potholes once reported	n/a	1.5	2	<2.0	<5.0



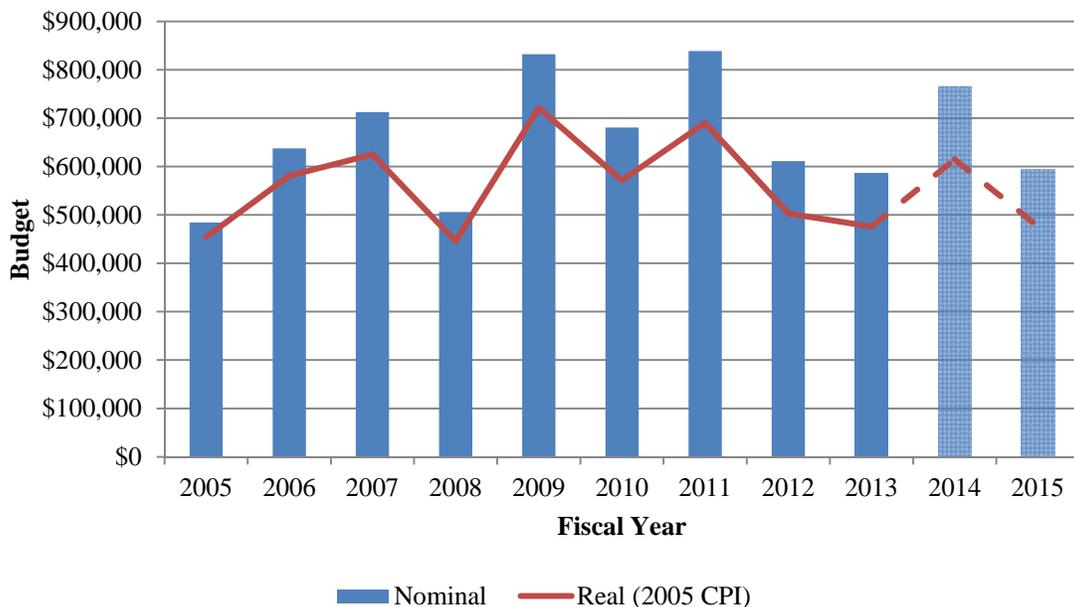
Description

The General Fund Non-departmental portion of the budget captures expenditures in the General Fund not easily assigned to a specific department or division. Expenditures include personnel costs that cover all departments, economic development, contributions to other agencies, city hall maintenance, and debt service attributed to the entire General Fund.

FY2014-2015 Budget Highlights

The largest expense in the FY14-15 non-departmental budget is the \$216,350 combined debt service of the USDA loan, City Hall loan, and debt service line items. The debt service principal and interest line items account for the refinancing of the first two downtown revitalization projects. Originally financed through three USDA loans, the refinancing consolidated the loans, reduced the terms by six years, reduced the annual payments by \$5,000, and saved the city \$200,000 in interest. Retiree medical insurance accounts for \$80,600, a decrease of 4.05 percent from last fiscal year due to different accounting for one (1) retiree’s benefit. The City pays medical insurance premiums for all retirees with 20 or more years of service with the city until age 65. As of July 1, 2010, the City no longer continues this practice in an attempt to reduce the city’s long-term liabilities. Capital expenditures for FY14-15 consist of \$23,200 for additional accounting system conversion costs and the general fund portion of a time clock and attendance solution. The General Fund Non-departmental budget is 19.46 percent less than the FY13-14 amended budget. At \$593,800, the non-departmental budget accounts for 6.80 percent of the General Fund budget and is equivalent to \$.083 on the tax rate.

**GF Non-Dept. Budget Trends
(with Adjustment for Inflation Comparison)**





Expenditures by Line Item

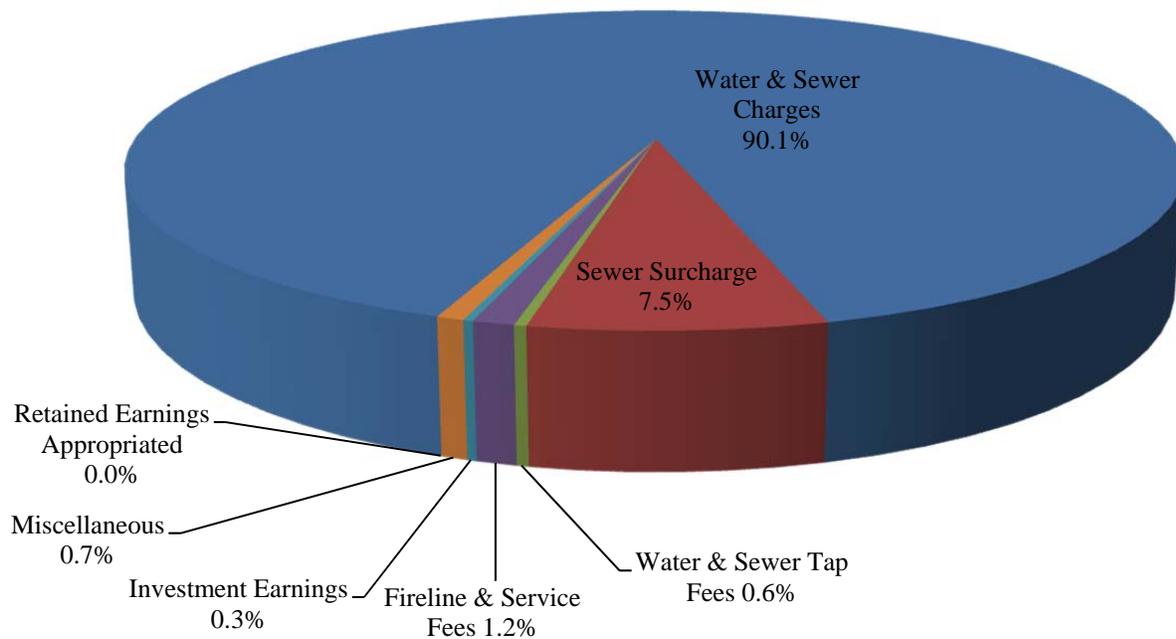
General Fund Non-Departmental Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Rescue Squad Expense	\$2,403	\$2,500	\$1,336	\$2,000	-20.00%
Overpayment On Taxes	\$6,021	\$3,000	\$3,075	\$1,000	-66.67%
Professional Service	\$14,538	\$23,500	\$21,824	\$20,000	-14.89%
Retiree Medical Insurance	\$75,850	\$84,000	\$86,805	\$80,600	-4.05%
Employee Wellness	\$2,050	\$2,000	\$1,147	\$1,500	-25.00%
Ameriflex	\$405	\$500	\$418	\$500	0.00%
Contributions/Other Agency	\$5,000	\$5,900	\$5,000	\$11,000	86.44%
Postage	\$5,771	\$8,000	\$4,647	\$8,000	0.00%
Utilities	\$22,412	\$20,000	\$20,069	\$10,000	-50.00%
Maint. City Hall & Graham House	\$11,641	\$17,700	\$20,614	\$15,000	-15.25%
Reverse 911/Connect CTY	\$5,983	\$6,000	\$5,982	\$6,000	0.00%
Advertising	\$0	\$0	\$0	\$1,000	0.00%
Out Of State Sales Tax	\$4,232	\$6,500	\$5,776	\$4,000	-38.46%
Contract Service	\$0	\$0	\$0	\$1,800	0.00%
Blanket Bonds	\$618	\$700	\$619	\$650	-7.14%
Insurance/Building	\$17,625	\$20,300	\$20,009	\$21,000	3.45%
General Liability	\$39,557	\$38,500	\$38,261	\$38,500	0.00%
Unemployment Insurance	\$0	\$38,000	\$41,138	\$15,000	-60.53%
Safety Committee/OSHA	\$6,471	\$2,000	\$2,500	\$10,000	400.00%
Misc./Non-Departmental	\$24,291	\$16,000	\$17,809	\$17,500	9.38%
Employee Relations	\$24,937	\$15,900	\$17,915	\$15,000	-5.66%
Housing Demolitions	\$100	\$7,000	\$6,147	\$10,000	42.86%
Lot Maintenance	\$4,145	\$7,000	\$6,120	\$10,000	42.86%
Hamilton Beach Property	\$17,426	\$3,200	\$3,698	\$2,500	-21.88%
Economic Development	\$10,010	\$10,050	\$10,010	\$10,050	0.00%
Downtown Incentive Program	\$1,632	\$1,650	\$1,632	\$1,650	0.00%
Capital Outlay/Equipment	\$0	\$142,000	\$142,000	\$23,200	-83.66%
City Hall Loan Payment	\$50,000	\$50,000	\$50,000	\$50,000	0.00%
City Hall Loan Interest	\$15,255	\$13,600	\$13,560	\$11,900	-12.50%
Xfer to Capital Project	\$93,000	\$8,000	\$8,000	\$0	-100.00%
Contingency	\$0	\$5,000	\$40,000	\$40,000	700.00%
Debt Service Principal	\$0	\$79,900	\$79,814	\$66,200	-17.15%
Debt Service Interest	\$0	\$4,200	\$4,183	\$17,850	325.00%
Xfer CDBG Project	\$25,000	\$0	\$0	\$0	0.00%
USDA Loan Payment	\$71,895	\$70,400	\$70,400	\$70,400	0.00%
Transfer to fire dept. grant fund	\$0	\$24,311	\$0	\$0	-100.00%
Total	\$558,266	\$737,311	\$750,508	\$593,800	-19.46%



Revenues by Source

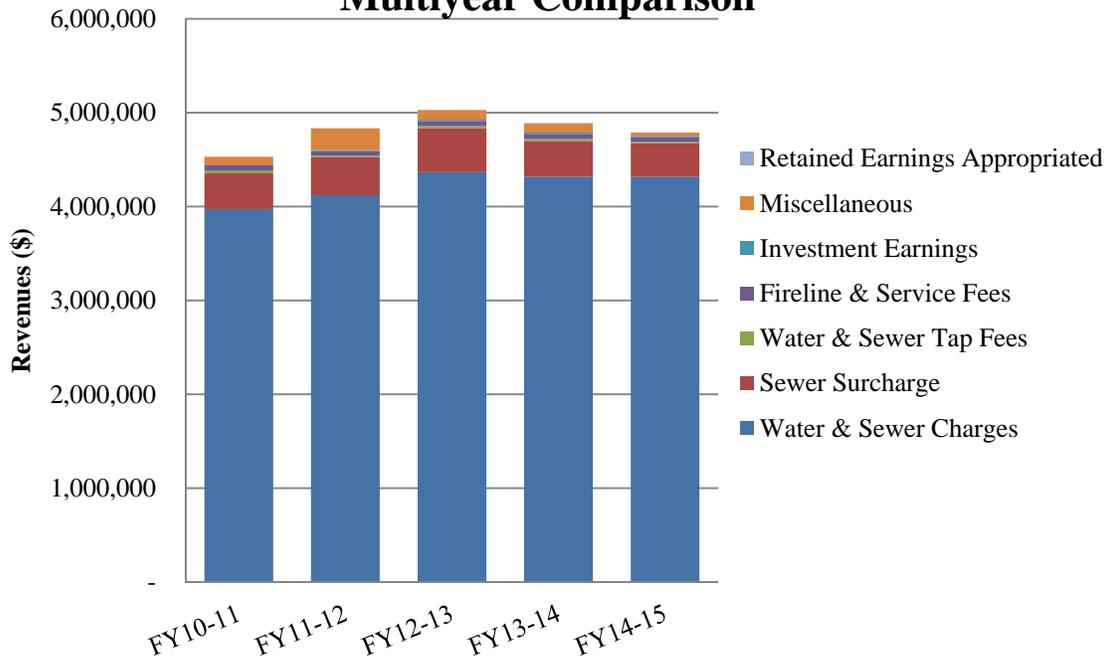
Water & Sewer Fund Revenues by Source					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Water & Sewer Charges	\$4,277,341	\$4,256,300	\$4,318,000	\$4,317,000	1.43%
Sewer Surcharge	\$469,849	\$400,000	\$380,000	\$360,000	-10.00%
Water & Sewer Tap Fees	\$23,878	\$24,300	\$23,500	\$15,000	-38.27%
Fireline & Service Fees	\$53,362	\$51,500	\$53,700	\$51,000	-0.97%
Investment Earnings	\$12,954	\$12,000	\$13,200	\$12,000	0.00%
Miscellaneous	\$159,374	\$115,100	\$100,051	\$34,000	-70.46%
Retained Earnings Appropriated	\$0	\$827,700	\$0	\$0	-100.00%
Total	\$4,996,758	\$5,686,900	\$4,888,451	\$4,789,000	-15.79%

**Water & Sewer Fund Revenues by Source
FY14-15**





Water & Sewer Fund Revenues by Source: Multiyear Comparison



Source Descriptions

Water and Sewer Charges

Water and sewer charges account for 90 percent of Water and Sewer Fund revenues. Water consumption and sewer usage by citizens and other customers generate these revenues. The City has a base rate for the first 300 cubic feet (1 cubic foot equals 7.48 gallons) of water. An additional consumption rate is charged for every 100 cubic feet over 300. Sewer charges include a base rate and a usage rate for every 100 cubic feet. Water and sewer charges, including bulk rate fees, account for \$4.32 million in the FY14-15 Water and Sewer Fund budget.

Sewer Surcharge

The City collects a sewer surcharge from several large industries that, because of their large sewer discharge, require additional treatment at the wastewater facility. The industries pay the charges based on the pounds of pollutants in excess of the normal amount found in wastewater. Sewer surcharges account for \$360,000 in the FY14-15 Water and Sewer Fund budget.



Water and Sewer Tap Fees

New customers establishing connection to the City's system generate water and sewer tap fees revenues. These revenues cover the cost of new meters and the labor required to set the meters and make the connection. Water and sewer tap fees account for \$15,000 in the FY14-15 Water and Sewer Fund budget.

Fireline and Service Fees

Fireline fees cover costs associated with fire suppression systems such as sprinkler systems. The City does not connect sprinkler systems to meters and fireline fees are assessed to cover water lost during the use or testing of the sprinkler systems. Fireline and service fees account for \$51,500 in the FY14-15 Water and Sewer Fund budget.

Investment Earnings

Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT) and a First Citizens Bank money market account. Investment earnings account for \$12,000 in the FY14-15 Water and Sewer Fund budget.

Miscellaneous

Miscellaneous revenues in the Water and Sewer Fund include revenues from, surplus sales of equipment, grants, and other sources. The decrease in miscellaneous revenue in FY14-15 is due to the reclassification of the water tank rent for cell tower use to the General Fund and FY13-14 was the last receipt of a previous industrial capacity fee.

Retained Earnings Appropriated

Allocations from retained earnings represent use of reserve funds. The City typically uses reserves for specific capital projects, onetime opportunities, or emergency operations. There are no retained earnings appropriations for the FY14-15 Water and Sewer Fund budget.



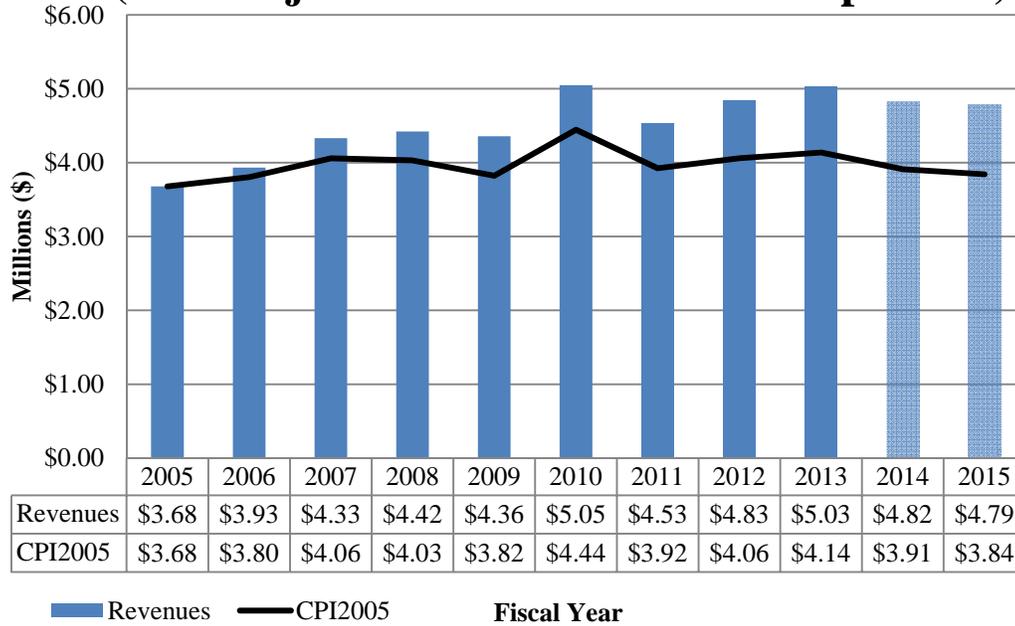
Revenues by Line Item

Water & Sewer Fund Revenues						
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Dollar Change	Percent Change
Dollar Branch Reimburse	\$0	\$8,300	\$1,667	\$0	(\$8,300)	-100.00%
Insurance	\$724	\$4,900	\$4,975	\$4,500	(\$400)	-8.16%
FEMA Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Interest Earned	\$12,954	\$12,000	\$13,200	\$12,000	\$0	0.00%
Miscellaneous Revenue	\$35,513	\$28,000	\$25,000	\$22,000	(\$6,000)	-21.43%
Return Check Charge	\$2,685	\$2,500	\$1,600	\$1,500	(\$1,000)	-40.00%
From Sales Tax	\$1,806	\$1,600	\$1,500	\$1,500	(\$100)	-6.25%
Water Tank Rent	\$30,362	\$0	\$0	\$0	\$0	0.00%
Bulk Water/County	\$207,390	\$200,000	\$218,000	\$200,000	\$0	0.00%
Pre-Treatment	\$9,954	\$3,000	\$1,000	\$3,000	\$0	0.00%
Sewer Surcharge	\$469,849	\$400,000	\$380,000	\$360,000	(\$40,000)	-10.00%
Water & Sewer Charges	\$4,069,951	\$4,056,300	\$4,100,000	\$4,117,000	\$60,700	1.50%
Cash Adjustment	(\$11)	\$0	(\$40)	\$0	\$0	0.00%
Water & Sewer Tap Fees	\$23,878	\$24,300	\$23,500	\$15,000	(\$9,300)	-38.27%
Fireline Fees	\$23,148	\$23,000	\$23,400	\$23,000	\$0	0.00%
Service Fees	\$30,214	\$28,500	\$30,300	\$28,000	(\$500)	-1.75%
Wastewater Capacity Fees	\$78,341	\$64,300	\$64,349	\$0	(\$64,300)	-100.00%
Sale of Surplus Property	\$0	\$2,500	\$0	\$1,500	(\$1,000)	-40.00%
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Fund Balance Appropriated	\$0	\$827,700	\$0	\$0	(\$827,700)	-100.00%
Total	\$4,996,758	\$5,686,900	\$4,888,451	\$4,789,000	(\$897,900)	-15.79%

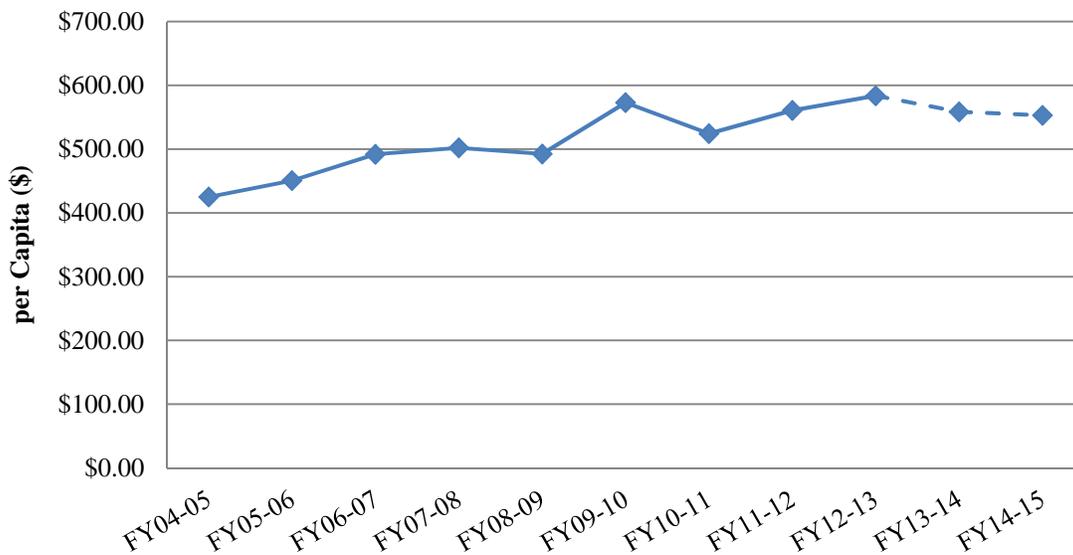


Revenue Trends

**Water & Sewer Fund Revenue Trends
(with Adjustment for Inflation Comparison)**



Water & Sewer Fund Revenue per Capita Trends

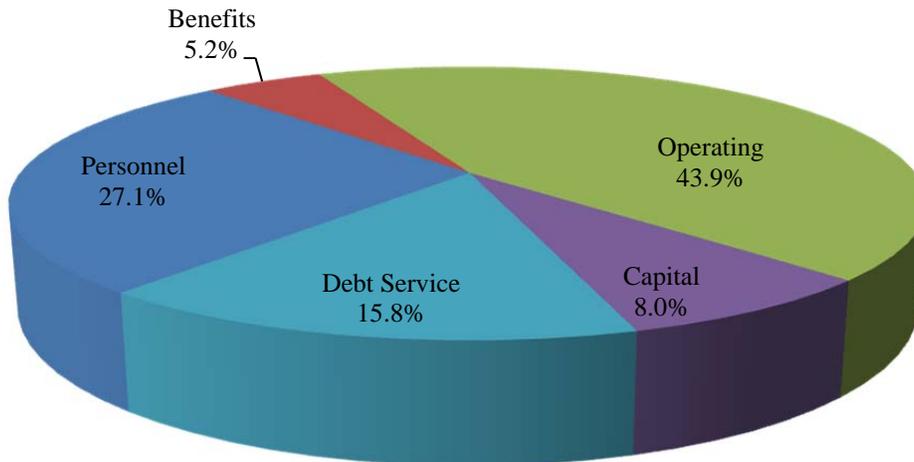




Expenditures by Type

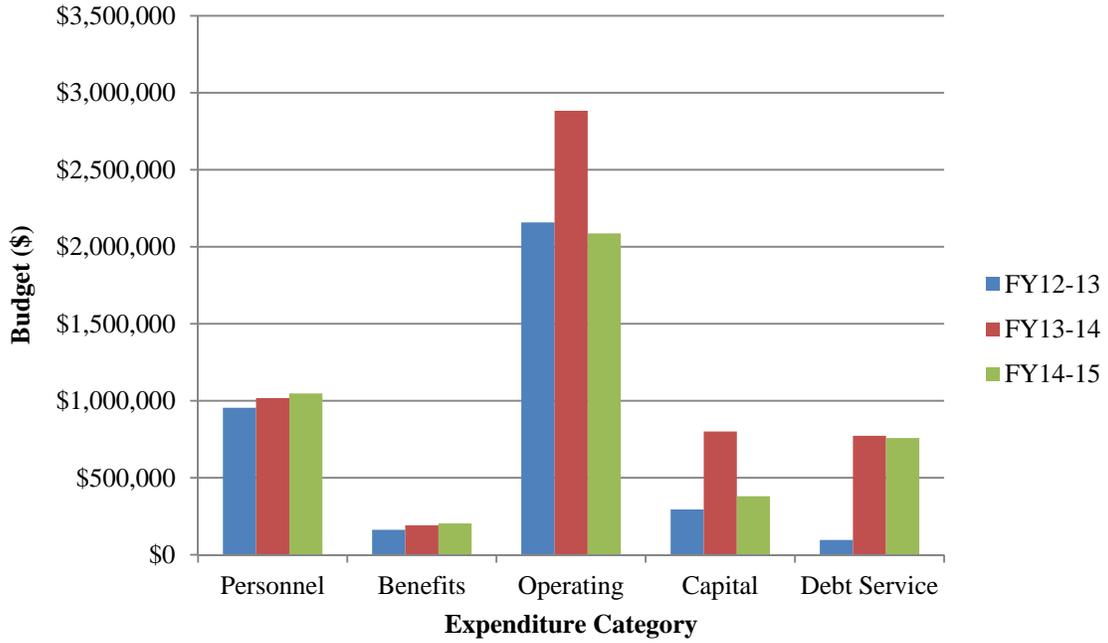
Water & Sewer Fund Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$955,377	\$1,003,300	\$973,717	\$1,297,000	29.27%
Benefits	\$162,554	\$192,000	\$190,084	\$248,200	29.27%
Operating	\$2,158,637	\$2,909,650	\$2,642,628	\$2,104,500	-27.67%
Capital	\$294,977	\$809,000	\$807,137	\$380,900	-52.92%
Debt Service	\$96,617	\$772,950	\$772,839	\$758,400	-1.88%
Total	\$3,668,162	\$5,686,900	\$5,386,405	\$4,789,000	-15.79%

**Water & Sewer Fund Expenditures by Type
FY14-15**

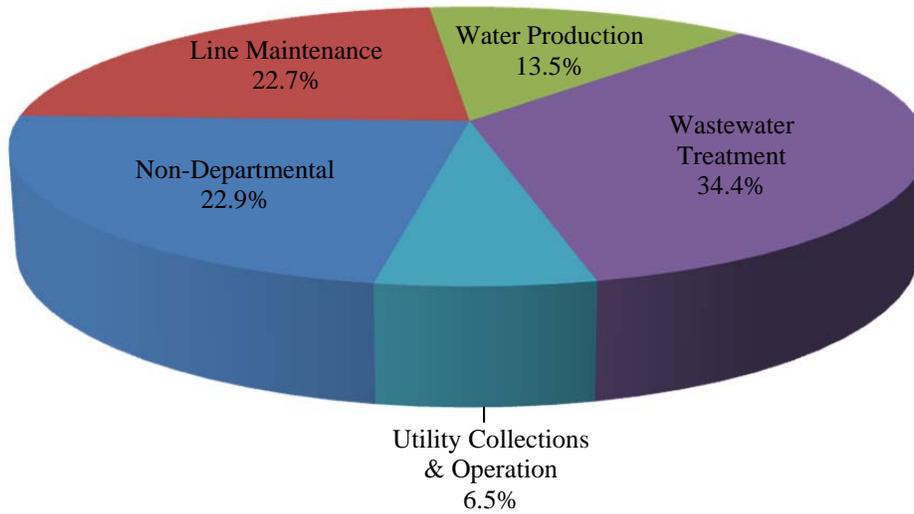




Water & Sewer Fund Expenditures by Type



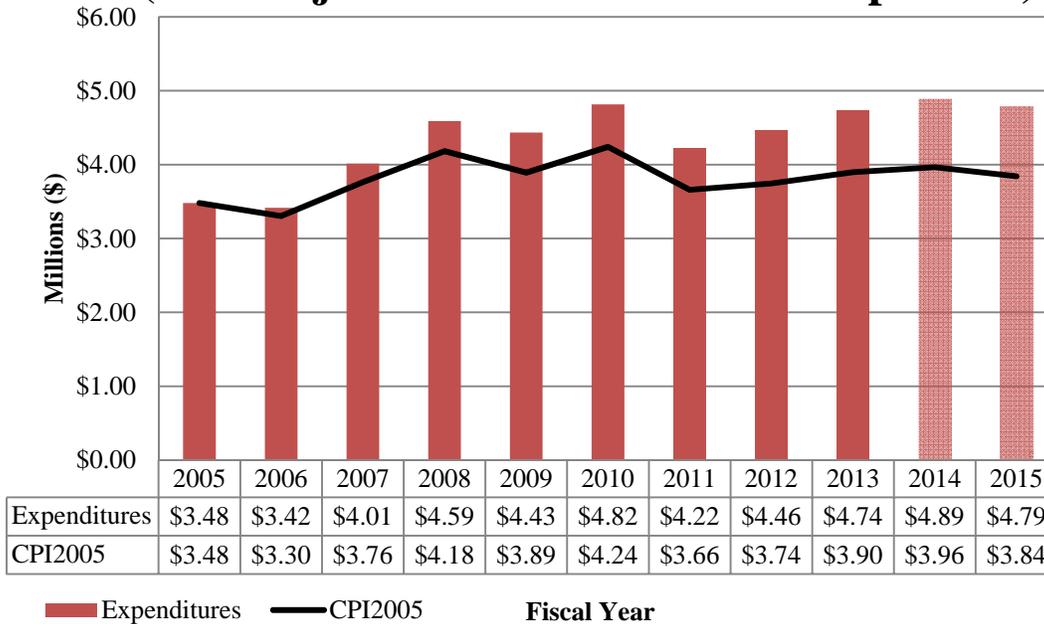
W&S Expenditures by Department FY14-15



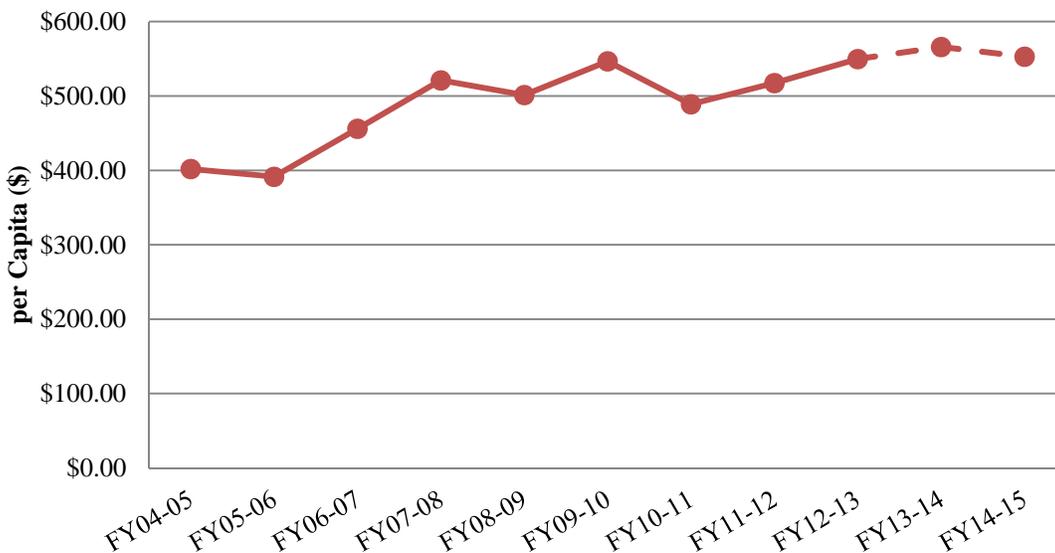


Expenditure Trends

**Water & Sewer Fund Expenditure Trends
(with Adjustment for Inflation Comparison)**



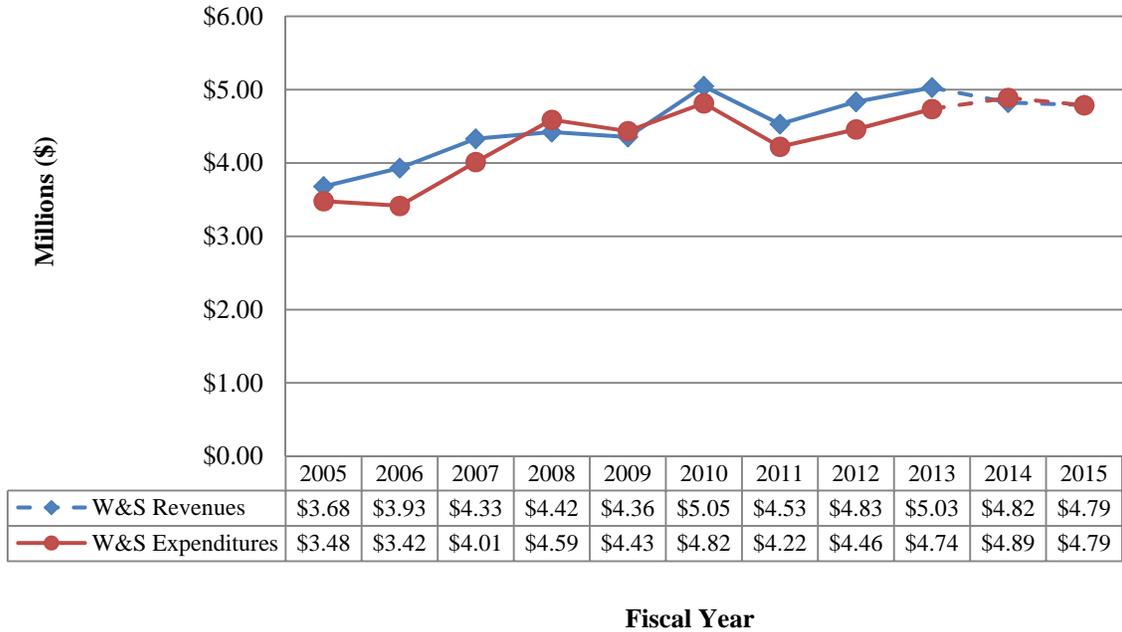
Water & Sewer Fund Expenditures per Capita Trends



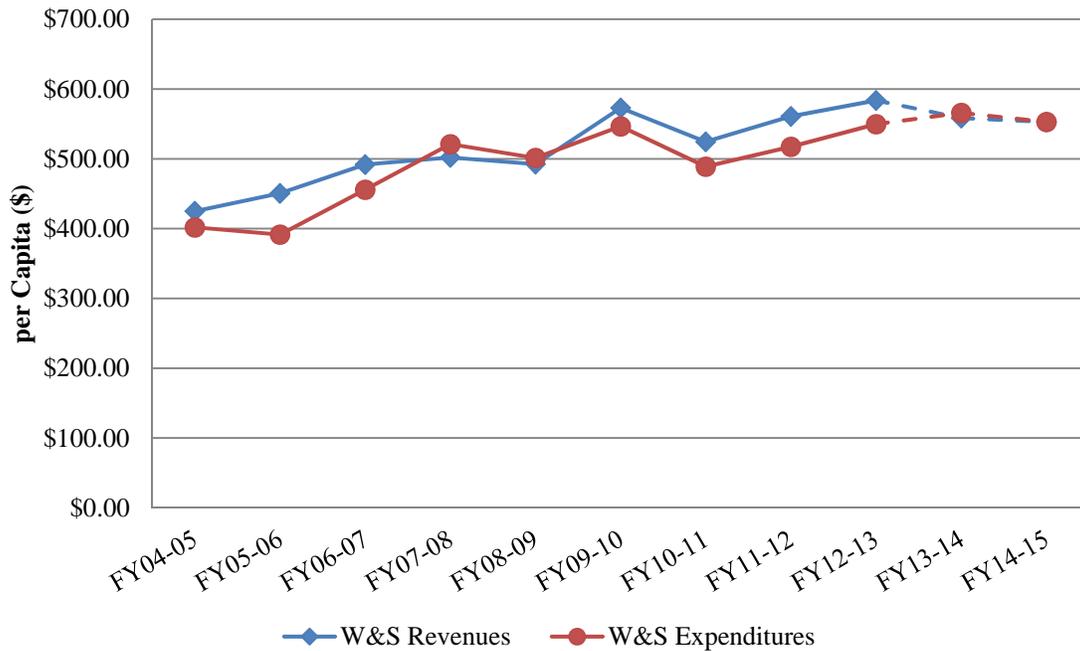


Revenues vs. Expenditures

Water & Sewer Fund Revenues vs. Expenditures



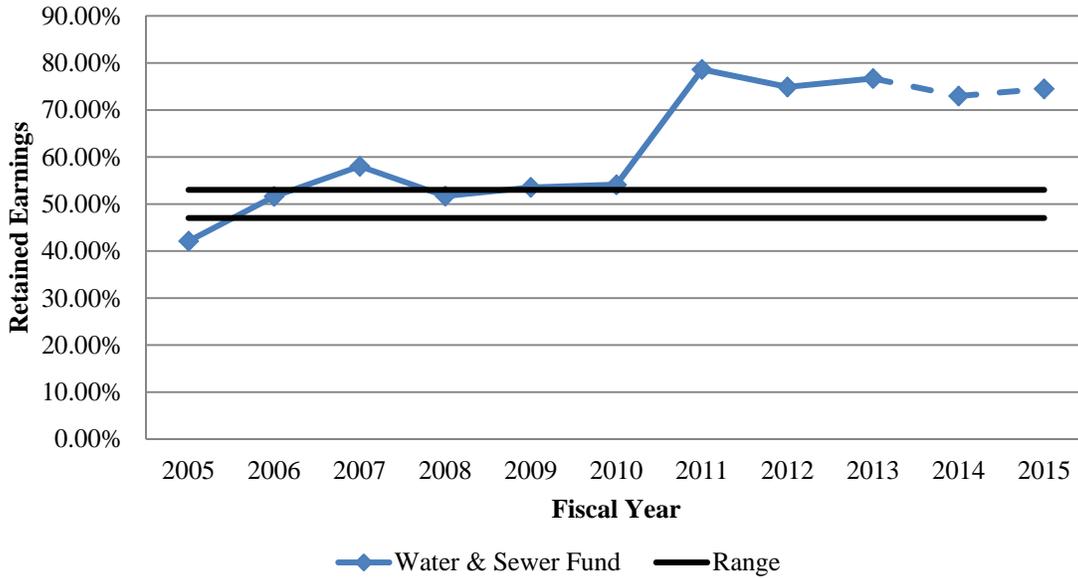
Water & Sewer Fund per Capita Trends



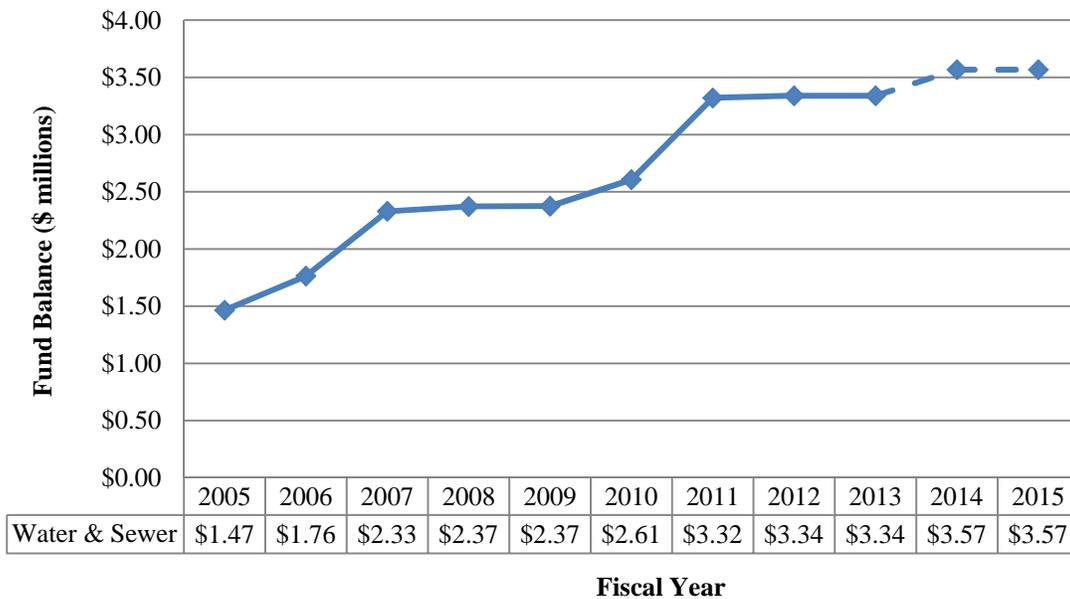


Fund Balance

**Clinton Fund Balance Trend:
Water & Sewer Fund**



**Clinton Fund Balance Trend:
Water & Sewer Fund**

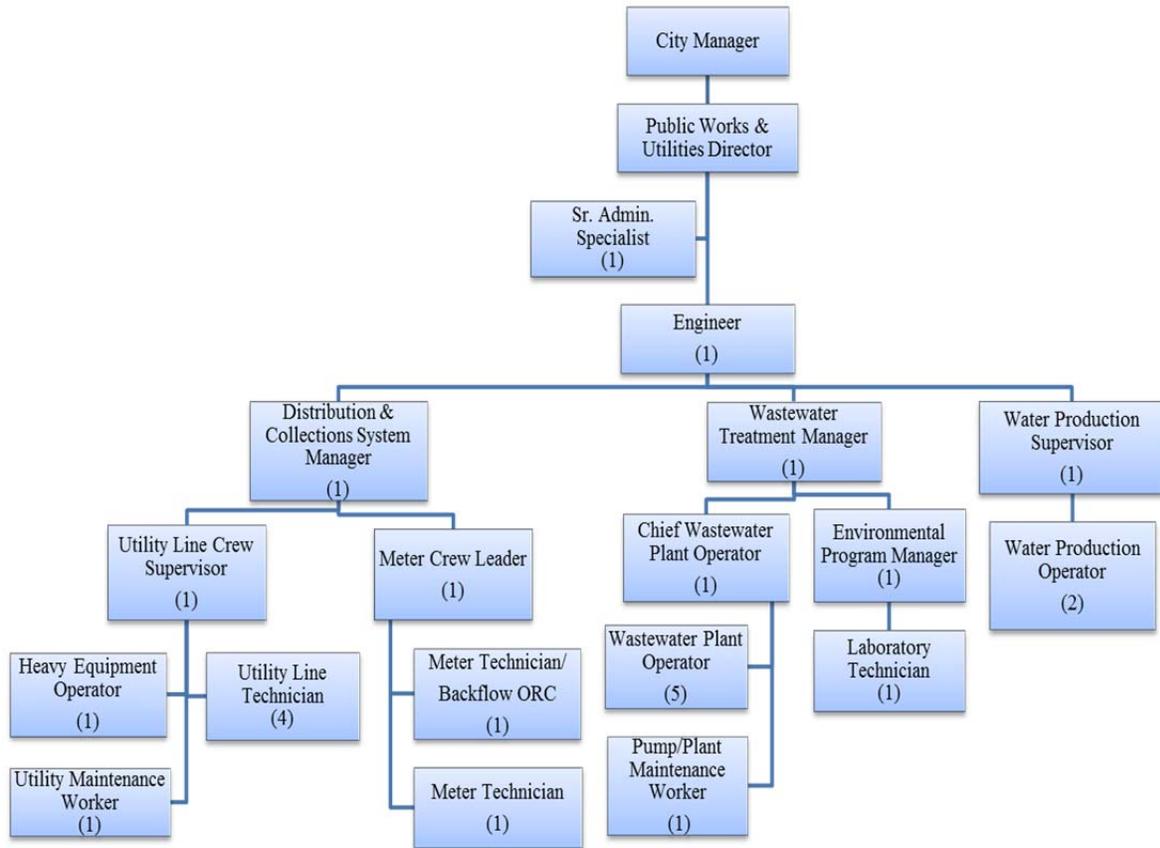




The Water and Sewer Fund funds three divisions- Utility Line Maintenance, Wastewater Treatment, and Water Production- and a Non-Departmental budget. Each division falls under the purview of the Public Works and Utilities Department and shares the same mission statement:

To improve the quality of life for Clinton residents, businesses, and visitors through responsive, efficient, and effective services that maintain city facilities, provide a safe and friendly transportation system for motorists and pedestrians, provide a safe and reliable water supply, and properly dispose of wastewater and solid waste.

Public Utilities Organization Chart





Description

The Utility Line Maintenance division is responsible for the supervision, maintenance, integrity, and repair of approximately 87 miles of sanitary sewer mains, 82 miles of water transmission mains, 3,990 water connections, and 3,250 sewer connections. The division's daily routine involves fixing water leaks, clearing blocked sewer lines, making new connections to the system, hydrant flushing and pressure testing, and the supervision of roadway utility cuts. Division operations are 24 hours a day and 7 days a week. The Distribution & Collection Systems Manager supervises the division, which includes a line maintenance crew of seven and a meter crew of three. Utility Line Maintenance is located at 200 John St., Clinton, NC. For more information about the division and its functions, please contact the Distribution and Collections Manager at 910-299-4905 or cmmedlin@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Maintained city connect GIS system for locating all valves and manholes
- Surveyed and maintained all city fire hydrants
- Exceeded sewer line flushing requirement by 20 percent while cleaning 65,042 linear feet of sewer main
- Replaced 105 system water meters
- Replaced 13 water system hydrants
- Received \$750,000 infrastructure grant for galvanized water line replacement
- Completed Eliza Lane CDBG infrastructure improvements consisting of 9 new manholes, 2,100 linear feet of gravity sewer, 900 linear feet of force main sewer, and a new lift station
- Completed surveying and application for 2014 CDBG infrastructure improvements
- Repaired or replaced 1,300 linear feet of sewer laterals
- Installed 48 new sewer clean outs
- Installed 27 new water taps and sewer taps
- Accepted 13 new manholes
- Conducted smoke testing of Herring and Finch Streets sewer main
- Responded to 1,445 calls for water/sewer related issues
- Provided 451 locates for NC 811
- Replaced three aerial sewer crossings
- Repaired 12 water main breaks under pressure avoiding boiled water notices

FY2014-2015 Action Items & Initiatives

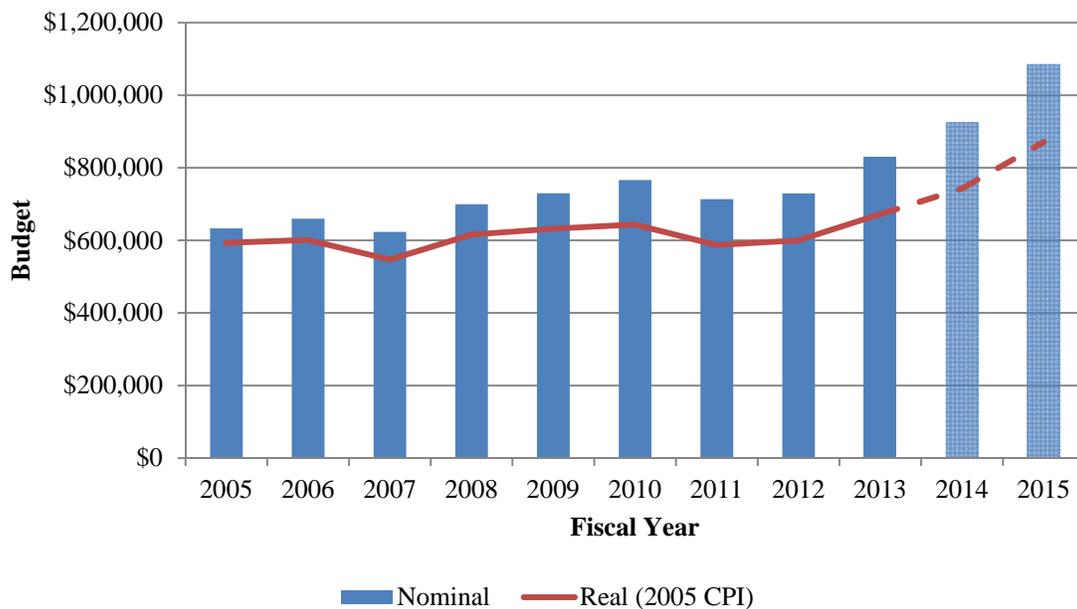
- Eliminate 8,000 linear feet galvanized water line
- Lubricate each hydrant twice annually
- Check each hydrant bi-monthly for maintenance
- Update Mobile 311 for discovered utility features
- Make water and sewer taps within two days of payment
- Complete additional 11 required hydrant replacements for ISO compliance



FY2014-2015 Budget Highlights

The Utility Line Maintenance budget is up 14.06 percent for FY14-15. At \$1,086,000, the utility line budget accounts for 22.68 percent of the Water and Sewer Fund budget. The City plans to spend \$125.39 per capita for utility line maintenance in FY14-15. The utility lines budget includes adding a City Engineer position. The largest increases are in contract service and capital asset acquisition/improvement. The FY14-15 utility lines budget includes \$103,000 in capital for a truck, water/sewer lines camera/trailer, and a materials shelter. Capital asset improvements include \$40,000 for replacement of the public works building roof.

Utility Line Maint. Budget Trends (with Adjustment for Inflation Comparison)





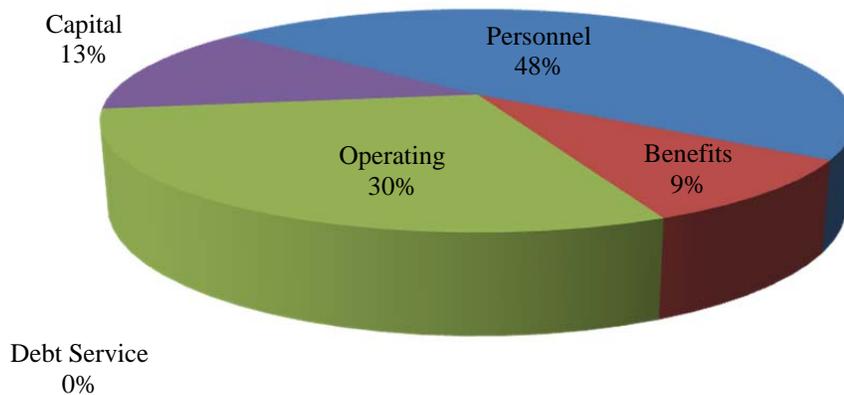
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$484,825	\$480,400	\$474,544	\$521,600	8.58%
Benefits	\$78,769	\$90,300	\$92,300	\$101,600	12.51%
Operating	\$261,915	\$326,700	\$322,918	\$319,800	-2.11%
Capital	\$0	\$54,700	\$54,700	\$143,000	161.43%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$825,509	\$952,100	\$944,462	\$1,086,000	14.06%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Enterprise	\$825,509	\$952,100	\$944,462	\$1,086,000	14.06%
Total	\$825,509	\$952,100	\$944,462	\$1,086,000	14.06%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	12.00	12.00	12.00	13.00	8.33%
Part-time	-	-	-	-	0.00%
Total	12.00	12.00	12.00	13.00	8.33%

Public Works: Utility Line Maintenance Expenditures by Type





Expenditures by Line Item

Utility Line Maintenance Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$405,385	\$444,150	\$438,300	\$480,500	8.18%
Temporary Salaries	\$49,830	\$1,350	\$1,344	\$4,000	196.30%
Professional Services	\$29,610	\$10,000	\$10,000	\$10,000	0.00%
FICA	\$29,610	\$34,900	\$34,900	\$37,100	6.30%
Group Insurance	\$51,827	\$58,000	\$60,000	\$67,600	16.55%
Retirement	\$26,942	\$32,300	\$32,300	\$34,000	5.26%
Telephone	\$2,206	\$3,000	\$3,000	\$4,000	33.33%
Travel & Education	\$2,917	\$4,400	\$3,711	\$4,000	-9.09%
Maint. & Repairs/Equipment	\$6,955	\$7,500	\$5,500	\$7,500	0.00%
Maint. & Repairs/Auto	\$7,258	\$10,000	\$9,000	\$10,000	0.00%
Maint & Repair Hydrant	\$10,019	\$50,000	\$50,000	\$10,000	-80.00%
Maint & Repair Lift Station	\$20,835	\$26,700	\$21,720	\$20,000	-25.09%
Advertising	\$493	\$1,000	\$759	\$1,000	0.00%
Fuel	\$20,483	\$23,000	\$23,000	\$23,000	0.00%
Departmental Supplies	\$13,503	\$2,700	\$2,528	\$2,500	-7.41%
Equipment & Tools	\$4,378	\$5,000	\$5,000	\$5,000	0.00%
Cement & Concrete	\$6,949	\$8,000	\$5,000	\$5,000	-37.50%
Serv. Pipe & Meter Box	\$50,855	\$40,000	\$50,000	\$46,500	16.25%
Special Tools	\$7,302	\$7,000	\$7,000	\$5,000	-28.57%
Uniforms	\$4,601	\$6,600	\$5,100	\$6,000	-9.09%
Safety Supplies	\$2,298	\$5,000	\$5,000	\$5,000	0.00%
Contract Services	\$14,118	\$10,000	\$10,000	\$20,000	100.00%
Sewer Main Inspection	\$40,335	\$84,400	\$84,400	\$106,000	25.59%
Dues & Subscription	\$1,570	\$3,000	\$3,000	\$3,000	0.00%
Workman's Comp	\$8,547	\$11,700	\$11,721	\$17,700	51.28%
Insurance/Auto	\$4,066	\$4,800	\$4,803	\$5,100	6.25%
Insurance/Building	\$2,274	\$2,100	\$2,076	\$2,200	4.76%
Miscellaneous	\$340	\$800	\$600	\$1,300	62.50%
Capital Outlay/Improvements	\$0	\$0	\$0	\$40,000	0.00%
Capital Outlay/Equipment	\$0	\$54,700	\$54,700	\$103,000	88.30%
Total	\$825,509	\$952,100	\$944,462	\$1,086,000	14.06%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Ensure maintenance and effectiveness of fire hydrants.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of fire hydrants meeting pressure requirements	n/a	100%	100%	100%	100%
% of fire hydrants with pumping valves	97%	98%	99%	100%	100%

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Perform water and sewer-line preventative maintenance to ensure clean water and reduce occurrence of sanitary overflows.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
% of sewer lines inspected monthly	18.5%	6.4%	15%	15%	15%
% of sewer lines cleaned annually	18.1%	56.7%	15%	15%	15%
Number of sanitary overflows per 1000 customers	n/a	12	4	<5	<5
Number of brown water complaints per 1000 customers	n/a	250	101	<100	<100



Description

The City of Clinton owns and operates the Larkins Water Pollution Control Facility, which is permitted for an average daily flow of five (5) million gallons. A state certified operator staffs the facility 24 hours a day and 7 days a week. Certified lab staff routinely conducts approximately 95 analytical tests to monitor the ongoing biological process, upstream and downstream sampling, and the NC Division of Water Quality influent and effluent limit parameters. Overall operations include operation of a state certified lab, land application of bio-solids, an industrial pretreatment program, domestic sampling and analysis, and up and down stream monitoring. The Plant Superintendent oversees a crew consisting of a crew leader, five plant operators, and one utility worker. The Environmental Programs Manager and a lab technician operate the state certified lab. The Larkins Water Pollution Control Facility is located at 123 Mill Branch Rd., Clinton, NC. For more information about the wastewater treatment process or the plant, please contact the Plant Superintendent at 910-299-4908 or wpcf@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Treated 982 million gallons of wastewater
- Decreased cost to treat by estimated 3% over prior fiscal year
- Expanded existing SCADA (data acquisition) system by adding pH and DO monitoring as well as flow paced chlorine and sulfur dioxide delivery
- Installed two energy-saving variable speed drives at jet aeration basin
- Replaced roof on the influent building
- Refurbished one final clarifier
- Refurbished/repared tertiary filters and installed ASCO valves
- Began ager/grinder project at Fontana Street Lift Station with assistance from contractors
- Replaced one automatic wastewater sampler at the plant effluent
- Installed walkways and cart paths at 30% of treatment plant
- Purchased and installed T5 energy saving light bulbs throughout the plant
- Maintained passing compliance for the flood control dike
- Upgraded/replaced three key laboratory instruments for improved accuracy and reliability
- Completed all required proficiency testing to maintain lab certification status
- Four Grade I Operators completed Grade II Certification training
- Maintained 100% compliance for Land Application program
- Remapped all Land Application fields in use with ArcGIS with engineering assistance for greater accuracy in tracking nutrient loading and acreage available for permitting
- Received NCDENR approval for Land Application permit renewal (10 year cycle)
- Began work on a Mercury Reduction Program for SIUs
- Successfully completed a requested OSHA inspection of the plant and wastewater laboratory
- Implemented an updated Lock Out – Tag Out Program
- Obtained man-down radio and 911 service for Operators



FY2014-2015 Action Items & Initiatives

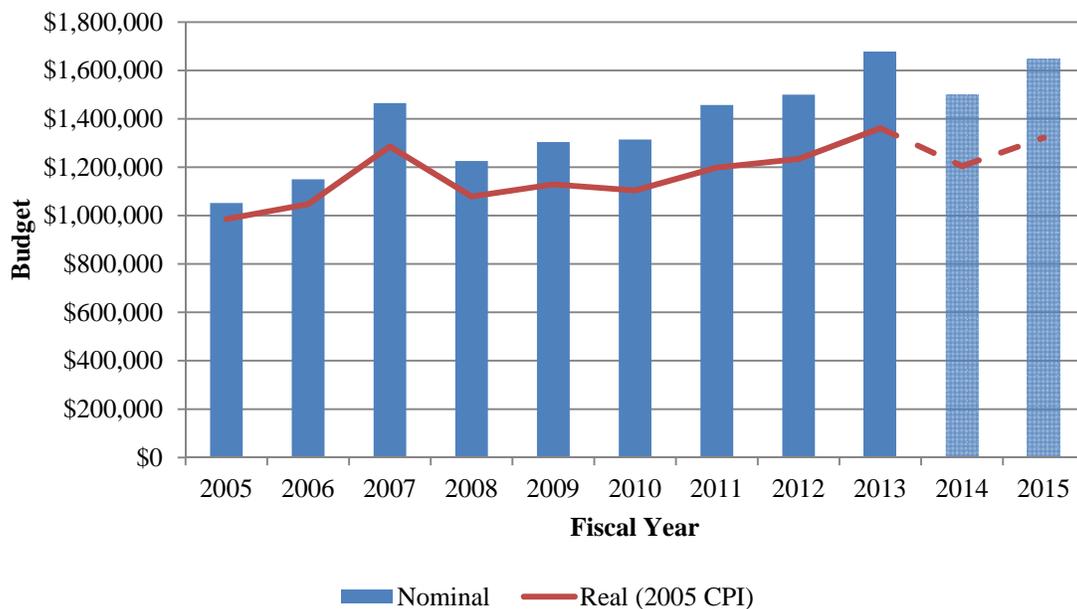
- Install odor abatement at the influent and splitter box
- Install two additional variable drives at jet aeration basin
- Replace chlorine building roof and two sludge building roofs.
- Replace flooring in the WWTP office building
- Install additional ASCO valves in the tertiary filter system
- Complete Fontana Street agar/grinder project
- Rehab one primary clarifier
- Replace maintenance building (demo old Quonset hut and construct new building)
- Rehab the sludge drying beds
- Purchase one new POTW truck
- Maintain flood control dike compliance
- Implement new permit conditions for Land Application new permit cycle
- Complete 7-year permit renewal for Clinton Collection Systems
- Complete 5-year permit renewals for three SIUs
- Complete wastewater audit with assistance from NC Rural Water
- Adjust pollutant surcharges accordingly following wastewater audit
- Update Pretreatment Enforcement Response Plan to include varying levels of non-compliance and enforcement actions
- Complete all required proficiency testing to maintain lab certification status



FY2014-2015 Budget Highlights

The FY14-15 Wastewater Treatment budget reflects a 0.14 percent increase. At \$1,648,300, the wastewater treatment budget accounts for 34.42 percent of the Water and Sewer Fund budget. The City plans to spend \$190.31 per capita for wastewater treatment in FY14-15. Capital outlay in the wastewater budget of \$24,000 is for a vehicle as part of the vehicle replacement program and capital outlay improvements of \$108,000 is for head works /splitter box coverings and a new maintenance building.

Wastewater Treatment Budget Trends (with Adjustment for Inflation Comparison)





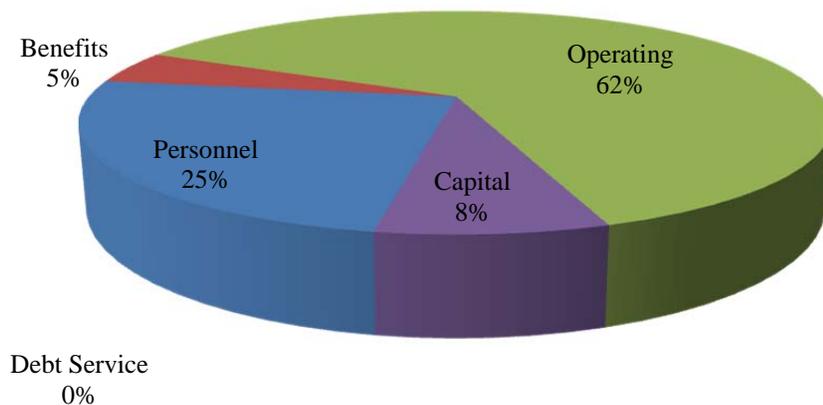
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$381,349	\$400,400	\$390,770	\$405,900	1.37%
Benefits	\$68,754	\$78,400	\$75,664	\$78,700	0.38%
Operating	\$906,382	\$1,080,200	\$836,045	\$1,031,700	-4.49%
Capital	\$0	\$87,000	\$85,165	\$132,000	51.72%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$1,356,485	\$1,646,000	\$1,387,643	\$1,648,300	0.14%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Enterprise	\$1,356,485	\$1,646,000	\$1,387,643	\$1,648,300	0.14%
Total	\$1,356,485	\$1,646,000	\$1,387,643	\$1,648,300	0.14%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	10.00	10.00	10.00	10.00	0.00%
Part-time	-	-	-	-	0.00%
Total	10.00	10.00	10.00	10.00	0.00%

**Public Works: Wastewater Treatment
Expenditures by Type**





Expenditures by Line Item

Wastewater Treatment Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$355,723	\$371,800	\$363,000	\$377,000	1.40%
Professional Services	\$16,452	\$48,000	\$23,007	\$23,000	-52.08%
FICA	\$25,626	\$28,600	\$27,770	\$28,900	1.05%
Group Insurance	\$45,281	\$52,000	\$50,000	\$52,000	0.00%
Retirement	\$23,474	\$26,400	\$25,664	\$26,700	1.14%
Telephone	\$4,355	\$4,500	\$4,152	\$4,500	0.00%
Utilities	\$316,689	\$323,000	\$257,832	\$260,000	-19.50%
Tipping Fee	\$0	\$0	\$0	\$0	#DIV/0!
Travel & Education	\$2,005	\$4,000	\$4,000	\$4,000	0.00%
Maint. & Repairs/Building	\$5,978	\$15,000	\$15,000	\$32,400	116.00%
Maint. & Repairs/Equipment	\$93,342	\$223,000	\$129,500	\$199,500	-10.54%
Maint. & Repairs/Drying Beds	\$8,437	\$12,000	\$12,000	\$12,000	0.00%
Maint. & Repairs/Auto	\$1,315	\$2,000	\$1,742	\$2,000	0.00%
Advertising	\$974	\$1,000	\$500	\$1,000	0.00%
Fuel	\$6,013	\$6,500	\$8,394	\$8,500	30.77%
Special Sludge Disposal	\$276,228	\$192,000	\$152,928	\$250,000	30.21%
Departmental Supplies	\$6,083	\$7,700	\$10,107	\$7,000	-9.09%
Lab Chem. & Equipment	\$51,474	\$50,500	\$50,472	\$47,000	-6.93%
Waste Treatment Chemicals	\$33,000	\$60,000	\$40,170	\$57,000	-5.00%
Sludge Site Compliance	\$8,160	\$28,000	\$27,900	\$15,000	-46.43%
Equipment & Tools	\$2,475	\$2,500	\$3,444	\$3,500	40.00%
Uniforms	\$3,900	\$5,500	\$4,119	\$4,200	-23.64%
Safety Supplies	\$3,745	\$3,000	\$2,500	\$3,000	0.00%
Contract Services	\$2,084	\$10,600	\$10,600	\$10,600	0.00%
Dues & Subscription	\$135	\$300	\$300	\$300	0.00%
Plant Certifications	\$12,303	\$22,000	\$18,260	\$22,000	0.00%
Workman's Comp	\$9,136	\$10,100	\$10,112	\$13,700	35.64%
Insurance/Auto	\$625	\$700	\$630	\$700	0.00%
Insurance/Building	\$41,474	\$48,000	\$48,076	\$50,500	5.21%
Miscellaneous	\$0	\$300	\$300	\$300	0.00%
Capital Outlay/Improvements	\$0	\$87,000	\$85,165	\$108,000	24.14%
Capital Outlay/Equipment	\$0	\$0	\$0	\$24,000	0.00%
Total	\$1,356,485	\$1,646,000	\$1,387,643	\$1,648,300	0.14%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Maintain safe and compliant wastewater treatment plant.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
# of wastewater NOV	0	0	1	<1	<1
% compliance of plant discharge	83.3%	100%	91.7%	100%	100%
Cost per 1,000 gallon of treated wastewater	\$1.58	\$1.48	\$1.45	<\$2.00	<\$2.00



Description

The City of Clinton provides approximately 2.20 million gallons of water each day to customers. Ten wells located primarily to the south and east of the City and five elevated storage tanks supply the city's water needs. The city's well site locations are a combination of six deep and four shallow wells. The water plant at Well Field East produces a supply of approximately 1.5 million gallons per day to the system. Water production is the responsibility of the Water Production Supervisor and a plant operator. The Water Production Plant is located at 900 Clive Jacobs Rd., Clinton, NC. For more information about the plant or the water production and treatment process, please contact the Water Production Supervisor at 910-299-9151 or anderson@cityofclintonnc.us.

FY2013-2014 Accomplishments

- Received zero drinking water NOVs
- Completed stage II disinfectant byproducts monitoring and report with NC-DWR approval
- Completed Well #12 renovations including generated power
- Obtained site approval for four new well sites for plant expansion
- Finalized engineering plans for WTP expansion
- Tested 40 commercial meters, repaired two commercial meters through testing program
- Tested 9 active wholesale/bulk service water meters and repaired one through testing program
- Improved the 10-day meter read program, allowing readers to work on meter change out program for residential meters as well as aiding the water department on other matters
- Hired and began training additional water production operator
- Achieved at least C-Well certification for all water production staff
- Completed two OSHA Inspections with minimal infractions
- Converted the John Street elevated tank SCADA control panel to solar power full time

FY2014-2015 Action Items & Initiatives

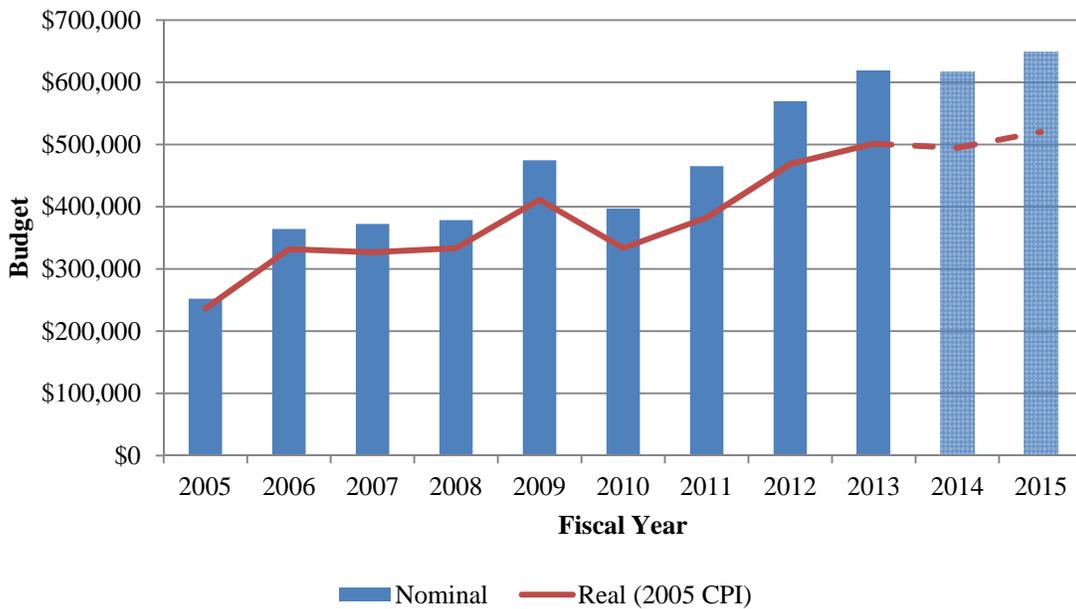
- Begin water plant expansion project
- Complete construction of four additional well sites for expansion
- Continue inventory of all hydrant maintenance records on Mobile 311
- Continue training for use of Mobile 311
- Assist all water production staff in achieving minimum grade C distribution certification and physical/chemical water pollution control grade 1 certification
- Renovate ground storage tanks at the water plant
- Recondition John Street elevated tank
- Expand meter testing program
- Complete renovation of well site #13 and bring back on-line in full service
- Continue to improve with the use of 311 Mobile with work orders throughout the city
- Complete fire line audit



FY2014-2015 Budget Highlights

The Water Production budget will increase by 2.15 percent for FY14-15. At \$648,650, the water production budget accounts for 13.54 percent of the Water and Sewer Fund budget. The City plans to spend \$74.89 per capita for water production in FY14-15. The water plant expansion and elevated tank projects indicated on the CIP are water projects but operate under a capital project fund. The city is financing both projects and debt service payments will become part of the budget once the projects are completed.

Water Production Budget Trends (with Adjustment for Inflation Comparison)





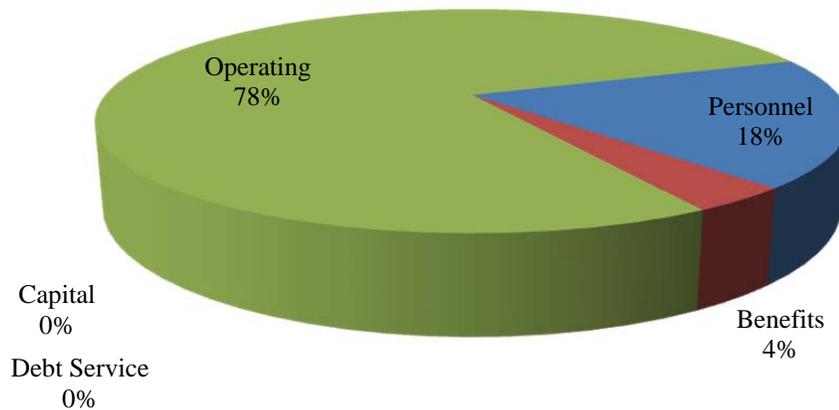
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$89,202	\$122,500	\$108,404	\$120,600	-1.55%
Benefits	\$15,031	\$23,300	\$22,119	\$23,600	1.29%
Operating	\$412,361	\$489,200	\$442,775	\$504,450	3.12%
Capital	\$31,535	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$548,129	\$635,000	\$573,298	\$648,650	2.15%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Enterprise	\$548,129	\$635,000	\$573,298	\$648,650	2.15%
Total	\$548,129	\$635,000	\$573,298	\$648,650	2.15%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	2.00	3.00	3.00	3.00	0.00%
Part-time	-	-	-	-	0.00%
Total	2.00	3.00	3.00	3.00	0.00%

**Public Works: Water Production
Expenditures by Type**





Expenditures by Line Item

Water Production Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$83,028	\$113,500	\$100,700	\$112,000	-1.32%
Professional Services	\$2,284	\$2,500	\$2,500	\$2,500	0.00%
FICA	\$6,174	\$9,000	\$7,704	\$8,600	-4.44%
Group Insurance	\$9,456	\$15,000	\$15,000	\$15,600	4.00%
Retirement	\$5,574	\$8,300	\$7,119	\$8,000	-3.61%
Telephone	\$1,568	\$1,500	\$1,500	\$1,500	0.00%
Utilities	\$107,903	\$114,700	\$100,000	\$100,000	-12.82%
Travel & Education	\$405	\$3,000	\$3,000	\$3,000	0.00%
Maint. & Repairs/Building	\$11,648	\$14,500	\$10,793	\$14,500	0.00%
Maint. & Repairs/Wells & Pumps	\$40,422	\$80,000	\$58,000	\$80,000	0.00%
Maintenance/Water Tanks	\$71,102	\$80,000	\$80,000	\$75,000	-6.25%
Maint. & Repairs/Meters	\$55,804	\$37,400	\$35,000	\$60,000	60.43%
Maint. & Repairs/Auto	\$2,356	\$1,500	\$1,500	\$1,500	0.00%
Advertising	\$0	\$0	\$0	\$1,000	0.00%
Fuel	\$4,183	\$4,500	\$5,586	\$6,500	44.44%
Departmental Supplies	\$1,377	\$2,000	\$2,000	\$2,000	0.00%
Lab Chem. & Equipment	\$8,358	\$9,000	\$7,000	\$9,000	0.00%
Water Chemicals	\$72,645	\$89,100	\$88,800	\$99,000	11.11%
Water Analysis	\$8,169	\$10,000	\$10,000	\$10,000	0.00%
Special Tools	\$733	\$1,000	\$1,000	\$1,000	0.00%
Uniforms	\$1,869	\$2,500	\$2,500	\$3,350	34.00%
Safety Supplies	\$360	\$800	\$800	\$900	12.50%
Contract Services	\$341	\$10,000	\$10,000	\$10,000	0.00%
Water Certifications	\$4,181	\$4,600	\$4,600	\$4,600	0.00%
Dues & Subscription	\$1,124	\$700	\$755	\$1,000	42.86%
Workman's Comp	\$4,210	\$6,700	\$4,200	\$4,100	-38.81%
Insurance/Building	\$11,318	\$13,200	\$13,241	\$14,000	6.06%
Capital Outlay/Equipment	\$31,535	\$0	\$0	\$0	0.00%
Total	\$548,129	\$635,000	\$573,298	\$648,650	2.15%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Sound & Sustainable Infrastructure

Department Goal: Maintain safe and adequate water production.

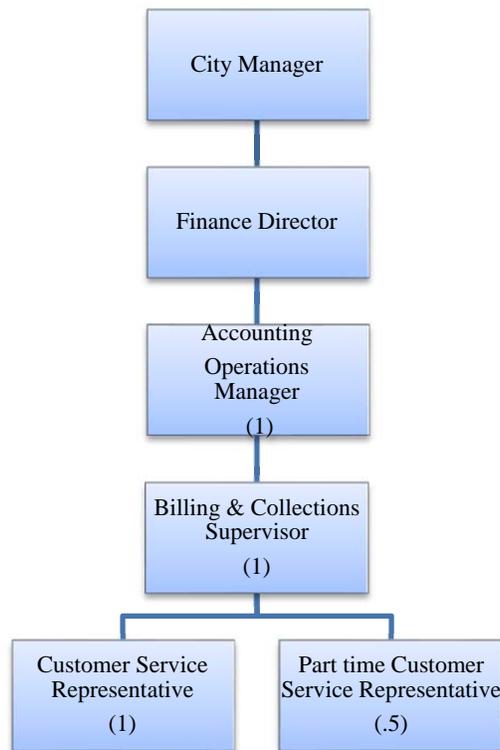
Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY14-15 Goal	Target
# of water production NOV	0	1	0	0	<1
Cost per 1,000 gallon of treated water	\$1.56	\$1.69	\$1.69	<\$2.00	<\$2.00
% of master water meters tested annually	51%	33%	33%	33%	33%
Reduce relative water loss	18%	15%	8%	10%	8%



Mission

To preserve and maintain the financial stability of the city with integrity, quality service, and leadership while supporting the city with timely and clear information.

Finance-HR Organization Chart



Description

The Utility Collections Division is a new division created primarily for financial statement presentation. Prior to FY14-15, the City of Clinton accounted for expenses related to water and sewer operations paid from the General Fund through an inter-fund transfer. The LGC recommends expending these costs from the original fund incurring the liability. The Utility Collections Division performs the city's daily accounting operations and reporting associated with the billing and receipt of fees and services. The Finance Director is responsible for this division, which includes the Billing & Collections Supervisor and two Customer Service Representatives. The Utility Collections Department is located at City Hall, 221 Lisbon St., Clinton, NC. For more information about the Utility Collections Department, please contact the Finance Director at 910-299-4901 or hstaven@cityofclintonnc.us.



FY 2013-2014 Accomplishments

- Implemented online bill pay for utility bill payments
- Revised utility bill to reduce amount of disconnections for non-payment
- Implemented customer service survey
- Created new citizen/customer welcome packet
- Implemented electronic utility service order service
- Created landlord listing to improve property owner customer service

FY 2014-2015 Action Items & Initiatives

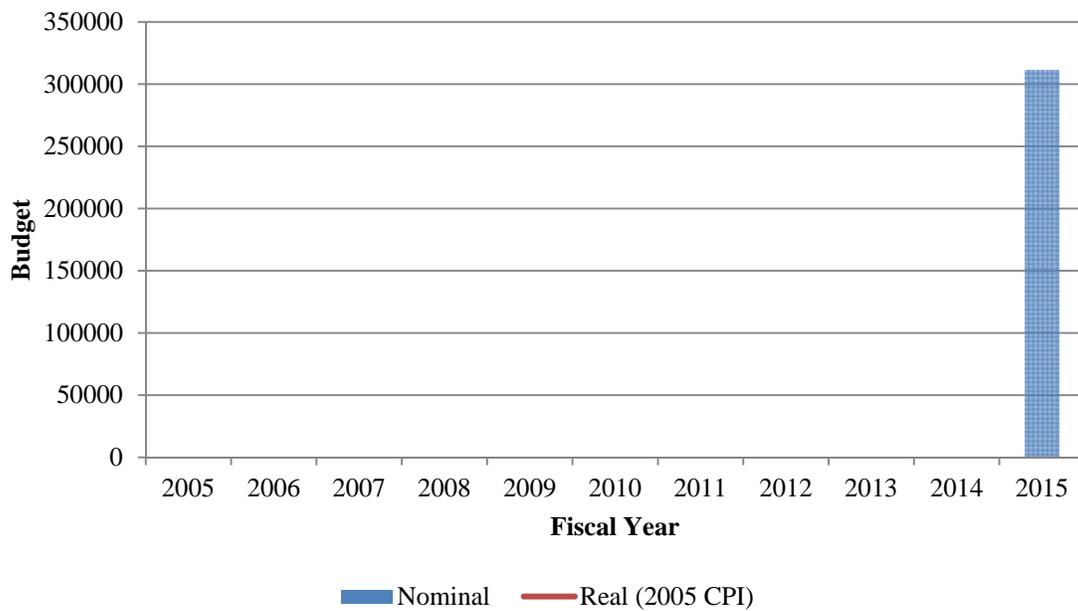
- Update Customer Service Policy
- Develop Accounts Receivable Policy
- Implement e-billing
- Implement new HR and financial management system



FY2014-2015 Budget Highlights

At \$311,000, the Utility Collections budget accounts for 6.49 percent of the Water and Sewer Fund budget. The City plans to spend \$35.91 per capita for utility collections in FY14-15. The FY14-15 utility collections budget does not include any capital items.

Utility Collections Budget Trends (with Adjustment for Inflation Comparison)





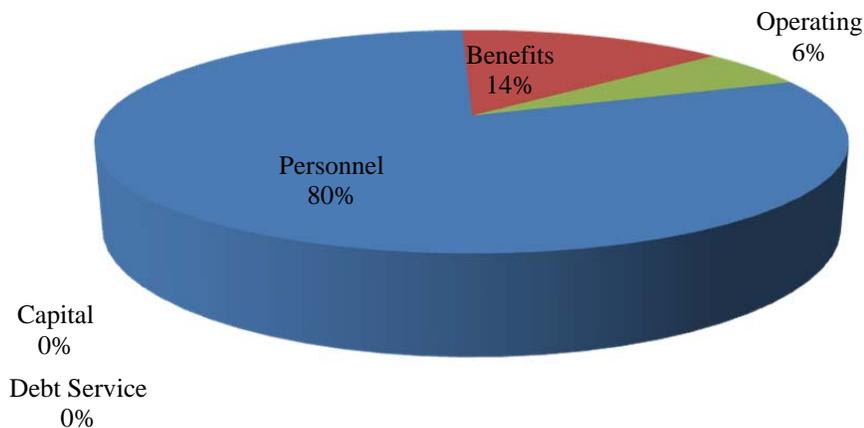
Budget Summary

Expenditures by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Personnel	\$0	\$0	\$0	\$248,900	0.00%
Benefits	\$0	\$0	\$0	\$44,300	0.00%
Operating	\$0	\$0	\$0	\$17,800	0.00%
Capital	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	0.00%
Total	\$0	\$0	\$0	\$311,000	0.00%

Revenues by Type					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Enterprise	\$0	\$0	\$0	\$311,000	0.00%
Total	\$0	\$0	\$0	\$311,000	0.00%

Personnel					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Full-time	0.00	0.00	0.00	2.00	0.00%
Part-time	-	-	-	1.00	0.00%
Total	0.00	0.00	0.00	3.00	0.00%

**Finance: Utility Collections
Expenditures by Type**





Expenditures by Line Item

Utility Collections Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Salaries	\$0	\$0	\$0	\$221,600	0.00%
Temporary Salaries	\$0	\$0	\$0	\$9,600	0.00%
Professional Services	\$0	\$0	\$0	\$500	0.00%
FICA	\$0	\$0	\$0	\$17,700	0.00%
Group Insurance	\$0	\$0	\$0	\$28,600	0.00%
Retirement	\$0	\$0	\$0	\$15,700	0.00%
Utilities	\$0	\$0	\$0	\$10,000	0.00%
Travel & Education	\$0	\$0	\$0	\$3,200	0.00%
Departmental Supplies	\$0	\$0	\$0	\$3,800	0.00%
Workman's Comp	\$0	\$0	\$0	\$300	0.00%
Total	\$0	\$0	\$0	\$311,000	0.00%



FY2014-2015 Goals & Objectives

Council Goal/Focus: Financial Sustainability

Department Goal: Maintain financial strength and sustainability of city funds.

Objective	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimate	FY 14-15 Goal	Target
% of delinquent utility accounts collected through Debt Setoff program	4.10%	9.70%	7.40%	>25%	>25%

Council Goal/Focus: Financial Sustainability

Department Goal: Provide timely financial services to officials and departments.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of time monthly reports completed by deadline	93%	95%	95%	100%	92%
% of statements and accounts reconciled by 10 th of each month	95%	95%	95%	95%	95%

Council Goal/Focus: Welcoming Neighborhoods and Public Spaces

Department Goal: Provide customers with prompt and accurate service.

Objective	FY11-12 Actual	FY 12-13 Actual	FY 13-14 Estimate	FY 14-15 Goal	Target
% of customers satisfied with billing and collections service	n/a	n/a	98%	80%	85%
% of meter re-reads proving an incorrect initial reading	10%	2%	10%	< 5%	<5%
% of payments received by online or automated payments	22%	27%	47%	30%	>25%



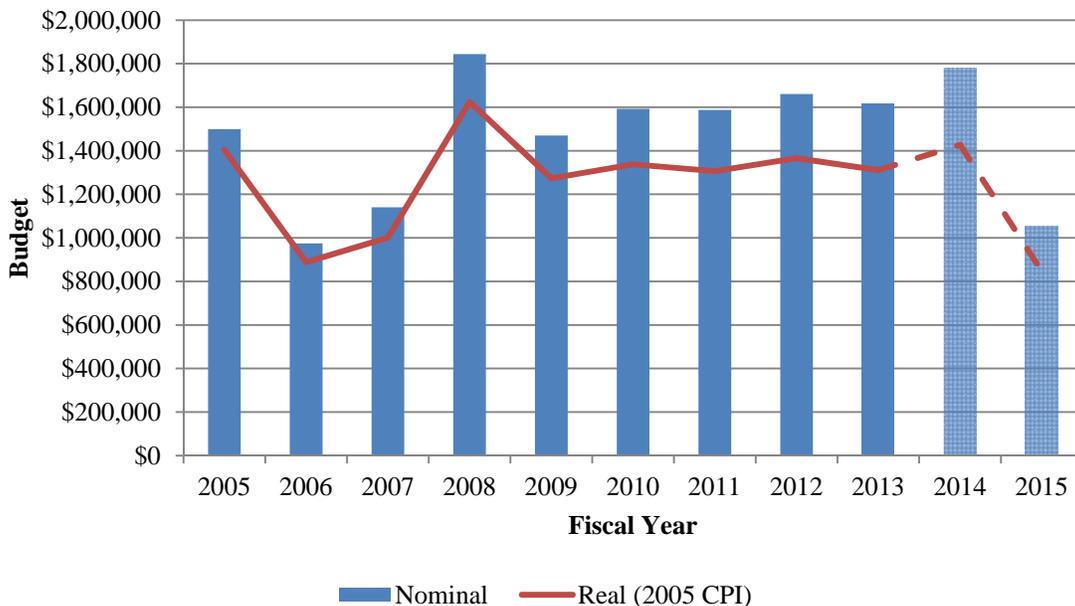
Description

The Water and Sewer Non-departmental portion of the budget captures expenditures in the Water and Sewer Fund not easily assigned to a specific division. Expenditures include personnel costs that cover all divisions and debt service attributed to the entire Water and Sewer Fund.

FY2014-2015 Budget Highlights

At \$1,095,050, the non-departmental budget accounts for 22.87 percent of the Water and Sewer Fund budget. Overall, there is a 55.37 decrease in the Water and Sewer Non-departmental budget due to eliminating the transfer to general fund to offset water and sewer costs originating within the General Fund. The budget includes a \$90,000 transfer to CDBG projects for two separate infrastructure projects. These expenses have been budgeted from the originating fund. The largest portion of non-departmental expenditures in FY14-15 is debt service, which accounts for \$777,700 (71 percent) of the total allocation. Capital costs in the non-departmental budget include \$15,900 for additional accounting system conversion costs and the water and sewer portion of a time clock and attendance solution.

W&S Non-Dept. Budget Trends (with Adjustment for Inflation Comparison)





Expenditures by Line Item

Water & Sewer Fund Non-Departmental Expenditures					
Line Item	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Professional Services	\$27,836	\$40,000	\$38,000	\$10,000	-75.00%
Retiree's Medical Insurance	\$0	\$0	\$0	\$5,200	0.00%
Employee Wellness	\$448	\$1,000	\$633	\$1,000	0.00%
Ameriflex	\$405	\$500	\$450	\$500	0.00%
Telephone	\$12,740	\$12,500	\$14,000	\$13,500	8.00%
Printing & Office Supplies	\$2,233	\$2,900	\$3,000	\$2,000	-31.03%
Utility Billing Maintenance	\$45,964	\$49,000	\$48,140	\$40,000	-18.37%
Reverse 911/Connect CTY	\$5,983	\$6,000	\$5,983	\$6,200	3.33%
Advertising	\$1,752	\$2,000	\$1,600	\$1,000	-50.00%
Postage	\$3,300	\$3,000	\$3,000	\$3,000	0.00%
Contract Services	\$0	\$0	\$0	\$25,000	0.00%
Public Liability	\$10,011	\$11,200	\$11,135	\$11,700	4.46%
Unemployment Insurance	\$0	\$7,000	\$4,000	\$4,000	-42.86%
Safety Committee/OSHA	\$6,171	\$3,000	\$2,500	\$9,000	200.00%
Misc. Expense	\$6,412	\$12,000	\$12,000	\$10,000	-16.67%
Employee Relations	\$15,225	\$8,000	\$6,000	\$8,950	11.88%
Xfer to General Fund	\$399,500	\$481,890	\$481,890	\$0	-100.00%
Capital Outlay/Equipment	\$0	\$5,700	\$5,672	\$15,900	178.95%
Xfer to Downtown Phase III	\$0	\$0	\$0	\$0	0.00%
Contingency	\$0	\$0	\$35,000	\$20,000	0.00%
Skid Steer Principal payment	\$0	\$19,360	\$19,360	\$19,700	1.76%
Principal Revolving Loan	\$0	\$520,600	\$520,600	\$520,600	0.00%
Interest Revolving Loan	\$79,376	\$67,500	\$67,500	\$53,300	-21.04%
Principal Well Field Loan	\$0	\$170,800	\$170,760	\$177,300	3.81%
Interest Well Field Loan	\$14,002	\$13,400	\$13,331	\$6,800	-49.25%
Principal GO Bond	\$0	\$0	\$0	\$0	0.00%
Interest GO Bond	\$2,262	\$0	\$0	\$0	0.00%
Skid Steer Interest expense	\$977	\$650	\$648	\$400	-38.46%
Xfer to CDBG project	\$84,000	\$0	\$0	\$90,000	0.00%
Xfer to Capital Project	\$179,442	\$661,600	\$661,600	\$0	-100.00%
Xfer to Rural Center Grant	\$40,000	\$0	\$0	\$0	0.00%
Xfer to Capital Reserve Fund	\$0	\$354,200	\$354,200	\$40,000	-88.71%
Total	\$938,039	\$2,453,800	\$2,481,001	\$1,095,050	-55.37%



Description

The purpose of the Cemetery Fund is to account for funds related to the sale and maintenance of city owned cemeteries. The sale of cemetery lots and earned interest on investments account for the revenues received in the fund. A cemetery savings account receives any excess revenues over expenditures for future purchase of land for cemetery development. The decrease from in the FY14-15 Cemetery budget represents funds used in FY13-14 to construct columbaria at Springvale and Sandhill Cemeteries to prolong gravesite availability in each cemetery.

Revenues

Cemetery Fund Revenues					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Sale of Lots	\$40,825	\$47,500	\$23,350	\$49,000	3.16%
Interest Earned	\$2,077	\$2,500	\$1,849	\$2,000	-20.00%
From Savings	\$0	\$57,000	\$57,000	\$0	-100.00%
Total	\$42,902	\$107,000	\$82,199	\$51,000	-52.34%

Expenditures

Cemetery Fund Expenditures					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Transfer to GF for Operations	\$40,000	\$107,000	\$107,000	\$51,000	-52.34%
Total	\$40,000	\$107,000	\$107,000	\$51,000	-52.34%



Description

The Community Development Fund was established in June 2005. Loan repayments from the Housing Revolving Loan Program generate revenues for the fund. The purpose of the fund is to use the revenues from the revolving loan program for redevelopment activities. City Council chose to appropriate \$50,000 from fund balance in FY14-15 to construct sidewalks along Barden Street as part of the city’s continuous efforts to revitalize the neighborhood around the Sampson Community Center.

Revenues

Community Development Fund Revenues					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Revolving Payments	\$2,162	\$4,000	\$2,555	\$2,500	-37.50%
Transfer from fund 57	\$0	\$61,700	\$61,736	\$0	0.00%
Interest Earned	\$267	\$2,500	\$600	\$1,500	-40.00%
Transfer from Phase 3	\$12,186	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$50	\$0	0.00%
Fund Balance Approp.	\$0	\$0	\$0	\$50,000	0.00%
Total	\$14,615	\$68,200	\$64,941	\$54,000	-20.82%

Expenditures

Community Development Fund Expenditures					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Legal Services	\$0	\$2,500	\$0	\$1,500	-40.00%
Transfer to General Fund	\$0	\$0	\$0	\$50,000	0.00%
Miscellaneous	\$0	\$65,700	\$1,000	\$2,500	-96.19%
Total	\$0	\$68,200	\$1,000	\$54,000	-20.82%



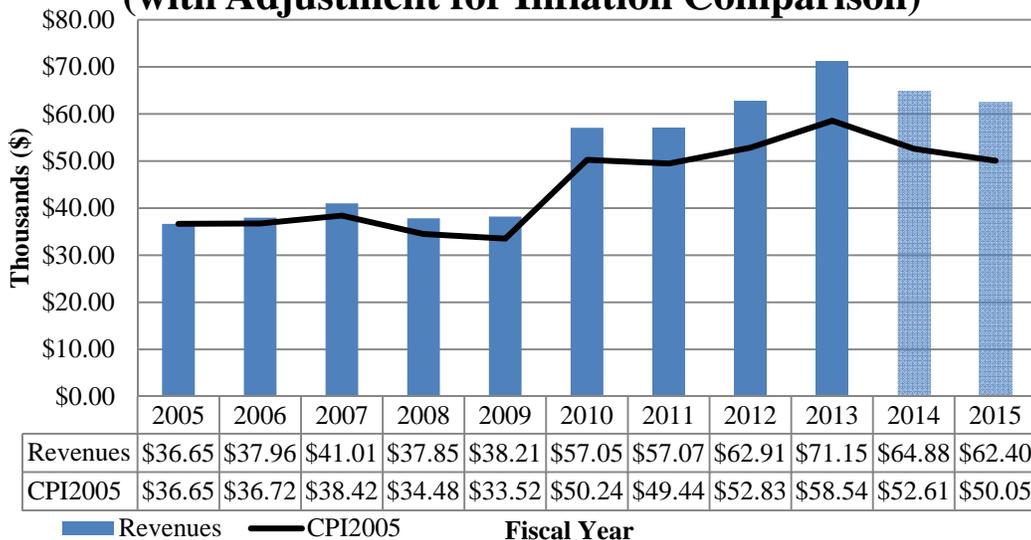
Description

The Downtown Special Tax District was established in 1977 to promote growth and activity in the downtown district. Revenue received in the fund is from ad valorem taxes on real and personal property in the district. The City uses the revenues to host downtown events and support downtown revitalization projects.

Revenues

Downtown Special Tax District Fund Revenues					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Current Taxes	\$54,345	\$58,000	\$51,897	\$53,700	-7.41%
Prior Year Taxes	\$2,473	\$1,500	\$1,590	\$1,500	0.00%
Penalty & Interest	\$555	\$300	\$250	\$300	0.00%
Vehicle Taxes	\$1,803	\$1,500	\$1,100	\$700	-53.33%
Collection Fees	(\$1,174)	(\$1,200)	(\$1,300)	(\$1,100)	-8.33%
Craft Fair Fees	\$4,085	\$4,800	\$4,843	\$4,000	-16.67%
Holiday Events	\$4,992	\$5,000	\$0	\$0	-100.00%
Off Street Parking	\$765	\$900	\$900	\$800	-11.11%
City Market Fees	\$100	\$100	\$0	\$0	-100.00%
Interest Earned	\$411	\$500	\$500	\$500	0.00%
Miscellaneous	\$2,790	\$5,000	\$5,100	\$2,000	-60.00%
Fund Balance	\$0	\$2,900	\$0	\$0	0.00%
Total	\$71,144	\$79,300	\$64,880	\$62,400	-21.31%

**Downtown District Fund Revenue Trends
(with Adjustment for Inflation Comparison)**

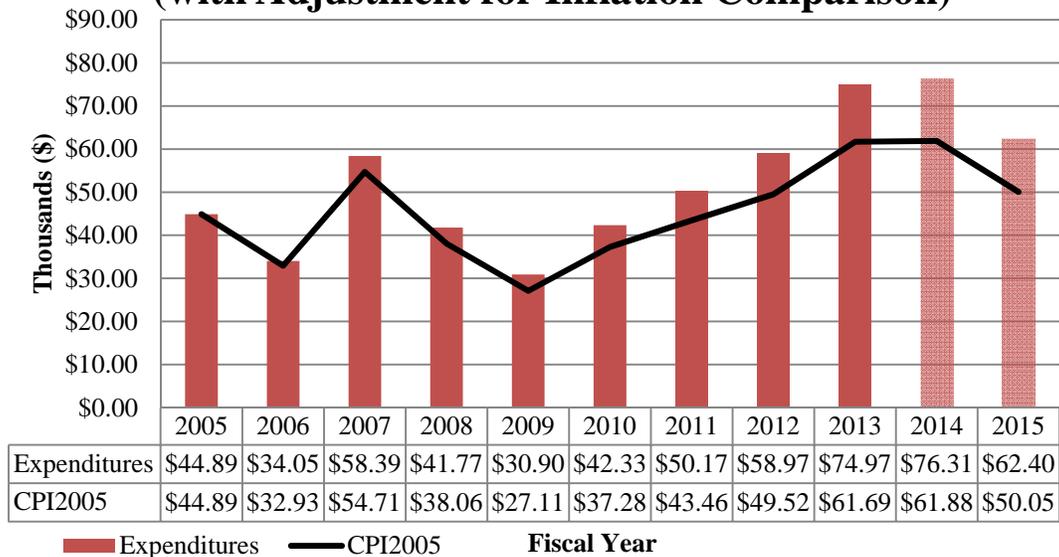




Expenditures

Downtown Special Tax District Fund Expenditures					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Professional Services	\$5,368	\$1,100	\$1,500	\$1,000	-9.09%
Travel & Education	\$621	\$1,000	\$900	\$1,000	0.00%
Utilities	\$3,392	\$4,500	\$5,196	\$4,500	0.00%
Craft Fair	\$6,471	\$8,200	\$8,172	\$9,000	9.76%
Advertising	\$7,042	\$7,600	\$7,000	\$7,600	0.00%
Supplies & Materials	\$1,241	\$3,500	\$2,000	\$4,200	20.00%
Contract Services	\$135	\$0	\$0	\$0	0.00%
Dues & Subscriptions	\$0	\$400	\$400	\$400	0.00%
Miscellaneous	\$99	\$1,700	\$1,883	\$500	-70.59%
Facade Grant Program	\$3,995	\$6,500	\$7,000	\$5,000	-23.08%
Downtown Incentive Program	\$733	\$800	\$733	\$2,400	200.00%
Projects	\$14,427	\$12,900	\$9,300	\$3,500	-72.87%
Contingency	\$0	\$0	\$1,000	\$1,000	0.00%
Special Events	\$14,939	\$14,000	\$14,190	\$15,200	8.57%
Court Square Rev. Payment	\$16,511	\$7,100	\$7,037	\$7,100	0.00%
Xfer to Capital Project	\$0	\$10,000	\$10,000	\$0	-100.00%
Total	\$74,974	\$79,300	\$76,311	\$62,400	-21.31%

**Downtown District Fund Expenditure Trends
(with Adjustment for Inflation Comparison)**





Description

The Fire Department Special Fund accounts for the revenues and expenses that the Fire Department receives from donations and holding fund raising events.

Revenues

Fire Department Special Fund Revenues					
Source	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Miscellaneous	\$650	\$2,000	\$500	\$1,000	-50.00%
Special Fees	-	\$500	-	\$500	0.00%
Total	\$650	\$2,500	\$500	\$1,500	-40.00%

Expenditures

Fire Department Special Fund Expenditures					
Type	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimate	FY 14-15 Budget	Percent Change
Department Supplies	-	-	-	-	0.00%
Miscellaneous	\$3,326	\$2,500	\$500	\$1,500	-40.00%
Total	\$3,326	\$2,500	\$500	\$1,500	-40.00%



May 9, 2014

Dear Mayor Starling and Members of City Council:

I am pleased to present the Recommended FY2014-2015 Capital Improvement Plan (CIP) for your review and consideration. The City's CIP represents a guide for maintenance and acquisition of capital assets. The CIP is an important management tool, as it evaluates the effects of capital costs on the city's operating budget and the city's financial standing in terms of debt burden and capacity. The entire CIP is not an adopted budget. Only the first year of the CIP (FY14-15) will become part of the city's annual budget document, once approved. The CIP is a dynamic planning tool, as it is evaluated annually and adjusted according to City Council's goals and financial considerations.

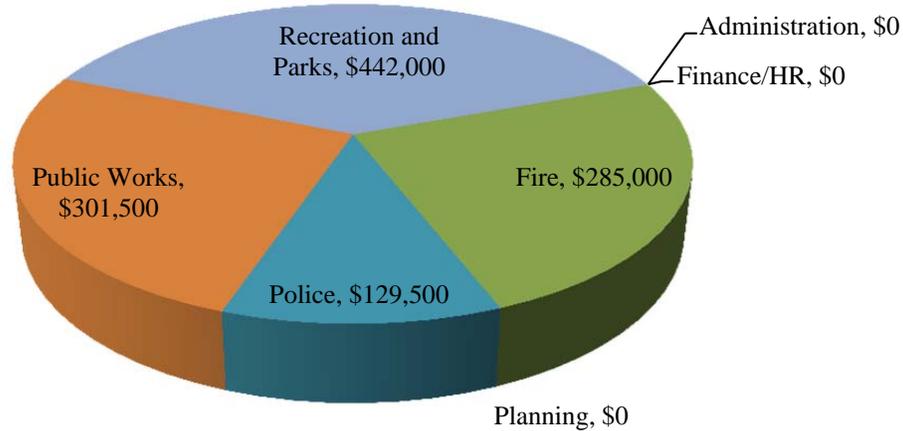
FY14-15 CIP Overview

The Recommended FY14-15 CIP includes 19 projects totaling \$7,284,000 for the General Fund and Water and Sewer Fund. That amount is \$1.6 million (28.9 percent) more than the FY13-14 CIP. This increase is due solely to large capital projects in the Water and Sewer Fund, which represent an increase of more than 20 percent over FY13-14. The General Fund projects are \$585,000 (102 percent) more than the previous year. Ten capital projects in the General Fund total \$1,158,000. Annual road resurfacing and renovations at Royal Lane Park represent the greatest portion of the General Fund CIP, although grant funding will offset half the cost of the park renovations. Vehicle purchases in the FY14-15 CIP total \$225,000. The annual police vehicle rotation accounts for \$109,000 of this total. Finance staff and department heads thoroughly evaluate vehicle purchases to ensure departments purchase the most efficient vehicle. By ensuring the right vehicle for a specific department or service, maintenance and fuel costs are kept to a minimum or reduced.

Water and sewer projects total \$6,126,000, a 20.6 percent increase from last year. The increase is the result of the \$5.9 million required for construction of an elevated water tank, the first half of the water production expansion project, and two CDBG infrastructure projects. The city is only responsible for \$90,000 of the \$1.7 million CDBG project to replace waterlines throughout various neighborhoods in the city. The proposed CIP will have an impact on the water and sewer operating budget as new personnel and operating costs will increase in order to maintain the plant expansion. The proposed operating budget includes a new city engineer position in response to the city's increasing utilities operations.



General Fund CIP Project Costs by Department FY14-15



Financial Impact

Debt burden and capacity ratios remain within acceptable levels for FY14-15. Our net debt service to expenditures ratio is only 5.60 percent for FY14-15. This indicates the city’s debt is a small percentage of its overall expenditures. Our debt per capita and debt per assessed valuation are higher than the average but remain lower than our population group’s high values. It is important to keep in mind that some municipalities in our group have smaller populations. Many of these municipalities do not carry debt or implement large capital projects, which skews the average downward. The following table depicts the city’s ratios for FY14-15, alongside the ranges for our population group identified by the LGC.

General Fund Fiscal Indicators and Key Debt Ratios

	Clinton	LGC Low	LGC Avg.	LGC High
Net debt per capita	\$374	\$0	\$204	\$1,741
Net debt per assessed valuation	0.455%	0.012%	0.183%	0.961%
Net debt service to expenditures	5.60%	N/A	N/A	N/A

Balancing capital needs with services and other priorities can have a significant strain on city revenues. The potential impact on the tax rate is of concern when prioritizing capital projects and operating costs. The CIP provides a tax impact analysis. Revenues from fees and grants can help diminish the potential impact on the tax rate. As the economy rebounds, increases in sales tax revenue and revenue from investments will help offset the revenue needs as well. The proposed FY14-15 CIP does have a significant effect on the General Fund operating budget. The budget allocates the use of \$150,000 of fund balance in the General Fund. The use of fund balance will still leave the fund within the ranges specified in the city’s fund balance policy.



As a region heavily dependent on agricultural, the local economy traditionally trails behind state and national trends. The current economic conditions present the city with difficult decisions to make regarding balancing a budget to remain financially sound and responding to citizen needs and concerns. Financial planning has revealed the need to push several projects to future years to accommodate operating budget needs. Previous capital planning included the fire department and police department renovations to begin in FY14-15. The current CIP now includes the projects in FY16-17 to coincide with a potentially significant increase in the city's tax base from a new industry. Without the proposed industry or a significant increase in the city's assessed valuation growth rate, the city will have to consider postponing these projects and others indefinitely or consider a change in revenue generation, specifically property taxes. One option would be for City Council to consider issuing general obligation bonds for the projects, which would provide low interest financing and receive citizen approval for a tax rate increase if needed.

The proposed FY14-15 CIP addresses City Council's goals with projects focusing on welcoming neighborhoods and public spaces, sound and sustainable infrastructure, financial sustainability, and enhanced quality of life. The city completed its Eliza Lane CDBG project in December 2013, its fourth such project in five years. The FY14-15 CIP includes two more CDBG projects totaling \$1.7 million to improve water lines in various neighborhoods in the city. These projects display the city's commitment to improving the quality of life for its citizens with new or improved water and sewer lines and roads. To promote welcoming and safe neighborhoods, the CIP includes a sidewalk project from the city's comprehensive pedestrian plan to help connect downtown and surrounding neighborhoods with the Sampson Recreation Center and Park. The near doubling of the city's water production capacity and addition of a new water tank are evidence of the city's commitment to sound infrastructure and economic growth.

Although capital projects can increase the city's debt burden, the projects may be able to offset some of their cost if aligned with City Council goals. Increasing the city's appeal with beautification projects, a focus on public safety, and sound infrastructure can improve the city's economic condition, which can result in an increased tax base and diversified revenue sources. Increases in assessed value and economic activity will generate more revenue and can decrease the city's debt to assessed valuation ratio. In this respect, capital projects in line with City Council goals can be viewed as investments in the city's economic viability and financial stability.

Financial Policies

Capital projects require substantial funding and support, and each year capital projects compete with other priorities in the annual budget process. In 2009, the City adopted fund balance policies for the General Fund and Water and Sewer Fund to establish baseline fund balances and support capital projects. For both policies, fund balance in excess of the target percentage is assigned for potential capital use. The intent of the percentages selected at the time of adoption was to reserve a specific amount of cash for each fund. Annual changes in the budget and the city's changing needs, however, make it impractical to use a set percentage. For this reason in 2013, staff recommended and City Council adopted a policy establishing a range for each fund to assist with cash management and establishing continued reserves for capital projects. The General Fund policy provides for a fund balance range of 35 to 40 percent with reserves in



excess of the range assigned for capital projects. The Water and Sewer Fund policy provides for a retained earning percentage of 47 to 53 percent. Because of the number of large utility capital projects on the horizon, the policy designates retained earnings in excess of the 53 percent to a capital reserve for the Water and Sewer Fund. This will ensure the city is financially prepared for upcoming projects and upgrades by balancing new debt and pay-as-go financing.

In summary, the proposed FY14-15 CIP includes ten projects in the General Fund and nine in the Water and Sewer Fund. The capital projects address city needs while adhering to the City Council's mission and goals. If implemented, the CIP will provide the city with a plan to maintain and acquire capital assets to improve the city's efficiency and effectiveness as well as provide the foundation for future economic growth. The CIP addresses concerns related to debt management and the effects on the operating budget. Although it does not fund all requests made by departments, it does include priority needs of the city and is set to maintain a high level of service for Clinton citizens. If the city realizes more revenue than projected, City Council may wish to pursue some future projects during the upcoming fiscal year, such as additional equipment for the Streets Division or additional police vehicles.

I wish to express my appreciation to the staff members who helped in preparing this capital improvement plan.

I recommend this proposed CIP for FY2014-2015 to City Council.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "D. Shawn Purvis".

D. Shawn Purvis
City Manager



Introduction

The Clinton Capital Improvement Plan (CIP) represents a multiyear forecast of the city's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget. Capital projects differ from annual operating expenses in that they involve large dollar amounts, often require special financing, occur at irregular intervals, and involve development of assets expected to last several years.

The City of Clinton prepares a five-year CIP to function as a planning tool for capital improvements. Only the current year schedule, when adopted by City Council, becomes part of the operating budget. The CIP schedule beyond the current fiscal year is subject to adjustments upon annual review by city staff and Council. Future forecasts in the CIP serve the city by helping plan for capital repairs, replacements, and acquisitions, which aids in financial planning to ensure the city's fiscal health and credit.

Policies and Finance Strategies

The CIP helps the city manage capital expenditures to meet the following goals:

1. Eliminate hazards and risks to public health and safety
2. Promote economic development
3. Improve service effectiveness and efficiency
4. Maintain financial stability

To achieve these goals, the following policies and finance strategies guide city staff in CIP development:

- A capital project is a physical asset with an initial cost greater than \$10,000 and a projected useful life greater than 5 years or a non-recurring operating expenditure greater than \$10,000 directly related to service delivery. Capital assets may include infrastructure, buildings, vehicles, or information technology equipment and software. Planning and design costs associated with the request should be included in the projected costs when applicable.
- Similar projects costing less than \$10,000 should not be lumped together to form a single project greater than \$10,000. Such smaller projects should be included within the upcoming operating budget.
- The term of any city debt issue shall not exceed the useful life of the asset for which the debt is issued.
- The capital program will recognize the borrowing limitation of the city to maintain fiscal stability.



- The city will search for all possible outside funding sources for CIP projects to help offset city debt, including grants, private-partnerships, and intergovernmental agreements.
- A financial analysis will accompany the CIP to illustrate the city's capacity to repay debt and identify the effects on financial indicators.
- The city will seek to maintain financial indicators within an acceptable level as compared to peer cities.
- The city will attempt to use pay-as-go financing when possible, particularly for capital assets with costs less than \$75,000.

The following is a list of financing options for the City to consider when debt financing is required.

General Obligation Bonds. GO bonds require voter approval because the debt is secured by the taxing power of the local government. GO bonds typically have the lowest interest rates and twenty-year terms. The city typically will not consider GO bonds for any project unless the cost exceeds \$2 million.

Revenue Bonds. Revenue bonds are secured and repaid from specific revenues. These revenues are most often the net earnings from enterprise or self-supporting utilities. Revenue bonds are commonly used to finance water and sewer capital improvements. The city typically will not consider revenue bonds for utility projects unless the cost exceeds \$3 million.

Installment Purchase Agreements. IP financing can be either short-term or long-term. This type of financing is typically used for items such as equipment and vehicles. Installment purchasing presents the best option for most of the city's current capital needs.

Certificates of Participation. COPs typically have higher interest rates than GO bonds because the debt is secured by funds resulting from project being financed and not the "full faith and credit" of the government. COPs are typically financed for ten- to twenty-year terms. This type of financing should be considered for a revenue-generating project.

Tax Increment Financing Bonds. TIF bonds are high risk for investors because the debt is secured on anticipated increases in property value. TIF bonds can be financed for up to thirty years. They do not require voter approval despite their reliance on property or sales tax increases. TIF is complicated in North Carolina and requires approval from the Local Government Commission and consent from Sampson County.

Special Assessments. Special assessments are an option if citizens petition for a specific capital project. The government can issue debt to finance the project and the citizens agree to pay part of the project costs through taxes for a set number of years.



Assigned Capital Funds. Assigned capital funds represent money set aside each fiscal year for capital projects. The city’s fund balance policy provides for capital funds by committing money for capital projects from the city’s fund balance in excess of the city’s specified range. Committed capital funds are used typically for project contingency and smaller projects.

General Fund/Capital Outlay. This funding is similar to the capital reserve fund except it is money allocated out of the General Fund from the operating budget. There is no debt associated with this funding. This represents a majority of the city’s pay-as-go financing.

Water and Sewer Fund. The water and sewer fund operates as an enterprise fund. Revenues generated by water and sewer operations are designated in the water and sewer fund for the water and sewer operating budget as well as water and sewer associated capital outlay. The city maintains a capital reserve fund for specified water and sewer projects. The city designates retained earnings above the city’s specified range for the water and sewer capital reserve fund.

Miscellaneous. Other funding sources include grants or donations from private donors or state and federal government. These funding sources often have to be used for a specific project.

Planning Process and Calendar

City staff reviews the CIP annually as part of the regular budget process. Preparation for the CIP begins in December of the current fiscal year, at which time department heads meet with staff to review capital needs. At the same time, the City Manager and Finance staff meet to review Council goals, CIP policies, finance strategies, and ranking criteria. In mid-January, departments submit their CIP requests and meet with the City Manager and Finance staff to discuss the projects and estimated costs. Once department heads submit all CIP projects, the City Manager and Finance staff rank the projects using the following criteria and point scale.

- | | |
|---|-------------|
| 1. Addresses Public Safety | (20 points) |
| 2. Legally Mandated | (20 points) |
| 3. Achieves Council Goal | (15 points) |
| 4. Achieves Community Goal | (15 points) |
| 5. Availability of Outside Funds | (10 points) |
| 6. Increases Service Efficiency | (10 points) |
| 7. Promotes Economic Development | (10 points) |
| 8. Protects/Maintains City Assets and Financial Stability | (10 points) |
| 9. Receives Economic Payback in Less Than 5 Years | (10 points) |
| 10. Links with Other Projects | (10 points) |

The total points for each project merely represent a guideline and are not the determining factor for project funding. City Council must approve projects, which are subject to change based on shifts in Council priorities and the economy. Each project can receive all, half, or no points for each category.

City staff performs a financial analysis to estimate the impact of capital projects on the operating budget and the city’s borrowing capacity and debt tolerance. The financial analysis helps



determine which projects to fund in each year. Expected budget surpluses and deficits are considered when calculating the financial impact of the CIP. City staff develops a preliminary CIP by mid-March to present to City Council at a CIP workshop to discuss changes and priorities. The final CIP is adjusted based on Council recommendations and presented to the Council for public approval as part of the annual budget document at the June Council Meeting.

FY 2014-2015 CIP and Budget Schedule

Tuesday, August 20, 2013	CIP workshop with City Council
Thursday, October 17, 2013	Strategic planning & CIP workshop with City Council
Friday, December 27, 2013	Departments begin meeting internally to develop CIP project requests
Friday, January 24, 2014	Departments submit CIP project requests to Finance & Administration
Monday, January 27 – 30, 2014	Administration & Finance review CIP project requests. Department Heads meet with City Manager & Finance staff to discuss CIP project requests
Monday, February 10, 2014	City Manager & Finance staff rank CIP project requests & establish a priority list
Tuesday, February 11 – 28, 2014	CIP project impact & financial analysis is completed to prepare for operating budget
Tuesday, February 18, 2014	Strategic planning and goal confirmation workshop with City Council
Friday, February 28, 2014	Budget packages delivered to departments
Tuesday, March 18, 2014	CIP workshop with City Council
Tuesday, April 1, 2014	Departments submit budget request
Tuesday, April 1 – April 30, 2014	City Manager & Finance staff review budget requests & prepare recommendations
Monday, April 21, 2014	Budget workshop with City Council
Thursday, May 1, 2014	Budget workshop with City Council



Friday, May 9, 2013	Submit CIP & preliminary FY14-15 budget to City Council
Friday, May 30, 2014	Submit proposed FY14-15 budget to City Council for review
Tuesday, June 3, 2014	City Council holds public hearing regarding proposed FY14-15 budget
Tuesday, June 17, 2014	City Council adopts FY14-15 Budget
Tuesday, July 1, 2014	Fiscal Year 2014-2015 begins

Description

The CIP consists of four sections:

CIP Summary. This section provides a summary of the capital improvement plan in table form. The summary presents the estimated capital costs for each department and the years in which the city expects to assume that debt. There is a summary for the general fund and water and sewer fund.

Individual Project Descriptions. This section explains each CIP project in further detail on the included tables. The tables include the benefits and effects of funding the project as well as the expected method of financing and its impact on the operating budget.

Financial Impact Analysis. City staff performs financial analyses to evaluate the impact of the CIP on the operating budget and the city's debt tolerance. These tables and charts present the potential effects of the CIP on the city's ability to maintain its current fiscal practices and its ability to borrow money while not compromising its strong financial status.

Unfunded Projects. This section provides a brief summary of projects submitted but not included in the current CIP. The summaries include a description of the project and details as to why it is not funded in the CIP.



CIP Summary

General Fund								
Department	Project	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Years	Total Capital Cost
Admin, Finance, & Planning	Planning Vehicle Replacement		\$ 20,000					\$ 20,000
								\$ -
Department Total		\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fire	Apparatus Replacement	\$ 285,000					\$ 350,000	\$ 635,000
	Vehicle Replacement		\$ 35,000		\$ 35,000			\$ 70,000
	Wall Street Station Renovations			\$ 1,189,000				\$ 1,189,000
	Department Total	\$ 285,000	\$ 35,000	\$ 1,189,000	\$ 35,000	\$ -	\$ 350,000	\$ 1,894,000
Police	New Police Station Construction			\$ 1,984,938				\$ 1,984,938
	Police Vehicle Replacement	\$ 109,000	\$ 145,300	\$ 149,700	\$ 154,200	\$ 157,300		\$ 715,500
	Radar Speed Trailer	\$ 20,500						\$ 20,500
	Department Total	\$ 129,500	\$ 145,300	\$ 2,134,638	\$ 154,200	\$ 157,300	\$ -	\$ 2,720,938
Public Works	Fleet & Garage Vehicle Replacement			\$ 45,000	\$ 24,000			\$ 69,000
	Grounds Equipment Replacement	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 72,000
	Grounds Vehicle Replacement	\$ 33,000				\$ 25,000	\$ 30,000	\$ 88,000
	Sanitation Vehicle Replacement		\$ 450,000				\$ 450,000	\$ 900,000
	Parking Lot Resurfacing						\$ 70,000	\$ 70,000
	Pedestrian Plan Sidewalks	\$ 50,000	\$ 65,000	\$ 1,220,000				\$ 1,335,000
	Street Equipment Replacement		\$ 125,000	\$ 17,000		\$ 100,000	\$ 125,000	\$ 367,000
	Street Resurfacing	\$ 171,500	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,171,500
	Street Vehicle Replacement	\$ 35,000	\$ 85,000	\$ 75,000	\$ 85,000	\$ 105,000	\$ 50,000	\$ 435,000
	Department Total	\$ 301,500	\$ 937,000	\$ 1,569,000	\$ 321,000	\$ 442,000	\$ 937,000	\$ 4,507,500
Recreation	Pedestrian Plan Greenways			\$ 780,000				\$ 780,000
	Recreation Equipment Replacement	\$ 10,000	\$ 10,000		\$ 10,000			\$ 30,000
	Recreation Vehicle Replacement			\$ 25,000				\$ 25,000
	Royal Lane Park Renovations Ph 1	\$ 432,000	\$ 216,000	\$ 216,000				\$ 864,000
	Royal Lane Park Renovations Ph 2						\$ 1,200,000	\$ 1,200,000
	Department Total	\$ 442,000	\$ 226,000	\$ 1,021,000	\$ 10,000	\$ -	\$ 1,200,000	\$ 2,899,000



Water and Sewer Fund								
Facility/Function	Project	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Years	Total Capital Cost
Non-departmental								
	PW Materials Shelter	\$ 20,000						\$ 20,000
Function Total		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Line Maintenance								
	CDBG IF- Water lines	\$ 1,700,000						\$ 1,700,000
	Equipment Replacement	\$ 60,000					\$ 150,000	\$ 210,000
	NC 24 Expansion Utilities		\$ 2,297,000					\$ 2,297,000
	NC 24 Industrial Park Utilities		\$ 3,516,300					\$ 3,516,300
	Vehicle Replacement	\$ 24,000	\$ 69,000	\$ 40,000	\$ 35,000	\$ 25,000		\$ 193,000
Function Total		\$ 1,784,000	\$ 5,882,300	\$ 40,000	\$ 35,000	\$ 25,000	\$ 150,000	\$ 7,916,300
Water Treatment								
	Southwood Water Tank	\$ 1,770,000						\$ 1,770,000
	Vehicle Replacement			\$ 25,000	\$ 25,000			\$ 50,000
	WTP and Well Expansion	\$ 2,418,000	\$ 2,418,000					\$ 4,836,000
Function Total		\$ 4,188,000	\$ 2,418,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 6,656,000
Waste Water Treatment								
	Head Works Construction	\$ 78,000						\$ 78,000
	New Maintenance Building	\$ 32,000						\$ 32,000
	Vehicle Replacement	\$ 24,000	\$ 24,000					\$ 48,000
Function Total		\$ 134,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 158,000

	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Years	Total Capital Costs
General Fund Total	\$ 1,158,000	\$ 1,363,300	\$ 5,913,638	\$ 520,200	\$ 599,300	\$ 2,487,000	\$ 12,041,438
Water & Sewer Fund Total	\$ 6,126,000	\$ 8,324,300	\$ 65,000	\$ 60,000	\$ 25,000	\$ 150,000	\$ 14,750,300
CIP Total	\$ 7,284,000	\$ 9,687,600	\$ 5,978,638	\$ 580,200	\$ 624,300	\$ 2,637,000	\$ 26,791,738



Capital Projects List

Project	Department	Estimated Cost	Outside Funds Available	City's Obligation	FY Funded	Potential Source(s) of Financing	Score
Fire Apparatus Replacement	Fire	\$ 635,000	\$ -	\$ 635,000	Program	CR,IP	40.0
Fire Station 2 Construction	Fire	\$ 2,000,000	\$ -	\$ 2,000,000	FY	IP	50.0
Fire Training Tower	Fire	\$ 250,000	\$ -	\$ 250,000	FY	IP	40.0
Fire Vehicle Replacement	Fire	\$ 70,000	\$ -	\$ 70,000	Program	GF	30.0
Wall Street Station Renovations	Fire	\$ 1,189,000	\$ -	\$ 1,189,000	16-17	GO,IP	75.0
Planning Vehicle Replacement	Planning	\$ 18,000	\$ 9,000	\$ 9,000	15-16	GF,IG	17.5
Police Station Addition/Remodel	Police	\$ 1,984,938	\$ -	\$ 1,984,938	16-17	GO,IP	80.0
Police Vehicle Replacement	Police	\$ 715,500	\$ -	\$ 715,500	Annual	GF	40.0
Radar Speed Trailer	Police	\$ 20,500	\$ 15,000	\$ 5,500	14-15	GF	60.0
Automated Meter Reading System	PU-Line Maint.	\$ 1,000,000	\$ -	\$ 1,000,000	FY	IP	25.0
CDBG IF- Water lines	PU-Line Maint.	\$ 1,700,000	\$ 1,610,000	\$ 90,000	14-15	WS	90.0
Industrial Park Pump Station	PU-Line Maint.	\$ 1,025,000	\$ -	\$ 1,025,000	FY	IP,WS	40.0
NC 24 Connector Utilities	PU-Line Maint.	\$ 1,000,000	\$ -	\$ 1,000,000	FY	GO,IP,WS	40.0
NC 24 Expansion Utilities	PU-Line Maint.	\$ 2,297,000	\$ -	\$ 2,297,000	15-16	IP,WS	75.0
NC 24 Industrial Park Utilities	PU-Line Maint.	\$ 3,516,300	\$ 2,408,150	\$ 1,108,150	15-16	IP,WS	70.0
PW&U Materials Shelter	PU-Line Maint.	\$ 20,000	\$ -	\$ 20,000	14-15	WS	10.0
Utility Lines Equipment Replacement	PU-Line Maint.	\$ 210,000	\$ -	\$ 210,000	Program	WS	20.0
Utility Lines Vehicle Replacement	PU-WTP	\$ 193,000	\$ -	\$ 193,000	Program	WS	10.0
Southwood Water Tank	PU-WTP	\$ 1,770,000	\$ -	\$ 1,770,000	14-15	IP	72.5
WTP and Well Expansion	PU-WTP	\$ 4,836,000	\$ -	\$ 4,836,000	14-15,15-16	IP,RB	80.0
WTP Vehicle Replacement	PU-WWTP	\$ 50,000	\$ -	\$ 50,000	Program	WS	10.0
New Maintenance Building	PU-WWTP	\$ 32,000	\$ -	\$ 32,000	14-15	WS	15.0
UV Disinfection System	PU-WWTP	\$ 600,000	\$ -	\$ 600,000	FY	WS	30.0
WWTP Head Works Construction	PU-WWTP	\$ 78,000	\$ -	\$ 78,000	14-15	WS	40.0
WWTP Vehicle Replacement	PU-WWTP	\$ 48,000	\$ -	\$ 48,000	Program	WS	10.0
Fleet Vehicle Replacement	PW-Garage	\$ 69,000	\$ -	\$ 69,000	Program	GF,WS	10.0
Grounds Equipment Replacement	PW-Grounds	\$ 72,000	\$ -	\$ 72,000	Annual	GF	20.0
Grounds Vehicle Replacement	PW-Grounds	\$ 88,000	\$ -	\$ 88,000	Program	GF	10.0
Sanitation Vehicle Replacement	PW-Sanitation	\$ 900,000	\$ -	\$ 900,000	Program	IP	62.5
Parking Lot Resurfacing	PW-Street	\$ 70,000	\$ -	\$ 70,000	FY	GF	37.5
Pedestrian Plan Sidewalks	PW-Street	\$ 1,335,000	\$ -	\$ 1,335,000	Program	GF,GO	80.0
Street Equipment Replacement	PW-Street	\$ 182,000	\$ -	\$ 182,000	Program	GF,IP	20.0
Street Resurfacing	PW-Street	\$ 1,171,500	\$ 1,000,000	\$ 171,500	Annual	IG	90.0
Street Vehicle Replacement	PW-Street	\$ 435,000	\$ -	\$ 435,000	Program	GF	10.0
NC 24 Connector Road North	PW-Street	\$ 1,000,000	\$ -	\$ 1,000,000	FY	GO,IP	47.5
Bellamy Center Addition	Recreation	\$ 3,500,000	\$ -	\$ 3,500,000	FY	IP	60.0
Pedestrian Plan Greenways	Recreation	\$ 780,000	\$ 390,000	\$ 390,000	16-17,FY	GF,GO,IP	60.0
Recreation Equipment Replacement	Recreation	\$ 30,000	\$ -	\$ 30,000	Program	GF	20.0
Recreation Vehicle Replacement	Recreation	\$ 25,000	\$ -	\$ 25,000	Program	GF	10.0
Royal Lane Park Renovations Ph 1	Recreation	\$ 864,000	\$ 432,000	\$ 432,000	14-15	GF	77.5
Royal Lane Park Renovations Ph 2	Recreation	\$ 1,200,000	\$ -	\$ 1,200,000	FY	GF,GO,PP	72.5

CR Capital Designated Funds
 GF General Fund Capital Outlay
 GO General Obligation Bond
 IG Intergovernmental Funds
 IP Installment Purchase
 PP Public-Private Partnership
 RB Revenue Bonds
 SA Special Assessment
 WS Water-Sewer Capital Outlay

FY=Future Years
 Annual=Same \$ Each Year + Inflation
 Program=Varying \$ & Years
 Not Funded



City of Clinton Capital Project Form							
Project Title	Fire Apparatus Replacement						
Department	Fire	Division					
Budget Code(s)	10-5300-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	40			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$296,355		\$285,000					\$350,000
Project Description							
Establish rotation for replacement of fire engines and tankers							
Project Justification							
Many of the fire engines currently in use are past their useful life or nearing the end of it. Two of the vehicles have required excessive maintenance and repair in comparison with other apparatuses. In FY14-15, the department expects to consolidate an old tanker and pumper into one engine for use in the rural district. The reduction of a vehicle will reduce annual maintenance cost and allow for the resale of the older vehicles to offset a down payment of \$90,000. The remaining \$195,000 will be financed for five years at 2.25%.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance	-\$1,500	-\$1,500	-\$1,500	-\$1,500	-\$1,500		-\$7,500
Other	-\$30,000						-\$30,000
Total Operating Impact	-\$31,500	-\$1,500	-\$1,500	-\$1,500	-\$1,500	\$0	-\$37,500
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$285,000					\$350,000	\$635,000
Total Capital Cost	\$285,000	\$0	\$0	\$0	\$0	\$350,000	\$635,000
Operating + Capital	\$253,500	-\$1,500	-\$1,500	-\$1,500	-\$1,500	\$350,000	\$597,500
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase		\$41,271	\$41,271	\$41,271	\$41,271	\$41,271	\$206,355
CF Capital Outlay	\$90,000						\$90,000
							\$0
							\$0
							\$0
Total Project Financing	\$90,000	\$41,271	\$41,271	\$41,271	\$41,271	\$41,271	\$296,355



City of Clinton Capital Project Form							
Project Title	Fire Vehicle Replacement						
Department	Fire	Division					
Budget Code(s)	10-5300-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	30			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$70,000			\$35,000		\$35,000		
Project Description							
Replacement program for fire vehicles (non-engines)							
Project Justification							
The two Ford Crown Vic's command vehicles are nearing the end of their useful life. A Ford Explorer would serve better as a command vehicle as SUV's provide a more efficient command platform, maneuver more effectively on undeveloped roadways, and are more reliable transportation during natural disasters and inclement weather. The newer vehicles should require less maintenance but will use slightly more fuel. The chief's vehicle is scheduled for replacement in FY15-16 and the second command vehicle in FY17-18. The second vehicle replacement may be able to be postponed depending on its use and department organization over the next several years.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery		\$35,000		\$35,000			\$70,000
Total Capital Cost	\$0	\$35,000	\$0	\$35,000	\$0	\$0	\$70,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$35,000</i>	<i>\$0</i>	<i>\$35,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$70,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay		\$35,000		\$35,000			\$70,000
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$35,000	\$0	\$35,000	\$0	\$0	\$70,000



City of Clinton Capital Project Form							
Project Title	Wall St. Station Renovations						
Department	Fire	Division					
Budget Code(s)	10-5300-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	75			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$1,729,227				\$1,189,000			
Project Description							
Additions and renovations to Wall St. fire station to adequately accommodate current staff and operations and plan for potential growth							
Project Justification							
The current fire station at on Wall Street is home to the Fire Department but it was not constructed as a fire station. Several building and NFPA code concerns exists due to the structure of the building and lack of rooms designed to be sleeping quarters or training rooms. The station is limited in growth capacity and could be laid out more efficiently to help response time and more training opportunities. The city has preliminary plans for a renovation and addition to the current structure. This CIP represents the stand alone structure and includes a new monitoring and alert system. The financing would be for 20 years at an expected rate of 4%.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance			\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
Other			\$500	\$500	\$500	\$500	\$2,000
Total Operating Impact	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services			\$110,577				\$110,577
Land / ROW / Easement							\$0
Construction			\$988,773				\$988,773
Equipment / Machinery			\$89,650				\$89,650
Total Capital Cost	\$0	\$0	\$1,189,000	\$0	\$0	\$0	\$1,189,000
Operating + Capital	\$0	\$0	\$1,191,000	\$2,000	\$2,000	\$2,000	\$1,197,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase (Possible GO Bond)				\$86,461	\$86,461	\$1,556,304	\$1,729,227
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$0	\$86,461	\$86,461	\$1,556,304	\$1,729,227



City of Clinton Capital Project Form							
Project Title	Planning Vehicle Replacement Program						
Department	Planning		Division				
Budget Code(s)	10-4900-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods		<input type="checkbox"/> Sound Infrastructure		<input type="checkbox"/> Jobs		Score
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability		<input type="checkbox"/> Quality of Life		<input checked="" type="checkbox"/> N/A		17.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$20,000			\$20,000				
Project Description							
Replace planning department vehicle							
Project Justification							
<p>The Planning Department uses one vehicle for code enforcement and other needed travel. The mileage estimate for the vehicle will be near 90k miles in FY15-16 and it will be more than 10 years old. Repair and maintenance has increased on the vehicle the past two years and while the miles will still be less than 100k in FY15-16, the age will warrant more maintenance. Annual repair and maintenance would be equal to or less than the current vehicle and resale is expected to earn \$1,000.</p>							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery		\$20,000					\$20,000
Total Capital Cost	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$20,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$20,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
CF Capital Outlay		\$20,000					\$20,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000



City of Clinton Capital Project Form							
Project Title	Police Station Addition/Remodel						
Department	Police		Division				
Budget Code(s)	10-5100-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods		<input type="checkbox"/> Sound Infrastructure		<input type="checkbox"/> Jobs		Score
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability		<input type="checkbox"/> Quality of Life		<input type="checkbox"/> N/A		80
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$2,886,800				\$1,984,938			
Project Description							
Additions and renovations to police station to adequately accommodate current staff and operations and prepare for potential growth							
Project Justification							
The current police station is a former bank and, therefore, not appropriately designed to meet modern police operation needs. This has been noted in our CALEA recognition specifically regarding meeting standards for evidence and interrogations. Our evidence currently has to be stored and monitored at another location. The station does not have a functional sally-port. The roof has been patched multiple times, most recently to stop substantial leaking into the department IT-server room. The longer the project is delayed the more money we put into a building that does not meet our needs. The project would be financed for 20 years at an estimated rate of 4%. Operating expenses such as utilities, maintenance, cleaning, etc. are expected to increase with the increased size but be more energy efficient.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance				\$2,000	\$2,000	\$2,000	\$6,000
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$6,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services			\$184,600				\$184,600
Land / ROW / Easement							\$0
Construction			\$1,675,838				\$1,675,838
Equipment / Machinery			\$124,500				\$124,500
Total Capital Cost	\$0	\$0	\$1,984,938	\$0	\$0	\$0	\$1,984,938
Operating + Capital	\$0	\$0	\$1,984,938	\$2,000	\$2,000	\$2,000	\$1,990,938
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase (Possible GO Bond)				\$144,340	\$144,340	\$2,598,120	\$2,886,800
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$0	\$144,340	\$144,340	\$2,598,120	\$2,886,800



City of Clinton Capital Project Form							
Project Title	Police Vehicle Replacement Program						
Department	Police	Division					
Budget Code(s)	10-5100-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	40			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$715,500		\$109,000	\$145,300	\$149,700	\$154,200	\$157,300	
Project Description							
Replace police vehicles (4) including marking and equipment on a five year rotation (three vehicles in FY14-15)							
Project Justification							
Police vehicles accumulate wear and breakdown through normal use. A replacement program allows the police department to rotate through several new vehicles each year, ensuring all vehicles are functional and capable of performing properly. New operating cost are expected to be minimal as newer vehicles will require less maintenance and be more fuel efficient. The cost for each vehicle (approximately \$36k) includes purchase, markings, and camera and equipment. Each year's cost represents a 3% increase for budget planning purposes. Resale of the vehicles is expected to earn \$1,500 to \$2,000 per vehicle.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$109,000	\$145,300	\$149,700	\$154,200	\$157,300		\$715,500
Total Capital Cost	\$109,000	\$145,300	\$149,700	\$154,200	\$157,300	\$0	\$715,500
Operating + Capital	\$109,000	\$145,300	\$149,700	\$154,200	\$157,300	\$0	\$715,500
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
CF Capital Outlay	\$109,000	\$145,300	\$149,700	\$154,200	\$157,300		\$715,500
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$109,000	\$145,300	\$149,700	\$154,200	\$157,300	\$0	\$715,500



City of Clinton Capital Project Form							
Project Title	Radar Speed Trailer						
Department	Police	Division					
Budget Code(s)	10-5100-3300						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure		<input type="checkbox"/> Jobs		Score	
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life		<input type="checkbox"/> N/A		60	
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$20,500		\$20,500					
Project Description							
Replace existing radar speed trailer							
Project Justification							
The current radar trailer is 20 years old and at the end of its useful life. A replacement in FY14-15 will maintain our equipment rotation schedule and reduce maintenance and repair costs. No additional operating cost will be incurred. A grant of \$15k is available from the State.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$20,500						\$20,500
Total Capital Cost	\$20,500	\$0	\$0	\$0	\$0	\$0	\$20,500
<i>Operating + Capital</i>	<i>\$20,500</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$20,500</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
State Grant	\$15,000						\$15,000
CF Capital Outlay	\$5,500						\$5,500
							\$0
							\$0
							\$0
Total Project Financing	\$20,500	\$0	\$0	\$0	\$0	\$0	\$20,500



City of Clinton Capital Project Form							
Project Title	CDBG Infrastructure- Water Lines						
Department	Public Works & Utilities	Division	Utility Line Maintenance				
Budget Code(s)	30-6600-9500						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input checked="" type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input checked="" type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	90			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$1,700,000		\$1,700,000					
Project Description							
Upgrades and replacement of water lines in various neighborhoods in city							
Project Justification							
Many of the city's water lines are more than fifty years old. The city is making efforts to replace water and sewer lines through a regularly funded program. This infrastructure replacement is for two separate CDBG funding cycles. One project is for \$800k including \$40k from the city and the second is for \$900k, including \$50k from the city. Both projects will be overlap in time and serve low-to-moderate income neighborhoods.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services	\$292,400						\$292,400
Land / ROW / Easement							\$0
Construction	\$1,407,600						\$1,407,600
Equipment / Machinery							\$0
Total Capital Cost	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$1,700,000
<i>Operating + Capital</i>	<i>\$1,700,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,700,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$90,000						\$90,000
CDBG Funds	\$1,610,000						\$1,610,000
							\$0
							\$0
							\$0
Total Project Financing	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$1,700,000



City of Clinton Capital Project Form							
Project Title	NC-24 Expansion Utilities						
Department	Public Works & Utilities	Division	Utility Line Maintenance				
Budget Code(s)	30-6600-9500						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods <input type="checkbox"/> Housing Opportunity		<input checked="" type="checkbox"/> Sound Infrastructure <input type="checkbox"/> Quality of Life		<input type="checkbox"/> Jobs <input type="checkbox"/> N/A		Score
	<input type="checkbox"/> Financial Sustainability						75
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$2,534,617	\$65,000		\$2,297,000				
Project Description							
The water and sewer utilities in the existing ROW of NC 24 will have to be relocated outside the proposed ROW at the expense of the city							
Project Justification							
NCDOT requires cities less than 10,000 population to pay costs of relocation of utilities from NCDOT road widening projects. The city expects to use \$800k from reserves to pay down the amount to be financed. The remaining \$1,497,000 will be financed for 10 years at an estimated 3%. The city has already allocated \$65k for engineering services to ensure interoperability with the city's existing system.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery		\$2,297,000					\$2,297,000
Total Capital Cost	\$0	\$2,297,000	\$0	\$0	\$0	\$0	\$2,297,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$2,297,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,297,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase			\$173,462	\$173,462	\$173,462	\$1,214,232	\$1,734,617
WS Capital Reserves		\$800,000					\$800,000
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$800,000	\$173,462	\$173,462	\$173,462	\$1,214,232	\$2,534,617



City of Clinton Capital Project Form							
Project Title	NC 24 Industrial Park Utilities						
Department	Public Works & Utilities	Division	Utility Line Maintenance				
Budget Code(s)	44-8200-XXXX						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods		<input checked="" type="checkbox"/> Sound Infrastructure		<input checked="" type="checkbox"/> Jobs		Score
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability		<input type="checkbox"/> Quality of Life		<input type="checkbox"/> N/A		70
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$3,692,196	\$50,000		\$3,516,300				
Project Description							
Construction of water and sewer lines for the NC 24 industrial park to support potential industry							
Project Justification							
<p>The industrial area along NCHwy 24 has recently become the focus of several economic development projects. The most promising project represents 65 well paying jobs and a taxable property value of \$160 million. The city will construct this infrastructure to support this industry and other potential industry to the area. The company anticipates breaking ground in late 2014, at which time the city will look to begin construction as well. The city has already secured \$650k in grant funding from the NC Department of Commerce Rural Division and \$1,758,150 from the US EDA to help fund the project. The remainder will be financed for 10 years at 3%. FY13-14 included \$50k for preliminary engineering and design. All additional costs will be more than offset by the projected water and sewer charges to the industry.</p>							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies			\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Repair & Maintenance			\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Other							\$0
Total Operating Impact	\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$80,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services		\$301,000					\$301,000
Land / ROW / Easement		\$10,000					\$10,000
Construction		\$3,160,300					\$3,160,300
Equipment / Machinery		\$45,000					\$45,000
Total Capital Cost	\$0	\$3,516,300	\$0	\$0	\$0	\$0	\$3,516,300
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$3,516,300</i>	<i>\$20,000</i>	<i>\$20,000</i>	<i>\$20,000</i>	<i>\$20,000</i>	<i>\$3,596,300</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchasing			\$128,405	\$128,405	\$128,405	\$898,832	\$1,284,046
State & Federal Grants		\$2,408,150					\$2,408,150
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$2,408,150	\$128,405	\$128,405	\$128,405	\$898,832	\$3,692,196



City of Clinton Capital Project Form							
Project Title	Materials Shelter						
Department	Public Works & Utilities	Division	Utility Line Maintenance				
Budget Code(s)	30-8100-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$20,000		\$20,000					
Project Description							
Construction of pole building for storage of fill material							
Project Justification							
The city has access to excellent fill material with no means to keep it try for emergency and standard repairs.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction	\$20,000						\$20,000
Equipment / Machinery							\$0
Total Capital Cost	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Operating + Capital	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$20,000						\$20,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000



City of Clinton Capital Project Form							
Project Title	Utility Line Equipment Replacement						
Department	Public Works & Utilities	Division	Utility Line Maintenance				
Budget Code(s)	30-8100-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	20			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$60,000		\$60,000					\$150,000
Project Description							
Rotation and replacement of Utility Lines equipment							
Project Justification							
FY14-15 includes \$60k for a lines camera and trailer. Currently, the city rents a camera or hires a contractor whenever lines need to be scoped. This equipment would benefit the city more if the city had its own equipment and could operate independently. The equipment should pay for itself within several years of not hiring outside vendors with at the current frequency. The primary equipment used by the utility lines crews are backhoes and excavators. The need for a new backhoe will arise in the future years just beyond the current CIP.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$60,000						\$60,000
Total Capital Cost	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
<i>Operating + Capital</i>	<i>\$60,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$60,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$60,000						\$60,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000



City of Clinton Capital Project Form							
Project Title	Utility Line Vehicle Replacement						
Department	Public Works & Utilities	Division	Utility Line Maintenance				
Budget Code(s)	30-8100-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$193,000		\$24,000	\$69,000	\$40,000	\$35,000	\$25,000	
Project Description							
Rotation and replacement of Utility Lines vehicles							
Project Justification							
Utilities vehicles accumulate wear and breakdown through normal use that often includes hauling heavy loads. A replacement program allows for rotation of new vehicles each year, ensuring all vehicles are functional and capable of performing properly. New operating cost are expected to be minimal to none as newer vehicles will require less maintenance and be more fuel efficient. The cost for each vehicle includes purchase, markings, and title. Vehicles are expected to earn from \$1k to \$2,500 depending on the vehicle being replaced. Year 1 is a vehicle for the meter reading crew to replace a 13 year old Explorer, Year 2 is a flat bed truck and a pickup, Year 3 is a 2-ton truck, Year 4 is a crew cab 4x4 truck, and Year 5 is a pickup truck.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$24,000	\$69,000	\$40,000	\$35,000	\$25,000		\$193,000
Total Capital Cost	\$24,000	\$69,000	\$40,000	\$35,000	\$25,000	\$0	\$193,000
<i>Operating + Capital</i>	<i>\$24,000</i>	<i>\$69,000</i>	<i>\$40,000</i>	<i>\$35,000</i>	<i>\$25,000</i>	<i>\$0</i>	<i>\$193,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$24,000	\$69,000	\$40,000	\$35,000	\$25,000		\$193,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$24,000	\$69,000	\$40,000	\$35,000	\$25,000	\$0	\$193,000



City of Clinton Capital Project Form							
Project Title	Southwood Water Tank						
Department	Public Works & Utilities	Division	Water Production				
Budget Code(s)	44-8100-0400, 44-8100-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input checked="" type="checkbox"/> Sound Infrastructure	<input checked="" type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	72.5			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$1,770,000		\$1,770,000					
Project Description							
Construction of elevated water tower to serve southeastern side of city and local industries							
Project Justification							
Industrial growth on the southeastern side of the city created the need for increased water capacity and pressure for both consumer use and fire protection. In conjunction with the city's water production expansion, the new tank will add 500k gallons of elevated storage capacity to the system. The city has already received award of a 20-year, 0% interest loan from the NC Division of Water Infrastructure Revolving Loan program. Upon completion of the tank, the city's annual tank maintenance contract will increase. The prospective industrial use will offset the additional operating costs.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Other							\$0
Total Operating Impact	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services	\$170,000						\$170,000
Land / ROW / Easement							\$0
Construction	\$1,600,000						\$1,600,000
Equipment / Machinery							\$0
Total Capital Cost	\$1,770,000	\$0	\$0	\$0	\$0	\$0	\$1,770,000
Operating + Capital	\$1,770,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$1,795,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase		\$88,500	\$88,500	\$88,500	\$88,500	\$1,416,000	\$1,770,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$88,500	\$88,500	\$88,500	\$88,500	\$1,416,000	\$1,770,000



City of Clinton Capital Project Form							
Project Title	Water Plant and Well Site Expansion						
Department	Public Works & Utilities	Division	Water Production				
Budget Code(s)	44-7140-0400, 44-7140-7400, 44-7140-7405						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods <input type="checkbox"/> Housing Opportunity		<input checked="" type="checkbox"/> Sound Infrastructure <input type="checkbox"/> Financial Sustainability <input type="checkbox"/> Quality of Life		<input checked="" type="checkbox"/> Jobs <input type="checkbox"/> N/A		Score
							80
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$7,978,884	\$231,180	\$2,418,000	\$2,418,000				
Project Description							
Installation of six new wells, doubling size of water production plant, and loop water system							
Project Justification							
The city has almost reached its current water production capacity if the MOA for 1 mgd with Smithfield is included. Increasing the city's water capacity will provide room for economic growth as well as improve the system by looping the main line. USDA loan money is available. The timing of the project coincides with the city's amortization of its bonds and nearly \$300k in annual debt service and other final debt service payments. The addition will require increased operating cost and ultimately three new employees. New revenues will help offset most of those costs. The plant addition will be finance through USDA for 40 years at 2.75%.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits	\$40,000	\$108,000	\$159,000	\$164,000	\$169,000	\$174,000	\$814,000
Materials & Supplies		\$135,000	\$220,000	\$230,000	\$240,000	\$250,000	\$1,075,000
Repair & Maintenance	\$2,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$252,000
Other		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Total Operating Impact	\$42,000	\$303,000	\$439,000	\$454,000	\$469,000	\$484,000	\$2,191,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services	\$221,000	\$221,000					\$442,000
Land / ROW / Easement							\$0
Construction	\$2,197,000	\$2,181,000					\$4,378,000
Equipment / Machinery		\$16,000					\$16,000
Total Capital Cost	\$2,418,000	\$2,418,000	\$0	\$0	\$0	\$0	\$4,836,000
Operating + Capital	\$2,460,000	\$2,721,000	\$439,000	\$454,000	\$469,000	\$484,000	\$7,027,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase			\$199,472	\$199,472	\$199,472	\$7,380,468	\$7,978,884
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$199,472	\$199,472	\$199,472	\$7,380,468	\$7,978,884



City of Clinton Capital Project Form							
Project Title	Water Production Vehicle Replacement						
Department	Public Works & Utilities	Division	Water Production				
Budget Code(s)	30-8300-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$50,000				\$25,000	\$25,000		
Project Description							
Rotation and replacement of water production plant vehicles							
Project Justification							
There are only two vehicles at the water plant but a replacement schedule is necessary to ensure all vehicles are functional and capable of performing properly. New operating cost are expected to be minimal to none as newer vehicles will require less maintenance and be more fuel efficient. The cost for each vehicle includes purchase, markings, and title. Vehicles are expected to earn \$1k from resale. Only basic pick up trucks are needed.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery			\$25,000	\$25,000			\$50,000
Total Capital Cost	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$50,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$0</i>	<i>\$25,000</i>	<i>\$25,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$50,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay			\$25,000	\$25,000			\$50,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$50,000



City of Clinton Capital Project Form							
Project Title	WWTP Maintenance Building						
Department	Public Works & Utilities	Division	Wastewater Treatment				
Budget Code(s)	30-8200-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	15			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$32,000	\$32,000						
Project Description							
Construction of a 30'x50' maintenance building with shop benches and indoor storage							
Project Justification							
The current building is an old Quonset hut that is over 40 years old and located in the flood plain. It is more cost efficient to build a new metal building than to make repairs to the old roof and structure. The Army Corps of Engineers has asked that it be removed from the flood plain.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance		\$500	\$500	\$500	\$500	\$500	\$2,500
Other							\$0
Total Operating Impact	\$0	\$500	\$500	\$500	\$500	\$500	\$2,500
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction	\$32,000						\$32,000
Equipment / Machinery							\$0
Total Capital Cost	\$32,000	\$0	\$0	\$0	\$0	\$0	\$32,000
<i>Operating + Capital</i>	<i>\$32,000</i>	<i>\$500</i>	<i>\$500</i>	<i>\$500</i>	<i>\$500</i>	<i>\$500</i>	<i>\$34,500</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$32,000						\$32,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$32,000	\$0	\$0	\$0	\$0	\$0	\$32,000



City of Clinton Capital Project Form							
Project Title	WWTP Head Works Enclosure						
Department	Public Works & Utilities	Division	Wastewater Treatment				
Budget Code(s)	30-8200-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input checked="" type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input checked="" type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	40			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$78,000	\$25,000	\$78,000					
Project Description							
Construction of enclosure and odor reducing equipment at wastewater plant head works							
Project Justification							
The city is continually seeking ways to reduce odor at its wastewater treatment facility and throughout its system. In April 2014, City Council authorized a program to install chemical treatment equipment and construct a head works enclosure to reduce odor.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$12,000
Repair & Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,000
Other							\$0
Total Operating Impact	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$18,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction	\$60,000						\$60,000
Equipment / Machinery	\$18,000						\$18,000
Total Capital Cost	\$78,000	\$0	\$0	\$0	\$0	\$0	\$78,000
<i>Operating + Capital</i>	<i>\$81,000</i>	<i>\$3,000</i>	<i>\$3,000</i>	<i>\$3,000</i>	<i>\$3,000</i>	<i>\$3,000</i>	<i>\$96,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$78,000						\$78,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$78,000	\$0	\$0	\$0	\$0	\$0	\$78,000



City of Clinton Capital Project Form							
Project Title	WWTP Vehicle Replacement						
Department	Public Works & Utilities	Division	Wastewater Treatment				
Budget Code(s)	30-8200-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$48,000		\$24,000	\$24,000				
Project Description							
Rotation and replacement of wastewater treatment plant vehicles							
Project Justification							
There are only a few vehicles at the wastewater plant but a replacement schedule is necessary to ensure all vehicles are functional and capable of performing properly. New operating cost are expected to be minimal to none as newer vehicles will require less maintenance and be more fuel efficient. The cost for each vehicle includes purchase, markings, and title. Vehicles are expected to earn \$1k from resale. Only basic pick up trucks are needed.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$24,000	\$24,000					\$48,000
Total Capital Cost	\$24,000	\$24,000	\$0	\$0	\$0	\$0	\$48,000
<i>Operating + Capital</i>	<i>\$24,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$48,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
WS Capital Outlay	\$24,000	\$24,000					\$48,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$24,000	\$24,000	\$0	\$0	\$0	\$0	\$48,000



City of Clinton Capital Project Form							
Project Title	Fleet and Garage Vehicle Replacement						
Department	Public Works & Utilities	Division	Garage				
Budget Code(s)	10-5610-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$69,000				\$45,000	\$24,000		
Project Description							
Replacement of high-mileage vehicles as part of regularly scheduled program							
Project Justification							
Replacement for FY16-17 is a 24-year old forklift. Resale is expected to earn \$2k. Replacement for FY17-18 is the garage service truck. Resale is expected to earn \$2k. No additional operating costs are anticipated with the new vehicles. Costs include vehicle, DMV fees, and striping/decals.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery			\$45,000	\$24,000			\$69,000
Total Capital Cost	\$0	\$0	\$45,000	\$24,000	\$0	\$0	\$69,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$0</i>	<i>\$45,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$69,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay			\$45,000	\$24,000			\$69,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$45,000	\$24,000	\$0	\$0	\$69,000



City of Clinton Capital Project Form							
Project Title	Grounds Maintenance Equipment & Mower Replacement						
Department	Public Works & Utilities	Division	Cemetery & Grounds				
Budget Code(s)	10-6400-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	20			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$60,000		\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	
Project Description							
Replacement of ground maintenance equipment and mowers on a five-year rotation							
Project Justification							
The purpose of the five-year rotation for mowers is to keep maintenance costs to a minimum, consistently having well-functioning mowers, and retain some resale value of mowers to offset the cost of the new mower. Resale of the mowers is expected to earn \$500 to \$1k.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000		\$60,000
Total Capital Cost	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$60,000
<i>Operating + Capital</i>	<i>\$12,000</i>	<i>\$12,000</i>	<i>\$12,000</i>	<i>\$12,000</i>	<i>\$12,000</i>	<i>\$0</i>	<i>\$60,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000		\$60,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$60,000



City of Clinton Capital Project Form							
Project Title	Grounds Vehicle Replacement						
Department	Public Works & Utilities	Division	Cemetery & Grounds				
Budget Code(s)	10-6400-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$58,000		\$33,000				\$25,000	\$30,000
Project Description							
Replacement of high-mileage vehicles as part of regularly scheduled program							
Project Justification							
Standard vehicle replacement. Replacement for FY14-15 is a 17-year old F-250 flat bed. Resale is expected to earn \$2k. Replacement for FY18-19 will be the cargo van used for building maintenance and labor transport. It will be 20 years old at time of replacement. Resale is expected to earn \$1k. No additional operating costs are anticipated with the new vehicles.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$33,000				\$25,000		\$58,000
Total Capital Cost	\$33,000	\$0	\$0	\$0	\$25,000	\$0	\$58,000
<i>Operating + Capital</i>	<i>\$33,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$25,000</i>	<i>\$0</i>	<i>\$58,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay	\$33,000				\$25,000		\$58,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$33,000	\$0	\$0	\$0	\$25,000	\$0	\$58,000



City of Clinton Capital Project Form							
Project Title	Sanitation Truck Replacement						
Department	Public Works & Utilities	Division	Sanitation				
Budget Code(s)	10-5900-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	62.5			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$467,554			\$450,000				\$450,000
Project Description							
Replacement of sanitation collection vehicles (2) every three years. This program establishes a nine-year lifecycle for each vehicle.							
Project Justification							
Recent restructuring of service delivery and vehicle acquisitions have allowed the division to establish a three-year vehicle replacement rotation that will ensure properly operating vehicles, backup trucks, and a consistent annual budget appropriation to cover debt service payments. The schedule would replace two trucks at a time, each truck would rotate through on a nine-year schedule. The replacements for FY15-16 will be a front-load commercial garbage truck and a residential truck. At the time of replacement, these older trucks will be 15 and 16 years old respectively. The combined cost of \$450,000 will be financed for three years at an anticipated 2.5%. Newer, more efficient vehicles will not generate any additional operating costs. The resale of the trucks is expected to earn \$4k each.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery		\$450,000					\$450,000
Total Capital Cost	\$0	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Operating + Capital	\$0	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase			\$155,851	\$155,851	\$155,851		\$467,554
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$155,851	\$155,851	\$155,851	\$0	\$467,554



City of Clinton Capital Project Form							
Project Title	Parking Lot Resurfacing						
Department	Public Works & Utilities	Division	Streets				
Budget Code(s)	10-5600-7300						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	37.5			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
							\$70,000
Project Description							
Resurfacing of city-owned parking lots in downtown							
Project Justification							
The city has resurfaced several lots during its three downtown revitalization projects. Three other lots on the downtown periphery are in need of repair, including drainage improvements. A business is looking into relocating to downtown immediately adjacent one of these lots. In order to accommodate the new business and the rest of that downtown block, the city will need to repair the parking lot and make drainage and utility improvements.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction						\$70,000	\$70,000
Equipment / Machinery							\$0
Total Capital Cost	\$0	\$0	\$0	\$0	\$0	\$70,000	\$70,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$70,000</i>	<i>\$70,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay						\$70,000	\$70,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$0	\$0	\$0	\$70,000	\$70,000



City of Clinton Capital Project Form							
Project Title	Pedestrian Plan Sidewalks						
Department	Public Works & Utilities	Division	Streets				
Budget Code(s)	10-5600-7300						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input checked="" type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input checked="" type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	80			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$1,847,400		\$50,000	\$65,000	\$1,220,000			
Project Description							
Construct sidewalks as identified in Clinton Comprehensive Pedestrian Plan							
Project Justification							
Access and connectivity is an important goal for City Council. The city's pedestrian plan proposes sidewalk, multi-use, and greenway projects to help connect the entire city by means other than automobile. The FY14-15 project is the construction of sidewalks along Barden St. to connect the Sampson Center Gym and Park with the surrounding residences and downtown. FY15-16 includes sidewalks along NC-24 to coincide with the widening project. NCDOT will provide matching funds for a total project exceeding \$265k. FY16-17 indicates a much larger project that would be coupled with greenways to fund the highest priorities in the pedestrian plan. The best financing method for such a large project (+\$2 mill.) is likely to be GO bonds.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services			\$90,000				\$90,000
Land / ROW / Easement			\$50,000				\$50,000
Construction	\$50,000	\$65,000	\$1,080,000				\$1,195,000
Equipment / Machinery							\$0
Total Capital Cost	\$50,000	\$65,000	\$1,220,000	\$0	\$0	\$0	\$1,335,000
<i>Operating + Capital</i>	<i>\$50,000</i>	<i>\$65,000</i>	<i>\$1,220,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,335,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay	\$50,000	\$65,000					\$115,000
Installment Purchase (Possible GO Bond)				\$109,800	\$107,360	\$1,515,240	\$1,732,400
							\$0
							\$0
Total Project Financing	\$50,000	\$65,000	\$0	\$109,800	\$107,360	\$1,515,240	\$1,847,400



City of Clinton Capital Project Form							
Project Title	Street Equipment Replacement						
Department	Public Works & Utilities	Division	Streets				
Budget Code(s)	10-5600-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	20			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$253,162			\$125,000	\$17,000		\$100,000	\$125,000
Project Description							
Replacement program for Street Division equipment							
Project Justification							
The \$125k in FY15-16 represents a 4x4 utility tractor with a side cutter. The tractor will replace a 24-year old tractor. The tractor will be financed for 3 years at an expected rate of 2.5%. A leaf machine is included in FY16-17. FY18-19 includes \$100k for a new street sweeper. It will replace a 2004 model and resale for an estimated \$2500. It will be financed for 3 years at an expected rate of 4%. Each piece of equipment will replace an existing piece of equipment and should not increase corresponding operating costs.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery		\$125,000	\$17,000		\$100,000	\$125,000	\$367,000
Total Capital Cost	\$0	\$125,000	\$17,000	\$0	\$100,000	\$125,000	\$367,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$125,000</i>	<i>\$17,000</i>	<i>\$0</i>	<i>\$100,000</i>	<i>\$125,000</i>	<i>\$367,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay			\$17,000				\$17,000
Installment Purchase			\$43,292	\$43,292	\$43,292	\$106,286	\$236,162
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$60,292	\$43,292	\$43,292	\$106,286	\$253,162



City of Clinton Capital Project Form							
Project Title	Street Resurfacing						
Department	Public Works & Utilities	Division	Streets				
Budget Code(s)	10-5600-7000						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input checked="" type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	90			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$971,500		\$171,500	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Project Description							
Street paving based on paving schedule and need							
Project Justification							
The city is currently using slurry resurfacing on a seven-year schedule. The city is able to resurface 7 miles per year with funding from the Powell Bill. The city hopes to return to repaving schedule instead of only resurfacing once the economy fully recovers.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction	\$171,500	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,171,500
Equipment / Machinery							\$0
Total Capital Cost	\$171,500	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,171,500
<i>Operating + Capital</i>	<i>\$171,500</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$1,171,500</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Intergovernmental	\$171,500	\$200,000	\$200,000	\$200,000	\$200,000		\$971,500
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$171,500	\$200,000	\$200,000	\$200,000	\$200,000	\$0	\$971,500



City of Clinton Capital Project Form							
Project Title	Street Vehicle Replacement						
Department	Public Works & Utilities	Division	Streets				
Budget Code(s)	10-5600-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	10			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$385,000		\$35,000	\$85,000	\$75,000	\$85,000	\$105,000	\$50,000
Project Description							
Rotation and replacement of Street Division vehicles							
Project Justification							
Street vehicles accumulate wear and breakdown through normal use that often includes hauling heavy loads. A replacement program allows for rotation of new vehicles each year, ensuring all vehicles are functional and capable of performing properly. New operating cost are expected to be minimal to none as newer vehicles will require less maintenance and be more fuel efficient. The cost for each vehicle includes purchase, markings, and title. Vehicles are expected to earn from \$1k to \$2,500 depending on the vehicle being replaced. Year 1 is a 1-ton truck, Year 2 is a 1-ton truck and 2-ton truck, Year 3 is a pickup and 2-ton truck, Year 4 is a dumb body 2-ton truck and a 1-ton truck, and Year 5 is a crew cab truck and a bucket truck (\$75k).							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$35,000	\$85,000	\$75,000	\$85,000	\$105,000	\$50,000	\$435,000
Total Capital Cost	\$35,000	\$85,000	\$75,000	\$85,000	\$105,000	\$50,000	\$435,000
Operating + Capital	\$35,000	\$85,000	\$75,000	\$85,000	\$105,000	\$50,000	\$435,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay	\$35,000	\$85,000	\$75,000	\$85,000	\$105,000		\$385,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$35,000	\$85,000	\$75,000	\$85,000	\$105,000	\$0	\$385,000



City of Clinton Capital Project Form							
Project Title	Pedestrian Plan Greenways						
Department	Recreation & Parks	Division					
Budget Code(s)	10-6200-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input checked="" type="checkbox"/> Quality of Life	<input type="checkbox"/> N/A	60			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$943,800				\$780,000			
Project Description							
Implementation and construction of the Clinton Pedestrian Plan							
Project Justification							
The city completed its comprehensive pedestrian plan in FY11-12. The first components are sidewalks along Barden St. in FY14-15 and as part of the NC 24 expansion in FY15-16 (see Street Division CIP). The Recreation Department will be working on the greenway and trail components of the plan and hopes to receive PARTF money to help offset costs. The highest priority greenways comprise the spine of the proposed systems and connect residential areas and schools. Safe Routes to Schools funding maybe available for the school connections. The greenways and sidewalks projects could be grouped together as part of a potential pedestrian GO bond referendum.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery							\$0
Total Capital Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating + Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
PARTF Grant			\$390,000				\$390,000
Installment Purchase (Possible GO Bond)				\$35,100	\$34,320	\$484,380	\$553,800
							\$0
							\$0
Total Project Financing	\$0	\$0	\$390,000	\$35,100	\$34,320	\$484,380	\$943,800



City of Clinton Capital Project Form							
Project Title	Recreation Equipment Replacement						
Department	Recreation & Parks	Division					
Budget Code(s)	10-6200-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods	<input type="checkbox"/> Sound Infrastructure	<input type="checkbox"/> Jobs	Score			
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability	<input type="checkbox"/> Quality of Life	<input checked="" type="checkbox"/> N/A	20			
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$30,000		\$10,000	\$10,000		\$10,000		
Project Description							
Replacement of recreation equipment							
Project Justification							
Recreation equipment includes mowers, fields rakes, gators, tractors, and trailers. Mowers are scheduled to be replaced every three years. There are two mowers in the rotation meaning each lasts 6 years. FY15-16 and FY17-18 represent zero-tum mowers. FY14-15 is a gator or cub cadet for recreation staff to transport equipment through the park without having to drive a truck on the turf or fields. All equipment is in a replacement rotation and should not add operating costs. Small items may get \$500 from resale while tractors are estimated to earn \$1k.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery	\$10,000	\$10,000		\$10,000			\$30,000
Total Capital Cost	\$10,000	\$10,000	\$0	\$10,000	\$0	\$0	\$30,000
<i>Operating + Capital</i>	<i>\$10,000</i>	<i>\$10,000</i>	<i>\$0</i>	<i>\$10,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$30,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
GF Capital Outlay	\$10,000	\$10,000		\$10,000			\$30,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$10,000	\$10,000	\$0	\$10,000	\$0	\$0	\$30,000



City of Clinton Capital Project Form							
Project Title	Recreation Vehicle Replacement						
Department	Recreation & Parks		Division				
Budget Code(s)	10-6200-7400						
Focus Areas Addressed	<input type="checkbox"/> Welcoming Neighborhoods		<input type="checkbox"/> Sound Infrastructure		<input type="checkbox"/> Jobs		Score
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability		<input type="checkbox"/> Quality of Life		<input checked="" type="checkbox"/> N/A		10
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$25,000				\$25,000			
Project Description							
Rotation and replacement of recreation vehicles							
Project Justification							
Vehicles at recreation include the director/department car, three maintenance trucks, and athletic staff truck. A replacement schedule is necessary to ensure all vehicles are functional and capable of performing properly. New operating cost are expected to be minimal to none as newer vehicles will require less maintenance and be more fuel efficient. The cost for each vehicle includes purchase, markings, and title. Vehicles are expected to earn \$1k from resale. A pickup truck is included for FY16-17.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services							\$0
Land / ROW / Easement							\$0
Construction							\$0
Equipment / Machinery			\$25,000				\$25,000
Total Capital Cost	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$0</i>	<i>\$25,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$25,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
CF Capital Outlay			\$25,000				\$25,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000



City of Clinton Capital Project Form							
Project Title	Royal Lane Park Renovations: Phase 1						
Department	Recreation & Parks		Division				
Budget Code(s)	10-6200-7300, 10-6200-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods		<input type="checkbox"/> Sound Infrastructure		<input type="checkbox"/> Jobs		Score
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability		<input checked="" type="checkbox"/> Quality of Life		<input type="checkbox"/> N/A		77.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
\$864,000		\$432,000	\$216,000	\$216,000			
Project Description							
Renovations and realignment of amenities and facilities at Royal Lane Park: Phase 1 to includes playground, basketball courts, tennis courts, trails, and parking							
Project Justification							
Royal Lane Park is 79 acres of sports fields, facilities, and other amenities. While the Bellamy Center and Gym are 22 years old, everything else is 35 years of age or older. The layout of the park is inefficient for use and upkeep. The city finalized a master plan for the park in FY12-13 and hopes to receive PARTF money to help offset project costs. The total renovations would include realignment of fields; renovation of tennis courts; additional basketball courts, soccer/football fields, and trails; and consolidation of playgrounds and picnic areas. PARTF funding would cover half the cost, otherwise the city may consider financing the entire project or offering a bond referendum. Phase 1 includes new basketball courts, playground upgrade and consolidation, new tennis courts, a quarter-mile long trail and parking realignments. The city hopes to obtain a PARTF grant for the initial \$864k phase.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Other							\$0
Total Operating Impact	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services	\$31,000	\$22,000	\$22,000				\$75,000
Land / ROW / Easement							\$0
Construction	\$401,000	\$119,000	\$194,000				\$714,000
Equipment / Machinery		\$75,000					\$75,000
Total Capital Cost	\$432,000	\$216,000	\$216,000	\$0	\$0	\$0	\$864,000
Operating + Capital	\$432,000	\$217,000	\$217,000	\$1,000	\$1,000	\$1,000	\$869,000
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
PARTF Grant	\$432,000						\$432,000
CF Capital Outlay		\$216,000	\$216,000				\$432,000
							\$0
							\$0
							\$0
Total Project Financing	\$432,000	\$216,000	\$216,000	\$0	\$0	\$0	\$864,000



City of Clinton Capital Project Form							
Project Title	Royal Lane Park Renovations: Phase 2						
Department	Recreation & Parks			Division			
Budget Code(s)	10-6200-7300, 10-6200-7400						
Focus Areas Addressed	<input checked="" type="checkbox"/> Welcoming Neighborhoods		<input type="checkbox"/> Sound Infrastructure		<input type="checkbox"/> Jobs		Score
<input type="checkbox"/> Housing Opportunity	<input type="checkbox"/> Financial Sustainability		<input checked="" type="checkbox"/> Quality of Life		<input type="checkbox"/> N/A		72.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY14-15	Year 2 FY15-16	Year 3 FY16-17	Year 4 FY17-18	Year 5 FY18-19	Future Years 2019+
							\$1,200,000
Project Description							
Renovations and realignment of amenities and facilities at Royal Lane Park: Phase 2 to includes new soccer and multipurpose fields and trails							
Project Justification							
Royal Lane Park is 79 acres of sports fields, facilities, and other amenities. While the Bellamy Center and Gym are 22 years old, everything else is 35 years of age or older. The layout of the park is inefficient for use and upkeep. The city finalized a master plan for the park in FY12-13 and hopes to receive PARTF money to help offset project costs. The total renovations would include realignment of fields; renovation of tennis courts; additional basketball courts, soccer/football fields, and trails; and consolidation of playgrounds and picnic areas. The city may consider financing the entire project by offering a bond referendum. Phase 2 includes additional field space for soccer and football and a quarter-mile long trail.							
Impact on Operating Budget							
Expenditure	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Salaries & Benefits							\$0
Materials & Supplies							\$0
Repair & Maintenance							\$0
Other							\$0
Total Operating Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs							
Activity	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Professional Services						\$85,000	\$85,000
Land / ROW / Easement							\$0
Construction						\$1,115,000	\$1,115,000
Equipment / Machinery							\$0
Total Capital Cost	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$1,200,000
<i>Operating + Capital</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,200,000</i>	<i>\$1,200,000</i>
Financing Method(s)							
Funding Source(s)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Future Yrs	Total
Installment Purchase (Possible GO Bond)						\$1,200,000	\$1,200,000
							\$0
							\$0
							\$0
							\$0
Total Project Financing	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$1,200,000



Financial Impact Analysis

A key element of the CIP is the financial impact analysis that discusses the effects of capital spending on the city's operation costs, debt capacity, and other important debt ratios. It is important to understand how capital spending affects these indicators because the Local Government Commission (LGC) and bond rating agencies use them to evaluate the city's financial condition and to issue ratings. Clinton currently does not have a bond rating as the city retired all bond-related debt during FY12-13. The city's most recent credit rating was A+ with Standard & Poor's Corporation, A3 with Moody's Investors Service Inc., and 82 from the North Carolina Municipal Council. These ratings represented strong financial standing and were among the highest for municipalities of similar size. The city anticipates reestablishing equal or higher ratings with the issuance of revenue bonds in FY14-15 as interim financing for the water production expansion project.

Projections and Estimates

Proper financial planning requires projections and estimates for expenditures, revenues, and other financial indicators. Expenditure and revenue estimates require forecasts for changes in population, assessed property value, and other factors such as changes in the economy. These analyses use an inflation factor of 2.5 percent for growth in expenditures and recurring project costs. As the economy improves, this percentage may increase to reflect a more conservative estimate. Estimated growth in assessed property value is based on a .74 percent annual increase. For projects subject to financing in FY14-15, interest rates between two and three percent are accurate for estimates the City has already received. For future years, a quarter to a half percent has been added to the interest rate per year beginning in FY15-16. That rate may vary depending on the size of the project and length of term. Financing in this CIP is primarily installment financing with the city considering general obligation and revenue bonds for a few large projects.

Debt Ratios

The large costs associated with capital projects often require financing, which results in debt obligation for the City. The LGC and bond rating agencies assess the City's ability to incur and repay debt through various debt capacity ratios and indicators. The City uses peer cities designated by the LGC to compare debt ratios for benchmarks to assess debt capacity and ability to pay debt service. The LGC group that includes Clinton is the municipalities with populations of 5,000 to 10,000 people. When assessing the City's debt burden and capacity based on LGC debt ratio ranges, it is important to keep in mind that Clinton is at the upper level of the population group. Many municipalities at the low end of the population group may not implement large capital projects or do not issue debt. The ratios from these municipalities skew the average toward a lower value. Additionally, some debt such as financing a garbage truck does not require LGC approval and is not included in the LGC debt information. This also skews the numbers toward lower values. To be as accurate as possible, City staff has included *all* debt to calculate debt ratios for Clinton.

For net debt per capita and net debt per assessed valuation, the LGC indicates low, average, and high values based on the population group. The City's goal is to remain close to the average for



each debt ratio. The impact summary table indicates the LGC values as well as the City's expected value resulting from CIP expenditures. LGC values are subject to change annually as municipalities adjust spending, address debt, and revise budgets.

Net debt per capita is widely used as a comparison between jurisdictions when assessing debt burden, however, it does not indicate debt capacity. This ratio divides the City's net debt by its permanent population. For FY14-15, Clinton's net debt per capita will be \$374, which is above the population group average of \$204. This value, however, is well below the population group high value of \$1,741.

Net debt per assessed valuation relates debt to the City's primary source of revenue. This is a measure of debt capacity as well as debt burden. This ratio divides the City's net debt by its total assessed value. Net debt per assessed valuation is an important indicator because it takes into account the City's largest revenue source and greatest means for repaying debt. Clinton's expected debt-to-assessed valuation ratio for FY14-15 is .455 percent, which will place the city between the average and the high mark for the population group. The city's current slow growth rate contributes to this value, which is subject to change as planned industrial and commercial development actually occurs. Larger projects in the CIP will require more installment or lease purchase financing and will increase the City's ratio to a high of .964 percent by FY16-17. This is still below the legal limit set forth by N.C. G.S. 159-55, which limits net debt to eight (8) percent or less of a local government's total property valuation. Clinton's legal debt limit, based on the July 1, 2013 audited valuation is \$55,839,614.

Debt service as a percentage of total expenditures measures annual debt service payments of non-self-supporting projects as a portion of the City's general fund expenditures. Debt service payments can become a large portion of a city's budget and should be monitored to ensure acceptable levels. Too much debt service may indicate excessive debt and fiscal strain. Bond rating agencies consider a net debt service percentage between 15 and 20 percent to be high. A ratio below five (5) percent indicates capacity for significant new debt. The city will strive to maintain a net debt service ratio close to 10 percent or lower. For FY14-15, the debt service ratio is 5.60 percent and reaches a high of 9.23 percent in FY17-18. Without significant changes to the CIP, the debt service ratio will remain below 10 percent for the length of the current CIP. Keeping this ratio below 10 percent provides the City with opportunities to finance more projects and potentially decrease its annual operating budget by reducing large one-time payments into smaller annual debt service payments.

Pay-as-go financing can help keep key debt ratios in acceptable range by eliminating new debt obligations and annual debt service payments. The proposed CIP indicates differences from year to year in pay-as-go financing over the five-year period. This is due to the significant costs associated with some larger projects such as a new police department. If debt ratios begin to approach unacceptable ranges, delaying projects or using pay-as-go financing should be considered to keep the City in good financial standing and reduce fiscal strain.

Other factors bond rating agencies consider when assessing a city's financial condition may include the community's wealth, tax base, sources of revenues, and the overall economy.



Summary of CIP Impact on General Fund Debt Ratios and Fiscal Indicators

Debt Obligations	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
GO Bond Debt	\$0	\$0	\$0	\$4,783,938	\$4,783,938	\$4,783,938
Installment Purchase & Lease Debt	\$3,455,821	\$3,236,955	\$3,406,001	\$2,900,362	\$2,456,291	\$1,916,028
Total Net Debt Obligations	\$3,455,821	\$3,236,955	\$3,406,001	\$7,684,300	\$7,240,229	\$6,699,966
Debt Service						
GO Bond Principal	\$0	\$0	\$0	\$0	\$0	\$0
GO Bond Interest	\$0	\$0	\$0	\$0	\$0	\$0
Total GO Bond Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
IP & Lease Principal	\$413,866	\$405,954	\$505,639	\$444,071	\$640,263	\$654,751
IP & Lease Interest	\$76,439	\$82,656	\$80,496	\$80,881	\$258,695	\$239,292
Total IP Debt Service	\$490,305	\$488,609	\$586,136	\$524,952	\$898,958	\$894,043
Total GF Debt Service	\$490,305	\$488,609	\$586,136	\$524,952	\$898,958	\$894,043

General Fund Fiscal Indicators (no additional debt)	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Fund Balance	\$3,832,487	\$4,437,487	\$4,889,209	\$5,839,015	\$7,028,142	\$8,165,405
Fund Balance Percentage	42.73%	54.63%	58.42%	70.34%	82.70%	93.85%
Capital Designated Fund Balance	\$424,498	\$1,350,651	\$1,709,228	\$2,684,395	\$3,798,764	\$4,859,383
Revenue per capita	\$1,038	\$1,008	\$1,013	\$1,058	\$1,102	\$1,113
% Property Tax Revenue	30.31%	31.64%	31.54%	33.44%	35.18%	34.90%
Net debt per capita (0 < 204 < 1,741)	\$400	\$351	\$303	\$248	\$222	\$195
Net debt per assessed valuation (0.012 < 0.183 < .961)	0.493%	0.427%	0.368%	0.272%	0.222%	0.195%
Net debt service to expenditures (<10%)	5.47%	6.01%	6.51%	3.43%	3.33%	3.23%

General Fund Debt Ratios & Fiscal Indicators	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Fund Balance	\$3,832,487	\$3,682,487	\$3,057,901	\$2,773,450	\$2,564,547	\$2,320,153
Fund Balance Percentage	42.73%	42.19%	32.91%	29.57%	26.34%	23.39%
Impact on Capital Designated Funds	\$0	\$50,000	\$0	\$0	\$0	\$0
Impact on Operating Budget	\$0	(\$31,500)	(\$500)	\$1,500	\$4,000	\$4,000
Revenue per capita	\$1,038	\$990	\$996	\$1,040	\$1,084	\$1,095
% Property Tax Revenue	30.31%	32.19%	32.10%	34.01%	35.76%	35.48%
Net debt per capita (0 < 204 < 1,741)	\$400	\$374	\$391	\$878	\$824	\$758
Net debt per assessed valuation (0.012 < 0.183 < .961)	0.493%	0.455%	0.475%	0.964%	0.824%	0.757%
Net debt service to expenditures (<10%)	5.47%	5.60%	6.31%	5.60%	9.23%	9.01%
PAYGO percent	0.00%	83.16%	57.82%	19.10%	100.00%	83.31%



Summary of CIP Impact on Water & Sewer Fiscal Indicators

Debt Obligations	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
GO Bond Debt	\$0	\$0	\$0	\$0	\$0	\$0
Installment Purchase & Lease Debt	\$3,337,592	\$6,834,278	\$11,159,574	\$10,895,753	\$10,631,931	\$10,444,948
Total Net Debt Obligations	\$3,337,592	\$6,834,278	\$11,159,574	\$10,895,753	\$10,631,931	\$10,444,948
Debt Service						
GO Bond Principal	\$0	\$0	\$0	\$0	\$0	\$0
GO Bond Interest	\$0	\$0	\$0	\$0	\$0	\$0
Total GO Bond Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
IP & Lease Principal	\$691,314	\$697,854	\$352,321	\$646,461	\$578,398	\$587,433
IP & Lease Interest	\$80,789	\$60,011	\$38,982	\$240,633	\$226,311	\$213,499
Total IP Debt Service	\$772,103	\$757,865	\$391,303	\$887,094	\$804,709	\$800,932
Total Debt Service	\$772,103	\$757,865	\$391,303	\$887,094	\$804,709	\$800,932

W&S Fund Fiscal Indicators (Current)	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Retained Earnings	\$2,994,822	\$3,244,822	\$3,925,841	\$5,829,391	\$7,823,143	\$9,817,643
Retained Earnings Percentage	56.36%	71.49%	93.55%	135.35%	180.52%	220.51%
Capital Designated Retained Earnings	\$178,402	\$839,152	\$1,701,664	\$3,546,740	\$5,526,284	\$7,457,927
Revenue per capita	\$560	\$553	\$560	\$710	\$720	\$730
Net debt per capita	\$386	\$306	\$224	\$193	\$162	\$140
Net debt service to expenditures (<15%)	14.53%	16.70%	7.22%	6.90%	4.96%	4.74%

W&S Fund Fiscal Indicators (Impact)	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Retained Earnings	\$2,994,822	\$2,994,822	\$2,502,901	\$3,130,344	\$3,390,563	\$3,210,857
Retained Earnings Percentage	56.36%	62.54%	46.61%	56.07%	55.88%	48.45%
Impact on Capital Designated Funds	\$0	\$0	(\$800,000)	\$0	\$0	\$0
Impact on W&S Fund Operating Budget	\$0	\$42,000	\$308,000	\$464,000	\$479,000	\$494,000
Revenue per capita	\$560	\$553	\$560	\$710	\$720	\$730
Net debt per capita	\$386	\$789	\$1,282	\$1,246	\$1,209	\$1,182
Net debt service to expenditures	14.53%	15.83%	7.29%	15.89%	13.26%	12.09%
PAYGO percent	0.00%	31.64%	39.66%	100.00%	100.00%	100.00%



Operating Budget Impact

Some capital projects have recurring costs that can affect the operating budget. It is important to consider these costs to ensure adequate funding for both the CIP and operating budgets.

General Fund. The CIP impact summary table indicates an operating impact of (\$31,500) for FY14-15. The negative indicates a positive impact for the operating budget. This is due to the expected revenue from the surplus of several pieces of equipment and vehicles that will not be replaced, specifically the consolidation of a fire tanker and pumper into one fire pumper with increased water capacity. City staff expects the “right-sizing” of city equipment and vehicles to generate efficiencies upon resale of the used stock.

Water & Sewer Fund. The CIP impact summary table for the water and sewer fund indicates a substantial impact on operating costs for all years of the CIP. This increase will eventually become the normal for the Water and Sewer Fund operating budget. The increase in FY14-15 reflects a new city engineer position as the city continues to expand its public utilities operations in FY14-15 and beyond. The full effect of the water plant expansion will begin in FY15-16, at which time the city expects to add another position for water monitoring and testing.

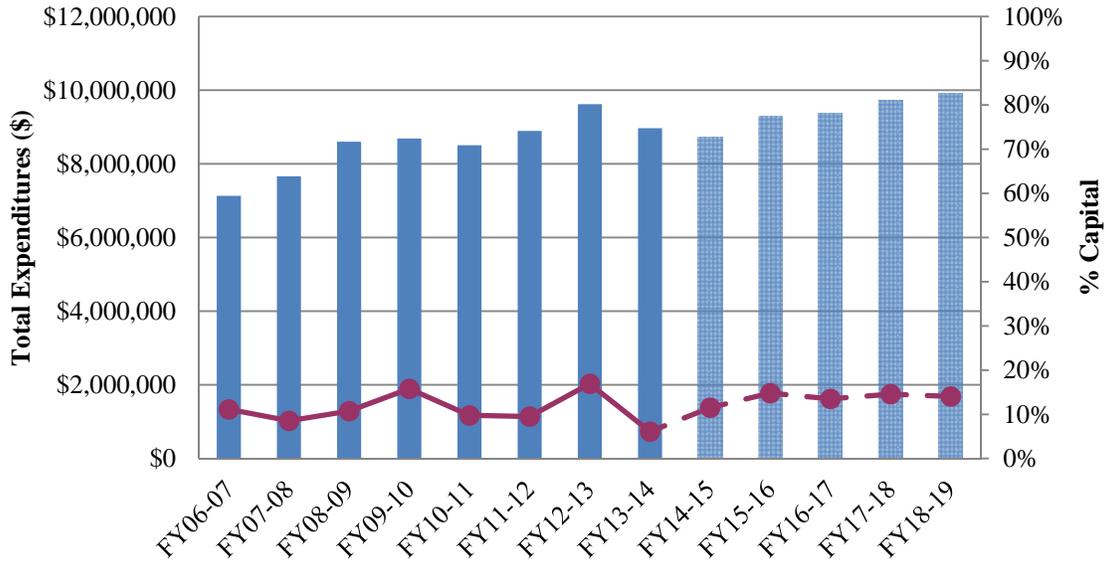
Tax Rate Analysis

A second part of assessing the CIP impact on the operating budget illustrates the effects in terms of the tax rate. The table and graphs below depict the potential tax rate needed to generate enough revenue to account for General Fund CIP project costs beyond the City’s typical capital and operating expenditures. This calculation is dependent on the City’s assessed value and the revenue generated by a penny. The formula does not take into account increases or decreases in revenues from other sources such as sales tax or service fees. In addition, it does not address changes in operational needs for the City unless addressed in the CIP. For this analysis, the City’s capital expenditures do not include grant funding except required local contributions.

Between FY06-07 and FY13-14, the city’s average capital expenditures represented 11.1 percent of total general fund expenditures. The percentage of capital expenditures peaked in FY12-13 at 16.9 percent. Capital projects in FY14-15 account for 11.5 percent of the General Fund budget. The proposed CIP is above the trend average at a 13.7 percent average over the next five years with FY15-16 being the highest at 14.8 percent. The increased average corresponds with the major projects such as a new police department as well as establishing replacement schedules for large items such as fire engines and garbage trucks. The capital expenditure percentage also rises as the city reduces operating costs and continues to pursue capital items.

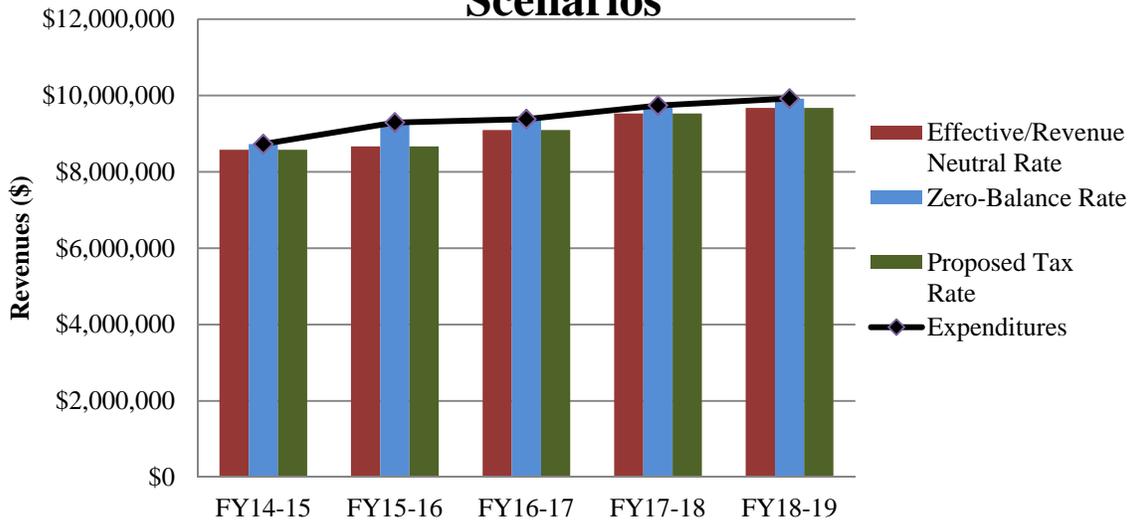


GF Expenditure Trends



If projections are accurate, CIP projects will create a funding gap of \$150,000 in the FY14-15 General Fund, meaning fund balance may be required to balance the budget. Future year projections indicate funding gaps of \$624,586 in FY15-16, \$284,450 in FY16-17, \$208,903 in FY17-18, and \$244,394 in FY18-19. The five-year tax rate assessment table indicates the change in tax rate needed to account for the potential funding gaps. Estimated expenditures and tax rate scenarios are depicted in the chart below. This does not account for any potential increases in other revenues sources or cuts in the operating budget that may offset the gap.

Projected GF Revenues vs. Expenditures Scenarios





5-Year Tax Rate Assessment

Forecasted Expenditures (Including CIP Projects)	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Operating Budget	\$7,724,141	\$7,917,245	\$8,115,176	\$8,318,055	\$8,526,006
Capital Outlay	\$515,500	\$788,300	\$739,700	\$520,200	\$499,300
Debt Service	\$488,609	\$586,136	\$524,952	\$898,958	\$894,043
Transfers Out	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	<i>\$8,728,250</i>	<i>\$9,291,680</i>	<i>\$9,379,828</i>	<i>\$9,737,213</i>	<i>\$9,919,350</i>
Total Capital & Debt	\$1,004,109	\$1,374,436	\$1,264,652	\$1,419,158	\$1,393,343
Capital & Debt Expenditures %	11.50%	14.79%	13.48%	14.57%	14.05%
Forecasted Revenues					
Property Tax (Revenue Neutral Adjusted)	\$2,761,493	\$2,782,022	\$3,093,704	\$3,407,703	\$3,433,036
Other Taxes, Fees, Charges	\$5,715,757	\$5,830,072	\$5,946,674	\$6,065,607	\$6,186,919
Transfers In	\$101,000	\$55,000	\$55,000	\$55,000	\$55,000
<i>Total Revenues</i>	<i>\$8,578,250</i>	<i>\$8,667,094</i>	<i>\$9,095,378</i>	<i>\$9,528,310</i>	<i>\$9,674,955</i>
Difference	(\$150,000)	(\$624,586)	(\$284,450)	(\$208,903)	(\$244,394)
Projected Fund Balance	\$3,682,487	\$3,057,901	\$2,773,450	\$2,564,547	\$2,320,153
Capital Impact on Fund Balance	(\$150,000)	(\$624,586)	(\$284,450)	(\$208,903)	(\$244,394)
Fund Balance Impact Percentage	42.19%	32.91%	29.57%	26.34%	23.39%
Assessed Property Value	\$700,500,000	\$711,725,000	\$717,016,024	\$797,346,381	\$878,273,922
\$.01 Property Tax Increase =	\$68,299	\$69,393	\$69,909	\$77,741	\$85,632
Tax Rate (Revenue Neutral Adjusted)	\$0.400	\$0.400	\$0.400	\$0.400	\$0.400
Change in Tax Rate Needed for Difference	\$0.022	\$0.089	\$0.037	\$0.024	\$0.028
Zero-Balance Tax Rate	\$0.422	\$0.489	\$0.437	\$0.424	\$0.428
Projected Fund Balance with Tax Rate Adjustment	\$3,832,487	\$3,682,487	\$3,057,901	\$2,773,450	\$2,564,547
Projected Fund Balance % with tax Rate Adjustment	43.91%	39.63%	32.60%	28.48%	25.85%



Unfunded Projects

Automated Meter Reading System. The city currently performs manual meter readings over a ten-day period. The city recognizes a benefit in the manual readings as part of its identification process in its meter repair and replacement program. If the city decides to pursue an AMR system, staff will research the possibility of performance contracting for this service. This type of contracting would result in a self-financing project, and the debt accrued would be paid with the annual savings of switching to the new meter system. *\$1 million*

Bellamy Center Addition. An addition to the Bellamy Center would include a second gymnasium, additional program space, and relocation and centralization of recreation offices to the center. The gym and program space are needed based on current usage- the city partners with the schools system to provide needed gym space. The new baseball complex indicated on the Royal Lane Park master plan will require the relocation of the current recreation offices. The cost of the project and more immediate needs at the park limit the urgency of this project. *\$3,500,000*

Fire Station 2 & Training Tower. The city's second fire station is dated, undersized, positioned in a floodway, and does not represent the ideal location based on the growth patterns of the city. The existing needs at the main fire station take precedence over the second station at this time. Currently there is no tower for training in Sampson County. While a tower will offer increased training opportunities, it is cost prohibitive at this time in light of other projects. If the city decides to construct a second fire station, it will explore the possibility of constructing a training tower as part of the project. Because the tower could be used by all fire districts in the county, some of the cost may be able to be offset with contributions from other districts. *\$2,250,000*

Industrial Park Pump Station. The pump station in the industrial park is only necessary if new industry locates to the park. The large cost makes this project cost-prohibitive unless an industry indicates intent to build and requires sewer. *\$1,025,000*

NC 24 Connector Road & Utilities. The widening of NC 24 into Clinton will stimulate growth and increase traffic. The project includes the creation of a new intersection and secondary road to circle behind existing commercial development. The secondary road potentially could extend to connect two other roads parallel to NC 24, relieving traffic congestion and opening more land for development. With the NC 24 project completion not until 2016 at the earliest and engineering designs still in flux, the engineering and design for the connector road has been delayed until NC 24 is complete. *\$2,000,000*

UV Disinfection System. The current chlorine system works adequately although it carries a higher risk. This system will be evaluated in the future based on the condition of the Water and Sewer Fund and safety at the wastewater treatment plant. *\$600,000*



Full-time equivalent (FTE) employees are the basis for personnel counts. Calculating FTE employees includes all permanent full-time and part-time budgeted positions, seasonal and temporary positions are not included. For most positions, one FTE equals 2080 hours per year per position based on a 40-hour workweek and 52 workweeks per year. Partial FTE counts occur if permanent part-time positions exist or a full-time position is vacant for a portion of the year.

Personnel Classification & Pay Schedule

Grade	Hiring Rate	Minimum	Mid-point	Maximum
5	\$19,437	\$20,409	\$24,297	\$29,156
6	\$20,409	\$21,429	\$25,512	\$30,614
7	\$21,429	\$22,500	\$26,787	\$32,144
8	\$22,500	\$23,625	\$28,125	\$33,750
9	\$23,625	\$24,806	\$29,532	\$35,438
10	\$24,806	\$26,046	\$31,008	\$37,209
11	\$26,046	\$27,348	\$32,558	\$39,069
12	\$27,348	\$28,715	\$34,185	\$41,022
13	\$28,715	\$30,151	\$35,894	\$43,073
14	\$30,151	\$31,659	\$37,689	\$45,227
15	\$31,659	\$33,242	\$39,574	\$47,489
16	\$33,242	\$34,904	\$41,553	\$49,863
17	\$34,904	\$36,649	\$43,630	\$52,356
18	\$36,649	\$38,481	\$45,812	\$54,974
19	\$38,481	\$40,405	\$48,102	\$57,722
20	\$40,405	\$42,425	\$50,507	\$60,608
21	\$42,425	\$44,546	\$53,032	\$63,638
22	\$44,546	\$46,773	\$55,683	\$66,819
23	\$46,773	\$49,112	\$58,467	\$70,160
24	\$49,112	\$51,568	\$61,390	\$73,668
25	\$51,568	\$54,146	\$64,460	\$77,352
26	\$54,146	\$56,853	\$67,683	\$81,219
27	\$56,853	\$59,696	\$71,067	\$85,280
28	\$59,696	\$62,681	\$74,620	\$89,544
29	\$62,681	\$65,815	\$78,352	\$94,022
30	\$65,815	\$69,106	\$82,269	\$98,723
31	\$69,106	\$72,561	\$86,383	\$103,659
32	\$72,561	\$76,189	\$90,702	\$108,842
33	\$76,189	\$79,998	\$95,237	\$114,284
34	\$79,998	\$83,998	\$99,998	\$119,997
35	\$83,998	\$88,198	\$104,998	\$125,997
36	\$88,198	\$92,608	\$110,248	\$132,297
37	\$92,608	\$97,238	\$115,760	\$138,912



Clinton Personnel Summary (FTE)																
General Fund																
Position	Salary Grade	FY11-12 Actual			FY12-13 Actual			FY13-14 Budget			FY14-15 Budget			FY15-16 Proj.		
		FT	PT	FTE	FT	PT	FTE									
<i>Administration</i>																
City Manager	n/a	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0	
Asst. City Manager-Finance Dir.	31	1.0		1.0	1.0		1.0		1.0	0.5	0.0		0.0		0.0	
City Clerk	23	1.0		1.0	1.0		1.0		1.0	1.0	1.0		1.0		1.0	
Administrative Specialists	12	1.0		1.0	1.0		1.0		1.0	1.0	1.0		1.0		1.0	
Custodian	6	1.0		1.0	1.0		1.0	0.0	1.0	0.6	0.0	1.0	0.6	0.0	1.0	0.6
<i>Total</i>		5.0	0.0	5.0	5.0	0.0	5.0	4.0	1.0	4.1	3.0	1.0	3.6	3.0	1.0	3.6
<i>Finance-HR</i>																
Finance Director	25	0.0		0.0	0.0		0.0	0.0		0.3	1.0		1.0		1.0	
Human Resources Director	23	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Accounting Operations Manager	21	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Supervisor / Billing & Collections	16	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Payroll & Benefits Technician	16	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Accounting Technician	15	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Customer Service Representative	11	1.0		1.0	1.0		1.0	1.0	1.0	1.5	1.0	1.0	1.5	1.0	1.0	1.5
<i>Total</i>		6.0	0.0	6.0	6.0	0.0	6.0	6.0	1.0	6.8	7.0	1.0	7.5	7.0	1.0	7.5
<i>Planning</i>																
Planning Director	27	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Senior Planner	22	0.0		0.0	0.0		0.0	1.0		1.0	1.0		1.0		1.0	
Planner	19	2.0		1.8	2.0		2.0	1.0		0.5	1.0		1.0		1.0	
Code Enf. Officer /GIS Technician	18	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Administrative Specialist	12	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
<i>Total</i>		5.0	0.0	4.8	5.0	0.0	5.0	5.0	0.0	4.5	5.0	0.0	5.0	5.0	0.0	5.0
<i>Recreation & Parks</i>																
Recreation & Parks Director	25	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Recreation Center Manager	18	0.0		0.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Athletic Program Director	17	1.0		1.0	1.0		0.5	1.0		0.8	1.0		1.0		1.0	
Recreation Center Supervisor	16	2.0		2.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Recreation Program Supervisor	15	1.0		1.0	1.0		0.5	0.0		0.0	0.0		0.0		0.0	
Parks Maintenance Supervisor	14	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Athletic Program Assistant	13	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Administrative Specialist	12	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0		1.0	
Parks Maintenance Worker	10	2.0	1.0	2.8	2.0	1.0	2.6	2.0	1.0	2.1	2.0	1.0	2.6	2.0	1.0	2.6
Athletics/Program Assistant	n/a		4.0	2.5		4.0	2.5		5.0	2.5		5.0	3.0		5.0	3.0
<i>Total</i>		10.0	5.0	13.3	10.0	5.0	12.1	9.0	6.0	11.4	9.0	6.0	12.6	9.0	6.0	12.6
General Government Total		26.0	5.0	29.1	26.0	5.0	28.1	24.0	8.0	26.8	24.0	8.0	28.7	24.0	8.0	28.7



Personnel Summary

Position	Salary Grade	FY11-12 Actual			FY12-13 Actual			FY13-14 Budget			FY14-15 Budget			FY15-16 Proj.		
		FT	PT	FTE	FT	PT	FTE									
Public Safety																
<i>Fire</i>																
Fire Chief	25	1.0		0.5	1.0		1.0	1.0		1.0		1.0		1.0		1.0
Deputy Fire Chief	22	1.0		1.0	0.0		0.0	0.0		0.0		0.0		0.0		0.0
Fire Captain	18	2.0	2.0	3.0	3.0	4.0	5.0	3.0	3.0	4.5	3.0	3.0	4.5	6.0	3.0	7.5
Fire Captain- Training Officer	18	0.0		0.0	1.0		1.0	1.0		0.0	1.0		0.0	0.0		0.0
Fire Captain- Logistics	18	0.0		0.0	1.0		1.0	1.0		1.0		1.0		1.0		1.0
Fire Lieutenant	17	1.0	2.0	2.0	0.0		0.0	1.0		2.0	1.0		2.0	1.0		1.0
Firefighter- Equipment Operator	16	2.0		1.0	3.0		3.0	1.0	1.0	1.5	1.0	1.0	1.5	1.0	1.0	1.5
Firefighter	13	4.0	14.0	11.0	6.0	18.0	11.5	7.0	18.0	13.5	7.0	21.0	13.5	7.0	24.0	13.5
<i>Total</i>		11.0	18.0	18.5	15.0	22.0	22.5	15.0	22.0	23.5	15.0	25.0	23.5	16.0	28.0	24.5
<i>Police Administration</i>																
Police Chief	28	1.0		1.0	1.0		1.0	1.0		1.0		1.0		1.0		1.0
Police Captain	23	1.0		1.0	1.0		1.0	1.0		1.0		1.0		1.0		1.0
Police Lieutenant	21	2.0		2.0	2.0		2.0	2.0		2.0		2.0		2.0		2.0
Senior Administrative Specialist	14	2.0		2.0	2.5		2.5	3.0		3.0		3.0		3.0		2.0
Community Outreach Coordinator	n/a	1.0		1.0	0.0		0.0	0.0		0.0		0.0		1.0		1.0
<i>Total</i>		7.0	0.0	7.0	6.5	0.0	6.5	7.0	0.0	7.0	7.0	0.0	7.0	7.0	0.0	7.0
<i>Police Patrol</i>																
Police Sergeant	18	4.0		4.0	4.0		4.0	4.0		4.0		4.0		4.0		4.0
Police Officer- Master	16	1.0		1.0	1.0		1.0	0.0		0.0		0.0		0.0		0.0
Police Officer- Senior	15	2.0		2.0	2.0		2.0	2.0		1.5		1.0		1.0		1.0
Police Officer	14	9.0		8.7	9.0		8.5	10.0		8.5		11.0		11.0		11.0
<i>Total</i>		16.0	0.0	15.7	16.0	0.0	15.5	16.0	0.0	14.0	16.0	0.0	16.0	16.0	0.0	16.0
<i>Police Neighborhood Improvement</i>																
Police Sergeant	18	1.0		1.0	1.0		1.0	0.0		0.0		1.0		1.0		1.0
Police Officer- Master	16	0.0		0.0	0.0		0.0	0.0		0.0		0.0		0.0		0.0
Police Officer- Senior	15	1.0		1.0	1.0		1.0	1.0		1.0		1.0		1.0		1.0
Police Officer	14	2.0		2.0	2.0		2.0	2.0		2.0		4.0		4.0		4.0
Animal Control Officer*	12	1.0		1.0	1.0		1.0	1.0		1.0		1.0		1.0		1.0
<i>Total</i>		5.0	0.0	5.0	5.0	0.0	5.0	4.0	0.0	4.0	7.0	0.0	7.0	7.0	0.0	7.0
<i>Police School Resource</i>																
Police Sergeant	18	0.0		0.0	1.0		1.0	0.0		0.0		0.0		0.0		0.0
Police Officer- Master	16	2.0		2.0	1.0		1.0	2.0		2.0		2.0		2.0		2.0
Police Officer- Senior	15	0.0		0.0	0.0		0.0	0.0		0.0		0.0		0.0		0.0
Police Officer	14	1.0		1.0	1.0		1.0	1.0		1.0		1.0		1.0		1.0
School Crossing Guard	n/a		2.0	0.5		2.0	0.5		2.0	0.5		2.0	0.5		0.0	0.0
<i>Total</i>		3.0	2.0	3.5	3.0	2.0	3.5	3.0	2.0	3.5	3.0	2.0	3.5	3.0	0.0	3.0



Personnel Summary

<i>Police Detectives*</i>																
Police Sergeant	18	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Officer- Master	16	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Officer- Senior	15	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Police Officer	14	0.0	0.0	0.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Total</i>		<i>3.0</i>	<i>0.0</i>	<i>3.0</i>	<i>3.0</i>	<i>0.0</i>	<i>3.0</i>	<i>3.0</i>	<i>0.0</i>	<i>3.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>Police Total</i>		<i>34.0</i>	<i>2.0</i>	<i>34.2</i>	<i>33.5</i>	<i>2.0</i>	<i>33.5</i>	<i>33.0</i>	<i>2.0</i>	<i>31.5</i>	<i>33.0</i>	<i>2.0</i>	<i>33.5</i>	<i>33.0</i>	<i>0.0</i>	<i>33.0</i>
Public Safety Total		45.0	20.0	52.7	48.5	24.0	56.0	48.0	24.0	55.0	48.0	27.0	57.0	49.0	28.0	57.5
Position	Salary Grade	FY11-12 Actual			FY12-13 Actual			FY13-14 Budget			FY14-15 Budget			FY15-16 Proj.		
Public Works		FT	PT	FTE	FT	PT	FTE									
<i>Building Maintenance</i>																
Building Maint. Technician	11	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0
<i>Total</i>		<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>									
<i>City Garage</i>																
Fleet Maintenance Supervisor	18	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
Fleet Maintenance Mechanic II	15	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
Fleet Maintenance Mechanic I	13	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
<i>Total</i>		<i>3.0</i>	<i>0.0</i>	<i>3.0</i>	<i>3.0</i>	<i>0.0</i>	<i>3.0</i>									
<i>Grounds & Cemetery</i>																
Grounds Supervisor	16	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
Cemetery & Grounds Worker II	12	1.0		0.6	1.0		0.0	0.0		0.0	0.0		0.0	1.0		1.0
Equipment Operator	10	1.0		0.5	0.0		0.0	0.0		0.0	0.0		0.0	0.0		0.0
Cemetery & Grounds Worker I	9	2.0		2.0	2.0		2.5	3.0		2.5	3.0		3.0	2.0		2.0
<i>Total</i>		<i>5.0</i>	<i>0.0</i>	<i>4.1</i>	<i>4.0</i>	<i>0.0</i>	<i>3.5</i>	<i>4.0</i>	<i>0.0</i>	<i>3.5</i>	<i>4.0</i>	<i>0.0</i>	<i>4.0</i>	<i>4.0</i>	<i>0.0</i>	<i>4.0</i>
<i>Sanitation</i>																
Sr. Sanitation Equipment Operator	13	6.0		5.5	6.0		5.5	7.0		6.5	7.0		7.0	7.0		7.0
Sanitation Worker	9	2.0		2.0	2.0		2.0	1.0		1.0	1.0		1.0	1.0		1.0
<i>Total</i>		<i>8.0</i>	<i>0.0</i>	<i>7.5</i>	<i>8.0</i>	<i>0.0</i>	<i>7.5</i>	<i>8.0</i>	<i>0.0</i>	<i>7.5</i>	<i>8.0</i>	<i>0.0</i>	<i>8.0</i>	<i>8.0</i>	<i>0.0</i>	<i>8.0</i>
<i>Streets</i>																
Public Works Manager	21	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
Senior Administrative Specialist	14	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
Street Crew Leader	14	2.0		2.0	2.0		2.0	2.0		2.0	2.0		2.0	2.0		2.0
Heavy Equipment Operator	13	2.0		2.0	2.0		2.0	2.0		2.0	2.0		2.0	2.0		2.0
Equipment Operator	10	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0	1.0		1.0
Street Maintenance Technician	10	2.0		2.0	2.0		2.0	2.0		1.0	2.0		2.0	2.0		2.0
Street Maintenance Worker	8	3.0		3.0	3.0		3.0	3.0		2.5	3.0		3.0	3.0		3.0
<i>Total</i>		<i>12.0</i>	<i>0.0</i>	<i>12.0</i>	<i>12.0</i>	<i>0.0</i>	<i>12.0</i>	<i>12.0</i>	<i>0.0</i>	<i>10.5</i>	<i>12.0</i>	<i>0.0</i>	<i>12.0</i>	<i>12.0</i>	<i>0.0</i>	<i>12.0</i>
Public Works Total		28.0	0.0	26.6	27.0	0.0	26.0	27.0	0.0	24.5	27.0	0.0	27.0	27.0	0.0	27.0
Total General Fund		99.0	25.0	108.4	101.5	29.0	110.1	99.0	32.0	106.3	99.0	35.0	112.7	100.0	36.0	113.2



Personnel Summary

		Water & Sewer Fund																	
Position	Salary Grade	FY11-12 Actual			FY12-13 Actual			FY13-14 Budget			FY14-15 Budget			FY15-16 Proj.					
		FT	PT	FTE	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE			
Public Utilities																			
<i>Line Maintenance</i>																			
Public Works & Utilities Director	28	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
City Engineer	24	0.0		0.0	0.0		0.0		0.0		1.0		0.8		1.0		1.0		
Distribution & Collection Manager	21	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Utility Line Crew Leader	16	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Meter Crew Leader	14	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Heavy Equipment Operator	13	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Senior Meter Technician	12	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Meter Technician	11	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Utility Line Technician	11	3.0		2.5	3.0		2.0		3.0		3.0		3.0		4.0		4.0		
Utility Maintenance Worker	8	2.0		2.0	2.0		2.0		2.0		2.0		2.0		1.0		1.0		
	<i>Total</i>	<i>12.0</i>	<i>0.0</i>	<i>11.5</i>	<i>12.0</i>	<i>0.0</i>	<i>11.0</i>		<i>12.0</i>	<i>0.0</i>	<i>12.0</i>		<i>13.0</i>	<i>0.0</i>	<i>12.8</i>		<i>13.0</i>	<i>0.0</i>	<i>13.0</i>
<i>Wastewater Treatment</i>																			
Wastewater Treatment Manager	23	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Environmental Prog. Coordinator	19	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Chief Wastewater Plant Operator	17	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Laboratory Technician	14	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Wastewater Plant Operator	13	4.0		4.3	5.0		4.5		5.0		5.0		5.0		5.0		6.0		
Pump/Plant Maintenance Worker	12	2.0		1.5	1.0		1.0		1.0		1.0		1.0		1.0		0.0		
	<i>Total</i>	<i>10.0</i>	<i>0.0</i>	<i>9.8</i>	<i>10.0</i>	<i>0.0</i>	<i>9.5</i>		<i>10.0</i>	<i>0.0</i>	<i>10.0</i>		<i>10.0</i>	<i>0.0</i>	<i>10.0</i>		<i>10.0</i>	<i>0.0</i>	<i>10.0</i>
<i>Water Production</i>																			
Water Production Supervisor	21	1.0		1.0	1.0		1.0		1.0		1.0		1.0		1.0		1.0		
Water Production Operator	13	1.0		1.0	1.0		1.0		2.0		1.8		2.0		2.0		2.0		
Water Resources Lab Technician	14	0.0		0.0	0.0		0.0		0.0		0.0		0.0		0.0		1.0		
	<i>Total</i>	<i>2.0</i>	<i>0.0</i>	<i>2.0</i>	<i>2.0</i>	<i>0.0</i>	<i>2.0</i>		<i>3.0</i>	<i>0.0</i>	<i>2.8</i>		<i>3.0</i>	<i>0.0</i>	<i>3.0</i>		<i>4.0</i>	<i>0.0</i>	<i>3.5</i>
Total Water & Sewer Fund		24.0	0.0	23.3	24.0	0.0	22.5		25.0	0.0	24.8		26.0	0.0	25.8		27.0	0.0	26.5
City Totals		123.0	25.0	131.7	125.5	29.0	132.6		124.0	32.0	131.1		125.0	35.0	138.5		127.0	36.0	139.7
<i>FTE Employees per 1,000 Population</i>			<i>15.3</i>			<i>15.4</i>			<i>15.2</i>				<i>16.0</i>				<i>16.1</i>		

*In FY14-15, the Police Department will restructure to include Animal Control and Detectives as part of the Neighborhood Improvement Team.



Accrual Basis of Accounting (or Full Accrual): Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

Ad Valorem Tax: A tax levied in proportion to the value of property.

Amortization: Paying the principal amount of a debt issue through periodic payments. Amortization payments include interest and any payment on principal.

Appropriation: Authorization granted by City Council to obligate and expend resources for purposes specified in the budget document.

Assessed Valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assigned Fund Balance: Monies over the year that remain unspent after all budgeted expenditures have been made, but which are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed.

Authorized Bond: Bonds that have been legally approved but may or may not have been sold.

Balanced Budget: Budget in which planned expenditures equal anticipated revenues. North Carolina state law requires municipalities to adopt a balanced operating budget.

Base Budget: Those resources necessary to meet an established and existing service level.

Basis of Accounting: Accounting method that determines when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in accounts and reported in financial statements. The two bases of governmental accounting include accrual (or full accrual) and modified accrual.

Benchmarking: The process of identifying best practices of “best in class” performers that can be adopted or adapted to improve performance.

Bond: A written promise to pay a specific amount of money with interest within a specific time, usually long-term.

Bond Rating: A grade indicating a governmental unit’s investment qualities. Generally, the higher the bond rating, the less risk investors assume resulting in a more favorable interest rate and lower cost of financing capital projects for the governmental unit.

Budget: A plan for the coordination of resources and expenditures. The budget document outlines the City’s financial plan for a fiscal year indicating how the City intends to allocate resources to support goals, objectives, and desired service levels.



Budget Amendment: A legal procedure used by City staff and City Council to revise a budget appropriation.

Budget Calendar: The schedule of key dates that City departments follow in the preparation, adoption, and administration of the budget.

Budget Message: A written overview of the proposed budget from the City Manager to the Mayor and City Council and the public that discusses the major budget items, changes from the current and previous fiscal years, and the City's financial condition.

Budget Ordinance: The official enactment by City Council to establish legal authority for City officials to obligate and expend resources.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets: Tangible property that is not easily converted into cash and is usually held for a long period, such as property, machinery, vehicles, equipment, etc.

Capital Improvement Plan (CIP): A multi-year plan for the construction or acquisition of major capital items. The plan usually outlines spending needs, the financing source or sources expected, and the impact of the CIP on future annual operating budgets.

Capital Outlay: Expenditure expected to have a useful life greater than one year or a total value of \$10,000 or more resulting in the acquisition of or addition to a fixed asset.

Capital Project: A capital improvement that usually requires a major initial investment, and a significant and continuing financial commitment in the form of operating costs.

Capital Project Fund: A fund used to account for the acquisition and construction of major capital facilities.

Capital Reserve: An account used to indicate that a portion of a fund's balance is restricted for a specific capital purpose and is not available for general appropriation.

Cash Accounting: An accounting method where receipts are recorded during the period they are received, and the expenses in the period in which they are actually paid

Cash Management: The management of cash necessary to pay for governmental services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, and establishing and maintaining banking relationships.



Certificates of Participation (COPS): A security created as a part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return of principal) as they are paid.

Committed Fund Balance: Monies over the year that remain unspent after all budgeted expenditures have been made, but which can be used only for the specific purposes determined by a formal action of the Mayor and City Council.

Community Development Block Grant (CDBG): An entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to assist low and moderate-income persons of the City in targeted neighborhoods.

Comprehensive Annual Financial Report (CAFR): A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service: The portion of the budget pertaining to payment of principal and interest requirements on outstanding debts.

Deficit: The amount by which expenditures exceed revenues during an accounting period.

Department: An organizational unit of the City responsible for overall management of a major governmental function.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Effectiveness Measure: A performance measure identifying outcome quality.

Efficiency Measure: A performance measure identifying inputs used per unit of output, or unit costs.

Encumbrance: A financial commitment of appropriated funds for services, contracts, or goods that have not yet been delivered by a specified time, usually the end of the fiscal year.

Enterprise Fund: A fund that accounts for a governmental activity supported primarily with user fees or charges and operated using business principles.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.



Expenditures: The measurement focus of governmental fund accounting identifying financial resources expended.

Expenses: The measurement focus of proprietary fund accounting identifying costs expired. Expenses reflect the cost of goods or services used.

FICA: Social Security Tax paid by the City for each permanent and temporary employee.

Fiduciary Funds: Funds used to separate, control, and track financial resources in which the government oversees as a third party, or on behalf of, another public entity. The four fiduciary fund types include: 1) Agency Fund, 2) Pension Trust, 3) Expendable Trust, and 4) Non-Expendable Trust.

Fiscal Policy: The financial plan embracing the general goals and acceptable procedures for managing the City's financial resources.

Fiscal Year (FY): The time designating the beginning and the ending period for recording financial transactions. In North Carolina, a municipal government fiscal year begins July 1 and ends June 30.

Fixed Asset: A long-term tangible piece of property that is not expected to be consumed or converted into cash any sooner than at least one-year's time.

Fringe Benefits: A collection of various benefits provided by an employer, which are exempt from taxation as long as certain conditions are met.

Full Cost Accounting: Type of accounting concerned with accumulating both direct and indirect costs for financial reporting and decision-making purposes.

Full-time Equivalent (FTE): An FTE converts the hours worked by a position into a percentage of a full year's number of hours. Generally, one FTE equals 2080 hours per year per permanent position.

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service such as public safety, environmental protection, cultural activities, etc.

Fund: A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions, or limitations as established by State and Federal governments.



Fund Balance: The amount of assets in excess of the liabilities or appropriations for expenditures also known as surplus funds. North Carolina General Statutes require general fund balance reserves of at least 8% of General Fund expenditures at the end of the fiscal year. The City of Clinton has a fund balance policy to target between 35 – 40 percent General Fund fund balance.

GASB 34: The acronym used for Governmental Accounting Standards Board Statement #34: “Basic Financial Statements- Management’s Discussion and Analysis – For State and Local Governments”.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Fund: A governmental fund used to account for financial resources of the City, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees, and service fees. This fund usually includes most of the basic operation services, such as fire and police protection, finance, public works, general administration, planning, and recreation.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO Bonds): Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

GFOA: The acronym used for Government Finance Officers Association of the United States and Canada.

Goal: A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds: Funds used to separate, control, and track financial resources of general government operations. The four governmental fund types include 1) General Fund, 2) Special Revenue Funds, 3) Capital Projects Funds, and 4) Debt Service Funds.

Grant: A contribution by a government or other organization to support a particular function.

Inter-fund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenues: Revenues from other governments (State, Federal or local) that can be in the form of grants, shared revenues, or entitlements.

Internal Service Fund: This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost reimbursement, or cost allocation, basis.



Inventory: A detailed listing of property currently held by the government.

Investment Earnings: Revenue earned on investments with a third party.

Lease/Installment-Purchase Financing: A method of purchasing equipment in which payments are spread over time. The purchased equipment serves as collateral.

Line Item: A budgetary account representing a specific object of expenditure.

Local Government Budget and Fiscal Control Act (LGBFCA): This act governs all financial activities of local governments within the State of North Carolina.

Local Government Commission (LGC): A division of the North Carolina Department of State Treasurer, the LGC is responsible for the approval, sale, and delivery of substantially all North Carolina local government bonds and notes as well as monitoring certain fiscal and accounting standards prescribed for units of local government by the Local Government Budget and Fiscal Control Act.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Mission: A broad statement outlining a department's purpose for existing.

Modified Accrual Basis of Accounting: Accounting method for governmental funds that recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the period the fund liability is incurred, if measurable, except for unmatured interest on (and principal of) general long-term debt, which should be recognized when due.

North Carolina General Assembly (NCGA): The legislative body of the State's government

North Carolina General Statutes (N.C.G.S.): Laws governing the State of North Carolina

Objective: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Occupational Safety and Health Act (OSHA): Regulations passed by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for working men and women by authorizing enforcement of the standards developed under the Act.

Operating Budget: A financial plan for the provision of direct services and support functions.



Operating Expenses: The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, and materials.

Pay-As-You-Go (or Pay-Go): Financial policy of a government unit that finances capital outlays from current revenues rather than from borrowing.

Peer Group: Other municipalities with similar characteristics, such as population, services provided, and tax base used for comparison of financial condition and performance.

Performance-based Budget: A budget wherein expenditures, planning, and management decisions are based primarily upon measurable performance of activities.

Performance Indicator: A performance indicator is a measurement designed to determine whether a service objective has been met. It measures the effectiveness of achieving an objective.

Performance Measurement: The regular collection of quantifiable information regarding the results of service delivery.

Personal Property: Movable property classified within two categories; tangible and intangible. “Tangible” or touchable property includes items of visible and movable property not permanently affixed to real property. “Intangible” or non-touchable property includes stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, and similar assets.

Personnel Services: Salaries and wages paid to employees for fulltime, part-time, and temporary work including overtime and similar compensation.

Policy: A definite course or method of action in light of given conditions to guide and determine present and future decisions.

Powell Bill Funds: Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

Productivity Measure: A performance measure combining efficiency and effectiveness measures into a single factor.

Program: An organized set of related work activities that are directed toward accomplishing a common goal.

Property Taxes: Taxes levied on both real and personal property according to the property’s valuation and tax rate.

Proprietary Funds: Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include: 1) Enterprise Funds and 2) Internal Service Fund.



Real Property: Land, buildings, and items permanently affixed to land or buildings.

Reclassification: Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Reserve: An account designated for a portion of the fund balance that is to be used for a specific purpose.

Resources: Assets that can be used to fund expenditures such as property taxes, user fees, beginning fund balance, or working capital.

Restricted Fund Balance: Monies over the year that remain unspent after all budgeted expenditures have been made, but which can be spent only for the specific purposes stipulated by statutes, external resource providers, or through enabling legislation.

Restricted Intergovernmental Revenues: Grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified by both source and function for which the revenues are to be spent.

Retained Earnings: Amounts shown as retained earnings represent accumulated earnings of proprietary funds after all budgeted business expenses have been made.

Revaluation: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Revenue: Funds the City receives as income including tax payments, fees from specific services, receipts from other governments, fines, grants, shared revenues, and interest income.

Revenue Bonds: Bonds issued by a government that are backed by a specific revenue source such as water and sewer fees.

Revenue-Neutral Rate: The tax rate that would generate the same amount of ad valorem revenues as before a revaluation while considering growth.

Special Assessment: A compulsory levy made against certain properties to defray part of the cost of a specific improvement or service, which are deemed primarily to benefit those properties.

Special Revenue Fund: A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Surplus: The amount by which revenues exceed expenditures.

Target-based Budget (TBB): A budget wherein departments receive a maximum dollar figure, or target, to provide services.



Tax Base: The assessed valuation of all taxable real and personal property within the City’s corporate limits.

Tax Levy: The resultant product when the tax rate per one-hundred dollars valuation is multiplied by the total taxable valuation, or tax base.

Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or to user charges for enterprise type services.

Unassigned Fund Balance/Retained Earnings: The portion of a fund’s unspent monies, or reserves that are not restricted for a specific purpose and are available for general appropriation.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

User Fee/Charge: The payment for direct receipt of a service by the party benefiting from the service.

Workload Measure: A performance measure identifying how much or how many products or services were produced.

Zero-based Budget (ZBB): A budget wherein all expenses must be justified for each new period. Budgeting starts from a "zero base" and every function within an organization is analyzed for its needs and costs.

Common Budget Acronyms

CDBG	Community Development Block Grant
CIP	Capital Improvement Plan
COPS	Certificates of Participation
FTE	Fulltime Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
LGBFCA	Local Government Budget and Fiscal Control Act
LGC	Local Government Commission
NCGA	North Carolina General Assembly
NCGS	North Carolina General Statute
OSHA	Occupational Safety and Health Act
PM	Performance Measurement