Main Street

City of Clinton

FY 2011-2012 Annual Budget

Wall Street

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Clinton

North Carolina

For the Fiscal Year Beginning

July 1, 2010

President Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Awards to the City of Clinton, North Carolina for its annual budget for the fiscal year beginning July 1, 2010. 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.

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.

FY2011-2012 Adopted Budget

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May 25, 2011

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

Dear Mayor Starling and Members of the City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the recommended budget for Fiscal Year (FY) 2011-2012 for your review and consideration.

The FY 2011-2012 Budget is based upon information presented and discussed during the City Council Planning Sessions. During these Sessions, City staff presented the City Council with a thorough "State of City" review. Theses workshops were appropriately titled "Veni, Vidi, Vici" or "We Came, We Saw and We Conquered" and were intended to help the City Council to begin the development of long term strategies to address current economic challenges. During these workshops staff presented information regarding the 2010 Census, vacant industrial buildings, age and condition of current housing units and pending legislative initiatives. The following is a brief synopsis of this information:

- The 2010 Census shows that the City of Clinton's incorporated population is 8,639.
- The City of Clinton's population grew by thirty-nine 39 people or less than 0.05 % from 2000 to 2010.
- The North Clinton and South Clinton Townships, which includes the incorporated limits of Clinton, consist of 18,119 people and grew 716 people or 4% from 2000 to 2010.
- The North Carolina General Assembly is considering legislation that will severely restrict the ability of North Carolina municipalities to annexing additional properties into their corporate limits.
- The average single family home available for purchase in the Clinton corporate limits is 58 years old and is valued at $134,180.
- The number of housing units only increased by twenty-one (21) from 2000 to 2010.
- There is a need for safe, affordable duplex or multi-family rental units.
- There are seven vacant industrial buildings within the City of Clinton.

Upon reviewing this information the City Council directed staff to develop a proactive budget that begins a multi-year process to address the aforementioned challenges. The FY2011-2012 Budget should include the initial development of policies or programs that encourage new housing development, focuses on industrial recruitment, improves the efficiency of the organization, maintains a tax rate that is lower than our peers and provides a high level of service to our citizens.

The following specific goals along with the broader goals described later in this section were used to guide the development of the FY 2011-2012 Budget.

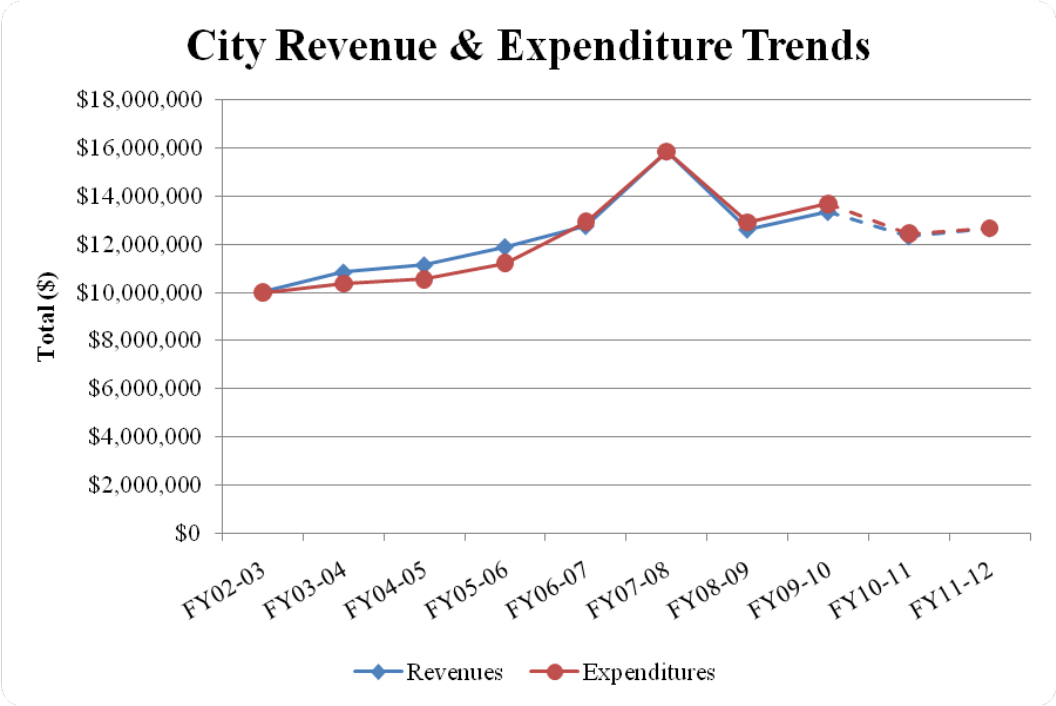
- Maintain City owned properties at an adequate level to ensure efficient use and clean and neat appearance.
- Create citywide beautification program that enhances the overall appearance of the City.
- Utilize City staff and resources in the most efficient manner to serve the needs of the community.
- Evaluate land-use planning and regulations to encourage development of new single family and multi-family housing units.
- Develop initiatives to reduce overall operational cost.
- Reduce the current property tax rate from its existing $0.41 per $100 of property evaluation and limit fee increases to a minimum.
- Limit the use of fund balance to protect the long-term financial stability of the City

This recommended budget provides a financial plan for the ensuing fiscal year and has been developed in accordance with the City Council's goals and objectives. The City Council Goals serve as the foundation for all governmental activities for the upcoming fiscal year.

Prior to presenting the FY 2011-2012 Budget, I would like to take this time to review some of our priorities and accomplishments for FY 2010-2011. We undertook several significant capital projects during the past twelve months. These projects include the expansion and renovation of City Hall to improve accessibility and longevity of the City's flagship facility, rehabilitation of the Royal Lane Pool and the second year of a multi-year playground replacement program. The City provided funding to the Sampson Community Theater to upgrade the electrical wiring within the community theater to improve the safety and functionality of this jointly operated building. Three significant storm drainage projects were completed that replaced undersized or failing infrastructure. The Russell Street CDBG Project was completed and funding was obtained to complete Phase II of this project. Our annual district town meetings and clean up weeks were held. This list is not inclusive of all of our accomplishments this year, but it is a good sample of the type of projects and activities the city has undertaken in the past twelve months.

EXPENDITURES

The FY 2011-2012 Budget totals $12,802,761 for all City operations, capital improvements and debt service requirements. This is a decrease of $346,964 or 3% decrease from the FY 2010-2011 Amended Budget.



FUNDS OF THE RECOMMENDED BUDGET

General Fund

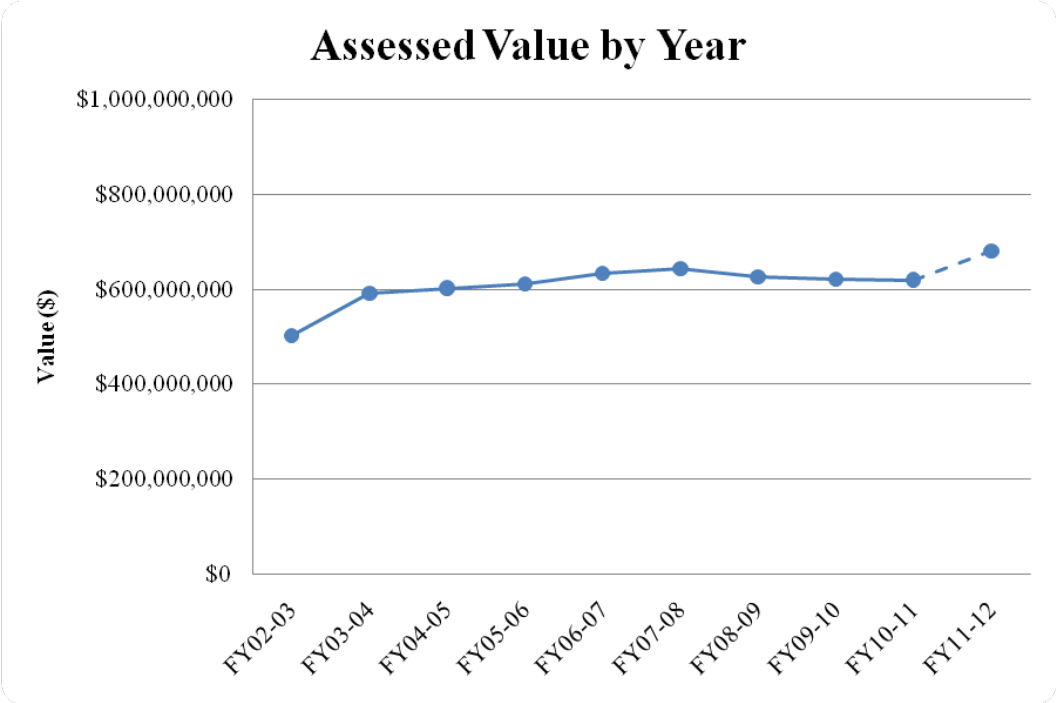
The General Fund is used to account for resources that are not required legally or by sound financial management to be accounted for in another fund. Typically, the General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue.

The FY 2011-2012 Budget for the General Fund totals $8,292,480 or 2.36% less than the amended FY 2010-2011 Budget of $8,492,755 as of May 25, 2011.

General Fund Revenues

Ad Valorem Tax: The General Fund budget is balanced with a property tax rate of $0.40 per $100 valuation, which is a reduction in the tax rate from the current fiscal year. This rate will provide approximately $2,724,000 in property tax revenues based on an expected collection rate of 97.5%. The ad valorem tax base is estimated to be $638,130,475. The ad valorem tax revenues as well as other governmental revenues fund the general government operations for the City of Clinton. 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. Every eight years North Carolina Counties are required to conduct a comprehensive re-evaluation of all real property values within the county; 2011 is a reevaluation year for Sampson County and the

City of Clinton's real property values are estimated to have increased by eighteen (18) percent. Based on this real property value increase, we calculate that $0.38 per 100 is the revenue neutral tax rate.



Sales Taxes: Two and quarter percent of the eight percent sales tax paid on retail sales in North Carolina represents the local sales tax portion levied by the City and County. These taxes consist of a one percent tax that was first levied in 1971, a one-half cent levied in 1983, a one-half cent levied in 1986 and a one-half cent levied in 2003. Effective October 1, 2008, the state repealed one quarter of the Article 44 local option sales tax authorized in 2003 and effective October 1, 2009, the state repealed the remaining one-quarter cent of that local tax. The first one-quarter cent will be replaced by a payment equal to 50% of the amount each municipality receives from the Article 40 (1983) local sales tax, and the second one-quarter will be replaced by a payment equal to 25% of the amount each municipality receives for the Article 39 (1971) local sales tax. The legislation provides for municipalities to be completely reimbursed for the loss of their share of these tax revenues, including growth. 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 revenue behind Sampson County. Sales tax revenues are estimated to be $1,512,000 in FY 2011-2012.

Utility Franchise Tax: All electric, local telephone, including cellular phones, and natural gas providers pay franchise taxes. These funds are collected by the State and are distributed to the City based on the actual receipts from the providers for services provided within the city limits. This revenue source is expected to be $815,000 for FY 2011-2012.

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 also approved uses of these funds. One quarter of the distribution is based on the number of miles of local streets in the city and the remainder is distributed on a population basis. These funds are expected to be $246,000 in FY 2011-2012.

Privilege License Taxes: Each business that conducts activity within the city limits is required to purchase a privilege license to conduct such business. These taxes are a revenue measure provided to cities by the North Carolina General Statutes. These funds are expected to be $95,000 in FY 2011-2012.

Solid Waste Fee: The solid waste fee was established in 1995 to offset the increasing cost of providing garbage, trash and recycling collection to the citizens of Clinton. Due to the rising cost of fuel, we are proposing to increase the fees from **$ 13.00 to $13.50.** These fees are expected to generate $518,500 in FY 2011-2012.

Commercial Solid Waste Collection: These revenues include fees from the collection of solid waste from commercial businesses and industries. The commercial collection rates will remain at $4.75 per cubic yard. These fees are expected to generate $708,000 in FY 2011-2012.

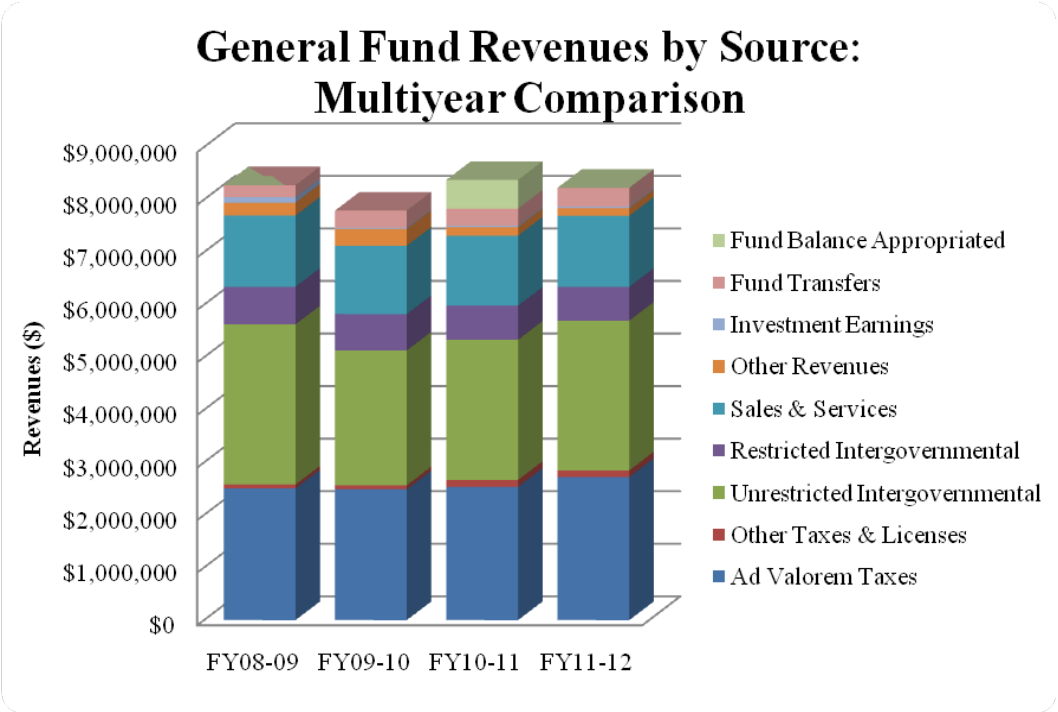
Fire Tax Collections: The Clinton Fire Department provides fire protection services in the Clinton Rural Fire District. The residents in this district pay a fire tax, which is collected by Sampson County. The Sampson County Board of Commissioners establishes the fire district tax rate. We expect to receive $350,000 from Sampson County for FY 2011-2012.

Hold Harmless Funds: In exchange for the repeal of the local government reimbursements, the local governments in North Carolina supported the establishment of an additional one-half cent sales tax. However, for many local governments the sales tax would not generate enough revenue to offset the loss of the reimbursements. The General Assembly agreed to establish hold harmless funding to make up the difference between the sales tax and reimbursements. These funds are expected to generate $20,000 in FY 2011-2012.

County Planning Contribution – We currently operate a joint City/County Planning Department. The Department is managed under the umbrella of the City of Clinton with Sampson County covering 50% of the costs. Sampson County is expected to contribute $149,857 in FY 2011-2012.

Park Shelter Rental Fees – We currently charge a rental fee for use of our picnic areas of $40.00 to $50.00 for residents and $50.00 to $60.00 for non-residents. As part of this fee, Clinton Recreation and Parks staff inspects the picnic area one-hour before the rental to ensure the area is clean and available for use. These funds are expected to generate $15,000 in FY 2011-2012.

Youth Sports Registration Fee - We currently charge city and non-city residents to participate in our youth sports programs. Due to the rising cost to provide youth sports, we recommend the elimination of the multi-child discount for non-resident participants. Fee waivers are available for children who cannot afford to pay the registration fee. However, it is our recommendation that a thorough review of the recreation program and fee structure be conducted during FY 2011-12. These funds are expected to generate $37,000 in FY 2011-2012.



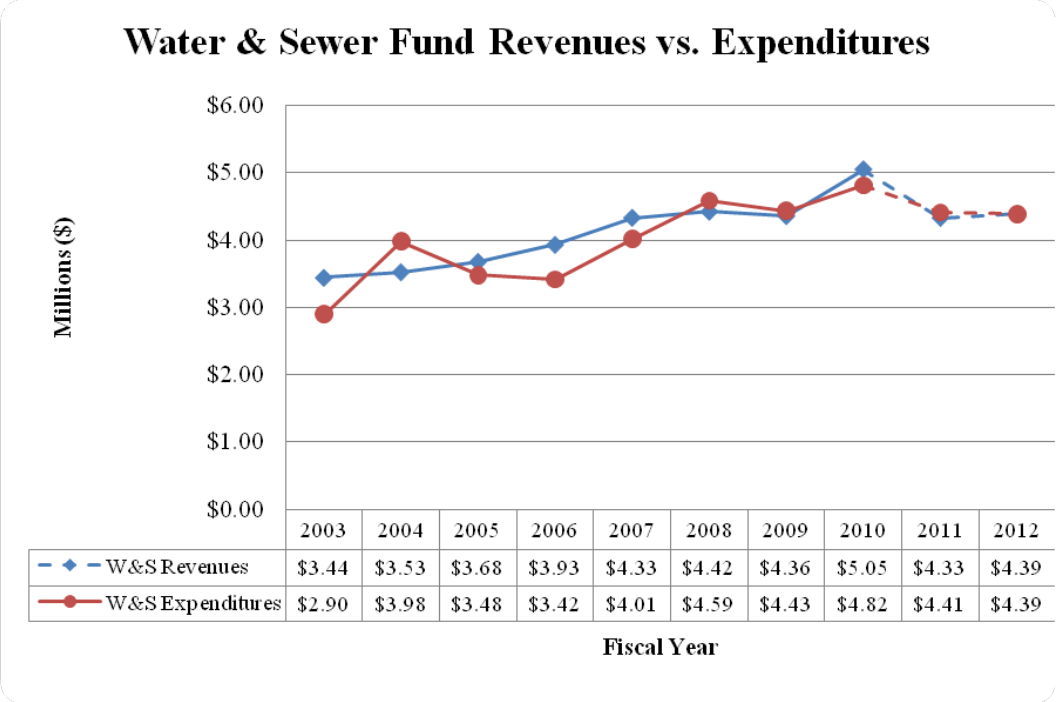
Water and Sewer Enterprise Fund

The Water and Sewer Fund accounts for all revenues generated and expenditures incurred as a result of the activity of the City's water and sewer utility. This fund is financed through user charges paid by customers of the water and sewer utility. Because it is an Enterprise Fund, it must generate revenues through its sales and services to support its operations. The Water and Sewer Fund's rates are set at a level which supports the operation of the utility.

The FY 2011-2012 Budget for the Water and Sewer Fund totals $4,387,781 or 2.00% less than the amended FY 2010-2011 Budget of $4,496,120 as of May 25, 2011.

Water and Sewer Fund Revenues

Water and sewer charges are expected to provide $3,680,000 in revenues for the FY 2011-2012. These revenues along with revenues from tap fees, fire line fees, sale of water to Sampson County will fund all expenditures for the water and sewer fund. We are proposing the no rate increases for the FY 2011-2012.



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
W&S Revenues	$3.44	$3.53	$3.68	$3.93	$4.33	$4.42	$4.36	$5.05	$4.33	$4.39
W&S Expenditures	$2.90	$3.98	$3.48	$3.42	$4.01	$4.59	$4.43	$4.82	$4.41	$4.39

Community Development Fund

The Community Development Fund accounts for payments received under the former Community Development Revolving Loan Programs. The loan programs have been closed and upon final repayment of all loans this fund will cease to exist.

The FY 2011-2012 Budget for the Community Development Fund totals $3,300 or the same as the amended FY 2010-2011 Budget of $3,300 as of May 25, 2010.

Cemetery Fund

The Cemetery Fund accounts for payments received for the purchase of cemetery plots in the Sandhill and Springvale Cemeteries. These funds are used to purchase and maintain the City's two public cemeteries.

The FY 2011-2012 Budget for the Cemetery Fund totals $60,000, which will be used to purchase equipment for cemetery maintenance.

Downtown Special Tax District Fund

The Downtown Special Tax District Fund accounts for funds received from the Downtown Special Tax District. This district was established in 1978 to fund special projects in the downtown area. The current special tax rate is $0.20 per $100 valuation. However, due to property value re-evaluation the special tax rate will be adjusted down to the revenue neutral rate of $0.18 per $100 valuation.

The FY 2011-2012 Budget for the Downtown Special Tax District Fund totals $55,200 or 3.00% more than the amended FY 2010-2011 Budget of $53,730 as of May 25, 2011.

Fire Department Special Fund

The Fire Department Special Fund accounts for funds received by the Clinton Fire Department through donations and for the protection of state owned facilities. These funds are utilized to fund the local Firemen's Relief Fund and to assist in the purchase of equipment and supplies not funded in the General Fund Budget.

The FY 2011–2012 Budget for the Fire Department Special Fund totals $4,000 or $500 less than the amended FY 2010-2011 of $4,500 as of May 25, 2011.

DEPARTMENTAL EXPENDITURES

For specific departmental expenditure information please see the Departmental Information or Line Item Budget sections of the budget document.

SERVICE REDUCTION/CONSOLIDATIONS/EFFICIENCIES

Position(s) Additions or Elimination – We are proposing to eliminate the Office Assistant position within the Fire Department and replace this position with a full-time Training Officer. This change will allow us to hire an individual to track the increasing number of training requirements for the Fire Department and provide an additional firefighter during the daytime hours.

PERSONNEL HIGHLIGHTS

Employer Retirement Contribution -The North Carolina Local Government Retirement System has notified local governments that the Annual Contribution Rate (ACR) must increase by 0.53% in order for the System to recover the losses sustained during the recession and remain healthy. With this change the employer contribution will be 6.98% for regular employees and 7.04% for law enforcement officers. Local government employees currently contribute 6.00% of their salary to System. This increase is included in the FY 2011-2012 Budget at a cost of approximately $24,000.

401(k) Contribution Suspension – In order to fund the 2.08% (1.55% in 2010 and .53% in 2011) retirement system ACR increase, in 2010 the City suspended the City's 401(k) contribution. The City had been contributing 2.25% of each employee's salary into a 401(k) account. However, sworn law enforcement 401(k) contributions will be maintained at its current 5% rate as required by the North Carolina General Statutes.

Reclassification of the Water Production Supervisor Position – We are recommending the changing of the pay classification of the Water Production Supervisor from salary grade 17 to salary grade 21. As part of this reclassification the duties and responsibilities of the Water Production Supervisor will be increased to include the coordination of an annual meter testing program for all bulk and commercial meters and supervision responsibilities for on duty meter readers. In addition, he would assume responsibility for managing and maintaining the inventory of required back flow equipment on commercial utility accounts. The classification change would change the status of the position from non-exempt to exempt status, which would eliminate overtime pay. The current non-exempt status requires overtime pay which has annually averaged more than the proposed exempt pay scale.

Pay and Classification Study – In the FY 2011-2012 Budget, we are proposing to fund an update to our pay and classification plan. The pay and classification plan will ensure the salaries for positions within the Police and Fire Departments are at market rates. These market rates are based on similar jobs within our community and region. The total cost to implement this program is $58,700 in the General Fund.

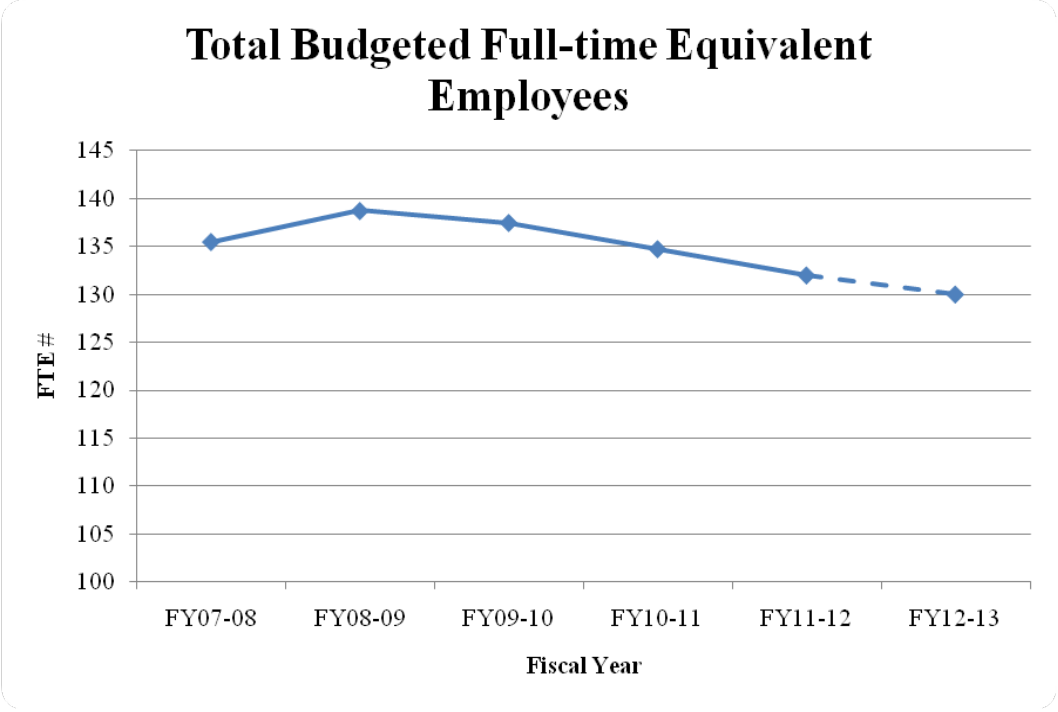
Hiring Freeze – We are proposing a two month hiring freeze on any full-time position that is vacated during FY 2011-2012. This two month freeze will allow us to evaluate the need for the position and determine if it should be filled or eliminated.

Employee Salary and Benefits – We are not proposing any merit or COLA increases for FY 2011-2012. Employee health insurance is budgeted with a 0% increase for FY 2011-2012.

Workers Compensation Insurance – Through the hard work of the Employee Safety Committee and our employees the City's workers compensation insurance cost was reduced by twenty-five (25%) percent or approximately $50,000.

Retiree Medical Insurance – Retiree medical insurance benefits were eliminated for any employee who was hired after July 1, 2010. Any employee hired prior to this date and has twenty years of service upon retirement will be 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 unfunded retiree medical insurance liability as specified in GASB Statements 43 and 45. $75,000 has been allocated in FY 2011-2012 to cover the cost of Retiree Medical Insurance.

Additional Positions – The following positions were requested, but are not recommended for funding in the FY 2011-12 Budget: Building Maintenance Worker and Wastewater Treatment Plant Operator.



CAPITAL OUTLAY HIGHLIGHTS

Vehicles and Equipment - The following vehicles and equipment will be purchased to replace aging vehicles and equipment within our fleet or improve the efficiency of our operations:

- 2 Chevrolet Police Vehicles (Police)
- 1 Leaf Vacuum Truck (Street Department)
- 2 Pick Up Trucks (Cemetery and Water Production)
- Small Skid Steer Tractor (Water and Sewer Line Maintenance)
- 1 Sedan (Fleet)

Vehicle purchases have been heavily scrutinized to ensure we are purchasing the appropriate vehicles for each department. The vehicles incorporated in this year's budget are designed to improve efficiency of our workforce and gradually reduce operating cost.

311 Service Management System – The FY 2011-2012 Budget includes $35,000 for the implementation of a geographical information based service management system. This system will allow departments to geographically mark needed repairs, track personnel movements and distribute real-time work assignments through personal data devices and cell phones.

Street Resurfacing – We are recommending the funding of a full street resurfacing program for FY 2011-2012. $225,000 has been allocated for this program.

Newkirk Park Improvements – We have allocated over $25,000 for the construction of a new walking trail at Newkirk Park. This project is a top priority of the Newkirk Park Improvement Committee.

Royal Lane Restrooms - The City Council has previously approved the design and bidding of a new commercial grade bathroom facility for Royal Lane Park. The bathroom facility is needed to serve regional baseball and softball tournaments that bring large numbers of visitors to our community. Design for this project is also most complete and will be bid in June 2011. Although not funded in this budget, this project will be funded utilizing fund balance proceeds during FY 2011-2012.

Water Tank Maintenance – The City is continuing our tank maintenance program for FY 2011-2012. This program allows us to schedule regular inspections and maintenance of our water tanks.

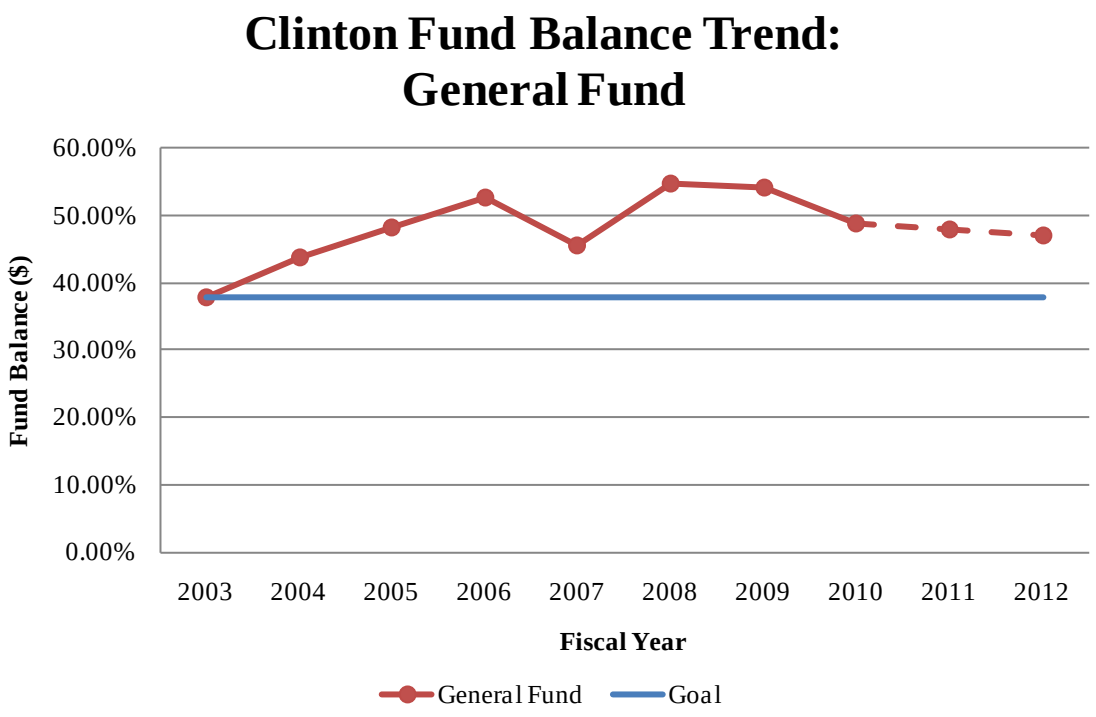
Capital Improvement Program – The FY 2011-2012 Budget incorporates a formalized Capital Improvement Program (CIP). The CIP provides a projection of our capital needs over the next five (5) years. This program will allow us to match our capital needs with our projected revenues. The CIP is reviewed on an annual basis to make sure the plan is consistent with City Council priorities.

The FY 2011-2012 expenditures are more fully described in the line item budget sections of the budget document.

As required by the North Carolina General Statutes the expenditures for FY 2011-2012 are equal to the projected revenues. For specific information regarding departmental operations, please feel free to contact the department head responsible for that department.

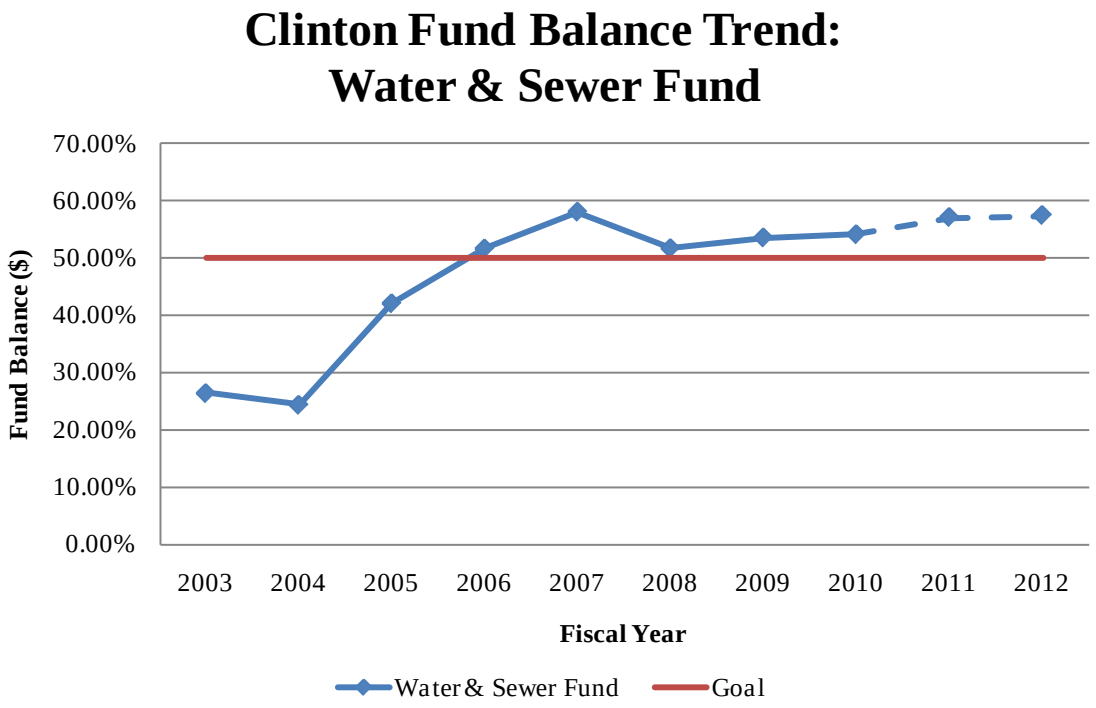
Fund Balance

The North Carolina Local Government Commission recommends that local governments maintain a minimum undesignated fund balance of no less than eight percent (8%) of expenditures. The City of Clinton has adopted a formal fund balance policy establishing a goal of maintaining a fund balance of at least thirty-eight percent (38%) of expenditures. Any funds in excess of the 38% may be designated for capital purchases. The City of Clinton's estimated undesignated fund balance on June 30, 2011 is $3,900,440 or 48% of expenditures.



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 shall maintain. However, the City of Clinton has adopted a formal retained earnings policy establishing a goal of maintaining a minimum reserve of at least 50% of expenditures within the Water and Sewer Fund. Any funds in excess of the 50% may be designated for capital purchases. The City of Clinton's estimated retained earnings on June 30, 2011 is $2,520,987 or 57% of expenditures.



LONG-TERM FINANCIAL FORECAST

The long-term financial picture for the City of Clinton is somewhat uncertain. We have several large industrial buildings sitting vacant. However, we are seeing an increase in commercial growth and expect this activity to continue for the next sixty months as NC 24 is improved between Clinton and the Fayetteville Metropolitan Area. In the past we have expanded the city through a proactive annexation program. However, with pending legislative changes, annexation will become much more difficult and will require us to formulate a five year growth plan to identify potential areas that meet the statutory requirements and are suitable for revenue base expansion. Due to current economic conditions, I am not proposing to reduce the tax increase to revenue neutral for FY 2011-12. The proposed tax rate is at a **historical low** and will assist us as we put a greater emphasis on economic development activities that will allow us to fill our vacant industrial and commercial structures over the next ten years. In addition, we will explore water and sewer revenue base extension opportunities through the implementation of our long range hydraulic modeling program and water plant expansion projects. The City of Clinton staff is continuing to work with Sampson County Economic Development Commission and property owners to develop potential industrial and commercial sites to diversify our expanding tax base. Our desire is to take advantage of our local business, industry and workforce to generate growth opportunities.

The 2011 calendar year is a revaluation year for Sampson County. The County has recently updated property values for all real property within the county. This process occurs every eight years and has had a direct affect on the City of Clinton's FY 2011-2012 Budget. Historically, property values have risen approximately 30% over this eight year period. However, under the restraints of the current economy and real estate market, the property values have only grown between fifteen and twenty

percent. As we developed the FY 2011-2012 Budget serious consideration was given to revenue and expenditure trends through the use of historical data and multi-year financial plans, such as our five year Capital Improvement Program and Fund Balance Policies. It is the standing policy of the City that our fund balance, if greater than 38%, shall be used for capital purchases and not general operating expenditures. Based on this policy, we worked hard to establish sustainable expenditure levels that will ensure the long-term health of the City.

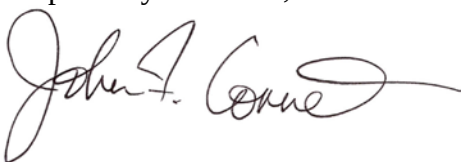
In planning for the future, we must be vigilant in understanding how operating costs directly affect the long-term health of the City of Clinton. Most of these operating costs come in the form of personnel and while it is important that we have adequate personnel who are properly trained to meet service demands and emergency situations, we must consider the long term costs of full-time staff. It will be my goal to limit the growth and/ or reduce our total workforce over the next five years. This will require a greater level of personnel management by our supervisors and Human Resources Division.

In summary, this proposed budget is balanced in accordance with state statues and attempts to address the priorities, which have been set by the City Council for FY 2011 -2012. The budget is fiscally sound, and although it does not fund all the requests made by departments or external groups, it does address the top priority needs of the city and is set at a level to maintain a high level of service for Clinton citizens.

My appreciation is expressed to the staff members who helped in preparing this budget.

I recommend this proposed budget for FY 2011-2012 to the City Council.

Respectfully submitted,



John F. Connet
City Manager

FISCAL YEAR 2011-2012 BUDGET ORDINANCE
City of Clinton, NC

2011.06.01

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, 2011 and ending June 30, 2012:

Section 1. General Fund

Anticipated Revenues:

Prior Years Taxes	$	27,000
Current Years Taxes		2,514,000
Fire Tax Collections		350,000
Vehicle Taxes		230,000
City School Police Officers		94,000
HUD Officer(s)		45,000
Federal Drug Forfeiture		100
State Substance Abuse Tax		100
Community College Police Officer		45,000
FEMA Revenue		0
Insurance Revenue		10,000
Payment in Lieu of Taxes		18,000
Tax Discounts		0
Collection Fee		-61,780
Lot Cleaning Cemetery		10,000
Tax Penalties & Interest		15,000
Auto License		30,000
Privilege License		95,000
Adm. Fee for Itinerant Merchants		250
Precious Metal Fees		250
Hold Harmless Funds		20,000
CATV Franchise Fees		50,000
Interest Earned		25,000
Miscellaneous Revenue		16,000
Rent/Steel Technology		104,500
Rent/Diversified Recycling		0
Ferrell St. Payment		0
Franchise Tax		815,000
Beer & Wine Tax		38,000
Powell Bill		246,000
Local Govt. 1% Sales Tax (39)		451,000

Local Govt. ½% Sales Tax (40)	398,000
Local Govt. ½% Sales Tax (42)	238,000
Local Govt. ½% Sales Tax (44)	425,000
ABC Revenues	110,000
ABC Revenue – Police	5,000
NC Dept. of Health	100
Taxi Permits/Finger Prints	500
Court Fees	3,500
Parking Violations	750
Sampson Co. Contribution	150,000
Animal Ordinance Violation	0
State Bldg Fire Protection	7,834
Firemen's Relief Tax	14,000
Fire & Life Safety	500
False Alarm	10,000
Rescue Tech Revenue/County	12,000
SREC Grant	0
Sign/Zoning Cemetery Permits	5,000
Cemetery Markers	5,000
Tipping Fees for Dumpsters	708,000
Garbage Collections	518,500
Solid Waste Disposal Tax	5,000
Recreation Donations	2,000
Rental Fees	11,000
Rental Staff Fees	4,000
Region "M"	4,000
Recreation Miscellaneous	2,000
Pool Admissions	10,000
Concession Fees	500
Sponsorship Fees	10,000
Sports Registration Fees	37,000
Day Camp	0
Take Me Fishing Grant	0
Refund on Gas Sales Tax	3,000
Over/Short Adjustment	0
Sales of Service & Materials	2,000
Sale of Recyclables	27,576
Sale of Fixed Assets	0
NCDOT ROW	15,300
Relay for Life	0
United Way Funds	0
Transfer from Water & Sewer Fund	300,000
Transfer from Cemetery	60,000
Loan Proceeds	0
Proctor Silex Revenue	0
Safety Grant	0

Transfer from AAC	0
Transfer from Jail Site	0
Fund Balance Appropriated	0
Total General Fund Revenues	**$8,292,480**

Anticipated Expenditures:

Governing Body	$ 135,526
Administration	347,460
Elections	5,000
Finance	345,068
Planning & Zoning	299,715
Police	2,146,800
Fire	1,068,950
Street	1,129,976
Garage & Shop	202,284
Sanitation	788,824
Recreation	956,250
Cemetery & Grounds	319,640
Non-Departmental	546,987
Total Expenditures	**$8,292,480**

Section 2. Water and Sewer Fund

Anticipated Revenues:

Insurance	$ 7,481
NCRC Grant	0
Interest Earned	20,000
Miscellaneous Revenue	3,000
Return Check Charge	3,000
From Sales Tax	2,000
Water Tank Rent	25,000
Bulk Water/County	230,300
Pre-Treatment	5,000
Sewer Surcharge	200,000
Water & Sewer Charges	3,680,000
Cash Adjustment	0
Water & Sewer Tap Fees	25,000
Fire Line Fees	23,000
Service Fees	35,000
Capacity Fees—WWTP	128,500
Sale of Service & Materials	500
Sale of Surplus Property	0

Fund Balance Appropriated	0
Total Water & Sewer Fund Revenues	**$4,387,781**

Anticipated Expenditures:

Non Departmental	$ 1,630,983
Line Maintenance & Meters	789,539
Wastewater Treatment	1,368,841
Water Production	598,418
Total Water & Sewer Fund Expenditures	**$4,387,781**

Section 3. CD—Revolving Loan

Anticipated Revenues:

Revolving Loan Payments	$ 3,000
Interest Earned	300
Total CD-Revolving Loan Revenues	**$3,300**

Anticipated Expenditures:

Legal Service	$ 2,000
Miscellaneous	1,300
Total CD – Revolving Loan Expenditures	**$3,300**

Section 4. Cemetery

Anticipated Revenues:

From Savings	$ 60,000
Total Cemetery Revenues	**$60,000**

Anticipated Expenditures

Transfer to General Fund—Cemetery Operations	$ 60,000
Total Cemetery Expenditures	**$60,000**

Section 5. Downtown Special Tax District

Anticipated Revenues:

Current Year Taxes	$ 49,000
Prior Years Taxes	150
Penalty & Interest	100
Vehicle Taxes	1,800
Collection Fee	-1,100
Craft Street Fees	2,000
Off Street Parking	2,500
Interest Earned	500
Miscellaneous	250
Fund Balance	0
Total Downtown Spec District Revenues	**$55,200**

Anticipated Expenditures:

Utilities	$ 1,805
Craft Fair	8,000
Advertising	3,000
Supplies & Materials	1,000
Contract Services	3,000
Miscellaneous	1,500
Downtown Incentive Program	600
Projects	15,000
Capital Outlay	0
Contingency	5,000
Special Events	5,500
Court Square Revital Payment	10,795
College Street Parking Lot	0
Total Downtown Spec District Expenditures	**$55,200**

Section 6. Fire Department Special Fund

Anticipated Revenues:

Miscellaneous Revenue	$ 500
Special Fees	3,500
Total Fire Department/Special Revenues	**$4,000**

Anticipated Expenditures:

Department Supplies	$ 3,500
Miscellaneous	500
Total Fire Department Special Expenditures	**$4,000**

Section 7. Storm Drainage Capital Fund

Anticipated Revenues:

Transfer from General Fund	$ 0
Total Storm Drainage Capital Revenues	**$ 0**

Anticipated Expenditures

Storm Drainage	$ 0
Total Storm Drainage Capital Expenditures	**$ 0**

Section 8. Fee Schedule

There is hereby established for Fiscal Year 2011-2012 various fees, charges, rates, as contained in Clinton Fee Schedule.

Section 9. City Wide Tax Rate Established.

There is hereby levied, for fiscal year 2011-2012, an Ad Valorem tax rate of forty cents ($.40) per one hundred dollars ($100) assessed valuation of property listed as of January 1, 2011 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 a decreased rate as compared to the current FY2010-2011. This rate will provide approximately $2,724,000 in property tax revenues based on an expected collection rate of 97.5%. The Ad Valorem tax base is estimated to be $638,130,475. 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 10. Special Downtown Tax District Rate Established.

There is hereby levied, for fiscal year 2011-2012, 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, 2011 located within the Special Downtown Tax District for the raising of revenue for said Special District. This special tax rate is a decreased rate as compared to this current FY2010-2011. This rate of tax is based on an estimated total re-evaluation of property for the purpose of taxation of $27,400,000 and an estimated collection rate of 97.5%.

Section 11. 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 12. Special Authorization.

1. The budget officer shall be authorized to reallocate department appropriations among the various objects of expenditure as 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 he deems appropriate after consultation with appropriate supervisors subject to the limitations set forth in the personnel policy of the city and appropriations.

Section 13. Utilization of Budget Ordinance.

1. This ordinance shall be the basis of the financial plan for the Clinton municipal government during the FY2011-2012. The budget officer shall administer the budget and 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 14. 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.

Adopted this the 21st day of June, 2011.

CITY OF CLINTON CORPORATE SEAL NORTH CAROLINA INCORPORATED 1852

Lew Starling, Mayor

ATTEST:

Elaine F. Hunt, MMC, City Clerk

Mission Statement

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

City Council Goals

Beautiful and Clean City

- Develop a systematic code enforcement program that strives to eliminate nuisance properties and structures.
- Create public education and outreach programs to inform citizens of property owner responsibilities and to educate and encourage clean streets and neighborhoods.
- Maintain City owned properties at an adequate level to ensure efficient use and clean and neat appearance.
- Create citywide beautification program that enhances the overall appearance of the City.

Clean and Safe Neighborhoods

- Provide opportunities for high-risk youth to maximize their skills and abilities and help them realize their potential.
- Explore community outreach and partnerships to ensure safe neighborhoods.
- Utilize Police and Fire staff and resources in the most efficient manner to serve the needs of the community.
- Continue to work with regional, state, and federal agencies to maximize our efforts to fight crime.

Sound Infrastructure

- Create multi-modal network to reduce traffic and pollution by promoting alternate forms of transportation.
- Provide high quality water and wastewater services while protecting natural resources through a comprehensive water and wastewater plan.
- Create master roadway and street plan to maintain safe roads and streets, improve connectivity, and reduce traffic.
- Utilize Public Works staff and resources in the most efficient manner to serve the needs of the community.

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 Guide* will briefly explore the purpose of a budget and the process leading to its adoption. The guide also will describe the sections contained within the budget document while explaining how to read charts and graphs and interpret numbers.

What is a Budget?

In the simplest terms, a budget is a plan for the coordination of resources and expenditures. Developing a budget is often a complex process of balancing various interests and demands for services with available resources. The complex process has shaped various types of budgeting, of which four primary budget types have evolved: 1) line-item budgeting, 2) performance budgeting, 3) zero-based budgeting, and 4) target-based budgeting. The City of Clinton's budget primarily resembles the basic line item budget, but the City began implementing a performance measure system in FY10-11 to move toward a performance budget. Because it takes several years for performance measures to produce reliable trends, the City used a hybrid zero-based and target-based system for FY11-12. In doing so, each department was required to evaluate each line item as if it were a new item rather than incrementally adjusting it from the previous year. Additionally, departments were to submit budget requests representing a three percent decrease, no change, and a two percent increase versus the current year budget. The three levels for the budget requests resemble zero-based budgeting but it is a hybrid with target-based budgeting due to the inclusion of the set percentages.

Line Item Budgeting

Line item budgeting is the format associated most commonly with budgets. This type of budgeting focuses on the input of resources as they relate to the production of services. The budget format depicts department expenditures as a list of items that will be purchased using allocated resources. While line item budgets effectively control expenditures, they do not provide any information regarding the efficiency or effectiveness of those expenditures.

Performance Budgeting

Performance budgeting seeks to connect expenditures with workload, efficiency, and effectiveness indicators through performance goals and objectives. The results of the performance indicators aid management in deciding what programs require more or less resources. While performance budgets focus on efficiency and effectiveness, they do not address the basic question of the necessity of a program or service.

Zero-based Budgeting

Zero-based budgeting requires departments to submit several budget requests representing various service levels based on varying spending levels. The requests typically represent a reduced level of service, the status quo, and an increased level of services. This method of budgeting is difficult because many departments insist they are already at the base or minimal level of service and reductions are not feasible.

Target-based Budgeting

Target-based budgeting focuses on a maximum, or target, budget level allocated to each department. The target figure is calculated based on revenue and expenditure trends and consider changes in priorities. Any desired spending beyond the target must be evaluated and approved. Like line item budgeting, target-based budget controls expenditures and like performance budgeting, it does not clearly address the basic question of the necessity of a program or service.

Although the budget is most thought of as just numbers, the budget and the budget document represent a management tool, functioning as a policy guide, a financial plan, an operations guide, and a communications tool.

Budget as a Policy Guide

The budget functions as a policy guide by indicating the City's priorities. The budget is connected to a mission statement and goals, and the amount of resources allocated to a specific department, program, or service indicates what is considered important by city officials and in turn the citizens. The budget document includes the City's financial policies to provide citizens with information on the policies that guide use of public funds.

Budget as a Financial Plan

The most basic element of the budget, displaying the balance between revenues and expenditures, acts as a financial plan. It outlines what revenues are expected and how the City intends to use those resources. Examining revenue and expenditure trends from past budgets, helps form a financial plan for future budgets, which ensures the City is accurate in projections to help maintain strong fiscal standing.

Budget as an Operations Guide

As an operations guide, the budget outlines the estimated amount of work to be done and services to be provided and the cost associated with doing so. The budget indicates which departments are responsible for particular programs and services. It provides the departments with the amount of resources they have to perform their responsibilities. Performance measures included in the budget indicate whether the department is effectively operating with the resources allocated to it.

Budget as a Communications Tool

As a communication tool, the budget serves to hold the City accountable. The budget provides the public with information regarding how their tax money is being spent. Citizens can see whether elected officials are setting priorities based on their demands by reviewing the amount of resources being allocated to specific programs and services. Citizens also can see if their tax money is being used efficiently and effectively by reviewing department performance measures.

The Budget Document

The City of Clinton's FY11-12 Budget consists of eight major sections: Budget Message & Ordinance, Budget Information, 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 FY11-12 Budget Ordinance, which is the statute legally adopted by the Council to set the spending limits for the FY11-12 budget period (July 1, 2011 to June 30, 2012).

Budget Information

This section provides general information about budgeting, a reader's guide to help interpret the budget, and information about financial policies and management systems that guide the budget process.

Financial Summaries

The Financial Summaries provide a summary of revenues, expenditures, fund balance, debt obligation, and personnel information. 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 a planning, recreation, public safety, and street maintenance.

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.

Other Funds. The City's other funds include a Community Development Fund, a Downtown Tax District Fund, a Cemetery Fund, a Fire Department Special Fund, and a Capital Storm Drainage 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 general information about the City of Clinton, the Pay and Classification Schedule, the FY11-12 Fee Schedule, 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. In these sections, the departments detail the major accomplishments for the preceding fiscal year as well as projects and initiatives for the upcoming year. 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. The departmental presentations include summaries of all expenditures and revenues associated with each department's activities and a table with individual line items for more detailed information. The "Budget Highlights" area explains any significant changes between last year's budget and the upcoming fiscal year budget. Department sections also include goals and objectives related to the mission statement. The goals and objectives represent the department or division's performance measures.

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 08-09 Actual	FY 09-10 Budget	FY 09-10 Estimate	FY 10-11 Budget	Percent Change
Personnel	$1,408,355	$1,439,085	$1,400,216	$1,406,151	-2.29%
Benefits	$279,820	$289,780	$273,887	$299,511	3.36%
Operating	$326,443	$398,700	$383,527	$411,350	3.17%
Capital	$146,197	$86,300	$96,462	$75,000	-13.09%
Total	**$2,160,815**	**$2,213,865**	**$2,154,092**	**$2,192,012**	**-0.99%**

Change between current year & proposed budgets

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.

Expenditures by Type

Type	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Estimate	FY 10-11 Budget	Percent Change
Personnel	$1,408,355	$1,439,085	$1,400,216	$1,406,151	-2.29%
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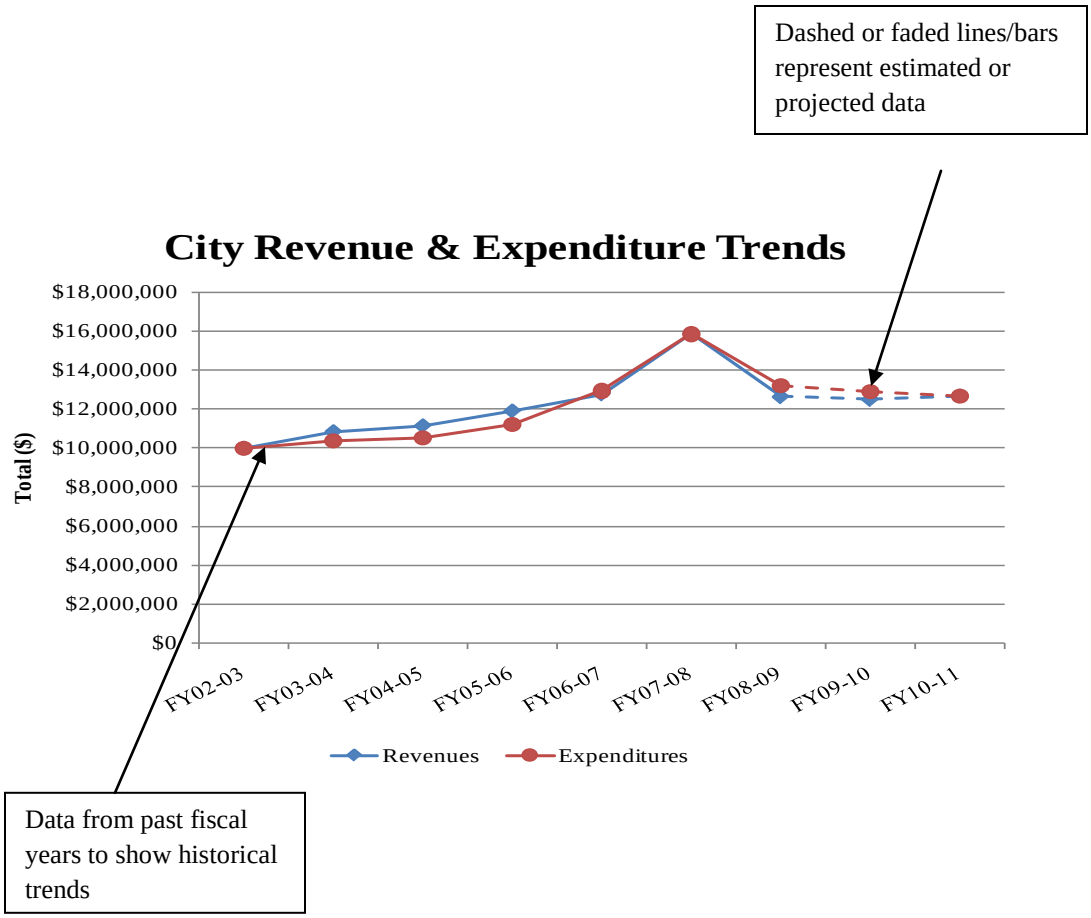
Total	**$2,160,815**	**$2,213,865**	**$2,154,092**	**$2,192,012**	**-0.99%**

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

Fund Revenue & Expenditure Trend Charts



Performance Measures

The City of Clinton is moving toward a performance-based management process. As part of this process, City departments worked diligently last year to revise mission statements and develop goals and objectives in line with City Council priorities. 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.

Departments did not officially begin collecting data until FY10-11. Some data, however, was already available and is included in the budget document to show readers what to expect in future budget documents. 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. In addition, performance data presented in the table for FY10-11 are estimates. The goal for the upcoming year provides the reader a clear picture of the trend involved with the particular measure. The target number represents the ultimate goal for the department. In some cases, it will be different from the upcoming year goal as departments work toward the target. 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

Specific performance measure related to goal

Historical data

The department's expected level of performance for current year

Objective	FY07-08 Actual	FY08-09 Actual	FY09-10 Estimate	FY10-11 Goal	Target
Average number of days lost per work related injury claim	2	16	2	<14	<14
Average number of restricted work days per work related injury claim	19	13	15	<10	<10
% of city employees participating in annual health screenings	n/a	n/a	45%	65%	75%
% of city employees satisfied with their job	n/a	n/a	n/a	75%	75%

Department's goal for the upcoming fiscal year

Ultimate result the department is seeking to achieve

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.

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.

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.

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.

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 undesignated available fund balance until a minimum goal of thirty percent (38%) is realized. The City will adjust this minimum as appropriate based upon recommendation from the LGC and the current financial outlook. Once the thirty percent (38%) goal is realized, all revenue in excess of expenditures realized at the end of any given fiscal year will be credited 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 undesignated retained earnings until a minimum goal of fifty percent (50%) is realized. The City will adjust this minimum as appropriate based upon recommendation from the LGC and the current financial outlook. Once the fifty percent (50%) goal is realized, all revenue in excess of expenditures realized at the end of any given fiscal year will be credited to the capital reserves.

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 thirty percent (38%) and fifty (50%) goals.

Investment Policy

Investment earnings are the interest collected on the City's idle cash. The criteria for selecting an investment will include safety, liquidity, and yield. The City only invests idle cash in accordance with N.C.G.S. 159-30, which is part of the Local Government Budget and Fiscal Control Act. Typical investments for the City include CDs and interest bearing accounts.

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.

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.

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 2010 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.

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

- Implement new green waste collection program with new staging area and leaf vacuum truck to reduce necessary man-hours
- 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
- Revise and continue new performance measure program

Long-term goals

- Implement performance management to evaluate true effectiveness of programs and services
- Evaluate the number of people benefiting from specific programs and services and the cost of that program
- Evaluate the costs and return on investment of expanding the city's water production capabilities

Personnel Costs

Personnel costs account for 60 percent of expenditures in the General Fund. 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
- Suspend hiring for each position that becomes vacant for at least two months to evaluate the positions classification and/or necessity

Long-term goals

- Implement new technology to increase efficiency and employee productivity
- Reduce personnel costs by 5 percent over the next 5-7 years

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. Clinton also experienced industrial loss and has 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
- Partner with Sampson County Economic Development Commission to market vacant industrial buildings
- Offer tax incentives to promote industrial growth for new and existing industries

Long-term goals

- Examine existing city limits and evaluate potential areas of future growth outside the city that may be eligible for annexation
- Extend utilities outside corporate limits to areas of high growth

The accounting policies of the City of Clinton conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant accounting policies:

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 and account groups. 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. The account groups are not funds but are a reporting device used to account for certain assets and liabilities of the governmental funds that are not recorded directly in those funds.

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 Fund. The Special Revenue Fund is 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 and the Downtown Tax District 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.

Measurement Focus & Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using 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.

Government-wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide financial statement is reported using the accrual basis of accounting. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Amounts reported as program revenues include charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise fund are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability

is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The City considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered an available resource to finance the operations of the current year. In addition, as of January 1, 1993, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, Sampson County is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts in the County, including the City of Clinton. For motor vehicles registered under the staggered system, property taxes are due the first day of the fourth month after the vehicles are registered. The billed taxes are applicable to the fiscal year in which they become due. Therefore, the City's vehicle taxes for vehicles registered in Sampson County from March 2011 through February 2012 apply to the fiscal year ended June 30, 2012. Uncollected taxes that were billed during this period are shown as a receivable in these financial statements and are offset by deferred revenues.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year-end on behalf of the City are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Grant revenues, which are unearned at year-end, are recorded as unearned revenues. Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

As permitted by generally accepted accounting principles, the City has elected to apply only applicable FASB Statements and Interpretations issued on or before November 30, 1989 that do not contradict GASB pronouncements in its accounting and reporting practices for its proprietary operations.

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 and the Enterprise Funds. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the Capital Project Funds and the Enterprise Capital Projects Funds. The enterprise fund projects are consolidated with their respective operating fund for reporting purposes. All budgets are prepared using the

modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the object level for the multi-year funds. The City Manager is authorized by the Council to transfer appropriations within a fund.

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 2011-2012 Preparation
Budget Calendar

Wednesday, December 1, 2010	Departments begin meeting internally to develop CIP project requests
Monday, January 10, 2011	Departments submit CIP project requests to Finance & Administration
Monday, January 10 – 18, 2011	City Manager & Assistant Manager-Finance Director review CIP project requests
Tuesday, January 18 – 24, 2011	Department Heads meet with City Manager & Assistant Manager-Finance Director to discuss CIP project requests
Monday, February 7, 2011	City Manager & Assistant Manager-Finance Director rank CIP project requests & establish a priority list
Monday, February 7 – 15, 2011	CIP project impact & financial analysis is completed to prepare for operating budget
Tuesday, March 1, 2011	Budget packages delivered to departments
Tuesday, March 29, 2011	CIP workshop with City Council
Friday, April 1, 2011	Departments submit budget request
Friday, April 1 – April 30, 2011	City Manager & Assistant Manager-Finance Director review budget requests & prepare recommendations
Thursday, April 14, 2011	Strategic planning, goal & priority setting/confirmation workshop with City Council
Tuesday, May 10, 2011	Budget workshop with City Council
Tuesday, May 17, 2011	Budget workshop with City Council
Friday, May 27, 2011	Submit proposed FY11-12 budget document to City Council holds public hearing regarding proposed budget

Tuesday, June 7, 2011	City Council holds public hearing regarding proposed FY11-12 budget
Tuesday, June 21, 2011	City Council adopts FY2011-2012 Budget
Friday, July 1, 2011	Fiscal Year 2011-2012 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 the 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 Assistant City Manager-Finance Director work to develop revenue and expenditure projections to estimate the CIP effects on the city's operating budget and financial condition. The Assistant City Manager-Finance Director meets with the City Manager to prioritize the projects and determine when and how to finance them within the CIP. In mid-March, 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 Assistant City Manager-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 Assistant City Manager-Finance Director develops revenues 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 Assistant City Manager-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

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.

Budget Amendments

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

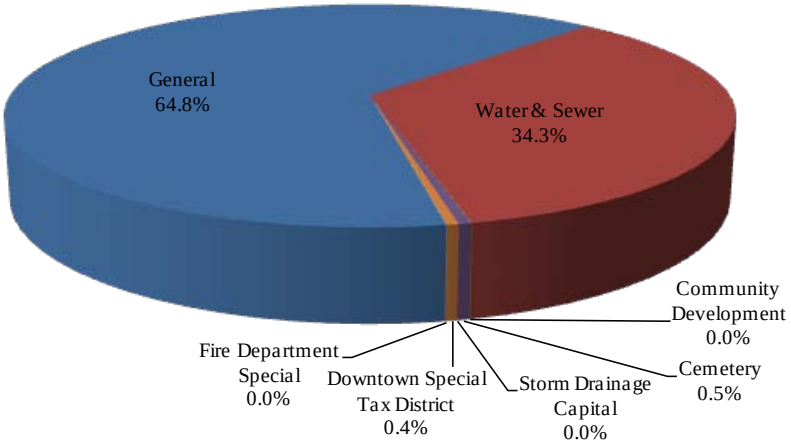
available for citizen review at City Hall or online for the past six (6) years through the NC Department of State Treasurer website.

All funds at fiscal year-end lapse and spending authority ceases, unless specific services or goods are encumbered. Encumbrances are a financial commitment for services, contracts, or goods that have not been delivered by June 30 but for which a requisition has been submitted. Encumbered funds are carried over into the new fiscal year's budget.

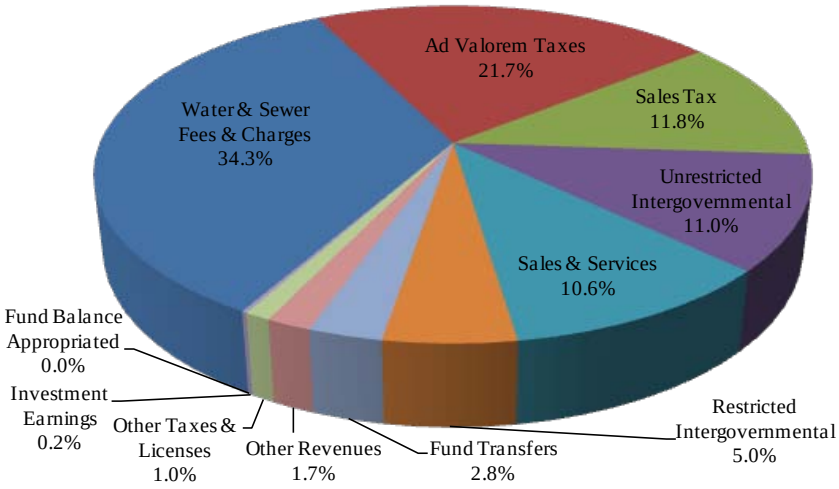
City Revenues

City Revenues by Fund					
Fund	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$8,111,647	$8,492,755	$8,015,889	$8,292,480	-2.36%
Water & Sewer	$4,399,654	$4,496,120	$4,329,668	$4,387,781	-2.41%
Community Development	$4,365	$3,300	$6,200	$3,300	0.00%
Cemetery	$36,761	$25,000	$46,750	$60,000	140.00%
Storm Drainage Capital	$25,000	$76,620	$25,000	$0	-100.00%
Downtown Special Tax District	$57,053	$53,730	$56,316	$55,200	2.74%
Fire Department Special	$167	$4,500	$2,654	$4,000	-11.11%
Total	**$12,634,647**	**$13,152,025**	**$12,482,477**	**$12,802,761**	**-2.66%**

City Revenues by Fund FY11-12



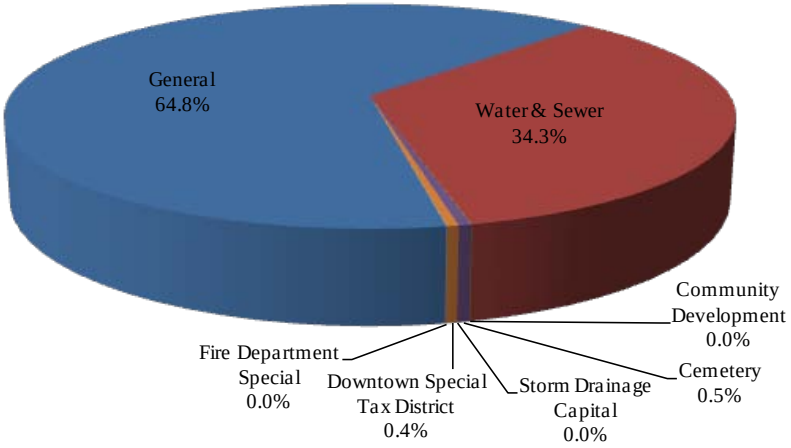
City Revenues by Source FY11-12



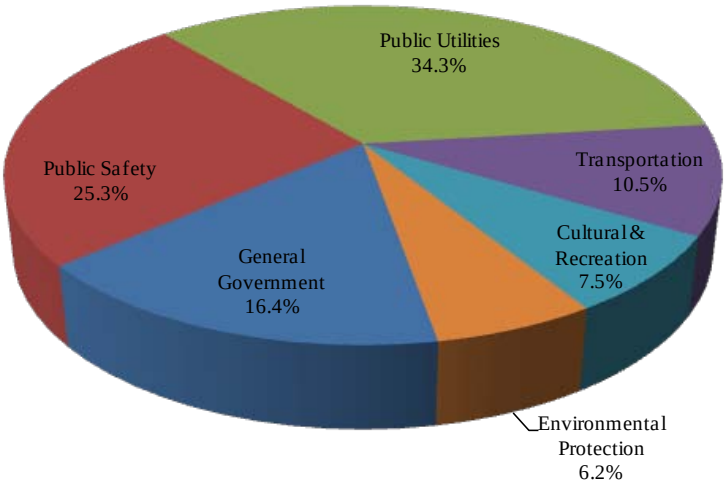
City Expenditures

City Expenditures by Fund					
Fund	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$8,383,590	$8,492,755	$8,091,483	$8,292,480	-2.36%
Water & Sewer	$4,029,358	$4,496,120	$4,414,691	$4,387,781	-2.41%
Community Development	$0	$3,300	$0	$3,300	0.00%
Cemetery	$25,000	$25,000	$25,000	$60,000	140.00%
Storm Drainage Capital	$68,331	$76,620	$82,600	$0	-100.00%
Downtown Special Tax District	$42,334	$53,730	$46,260	$55,200	2.74%
Fire Department Special	$4,707	$4,500	$3,700	$4,000	-11.11%
Total	**$12,553,320**	**$13,152,025**	**$12,663,734**	**$12,802,761**	**-2.66%**

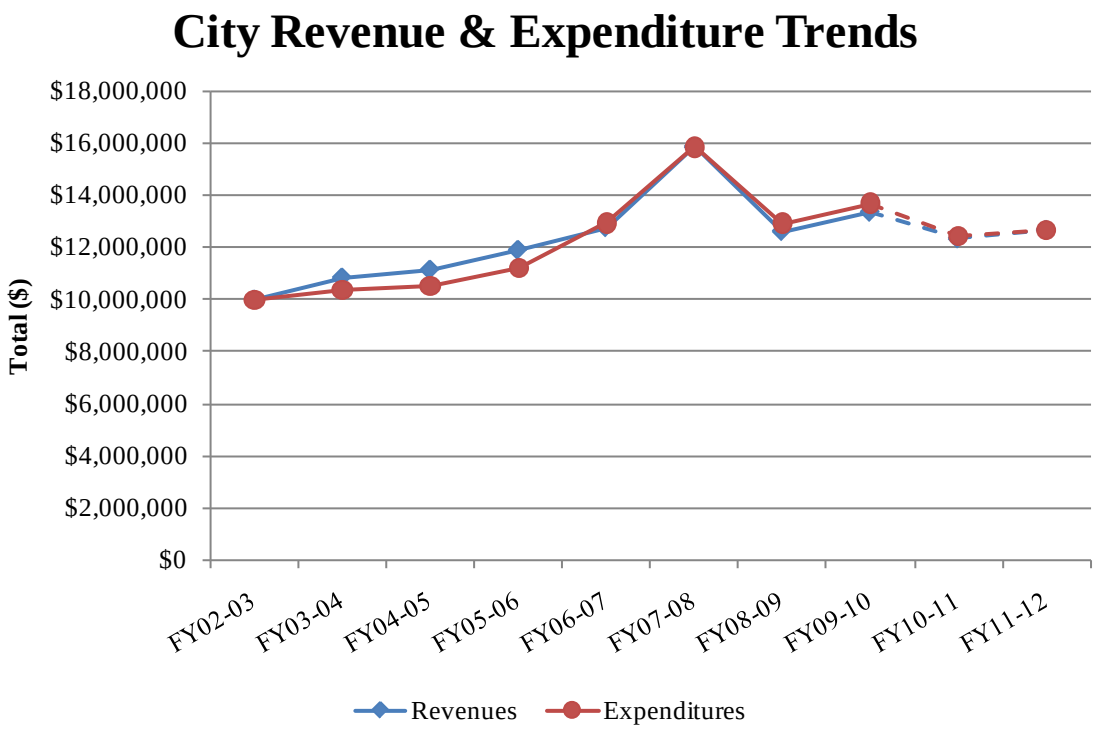
City Expenditures by Fund FY11-12

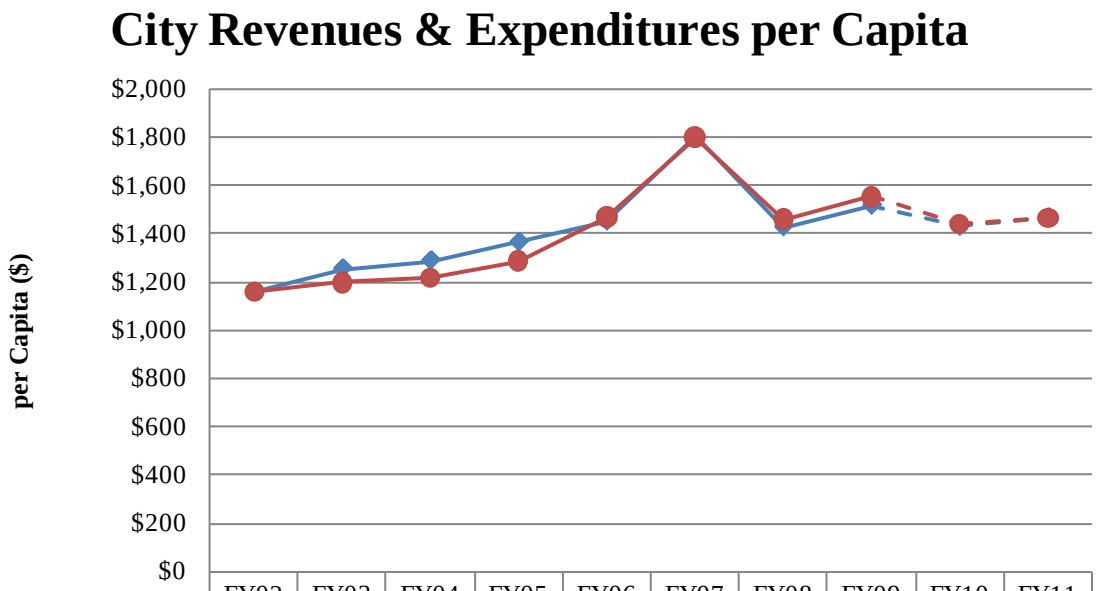


City Expenditures by Function FY11-12



Revenues vs. Expenditures

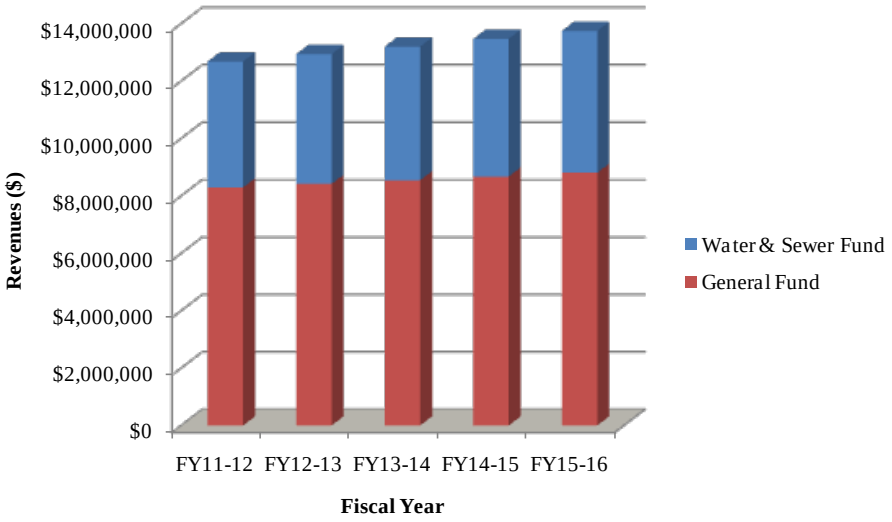




	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Revenues	$1,159	$1,254	$1,288	$1,365	$1,451	$1,801	$1,428	$1,517	$1,429	$1,467
Expenditures	$1,158	$1,198	$1,218	$1,287	$1,470	$1,800	$1,462	$1,554	$1,441	$1,467

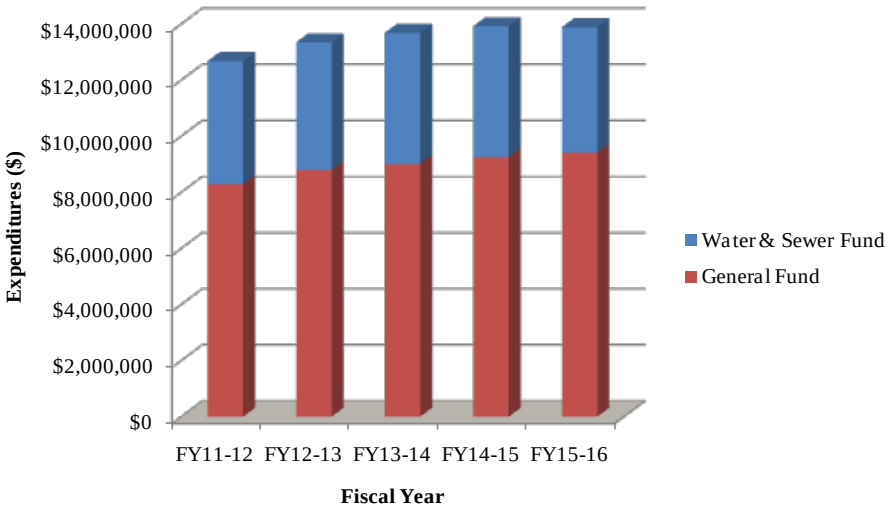
Forecasted Revenues	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
General Fund	$8,292,480	$8,417,261	$8,544,299	$8,673,637	$8,805,321
Water & Sewer Fund	$4,387,781	$4,519,414	$4,654,997	$4,794,647	$4,938,486
Total	**$12,680,261**	**$12,936,675**	**$13,199,296**	**$13,468,284**	**$13,743,807**

Forecasted City Revenues

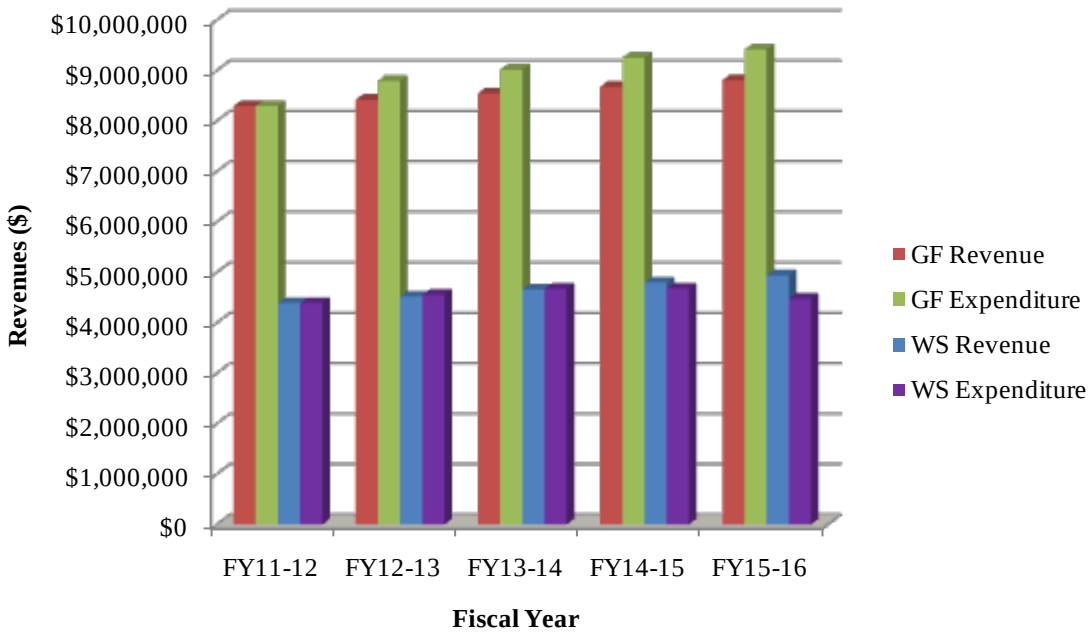


Forecasted Expenditures	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
General Fund	$8,292,480	$8,796,265	$9,014,576	$9,251,304	$9,414,141
Water & Sewer Fund	$4,387,781	$4,551,889	$4,671,581	$4,674,183	$4,472,100
Total	**$12,680,261**	**$13,348,154**	**$13,686,158**	**$13,925,487**	**$13,886,241**

Forecasted City Expenditures



Forecasted City Revenues vs. Expenditures



Ad Valorem Taxes

Ad valorem taxes are based on a $0.40 tax rate per $100 of assessed valuation (estimated at $2,724,220 with a 97.5 percent collection rate.) Sampson County underwent revaluation in January 2011. As a result, initial property values were approximately 21 percent higher than they were at the county's last revaluation in 2003. This percentage is expected to drop to approximately 18 percent after appeals. The revaluation and increase in property values represents a benefit to the city, which had experienced loss in assessed valuation over the past two years primarily due to loss of industry and depreciation of personal property. In accordance with N.C.G.S. 159-11, municipalities are required to publish the revenue-neutral tax rate after revaluation. The calculated revenue-neutral tax rate for Clinton for FY11-12 is $.38. As part of this budget, City Council approved a tax rate of $.40, a $.01 decrease from FY10-11. The nominal tax rate of $.40 over the revenue-neutral rate of $.38 represents approximately $126,000. Ad valorem tax revenues for FY11-12 projections are 7.4 percent higher than FY10-11. This projection is conservative, taking into account continued depreciation of personal property and loss of industry in the down economy.

Local Option Sales Tax

The NCLM expects statewide growth in local sales tax to be between three (3) and four (4) percent. Sampson County, however, experienced one of the highest percent increases (10.3 percent) from 2009 to 2010. This is probably a correction from experiencing one of the worst sales tax revenue declines in North Carolina from FY08-09 to FY09-10. Sales tax revenues for FY10-11, however, are up 8.7 percent over original projections. With that in mind, sales tax revenue estimates for FY11-12 represent an 11.8 percent increase over original FY10-11 projections and a 3.3 percent increase over actual revenues. This percentage is close to estimates provided by NCLM.

State-Collected Local Revenues

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 North Carolina League of Municipalities (NCLM) indicate that revenues from the utility franchise tax will be relatively similar in FY11-12 compared to FY10-11 with a modest .5 percent increase. The City estimates a 1.25 percent increase over the FY10-11 based on final estimates for FY10-11 being approximately 1.25 percent higher than the originally budgeted revenues.

Video programming revenues, generated from sales tax on video programming, direct-to-home satellite service, and telecommunications, continue to decline slightly. For FY11-12, the City estimates $50,000 in CATV revenues, maintaining a level trend from FY08-09 to FY11-12.

The Beer and Wine Tax includes an excise tax on beer and wine that is distributed based on a per capita basis. As part of the FY 09-10 budget, the State reduced the local share of the beer and wine taxes by 2/3. This temporary change resulted in beer and wine tax revenues being slightly down over the FY10-11 projection. Alcohol sales are expected to improve nationwide but at a

slower rate of only one (1) percent in North Carolina. With the modest projected increase, the City is not projecting and increase in beer and wine tax revenues over FY10-11.

Powell Bill Funds

The NCLM reports that the latest State Budget Office estimates of highway revenues should be up approximately .5 percent from 2010. This increase is tempered and possibly negated as fuel cost continues to rise and consumers look for ways to conserve. Additionally, North Carolina has the highest tax on gas in the Southeast. This fact did not go unnoticed in recent elections and the General Assembly has yet to make final decisions regarding the level of the gas tax and its distribution. Seventy-five (75) percent of the Powell Bill distribution is calculated based on municipal populations. The projected per capita allocation for the FY11-12 Powell Bill distribution is approximately $19.70. 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 FY11-12 Powell Bill distribution is between $1,532 per street mile. Both of these values represent slight increases over FY10-11. Using these values, the City estimates its 2011 Powell Bill allocation to be $246,000, a 4 percent increase over the FY10-11 budgeted amount.

Water & Sewer Charges

The City estimates revenues of approximately $4.11 million from water and sewer charges in FY11-12, a 2 percent increase over realized revenues for FY10-11. Although the City is not raising water and sewer rates, the growth is based on a new meter testing program that has already generated noticeable increases in water and sewer revenues in just two months.

Interest on Investments

Low interest rates have resulted in significant decreases in City revenues from investment earnings over the past few years. The estimate for FY11-12 in the General Fund is $25,000, which represents no change from FY10-11. The estimate for the Water and Sewer Fund for FY11-12 is $20,000, which represents a 20 percent decrease from FY10-11. The City had three CDs mature in April and May 2011 that resulted in net earnings of approximately $15,000. Each CD carried an interest rate of 1.0 percent. Proposals to renew these CDs or transfer the funds to CDs at other banks offered lower interest rates than the City experiences with its interest bearing checking at 0.5 percent. 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.

Fund Balances

The City does not plan to appropriate and fund balance from the General Fund nor the Water and Sewer Fund as it adopts the FY11-12 budget. City Council may look to use reserves once the fiscal has begun if opportunities or challenges arise. The City does not use fund balance resources for operating costs and continues to maintain a fund balance near 50 percent, well above City Council’s goal of 38 percent.

Privilege License

Privilege license revenues witnessed a large increase (107 percent) in FY10-11. This was the result of new regulations introduced for internet gaming establishments. Privilege license revenues are expected to continue at these increase levels and the City estimates $95,000 in revenue for FY11-12.

County Contribution

As part of the agreement to provide Sampson County with planning and zoning services, Sampson County provides funds for half the Planning Department budget. There has been little turnover in the past four years and other than small operational cuts, the department's budget has remained relatively the same. The County has contributed $170,000 on average the past few years. Reorganization in the Planning Department and a new director resulted in a budget 8.4 percent below the FY10-11 budget. Consequently, Sampson County's contribution for FY11-12 will be $150,000, a decrease of $20,000 or 11.8 percent.

Sale of Recyclables

New state laws prohibiting plastics and electronics in landfills have generated a large influx of recyclables into the city's drop-off sites. Coupled with cardboard, revenue from the sale of recyclables increased 900 percent from FY09-10 to FY10-11. The City expects to see another increase in recyclable materials in FY11-12 and estimates a revenue increase of 28 percent to $27,500 for the upcoming budget.

Other

All other revenue projections result from historical trend analyses, projections from the NCLM, or institutional knowledge. These revenues include various fees, fines, donations, and other miscellaneous revenues.

Clinton's strong financial condition is the result of conservative fiscal policies coupled with strong budgetary management. Even during the current recession, the City maintains 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 illustrate the city's financial condition:

- service obligation,
- dependency,
- financing obligation,
- solvency, and
- leverage.

Establishing goals for each indicator and comparing them with peer cities further illustrates Clinton's financial strength. The peer group in these analyses includes four (4) 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.

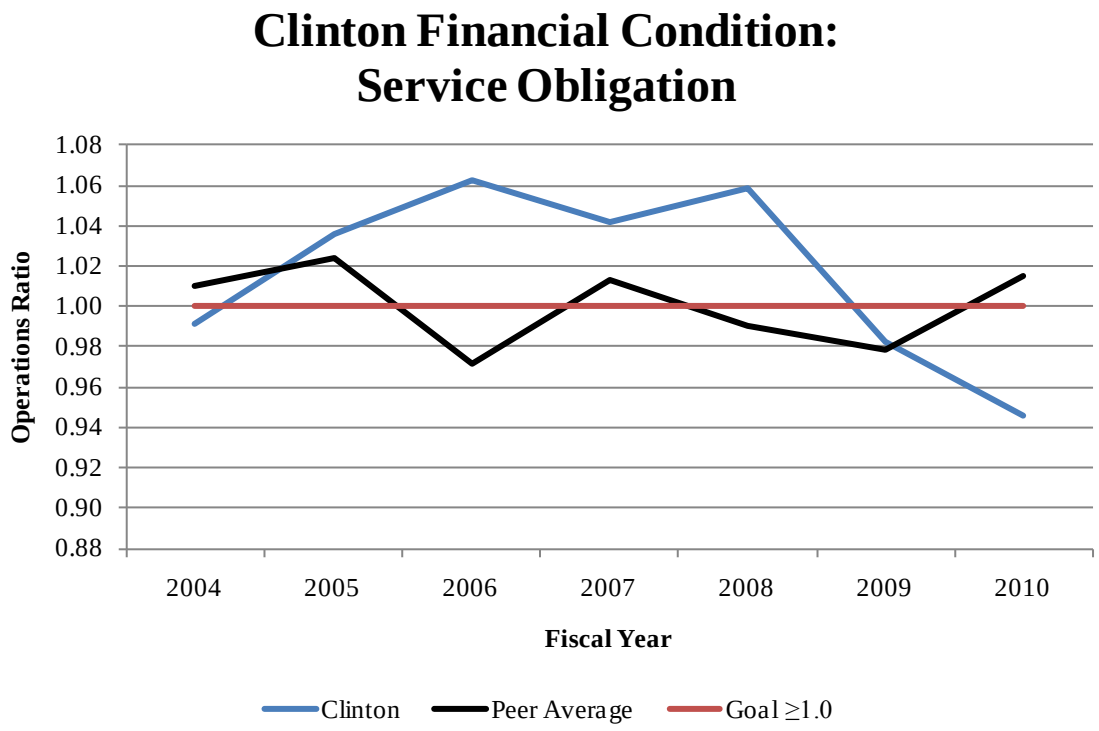
Clinton General Fund Fiscal Indicators

Financial Dimension	2004	2005	2006	2007	2008	2009	2010
Service Obligation	0.99	1.04	1.06	1.04	1.06	0.98	0.95
Dependency	27.99%	21.71%	22.85%	18.34%	25.22%	20.00%	35.40%
Financing Obligation	0.00%	0.00%	0.34%	0.45%	1.85%	1.14%	1.13%
Solvency	47.43%	48.12%	52.74%	45.52%	54.66%	54.09%	48.80%
Leverage	0.014%	0.011%	0.008%	0.005%	0.003%	0.000%	0.000%

Service Obligation

Service obligation is a measure of resource flow. A corresponding indicator is the operations ratio, which is calculated by dividing total revenues by total expenditures within a fund. The ratio indicates whether annual revenues are sufficient to pay for annual operations. A ratio of one (1.0) or higher reflects a balanced budget or possible surplus. To maintain an operations ratio close to one (1.0), the City monitors the economic climate and adjusts its budget accordingly to provide services within its means without using fund balance reserves for operating costs. For the first time since 2004, Clinton's operations ratio dropped below the peer average and the furthest it has been from the goal of 1.0. This is the result of the recession as well as implementation of several capital projects the City was willing to pursue because of a healthy fund balance. With revaluation in 2011 and increasing sales tax revenues, the City expects its operations ratio to return to near 1.0 or higher in 2011.

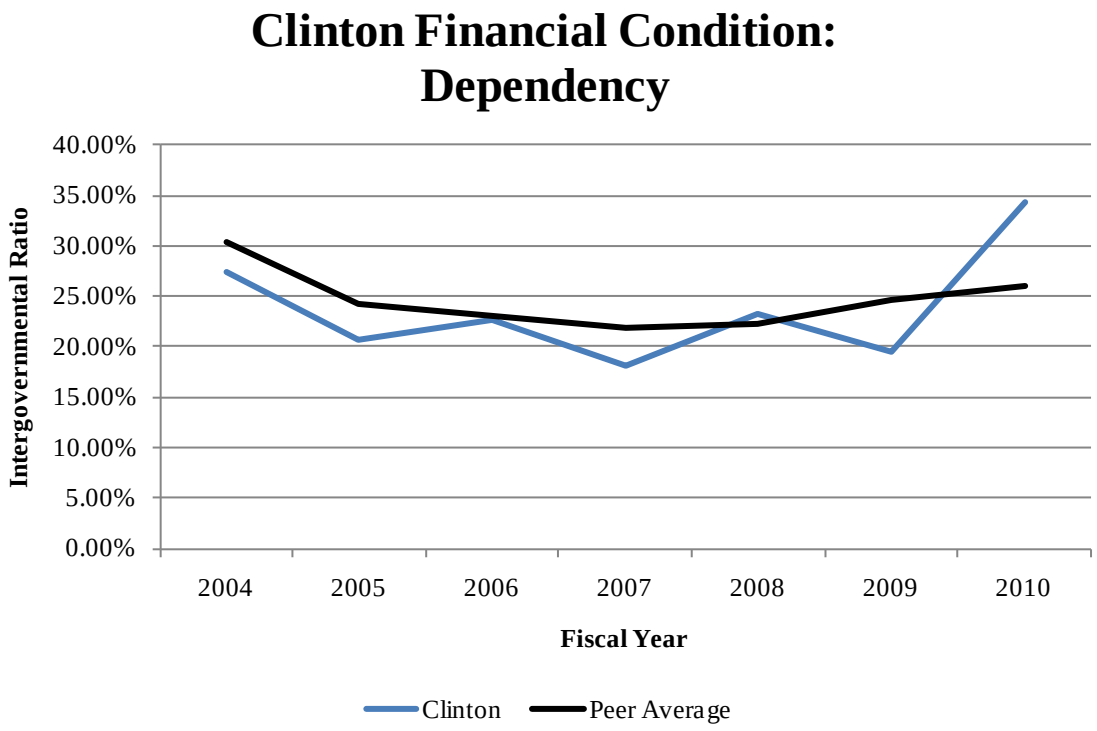
Financial Condition							
Dimension: Service Obligation							*Indicator: Operations Ratio*
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Clinton	0.99	1.04	1.06	1.04	1.06	0.98	0.95
Peer 1	1.07	1.02	1.04	1.01	1.05	0.97	1.06
Peer 2	1.01	0.99	0.96	0.98	1.00	1.02	1.01
Peer 3	0.95	0.99	1.01	1.07	0.94	0.98	0.96
Peer 4	1.01	1.10	0.88	0.99	0.97	0.96	1.03
Peer Average	*1.01*	*1.02*	*0.97*	*1.01*	*0.99*	*0.98*	*1.01*



Dependency

Dependency is a measure of resource flow. A corresponding indicator is the intergovernmental ratio, which is calculated by dividing intergovernmental revenues by total revenues within a fund. The ratio indicates the extent to which a government is reliant on other governments for resources. An acceptable ratio is based on policy or a peer benchmark. Too high of a percentage may indicate that a government is too reliant on outside funds that may not always be available. The intergovernmental ratio is subject to wide variation each year due to occasional receipt of large grants. Clinton's intergovernmental ratio has averaged 24.5 percent over the past five years, which is less than the peer average of 25.5 percent. This ratio indicates that about a quarter of the city's revenues come from other governments. The high ratio in 2010 corresponds to the City's receipt of over $400 thousand in CDBG funding and $100 thousand from a NC Department of Public Safety grant, both of which are for specific projects and not routine operations.

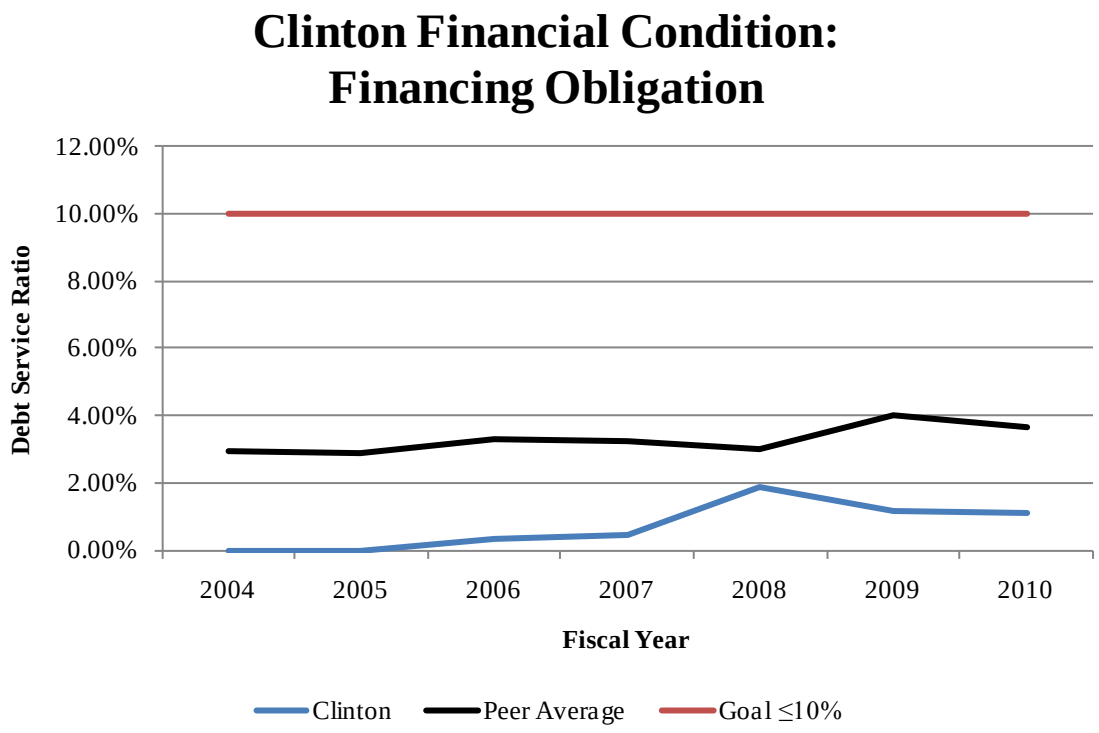
Financial Condition							
Dimension: Dependency							*Indicator: Intergovernmental Ratio*
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Clinton	27.99%	21.71%	22.85%	18.34%	25.22%	20.00%	35.40%
Peer 1	22.36%	25.74%	21.49%	25.51%	37.68%	30.97%	24.67%
Peer 2	21.30%	24.31%	18.67%	18.45%	16.83%	23.64%	27.31%
Peer 3	42.55%	19.74%	27.13%	18.23%	18.72%	21.33%	29.06%
Peer 4	35.18%	31.72%	24.40%	27.32%	23.19%	25.68%	30.02%
Peer Average	*30.35%*	*25.38%*	*22.92%*	*22.38%*	*24.10%*	*25.40%*	*27.76%*



Financing Obligation

Financing obligation also is a measure of resource flow. A corresponding indicator is the debt service ratio, which is calculated by dividing annual debt service by total annual expenditures within a fund. 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 if necessary. Based on LGC data, the city's debt service ratio as of 2010 is 1.13 percent. This ratio indicates the city does not have a heavy debt burden and can afford to incur debt if need be for large projects.

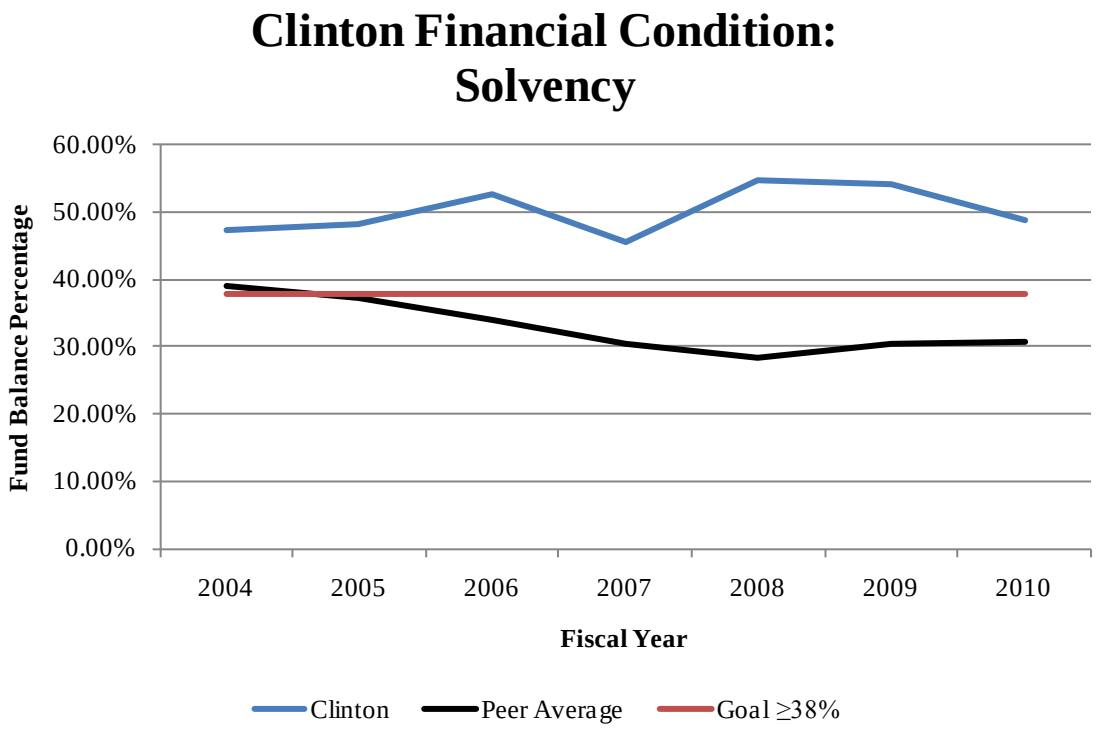
Financial Condition							
Dimension: Financing Obligation							*Indicator: Debt Service Ratio*
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Clinton	0.00%	0.00%	0.34%	0.45%	1.85%	1.14%	1.13%
Peer 1	2.51%	1.38%	2.33%	2.18%	1.94%	3.42%	3.13%
Peer 2	2.10%	2.14%	3.86%	3.38%	3.17%	3.73%	3.58%
Peer 3	5.62%	6.31%	7.01%	7.37%	7.00%	8.91%	8.00%
Peer 4	1.64%	1.66%	0.00%	0.00%	0.00%	0.00%	0.00%
Peer Average	*2.97%*	*2.87%*	*3.30%*	*3.23%*	*3.03%*	*4.01%*	*3.68%*



Solvency

Solvency is a measure of resource availability. A corresponding indicator is available fund balance percentage, which is calculated by dividing available fund balance by total expenditures within a fund. The ratio indicates the government's ability to meet its obligations. A high ratio suggests a government can meet its long-term obligations. An acceptable ratio is based on policy or a peer benchmark. Clinton has a fund balance goal of 38 percent. The city maintains a fund balance percentage higher than any other city within the presented peer group.

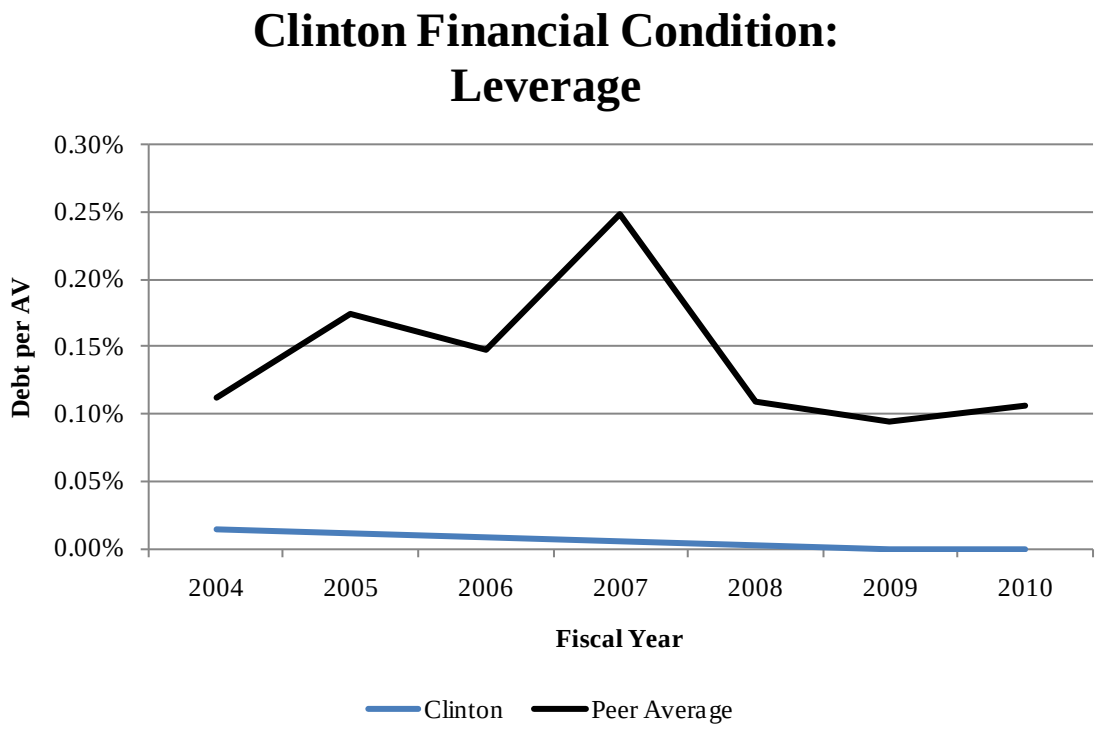
Financial Condition							
Dimension: Solvency							*Indicator: Fund Balance Percentage*
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Clinton	47.43%	48.12%	52.74%	45.52%	54.66%	54.09%	48.80%
Peer 1	35.54%	30.02%	34.92%	30.95%	31.78%	33.46%	37.16%
Peer 2	40.06%	29.18%	33.11%	20.07%	20.94%	29.92%	27.82%
Peer 3	31.83%	33.53%	31.35%	32.11%	26.24%	29.81%	25.49%
Peer 4	48.18%	56.71%	37.03%	38.75%	34.93%	28.22%	32.84%
Peer Average	*38.90%*	*37.36%*	*34.10%*	*30.47%*	*28.47%*	*30.35%*	*30.83%*



Leverage

Leverage also is a measure of resource availability and represents the extent to which a government relies on tax-supported debt. This also is a measure of debt capacity and debt burden. A corresponding indicator is debt as a percentage of assessed valuation, which is calculated by dividing tax-supported debt by the city's assessed value. A high ratio suggests a government relies too heavily on debt. 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. By North Carolina State law, net debt per assessed valuation cannot exceed eight (8) percent. Clinton currently has no debt requiring LGC approval in this analysis; however, financial reporting for FY10-11 will take into account the City Hall renovation project that required LGC approval. That debt ($500,000) will bring the city's ratio to approximately .08 percent.

Financial Condition							
Dimension: Leverage					*Indicator: Debt as Percent of Assessed Value*		
	2004	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**
Clinton	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%
Peer 1	0.11%	0.10%	0.09%	0.08%	0.06%	0.06%	0.03%
Peer 2	0.01%	0.26%	0.23%	0.21%	0.19%	0.17%	0.26%
Peer 3	0.32%	0.33%	0.27%	0.71%	0.19%	0.16%	0.13%
Peer 4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Peer Average	*0.11%*	*0.17%*	*0.15%*	*0.25%*	*0.11%*	*0.09%*	*0.11%*



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 of at least 38 percent for the General Fund and 50 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 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.

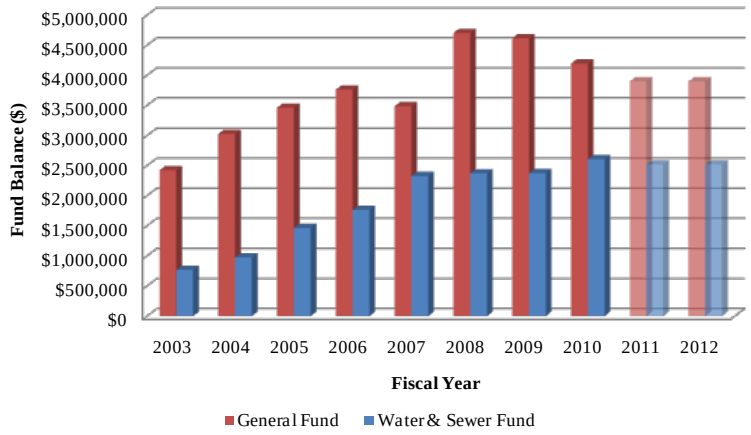
Amount of Fund Balance

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 68.70 percent. This group is designated by the LGC as municipalities with

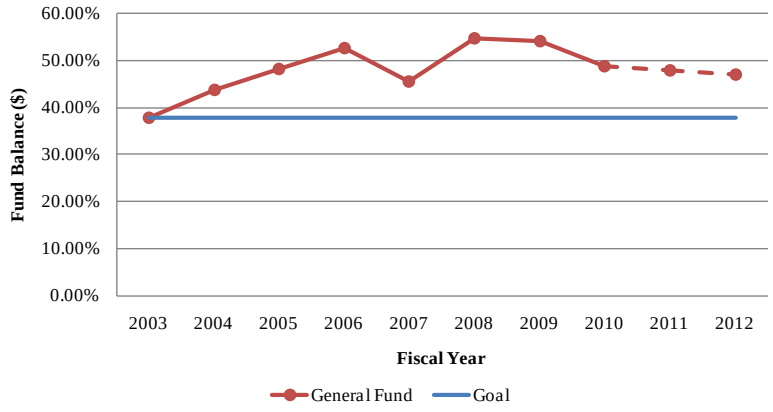
populations between 2,500 and 10,000. This percentage is skewed toward a higher value because smaller municipalities often carry higher fund balances percentages because they have smaller budgets. Comparing Clinton with peer cities discussed in the preceding *Financial Conditions* section, the City's fund balance (48.8 percent) is significantly higher than the peer average of 30.83 percent. Clinton's policy for the General Fund is to maintain a fund balance of at least 38 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 50 percent (6 months equivalent) goal for the Water and Sewer Fund.

Clinton Fund Balance					
General Fund					
Fiscal Year	**Beginning Fund Balance**	**Ending Fund Balance**	**Change**	**Fund Balance Percent**	**Months Equivalent**
2003	$2,261,490	$2,423,825	$162,335	37.87%	4.54
2004	$2,423,825	$3,028,488	$604,663	43.91%	5.27
2005	$3,028,488	$3,463,380	$434,892	48.12%	5.77
2006	$3,463,380	$3,763,095	$299,715	52.74%	6.33
2007	$3,763,095	$3,488,621	($274,474)	45.52%	5.46
2008	$3,488,621	$4,702,510	$1,213,889	54.66%	6.56
2009	$4,702,510	$4,615,678	($86,832)	54.09%	6.49
2010	$4,615,678	$4,194,440	($421,238)	48.80%	5.86
2011	*$4,194,440*	*$3,900,440*	*($294,000)*	*47.93%*	*5.45*
2012	*$3,900,440*	*$3,900,440*	*$0*	*47.05%*	*5.75*
Water & Sewer Fund (Retained Earnings)					
Fiscal Year	**Beginning Fund Balance**	**Ending Fund Balance**	**Change**	**Fund Balance Percent**	**Months Equivalent**
2003	$872,341	$768,150	($104,191)	26.50%	3.18
2004	$768,150	$973,593	$205,443	24.46%	2.94
2005	$973,593	$1,465,082	$491,489	42.11%	5.05
2006	$1,465,082	$1,763,655	$298,573	51.63%	6.20
2007	$1,763,655	$2,329,265	$565,610	58.03%	6.96
2008	$2,329,265	$2,372,062	$42,797	51.69%	6.20
2009	$2,372,062	$2,374,353	$2,291	53.55%	6.43
2010	$2,374,353	$2,606,010	$231,657	54.11%	6.49
2011	*$2,606,010*	*$2,520,987*	*($85,023)*	57.10%	*6.85*
2012	*$2,520,987*	*$2,520,987*	*$0*	*57.45%*	*6.85*

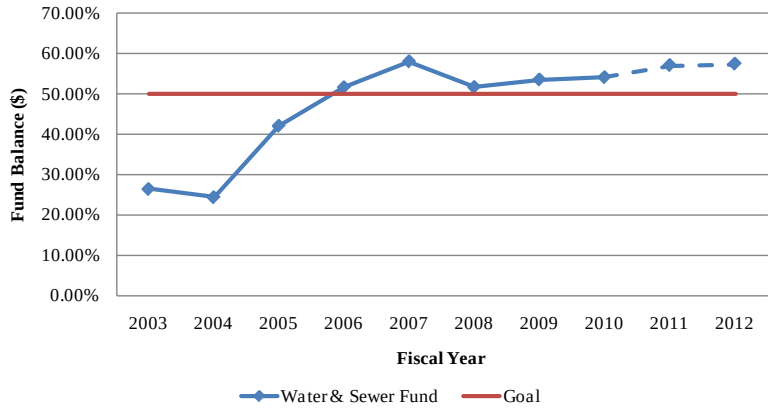
Clinton Fund Balance



Clinton Fund Balance Trend: General Fund



Clinton Fund Balance Trend: Water & Sewer Fund



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 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 $49,680,259 for Clinton as of July 2010.

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 $5 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

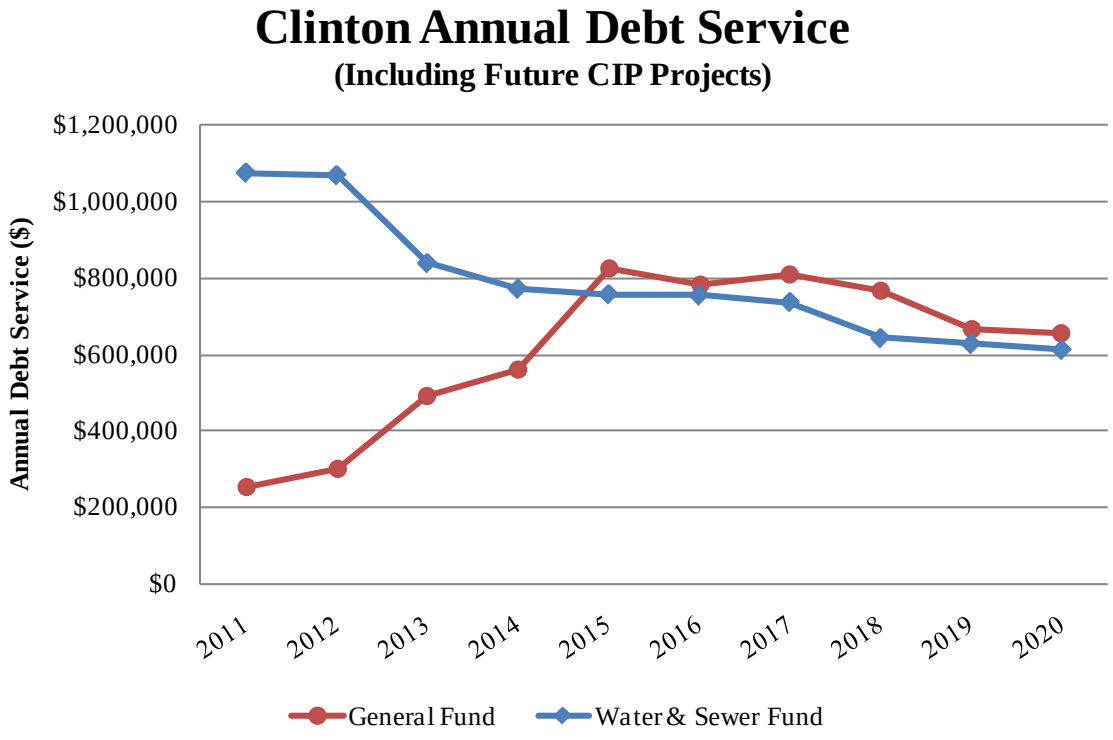
Tax Increment Financing (TIF) bonds are high risk for investors because the debt is secured on anticipated increases in property value. A TIF project begins by designating an area as a TIF district and determining a base property value. The base valuation is set for a specific number of years, during 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. 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 LGC and consent from the county in which the municipality is located.

Clinton's Debt Obligation

As of June 30, 2010, the City's debt obligation was $8,172,140. Approximately $1.9 million was in the General Fund and $6.3 million in the Water & Sewer Fund. During FY2010-2011, the City financed a City Hall renovation project for $500,000 and began a downtown revitalization project that will incur roughly one million in USDA loans. The construction time of the downtown revitalization project will likely result in the first debt service payment not being due until FY12-13.

All of the City's General Fund debt is financed through installment purchase agreements. The City intends to use installment purchase agreements in FY2011-2012 to finance the downtown revitalization project, a leaf vacuum truck, and possibly the Royal Lane Park renovation project. Downtown Revitalization Phase III will be financed through an installment purchase agreement with the US Department of Agriculture. The downtown project will add approximately $1 million in debt obligation. The city will explore financing the leaf vacuum truck and a skid steer in the same package with an estimated loan amount of $150,000 after a $60,000 down payment. The City has applied for grant funding from the North Carolina Parks and Recreation Trust Fund (PARTF) but may seek private financing to fund the project if it does not receive a grant award. The total project cost estimate is $773,200. The City may not pursue this project if no grant funding is awarded and a favorable interest rate is not available. Seventy-six (76) percent of debt in the Water and Sewer Fund is financed through state revolving loans. The FY2011-2012 budget includes financing a skid steer in a package with the leaf vacuum truck if combining the two results in a favorable interest rate.

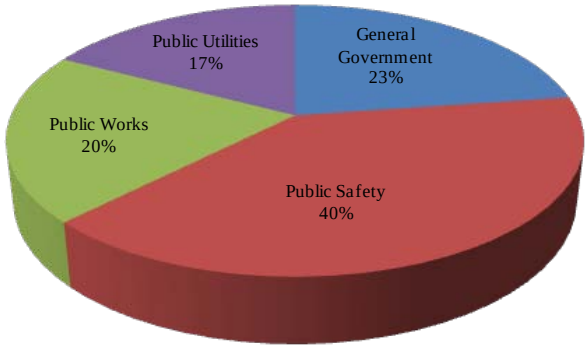
Clinton Debt Obligation							
General Fund							
Issue Year	**Project / Equipment**	**Finance Type**	**$ Issued**	**Term**	**Rate**	**Calendar Year Retired**	**FY 11-12 Debt Service**
1997	Wall St. Fire Department	Installment Purchase	$107,400	15	4.50%	2012	$10,000
2003	Downtown Phase I	Installment Purchase	$425,000	20	4.25%	2023	$31,969
2007	Mack Garbage Truck	Installment Purchase	$203,752	4	3.51%	2011	$41,869
2008	Downtown Phase II	Installment Purchase	$750,000	20	4.38%	2028	$57,034
2008	Rosenbauer Fire Pumper	Installment Purchase	$328,886	5	3.23%	2013	$72,286
2009	Heil Garbage Truck	Installment Purchase	$116,431	3	3.04%	2012	$41,194
2010	City Hall Renovation*	Installment Purchase	$500,000	10	3.88%	2020	$44,634
			$2,431,469				**$298,986**
*One-third of the City Hall project is funded from the Water & Sewer Fund							
Water & Sewer Fund							
Issue Year	**Project / Equipment**	**Finance Type**	**$ Issued**	**Term**	**Rate**	**Calendar Year Retired**	**FY 11-12 Debt Service**
1994	Sanitary Sewer	General Obligation	$2,500,000	20	5%-6%	2013	$268,000
1994	Wastewater Plant Expansion	State Revolving Loan	$5,134,658	20	3.39%	2014	$291,495
1999/2003	Well Fill Purification	Installment Purchase	$2,000,000	15	3.83%	2014	$184,091
2006	Industrial Sewer Capacity I	State Revolving Loan	$768,373	10	2.31%	2017	$87,464
2007	Industrial Sewer Capacity II	State Revolving Loan	$2,525,098	15	2.10%	2024	$214,290
2009	Industrial Sewer Capacity III	State Revolving Loan	$242,152	20	2.10%	2030	$16,098
2010	ARRA Clear Well	Installment Purchase	$152,016	20	0.00%	2030	$7,601
2010	City Hall Renovation*	Installment Purchase	$500,000	10	3.88%	2020	$22,317
			$13,822,297				**$1,091,356**
		Total	**$16,253,766**				**$1,390,342**



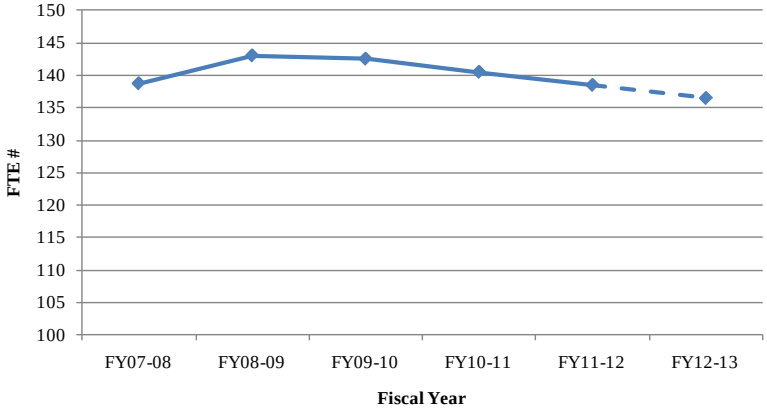
Full-time equivalent (FTE) employees are the basis for personnel counts. Calculating FTE employees includes all permanent full-time and part-time budgeted positions, seasonal and temporary positions are not included. For most positions, one FTE equals 2080 hours per year per position based on a 40-hour 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 fiscal year. For example, if a position works 1040 hours per year, this equals .5 FTE or if a new full-time position begins January 1, this equals .5 FTE.

Clinton Personnel Summary (FTE)					
General Fund					
	FY08-09	**FY09-10**	**FY10-11**	**FY11-12**	***FY12-13****
General Government					
Administration	5.00	5.00	5.00	5.00	*4.00*
Finance-HR	6.00	6.00	6.75	6.00	*6.00*
Planning	5.00	5.00	5.00	5.00	*5.00*
Recreation & Parks	15.75	16.25	15.75	15.50	*15.50*
Public Safety					
Fire	19.00	19.00	19.00	19.00	*19.00*
Police					
Administration	5.25	6.75	6.00	6.00	*6.00*
Animal Control	1.00	1.00	1.00	1.00	*1.00*
Community Outreach	0.00	1.00	1.00	0.00	*0.00*
Detectives	3.00	3.00	3.00	3.00	*3.00*
HUD	1.00	1.00	1.00	1.00	*1.00*
Neighborhood Improvement	0.00	4.00	4.00	4.00	*4.00*
Patrol	25.00	20.00	19.00	18.00	*18.00*
School Resource	3.00	3.00	3.00	3.00	*3.00*
Public Works					
Building Maintenance	1.00	1.00	0.00	0.00	*0.00*
City Garage	4.00	3.00	3.00	3.00	*3.00*
Grounds & Cemetery	5.00	4.50	4.00	5.00	*5.00*
Sanitation	6.00	6.00	8.00	8.00	*8.00*
Streets	13.00	12.00	12.00	12.00	*11.00*
Total General Fund FTE	**118.00**	**117.50**	**116.50**	**114.50**	***112.50***
Water & Sewer Fund					
	FY08-09	**FY09-10**	**FY10-11**	**FY11-12**	***FY12-13****
Public Utilities					
Line Maintenance	13.00	13.00	12.00	12.00	*12.00*
Wastewater Treatment	10.00	10.00	10.00	10.00	*10.00*
Water Production	2.00	2.00	2.00	2.00	*2.00*
Total Water & Sewer Fund FTE	**25.00**	**25.00**	**24.00**	**24.00**	***24.00***
City Totals	***143.00***	***142.50***	***140.50***	***138.50***	***136.50***
** Estimate*					

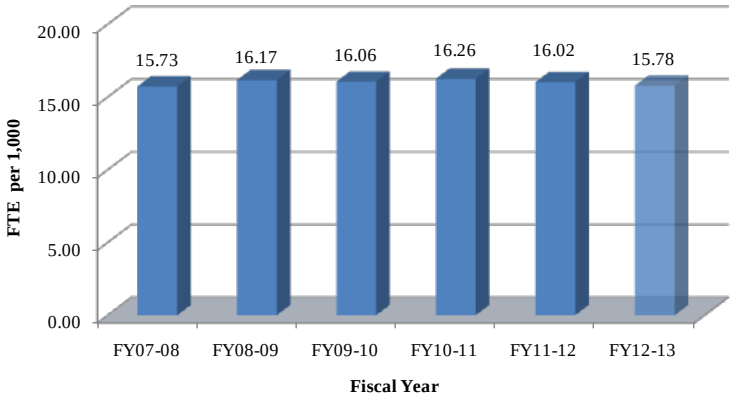
Full-time City Employees by Service Function FY11-12



Total Budgeted Full-time Equivalent Employees



Clinton Full-time Employees per 1,000 Population

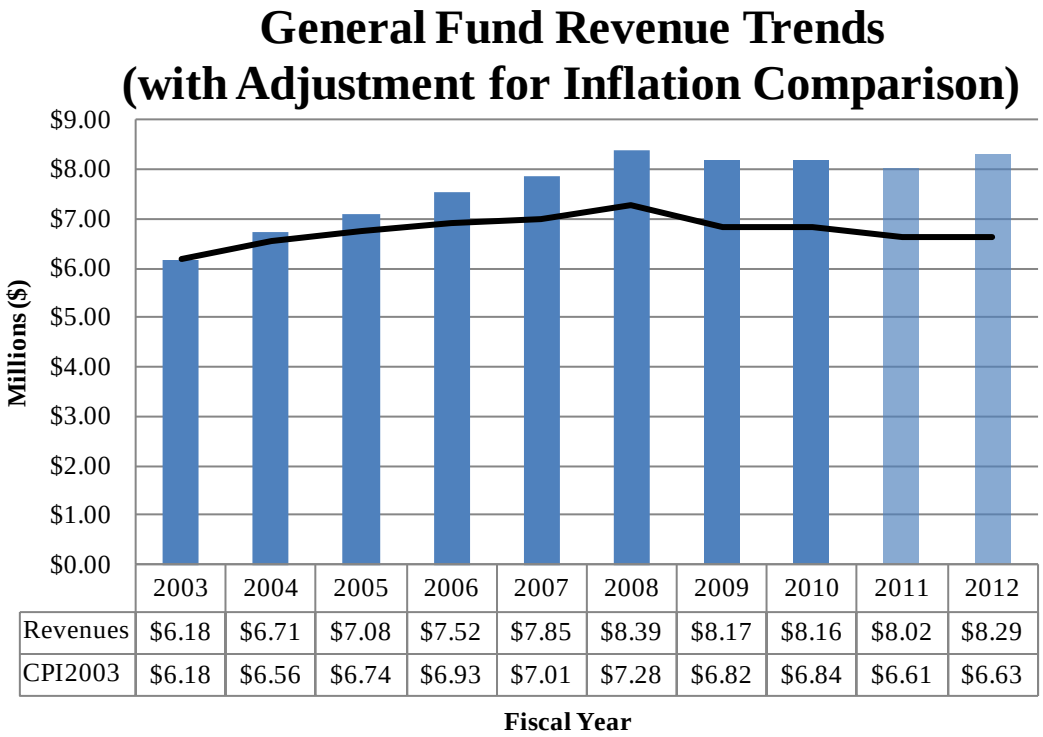


Revenues by Line Item

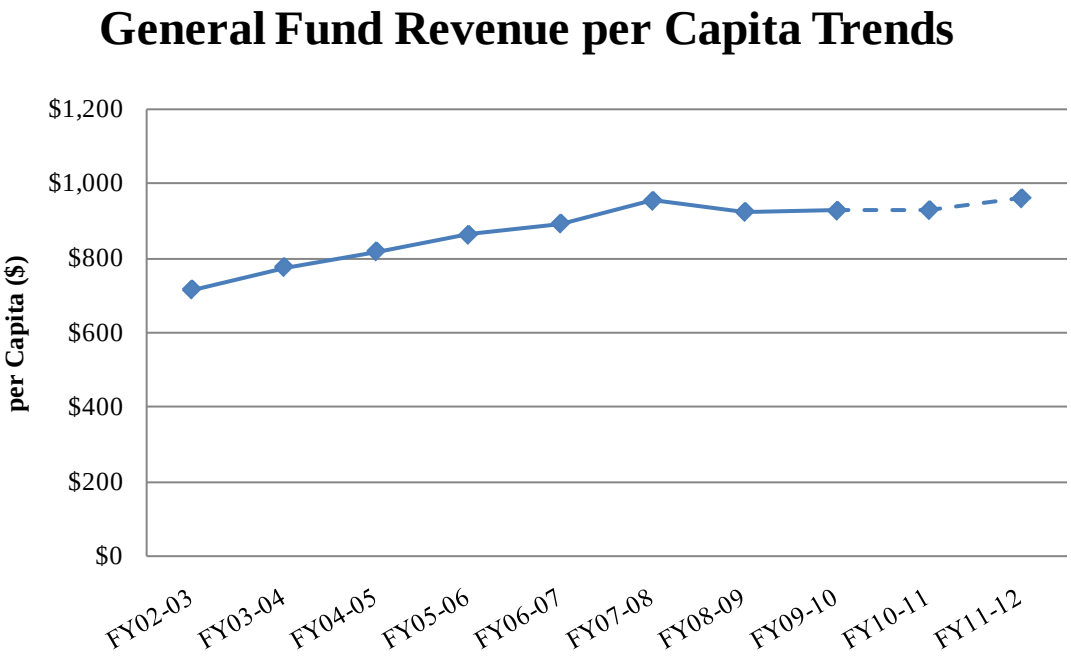
General Fund Revenues						
Line Item Description	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Dollar Change**	**Percent Change**
Prior Year Taxes	$32,724	$27,000	$35,738	$27,000	$0	0.00%
Current Year Taxes	$2,275,580	$2,295,000	$2,262,568	$2,514,000	$219,000	9.54%
Fire Tax Collections	$345,100	$350,000	$340,000	$350,000	$0	0.00%
Vehicle Taxes	$240,854	$250,000	$214,741	$230,000	($20,000)	-8.00%
City School Police Officer	$101,500	$94,000	$95,386	$94,000	$0	0.00%
HUD Officers	$41,667	$40,000	$44,663	$45,000	$5,000	12.50%
Federal Drug Forfeiture	$30,040	$100	$2,900	$100	$0	0.00%
State Substance Abuse Tax	$1,976	$100	$108	$100	$0	0.00%
Community College/Police Officer	$44,036	$44,823	$44,823	$45,000	$177	0.39%
FEMA Revenue	$0	$0	$0	$0	$0	0.00%
Insurance Revenue	$46,121	$10,000	$4,743	$10,000	$0	0.00%
Payment In Lieu Of Taxes	$17,058	$17,000	$18,422	$18,000	$1,000	5.88%
Tax Discounts	($26,402)	$0	($20,000)	$0	$0	0.00%
Collection Fee	($50,276)	($50,000)	($50,850)	($61,780)	($11,780)	23.56%
Lot Cleaning Cemetery	$15,408	$10,000	$7,500	$10,000	$0	0.00%
Tax Penalties & Interest	$16,530	$15,000	$15,772	$15,000	$0	0.00%
Auto License	$29,802	$35,000	$33,000	$30,000	($5,000)	-14.29%
Privilege License	$46,012	$95,000	$100,000	$95,000	$0	0.00%
Admin. Fee For Intin Merchants	$700	$100	$500	$250	$150	150.00%
Precious Metal Fees	$570	$0	$540	$250	$250	
Hold Harmless Funds	$66,268	$66,920	$66,920	$20,000	($46,920)	-70.11%
CATV Franchise Fee	$48,305	$51,000	$46,500	$50,000	($1,000)	-1.96%
Interest Earned	$19,267	$25,000	$19,000	$25,000	$0	0.00%
Miscellaneous Revenue	$25,728	$5,000	$13,685	$16,000	$11,000	220.00%
Rent/Steel Tech	$104,912	$104,000	$104,000	$104,500	$500	0.48%
Rent/Diversified Recycling	$6,000	$0	$0	$0	$0	0.00%
Ferrell St. Payment	$2,250	$0	$855	$0	$0	0.00%
Franchise Tax	$846,741	$805,000	$820,276	$815,000	$10,000	1.24%
Beer & Wine	$22,754	$38,000	$35,000	$38,000	$0	0.00%
Powell Bill	$248,591	$236,000	$247,940	$246,000	$10,000	4.24%
Local Gov't 1% Sales Tax(39)	$418,576	$380,000	$461,618	$451,000	$71,000	18.68%
Local Gov't 1/2% Sales Tax(40)	$376,967	$400,000	$375,035	$398,000	($2,000)	-0.50%
Local Gov't 1/2% Sales Tax(42)	$284,179	$300,000	$235,702	$238,000	($62,000)	-20.67%
Local Gov't 1/2% Sales Tax(44)	$340,862	$265,000	$390,248	$425,000	$160,000	60.38%
ABC Revenues	$112,000	$112,000	$112,000	$110,000	($2,000)	-1.79%
ABC Revenue-Police	$5,900	$5,000	$5,100	$5,000	$0	0.00%
NC Dept Of Health	$903	$100	$0	$100	$0	0.00%
Taxi Permits/Finger Prints	$412	$500	$663	$500	$0	0.00%

General Fund Revenues (continued)						
Line Item Description	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Dollar Change**	**Percent Change**
Court Fees	$2,099	$2,500	$4,500	$3,500	$1,000	40.00%
Parking Violations	$885	$1,000	$500	$750	($250)	-25.00%
Sampson Co Contribution	$173,664	$170,521	$170,144	$150,000	($20,521)	-12.03%
State Bldg Fire Protection	$7,834	$7,834	$7,834	$7,834	$0	0.00%
Firemen's Relief Tax	$14,006	$14,000	$14,006	$14,000	$0	0.00%
Fire & Life Safety	$300	$500	$0	$500	$0	0.00%
False Alarm	$9,700	$10,000	$12,600	$10,000	$0	0.00%
Rescue Tech. Revenue/County	$12,000	$12,000	$11,000	$12,000	$0	0.00%
SREC Grant	$0	$5,000	$5,000	$0	($5,000)	-100.00%
Sign/Zoning Permits Cemetery	$6,271	$5,000	$5,000	$5,000	$0	0.00%
Cemetery Markers	$4,980	$5,000	$5,400	$5,000	$0	0.00%
Tipping Fee For Dumpsters	$709,345	$715,000	$704,827	$708,000	($7,000)	-0.98%
Garbage Collection	$479,751	$495,000	$495,840	$518,500	$23,500	4.75%
Solid Waste Disposal Tax	$7,476	$5,000	$6,500	$5,000	$0	0.00%
Recreation Donations	$2,699	$2,000	$3,318	$2,000	$0	0.00%
Rental Fees	$10,955	$10,440	$9,500	$11,000	$560	5.36%
Rental Staff Fees	$2,509	$2,500	$6,800	$4,000	$1,500	60.00%
Region "M"	$4,059	$4,000	$4,000	$4,000	$0	0.00%
Recreation Misc.	$4,113	$4,000	$750	$2,000	($2,000)	-50.00%
Pool Admissions	$8,333	$9,700	$10,000	$10,000	$300	3.09%
Concession Fees	$827	$500	$250	$500	$0	0.00%
Sponsorship Fees	$8,725	$10,000	$9,450	$10,000	$0	0.00%
Sports Registration Fees	$35,455	$35,000	$34,792	$37,000	$2,000	5.71%
Day camp	$11,336	$8,300	$9,113	$0	($8,300)	-100.00%
Take Me Fishing Grant	$0	$5,000	$5,390	$0	($5,000)	-100.00%
Refund On Gas Sales Tax	$6,330	$500	$3,853	$3,000	$2,500	500.00%
Over/Short Adjustment	$0	$0	$0	$0	$0	0.00%
Sale of Service & Materials	$0	$100	$0	$2,000	$1,900	1900.00%
Sale of Recyclables	$2,133	$21,500	$31,814	$27,576	$6,076	28.26%
Sale of Fixed Assets	$0	$1,000	$0	$0	($1,000)	-100.00%
NCDOT ROW	$0	$15,000	$15,105	$15,300	$300	2.00%
Relay for Life	$1,413	$0	$457	$0	$0	0.00%
Trans From Water & Sewer	$300,000	$300,000	$200,000	$300,000	$0	0.00%
Trans From Cemetery	$25,000	$25,000	$25,000	$60,000	$35,000	140.00%
Loan Proceeds	$116,431	$0	$0	$0	$0	0.00%
Proctor Silex Revenue	$0	$18,000	$18,000	$0	($18,000)	-100.00%
Safety Grant	$1,250	$0	$0	$0	$0	0.00%
Transfer From AAC	$2,056	$0	$0	$0	$0	0.00%
Fund Balance Appropriated	$0	$545,217	$100,000	$0	($545,217)	-100.00%
Total	**$8,111,647**	**$8,492,755**	**$8,015,889**	**$8,292,480**	**($200,275)**	**-2.36%**

Revenue Trends



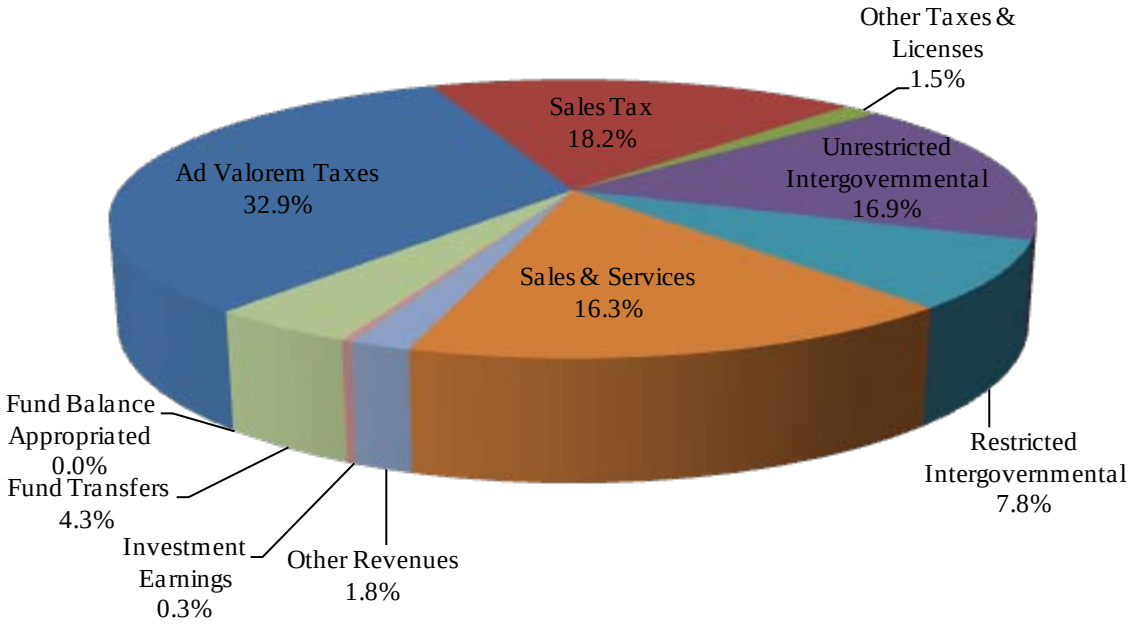
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues	$6.18	$6.71	$7.08	$7.52	$7.85	$8.39	$8.17	$8.16	$8.02	$8.29
CPI2003	$6.18	$6.56	$6.74	$6.93	$7.01	$7.28	$6.82	$6.84	$6.61	$6.63

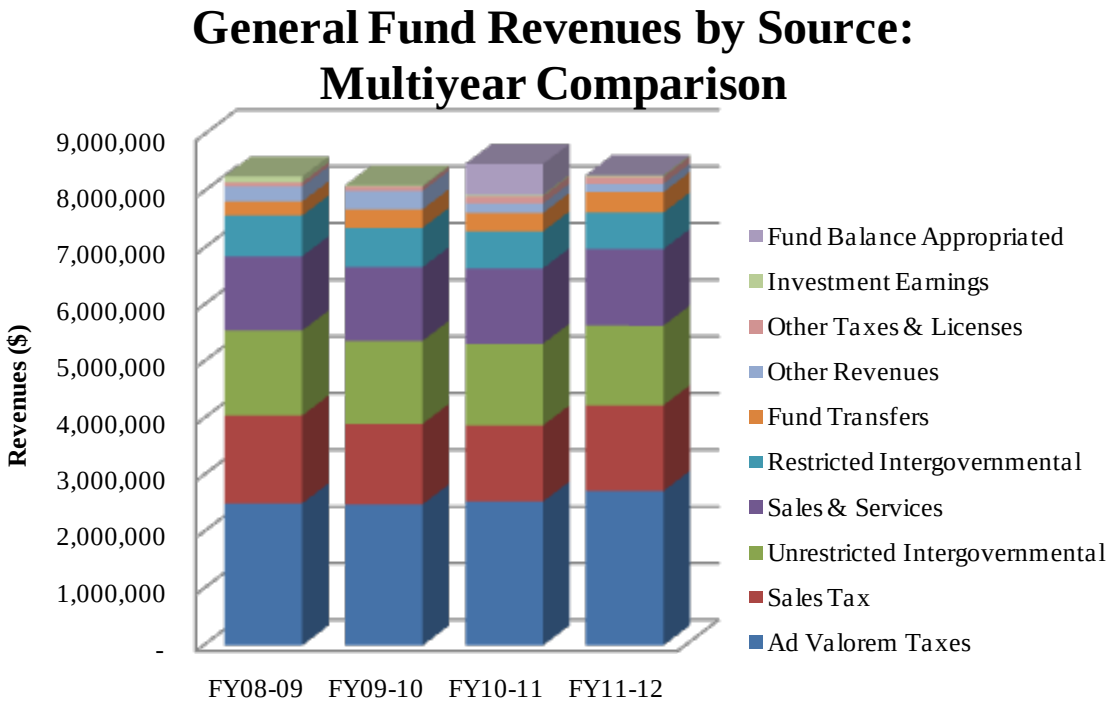


Revenues by Source

General Fund Revenues by Source					
Source	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Ad Valorem Taxes	$2,489,010	$2,537,000	$2,457,969	$2,724,220	7.38%
Sales Tax	$1,420,584	$1,345,000	$1,462,603	$1,512,000	12.42%
Other Taxes & Licenses	$75,814	$130,000	$133,000	$125,000	-3.85%
Unrestricted Intergovernmental	$1,464,556	$1,440,420	$1,442,971	$1,404,000	-2.53%
Restricted Intergovernmental	$693,652	$648,478	$669,559	$643,434	-0.78%
Sales & Services	$1,299,139	$1,331,540	$1,334,267	$1,351,076	1.47%
Other Revenues	$322,569	$165,100	$171,520	$147,750	-10.51%
Investment Earnings	$19,267	$25,000	$19,000	$25,000	0.00%
Fund Transfers	$327,056	$325,000	$225,000	$360,000	10.77%
Fund Balance Appropriated	$0	$545,217	$100,000	$0	-100.00%
Total	**$8,111,647**	**$8,492,755**	**$8,015,889**	**$8,292,480**	**-2.36%**

General Fund Revenues by Source FY11-12





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 occurring in 2011. Because of the revaluation, N.C.G.S. 159-11(e) requires the City to calculate and publish its revenue-neutral tax rate. A revenue-neutral rate is the tax rate that would generate the same amount of ad valorem revenues as before revaluation while considering growth. Clinton's assessed value growth rate since its last valuation is .68 percent. Using this growth factor with estimated revaluation numbers, the revenue-neutral tax rate for Clinton is $.38. The City contracts with the Sampson County Tax Department to levy and collect ad valorem taxes. The City's average collection is 97.5 percent. Ad valorem taxes typically comprise approximately one-third of all General Fund revenues with an estimated $2.7 million in FY11-12 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 City's second largest revenue source and the same holds true for FY11-12. Although the economy has struggled, sales tax revenues have increased through FY10-11. The current year increase in sales tax revenues is expected to continue and sales tax represents $1.5 million in the FY11-11 budget.

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 $95,000 in the FY11-12 budget.

Unrestricted Intergovernmental

The largest portion of unrestricted intergovernmental revenues consists of Fire Tax collections, Cable Television (CATV) Franchise taxes, Utility Franchise Taxes, ABC revenues, and the Beer and Wine Tax. 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 $.085 as set by the County Commissioners. 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 $815,000. The tax is based on gross receipts of the sales of utility companies with in the City's corporate limits. ABC revenues come directly from the Clinton ABC Board and represent 80 percent of ABC profits. 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.

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 ¾) 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. 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 $643,434 in restricted intergovernmental revenues in FY11-12.

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 $518,500 in the FY11-12 budget and commercial collection accounts for $708,000. The residential garbage collection rate for FY11-12 is $13.50, a $.50 increase from FY10-11. Recreation participation and facility user fees represent $72,000 in the FY11-12 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 $25,000 in the FY11-12 budget.

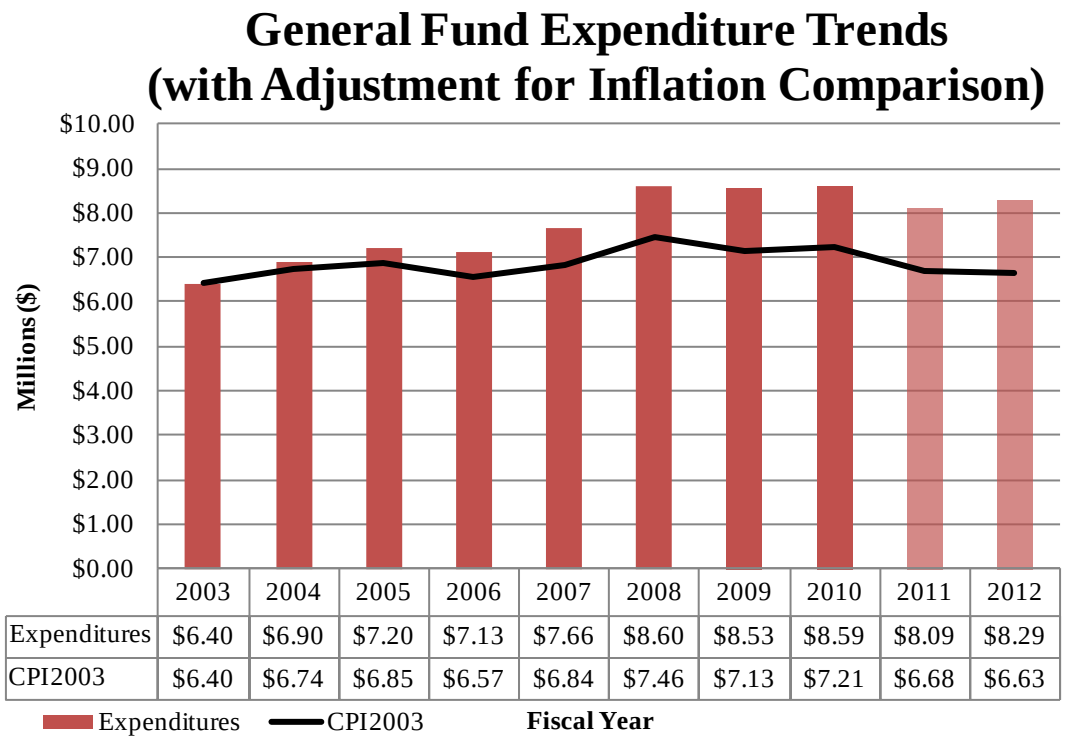
Fund Transfers

Fund transfers consist of revenues resulting from transfers from other funds. The largest transfer is from the Water and Sewer Fund to account for water and sewer related expenses in the finance and administration departments. Transfers of $60,000 from the Cemetery Fund are for equipment and maintenance directly related upkeep of the City's cemeteries. Transfers represent $360,000 in the FY11-12 budget.

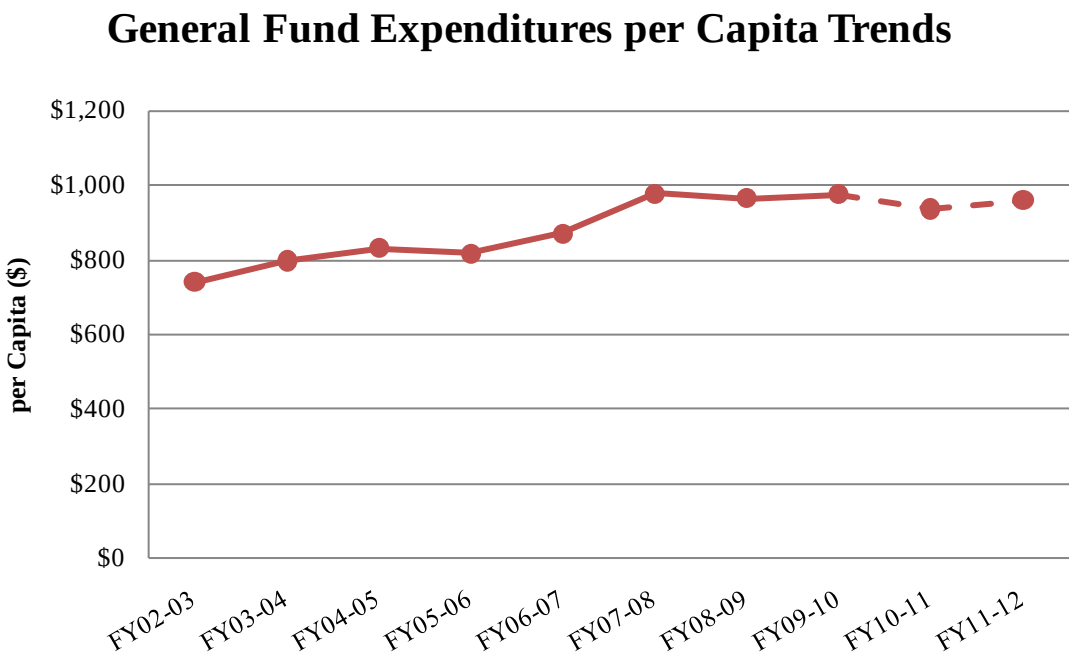
Other Revenues

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 $147,750 in the FY11-12 budget.

Expenditure Trends



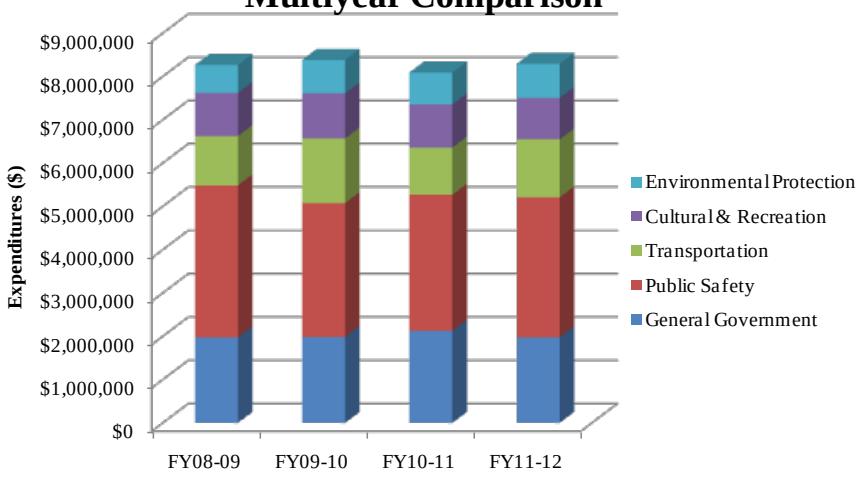
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenditures	$6.40	$6.90	$7.20	$7.13	$7.66	$8.60	$8.53	$8.59	$8.09	$8.29
CPI2003	$6.40	$6.74	$6.85	$6.57	$6.84	$7.46	$7.13	$7.21	$6.68	$6.63



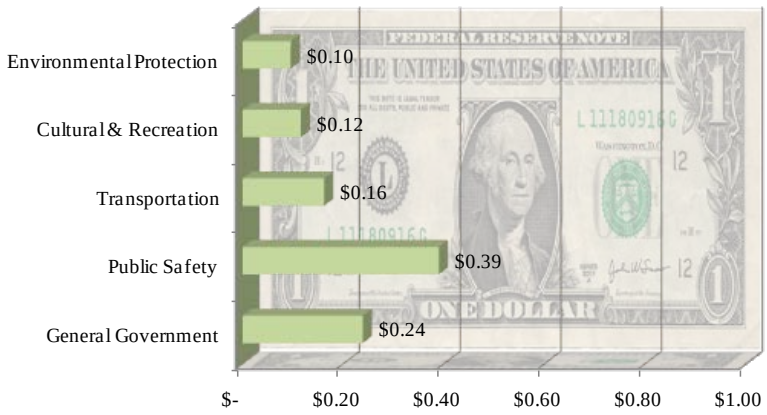
Expenditures by Function

General Fund Expenditures by Function					
Function	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General Government	$1,986,961	$2,229,528	$2,125,465	$1,977,346	-11.31%
Public Safety	$3,090,620	$3,262,651	$3,141,994	$3,229,800	-1.01%
Transportation	$1,490,822	$1,151,458	$1,090,586	$1,340,260	16.40%
Cultural & Recreation	$1,043,750	$1,081,962	$996,467	$956,250	-11.62%
Environmental Protection	$771,437	$767,156	$736,971	$788,824	2.82%
Total	**$8,383,590**	**$8,492,755**	**$8,091,483**	**$8,292,480**	**-2.36%**

General Fund Expenditures by Function: Multiyear Comparison



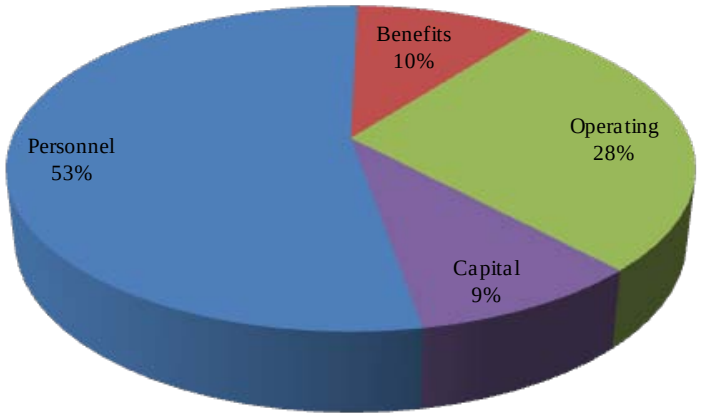
Amount of Dollar Used per General Fund Function for Proposed FY11-12 Budget



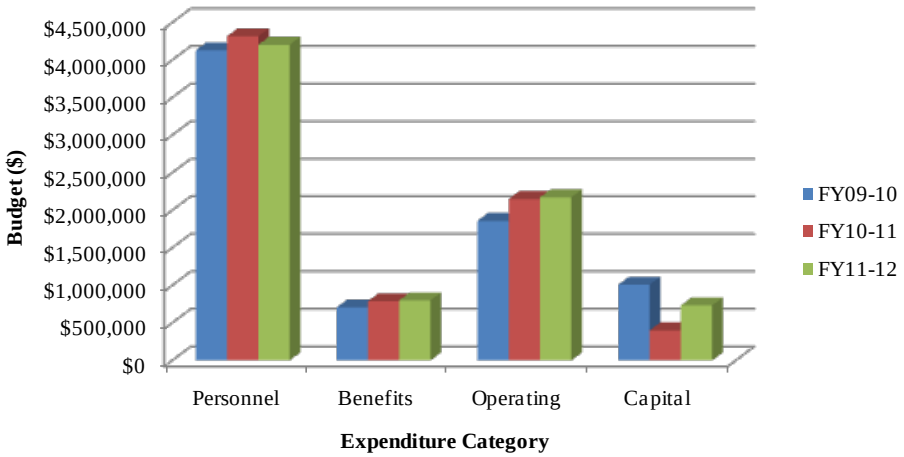
Expenditures by Type

General Fund Expenditures by Type					
Function	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$4,127,455	$4,315,078	$4,182,911	$4,203,250	-2.59%
Benefits	$705,253	$787,753	$773,241	$799,299	1.47%
Operating	$1,858,148	$2,149,996	$1,918,285	$2,172,544	1.05%
Capital	$1,008,099	$399,270	$385,314	$732,037	83.34%
Non-Departmental	$684,635	$840,658	$831,732	$385,350	-54.16%
Total	**$8,383,590**	**$8,492,755**	**$8,091,483**	**$8,292,480**	**-2.36%**

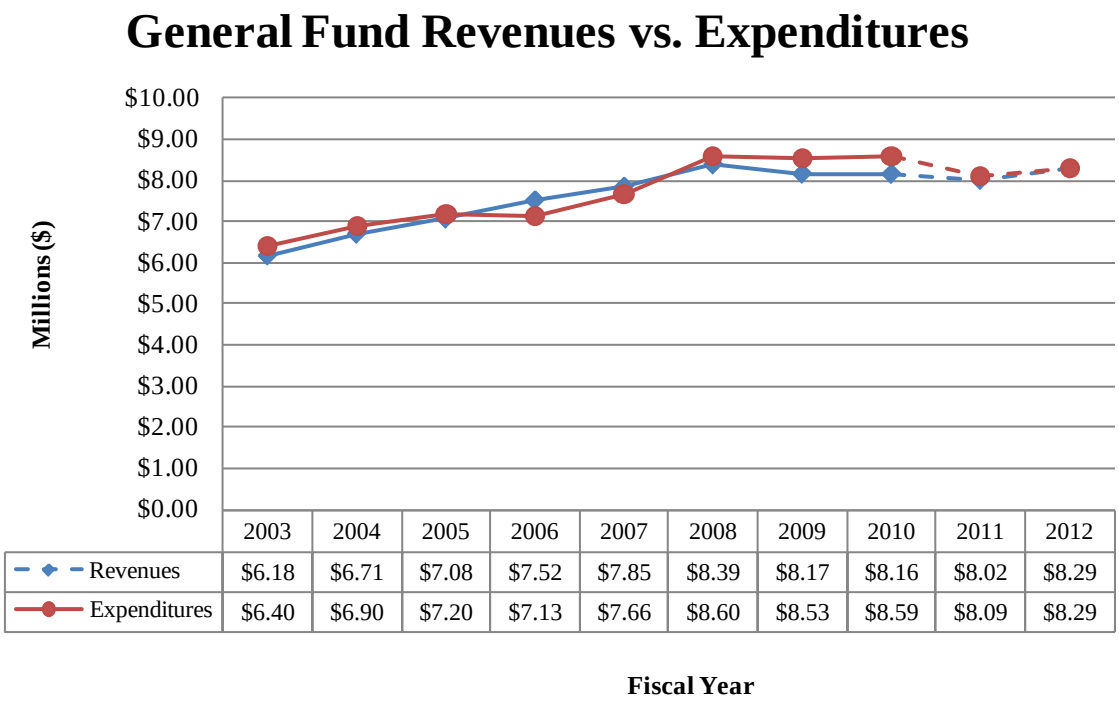
General Fund Expenditures by Type
FY11-12



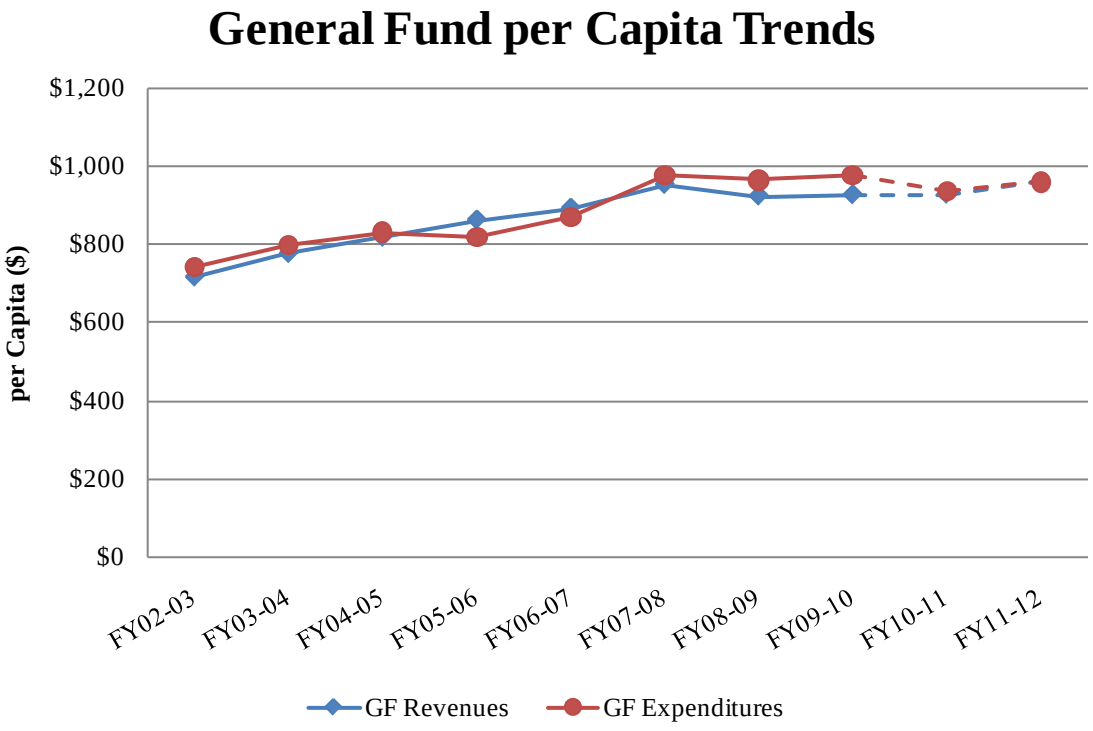
General Fund Expenditures by Type



Revenues vs. Expenditures



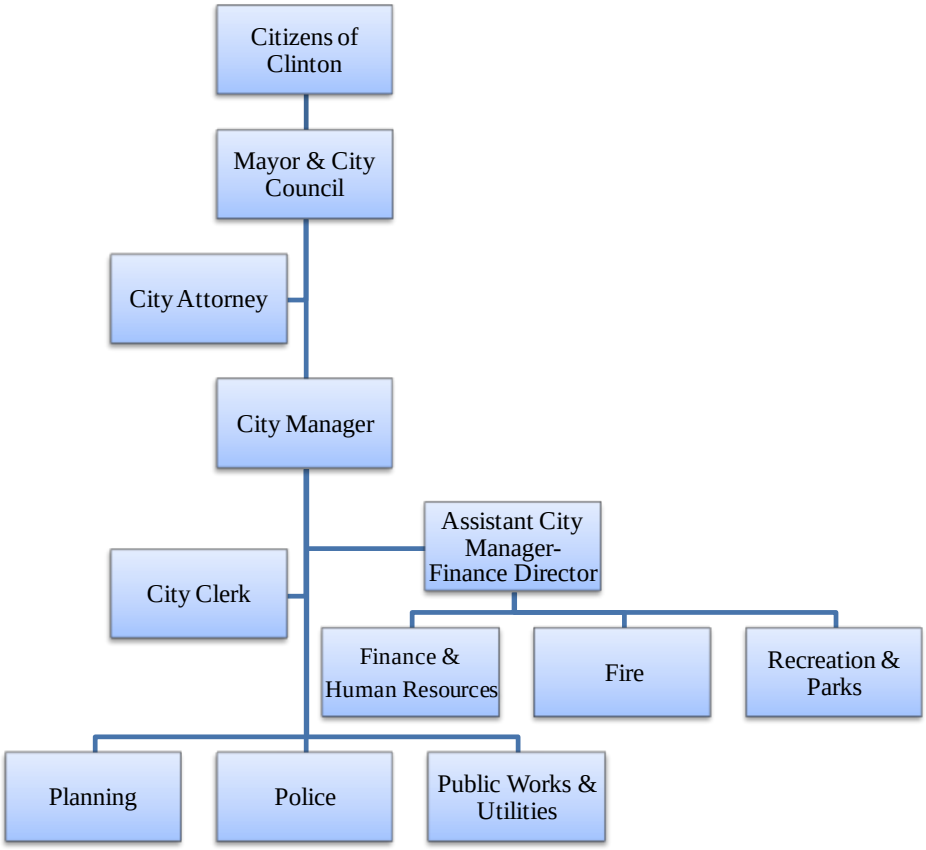
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues	$6.18	$6.71	$7.08	$7.52	$7.85	$8.39	$8.17	$8.16	$8.02	$8.29
Expenditures	$6.40	$6.90	$7.20	$7.13	$7.66	$8.60	$8.53	$8.59	$8.09	$8.29



Mission

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

City Organization Chart



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 jconnet@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

FY2010-2011 Accomplishments

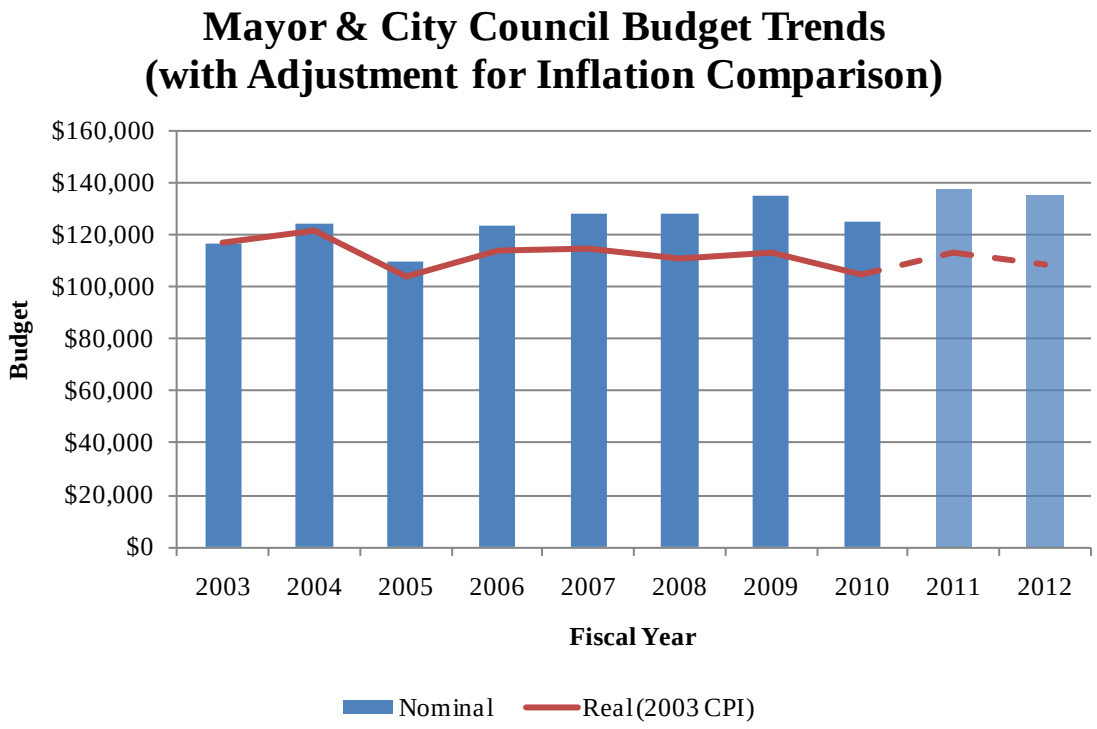
- Promoted neighborhood safety and cleanliness through acquisition of nuisance properties
- Promoted economic development by beginning Downtown Revitalization Phase III project and partnering with Sampson Arts Council to receive NEA grant for public art
- Promoted community development with multiple CDBG grant awards
- Increased annual district meeting attendance

FY2011-2012 Action Items & Initiatives

- Promote economic development in the downtown district with revitalization efforts
- Promote economic development with water production infrastructure projects
- Promote citizen communication with newsletter and new surveys
- Promote fiscal responsibility by adopting a conservative budget and monitoring the economy
- Promote a beautiful and clean city by continuing code enforcement policies and cleanup programs
- Promote clean and safe neighborhoods by supporting City's public safety personnel
- Promote an efficient and effective workforce through employee development and training
- Promote sound infrastructure with resurfacing program
- Promote residential development including multifamily housing
- Examine new growth areas within and immediately adjacent the city

FY2011-2012 Budget Highlights

The Mayor and City Council FY11-12 budget is 1.48 percent less than FY10-11. At $135,526, the budget accounts for 1.63 percent of the General Fund budget and is equivalent to $.022 on the tax rate. The City plans to spend $15.69 per capita for the governing board in FY11-12. The City council budget does not include any capital items for FY11-12.



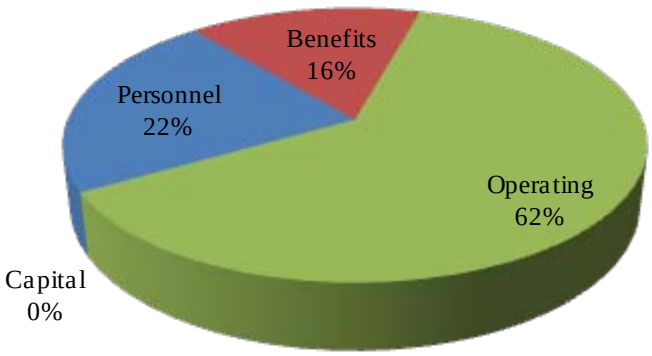
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$26,063	$30,150	$29,768	$30,150	0.00%
Benefits	$17,362	$20,311	$20,286	$20,872	2.76%
Operating	$81,682	$87,100	$78,917	$84,504	-2.98%
Capital	$0	$0	$0	$0	0.00%
Total	**$125,107**	**$137,561**	**$128,971**	**$135,526**	**-1.48%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$125,107	$137,561	$128,971	$135,526	-1.48%
Total	**$125,107**	**$137,561**	**$128,971**	**$135,526**	**-1.48%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	6.00	6.00	6.00	6.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**6.00**	**6.00**	**6.00**	**6.00**	**0.00%**

Mayor & Council
Expenditures by Type



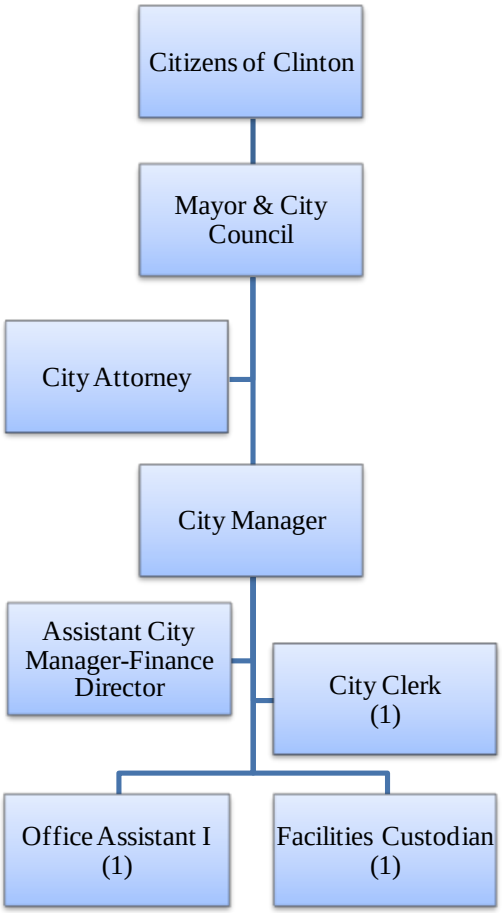
Expenditures by Line Item

Mayor & City Council Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$24,542	$28,000	$27,652	$28,000	0.00%
Professional Services	$47,220	$53,000	$50,000	$53,000	0.00%
FICA	$1,521	$2,150	$2,116	$2,150	0.00%
Group Insurance	$16,135	$18,911	$18,911	$18,912	0.01%
Retirement	$1,227	$1,400	$1,375	$1,960	40.00%
Travel & Education	$1,600	$3,000	$1,528	$1,500	-50.00%
Auto Allowance	$7,500	$8,500	$8,500	$9,400	10.59%
Advertising	$4,067	$4,000	$1,750	$2,000	-50.00%
Dues & Subscription	$12,302	$13,000	$12,035	$12,500	-3.85%
Workman's Comp	$95	$600	$104	$104	-82.67%
Citizen Newsletter	$1,983	$2,000	$2,000	$2,000	0.00%
Miscellaneous	$6,915	$3,000	$3,000	$4,000	33.33%
Total	**$125,107**	**$137,561**	**$128,971**	**$135,526**	**-1.48%**

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, Assistant City Manager-Finance Director, 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. 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 efhunt@cityofclintonnc.us.

FY2010-2011 Accomplishments

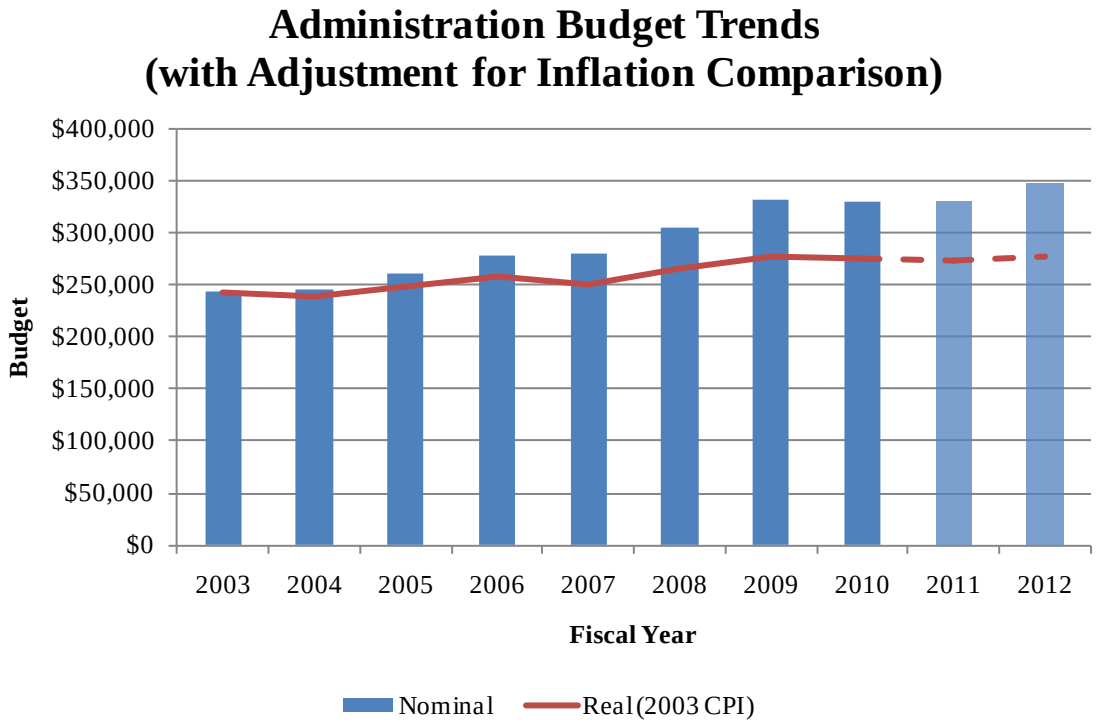
- Completed City Hall renovation
- Reorganized of storage room to make files more accessible
- Conducted safety training for departments (Fire Extinguisher, CPR)
- Worked with HR to experience no lost days related to work injuries city-wide
- Implemented scanning agendas for department heads and outside agencies to reduce paper
- Established department servers to distribute information to other departments faster
- Installed SMART Board to enhance training
- Participated in hurricane preparedness table top exercise
- Obtained two safety grants for the City of Clinton
- Utilized Safety catch-free online training programs provided by NCLM to reduce workers compensation premiums
- Implement citizen satisfaction survey for performance measurement
- Implemented Manager's lunches with employees
- Implemented mid-level manager meetings

FY2011-2012 Action Items & Initiatives

- Continue electronic indexing of minutes and resolutions
- Develop household survey to gauge citizen awareness
- Implement paperless agendas for Mayor & City Council
- Provide additional safety training for all departments
- Utilize safety catch-free online training programs regularly
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The FY11-12 administration budget reflects an increase of 1.62 percent. At $347,460, the administration budget accounts for 4.19 percent of the General Fund budget and is equivalent to $.055 on the tax rate. The City plans to spend $40.22 per capita for administration in FY11-12. The largest increase in the department's budget is for printing and office supplies. Administration has asked each department to consolidate printing into one central copier and printer and only allow personal printers for select positions. In the case of administration, the new printer also provides the department with the ability to print some projects in-house that have been previously contracted out under the non-departmental budget. The FY11-12 administration budget includes $2,000 under capital for a new computer.



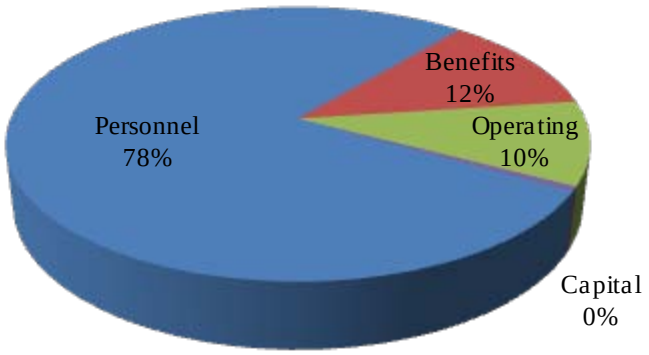
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$249,377	$265,300	$265,259	$270,300	1.88%
Benefits	$35,958	$39,056	$38,977	$40,885	4.68%
Operating	$37,278	$37,550	$33,101	$34,275	-8.72%
Capital	$1,787	$0	$0	$2,000	
Total	**$324,400**	**$341,906**	**$337,337**	**$347,460**	**1.62%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$254,400	$271,906	$267,337	$247,460	-8.99%
Enterprise	$70,000	$70,000	$70,000	$100,000	42.86%
Total	**$324,400**	**$341,906**	**$337,337**	**$347,460**	**1.62%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	4.00	5.00	5.00	5.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**4.00**	**5.00**	**5.00**	**5.00**	**0.00%**

Administration
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Communication

Department Goal: Advance citizen awareness and encourage citizen input.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% HH surveyed annually to determine effectiveness of communication tools	n/a	n/a	n/a	25%	25%
% of residents reporting satisfaction with city communication	n/a	n/a	n/a	75%	75%
% of residents reporting adequate opportunities to provide input	n/a	n/a	n/a	75%	75%
% of residents who feel the city is responsive to their input	n/a	n/a	n/a	75%	75%

Council Goal/Focus: Communication

Department Goal: Facilitate Mayor and City Council discussion by providing timely reports/information.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of time complete agenda packets are delivered at least 5 days prior to council meeting	n/a	92%	100%	92%	92%
% of time city staff provide agenda materials to clerk at least 7 days prior to council meeting	n/a	83%	75%	92%	92%
% of City Council members who feel they receive adequate information in a timely manner	n/a	100%	100%	100%	100%

Council Goal/Focus: Fiscal Responsibility

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 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	-9.53%	-4.99%	-4.07%	+/- 5%	+/- 5%

Council Goal/Focus: Employee Development

Department Goal: Develop leadership skills and opportunities throughout the organization.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of employees receiving leadership training on annual basis	n/a	5%	6.4%	25%	25%
% of employees who feel they are receiving adequate training to obtain higher positions	n/a	n/a	n/a	80%	80%

Council Goal/Focus: Communication & Employee Development

Department Goal: Improve communication between management and employees.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 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%

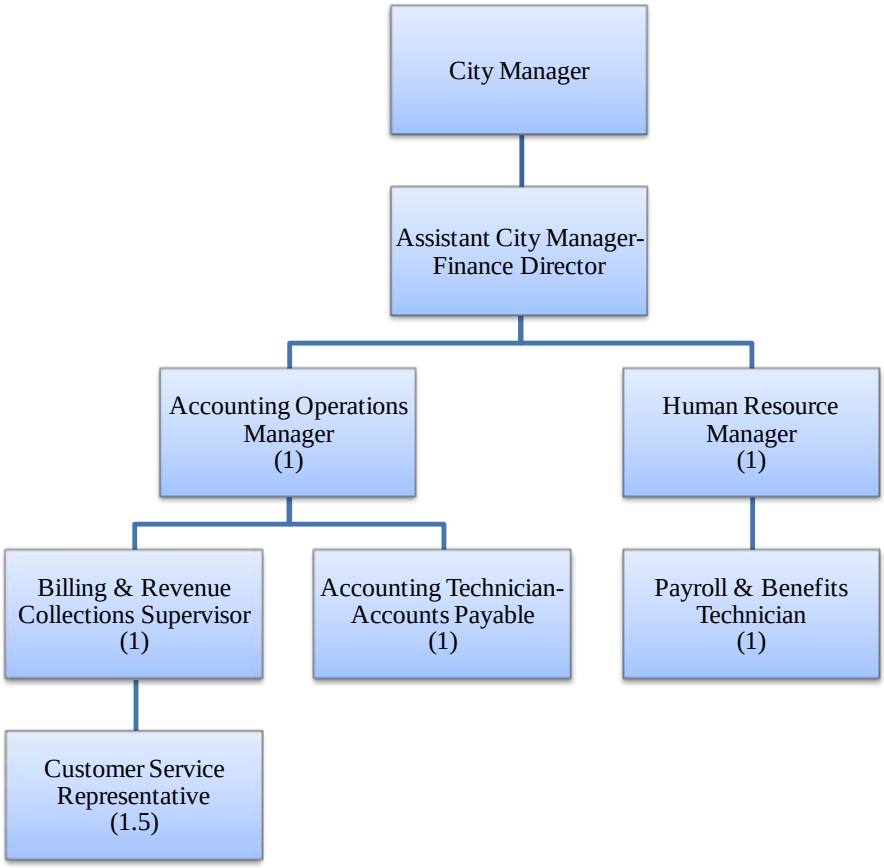
Expenditures by Line Item

Administration Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$231,492	$238,000	$237,409	$245,000	2.94%
Temporary Salaries	$0	$9,000	$9,000	$6,000	-33.33%
FICA	$17,885	$18,300	$18,850	$19,300	5.46%
Group Insurance	$24,636	$23,640	$23,640	$23,640	0.00%
Retirement	$11,322	$15,416	$15,337	$17,245	11.86%
401(K)	$0	$0	$0	$0	0.00%
Telephone	$3,788	$3,500	$3,558	$3,500	0.00%
Printing & Office Supplies	$5,754	$6,000	$5,892	$8,300	38.33%
Travel & Education	$5,090	$5,000	$4,755	$3,300	-34.00%
Auto Allowance	$10,800	$8,400	$8,400	$6,000	-28.57%
Maint. & Repairs/Equipment	$1,551	$1,500	$1,200	$1,500	0.00%
Advertising	$0	$1,000	$0	$1,000	0.00%
City Code Update	$1,347	$2,000	$1,497	$2,000	0.00%
Uniforms	$777	$500	$0	$300	-40.00%
Dues & Subscription	$2,330	$3,000	$2,075	$2,100	-30.00%
Workman's Comp	$4,204	$4,914	$4,489	$4,500	-8.42%
Insurance	$627	$736	$735	$775	5.30%
Miscellaneous	$1,010	$1,000	$500	$1,000	0.00%
Capital Outlay/Equipment	$1,787	$0	$0	$2,000	
Total	**$324,400**	**$341,906**	**$337,337**	**$347,460**	**1.62%**

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. In January 2011, the Finance Director and Assistant City Manager positions were consolidated. This position is accounted for in the Administration department but 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 spurvis@cityofclintonnc.us.

FY2010-2011 Accomplishments

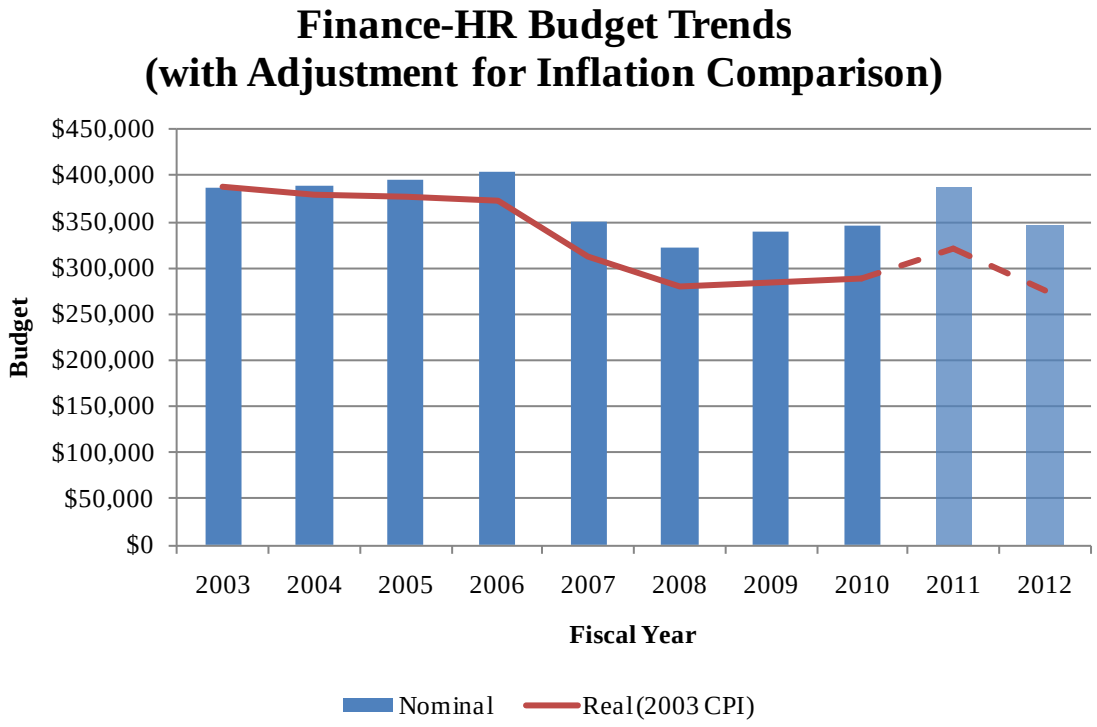
- Consolidated Assistant City Manager and Finance Director Positions
- Implemented Accounting Operations Manager Position
- Completed City Hall renovations for the Finance and HR Department
- Completed 2nd phase of job classification study
- Held Employee Benefit Enrollment with luncheon sponsored by vendors
- Implemented online property auction with GovDeals
- Completed 2nd year of employee annual health screenings with United Healthcare
- Assisted the police department with in service training related to sexual harassment and performance evaluations in the work force
- Conducted a health benefits survey
- Conducted the annual employee's benefits workshop

FY2011-2012 Action Items & Initiatives

- Implement online bill pay for customers paying utility bills
- Complete 3rd phase of job classification study
- Implement new job classification study for administration
- Implement new human resource computer software
- Implement new supervisor's orientation program
- Update FLSA classifications
- Revise employment applications
- Revise performance evaluation process
- Update Customer Service Policy
- Implement customer service survey
- Revise Travel Policy
- Create accounts receivable file for RLP loans
- Create accounts receivable file for lot maintenance accounts
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The Finance and HR Department budget accounts for a 9.9 percent decrease in the FY11-12 budget. At $345,068, the finance-HR budget accounts for 4.16 percent of the General Fund budget and is equivalent to $.055 on the tax rate. The City plans to spend $39.94 per capita for finance and human resources in FY11-12. The decrease is primarily due to the retirement of the Finance Director and payroll technician and the consolidation of positions. The difference is largely experienced in the salaries line item with a 16.41 percent decrease. The contract services line item represents an increase of 55.88 percent in the finance budget primarily to account for increases in software contracts and support during the annual audit with new personnel. The FY11-12 finance budget does not include any capital items.



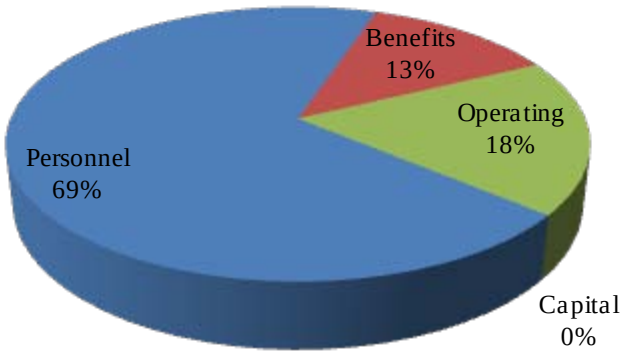
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$247,751	$275,500	$257,432	$238,400	-13.47%
Benefits	$38,407	$46,500	$45,448	$43,368	-6.74%
Operating	$42,898	$57,250	$51,146	$63,300	10.57%
Capital	$10,750	$3,750	$2,650	$0	
Total	**$339,806**	**$383,000**	**$356,676**	**$345,068**	**-9.90%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$234,806	$153,000	$126,676	$145,068	-5.18%
Enterprise	$105,000	$230,000	$230,000	$200,000	-13.04%
Total	**$339,806**	**$383,000**	**$356,676**	**$345,068**	**-9.90%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	6.00	6.00	6.00	6.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**6.00**	**6.00**	**6.00**	**6.00**	**0.00%**

Finance
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Fiscal Responsibility

Department Goal: Maintain professional records system in compliance with all legal requirements.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% finance employees receiving public records training	50%	50%	0%	100%	100%
% employees receiving identity theft policy review or training	100%	67%	0%	100%	100%

Council Goal/Focus: Fiscal Responsibility

Department Goal: Ensure financial resources are balanced and distributed accurately.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of bank statements and accounts receivable registers balanced by the 10th of each month	67%	67%	75%	95%	95%
% of invoices received and processed from departments and vendors by the 6th and 21st of each month	n/a	n/a	75%	95%	95%

Council Goal/Focus: Communication

Department Goal: Provide timely financial services to departments.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of purchase orders approved within 48 hours	n/a	n/a	90%	85%	85%
% of time monthly reports completed in time for agenda packet	100%	100%	83%	100%	100%

Council Goal/Focus: Communication

Department Goal: Provide customers with prompt and accurate service.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of customers satisfied with service	n/a	n/a	n/a	80%	80%
% of meter re-reads proving an incorrect initial reading	4%	3%	4%	<5%	<5%
% of payments received by online or automated payments	n/a	n/a	n/a	5%	5%

Council Goal/Focus: Employee Development

Department Goal: Ensure city employees receive fair and competitive compensation within the job market.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of positions receiving annual compensation analysis	0%	57%	36%	25%	25%

Council Goal/Focus: Employee Development

Department Goal: Provide enthusiastic work environment.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of finance employees receiving training through seminars or conferences	67%	50%	50%	83%	50%
% of finance employees satisfied with their job	n/a	n/a	n/a	85%	85%

Council Goal/Focus: Employee Development & Fiscal Responsibility

Department Goal: Promote health and well-being of city employees.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
Average number of days lost per work related injury claim	16	2	0	<14	<14
Average number of restricted work days per work related injury claim	13	15	7	<10	<10
% of city employees participating in annual health screenings	n/a	50%	44%	65%	75%
% of city employees satisfied with their job	n/a	n/a	n/a	75%	75%

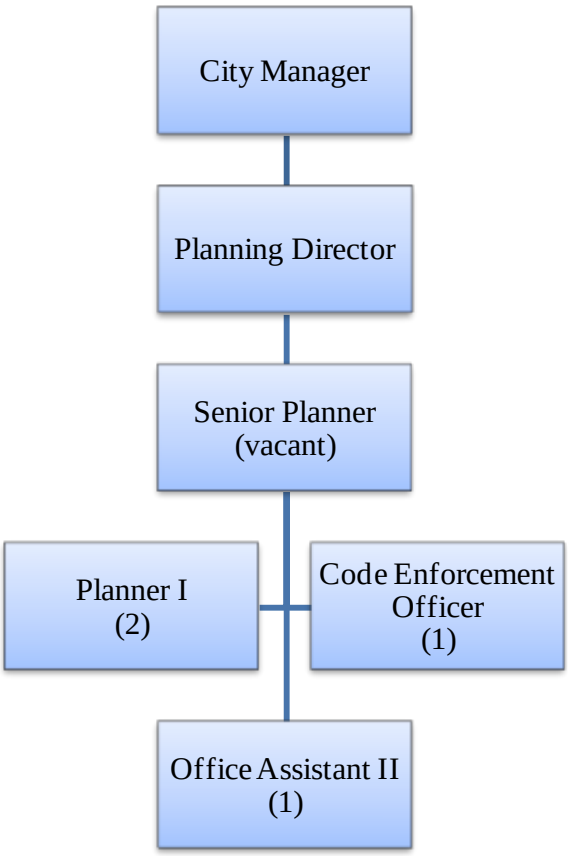
Expenditures by Line Item

Finance-HR Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$230,721	$256,000	$239,138	$214,000	-16.41%
Temporary Salaries	$0	$0	$0	$8,000	
FICA	$17,030	$19,500	$18,294	$16,400	-15.90%
Group Insurance	$27,122	$30,000	$30,000	$28,368	-5.44%
Retirement	$11,285	$16,500	$15,448	$15,000	-9.09%
401(K)	$0	$0	$0	$0	0.00%
Telephone	$2,086	$3,000	$1,647	$2,100	-30.00%
Printing & Office Supplies	$9,923	$14,000	$10,431	$12,000	-14.29%
Travel & Education	$2,518	$5,000	$3,500	$5,500	10.00%
Maint. & Repairs/Equipment	$3,641	$6,950	$6,131	$6,000	-13.67%
Departmental Supplies	$7,682	$8,000	$10,200	$7,000	-12.50%
Contract Services	$15,583	$17,000	$17,754	$26,500	55.88%
Dues & Subscription	$94	$1,150	$75	$2,700	134.78%
Bond	$560	$650	$594	$650	0.00%
Workman's Comp	$811	$1,500	$814	$850	-43.33%
Capital Outlay/Equipment	$0	$0	$0	$0	0.00%
Capital Outlay/Software	$10,750	$3,750	$2,650	$0	-100.00%
Total	**$339,806**	**$383,000**	**$356,676**	**$345,068**	**-9.90%**

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.

FY2010-2011 Accomplishments

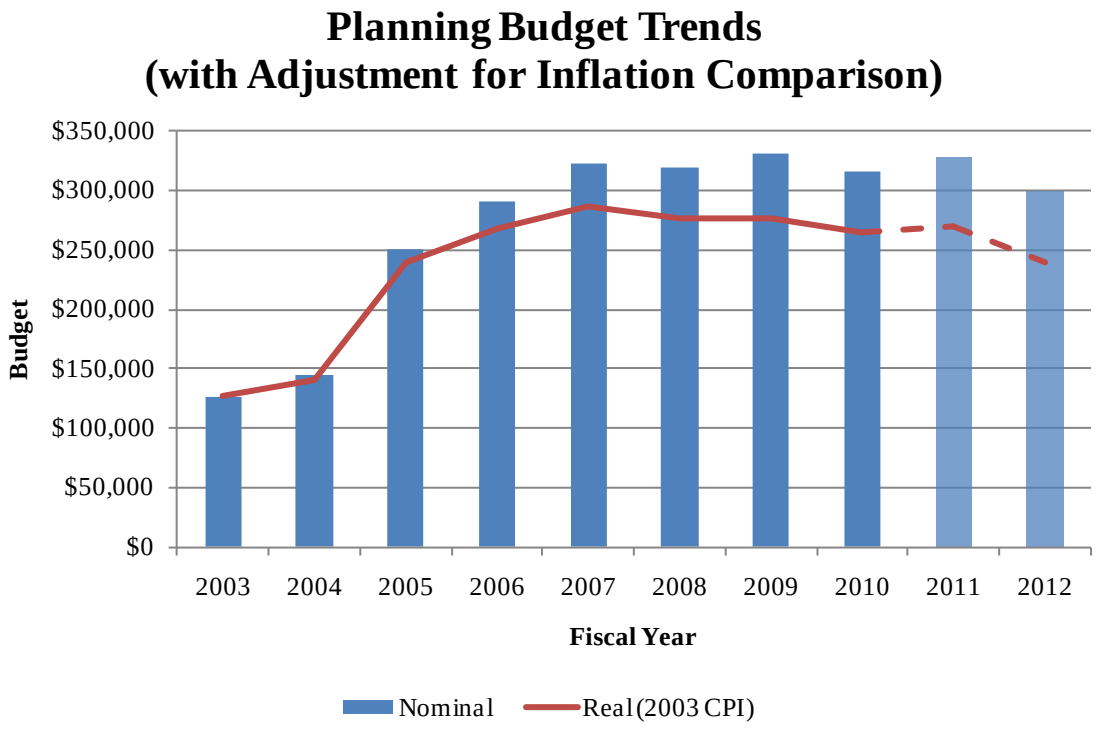
- Completed new Land Development Ordinance
- Began Downtown Revitalization Phase III
- Received $22,000 pedestrian planning grant from NCDOT to begin development of comprehensive pedestrian plan
- Received $1.6 million in CDBG funding for Eliza Lane, Russell Street, and Pugh Road
- Began development of comprehensive transportation plan
- Implemented Code Enforcement Task Force
- Partnered with Sampson Arts Council for first annual Alive After Five summer concert series
- Sponsored the 24th Annual Court Square Street Fair and 17th Annual Court Square Barbecue Cook-off

FY2011-2012 Action Items & Initiatives

- Develop Downtown Master Plan
- Restructure Downtown Development Board
- Develop brand for Downtown Clinton
- Updates Land Use Plan
- Complete Pedestrian Plan
- Develop Comprehensive Transportation Plan
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The FY11-12 planning budget is 8.4 percent less than FY10-11. At $299,715, the planning budget accounts for 3.6 percent of the General Fund budget and is equivalent to $.048 on the tax rate. The City plans to spend $34.69 per capita on recreation in FY11-12. The primary reason for the budget reduction is the promotion the senior planner to planning director and the hiring of a planner I rather than replacing the senior planner. This reorganization results in a significant savings in salaries and benefits. Half of the Planning Department budget is paid for by Sampson County. The FY11-12 planning budget does not include any capital items.



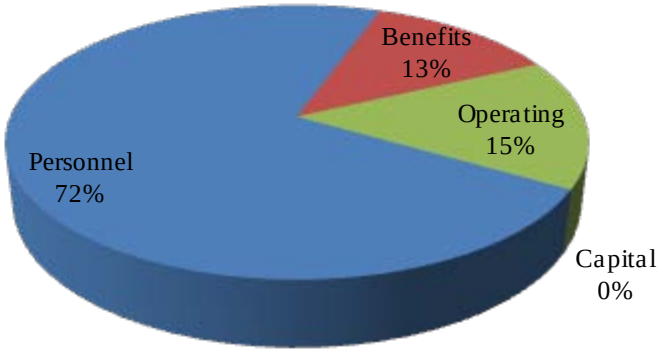
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$236,897	$235,185	$206,180	$216,400	-7.99%
Benefits	$33,396	$39,742	$37,211	$37,340	-6.04%
Operating	$40,260	$47,315	$42,505	$45,975	-2.83%
Capital	$0	$5,000	$4,788	$0	0.00%
Total	**$310,553**	**$327,242**	**$290,684**	**$299,715**	**-8.41%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$310,553	$327,242	$290,684	$299,715	-8.41%
Total	**$310,553**	**$327,242**	**$290,684**	**$299,715**	**-8.41%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	5.00	5.00	4.50	5.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**5.00**	**5.00**	**4.50**	**5.00**	**0.00%**

Planning
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Beautiful & Clean City

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of nuisance lots identified by March 15 of calendar year	n/a	n/a	1.5%	90%	90%
Average number of days to resolve nuisance lot violations	n/a	n/a	n/a	<30.00	<30.00
% of nuisance lot violations voluntarily resolved within 90 days of owner notification	n/a	n/a	n/a	75%	75%
Average number of days to remove unsafe structures once identified	n/a	n/a	n/a	<60.00	<60.00
% of residents satisfied with appearance of their district	n/a	n/a	n/a	85%	85%
% reduction of absentee ownership of vacant nuisance lots	n/a	n/a	n/a	25%	25%

Council Goal/Focus: Communication

Department Goal: Disseminate information to the public and private sectors in a timely manner.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
Average number of days to update GIS with changes from City Council meeting	n/a	n/a	1.00	<5.00	<5.00
Average number of days to review applications and notify applicants once received	n/a	n/a	<1.00	<2.00	<2.00

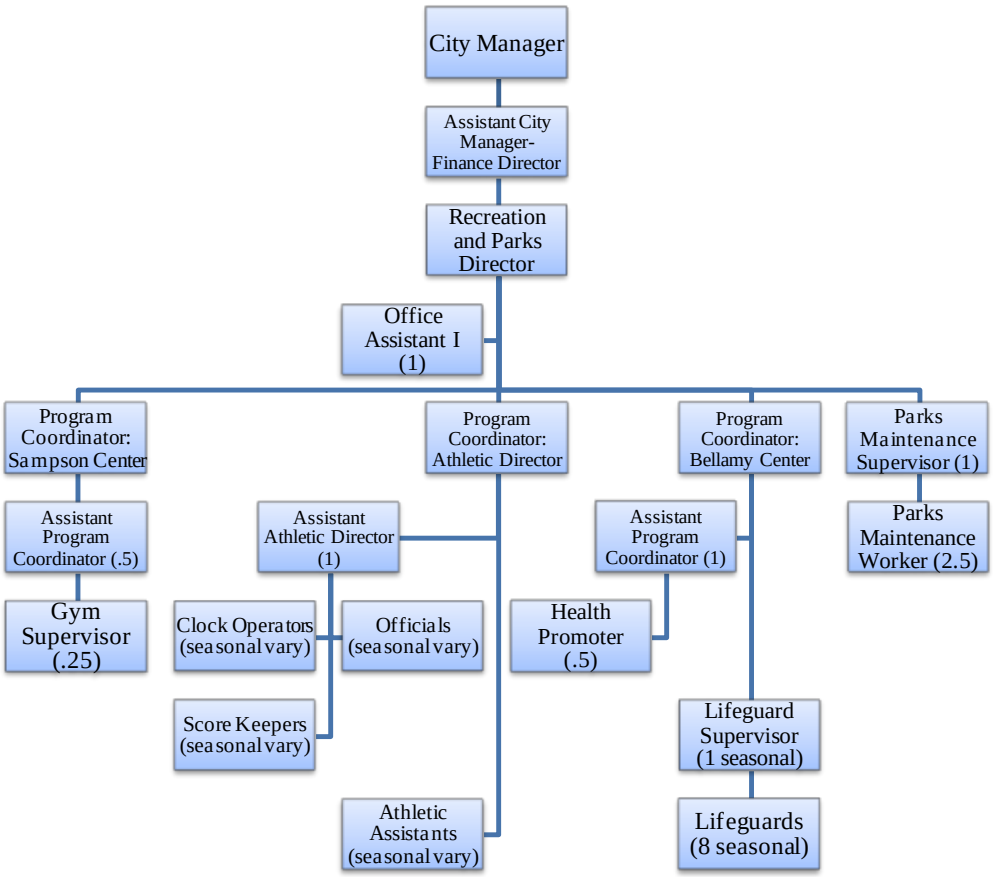
Expenditures by Line Item

Planning Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$220,701	$218,285	$189,028	$196,000	-10.21%
Temporary Salaries	$0	$0	$2,500	$5,000	
Professional Services	$0	$0	$0	$2,000	
FICA	$16,196	$16,900	$14,652	$15,400	-8.88%
Group Insurance	$22,601	$25,467	$25,000	$23,640	-7.17%
Retirement	$10,795	$14,275	$12,211	$13,700	-4.03%
401(K)	$0	$0	$0	$0	0.00%
Telephone	$2,169	$2,000	$1,754	$2,000	0.00%
Printing & Office Supplies	$5,683	$5,500	$6,000	$6,000	9.09%
Travel & Education	$2,524	$4,000	$1,166	$4,000	0.00%
Auto Allowance	$4,800	$1,800	$1,800	$0	-100.00%
Fire & Life Safety	$2,700	$2,850	$2,850	$3,500	22.81%
Maint. & Repairs/Building	$3,969	$3,350	$2,500	$5,000	49.25%
Maint. & Repairs/Auto	$0	$0	$0	$1,000	
Advertising	$3,681	$5,600	$5,636	$4,500	-19.64%
Fuel	$809	$800	$630	$1,000	25.00%
Departmental Supplies	$2,619	$8,615	$8,600	$3,500	-59.37%
Contract Services	$6,300	$6,500	$6,300	$6,500	0.00%
Dues & Subscription	$554	$800	$569	$700	-12.50%
Workman's Comp	$4,231	$5,000	$4,439	$6,000	20.00%
Insurance/Auto	$221	$500	$261	$275	-45.00%
Capital Outlay/Equipment	$0	$5,000	$4,788	$0	-100.00%
Total	**$310,553**	**$327,242**	**$290,684**	**$299,715**	**-8.41%**

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 three program coordinators 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 nicholsonjk@cityofclintonnc.us.

FY2010-2011 Accomplishments

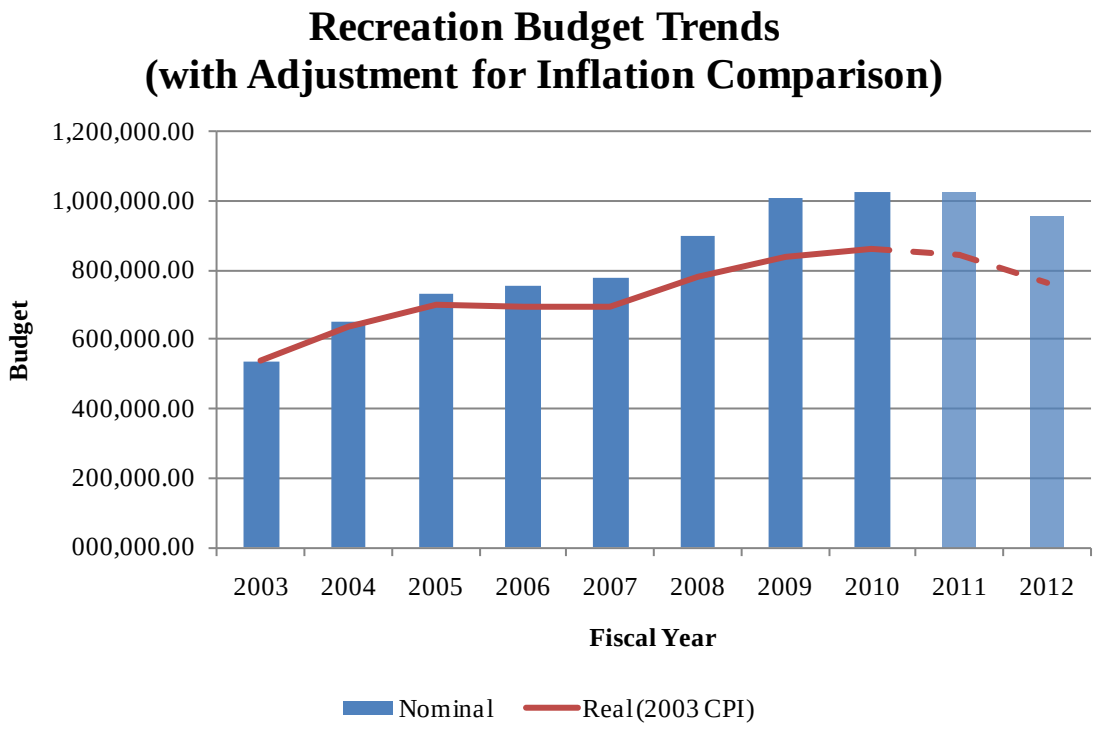
- Increased the number of city resident participants in youth programs
- Realigned positions to better fit the needs of the department
- Strengthened local partnerships with 4-H, Senior Games, Healthy Carolinians, and Partnership for Children
- Developed partnership with the Friends of Sampson County Waterways, Ducks Unlimited, and Mr. Window Soup Kitchen
- Awarded $5,000 "Take Me Fishing" grant from NRPA
- Revived the Newkirk Park Improvement Committee
- Renovated pool and added new programs with expanded pool hours of operation
- Certified all staff in CPR, First Aid, and AED use
- Hosted Halloween in the Park with Clinton Police Department
- Served as home field for Sampson County Soccer Club, first soccer travel team tournaments were held at Royal Lane facilities
- Hosted SWAC Baseball Tournament
- Hosted Local and Sectional Pitch, Hit & Run Competitions
- Hosted local and Sectional Punt, Pass & Kick Competitions- staff was invited to assist with the State PPK Competition at Panthers Stadium
- Worked with Healthy Carolinian partners to expand Walk Across Sampson County Day to a month long challenge

FY2011-2012 Action Items & Initiatives

- Translate publications and documents into Spanish
- Send information to the Spanish newspaper and Spanish radio station
- Review current signage and make recommendations on effectiveness
- Develop literature for regular distribution to patrons concerning the benefits of recreation
- Offer community “Play Days”
- Offer events sponsored by the National Wildlife Federation
- Develop events that can evolve into day trips for families
- Develop a “Natural Play Area”
- Construct new restroom facility to accommodate tournaments and increased park use at Royal Lane Park
- Construct walking trail at Newkirk Park
- Implement Phase I of the Royal Lane Renovation initiative
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The FY11-12 Recreation and Parks budget reflects a 6.6 percent decrease from FY10-11. At $956,250, the recreation budget accounts for 11.5 percent of the General Fund budget and is equivalent to $.152 on the tax rate. The City plans to spend $110.69 per capita on recreation in FY11-12. Reorganization and realignment of a fulltime and part-time positions account for the reduction in salary and benefits. The realignment reduced the number of program coordinators by consolidating the Bellamy Center and Senior Program Supervisor with the Pool and Special Events Coordinator. The number of employees was not reduced as an assistant was hired to assist the Bellamy Center Supervisor with the various programs. The department expects to continue that growth as an influx of non-resident participants registered for City programs this past year, particularly for soccer. To reduce cost and part-time staff, the department has elected to provide summer day camp through an outside source. The City will provide for the use of facilities but an established daycare provider will provide the programming. The department has many capital needs that have been regularly delayed due to economic conditions. This is especially evident at Royal Lane Park where most amenities are over 25 years old. Capital expenditures for FY11-12 represent $22,000 as part of a playground replacement and upgrade program to ensure safety and $25,000 for construction of a walking trail at Newkirk Park. The department is seeking PARTF grant funding to begin a series of renovation to facilities and amenities at Royal Lane Park. The City may consider issuing debt to begin the project if PARTF funding is unavailable. The City will also look to construct a new restroom facility at Royal Lane Park. The project will be funded through fund balance upon City Council approval.



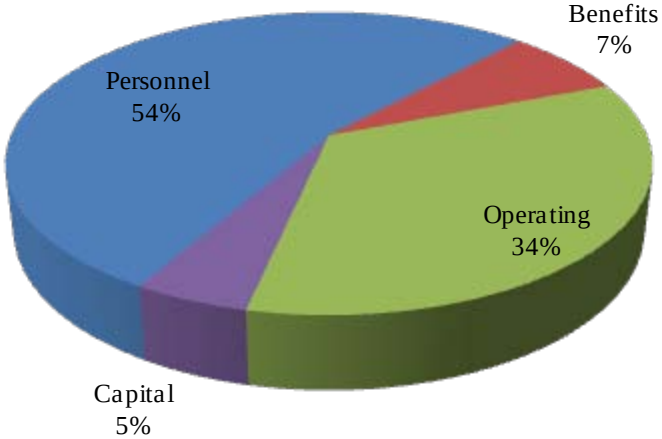
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$529,524	$534,800	$503,815	$511,900	-4.28%
Benefits	$69,421	$69,070	$61,606	$69,500	0.62%
Operating	$311,800	$336,920	$292,310	$327,850	-2.69%
Capital	$113,242	$83,000	$80,564	$47,000	-43.37%
Total	**$1,023,987**	**$1,023,790**	**$938,295**	**$956,250**	**-6.60%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$1,023,987	$1,023,790	$938,295	$956,250	-6.60%
Total	**$1,023,987**	**$1,023,790**	**$938,295**	**$956,250**	**-6.60%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	10.00	11.00	11.00	11.00	0.00%
Part-time	6.25	4.75	4.50	4.50	-5.26%
Total	**16.25**	**15.75**	**15.50**	**15.50**	**-1.59%**

Recreation and Parks Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Communication

Department Goal: Increase community awareness of available recreation programming.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% increase in non-athletic program participation	n/a	n/a	36%	25%	25%
% increase in youth athletic program parent and coaches meeting participation	n/a	n/a	n/a	10%	10%

Council Goal/Focus: Clean & Safe Neighborhoods

Department Goal: Increase activities and participation for underserved populations.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% increase in senior program participation	n/a	n/a	40%	50%	50%
% increase in disabled program participation	n/a	n/a	n/a	10%	10%
% of residents satisfied with recreation programs and opportunities	n/a	n/a	n/a	85%	85%
% of HH that used a park or facility in the past 6 months	n/a	n/a	n/a	65%	65%

Council Goal/Focus: Clean & Safe Neighborhoods

Department Goal: Create atmosphere of respect for rules, sportsmanship, and fair play among players, coaches, parents, and officials.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of coaches conducting parents meeting at beginning of season	n/a	n/a	n/a	100%	100%
% of participants/parents satisfied with conduct of coaches, officials, and other parents	n/a	n/a	n/a	90%	90%
% of parents who believe their child was treated fairly and learned good sportsmanship	n/a	n/a	n/a	85%	85%

Council Goal/Focus: Beautiful & Clean City

Department Goal: Provide clean and safe facilities and amenities.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of residents satisfied with overall quality of city parks	n/a	n/a	n/a	80%	80%
% of residents satisfied with safety of park equipment and amenities	n/a	n/a	n/a	90%	90%
% of residents who feel safe at city parks and facilities	n/a	n/a	n/a	90%	90%
% of residents satisfied with city park and facilities cleanliness	n/a	n/a	n/a	80%	80%

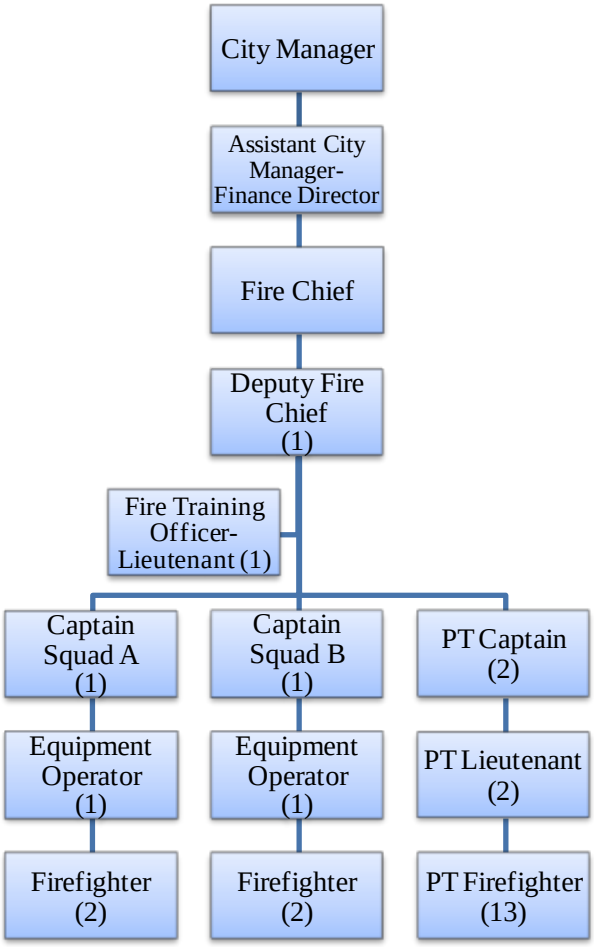
Expenditures by Line Item

Recreation & Parks Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$346,449	$332,000	$303,509	$318,000	-4.22%
Salaries/Part-Time	$140,167	$155,000	$153,000	$146,000	-5.81%
Salaries/Contract	$3,997	$4,800	$7,306	$4,800	0.00%
Rental Staff Salaries	$1,790	$5,000	$5,000	$7,000	40.00%
FICA	$37,121	$38,000	$35,000	$36,100	-5.00%
Group Insurance	$44,666	$47,300	$42,000	$47,300	0.00%
Retirement	$16,976	$21,770	$19,606	$22,200	1.98%
401(K)	$7,779	$0	$0	$0	0.00%
Telephone	$8,914	$9,000	$7,715	$8,500	-5.56%
Printing & Office Supplies	$16,372	$15,000	$13,500	$11,000	-26.67%
Utilities	$76,411	$72,000	$68,100	$80,000	11.11%
Tipping Fee	$16,664	$15,000	$18,629	$20,000	33.33%
Travel & Education	$5,041	$5,000	$3,000	$4,000	-20.00%
Auto Allowance	$4,800	$3,600	$3,600	$3,600	0.00%
Maint. & Repairs/Building	$15,284	$19,000	$15,750	$18,000	-5.26%
ADA/OSHA Mandates	$1,999	$5,000	$4,500	$5,000	0.00%
Maint. & Repairs/Fields	$42,339	$24,000	$24,000	$25,000	4.17%
Pool Supplies & Maint.	$12,239	$30,000	$28,000	$27,500	-8.33%
Maint. & Repairs/Auto	$0	$0	$0	$4,000	
Advertising	$2,067	$2,520	$2,300	$2,500	-0.79%
Fuel	$6,629	$9,000	$7,600	$8,000	-11.11%
Departmental Supplies	$16,831	$20,000	$14,800	$15,000	-25.00%
Athletic Supplies	$21,355	$30,000	$25,000	$25,000	-16.67%
Senior Supplies	$3,721	$4,650	$3,700	$4,650	0.00%
Senior Grant Supplies	$0	$0	$0	$0	0.00%
Sampson Center Programs	$2,735	$3,828	$1,500	$3,800	-0.73%
Children's Toy Program	$0	$0	$0	$5,000	
Safety Grant	$0	$1,250	$1,250	$0	-100.00%
Daycamp Expenses	$1,408	$4,450	$1,390	$0	-100.00%
Take Me Fishing Grant	$0	$5,000	$5,000	$0	-100.00%
Uniforms	$5,100	$4,500	$2,602	$4,500	0.00%
Team Uniforms	$21,735	$20,000	$10,170	$18,000	-10.00%
Contract Services	$5,460	$3,989	$4,500	$5,500	37.88%
Officials	$375	$1,000	$0	$1,000	0.00%
Dues & Subscription	$794	$1,023	$631	$900	-12.02%
Workman's Comp	$12,380	$16,500	$15,446	$16,000	-3.03%
Insurance/Auto	$933	$1,500	$1,019	$1,200	-20.00%
Insurance/Building	$8,197	$8,610	$7,608	$8,700	1.05%
Miscellaneous	$2,017	$1,500	$1,000	$1,500	0.00%
Capital Outlay/Improvements	$95,738	$58,000	$57,982	$25,000	-56.90%
Capital Outlay/Equipment	$17,504	$25,000	$22,582	$22,000	-12.00%
Total	**$1,023,987**	**$1,023,790**	**$938,295**	**$956,250**	**-6.60%**

Mission

To protect life and property through effective fire prevention and public education with professional and courteous service.

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 EMS, as well as a trench rescue, confined space, and structural collapse rescue provider. The Fire Chief and a Deputy Chief direct the Fire Department. The department includes eight full-time firefighters, a fulltime training officer, and seventeen 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 tsolice@cityofclintonnc.us.

FY2010-2011 Accomplishments

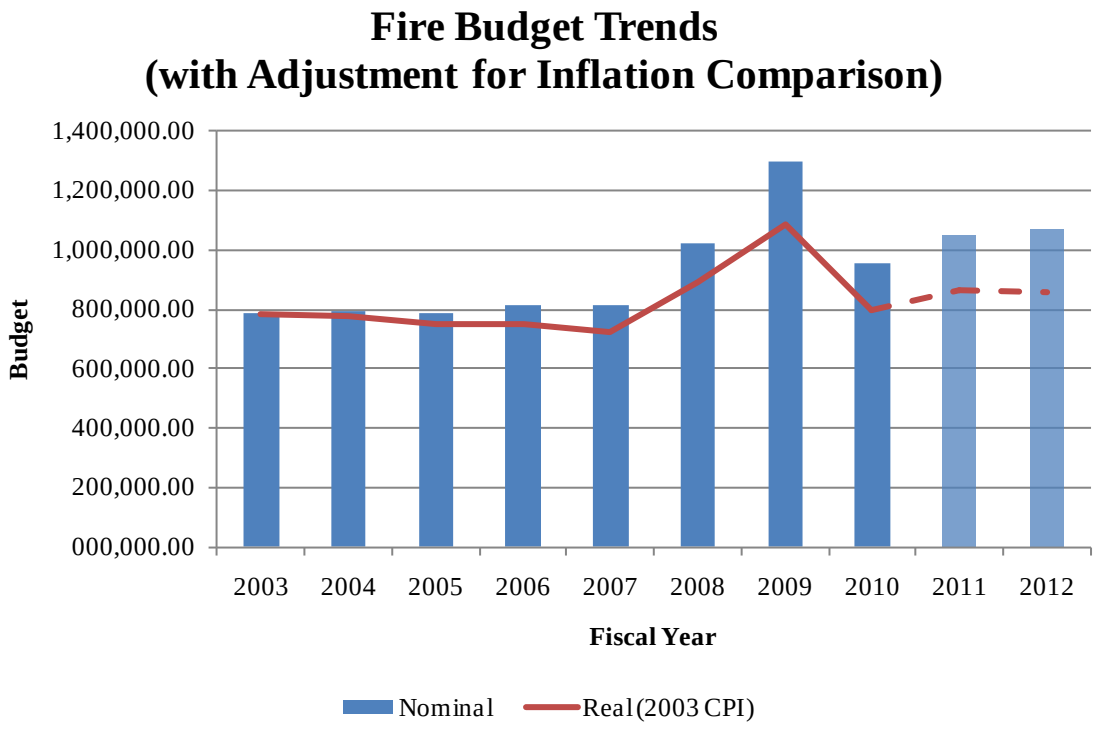
- Completed confined space and officer training for all fulltime firefighters
- Implemented text paging system
- Instituted new uniforms
- Received South River EMC grant to purchase fire prevention material, projector and laptop for public education

FY2011-2012 Action Items & Initiatives

- Add Fire Training Officer position
- Create new career ladder with department
- Revise performance measure tracking
- Implement preplanning software system
- Revise Standard Operating Guidelines
- Upgrade our current fire programs to Firehouse Software
- Install laptops in two (2) engines and one (1) rescue for digital pre-plan and hydrant information
- Implement an Accident & Injury packet to be available on all apparatus
- Convert the trailer at Beaman Street Station to a confined space/high angle rescue trailer and convert rescue 1451 to trench response vehicle
- Convert fenced area at Beamon Street Station into confined space training and vehicle extrication training facility
- Research using Meals on Wheels as a smoke detector program
- Work with Partnership for Children to make Wall Street Station a permanent child safety seat inspection station
- Upgrade training computers
- Identify fire hydrants with GPS tags and down load flow and location into laptops on trucks

FY2011-2012 Budget Highlights

The Clinton Fire Department budget reflects a 2.23 percent increase for FY11-12. At $1,068,950, the fire budget accounts for 12.9 percent of the General Fund budget and is equivalent to $.17 on the tax rate. The City plans to spend $123.74 per capita for fire in FY11-12. The largest increases are reflected in departmental supplies and turnout gear. The departmental supplies line item includes $18,000 specifically for replacement of self-contained breathing apparatuses (SCBA). This will be a five-year program to ensure all firefighters have appropriate safety equipment. Once all SCBAs have been replaced, the department will implement an annual program to monitor and replace SCBAs at a lesser amount than $18,000. The turnout gear line item is 76 percent higher to accommodate the hiring of five new part-time firefighters and a training officer in the summer of 2011. Capital costs in the fire budget include debt service on the fire station ($10,000) and a fire engine ($78,300).



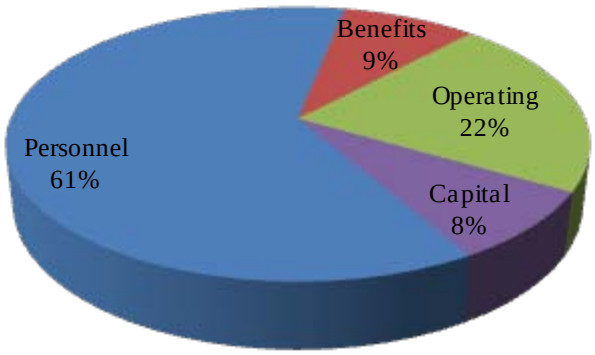
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$592,331	$634,100	$611,993	$656,700	3.56%
Benefits	$74,585	$91,100	$90,000	$94,700	3.95%
Operating	$197,880	$232,134	$199,378	$229,250	-1.24%
Capital	$88,286	$88,300	$82,286	$88,300	0.00%
Total	**$953,082**	**$1,045,634**	**$983,657**	**$1,068,950**	**2.23%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$953,082	$1,045,634	$983,657	$1,068,950	2.23%
Special Dept.	$0	$0	$0	$0	0.00%
Total	**$953,082**	**$1,045,634**	**$983,657**	**$1,068,950**	**2.23%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	10.00	10.00	10.00	11.00	10.00%
Part-time	19.00	20.00	12.00	17.00	-15.00%
Total	**29.00**	**30.00**	**22.00**	**28.00**	**-6.67%**

Fire
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Clean & Safe Neighborhoods

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of fires contained to room or area of origin	n/a	n/a	45%	75%	75%
Number of civilian injuries related to fire per 1,000 residents	n/a	n/a	.11	10.00	10.00
Number of civilian deaths related to fire per 1,000 residents	0.00	0.00	0.00	0.00	0.00
% of fires occurring at properties inspected within the past 6 months	n/a	n/a	0.00%	<5%	<5%
Average $ value lost from fire per $1,000 in property protected	n/a	n/a	$1.54	<$2.00	<$5.00

Council Goal/Focus: Clean & Safe Neighborhoods

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of calls involving threat to life or property responded to within 5 minutes	n/a	n/a	50%	95%	95%
Number of firefighter injuries per 100 calls	n/a	n/a	.26	5.00	5.00
$ value per call of damage caused by department while responding to a call	n/a	n/a	$0.00	$500.00	$500.00

Council Goal/Focus: Clean & Safe Neighborhoods

Department Goal: Make fire prevention education available to citizens of all ages and backgrounds.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of residents receiving at least one fire prevention education message	n/a	n/a	n/a	90%	90%
% increase in elderly residents receiving at least one fire prevention education message	n/a	n/a	n/a	20%	20%
% increase in Hispanic residents receiving at least one fire prevention education message	n/a	n/a	n/a	20%	20%

Council Goal/Focus: Clean & Safe Neighborhoods & Employee Development

Department Goal: Establish and maintain high professional standards.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of firefighters receiving required monthly training hours	n/a	n/a	n/a	100%	100%
% of fulltime firefighters with medical responder certification	n/a	n/a	60.0%	100%	100%
% of part-time firefighters with medical responder certification	n/a	n/a	38.46%	75%	75%

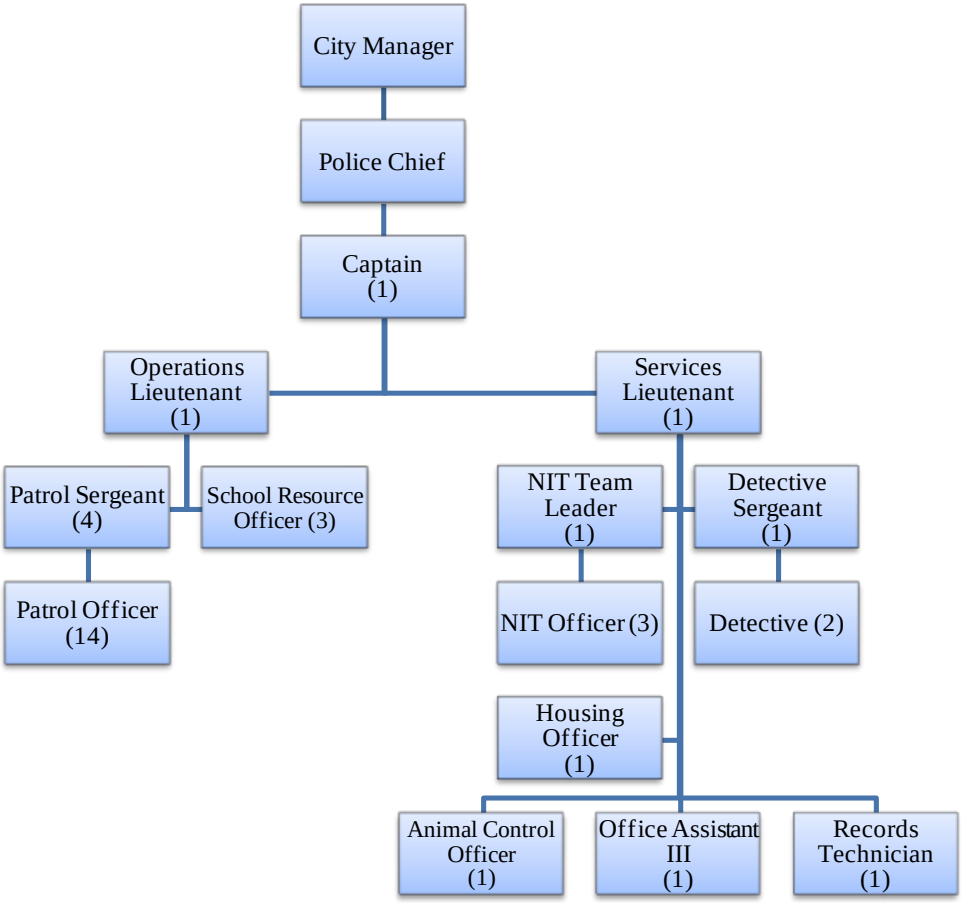
Expenditures by Line Item

Fire Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$324,674	$389,000	$381,493	$410,000	5.40%
Part-Time Workers	$226,985	$200,000	$187,000	$200,000	0.00%
FICA	$40,672	$45,100	$43,500	$46,700	3.55%
Group Insurance	$42,276	$53,000	$53,000	$52,100	-1.70%
Retirement	$25,473	$38,100	$37,000	$42,600	11.81%
401(K)	$6,836	$0	$0	$0	0.00%
Transfer To Fireman Fund	$20,089	$21,834	$21,840	$20,000	-8.40%
Telephone	$2,861	$3,000	$2,400	$3,000	0.00%
Printing & Office Supplies	$2,498	$3,400	$3,323	$3,000	-11.76%
Utilities	$17,732	$17,000	$15,225	$17,000	0.00%
Travel & Education	$759	$3,500	$3,500	$3,000	-14.29%
Fire & Life Safety	$1,992	$1,000	$250	$1,000	0.00%
Maint. & Repairs/Building	$10,108	$9,000	$4,300	$7,500	-16.67%
Maint. & Repairs/Equipment	$25,206	$25,000	$29,925	$20,000	-20.00%
Maint. & Repairs/Auto	$0	$0	$0	$10,000	
Advertising	$1,683	$2,500	$209	$2,000	-20.00%
Fuel	$16,004	$25,000	$20,900	$20,000	-20.00%
Departmental Supplies	$9,943	$20,000	$7,500	$28,000	40.00%
Fire Hose	$9,430	$10,000	$8,826	$5,000	-50.00%
Haz-Mat Supplies	$660	$1,000	$750	$1,000	0.00%
Uniforms	$4,477	$5,000	$4,500	$6,000	20.00%
Turn-Out Equipment	$10,891	$8,500	$8,289	$15,000	76.47%
Contract Services	$17,924	$16,500	$15,500	$16,500	0.00%
Dues & Subscription	$1,033	$1,250	$1,009	$1,250	0.00%
Workman's Comp	$27,490	$36,150	$30,165	$32,000	-11.48%
Insurance/Auto	$10,607	$7,010	$6,978	$8,000	14.12%
Insurance/Building	$3,058	$6,990	$6,989	$8,000	14.45%
Miscellaneous	$3,435	$3,500	$2,000	$2,000	-42.86%
Employee Relations	$0	$5,000	$5,000	$0	-100.00%
Building Payment	$10,000	$10,000	$10,000	$10,000	0.00%
Capital Outlay/Equipment	$78,286	$78,300	$72,286	$78,300	0.00%
Total	**$953,082**	**$1,045,634**	**$983,657**	**$1,068,950**	**2.23%**

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 33 full-time sworn police officers, two (2) 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.

FY2010-2011 Accomplishments

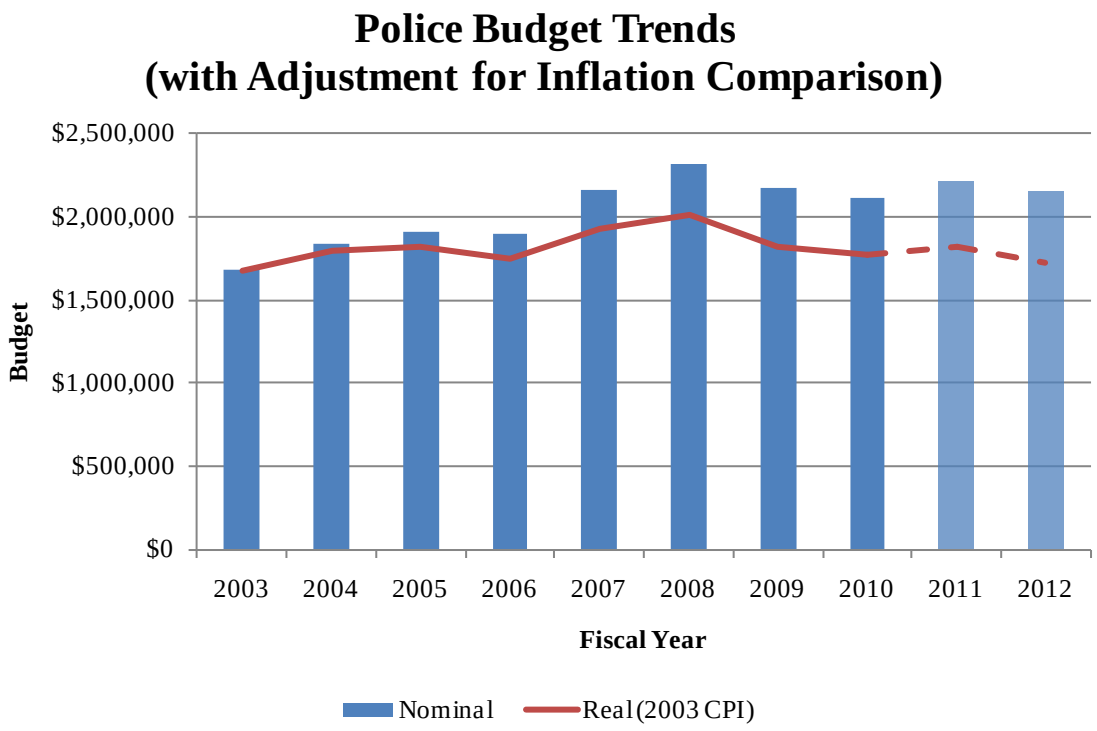
- Reduced time in court by 57 percent
- Reduced use of force by officers by 16 percent
- Reduced citizen complaints by 40 percent
- Cleared 284 cases by detectives
- Upgraded wireless capability in all cars
- Experienced no incidents involving the discharge of firearms

FY2011-2012 Action Items & Initiatives

- Perform self-assessment for full CALEA accreditation
- Continue vehicle replacement program
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The Police Department budget is 2.55 percent less in FY11-12 primarily due to a reduction in capital expenditures. At $2,146,800, the police budget accounts for 25.89 percent of the General Fund budget and is equivalent to $.342 on the tax rate. The City plans to spend $248.50 per capita for police in FY11-12. A significant increase (222.6 percent) in professional services represents allocations for a space needs study and architectural design for a new police headquarters. The large increase in vehicle repair and maintenance is offset some by the decrease in the fuel line item. In the past auto supplies have grouped with fuel but in an effort to better track fuel use, the City Garage has asked for fuel to be a separate line item and all auto supplies be grouped with the vehicle maintenance. Although the fuel line item indicates a 16 percent decrease, it is actually a 25 percent increase over fuel cost in FY10-11. Capital expenditures in the FY11-12 police budget represent two (2) new police vehicles as part of the department's annual replacement program. Capital expenses are 33.33 percent less than the previous budget year.



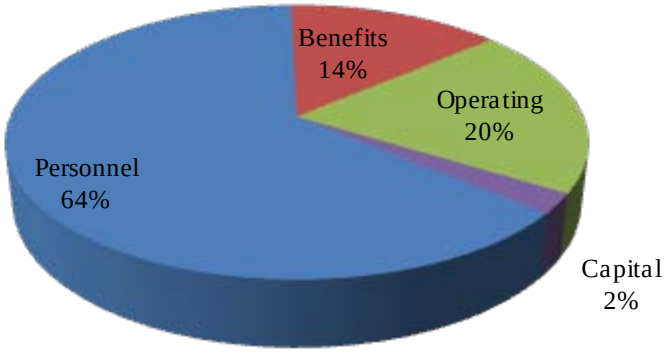
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$1,385,865	$1,406,151	$1,389,180	$1,363,800	-3.01%
Benefits	$267,977	$299,511	$299,511	$302,100	0.86%
Operating	$359,028	$422,350	$381,394	$430,900	2.02%
Capital	$100,735	$75,000	$75,000	$50,000	-33.33%
Total	**$2,113,605**	**$2,203,012**	**$2,145,085**	**$2,146,800**	**-2.55%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$2,113,605	$2,203,012	$2,145,085	$2,146,800	-2.55%
Total	**$2,113,605**	**$2,203,012**	**$2,145,085**	**$2,146,800**	**-2.55%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	37.00	37.25	37.75	34.00	-8.72%
Part-time	-	-	-	-	0.00%
Total	**37.00**	**37.25**	**37.75**	**34.00**	**-8.72%**

Police
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Clean & Safe Neighborhoods

Department Goal: Partner with community to enhance quality of life and resolve neighborhood concerns.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of residents satisfied with police services in each district	n/a	60%	n/a	75%	75%
% increase in citizen volunteers	n/a	20%	n/a	5%	5%

Council Goal/Focus: Employee Development

Department Goal: Establish a working environment that encourages teamwork, empowerment, communication, and professional development.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
Annual department turnover	n/a	12%	20%	<10%	<10%
% of employees satisfied with their professional development	n/a	60%	n/a	90%	90%
% of employees satisfied with advancement opportunities	n/a	60%	n/a	90%	90%

Council Goal/Focus: Clean & Safe Neighborhoods

Department Goal: Use resources efficiently and effectively in preventing and suppressing criminal activity.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% decrease in routine calls handled by patrol officers	n/a	25%	6.85%	>5%	>5%
% decrease in court time	n/a	5%	57.41%	10%	10%
% decrease in youth crime rate	n/a	n/a	n/a	10%	10%
% decrease in repeat juvenile offenders	n/a	n/a	n/a	25%	25%
Officers per 1,000 residents	n/a	3.94	3.82	<3.5	<3.5

Council Goal/Focus: Communication

Department Goal: Enhance internal and external communications.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of employees satisfied with departmental communication	n/a	60%	n/a	90%	90%
% of HH satisfied with departmental communication	n/a	60%	n/a	75%	75%
% increase in citizen provided crime information	n/a	5%	n/a	5%	5%

Council Goal/Focus: Clean & Safe Neighborhoods & Employee Development

Department Goal: Maintain highest levels of quality service, integrity, and professionalism.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of residents and businesses who feel police are courteous	n/a	75%	n/a	80%	80%
% of residents and businesses who feel police are helpful and cooperative	n/a	75%	n/a	80%	80%
% of residents who feel the police are trustworthy	n/a	75%	n/a	85%	85%

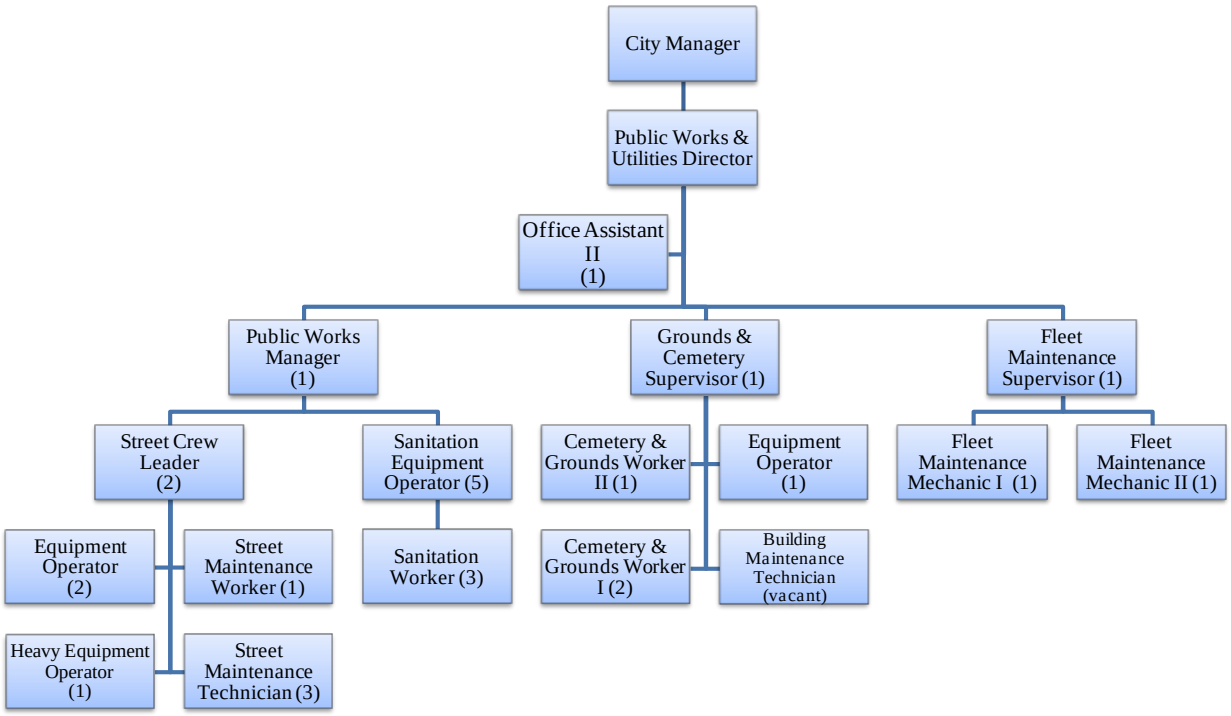
Expenditures by Line Item

Police Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$1,119,036	$1,165,725	$1,131,338	$1,123,000	-3.67%
Salaries/HUD Officers	$30,749	$31,500	$31,500	$32,300	2.54%
School Officers	$140,355	$109,000	$127,622	$111,500	2.29%
Professional Services	$4,921	$6,200	$2,907	$20,000	222.58%
FICA	$95,725	$99,926	$98,720	$97,000	-2.93%
Group Insurance	$149,169	$163,200	$163,200	$161,000	-1.35%
Retirement	$59,773	$79,151	$79,151	$85,100	7.52%
401(K)	$59,035	$57,160	$57,160	$56,000	-2.03%
Employee Training	$3,027	$7,500	$6,000	$10,000	33.33%
Telephone	$19,315	$12,000	$17,500	$18,000	50.00%
Printing & Office Supplies	$3,929	$10,000	$3,060	$6,000	-40.00%
Utilities	$11,753	$14,500	$10,885	$14,500	0.00%
Tipping Fee	$497	$1,200	$875	$1,200	0.00%
Travel & Education	$5,067	$6,000	$5,900	$5,000	-16.67%
Auto Allowance	$2,400	$0	$0	$0	0.00%
Maint. & Repairs/Building	$20,966	$35,000	$26,337	$10,000	-71.43%
Maint. & Repairs/Equipment	$8,517	$10,000	$8,959	$10,000	0.00%
Maint. & Repairs/Auto	$20,381	$25,500	$25,000	$55,000	115.69%
Equipment Rental	$13,737	$16,200	$9,600	$15,000	-7.41%
Advertising	$1,269	$1,200	$1,155	$1,000	-16.67%
Fuel	$76,238	$95,000	$93,100	$80,000	-15.79%
Departmental Supplies	$47,675	$56,662	$44,500	$65,000	14.72%
Uniforms	$27,715	$23,500	$27,785	$26,000	10.64%
Contract Services	$2,248	$8,000	$8,000	$8,000	0.00%
Dues & Subscription	$762	$1,000	$305	$1,000	0.00%
CALEA Accreditation Fees	$0	$6,500	$6,470	$500	-92.31%
Workman's Comp	$42,665	$47,500	$47,594	$48,000	1.05%
Insurance/Auto	$11,533	$14,675	$14,674	$15,500	5.62%
Insurance/Building	$4,271	$4,400	$4,065	$4,300	-2.27%
Insurance/Public Liability	$14,427	$13,613	$13,613	$14,300	5.05%
Miscellaneous	$400	$1,600	$1,210	$1,000	-37.50%
Special Funds	$3,000	$100	$1,000	$100	0.00%
K-9	$12,315	$4,500	$900	$1,500	-66.67%
Capital Outlay/Equipment	$100,735	$75,000	$75,000	$50,000	-33.33%
Total	**$2,113,605**	**$2,203,012**	**$2,145,085**	**$2,146,800**	**-2.55%**

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 consists 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 rnaylor@cityofclintonnc.us.

FY2010-2011 Accomplishments

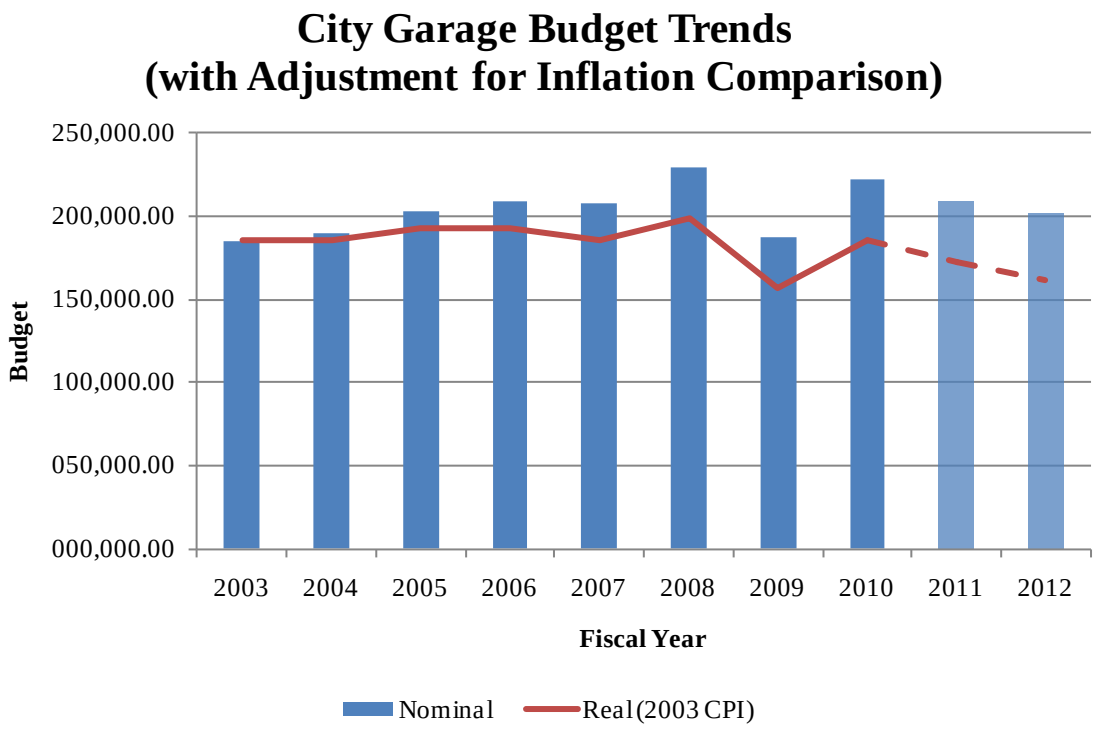
- Updated maintenance and repair forms
- Developed new preventive maintenance schedule

FY2011-2012 Action Items & Initiatives

- Implement new fuel usage monitoring system
- Begin in-house generator testing and repair program for all city generators
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The City Garage budget for FY11-12 reflects a 3.18 percent decrease. At $202,284, the garage budget accounts for 2.44 percent of the General Fund budget and is equivalent to $.032 on the tax rate. The City plans to spend $23.42 per capita for garage operations in FY11-12. Most changes are small decreases in individual line items. The largest decrease is reflected in the building maintenance line item after several major repairs took place in FY10-11. The FY11-12 garage budget does not include any capital expenses.



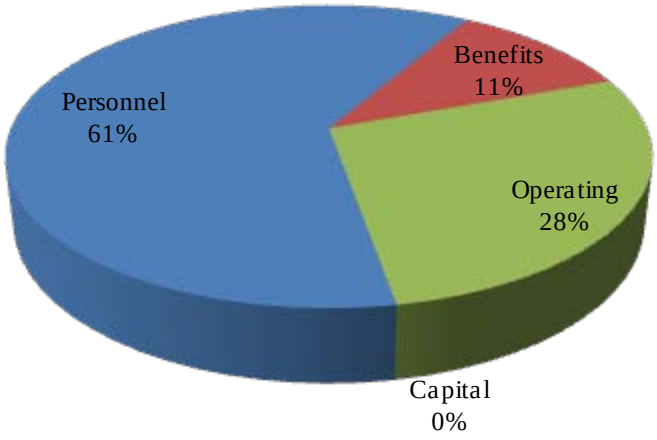
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$116,293	$121,481	$119,793	$123,800	1.91%
Benefits	$21,307	$21,780	$21,680	$22,234	2.08%
Operating	$58,349	$65,673	$60,285	$56,250	-14.35%
Capital	$25,962	$0	$0	$0	
Total	**$221,911**	**$208,934**	**$201,758**	**$202,284**	**-3.18%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$221,911	$208,934	$201,758	$202,284	-3.18%
Total	**$221,911**	**$208,934**	**$201,758**	**$202,284**	**-3.18%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 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



FY2011-2012 Goals & Objectives

Council Goal/Focus: Fiscal Responsibility

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of preventative maintenance performed on schedule	n/a	n/a	100%	90%	90%
Average annual maintenance cost per vehicle	n/a	n/a	$664.09	<$900.00	<$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: Fiscal Responsibility

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of services completed within scheduled time	n/a	n/a	n/a	90%	90%
% of repairs requiring additional work within 60 days	n/a	n/a	n/a	<1%	<1%
Average number of days heavy vehicles are unavailable due to repairs	n/a	n/a	n/a	<3.0	<3.0
Average number of days light vehicles are unavailable due to repairs	n/a	n/a	n/a	<2.0	<2.0
Average number of days police vehicles are unavailable due to repairs	n/a	n/a	n/a	<2.0	<2.0

Expenditures by Line Item

City Garage Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$108,611	$112,846	$111,280	$115,000	1.91%
Temporary Salaries	$0	$0	$0	$0	0.00%
FICA	$7,682	$8,635	$8,513	$8,800	1.91%
Group Insurance	$13,561	$14,490	$14,490	$14,184	-2.11%
Retirement	$5,312	$7,290	$7,190	$8,050	10.43%
401(K)	$2,434	$0	$0	$0	0.00%
Telephone	$2,617	$3,600	$2,197	$2,500	-30.56%
Utilities	$14,477	$13,000	$12,312	$13,000	0.00%
Tipping Fee	$1,160	$1,500	$1,106	$1,500	0.00%
Travel & Education	$1,545	$2,000	$1,775	$2,000	0.00%
Maint. & Repairs/Building	$11,206	$12,000	$12,178	$6,500	-45.83%
Maint. & Repairs/Equipment	$3,008	$5,000	$4,200	$5,000	0.00%
Maint. & Repairs/Auto	$0	$0	$0	$1,050	
Fuel	$2,717	$2,750	$3,506	$2,500	-9.09%
Office Supplies	$1,330	$1,600	$1,553	$1,500	-6.25%
Departmental Supplies	$7,257	$8,500	$8,440	$7,000	-17.65%
Special Tools	$2,056	$2,000	$1,805	$2,000	0.00%
Uniforms	$2,119	$2,100	$2,170	$2,000	-4.76%
Safety Supplies	$0	$1,500	$1,574	$500	-66.67%
Workman's Comp	$5,759	$6,374	$4,037	$5,500	-13.71%
Insurance/Auto	$118	$221	$271	$300	35.75%
Insurance/Building	$2,980	$3,528	$3,161	$3,400	-3.63%
Capital Outlay/Equipment	$25,962	$0	$0	$0	0.00%
Total	**$221,911**	**$208,934**	**$201,758**	**$202,284**	**-3.18%**

Description

The Cemetery and Grounds Maintenance Division is responsible for operations and maintenance of the city's three cemeteries (Springvale, Sandhill, and Clinton Cemetery), the grounds upkeep of city buildings, and pest control throughout the city. The division consists of the Grounds Superintendent and four grounds workers. Cemetery and Ground 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.

FY2010-2011 Accomplishments

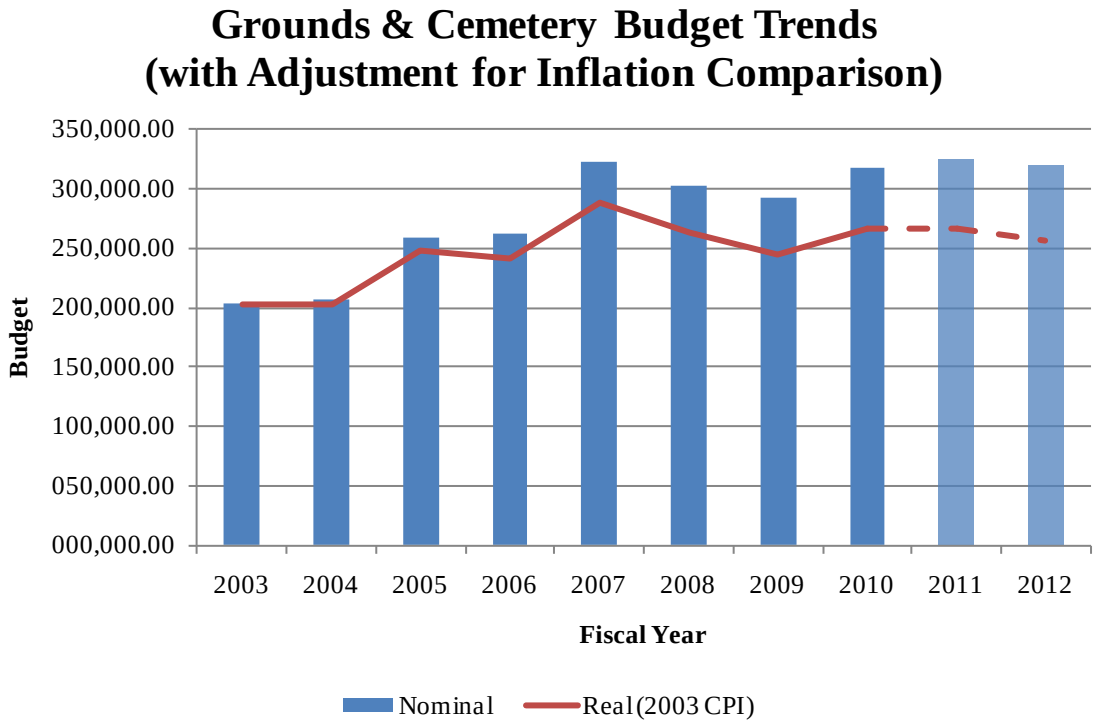
- Implemented public landscape improvements at the Beehive, Public Works, and along Lisbon Street
- Implemented clearance program along Westover Road fence
- Began comprehensive fire ant control on grounds including cemetery
- Installed stone inside fenced area of three well sites
- Began landscape program at Sandhill Cemetery to buffer new cemetery area from residence

FY2011-2012 Action Items & Initiatives

- Increase efficiency with revised maintenance schedule
- Develop pre-emergent schedule
- Develop small engine repair program
- Revise performance measure tracking

FY2011-2012 Budget Highlights

The FY11-12 Grounds and Cemetery budget reflects a 1.22 percent decrease from FY10-11. At $319,640, the grounds and cemetery budget accounts for 3.85 percent of the General Fund budget and is equivalent to $.051 on the tax rate. The City plans to spend $37.00 per capita for grounds and cemetery maintenance in FY11-12. After reviewing workload and personnel costs in the grounds division, the Public Works Director recommended eliminating temporary employees except in the case of natural disaster cleanup or long-term absences, and adding an additional fulltime grounds worker for FY11-12. This is reflected by increases of roughly 25 percent in salary and benefit line items. Temporary salaries are reduced by 83.33 percent. The grounds budget includes $60,000 in capital expenses for a new crew cab truck and equipment trailer. Both items are expected to increase the division's efficiency and productivity.



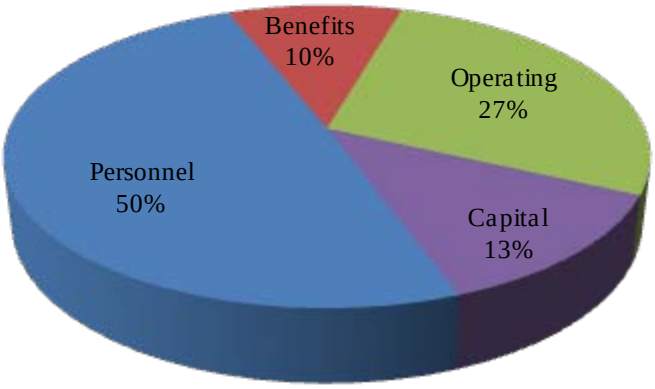
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$172,431	$178,537	$177,230	$158,600	-11.17%
Benefits	$27,305	$26,115	$25,135	$33,340	27.67%
Operating	$61,649	$92,815	$89,604	$87,700	-5.51%
Capital	$57,045	$26,120	$21,963	$40,000	53.14%
Total	**$318,430**	**$323,587**	**$313,932**	**$319,640**	**-1.22%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$293,430	$298,587	$288,932	$259,640	-13.04%
Cemetery	$25,000	$25,000	$25,000	$60,000	140.00%
Total	**$318,430**	**$323,587**	**$313,932**	**$319,640**	**126.96%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	5.00	4.50	4.50	5.00	11.11%
Part-time	-	-	-	-	0.00%
Total	**5.00**	**4.50**	**4.50**	**5.00**	**11.11%**

Public Works: Grounds Maintenance Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Beautiful & Clean City

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of funeral homes satisfied with cemetery services	n/a	n/a	n/a	90%	90%
% of cemetery mowing complete on time without damages	n/a	n/a	100%	95%	95%

Expenditures by Line Item

Grounds Maintenance Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$111,571	$110,087	$94,965	$138,000	25.36%
Temporary Salaries	$52,699	$60,000	$75,000	$10,000	-83.33%
Recording Deeds	$2,595	$3,500	$3,549	$3,500	0.00%
FICA	$8,161	$8,450	$7,265	$10,600	25.44%
Group Insurance	$19,293	$19,000	$19,000	$23,640	24.42%
Retirement	$5,494	$7,115	$6,135	$9,700	36.33%
401(K)	$2,518	$0	$0	$0	0.00%
Telephone	$668	$700	$602	$700	0.00%
Utilities	$237	$200	$131	$200	0.00%
Travel & Education	$307	$1,200	$900	$2,000	66.67%
Maint. & Repairs/Equipment	$8,286	$10,000	$7,700	$10,000	0.00%
Maint. & Repairs/Auto	$0	$0	$0	$2,000	
Fuel	$11,152	$14,000	$14,000	$14,000	0.00%
Departmental Supplies	$9,032	$19,500	$19,339	$16,000	-17.95%
Special Tools	$1,323	$3,000	$2,150	$3,000	0.00%
Uniforms	$3,105	$3,500	$2,121	$3,500	0.00%
Safety Supplies	$0	$1,500	$980	$500	-66.67%
Contract Services	$16,644	$26,500	$29,000	$24,000	-9.43%
Workman's Comp	$7,556	$8,355	$8,352	$7,500	-10.23%
Insurance/Auto	$744	$860	$780	$800	-6.98%
Capital Outlay/Paving	$39,949	$0	$0	$0	0.00%
Capital Outlay/Equipment	$14,849	$20,120	$20,117	$34,000	68.99%
Capital Project/Markers	$2,247	$6,000	$1,846	$6,000	0.00%
Total	**$318,430**	**$323,587**	**$313,932**	**$319,640**	**-1.22%**

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 four equipment operators and four 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.

FY2010-2011 Accomplishments

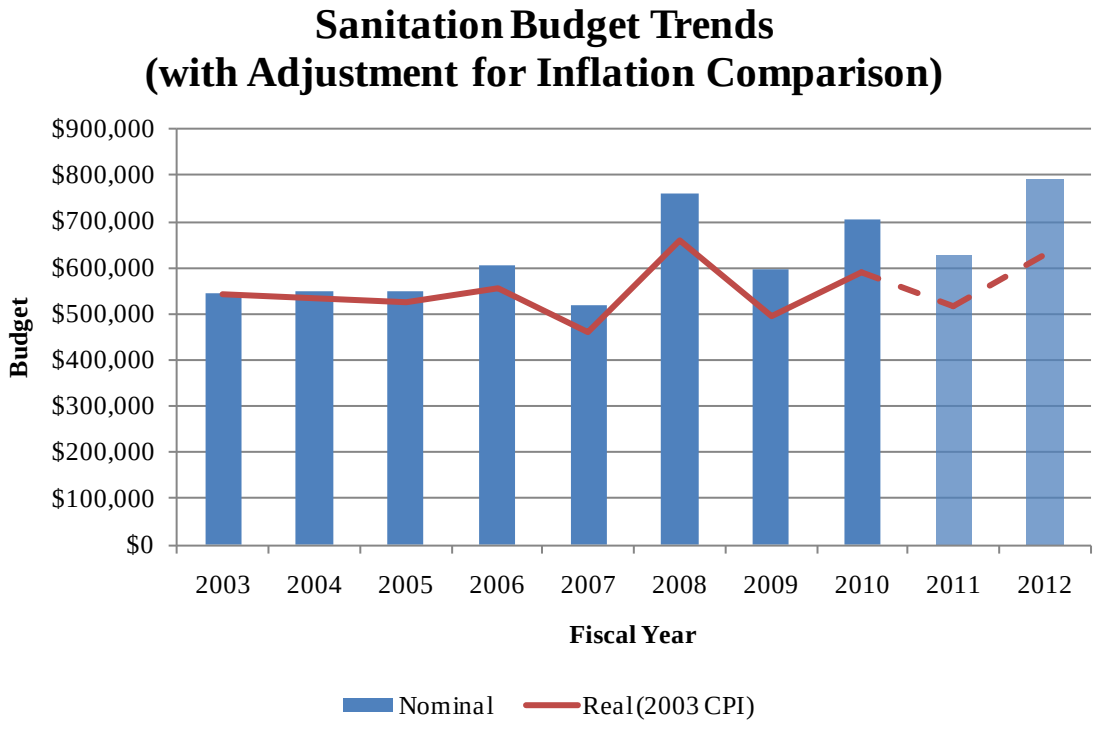
- Successfully collected and disposed of 8,200 tons of garbage in accordance with all regulations
- Completed the special Spring and Fall clean up weeks
- Completed annual Solid Waste Management Report
- Coordinated removal of 35 rollout cans from downtown to implement new dumpster program
- Completed commercial garbage inventory and assessment to begin Mobile 311 routing
- Recouped $30,000 in lost revenues from billing adjustments and franchise infringements

FY2011-2012 Action Items & Initiatives

- Implement 311 system
- Develop city-wide address based GIS file for 311 system
- Decrease amount of usage hours for knuckle-boom truck with 311 system
- Revise performance measure tracking
- Increase recycling participation with restructured recycling drop-off sites
- Increase efficiency with new leaf vacuum truck
- Develop green waste staging site and new disposal program

FY2011-2012 Budget Highlights

The Sanitation FY11-12 budget is up 14.23 percent from FY10-11. At $788,824, the sanitation budget accounts for 9.51 percent of the General Fund budget and is equivalent to $.126 on the tax rate. The City plans to spend $91.31 per capita for sanitation collection in FY11-12. The sanitation budget represents the second largest increase of any department or division. This is largely due to the increase in contract services (382.46 percent) and capital outlay (36.1 percent). The contract services line item includes the City's contract for hauling of recyclables from drop-off sites. The contract costs the city approximately $45,000, of which $15,000 is recouped through the sale of the recyclables. The contract services line item also includes allocations for the new 311 system being implemented in FY11-12. To implement the system completely, the sanitation budget now includes a line item for telephone ($6,000) to purchase the required smart phones and services for the 311 system. Both contracts services and telephone costs will be less in FY12-13 because one-time costs of $12,000 are included in FY11-12 budget. Capital expenditures include debt service of $83,000 for garbage truck and a $30,000 down payment for a leaf vacuum truck. Subsequent payments will be about $35,000 for the following three years. The leaf vacuum truck will replace the current leaf vacuum trailers and reduce the number of personnel needed to perform leaf collection operations.

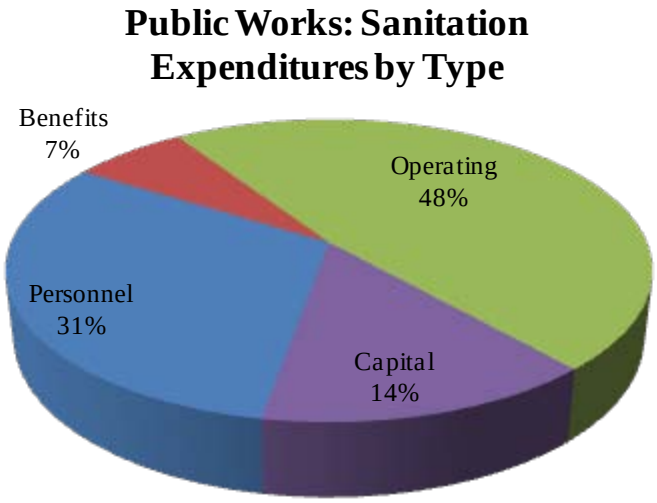


Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$179,278	$235,779	$227,680	$245,500	4.12%
Benefits	$38,261	$50,858	$51,163	$53,824	5.83%
Operating	$285,641	$320,799	$295,065	$376,400	17.33%
Capital	$199,925	$83,100	$83,063	$113,100	36.10%
Total	**$703,105**	**$690,536**	**$656,971**	**$788,824**	**14.23%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$703,105	$690,536	$656,971	$788,824	14.23%
Total	**$703,105**	**$690,536**	**$656,971**	**$788,824**	**14.23%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	6.00	8.00	8.00	8.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**6.00**	**8.00**	**8.00**	**8.00**	**0.00%**



FY2011-2012 Goals & Objectives

Council Goal/Focus: Beautiful & Clean City

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

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
Complaints per 1,000 collection points	n/a	n/a	9.69	<45.0	<45.0
% residents participating in curbside recycling program	n/a	n/a	n/a	60%	60%
Average pounds of recyclables collected per HH served by curbside	n/a	n/a	n/a	>300.00	>300.00
Tons of solid waste collected per 1,000 residents	609.08	536.14	949.24	<500.00	<400.00
% of collection routes completed on time	n/a	n/a	n/a	95%	95%
% of residents satisfied with solid waste services	n/a	n/a	n/a	95%	95%

Expenditures by Line Item

Sanitation Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$167,072	$219,828	$211,500	$228,000	3.72%
Temporary Salaries	$0	$0	$0	$0	0.00%
FICA	$12,206	$15,951	$16,180	$17,500	9.71%
Group Insurance	$26,344	$37,500	$37,500	$37,824	0.86%
Retirement	$8,172	$13,358	$13,663	$16,000	19.78%
401(K)	$3,745	$0	$0	$0	0.00%
Telephone	$0	$0	$0	$6,000	
Printing & Office Supplies	$1,224	$1,500	$585	$1,000	-33.33%
Travel & Education	$2,251	$2,000	$1,600	$2,000	0.00%
Maint. & Repairs/Equipment	$7,904	$10,000	$10,400	$10,000	0.00%
Recycling Containers	$7,666	$9,000	$14,754	$0	-100.00%
Residential Containers	$1,150	$2,500	$2,565	$1,000	-60.00%
Maint. & Repairs/Comm. Containers	$543	$1,500	$1,000	$2,000	33.33%
Maint. & Repairs/Auto	$0	$0	$0	$25,000	
Fuel	$64,849	$80,000	$82,550	$60,000	-25.00%
Departmental Supplies	$2,870	$3,000	$2,255	$2,000	-33.33%
Special Tools	$0	$0	$0	$0	0.00%
Uniforms	$4,098	$3,000	$3,601	$3,000	0.00%
Safety Supplies	$0	$2,100	$523	$1,000	-52.38%
Contract Services	$0	$13,680	$0	$66,000	382.46%
Landfill Tipping Fees	$176,524	$170,000	$152,917	$175,000	2.94%
Workman's Comp	$11,226	$16,287	$16,774	$16,500	1.31%
Insurance/Auto	$4,708	$5,932	$5,291	$5,600	-5.60%
Miscellaneous	$628	$300	$250	$300	0.00%
Capital Outlay/Equipment	$199,925	$83,100	$83,063	$113,100	36.10%
Total	**$703,105**	**$690,536**	**$656,971**	**$788,824**	**14.23%**

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, four 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.

FY2010-2011 Accomplishments

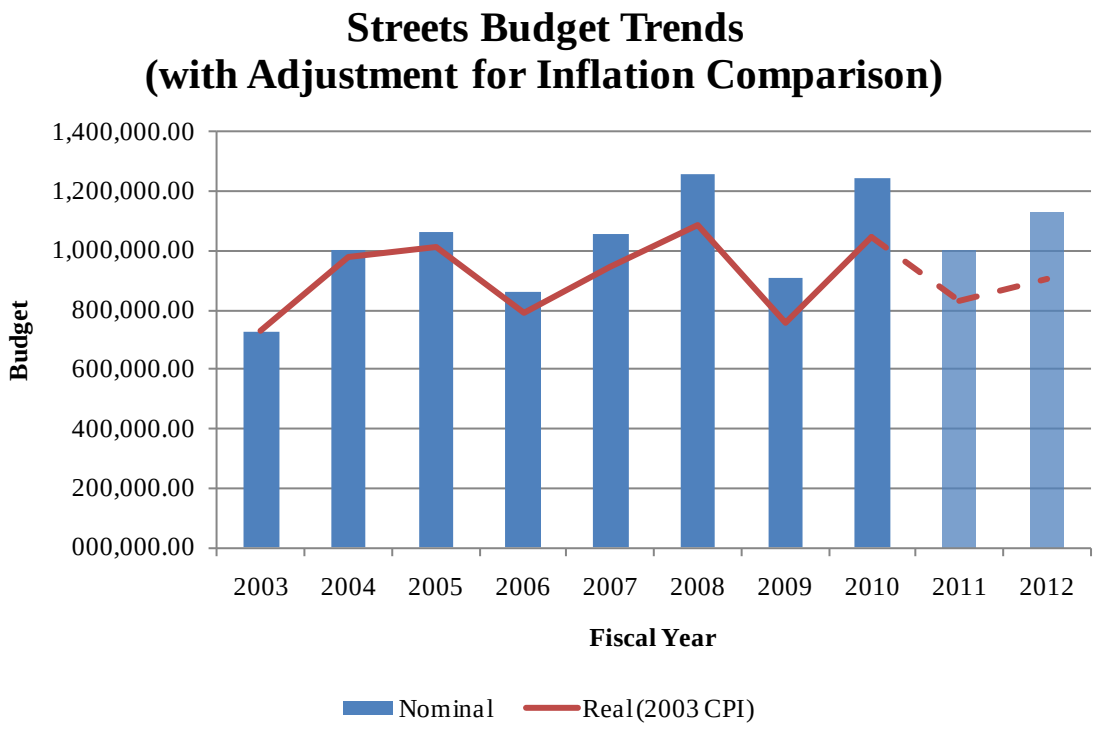
- Responded to two winter storm events (snow & ice)
- Developed salt brine equipment and program for winter storms
- Cut, cleared, and cleaned all main city drainage ditches
- Developed and utilized debris management site for tornado & hurricane debris
- Replaced 1,500 linear feet of sidewalk
- Edged all curbed NCDOT streets in city limits
- Cleaned up and disposed of nearly $4,000 in scrap metal in PW yard
- Began development of 5,000 sq. ft. inside storage in underused Caison Building
- Completed Fisher Drive Park storm drainage project

FY2011-2012 Action Items & Initiatives

- Reinstitute annual paving and resurfacing program
- Improve asphalt patching quality and effectiveness
- Revise performance measure tracking
- Continue sidewalk repair and replacement program
- Continue reflectivity traffic sign replacement program

FY2011-2012 Budget Highlights

The Streets Division budget for FY11-12 reflects an increase of 19.89 percent. At $1,129,976, the streets budget accounts for 13.63 percent of the General Fund budget and is equivalent to $.18 on the tax rate. The City plans to spend $130.80 per capita for streets operations in FY11-12. The increase in the streets budget represents the largest increase of any department or division. This increase is driven by the $225,000 in planned paving. The city did not undertake any paving activities in FY10-11 and chose to use Powell Bill funds for street maintenance and sidewalk repairs. Street paving is a high priority for City Council in FY11-12 to maintain the city's infrastructure and appearance.



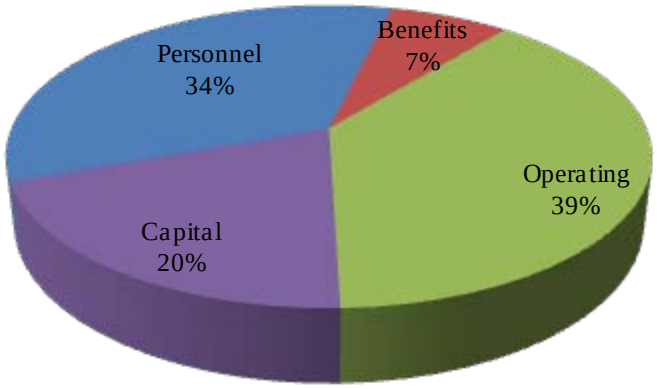
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$358,448	$384,100	$384,248	$387,700	0.94%
Benefits	$74,605	$81,900	$81,058	$81,136	-0.93%
Operating	$375,491	$441,524	$388,522	$436,140	-1.22%
Capital	$410,367	$35,000	$35,000	$225,000	542.86%
Total	**$1,218,911**	**$942,524**	**$888,828**	**$1,129,976**	**19.89%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
General	$905,172	$652,524	$609,078	$880,976	35.01%
Powell Bill	$313,739	$290,000	$279,750	$249,000	-14.14%
Total	**$1,218,911**	**$942,524**	**$888,828**	**$1,129,976**	**19.89%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	13.00	12.00	12.00	12.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**13.00**	**12.00**	**12.00**	**12.00**	**0.00%**

Public Works: Streets
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Sound Infrastructure

Department Goal: Maintain safe, adequate sidewalks to promote pedestrian traffic.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of poor sidewalk repaired or replaced	n/a	n/a	25%	50%	50%
% of residents satisfied with condition and adequacy of sidewalks	n/a	n/a	n/a	85%	85%
% of residents satisfied with condition and adequacy of lighting	n/a	n/a	n/a	85%	85%

Council Goal/Focus: Sound Infrastructure

Department Goal: Provide effective storm drainage maintenance.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of storm drains inspected monthly	n/a	n/a	n/a	15%	15%
% of storm drains cleaned annually	n/a	n/a	n/a	15%	15%

Council Goal/Focus: Sound Infrastructure

Department Goal: Efficiently maintain safe, drivable roads.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
Road maintenance cost per lane mile maintained	$13,475	$21,218	$15,553	<$15,000	<$10,000
% of reported potholes repaired within 48 hours	n/a	n/a	n/a	90%	90%
Average number of days to repair potholes once reported	n/a	n/a	n/a	<2.0	<2.0
% of residents satisfied with condition of streets	n/a	n/a	n/a	85%	85%

Expenditures by Line Item

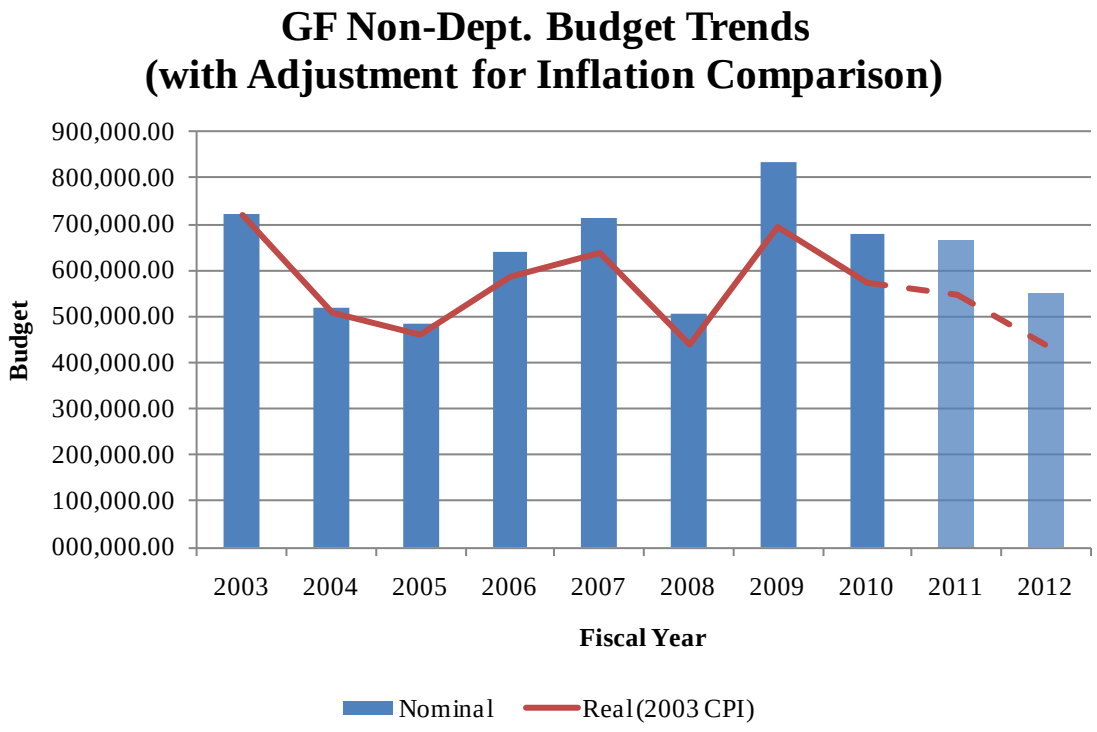
Streets Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$334,015	$356,000	$356,942	$349,000	-1.97%
Temporary Salaries	$0	$0	$0	$12,000	
Professional Services	$1,819	$3,989	$3,989	$0	-100.00%
FICA	$24,433	$28,100	$27,306	$26,700	-4.98%
Group Insurance	$51,903	$58,000	$58,000	$56,736	-2.18%
Retirement	$15,568	$23,900	$23,058	$24,400	2.09%
401(K)	$7,134	$0	$0	$0	0.00%
Telephone	$360	$540	$410	$540	0.00%
Travel & Education	$536	$3,000	$1,000	$3,000	0.00%
Maint. & Repairs/Equipment	$14,073	$20,000	$23,500	$20,000	0.00%
Maint. & Repairs/Auto	$0	$0	$0	$7,000	
Advertising	$0	$100	$82	$0	-100.00%
Fuel	$44,392	$45,000	$50,200	$40,000	-11.11%
Sandclay & Base Material	$4,239	$9,000	$4,900	$9,000	0.00%
Asphalt & Concrete	$8,059	$15,000	$14,400	$15,000	0.00%
Street Maint./Supplies	$3,249	$5,000	$4,800	$5,000	0.00%
Signs/Signals/Paint	$13,097	$13,600	$13,017	$8,000	-41.18%
Special Tools	$3,669	$13,000	$12,000	$10,000	-23.08%
Uniforms	$8,763	$8,100	$8,196	$8,700	7.41%
Safety Supplies	$0	$5,000	$4,323	$3,000	-40.00%
Contract Services	$0	$20,000	$0	$30,000	50.00%
Hauling Services	$0	$0	$0	$0	0.00%
Street Lighting Contract	$247,802	$250,000	$221,500	$250,000	0.00%
Workman's Comp	$21,686	$25,350	$21,277	$22,000	-13.21%
Insurance/Auto	$3,494	$4,545	$4,428	$4,700	3.41%
Miscellaneous	$253	$300	$500	$200	-33.33%
Capital Outlay/Paving	$396,760	$0	$0	$225,000	
Capital Outlay/Improvements	$13,607	$10,000	$10,000	$0	-100.00%
Capital Outlay/Equipment	$0	$25,000	$25,000	$0	-100.00%
Total	**$1,218,911**	**$942,524**	**$888,828**	**$1,129,976**	**19.89%**

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.

FY2011-2012 Budget Highlights

The largest line item in non-departmental expenditures in FY11-12 is debt service of $133,637 for the first two phases of the downtown revitalization projects and the city hall renovations. The second highest line item is retiree medical insurance, which accounts for $75,000, an increase of 18 percent from last fiscal year. The increase accounts for the retirement of a police officer, finance director, and payroll-benefits technician all with over 20 years service to the city. 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 FY11-12 consist of $25,000 as part of the City's contribution for street construction for the Eliza Lane CDBG project and $8,000 for half of a new fleet vehicle. The General Fund Non-Departmental budget is 35 percent less than the FY10-11 amended budget. At $546,987, the non-departmental budget accounts for 6.6 percent of the General Fund budget and is equivalent to $.087 on the tax rate.



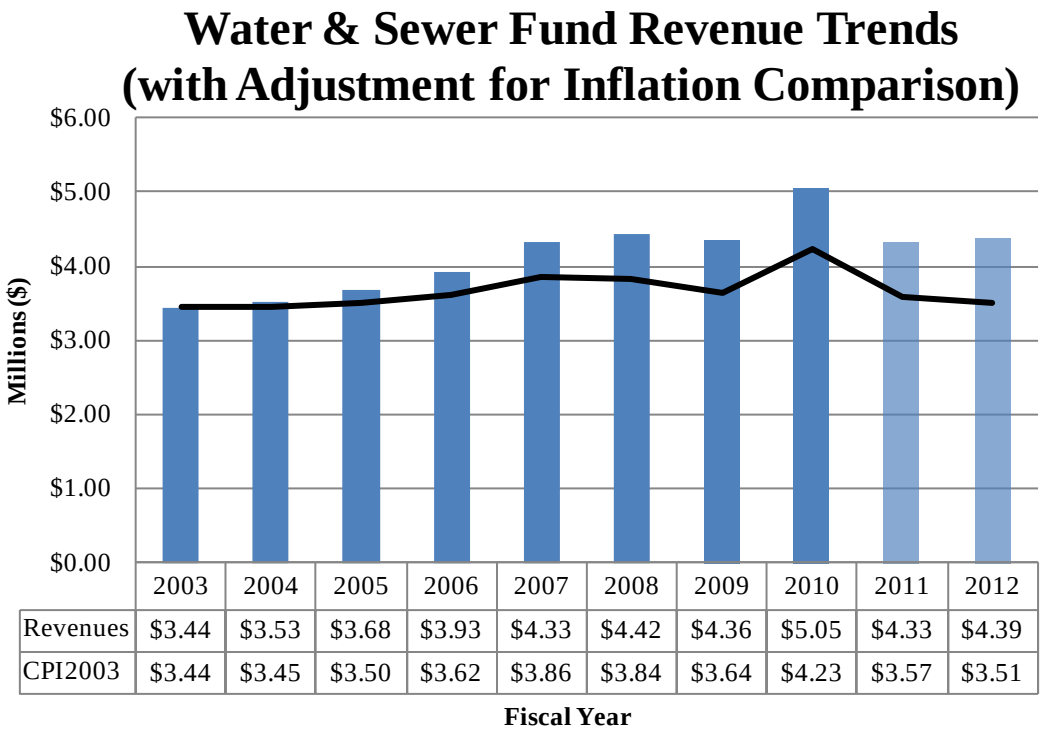
Expenditures by Line Item

General Fund Non-Departmental Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Rescue Squad Expense	$3,105	$4,005	$4,974	$4,050	1.12%
Overpayment On Taxes	$1,004	$825	$955	$1,000	21.21%
Professional Service	$0	$0	$0	$30,000	
Retiree Medical Insurance	$52,807	$63,500	$63,500	$75,000	18.11%
Employee Wellness	$2,255	$2,500	$788	$2,500	0.00%
Ameriflex	$0	$1,000	$350	$1,000	0.00%
Contributions/Other Agency	$23,321	$5,000	$4,171	$10,000	100.00%
Misc. Professional Service	$92,729	$30,000	$27,000	$0	-100.00%
Postage	$5,518	$9,000	$5,500	$9,000	0.00%
Utilities	$16,302	$21,000	$16,000	$20,000	-4.76%
Tipping Fees	$1,630	$2,000	$1,900	$2,000	0.00%
Maint. City Hall & Graham House	$41,174	$35,000	$38,000	$25,000	-28.57%
Reverse 911/Connect CTY	$5,074	$5,983	$5,983	$6,000	0.28%
Postage	$0	$0	$0	$0	0.00%
Out Of State Sales Tax	$3,616	$3,500	$3,500	$3,500	0.00%
Blanket Bonds	$557	$650	$589	$600	-7.69%
Insurance/Building	$31,158	$34,000	$18,880	$34,000	0.00%
General Liability	$31,617	$32,510	$29,829	$34,000	4.58%
Unemployment Insurance	$6,751	$6,484	$6,500	$0	-100.00%
Safety Committee/OSHA	$9,776	$9,500	$7,800	$9,500	0.00%
Misc./Non-Departmental	$32,242	$25,000	$29,000	$15,000	-40.00%
Employee Relations	$9,285	$20,000	$16,201	$18,000	-10.00%
Housing Demolitions	$20,828	$10,000	$8,278	$10,000	0.00%
Hamilton Beach Property	$38,238	$65,000	$85,000	$10,000	-84.62%
Transfer Storm Drainage	$68,332	$76,620	$80,000	$0	-100.00%
Economic Development	$10,010	$11,000	$10,010	$11,000	0.00%
Downtown Incentive Program	$0	$1,160	$1,157	$1,200	3.45%
Transfer To PARTF Grant	$19,763	$0	$0	$0	0.00%
Capital Outlay/Equipment	$0	$3,600	$3,600	$8,000	122.22%
Transfer To Airport Grant Reserve	$50,000	$0	$0	$8,000	
City Hall Loan Payment	$0	$0	$0	$33,334	
City Hall Loan Interest	$0	$0	$0	$11,300	
Capital Outlay/Property Acquisition	$0	$53,754	$53,754	$0	-100.00%
Theater Wiring	$0	$58,172	$58,172	$0	-100.00%
Transfer CDBG Sampson Housing	$0	$0	$0	$0	0.00%
Transfer Downtown Phase III	$16,300	$105,092	$107,326	$0	-100.00%
Contingency	$0	$26,788	$25,000	$40,000	49.32%
Transfer CDBG Project	$0	$30,893	$30,893	$25,000	-19.08%
USDA Loan Payment	$87,122	$87,122	$87,122	$89,003	2.16%
Total	**$680,514**	**$840,658**	**$831,732**	**$546,987**	**-34.93%**

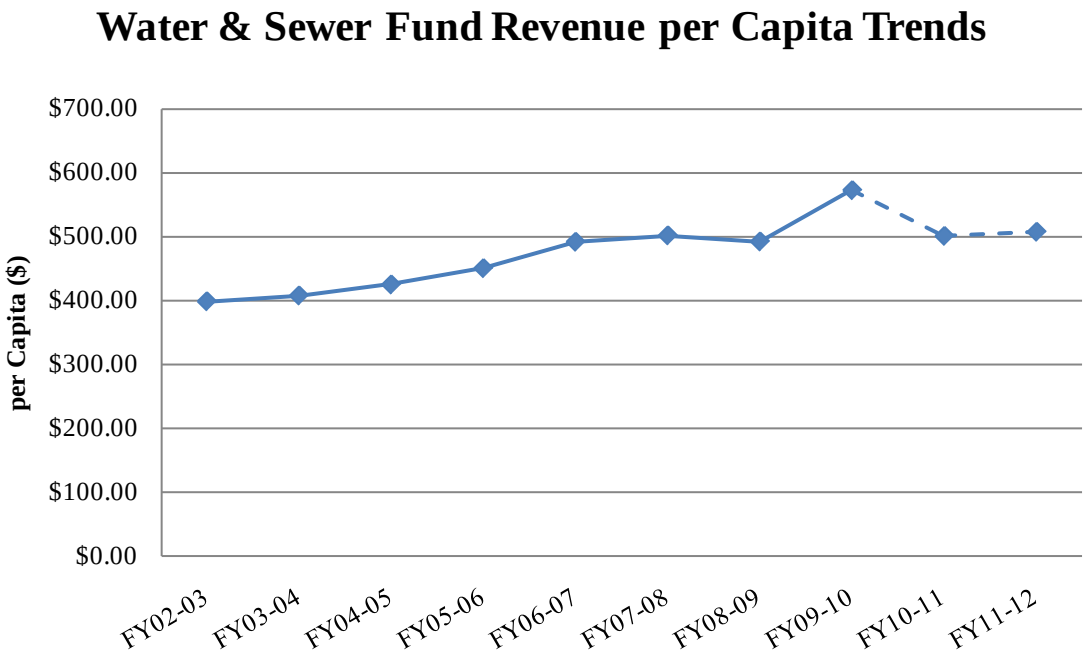
Revenues by Line Item

Water & Sewer Fund Revenues						
Source	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Dollar Change**	**Percent Change**
Insurance	$18,945	$2,000	$4,134	$7,481	$5,481	274.05%
NCRC Grant	$0	$40,000	$0	$0	($40,000)	-100.00%
Interest Earned	$16,415	$25,000	$16,000	$20,000	($5,000)	-20.00%
Miscellaneous Revenue	$65,181	$2,000	$600	$3,000	$1,000	50.00%
Return Check Charge	$3,407	$2,500	$3,400	$3,000	$500	20.00%
From Sales Tax	$16,008	$100	$1,550	$2,000	$1,900	1900.00%
Water Tank Rent	$25,506	$25,000	$26,200	$25,000	$0	0.00%
Bulk Water/County	$133,308	$120,000	$125,000	$230,300	$110,300	91.92%
Pre-Treatment	$4,155	$10,000	$3,000	$5,000	($5,000)	-50.00%
Sewer Surcharge	$217,531	$120,000	$260,000	$200,000	$80,000	66.67%
Water & Sewer Charges	$3,676,268	$3,865,355	$3,571,359	$3,680,000	($185,355)	-4.80%
Cash Adjustment	($6)	$0	($27)	$0	$0	0.00%
Water & Sewer Tap Fees	$24,668	$25,000	$23,983	$25,000	$0	0.00%
Fireline Fees	$23,379	$23,000	$23,369	$23,000	$0	0.00%
Service Fees	$34,685	$30,000	$36,080	$35,000	$5,000	16.67%
Capacity Fees For Wastewater	$139,761	$134,168	$134,168	$128,500	($5,668)	-4.22%
Sale of Service & Materials	($957)	$100	$852	$500	$400	400.00%
Sale of Surplus Property	$1,400	$0	$0	$0	$0	0.00%
Fund Balance Appropriated	$0	$71,897	$100,000	$0	($71,897)	-100.00%
Total	**$4,399,654**	**$4,496,120**	**$4,329,668**	**$4,387,781**	**($108,339)**	**-2.41%**

Revenue Trends



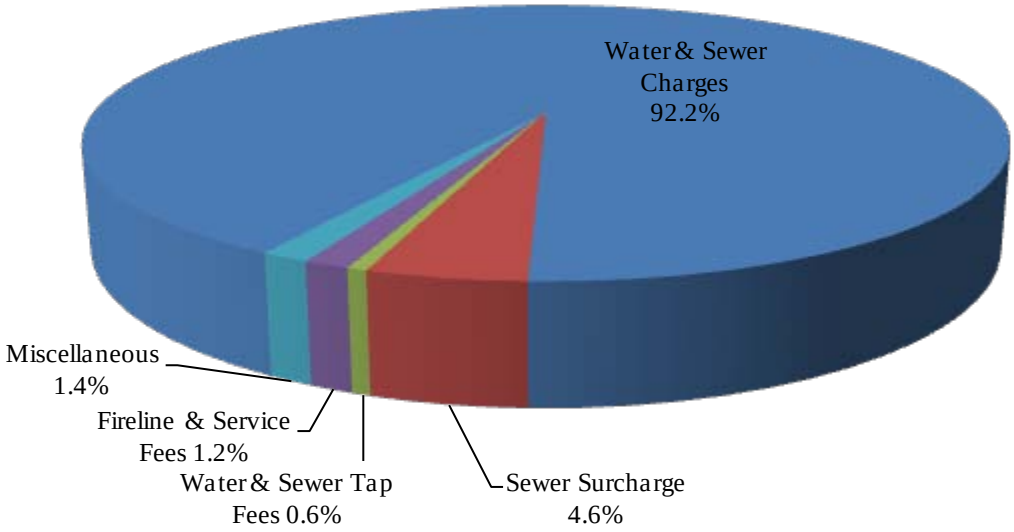
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues	$3.44	$3.53	$3.68	$3.93	$4.33	$4.42	$4.36	$5.05	$4.33	$4.39
CPI2003	$3.44	$3.45	$3.50	$3.62	$3.86	$3.84	$3.64	$4.23	$3.57	$3.51

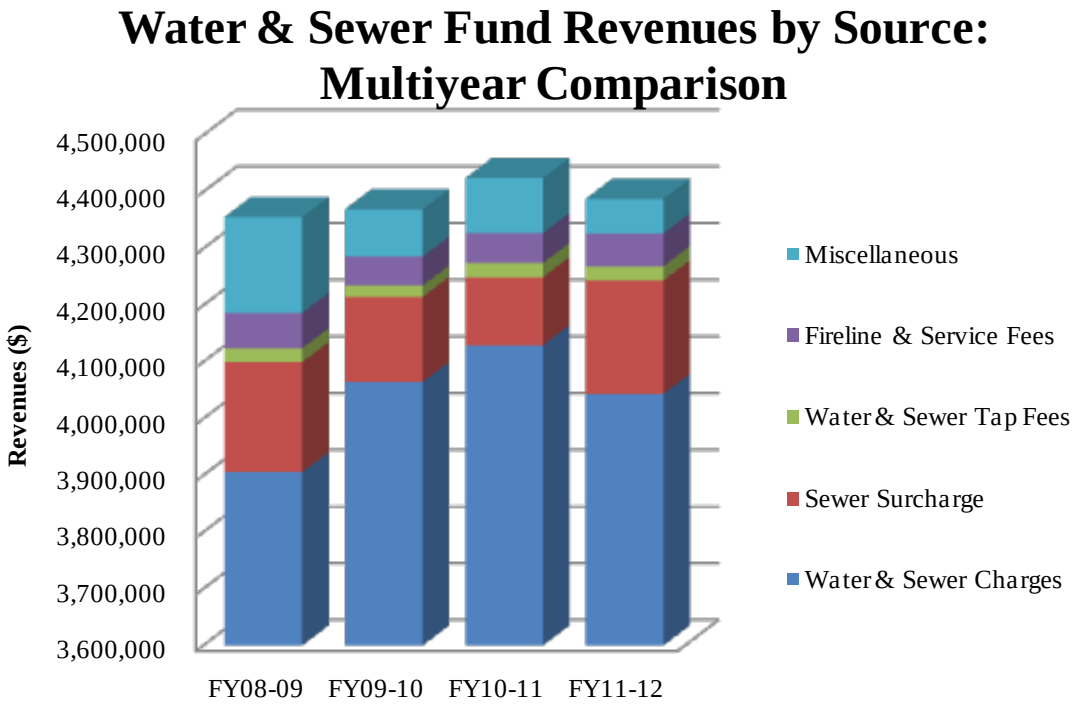


Revenues by Source

Water & Sewer Fund Revenues by Source					
Fund	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Water & Sewer Charges	$3,953,486	$4,129,523	$3,833,500	$4,043,800	-2.08%
Sewer Surcharge	$217,531	$120,000	$260,000	$200,000	66.67%
Water & Sewer Tap Fees	$24,668	$25,000	$23,983	$25,000	0.00%
Fireline & Service Fees	$58,064	$53,000	$59,449	$58,000	9.43%
Miscellaneous	$145,905	$168,597	$152,736	$60,981	-63.83%
Total	**$4,399,654**	**$4,496,120**	**$4,329,668**	**$4,387,781**	**-2.41%**

Water & Sewer Fund Revenues by Source FY11-12





Source Descriptions

Water and Sewer Charges

Water and sewer charges account for 92 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 and sewer. An additional rate is charged for every cubic foot over 300. Water and sewer charges, including bulk rate fees and capacity fees, account for $4 million in the FY11-12 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 $200,000 in the FY11-12 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 $25,000 in the FY11-12 Water and Sewer Fund budget.

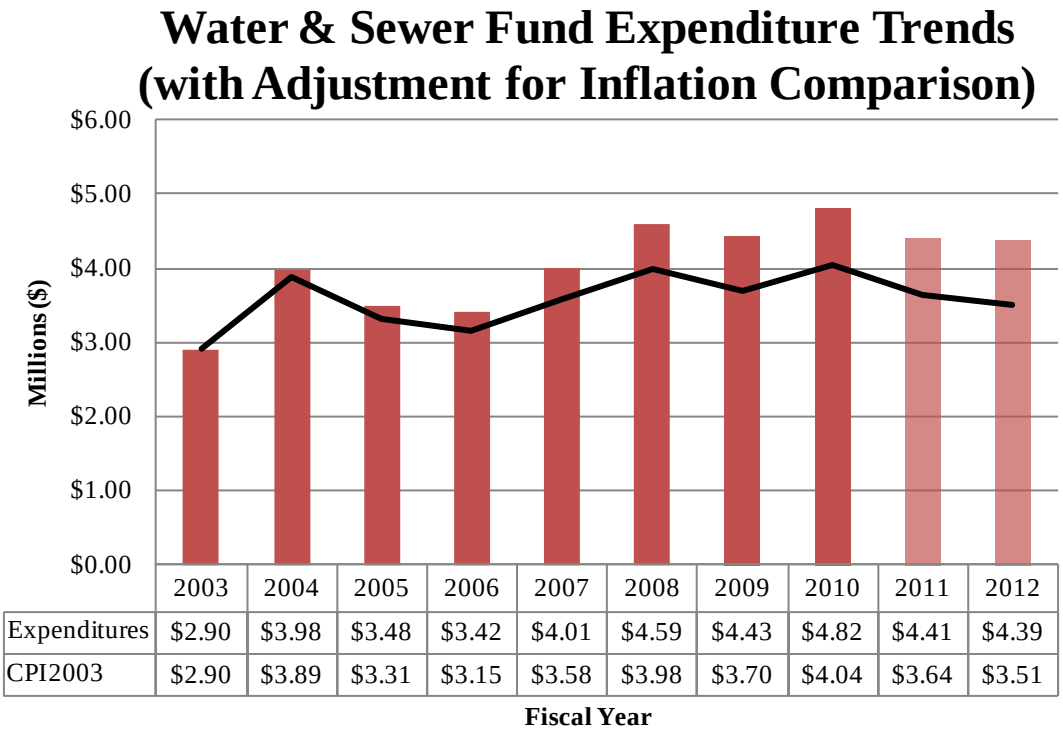
Fireline and Service Fees

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 $58,000 in the FY11-12 Water and Sewer Fund budget.

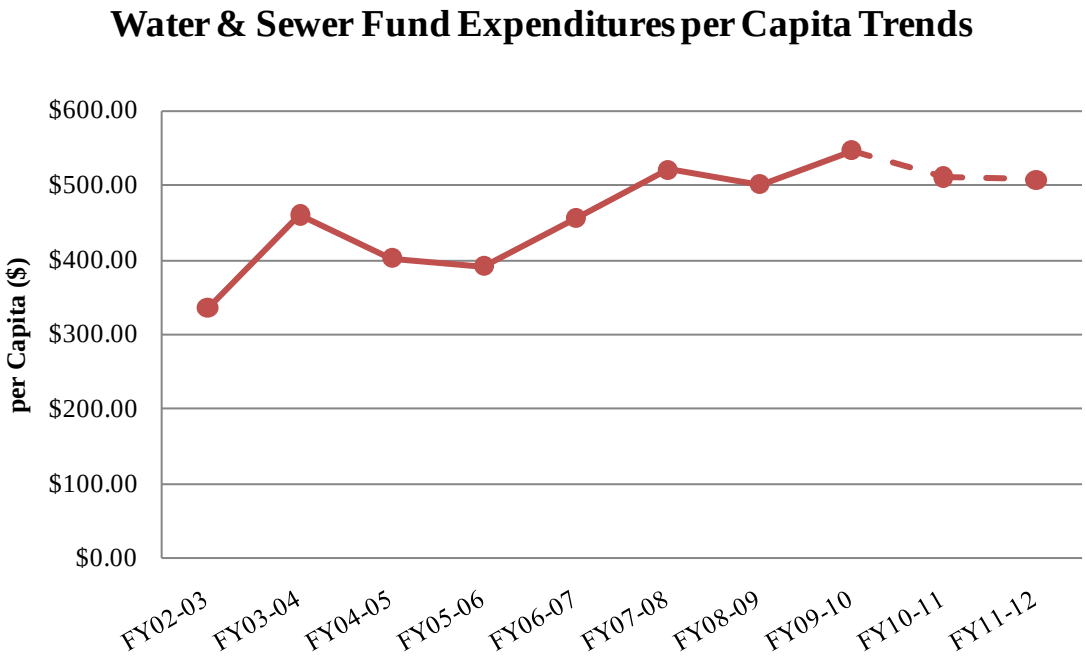
Miscellaneous

Miscellaneous revenues in the Water and Sewer Fund include revenues from tank rental, surplus sales of equipment, grants, and other sources. The $60,981 in miscellaneous revenues in the FY11-12 Water and Sewer Fund budget include $25,000 in interest earnings and $25,000 in water tank rental fees.

Expenditure Trends



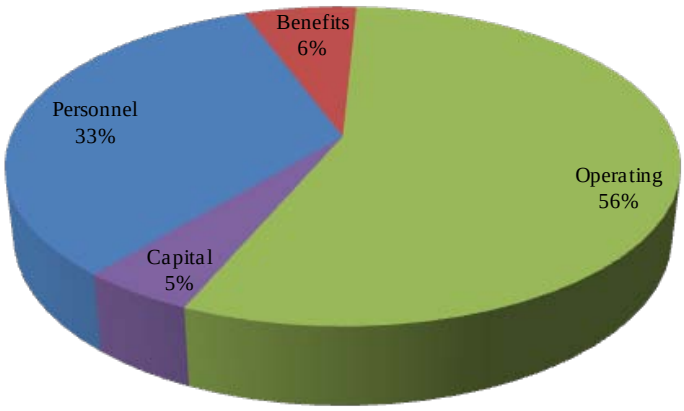
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenditures	$2.90	$3.98	$3.48	$3.42	$4.01	$4.59	$4.43	$4.82	$4.41	$4.39
CPI2003	$2.90	$3.89	$3.31	$3.15	$3.58	$3.98	$3.70	$4.04	$3.64	$3.51



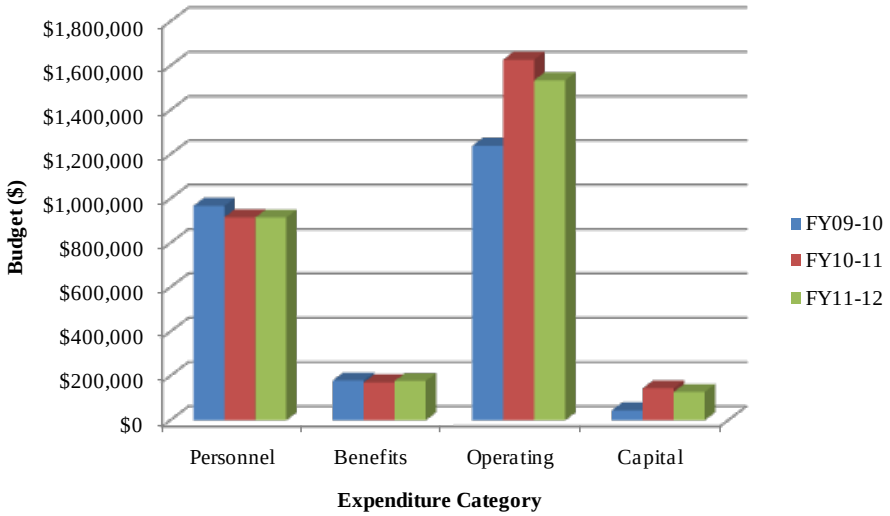
Expenditures by Type

Water & Sewer Fund Expenditures by Type					
Function	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$967,884	$916,665	$895,532	$915,700	-0.11%
Benefits	$179,984	$170,848	$169,155	$177,886	4.12%
Operating	$1,239,208	$1,628,518	$1,663,481	$1,535,212	-5.73%
Capital	$45,010	$144,500	$142,425	$128,000	-11.42%
Non-Departmental	$649,257	$1,635,589	$1,544,098	$1,630,983	-0.28%
Total	**$3,081,343**	**$4,496,120**	**$4,414,691**	**$4,387,781**	**-2.41%**

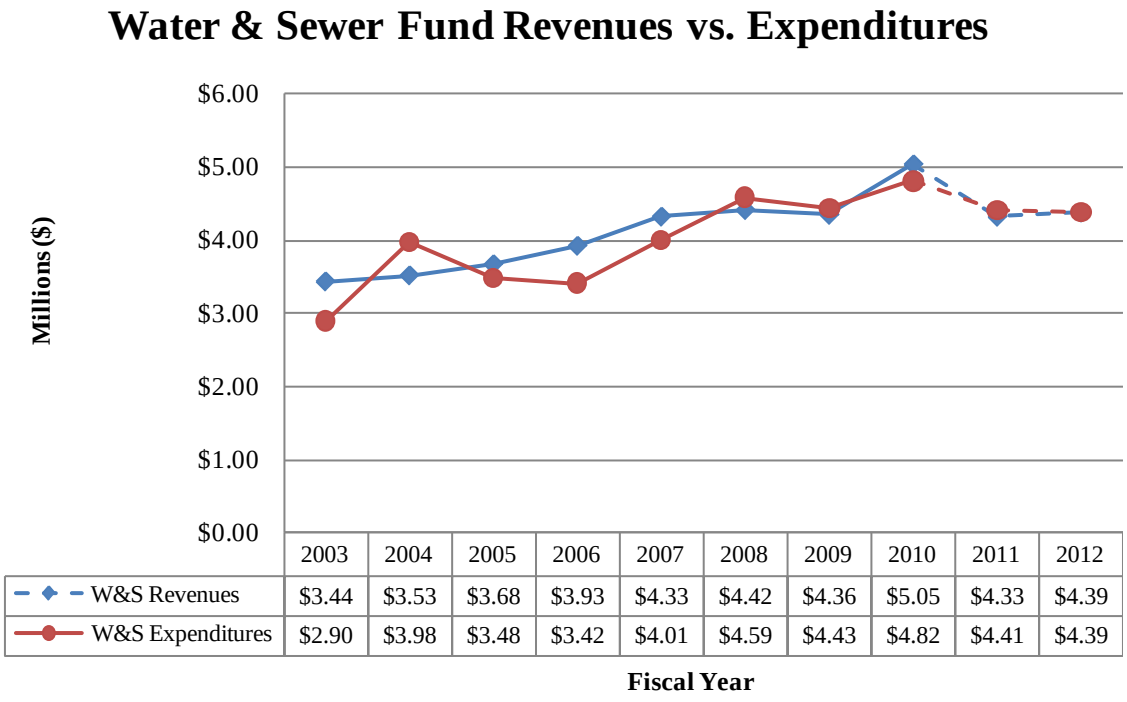
Water & Sewer Fund Expenditures by Type FY11-12



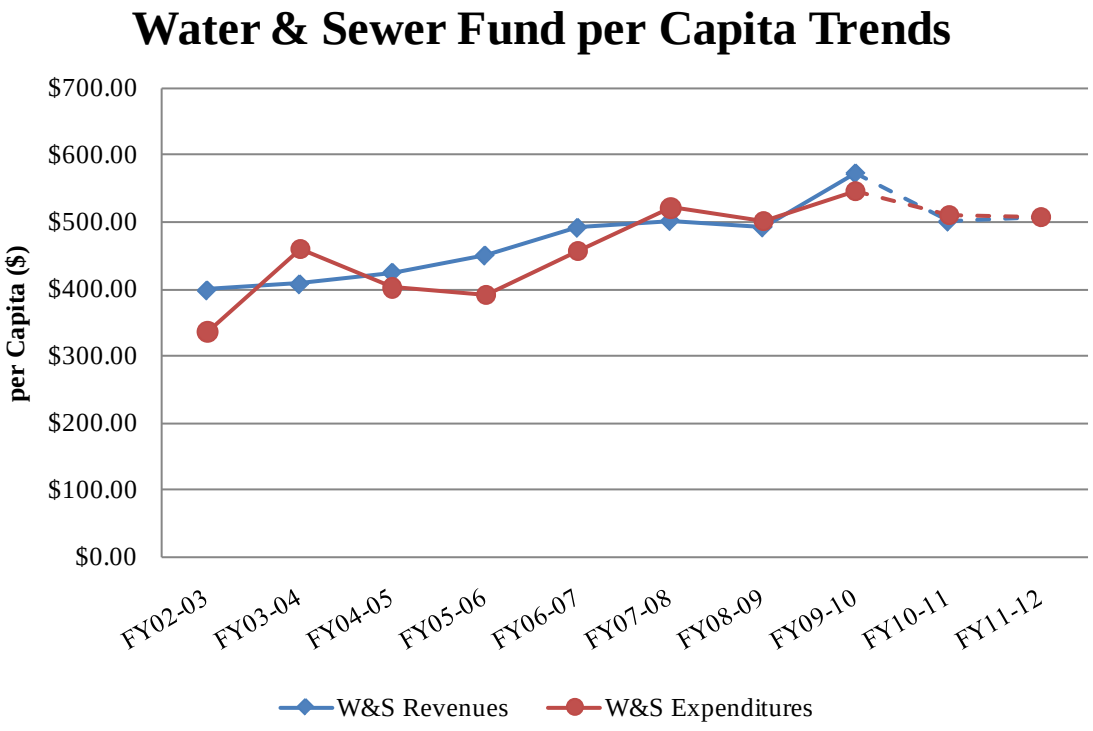
Water & Sewer Fund Expenditures by Type



Revenues vs. Expenditures



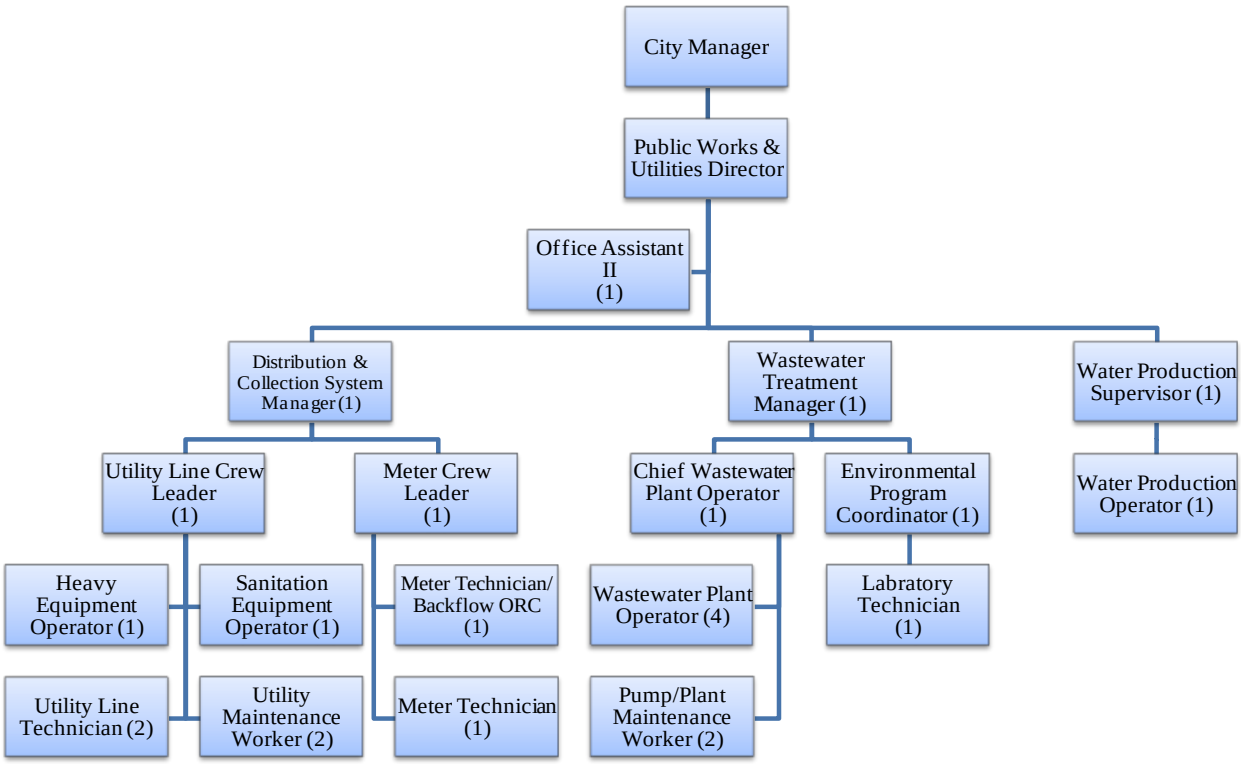
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
W&S Revenues	$3.44	$3.53	$3.68	$3.93	$4.33	$4.42	$4.36	$5.05	$4.33	$4.39
W&S Expenditures	$2.90	$3.98	$3.48	$3.42	$4.01	$4.59	$4.43	$4.82	$4.41	$4.39



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, meter repair and reading, 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 and Collections 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 eddiep@cityofclintonnc.us.

FY2010-2011 Accomplishments

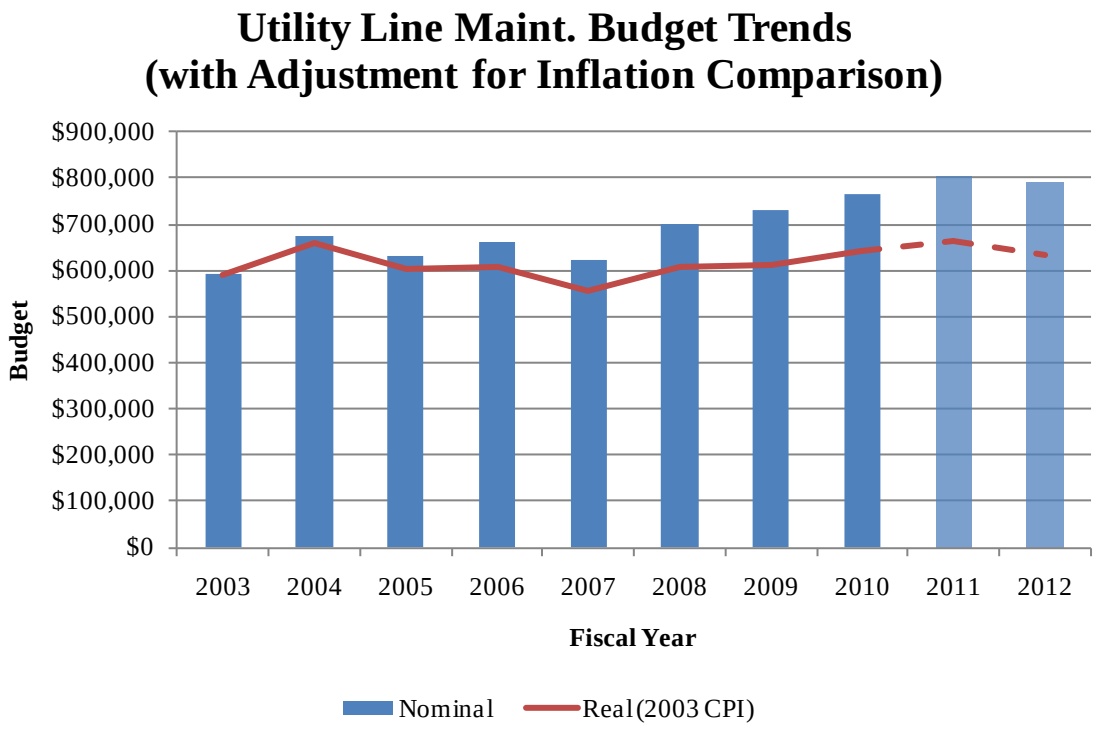
- Cleaned and flushed 14.5 miles of sanitary sewer main
- Restructured bulk water billing process
- Implemented comprehensive meter repair and replacement program
- Recouped over $100,000 in lost revenues due to faulty or broken meters

FY2011-2012 Action Items & Initiatives

- Continue meter repair and replacement program
- Implement new meter reading process to improve efficiency
- Implement 311 system
- Revise performance measure tracking
- Continue hydrant replacement program

FY2011-2012 Budget Highlights

The Utility Line Maintenance budget is down 1.99 percent for FY11-12. At $789,539, the utility line budget accounts for 18 percent of the Water and Sewer Fund budget. The City plans to spend $91.39 per capita for utility line maintenance in FY11-12. The largest increases are in the contract services, and meter maintenance related line items. The contract service increase reflects a portion of the 311 system that will benefit the water and sewer divisions. In FY10-11, the division began a comprehensive meter repair and maintenance program that will continue into FY11-12. The program is expected to net over $100,000 in lost revenue. Capital outlay in the utility line FY11-12 budget includes $30,000 for a down payment for a skid steer.



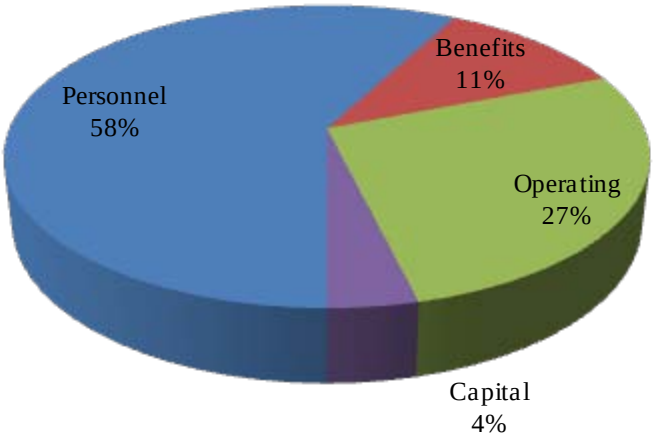
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$505,054	$458,055	$431,924	$456,100	-0.43%
Benefits	$95,386	$85,100	$83,410	$88,880	4.44%
Operating	$134,224	$196,900	$206,735	$214,559	8.97%
Capital	$6,859	$65,500	$63,623	$30,000	-54.20%
Total	**$741,523**	**$805,555**	**$785,692**	**$789,539**	**-1.99%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Enterprise	$741,523	$805,555	$785,692	$789,539	-1.99%
Total	**$741,523**	**$805,555**	**$785,692**	**$789,539**	**-1.99%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	13.00	13.00	13.00	12.00	-7.69%
Part-time	-	-	-	-	0.00%
Total	**13.00**	**13.00**	**13.00**	**12.00**	**-7.69%**

Public Works: Utility Line Maintenance
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Sound Infrastructure

Department Goal: Ensure maintenance and effectiveness of fire hydrants.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of fire hydrants meeting pressure requirements	n/a	n/a	100%	100%	100%
% of fire hydrants inspected annually	100%	100%	87.6%	100%	100%

Council Goal/Focus: Sound Infrastructure

Department Goal: Perform sewer line preventative maintenance to reduce occurrence of sanitary overflows.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
% of sewer lines inspected monthly	26%	18.5%	6.4%	20%	25%
% of sewer lines cleaned annually	11.1%	18.1%	56.7%	15%	15%

Expenditures by Line Item

Utility Line Maintenance Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$460,109	$419,000	$393,324	$419,000	0.00%
Temporary Salaries	$11,060	$7,000	$8,500	$5,000	-28.57%
Professional Services	$14,993	$25,000	$18,000	$22,500	-10.00%
FICA	$33,885	$32,055	$30,100	$32,100	0.14%
Group Insurance	$62,764	$58,000	$58,000	$59,580	2.72%
Retirement	$22,371	$27,100	$25,410	$29,300	8.12%
401(K)	$10,251	$0	$0	$0	0.00%
Telephone	$2,152	$2,400	$1,160	$3,000	25.00%
Travel & Education	$5,478	$6,000	$800	$5,000	-16.67%
Auto Allowance	$4,800	$3,600	$3,600	$3,600	0.00%
Maint. & Repairs/Equipment	$4,137	$8,000	$9,200	$8,000	0.00%
Maint. & Repairs/Auto	$0	$0	$0	$3,000	
Hydrant Maintenance	$0	$5,000	$4,985	$5,000	0.00%
Fuel	$16,354	$22,000	$22,125	$24,000	9.09%
Meters & Repairs	$390	$17,000	$48,000	$24,500	44.12%
Special Tools & Equipment	$5,478	$11,500	$6,500	$0	-100.00%
Cement & Concrete	$6,581	$8,000	$7,700	$8,000	0.00%
Serv. Pipe & Meter Box	$27,655	$34,000	$40,000	$40,000	17.65%
Special Tools	$0	$0	$0	$7,000	
Uniforms	$8,731	$6,600	$7,110	$7,500	13.64%
Safety Supplies	$0	$2,400	$1,878	$2,500	4.17%
Contract Services	$12,196	$10,000	$15,069	$18,000	80.00%
Sewer Main Inspection	$1,599	$10,000	$0	$10,000	0.00%
Dues & Subscription	$4,039	$5,000	$3,261	$5,000	0.00%
Workman's Comp	$15,990	$15,000	$12,606	$13,000	-13.33%
Insurance/Auto	$1,600	$2,500	$2,285	$2,400	-4.00%
Insurance/Building	$1,487	$2,500	$2,056	$2,159	-13.64%
Miscellaneous	$564	$400	$400	$400	0.00%
Capital Outlay/Improvements	$6,859	$35,000	$33,797	$0	-100.00%
Capital Outlay/Equipment	$0	$30,500	$29,826	$30,000	-1.64%
Total	**$741,523**	**$805,555**	**$785,692**	**$789,539**	**-1.99%**

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, four plant operators, and two utility workers. 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.

FY2010-2011 Accomplishments

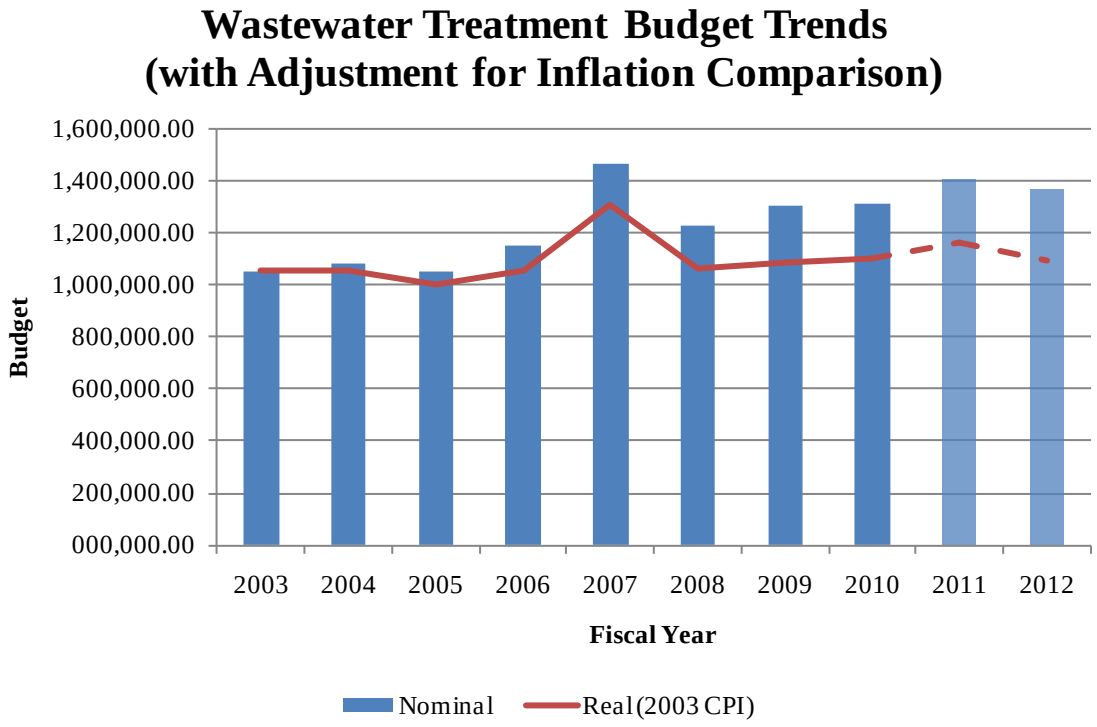
- Treated and discharged a monthly average 81.2 MG wastewater
- Completed annual Sewer Treatment and Collection Annual Report
- Completed annual Pretreatment Report
- Completed annual Land Application Annual Report
- Developed lime introduction process at Smithfield Foods plant to reduce cost and odor
- Completed first year of impeller replacement program

FY2011-2012 Action Items & Initiatives

- Continue work with Smithfield Foods to reduce costs and odor issues
- Revise performance measure tracking
- Continue impeller replacement program

FY2011-2012 Budget Highlights

The FY11-12 Wastewater Treatment budget reflects a 2.86 percent decrease. At $1,368,841, the wastewater treatment budget accounts for 31.2 percent of the Water and Sewer Fund budget. The City plans to spend $158.45 per capita for wastewater treatment in FY11-12. The wastewater budget consolidates several line items in the FY11-12 budget- engineering services with instrument contracts and water chemicals and analysis with water treatment chemicals. These consolidations account for the apparent percent changes in the corresponding line items. The largest line item increase is in respect to utilities. As the city's largest employer has increased its production, the wastewater plant has increased its treatment process, which has resulted in increase utility usage. Capital outlay in the wastewater budget represents $24,000 for year two of the five-year impeller replacement program.



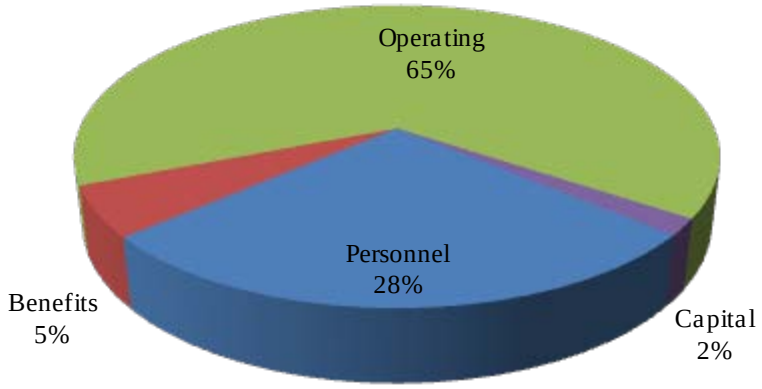
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$381,010	$382,160	$380,068	$376,700	-1.43%
Benefits	$70,127	$71,235	$70,810	$74,150	4.09%
Operating	$845,815	$931,791	$998,192	$893,991	-4.06%
Capital	$0	$24,000	$23,850	$24,000	0.00%
Total	**$1,296,952**	**$1,409,186**	**$1,472,920**	**$1,368,841**	**-2.86%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Enterprise	$1,296,952	$1,409,186	$1,472,920	$1,368,841	-2.86%
Total	**$1,296,952**	**$1,409,186**	**$1,472,920**	**$1,368,841**	**-2.86%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 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



FY2011-2012 Goals & Objectives

Council Goal/Focus: Sound Infrastructure

Department Goal: Maintain safe and compliant wastewater treatment plant.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
# of wastewater NOV	4	1	7	<1	<1
% compliance of plant discharge	98.9%	99.7%	62.5%	100%	100%
Cost per 1,000 gallon of treated wastewater	$1.84	$1.94	$2.18	<$2.00	<$2.00

Expenditures by Line Item

Wastewater Treatment Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$352,857	$355,000	$353,058	$350,000	-1.41%
Temporary Salaries	$2,654	$0	$0	$0	0.00%
Instrument Contract	$11,320	$14,000	$11,800	$25,000	78.57%
Engineering Services	$13,674	$15,000	$15,000	$0	-100.00%
FICA	$25,499	$27,160	$27,010	$26,700	-1.69%
Group Insurance	$45,203	$48,300	$48,000	$49,650	2.80%
Retirement	$17,092	$22,935	$22,810	$24,500	6.82%
401(K)	$7,832	$0	$0	$0	0.00%
Telephone	$4,727	$6,200	$3,990	$4,500	-27.42%
Utilities	$304,901	$275,000	$331,311	$325,000	18.18%
Tipping Fee	$24,985	$25,000	$25,400	$25,000	0.00%
Travel & Education	$2,790	$2,500	$1,900	$1,500	-40.00%
Maint. & Repairs/Building	$2,407	$36,518	$30,000	$5,000	-86.31%
Maint. & Repairs/Equipment	$129,035	$150,982	$155,000	$115,000	-23.83%
Maint. & Repairs/Drying Beds	$19,935	$5,000	$25	$5,000	0.00%
Maint. & Repairs/Auto	$0	$0	$0	$7,500	
Fuel	$5,143	$6,800	$7,400	$0	-100.00%
Special Sludge Disposal	$145,834	$170,000	$235,000	$170,000	0.00%
Departmental Supplies	$5,061	$8,000	$6,200	$6,000	-25.00%
Lab Chem. & Equipment	$22,136	$25,000	$23,000	$39,000	56.00%
Waste Treatment Chemicals	$55,171	$72,000	$50,000	$65,000	-9.72%
Water Chem. & Analysis	$16,584	$15,000	$19,000	$0	-100.00%
Sludge Site Compliance	$23,454	$27,600	$12,000	$27,600	0.00%
Special Tools	$2,579	$2,300	$2,100	$2,500	8.70%
Uniforms	$6,041	$5,500	$5,715	$5,500	0.00%
Safety Supplies	$0	$3,000	$0	$500	-83.33%
Contract Services	$0	$0	$0	$0	0.00%
Dues & Subscription	$20	$600	$25	$250	-58.33%
Plant Certifications	$13,582	$10,000	$11,355	$10,000	0.00%
Workman's Comp	$12,726	$16,538	$13,265	$13,500	-18.37%
Insurance/Auto	$406	$1,050	$504	$529	-49.62%
Insurance/Building	$23,304	$38,203	$38,202	$40,112	5.00%
General Liability	$0	$0	$0	$0	0.00%
Capital Outlay/Improvements	$0	$0	$0	$0	0.00%
Capital Outlay/Equipment	$0	$24,000	$23,850	$24,000	0.00%
Total	**$1,296,952**	**$1,409,186**	**$1,472,920**	**$1,368,841**	**-2.86%**

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.

FY2010-2011 Accomplishments

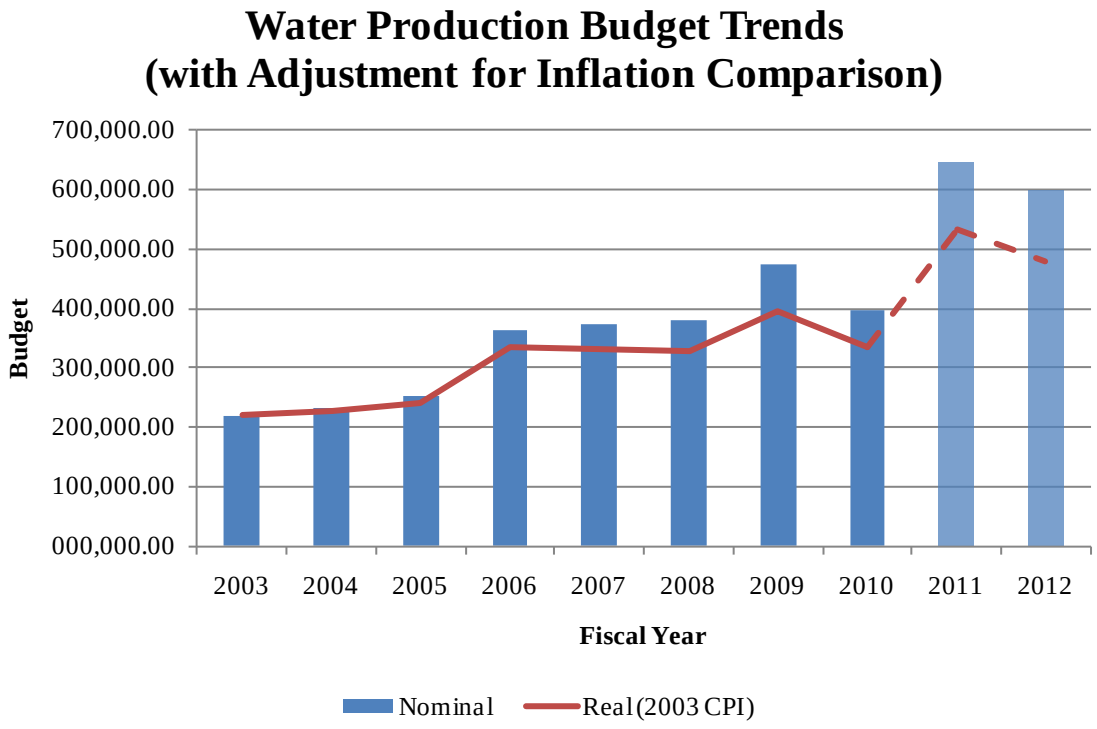
- Produced and distributed a monthly average 53.03 MG water
- Completed ARRA funded Clearwell Addition project at the water plant
- Completed annual Local Water Supply Plan (LWSP)
- Completed annual Consumer Confidence Report (CCR)
- Assisted in identifying billing and meter reading errors to recoup lost revenue
- Installed backup generator at well site 12

FY2011-2012 Action Items & Initiatives

- Assist line maintenance division in monitoring water use for meter testing program
- Revise performance measure tracking
- Plan for possible water plant expansion in FY14-15

FY2011-2012 Budget Highlights

The Water Production budget will decrease by 7.34 percent for FY11-12. At $598,418, the water production budget accounts for 13.64 percent of the Water and Sewer Fund budget. The City plans to spend $69.27 per capita for water production in FY11-12. The 67.5 percent decrease in building maintenance is due to a one-time project being completed in FY10-11. Capital expenditures for water production represent a new extended cab truck and a backup well-site generator.



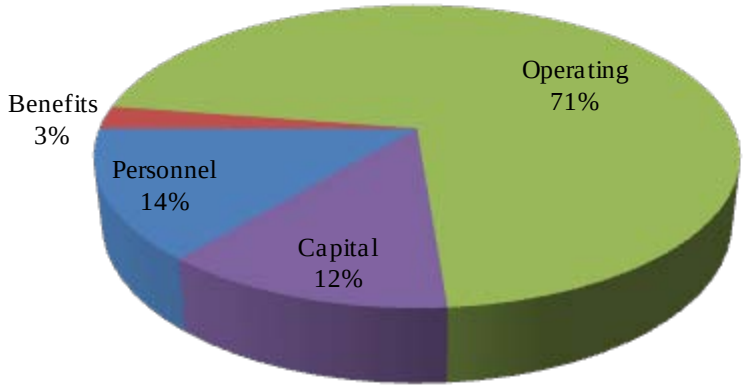
Budget Summary

Expenditures by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Personnel	$81,820	$76,450	$83,540	$82,900	8.44%
Benefits	$14,471	$14,513	$14,935	$14,856	2.36%
Operating	$259,169	$499,827	$458,554	$426,662	-14.64%
Capital	$38,151	$55,000	$54,952	$74,000	34.55%
Total	**$393,611**	**$645,790**	**$611,981**	**$598,418**	**-7.34%**

Revenues by Type					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Enterprise	$393,611	$645,790	$611,981	$598,418	-7.34%
Total	**$393,611**	**$645,790**	**$611,981**	**$598,418**	**-7.34%**

Personnel					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Full-time	2.00	2.00	2.00	2.00	0.00%
Part-time	-	-	-	-	0.00%
Total	**2.00**	**2.00**	**2.00**	**2.00**	**0.00%**

Public Works: Water Production
Expenditures by Type



FY2011-2012 Goals & Objectives

Council Goal/Focus: Sound Infrastructure

Department Goal: Maintain safe and adequate water production.

Objective	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimate	FY11-12 Goal	Target
# of water production NOV	1	0	0	<1	<1
Cost per 1,000 gallon of treated water	$1.19	$1.44	$.99	<$1.50	<$1.50

Expenditures by Line Item

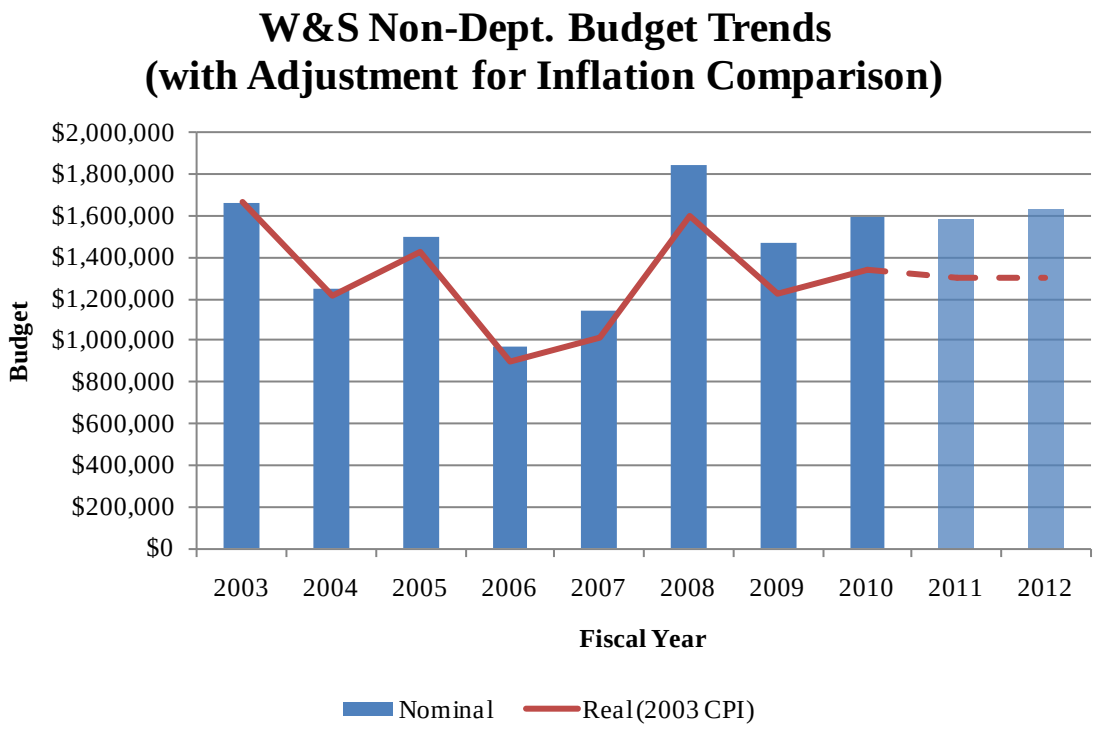
Water Production Expenditures					
Line Item	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Salaries	$76,015	$71,000	$77,600	$77,000	8.45%
Instrument Services	$9,543	$20,000	$20,000	$25,000	25.00%
Engineering Services	$10,455	$25,000	$1,300	$0	-100.00%
NCRC Planning Grant	$0	$14,980	$0	$0	-100.00%
FICA	$5,805	$5,450	$5,940	$5,900	8.26%
Group Insurance	$9,041	$9,923	$9,923	$9,456	-4.71%
Retirement	$3,724	$4,590	$5,012	$5,400	17.65%
401(K)	$1,706	$0	$0	$0	0.00%
Telephone	$1,098	$1,200	$975	$1,200	0.00%
Utilities	$110,137	$120,000	$102,200	$110,000	-8.33%
Travel & Education	$100	$1,500	$1,600	$1,500	0.00%
Maint. & Repairs/Building	$10,114	$46,110	$50,000	$15,000	-67.47%
Maint. & Repairs/Wells & Pumps	-$15,500	$80,000	$79,000	$85,000	6.25%
Maintenance/Water Tanks	$58,304	$60,000	$65,268	$70,000	16.67%
Maint. & Repairs/Auto	$0	$0	$0	$8,000	
Fuel	$5,280	$5,600	$6,600	$5,500	-1.79%
Departmental Supplies	$3,061	$4,500	$4,000	$5,000	11.11%
Lab Chem. & Equipment	$5,858	$7,725	$8,500	$9,000	16.50%
Water Chemicals	$39,927	$56,000	$61,000	$50,000	-10.71%
Water Analysis	$3,661	$9,300	$10,150	$9,000	-3.23%
Special Tools	$1,097	$1,000	$1,600	$2,000	100.00%
Uniforms	$1,361	$1,175	$1,255	$1,400	19.15%
Safety Supplies	$0	$525	$460	$800	52.38%
Contract Services	$0	$0	$0	$10,000	
Water Certifications	$1,740	$1,590	$1,340	$2,000	25.79%
Dues & Subscription	$90	$300	$45	$500	66.67%
Workman's Comp	$3,900	$4,782	$4,726	$4,700	-1.71%
Insurance/Building	$8,943	$10,540	$10,535	$11,062	4.95%
General Liability	$0	$0	$0	$0	0.00%
Transfer to Water Study Grant	$0	$14,000	$14,000	$0	-100.00%
Transfer to Water Audit Grant	$0	$14,000	$14,000	$0	-100.00%
Capital outlay/Land	$0	$0	$0	$0	0.00%
Capital Outlay/Improvements	-$8,349	$0	$0	$0	0.00%
Capital Outlay/Equipment	$46,500	$55,000	$54,952	$74,000	34.55%
Total	**$393,611**	**$645,790**	**$611,981**	**$598,418**	**-7.34%**

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.

FY2011-2012 Budget Highlights

The largest portion of non-departmental expenditures in FY11-12 is debt service, which accounts for $1.1 million (66 percent) of the total allocation. A transfer of $300,000 to the General Fund to cover administration and finance costs associated with the Water and Sewer Fund represents the second largest line item and accounts for 18 percent of non-departmental expenditures. Capital costs in the non-departmental budget include $83,785 for infrastructure improvements as part of the Eliza Lane CDBG project and $8,000 for half of a new fleet vehicle. At $1,630,983, the non-departmental budget accounts for 37.2 percent of the Water and Sewer Fund budget.



Expenditures by Line Item

Water & Sewer Fund Non-Departmental Expenditures					
Function	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Professional Services	$5,801	$17,869	$50,000	$15,000	-16.06%
Employee Wellness	$326	$1,000	$550	$1,000	0.00%
Ameriflex	$780	$800	$350	$1,000	25.00%
Telephone	$13,697	$15,000	$11,400	$12,500	-16.67%
Printing & Office Supplies	$813	$2,000	$1,509	$2,000	0.00%
Utility Billing Maintenance	$34,393	$53,750	$50,700	$54,000	0.47%
Reverse 911/Connect CTY	$5,074	$5,983	$5,983	$6,000	0.28%
Advertising	$2,495	$3,000	$1,600	$3,000	0.00%
Postage	$3,000	$3,000	$1,650	$3,000	0.00%
Public Liability	$10,133	$11,000	$9,182	$9,800	-10.91%
Safety Committee/OSHA	$8,031	$8,500	$7,000	$8,000	-5.88%
Misc. Expense	$4,997	$7,000	$6,000	$5,000	-28.57%
Employee Relations	$0	$0	$0	$8,000	
Transfer to General Fund	$300,000	$300,000	$200,000	$300,000	0.00%
Capital Outlay/Equipment	$0	$7,300	$10,105	$8,000	9.59%
City Hall Loan Payment	$0	$0	$0	$16,667	
City Hall Loan Interest	$0	$0	$0	$5,650	
Contingency	$0	$20,000	$20,000	$20,000	0.00%
Principal Revolving Loan	$0	$521,613	$520,554	$520,554	-0.20%
Interest Revolving Loan	$118,623	$120,517	$110,259	$95,935	-20.40%
Principal Well Field Loan	$0	$152,553	$152,552	$158,395	3.83%
Interest Well Field Loan	$32,187	$31,539	$31,539	$25,697	-18.52%
Principal GO Bond	$0	$250,000	$250,000	$250,000	0.00%
Interest GO Bond	$44,291	$33,000	$33,000	$18,000	-45.45%
Transfer to CDBG project	$50,000	$18,000	$18,000	$83,785	365.47%
Transfer to CDBG College St.	$11,020	$11,020	$11,020	$0	-100.00%
Total	**$649,257**	**$1,635,589**	**$1,544,098**	**$1,630,983**	**-0.28%**

Description

The purpose of the Cemetery Fund is to account for funds related to the sell and maintenance of city owned cemeteries. The sale of cemetery lots and earned interest on investments account for the revenues received in the fund. The increase in funds transferred to the General Fund represents a new crew-cab truck and trailer for the Cemetery & Grounds division to improve efficiency by reducing travel time and the number of vehicles in the division.

Revenues

Cemetery Fund Revenues					
Source	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Sale of Lots	$34,480	-	$21,000	-	
Interest Earned	$2,281	-	$750	-	
From Savings	-	$25,000	$25,000	$60,000	140.00%
Total	**$36,761**	**$25,000**	**$46,750**	**$60,000**	**140.00%**

Expenditures

Cemetery Fund Expenditures					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Transfer to GF for Operations	$25,000	$25,000	$25,000	$60,000	140.00%
Total	**$25,000**	**$25,000**	**$25,000**	**$60,000**	**0.00%**

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.

Revenues

Community Development Fund Revenues					
Source	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Revolving Payments	$4,365	$3,000	$6,200	$3,000	0.00%
Interest Earned	$0	$300	$0	$300	0.00%
Total	**$4,365**	**$3,300**	**$6,200**	**$3,300**	**0.00%**

Expenditures

Community Development Fund Expenditures					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Legal Services	$0	$2,000	$0	$2,000	0.00%
Miscellaneous	$0	$1,300	$0	$1,300	0.00%
Total	**$0**	**$3,300**	**$0**	**$3,300**	**0.00%**

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 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Current Taxes	$48,901	$43,000	$49,000	$49,000	13.95%
Prior Year Taxes	$186	$150	$610	$150	0.00%
Penalty & Interest	$120	$100	$176	$100	0.00%
Vehicle Taxes	$1,823	$1,800	$1,850	$1,800	0.00%
Collection Fees	($1,011)	($820)	($1,000)	($1,100)	34.15%
Craft Fair Fees	$2,325	$2,500	$2,215	$2,000	-20.00%
Off Street Parking	$4,230	$3,500	$3,015	$2,500	-28.57%
Interest Earned	$429	$700	$450	$500	-28.57%
Miscellaneous	$50	$500	-	$250	-50.00%
Fund Balance	-	$2,300	-	-	0.00%
Total	**$57,053**	**$53,730**	**$56,316**	**$55,200**	**7.33%**

Expenditures

Downtown Special Tax District Fund Expenditures					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Utilities	$1,183	$1,500	$1,165	$1,805	20.33%
Craft Fair	$6,700	$7,000	$6,925	$8,000	14.29%
Advertising	$3,355	$3,000	$2,300	$3,000	0.00%
Supplies & Materials	$50	$1,800	$1,532	$1,000	-44.44%
Contract Services	$2,010	$1,000	-	$3,000	200.00%
Miscellaneous	$843	$1,000	$750	$1,500	50.00%
Downtown Incentive Program	-	-	$565	$600	
Projects	$11,123	$21,635	$19,478	$15,000	-30.67%
Capital Outlay	-	-	-	-	0.00%
Contingency	-	$3,000	-	$5,000	66.67%
Special Events	$6,277	$3,000	$2,750	$5,500	83.33%
Court Square Revitalization	$10,793	$10,795	$10,795	$10,795	0.00%
College Street Parking Lot	-	-	-	-	0.00%
Total	**$42,334**	**$53,730**	**$46,260**	**$55,200**	**2.74%**

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 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Miscellaneous	$0	$500	$0	$500	0.00%
Special Fees	$20	$3,500	$2,654	$3,500	0.00%
Ashes Donations	$147	$500	$0	$0	-100.00%
Total	**$167**	**$4,500**	**$2,654**	**$4,000**	**-11.11%**

Expenditures

Fire Department Special Fund Expenditures					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Ashes Expenses	$439	$500	$0	$0	-100.00%
Department Supplies	$3,082	$3,500	$3,500	$3,500	0.00%
Miscellaneous	$1,186	$500	$200	$500	0.00%
Total	**$4,707**	**$4,500**	**$3,700**	**$4,000**	**-11.11%**

Description

The Storm Drainage Capital Project Fund was established as a capital project fund to address storm drainage projects that do not close at the end of the fiscal year. The fund supports repairs or replacement of any storm drainage within the city. The revenues received in the fund are from Powell Bill and ad valorem taxes received in the General Fund and then transferred to the Storm Drainage Fund. After several major storm drainage projects in FY10-11, the City does not anticipate any significant projects in FY11-12. Contingency funds in the General Fund may be used if a necessary storm drainage project arises during the fiscal year.

Revenues

Storm Drainage Capital Fund Revenues					
Source	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Transfer from General Fund	$68,331	$76,260	$82,600	$0	-100.00%
Total	**$68,331**	**$76,260**	**$82,600**	**$0**	**-100.00%**

Expenditures

Storm Drainage Capital Fund Expenditures					
Type	**FY 09-10 Actual**	**FY 10-11 Budget**	**FY 10-11 Estimate**	**FY 11-12 Budget**	**Percent Change**
Storm Drainage	$68,331	$76,620	$82,600	$0	-100.00%
Total	**$68,331**	**$76,620**	**$82,600**	**$0**	**-100.00%**

May 19, 2011

Dear Mayor Starling and Members of the City Council:

I am pleased to present the Recommended FY2011-2012 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 large capital costs on the City's operating budget and financial standing in terms of debt burden and capacity. The entire CIP is not an adopted budget. Only the first year of the CIP (FY11-12) will become part of the City's annual budget document once approved. The CIP also is not a static planning tool as it is evaluated annually and adjusted according to City Council's goals and financial considerations.

FY11-12 CIP Overview

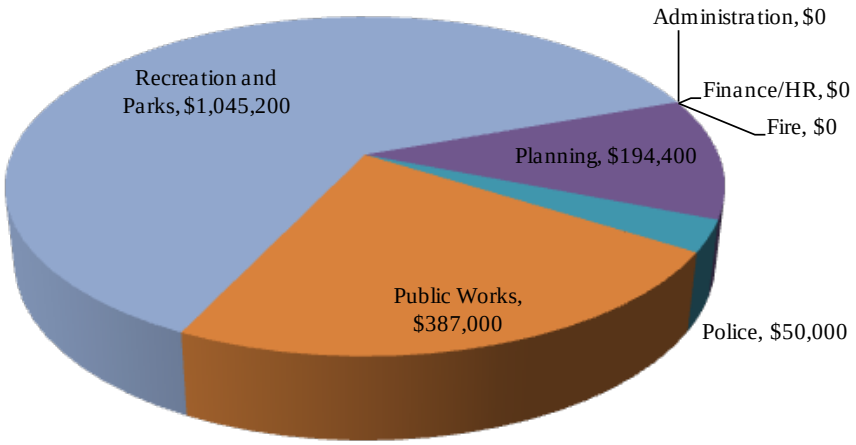
The Recommended FY11-12 CIP includes 14 projects totaling $2,359,750 for the General Fund and Water and Sewer Fund. That amount is $472 thousand (17 percent) less than the FY10-11 proposed CIP. Ten capital projects in the General Fund total $1,676,600. The proposed Royal Lane Park renovations represent the greatest portion of the General Fund CIP. The other large projects are the Royal Lane Park restrooms and street paving, both of which are $225,000. Both Royal Lane projects are dependent upon City Council's approval once the new fiscal year begins. The renovation portion is contingent upon receiving PARTF grant funding, which will not be announced until August 2011. City Council may still choose to pursue the renovation project without PARTF funding but it will require financing nearly $775,000, resulting in a $95,000 debt service payment over the next 10 years. The restroom project will be brought before Council once the design is finalized and the project is put to bid. Vehicle purchases in the FY11-12 CIP total $124,000. The annual police vehicle rotation accounts for $50,000 of this total- a reduction of $25,000, or one vehicle, over the past two years. Vehicle purchases are thoroughly evaluated 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.

Water and sewer projects total $683,150, a 132 percent increase from last year. The large increase is the result of the $766,000 Eliza Lane CDBG project, of which $544,000 is in the Water and Sewer Fund. Of the total project cost, $570,000 is grant funding. The remaining $196,000 will be $136,000 pay-go and $60,000 financed in tandem with the leaf vacuum truck. The largest water and sewer project is expected to take place three years from now in FY14-15. This project is the expansion of our water production capabilities.

The proposed CIP should not have any significant impact on the operating budget. Only the skid steer and leaf vacuum truck present recurring operating costs. Other vehicles and equipment will

replace existing equipment with operating costs already accounted for in the general operating budget.

General Fund CIP Project Costs by Department FY11-12



Financial Impact

Debt burden and capacity ratios remain well within acceptable levels for FY11-12. Our net debt service to expenditures ratio is only 3.87 percent for FY11-12. This indicates the city has the capacity to acquire debt if needed for capital projects. Our debt per capita and debt per assessed valuation are higher than the average but remain lower than our population group's high value. It is important to keep in mind that municipalities with fewer people are in our group. 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 FY11-12 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	$322	$0	$181	$1,834
Net debt per assessed valuation	0.408%	0.003%	0.143%	.669%
Net debt service to expenditures	3.87%	N/A	N/A	N/A

While the proposed FY11-12 CIP does not significantly affect the operating budget, it does compete with other priorities in the annual budget process. Capital projects require substantial funding and support, which is also required for other services and priorities. The current economic conditions present the city with difficult decisions in regards to balancing a budget to remain financially sound and responding to citizen needs and concerns. Many projects have been

pushed to future years to accommodate operating budget needs. The proposed FY11-12 CIP addresses City Council's goals with projects focusing on city beautification, public safety, efficient use of resources, and infrastructure. A leaf vacuum truck and skid steer will greatly improve our efficiency and allow our staff to perform more duties in the course of their day. The projects at Royal Lane Park and Newkirk Parks increase our quality of life factors while keeping the parks safe. New police vehicles will help our officers respond in more efficient and effective manners while reducing costs. A well site generator and impeller replacement program will ensure our water production and wastewater treatment facilities are up to standard.

Balancing capital projects 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 on page 213. 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 revenues needs as well.

Although capital projects can increase the city's debt burden, the projects may be able to offset some of the debt burden 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.

In summary, the proposed FY11-12 CIP includes ten projects in the General Fund and four 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 providing 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 not to interrupt a high level of service for Clinton citizens. If the city realizes more revenue that projected, City Council may wish to pursue some future projects during the upcoming fiscal year.

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

I recommend this proposed CIP for FY2011-2012 to the City Council.

Respectfully submitted,

John Connet
City Manager

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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 will not consider GO bonds for any project unless the cost exceeds $5 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 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.

Designated Capital Funds. Designated capital funds represent money set aside each fiscal year for capital projects. The city's fund balance policy provides for designated capital funds by designating money for capital projects from the city's fund balance in excess of 38 percent. Designated capital funds are typically used 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 retained in the water and sewer fund for the water and sewer operating budget as well as water and sewer associated capital outlay.

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, Assistant City Manager, and the Finance Officer 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 Officer to discuss the projects and estimated costs. Once department heads submit all CIP projects, the City Manager and Finance Officer 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 2011-2012 CIP and Budget Schedule

Wednesday, December 1, 2010	Departments begin meeting internally to develop CIP project requests
Monday, January 10, 2011	Departments submit CIP project requests to Finance & Administration
Monday, January 10 – 18, 2011	City Manager & Assistant Manager-Finance Director review CIP project requests
Tuesday, January 18 – 24, 2011	Department Heads meet with City Manager & Assistant Manager-Finance Director to discuss CIP project requests
Monday, February 7, 2011	City Manager & Assistant Manager-Finance Director rank CIP project requests & establish a priority list
Monday, February 7 – 15, 2011	CIP project impact & financial analysis is completed to prepare for operating budget
Tuesday, March 1, 2011	Budget packages delivered to departments
Tuesday, March 29, 2011	CIP workshop with City Council
Friday, April 1, 2011	Departments submit budget request
Friday, April 1 – April 30, 2011	City Manager & Assistant Manager-Finance Director review budget requests & prepare recommendations
Thursday, April 14, 2011	Strategic planning, goal & priority setting/confirmation workshop with City Council
Tuesday, May 10, 2011	Budget workshop with City Council
Tuesday, May 17, 2011	Budget workshop with City Council

Friday, May 27, 2011	Submit proposed FY11-12 budget document to City Council holds public hearing regarding proposed budget
Tuesday, June 7, 2011	City Council holds public hearing regarding proposed FY11-12 budget
Tuesday, June 21, 2011	City Council adopts FY2011-2012 Budget
Thursday July 1, 2011	Fiscal Year 2011-2012 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**	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**	**Future Years**	**Total Capital Cost**
Fire								
	Fire Command Vehicles		$ 28,000	$ 28,000				$ 56,000
	Fire Truck Program		$ 511,000					$ 511,000
Department Total		$ -	$ 539,000	$ 28,000	$ -	$ -	$ -	$ 567,000
Planning								
	Eliza Lane CDBG	$ 194,400	$ 25,000					$ 219,400
Department Total		$ 194,400	$ 25,000	$ -	$ -	$ -	$ -	$ 219,400
Police								
	Police Data Software		$ 102,000					$ 102,000
	Police Station Renovation/Construction			$3,400,000				$ 3,400,000
	Police Vehicle Replacement Program	$ 50,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000		$ 450,000
	Police Vehicle Video Cameras		$ 50,000	$ 50,000				$ 100,000
Department Total		$ 50,000	$ 252,000	$3,550,000	$ 100,000	$ 100,000	$ -	$ 4,052,000
Public Works								
	Fleet Vehicles	$ 8,000	$ 16,000	$ 23,000	$ 16,000			$ 63,000
	Knuckle Boom Truck		$ 120,000					$ 120,000
	Leaf Vacuum Truck	$ 120,000						$ 120,000
	NC 24 Sidewalks			$ 53,000				$ 53,000
	PW Facility Renovations			$ 165,000				$ 165,000
	PW Resurfacing		$ 12,500	$ 10,000	$ 10,000	$ 10,000		$ 42,500
	Sanitation Collection Vehicle Replacement		$ 185,000			$ 200,000		$ 385,000
	Street Resurfacing Program	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000		$ 1,125,000
	Tractor & Bush Cutter- Grounds			$ 85,000				$ 85,000
	Vehicle Replacement- Grounds	$ 34,000			$ 16,000			$ 50,000
	Vehicle Replacement- Streets		$ 25,000	$ 35,000	$ 60,000			$ 120,000
Department Total		$ 387,000	$ 583,500	$ 596,000	$ 327,000	$ 435,000	$ -	$ 2,328,500
Recreation								
	Bellamy Center Addition						$ 3,500,000	$ 3,500,000
	Newkirk Park Improvments	$ 25,000	$ 15,000	$ 15,000	$ 20,000			$ 75,000
	Playground Replacement Program	$ 22,000	$ 24,500	$ 22,500				$ 69,000
	Replacement Mower		$ 10,000					$ 10,000
	Royal Lane Park Renovations I	$ 773,200						$ 773,200
	Royal Lane Park Renovations II						$ 500,000	$ 500,000
	Royal Lane Restrooms	$ 225,000						$ 225,000
Department Total		$1,045,200	$ 49,500	$ 37,500	$ 20,000	$ -	$ 4,000,000	$ 5,152,200

Water and Sewer Fund								
Facility/Function	**Project**	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**	**Future Years**	**Total Capital Cost**
Line Maintenance								
	Automated Meters						$ 800,000	$ 800,000
	Deer Track Water Line Loop		$ 300,000					$ 300,000
	Eliza Lane CDBG	$ 487,150	$ 84,000					$ 571,150
	Fleet Vehicle	$ 8,000						
	PW Facility Renovations			$ 165,000				
	PW Resurfacing		$ 12,500	$ 10,000	$ 10,000	$ 10,000		$ 42,500
	Skid Steer	$ 90,000						
	Vehicle Replacement-Utility Lines		$ 30,000					$ 30,000
Function Total		$ 585,150	$ 426,500	$ 175,000	$ 10,000	$ 10,000	$ 800,000	$ 2,006,650
Water Treatment								
	Vehicle Repalcement- Water Production	$ 24,000						$ 24,000
	Well Field East Expansion				$4,600,000			$ 4,600,000
	Well Site Generators	$ 50,000						$ 50,000
	Well/Elevated Tank SCADA			$ 40,000				$ 40,000
Function Total		$ 74,000	$ -	$ 40,000	$4,600,000	$ -	$ -	$ 4,714,000
Waste Water Treatment								
	Impeller Replacement	$ 24,000	$ 24,000	$ 24,000	$ 24,000			$ 96,000
	SCADA Upgrade			$ 250,000				$ 250,000
Function Total		$ 24,000	$ 24,000	$ 274,000	$ 24,000	$ -	$ -	$ 346,000

	FY10-11	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**Future Years**	**Total Capital Costs**
General Fund Total	$1,676,600	$1,449,000	$4,211,500	$ 447,000	$ 535,000	$4,000,000	$12,319,100
Water & Sewer Fund Total	$ 683,150	$ 450,500	$ 489,000	$4,634,000	$ 10,000	$ 800,000	$ 7,066,650
CIP Total	**$2,359,750**	**$1,899,500**	**$4,700,500**	**$5,081,000**	**$ 545,000**	**$ 4,800,000**	**$19,385,750**

Capital Projects List

Project	Department	Estimated Cost	Outside Funds Available	City's Obligation	FY Funded	Potential Source(s) of Financing	Score
Fire Command Vehicle	Fire	$ 56,000	$ -	$ 56,000	FY12-13,13-14	GF	40.0
Fire Truck Replacement	Fire	$ 511,000	$ 44,000	$ 467,000	FY12-13	GF,IP	45.0
Police Data Software	Police	$ 102,000	$ -	$ 102,000	FY12-13	GF	27.5
Police Station	Police	$ 3,400,000	$ -	$ 3,400,000	FY13-14	IP	40.0
Police Vehicle Replacement	Police	$ 100,000	$ -	$ 100,000	Recurring	GF	45.0
Vehicle Video Cameras	Police	$ 100,000	$ -	$ 100,000	FY12-13,13-14	GF	42.5
Fleet Replacement	PW-Garage	$ 71,000	$ -	$ 71,000	FY11-12:14-15	GF,WS	10.0
Tractor & Brush Cutter	PW-Grounds	$ 85,000	$ -	$ 85,000	FY13-14	GF	55.0
Vehicle Replacement-Grounds	PW-Grounds	$ 50,000	$ -	$ 50,000	FY11-12,14-15	GF,IG	10.0
PW Facility Renovations	PW-Nondepartmental	$ 330,000	$ -	$ 330,000	FY13-14	GF,WS	35.0
PW Resurfacing	PW-Nondepartmental	$ 85,000	$ -	$ 85,000	FY12-13:14-15	GF,WS	25.0
Collections Vehicle Replacement	PW-Streets & Sanitation	$ 385,000	$ -	$ 385,000	FY12-13,15-16	GF, IP	32.5
Knuckle Boom Truck	PW-Streets & Sanitation	$ 120,000	$ -	$ 120,000	FY12-13	GF,IP	32.5
Leaf Vacuum Truck	PW-Streets & Sanitation	$ 120,000	$ -	$ 120,000	FY11-12	GF,IP	25.0
NC 24 Sidewalks	PW-Streets & Sanitation	$ 265,000	$ 212,000	$ 53,000	FY13-14	GF	65.0
Streets Resurface	PW-Streets & Sanitation	$ 225,000	$ 225,000	$ -	Recurring	IG	95.0
Vehicle Replacement-Street	PW-Streets & Sanitation	$ 120,000	$ -	$ 120,000	FY12-13:14-15	GF	10.0
Automated Meters	PW-Utility Line Maint.	$ 800,000	$ -	$ 800,000	FY	IP,WS	40.0
Deer Track Water Line Loop	PW-Utility Line Maint.	$ 300,000	$ -	$ 300,000	FY12-13	WS	60.0
Eliza Lane CDBG	PW-Utility Line Maint.	$ 790,550	$ 572,765	$ 217,785	FY11-12,12-13	GF,WS,IG	90.0
Industrial Park Pump Station	PW-Utility Line Maint.	$ 1,025,000	$ -	$ 1,025,000		IP	10.0
Skid Steer	PW-Utility Line Maint.	$ 90,000	$ -	$ 90,000	FY11-12	WS,IP	25.0
Vehicle Repalcement	PW-Utility Line Maint.	$ 30,000	$ -	$ 30,000	FY12-13	WS	10.0
Impeller Replacement	PW-Wastewater	$ 120,000	$ -	$ 120,000	FY11-12:15-16	WS	90.0
SCADA Upgrade	PW-Wastewater	$ 250,000	$ -	$ 250,000	FY13-14	WS	45.0
UV Disinfection System	PW-Wastewater	$ 600,000	$ -	$ 600,000		WS,IP	27.5
Vehicle Replacement	PW-Water	$ 24,000	$ -	$ 24,000	FY11-12	WS	10.0
Well Field East Expansion	PW-Water	$ 4,600,000	$ -	$ 4,600,000	FY14-15	WS,IP	80.0
Well Site Generators	PW-Water	$ 50,000	$ -	$ 50,000	FY11-12	WS	30.0
Well/Elevated Tank SCADA	PW-Water	$ 40,000	$ -	$ 40,000	FY13-14	WS	45.0
Bellamy Center Addition	Recreation	$ 3,500,000	$ -	$ 3,500,000	FY	IP	55.0
Newkirk Park Improvements	Recreation	$ 75,000	$ -	$ 75,000	FY11-12:14-15	GF	55.0
Playground Replacement	Recreation	$ 91,000	$ -	$ 91,000	FY11-12:13-14	GF	80.0
Recreation Resource Center	Recreation	$ 1,400,000	$ -	$ 1,400,000		IP	10.0
Replacement Mower	Recreation	$ 10,000	$ -	$ 10,000	FY12-13	GF	10.0
Royal Lane Park Renovations Phase 1	Recreation	$ 773,200	$ -	$ 773,200	FY11-12	GF,IP	67.5
Royal Lane Park Renovations Phase 2	Recreation	$ 500,000	$ -	$ 500,000	FY	GF,IP	67.5
Royal Lane Restrooms	Recreation	$ 225,000	$ -	$ 225,000	FY11-12	CR	50.0

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

Not Funded — FY=Future Years

City of Clinton Capital Project Form							
Project Title	Fire Command Vehicle						
Department	Fire			Division	Operations		
Budget Code(s)	10-5300-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 40.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$56,000			$28,000	$28,000			

Project Description

A 4x4 SUV with an incident command post in the cargo area, 360-degree emergency lighting, reflective stripping

Project Justification

The Fire Department provides suppression and rescue services that are not always within the city limits. Several incidents have required a four-wheel drive vehicle to transport personnel and equipment safely to the incident scene, which in the past has resulted in a delayed response of emergency personnel making patient contact and extrication of entangled person. The department has a all-terrain wild land fire suppression vehicle in the fleet but it is not staffed on the initial response. The engines and two Chiefs' vehicles are not capable of off-road performance. Replacing the two Chiefs' vehicles with a four-wheel drive command vehicles will enable the department to properly respond to incidents and can transport personnel and equipment and serve as a command post for off-road incidents. the vehicle will not be as full-efficient and will require more maintenance, increasing the operations slightly ($1k for maint. and $2k for fuel). The old chiefs' car can be converted to back-up police vehicles because they both have less than 40k miles.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies		$2,000	$4,000	$4,000	$4,000		$14,000
Repair & Maintenance		$1,000	$2,000	$2,000	$2,000		$7,000
Other							$0
Total Operating Impact	**$0**	**$3,000**	**$6,000**	**$6,000**	**$6,000**	**$0**	**$21,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$28,000	$28,000				$56,000
Total Capital Cost	**$0**	**$28,000**	**$28,000**	**$0**	**$0**	**$0**	**$56,000**
Operating + Capital	*$0*	*$31,000*	*$34,000*	*$6,000*	*$6,000*	*$0*	*$77,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$28,000	$28,000				$56,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$28,000**	**$28,000**	**$0**	**$0**	**$0**	**$56,000**

City of Clinton Capital Project Form							
Project Title	Fire Truck Replacement						
Department	Fire			Division	Operations		
Budget Code(s)	10-5300-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 45.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$558,430			$511,000				

Project Description

Refurbishment of one engine and replacement of another.

Project Justification

The Fire Department purchased a new pumper in 2008 with the final payment coming in FY12-13. All other fire trucks are 13 years old or older and have required significant maintenance over the past several years. One has received enough maintenance that it is a candidate for refurbishment to significantly extend the life of the engine and the refurbished body would have a lifetime guarantee and could be transferred to another chassis in the future. A second engine could be purchased in FY12-13 when the current debt service payments end, adding no additional annual cost. Operating cost are expected to decrease by $3k per engine with increases in fuel efficiency and fewer needed repairs. Part of the costs can be covered with fund balance from the district fund that is outside the city limits. The second truck would be financed for 5 years at an estimated 4.5%. The city hope to receive $10,000 by surplusing and old engine.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies							$0
Repair & Maintenance		-$6,000	-$6,000	-$6,000	-$6,000	-$3,000	-$27,000
Other		$10,000					$10,000
Total Operating Impact	**$0**	**$4,000**	**-$6,000**	**-$6,000**	**-$6,000**	**-$3,000**	**-$17,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$511,000					$511,000
Total Capital Cost	**$0**	**$511,000**	**$0**	**$0**	**$0**	**$0**	**$511,000**
Operating + Capital	*$0*	*$515,000*	*-$6,000*	*-$6,000*	*-$6,000*	*-$3,000*	*$494,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$67,000					$67,000
Intergovernmental Fund		$44,000					$44,000
Installment Purchase		$89,486	$89,486	$89,486	$89,486	$89,486	$447,430
							$0
							$0
Total Project Financing	**$0**	**$200,486**	**$89,486**	**$89,486**	**$89,486**	**$89,486**	**$558,430**

City of Clinton Capital Project Form							
Project Title	Police Data Software						
Department	Police			Division			
Budget Code(s)	10-5100-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 27.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$102,000							

Project Description

Replace Vision system software with Southern system software

Project Justification

The Police Department and Sampson County Sheriff's Department are collectively trying to move to a more user-friendly software system. The current Vision software has become dated and is not user friendly. The new software allows for "police to police" and "police to citizen", which allows record viewing and transfer between departments and citizens. This will increase our efficiency and accountability. there is a one time purchase, set-up, and training cost and an annual maint. cost of $5k.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$102,000					$102,000
Total Capital Cost	**$0**	**$102,000**	**$0**	**$0**	**$0**	**$0**	**$102,000**
Operating + Capital	*$0*	*$107,000*	*$5,000*	*$5,000*	*$5,000*	*$5,000*	*$127,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$102,000					$102,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$102,000**	**$0**	**$0**	**$0**	**$0**	**$102,000**

City of Clinton Capital Project Form							
Project Title	Police Station						
Department	Police			Division			
Budget Code(s)	10-5100-0400, 10-5100-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 40.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$5,200,000		$15,000		$3,400,000			

Project Description

Construct new 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 evidence and meetings standards. Our evidence currently has to be stored and monitored at another location. The station does not have a true sally-port. The roof has been patched multiple times, most recently to stop substantial leaking into the department IT-server room. Grant money may be available from USDA. The longer the project is delayed the more money we put into a building that does not meet our needs. The projected would be financed for 20 years and an estimated rate of 5 percent. The future impact of a larger station on the operating budget is not yet known. Planning would begin in FY11-12.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services	$15,000						$15,000
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery			$3,400,000				$3,400,000
Total Capital Cost	**$15,000**	**$0**	**$3,400,000**	**$0**	**$0**	**$0**	**$3,415,000**
Operating + Capital	*$15,000*	*$0*	*$3,400,000*	*$0*	*$0*	*$0*	*$3,415,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay	$15,000						$15,000
Installment Purchase				$340,000	$331,500	$4,513,500	$5,185,000
							$0
							$0
							$0
Total Project Financing	**$15,000**	**$0**	**$0**	**$340,000**	**$331,500**	**$4,513,500**	**$5,200,000**

City of Clinton Capital Project Form							
Project Title	Police Vehicle Replacement Program						
Department	Police			Division			
Budget Code(s)	10-5100-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 45.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$100,000/ yr + inflation		$50,000	$125,000	$128,750	$132,613	$136,591	

Project Description

Rotation of police vehicles at 4 per year, 3 in FY11-12

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.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$50,000	$125,000	$128,750	$132,613	$136,591		$572,953
Total Capital Cost	**$50,000**	**$125,000**	**$128,750**	**$132,613**	**$136,591**	**$0**	**$572,953**
Operating + Capital	*$50,000*	*$125,000*	*$128,750*	*$132,613*	*$136,591*	*$0*	*$572,953*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay	$50,000	$125,000	$128,750	$132,613	$136,591		$572,953
							$0
							$0
							$0
							$0
Total Project Financing	**$50,000**	**$125,000**	**$128,750**	**$132,613**	**$136,591**	**$0**	**$572,953**

City of Clinton Capital Project Form							
Project Title	Police Vehicle Cameras						
Department	Police			Division			
Budget Code(s)	10-5100-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 42.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$100,000			$50,000	$50,000			

Project Description

New video cameras for patrol vehicles

Project Justification

The department only has 8 working camera at present, 20 are needed. The current system is outdated and the vendor is no longer in operation. A new system would protect our officers and citizens and assist in liability cases. A phase program may be possible. Annual maintenance should be minimum the first years under warranty.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies							$0
Repair & Maintenance				$1,000	$1,000	$1,000	$3,000
Other							$0
Total Operating Impact	**$0**	**$0**	**$0**	**$1,000**	**$1,000**	**$1,000**	**$3,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$50,000	$50,000				$100,000
Total Capital Cost	**$0**	**$50,000**	**$50,000**	**$0**	**$0**	**$0**	**$100,000**
Operating + Capital	*$0*	*$50,000*	*$50,000*	*$1,000*	*$1,000*	*$1,000*	*$103,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$50,000	$50,000				$100,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$50,000**	**$50,000**	**$0**	**$0**	**$0**	**$100,000**

City of Clinton Capital Project Form							
Project Title	Fleet Vehicle Replacement						
Department	Public work & Utilities		Division	Garage			
Budget Code(s)	10-6600-7400, 30-6600-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods		☐ Sound Infrastructure ☑ N/A				Score 10.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$71,000		$16,000	$16,000	$23,000	$16,000		

Project Description

Replacement of two high-mileage fleet vehicles and purchase of a third for fleet pool. Two more vehicles would be purchased to end auto allowances.

Project Justification

The current fleet consist of two high-mileage cars, 83k miles and 127k miles, and no high-occupancy vehicle. The city has been paying auto-allowances to select department heads over the past 8 years but that cost is not justified. Providing pool cars for the collective department (including department head) will prove a more efficient use of funds. Based on the current amount of auto allowances, the payback is only 4 years and the vehicles should last 8-10, providing a significant savings from year 5 on. Vehicles in years 1-2 would replace auto allowances and the highest mileage vehicle in the pool. A high-occupancy vehicle, i.e. mini-van, would be purchased in FY13-14. operating costs will increase in years 1-4 for each car but are negligible once payback is realized from the auto allowances in year 5-8/10. Maint. cost of 5 percent plus fuel will add to operating cost in years 1-4.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies	$4,000	$6,000	$7,000	$7,000	$3,000		$27,000
Repair & Maintenance	$1,600	$2,400	$3,500	$3,500	$2,000		$13,000
Other							$0
Total Operating Impact	**$5,600**	**$8,400**	**$10,500**	**$10,500**	**$5,000**	**$0**	**$40,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$32,000	$16,000	$23,000	$16,000	$16,000		$103,000
Total Capital Cost	**$32,000**	**$16,000**	**$23,000**	**$16,000**	**$16,000**	**$0**	**$103,000**
Operating + Capital	*$37,600*	*$24,400*	*$33,500*	*$26,500*	*$21,000*	*$0*	*$143,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay	$8,000	$16,000	$23,000				$47,000
WS Capital Outlay	$8,000			$16,000			$24,000
							$0
							$0
							$0
Total Project Financing	**$16,000**	**$16,000**	**$23,000**	**$16,000**	**$0**	**$0**	**$71,000**

City of Clinton Capital Project Form							
Project Title	Tractor & Side Cutter						
Department	Public Works & Utilities			Division	Grounds		
Budget Code(s)	10-6400-7400						
Council Goals Addressed	☑ Beautiful & Clean City			☐ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			55.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$85,000				$85,000			

Project Description

Purchase of a new side cutter ($30k) and 4x4 tractor ($55k)

Project Justification

The condition of the current side cutter creates various risks and safety concerns. A 4x4 tractor would enable crews to perform better and more frequent ROW mowing. Operating and maint. costs of 5% for tractor are expected.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies							$0
Repair & Maintenance				$2,500	$2,500	$2,500	$7,500
Other							$0
Total Operating Impact	**$0**	**$0**	**$0**	**$2,500**	**$2,500**	**$2,500**	**$7,500**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery			$85,000				$85,000
Total Capital Cost	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	**$85,000**
Operating + Capital	*$0*	*$0*	*$85,000*	*$2,500*	*$2,500*	*$2,500*	*$92,500*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay			$85,000				$85,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$85,000**	**$0**	**$0**	**$0**	**$85,000**

City of Clinton Capital Project Form							
Project Title	Grounds Vehicle Replacement						
Department	Public Works & Utilities			Division	Grounds		
Budget Code(s)	10-6400-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 10.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$50,000		$34,000			$16,000		

Project Description

Replace aging vehicles

Project Justification

Currently 3 vehicles are used by grounds crews because there is no crew cab truck to carry more than two workers at a time. A crew cab truck will allow for more efficient use of time and reduce the number of vehicles required for this division. The smaller truck used for mosquito spraying can also be used if needed but can be replaced at a later date. All vehicles in this division are 13 years old or older. The reduction in the number of needed vehicles offsets any increase in operating cost.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$34,000			$16,000			$50,000
Total Capital Cost	**$34,000**	**$0**	**$0**	**$16,000**	**$0**	**$0**	**$50,000**
Operating + Capital	*$34,000*	*$0*	*$0*	*$16,000*	*$0*	*$0*	*$50,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay				$16,000			$16,000
Intergovernmental Fund	$34,000						$34,000
							$0
							$0
							$0
Total Project Financing	**$34,000**	**$0**	**$0**	**$16,000**	**$0**	**$0**	**$50,000**

City of Clinton Capital Project Form							
Project Title	PW Facility Renovation						
Department	Public Works & Utilities			Division	Non-departmental		
Budget Code(s)	10-5600-7400, 30-6600-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 35.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$330,000				$330,000			

Project Description

Expansion of break room and restroom facilities and re-design of office space in existing offices to accommodate 3 offices and receiving area.

Project Justification

Project would accommodate the office and break room needs for the next 20 years. Current employee numbers are within 10% of what they were in 1990. Storage areas can be addressed with minor upgrades to the Casion Building across the street.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services			$30,000				$30,000
Land / ROW / Easement							$0
Construction			$300,000				$300,000
Equipment / Machinery							$0
Total Capital Cost	**$0**	**$0**	**$330,000**	**$0**	**$0**	**$0**	**$330,000**
Operating + Capital	*$0*	*$0*	*$330,000*	*$0*	*$0*	*$0*	*$330,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay			$165,000				$165,000
WS Capital Outlay			$165,000				$165,000
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$330,000**	**$0**	**$0**	**$0**	**$330,000**

City of Clinton Capital Project Form							
Project Title	PW Compound Resurfacing						
Department	Public Works & Utilities			Division	Non-departmental		
Budget Code(s)	10-5600-7000, 30-6600-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 25.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$85,000			$25,000	$20,000	$20,000	$20,000	

Project Description

Resurfacing of the Public Works and Utilities compound lot

Project Justification

The lot is covered in potholes and cracked asphalt, which can cause damage to our vehicles and equipment as well as threaten the structural integrity of our building foundations. This would be a phased project.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction		$25,000	$20,000	$20,000	$20,000		$85,000
Equipment / Machinery							$0
Total Capital Cost	**$0**	**$25,000**	**$20,000**	**$20,000**	**$20,000**	**$0**	**$85,000**
Operating + Capital	*$0*	*$25,000*	*$20,000*	*$20,000*	*$20,000*	*$0*	*$85,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$12,500	$10,000	$10,000	$10,000		$42,500
WS Capital Outlay		$12,500	$10,000	$10,000	$10,000		$42,500
							$0
							$0
							$0
Total Project Financing	**$0**	**$25,000**	**$20,000**	**$20,000**	**$20,000**	**$0**	**$85,000**

City of Clinton Capital Project Form							
Project Title	Collections Vehicle Replacement Program						
Department	Public Works & Utilities			Division	Sanitation		
Budget Code(s)	10-5900-7400						
Council Goals Addressed	☑ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☐ N/A			Score 32.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$412,892			$185,000			$200,000	

Project Description

Replacement of garbage trucks and implement program for rotating replacement

Project Justification

Each truck has a 7-10 year life expectancy in a primary role. Once complete with primary role, each truck serves as a backup. Despite the fact we purchased a new truck in 2010, our additional everyday residential garbage truck is a 2004 model. It should replace the 1988 back up truck. Our commercial garbage truck is a 2008 and is backed up by a 2001 truck. It should be scheduled for replacement in 2013-14. Each truck will be financed with a down payment for $60k for the residential truck (4 years at 4.5%) and $75k (4 years at 6%) for the commercial truck.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$185,000			$200,000		$385,000
Total Capital Cost	**$0**	**$185,000**	**$0**	**$0**	**$200,000**	**$0**	**$385,000**
Operating + Capital	*$0*	*$185,000*	*$0*	*$0*	*$200,000*	*$0*	*$385,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$60,000			$75,000		$135,000
Installment Purchase			$34,245	$34,245	$34,245	$175,157	$277,892
							$0
							$0
							$0
Total Project Financing	**$0**	**$60,000**	**$34,245**	**$34,245**	**$109,245**	**$175,157**	**$412,892**

City of Clinton Capital Project Form							
Project Title	NC 24 Sidewalks						
Department	Public Works & Utilities			Division	Streets		
Budget Code(s)	10-5600-7300						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 65.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$53,000				$53,000			

Project Description

Construct sidewalks along NC 24 as part of NCDOT's widening project. The sidewalks would run from the by-pass to the Community College on both sides of the highway.

Project Justification

The project would provide much needed sidewalks along a major thoroughfare in the city. The total project cost is $265k but the city's contribution is only $53k. This is a perfect project to meets Council's multi-modal infrastructure goals and would greatly improve safety along the busiest road in Clinton.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction			$53,000				$53,000
Equipment / Machinery							$0
Total Capital Cost	**$0**	**$0**	**$53,000**	**$0**	**$0**	**$0**	**$53,000**
Operating + Capital	*$0*	*$0*	*$53,000*	*$0*	*$0*	*$0*	*$53,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay			$53,000				$53,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$53,000**	**$0**	**$0**	**$0**	**$53,000**

City of Clinton Capital Project Form							
Project Title	Knuckle Boom Truck						
Department	Public Works & Utilities			Division	Sanitation		
Budget Code(s)	10-5900-7400						
Council Goals Addressed	☑ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☐ N/A			Score 32.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$126,381			$120,000				

Project Description

New knuckle boom truck for green waste and debris pickup

Project Justification

Our existing knuckle boom truck is a 2005. We do not have a backup truck and our current truck has put in a lot of hours. It would be beneficial to have a backup/additional truck for this function. The existing truck would be available for hurricane/disaster assistance. The truck would be financed (3 years at 4%) after a $30k down payment. Additional fuel cost and operating cost will arise when both trucks are being used. If the proposed 311 system is implemented, a reduction in the number of hours is anticipated.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$120,000					$120,000
Total Capital Cost	**$0**	**$120,000**	**$0**	**$0**	**$0**	**$0**	**$120,000**
Operating + Capital	*$0*	*$120,000*	*$0*	*$0*	*$0*	*$0*	*$120,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$30,000					$30,000
Installment Purchase			$32,127	$32,127	$32,127		$96,381
							$0
							$0
							$0
Total Project Financing	**$0**	**$30,000**	**$32,127**	**$32,127**	**$32,127**	**$0**	**$126,381**

City of Clinton Capital Project Form							
Project Title	Leaf Vacuum Truck						
Department	Public Works & Utilities			Division	Sanitation		
Budget Code(s)	10-5900-7300						
Council Goals Addressed	☑ Beautiful & Clean City			☐ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			25.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$125,658		$120,000					

Project Description

Purchase leaf vacuum truck

Project Justification

The city's current leaf collection process is extremely inefficient. It requires 3 workers that have to constantly get in and out of a truck with a trailer vacuum. Once the truck is full from the vacuum, they have disconnect the trailer and drive to the landfill. This occurs 2-3 times a day. A vacuum truck would only require 1-2 employees and greatly reduce the number of time and effort required to pickup leaves. Public Works staff estimates saving 30-50 man-hours per week. The truck would be financed as a package with the skid steer for the line maintenance division for 3 years at 4%. The new truck will increase operating costs for fuel and maintenance but the city should be able to recoup some funds by selling one of the trailer vacuums.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies	$3,000	$3,000	$3,000	$3,000	$3,000		$15,000
Repair & Maintenance	$1,000	$1,000	$1,000	$1,000	$1,000		$5,000
Other	-$3,000						-$3,000
Total Operating Impact	**$1,000**	**$4,000**	**$4,000**	**$4,000**	**$4,000**	**$0**	**$17,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$120,000						$120,000
Total Capital Cost	**$120,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$120,000**
Operating + Capital	*$121,000*	*$4,000*	*$4,000*	*$4,000*	*$4,000*	*$0*	*$137,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay	$30,000						$30,000
Installment Purchase		$31,886	$31,886	$31,886			$95,658
							$0
							$0
							$0
Total Project Financing	**$30,000**	**$31,886**	**$31,886**	**$31,886**	**$0**	**$0**	**$125,658**

City of Clinton Capital Project Form							
Project Title	Street Resurfacing						
Department	Public Works & Utilities			Division	Streets		
Budget Code(s)	10-5600-7000						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 95.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$225,000/yr		$225,000	$225,000	$225,000	$225,000	$225,000	

Project Description

Street paving based on paving and schedule and need

Project Justification

Due to economic factors the city did not allocate for paving in FY10-11. Powell Bills funds were used for street maintenance and sidewalk maintenance. The city cannot continue to delay its paving schedule or roads will deteriorate further and repair costs will be even more expensive. Paving fits with primary Council objectives and costs are primarily covered with Powell Bill funds.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction	$225,000	$225,000	$225,000	$225,000	$225,000		$1,125,000
Equipment / Machinery							$0
Total Capital Cost	**$225,000**	**$225,000**	**$225,000**	**$225,000**	**$225,000**	**$0**	**$1,125,000**
Operating + Capital	*$225,000*	*$225,000*	*$225,000*	*$225,000*	*$225,000*	*$0*	*$1,125,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Intergovernmental Fund	$225,000	$225,000	$225,000	$225,000	$225,000		$1,125,000
							$0
							$0
							$0
							$0
Total Project Financing	**$225,000**	**$225,000**	**$225,000**	**$225,000**	**$225,000**	**$0**	**$1,125,000**

City of Clinton Capital Project Form							
Project Title	Streets Vehicle Replacement						
Department	Public Works & Utilities			Division	Streets		
Budget Code(s)	10-5600-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 10.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$120,000			$25,000	$35,000	$60,000		

Project Description

Replacement of crew pickup and dump body ton trucks (3) purchase new truck for Streets supervisor (1)

Project Justification

Normal replacement of service vehicles plus addition of vehicle to accommodate elimination vehicle allowance for department director.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$25,000	$35,000	$60,000			$120,000
Total Capital Cost	**$0**	**$25,000**	**$35,000**	**$60,000**	**$0**	**$0**	**$120,000**
Operating + Capital	*$0*	*$25,000*	*$35,000*	*$60,000*	*$0*	*$0*	*$120,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$25,000	$35,000	$60,000			$120,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$25,000**	**$35,000**	**$60,000**	**$0**	**$0**	**$120,000**

City of Clinton Capital Project Form							
Project Title	Automated Meter Reading System						
Department	Public Works & Utilities			Division	Utility Line Maintenance		
Budget Code(s)	30-8100-3300						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 40.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$800,000							$800,000

Project Description

Replace meters with automated system and create a per gallon accounting system

Project Justification

The city is researching 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.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery						$800,000	$800,000
Total Capital Cost	**$0**	**$0**	**$0**	**$0**	**$0**	**$800,000**	**$800,000**
Operating + Capital	*$0*	*$0*	*$0*	*$0*	*$0*	*$800,000*	*$800,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Performance Contracting						$800,000	$800,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$0**	**$0**	**$0**	**$800,000**	**$800,000**

City of Clinton Capital Project Form							
Project Title	Deer Track Water Line Loop						
Department	Public Works & Utilities			Division	Utility Line Maintenance		
Budget Code(s)	30-8100-7300						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 60.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$300,000			$300,000				

Project Description

Loop water line for increased service and fire protection

Project Justification

Looping the line will improve fire protection and increase pressure while providing a redundant source of water if major break on existing service.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction		$300,000					$300,000
Equipment / Machinery							$0
Total Capital Cost	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**
Operating + Capital	*$0*	*$300,000*	*$0*	*$0*	*$0*	*$0*	*$300,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay		$300,000					$300,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$300,000**

City of Clinton Capital Project Form							
Project Title	Eliza Lane CDBG						
Department	Planning/Public Works & Utilities			Division	Streets, Utility Line Maintenance		
Budget Code(s)	10-6600-9000, 30-6600-9500						
Council Goals Addressed	☐ Beautiful & Clean City ☑ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 90.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$790,550		$681,550	$109,000				

Project Description

Expand water/sewer system and pave streets within the Eliza Lane, Abron Street, and Jerome Street neighborhood

Project Justification

This area is located immediately adjacent the city limits. The neighborhood consists of 22 residences that do not have city water or sewer services. all three roads are dirt and in extremely bad condition. Some are impassible after a heavy rain. A CDBG grant for $572,765 has been awarded requiring a city match of $217,785 to be split between FY11-12 and FY12-13. This is an excellent community development project and will allow the city to annex the area and grow to the northeast.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services	$47,500						$47,500
Land / ROW / Easement							$0
Construction	$634,050	$109,000					$743,050
Equipment / Machinery							$0
Total Capital Cost	**$681,550**	**$109,000**	**$0**	**$0**	**$0**	**$0**	**$790,550**
Operating + Capital	*$681,550*	*$109,000*	*$0*	*$0*	*$0*	*$0*	*$790,550*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
CDBG Grant	$572,765						$572,765
GF Capital Outlay	$25,000	$25,000					$50,000
WS Capital Outlay	$83,785	$84,000					$167,785
							$0
							$0
Total Project Financing	**$681,550**	**$109,000**	**$0**	**$0**	**$0**	**$0**	**$790,550**

City of Clinton Capital Project Form							
Project Title	Skid Steer						
Department	Public Works & Utilities			Division	Utility Line Maintenance		
Budget Code(s)	30-8100-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 25.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$93,771		$90,000					

Project Description

Purchase Caterpillar skid steer

Project Justification

The skid steer will reduce the amount of time needed for trenching and root clearing as well as other jobs with the appropriate equipment attachments. This equipment fits perfectly with Council's goals to create great efficiencies and reduce cost and workload. The skid steer would be financed as a package with the leaf vacuum truck for the sanitation division for 3 years at 4%. Because this is new equipment, additional operating costs for fuel and maintenance will apply.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies	$1,000	$1,000	$1,000	$1,000	$1,000		$5,000
Repair & Maintenance	$1,000	$1,000	$1,000	$1,000	$1,000		$5,000
Other							$0
Total Operating Impact	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$0**	**$10,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$90,000						$90,000
Total Capital Cost	**$90,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$90,000**
Operating + Capital	*$92,000*	*$2,000*	*$2,000*	*$2,000*	*$2,000*	*$0*	*$100,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay	$30,000						$30,000
Installment Purchase		$21,257	$21,257	$21,257			$63,771
							$0
							$0
							$0
Total Project Financing	**$30,000**	**$21,257**	**$21,257**	**$21,257**	**$0**	**$0**	**$93,771**

City of Clinton Capital Project Form							
Project Title	Utility Line Maint Vehicle Replacement						
Department	Public Works & Utilities		Division	Utility Line Maintenance			
Budget Code(s)	30-8100-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 10.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$30,000			$30,000				

Project Description

New flat-bed utility truck

Project Justification

Replace 1991 Ford F-550 with new flatbed truck. This truck is a high usage vehicle for the department and newer one is needed to limit extra repair and maintenance costs. The current truck can be move into a backup role while the current backup can be transferred to the recreation department.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$30,000					$30,000
Total Capital Cost	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$30,000**
Operating + Capital	*$0*	*$30,000*	*$0*	*$0*	*$0*	*$0*	*$30,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay		$30,000					$30,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$30,000**

City of Clinton Capital Project Form							
Project Title	Wastewater Plant Impeller Replacement Program						
Department	Public Works & Utilities			Division	Wastewater Treatment		
Budget Code(s)	30-8200-7400						
Council Goals Addressed	☐ Beautiful & Clean City			☑ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			90.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$120,000	$24,000	$24,000	$24,000	$24,000	$24,000		

Project Description

Replacement of impellers at JAB

Project Justification

This program will replace 3-4 impellers a year over a fiver-year period to ensure a smooth running plant reduce the number of potential NOV's. FY11-12 will be year two.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$24,000	$24,000	$24,000	$24,000			$96,000
Total Capital Cost	**$24,000**	**$24,000**	**$24,000**	**$24,000**	**$0**	**$0**	**$96,000**
Operating + Capital	*$24,000*	*$24,000*	*$24,000*	*$24,000*	*$0*	*$0*	*$96,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay	$24,000	$24,000	$24,000	$24,000			$96,000
							$0
							$0
							$0
							$0
Total Project Financing	**$24,000**	**$24,000**	**$24,000**	**$24,000**	**$0**	**$0**	**$96,000**

City of Clinton Capital Project Form							
Project Title	Wastewater Treatment SCADA upgrade						
Department	Public Works & Utilities			Division	Wastewater Treatment		
Budget Code(s)	30-8200-7400						
Council Goals Addressed	☐ Beautiful & Clean City			☑ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			45
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$250,000				$250,000			

Project Description

New SCADA system at the wastewater plant

Project Justification

The current system is dated and we can no longer find anyone to perform regular maintenance. It operate on a Windows platform that predates Windows 95.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery			$250,000				$250,000
Total Capital Cost	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$0**	**$250,000**
Operating + Capital	*$0*	*$0*	*$250,000*	*$0*	*$0*	*$0*	*$250,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay			$250,000				$250,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$0**	**$250,000**

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						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 10
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$24,000		$24,000					

Project Description

New extended cab truck

Project Justification

the current truck at the water production plant has 175k miles and is due to be put into surplus. The extended cab would give the superintendent enough room for gear, maps, and drawings in the cab. As a full replacement of the old F-150, there will be no new operating costs.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$24,000						$24,000
Total Capital Cost	**$24,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$24,000**
Operating + Capital	*$24,000*	*$0*	*$0*	*$0*	*$0*	*$0*	*$24,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay	$24,000						$24,000
							$0
							$0
							$0
							$0
Total Project Financing	**$24,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$24,000**

City of Clinton Capital Project Form							
Project Title	Well Field Expansion						
Department	Public Works & Utilities			Division	Water Production		
Budget Code(s)	30-8300-7300						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 80.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$7,083,250					$300,000	$4,300,000	

Project Description

Installation of six new wells and doubling size of water production plant, loop water system and replace US701 tank

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 it. USDA grant money may be available and the project may be phased. For this CIP, there is $300k down payment and $4.3 million financed at 5.5% for 20 years. The timing of the project coincides with the city's amortization of its bonds and nearly $300k in annual debt service. The additional will require increased operating cost and probably a new employee. New revenues will help offset some of those costs if not all.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits						$41,000	$41,000
Materials & Supplies						$40,000	$40,000
Repair & Maintenance						$80,000	$80,000
Other						$85,000	$85,000
Total Operating Impact	**$0**	**$0**	**$0**	**$0**	**$0**	**$246,000**	**$246,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services				$100,000			$100,000
Land / ROW / Easement				$10,000			$10,000
Construction				$3,300,000			$3,300,000
Equipment / Machinery				$1,190,000			$1,190,000
Total Capital Cost	**$0**	**$0**	**$0**	**$4,600,000**	**$0**	**$0**	**$4,600,000**
Operating + Capital	*$0*	*$0*	*$0*	*$4,600,000*	*$0*	*$246,000*	*$4,846,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay				$300,000			$300,000
Installment Purchase					$451,500	$6,331,750	$6,783,250
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$0**	**$300,000**	**$451,500**	**$6,331,750**	**$7,083,250**

City of Clinton Capital Project Form							
Project Title	Well Site Generators						
Department	Public Works & Utilities			Division	Water Production		
Budget Code(s)	30-8300-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 30.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$50,000	$50,000						

Project Description

Back up generator for well site

Project Justification

Provide dependable delivery of water supply during well repair or emergency operations. Neither well 13 or 17 currently has back up power for chemical feed and water supply.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$50,000						$50,000
Total Capital Cost	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$50,000**
Operating + Capital	*$50,000*	*$0*	*$0*	*$0*	*$0*	*$0*	*$50,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay	$50,000						$50,000
							$0
							$0
							$0
							$0
Total Project Financing	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$50,000**

City of Clinton Capital Project Form							
Project Title	Elevated Tank SCADA						
Department	Public Works & Utilities			Division	Water Production		
Budget Code(s)	30-8300-7400						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☑ Sound Infrastructure ☐ N/A			Score 45.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$40,000				$40,000			

Project Description

Install SCADA system for Overland Road tank and wells

Project Justification

System will help ensure water during hazardous weather and reduce risk when wells are offline for maintenance. It increases our ability to monitor water levels during emergency or drought situations, provides accurate elevated tank data. Project includes displays to determine if wells are being operated on AC or DC power to avoid incorrect assumptions during off site monitoring.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery			$40,000				$40,000
Total Capital Cost	**$0**	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$40,000**
Operating + Capital	*$0*	*$0*	*$40,000*	*$0*	*$0*	*$0*	*$40,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
WS Capital Outlay			$40,000				$40,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$40,000**	**$0**	**$0**	**$0**	**$40,000**

City of Clinton Capital Project Form							
Project Title	Bellamy Center Addition						
Department	Recreation & Parks			Division	Royal Lane Park		
Budget Code(s)	10-6200-7300						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 55.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$3,500,000	$15,000						$3,500,000

Project Description

Enlarge program areas to meet demands and to expand program offerings, add second gym

Project Justification

We currently have to use space at Sunset School to meet all our space needs for volleyball and basketball. With growing numbers of participants of all ages, we want to be able to meet the needs of all age groups in the future. Utility costs are expected to rise with the increased square footage. Preliminary design has already been completed.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Salaries & Benefits							$0
Materials & Supplies							$0
Repair & Maintenance						$5,000	$5,000
Other						$10,000	$10,000
Total Operating Impact	**$0**	**$0**	**$0**	**$0**	**$0**	**$15,000**	**$15,000**

Project Costs

Activity	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services						$50,000	$50,000
Land / ROW / Easement							$0
Construction						$3,450,000	$3,450,000
Equipment / Machinery							$0
Total Capital Cost	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,500,000**	**$3,500,000**
Operating + Capital	*$0*	*$0*	*$0*	*$0*	*$0*	*$3,515,000*	*$3,515,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Installment Purchase						$3,500,000	$3,500,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,500,000**	**$3,500,000**

City of Clinton Capital Project Form							
Project Title	Newkirk Park Improvements						
Department	Recreation & Parks			Division	Newkirk Park		
Budget Code(s)	10-6200-7300						
Council Goals Addressed	☑ Beautiful & Clean City ☑ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☐ N/A			Score 55.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$75,000		$25,000	$15,000	$15,000	$20,000		

Project Description

Make improvements to park including walking, playgrounds, and picnic areas

Project Justification

This phased project will address concerns of District 3 residents of safety, usability, and aesthetics. The first element would be a walking trial connecting to sidewalks around the park perimeter. Subsequent projects would be upgrading the playground and picnic facilities, Improving the basketball court and construct a sand box.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction	$25,000	$15,000	$15,000	$20,000			$75,000
Equipment / Machinery							$0
Total Capital Cost	**$25,000**	**$15,000**	**$15,000**	**$20,000**	**$0**	**$0**	**$75,000**
Operating + Capital	*$25,000*	*$15,000*	*$15,000*	*$20,000*	*$0*	*$0*	*$75,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay	$25,000	$15,000	$15,000	$20,000			$75,000
							$0
							$0
							$0
							$0
Total Project Financing	**$25,000**	**$15,000**	**$15,000**	**$20,000**	**$0**	**$0**	**$75,000**

City of Clinton Capital Project Form							
Project Title	Playground Replacement Program						
Department	Recreation & Parks			Division			
Budget Code(s)	10-6200-7400						
Council Goals Addressed	☑ Beautiful & Clean City			☐ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			80.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$120,000	$51,000	$22,000	$24,500	$22,500			

Project Description

5-year program to upgrade playgrounds at all four city parks

Project Justification

Much of our playground equipment is old and presents safety hazards due to wear & tear. Public surveys indicate a playground should have at least slides, swings, & a climbing module. We are striving to meet this recommendation at each playground. FY09-10 was the first year of this program.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery	$22,000	$24,500	$22,500				$69,000
Total Capital Cost	**$22,000**	**$24,500**	**$22,500**	**$0**	**$0**	**$0**	**$69,000**
Operating + Capital	*$22,000*	*$24,500*	*$22,500*	*$0*	*$0*	*$0*	*$69,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay	$22,000	$24,500	$22,500				$69,000
							$0
							$0
							$0
							$0
Total Project Financing	**$22,000**	**$24,500**	**$22,500**	**$0**	**$0**	**$0**	**$69,000**

City of Clinton Capital Project Form							
Project Title	Recreation Mower						
Department	Recreation & Parks			Division			
Budget Code(s)	10-6200-7400						
Council Goals Addressed	☑ Beautiful & Clean City			☐ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			10.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$10,000			$10,000				

Project Description

Replace Exmark zero-turn mower

Project Justification

The Exmark is six years old and is at the end of its useful life in number of hours used. It is in need of constant repair and slows our mowing time and field preparations.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction							$0
Equipment / Machinery		$10,000					$10,000
Total Capital Cost	**$0**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$10,000**
Operating + Capital	*$0*	*$10,000*	*$0*	*$0*	*$0*	*$0*	*$10,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Capital Outlay		$10,000					$10,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$10,000**

City of Clinton Capital Project Form							
Project Title	Royal Lane Park Renovations Phase I						
Department	Recreation & Parks			Division	Royal Lane Park		
Budget Code(s)	10-6200-7300						
Council Goals Addressed	☑ Beautiful & Clean City			☐ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			67.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$939,390		$773,200					

Project Description

Renovations and refurbishment of the original, western block of the park

Project Justification

Project would include refurbishment of fields 1, 2 & 3 by rotating each field 180 degrees to facilitate better maintenance and access to new restroom/concession building. Fields would be extended and have new light poles. The tennis courts would be resurfaced & new fence installed. Perimeter fencing of phase 1 area would facilitate security & access for special events and tournaments. New restroom/concession/storage building would be easily accessible from all fields. A new playground would be installed and central to the area. The old Putt-Putt building would be demoed and the area landscaped and used for parking. New picnic tables and facilities would be installed and walking/connector trails would be built. Citizen surveys support these improvements & repairs. This project will address serious health & safety issues such as inadequate restrooms and broken field fences. If we are awarded a PARTF grant, we can pay $125 for three years to meet our match, otherwise we would have to look at financing the entire project of $773,200 for 10 years at 4%.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services	$25,000						$25,000
Land / ROW / Easement							$0
Construction	$748,200						$748,200
Equipment / Machinery							$0
Total Capital Cost	**$773,200**	**$0**	**$0**	**$0**	**$0**	**$0**	**$773,200**
Operating + Capital	*$773,200*	*$0*	*$0*	*$0*	*$0*	*$0*	*$773,200*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Installment Purchase		$93,939	$93,939	$93,939	$93,939	$563,634	$939,390
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$93,939**	**$93,939**	**$93,939**	**$93,939**	**$563,634**	**$939,390**

City of Clinton Capital Project Form							
Project Title	Royal Lane Park Renovations Phase II						
Department	Recreation & Parks			Division	Royal Lane Park		
Budget Code(s)	10-6200-7300						
Council Goals Addressed	☑ Beautiful & Clean City			☐ Sound Infrastructure			Score
	☐ Clean & Safe Neighborhoods			☐ N/A			67.5
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$500,000							$500,000

Project Description

A multi-phase project to reconstruct tennis courts, basketball courts, the track, fencing & lighting around ball fields, the amphitheater, and add new walking trails

Project Justification

Project addresses serious health & safety issues such as trip hazards on tennis courts, severe wear & tear on basketball courts, trip hazards & severe wear & tear on the track,& long jump pits. Need to replace all wooden light poles due to damage from Woodpeckers, warping that has caused lighting gaps on the playing fields.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services						$15,000	$15,000
Land / ROW / Easement							$0
Construction						$485,000	$485,000
Equipment / Machinery							$0
Total Capital Cost	**$0**	**$0**	**$0**	**$0**	**$0**	**$500,000**	**$500,000**
Operating + Capital	*$0*	*$0*	*$0*	*$0*	*$0*	*$500,000*	*$500,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Installment Purchase						$500,000	$500,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$0**	**$0**	**$0**	**$0**	**$500,000**	**$500,000**

City of Clinton Capital Project Form							
Project Title	Royal Lane Park Restrooms						
Department	Recreation & Parks			Division	Royal Lane Park		
Budget Code(s)	10-62007300						
Council Goals Addressed	☐ Beautiful & Clean City ☐ Clean & Safe Neighborhoods			☐ Sound Infrastructure ☑ N/A			Score 50.0
Total Funds Requested (including interest)	Approp. to Date	Year 1 FY11-12	Year 2 FY12-13	Year 3 FY13-14	Year 4 FY14-15	Year 5 FY15-16	Future Years 2016+
$225,000	$25,000	$200,000					

Project Description

New year-round restroom facility with multiple stalls

Project Justification

The number one response on our citizens surveys was a need for more and better restrooms. Other than the office and Bellamy Center, there are no weather proof restrooms open in the winter. We have hosted several tournaments recently and have received compliments overall except for the restroom facilities that cannot accommodate more than one person at a time. The new restroom would be ADA compliant with multiple stalls and a family restroom. It would be open year-round. We are looking to pay for it out of capital reserve funds and pay it back through self-financing.

Impact on Operating Budget

Expenditure	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	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	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
Professional Services							$0
Land / ROW / Easement							$0
Construction	$200,000						$200,000
Equipment / Machinery							$0
Total Capital Cost	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$200,000**
Operating + Capital	*$200,000*	*$0*	*$0*	*$0*	*$0*	*$0*	*$200,000*

Financing Method(s)

Funding Source(s)	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Future Yrs	Total
GF Self-finance		$20,000	$20,000	$20,000	$20,000	$120,000	$200,000
							$0
							$0
							$0
							$0
Total Project Financing	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$120,000**	**$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 has a credit rating of A+ with Standard & Poor's Corporation, an 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.

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 three 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 .7 percent annual increase. For projects subject to financing in FY11-12, interest rates between four and five percent are accurate for estimates the City has already received. For future years, a half percent has been added to the interest rate up to six percent in FY14-15. All financing in the CIP is installment or lease purchase financing.

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 accrue 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 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 does not indicate debt capacity, it is, however, widely used as a comparison between jurisdictions when assessing debt burden. This ratio divides the City's net debt by its permanent population. For FY11-12, Clinton's net debt per capita will be $322, which is above the population group average of $181. This value may be down from last year's $295 because many municipalities are cutting capital costs in order to balance their budgets during the economic recession. The population group high value is currently $1,834.

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 FY11-12 is .408 percent, which is higher than the average of .143 percent but less than the high value of .669 percent. The City's average debt per assessed valuation percentage is the result of pay-as-go financing for most capital projects. Larger projects in the CIP will require more installment or lease purchase financing and will increase the City's ratio to a high of .900 percent by FY13-14. 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 margin, based on the July 1, 2010 audited valuation is $49,680,259.

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 FY11-12, the debt service ratio is 3.87 percent and does not surpass the five (5) percent mark until FY13-14 (5.08 percent). Without significant changes to the CIP, the debt service ratio will remain below ten (10) percent for the length of the current CIP. Keeping this ratio below ten (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. Although debt ratios and indicators increase in the proposed CIP, they remain below LGC population group high values and within acceptable ranges.

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

Debt Obligations	**FY10-11**	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**
GO Bond Debt	$0	$0	$0	$0	$0	$0
Installment Purchase & Lease Debt	$1,450,936	$2,780,097	$3,147,058	$6,214,604	$5,846,998	$5,430,326
Total Net Debt Obligations	***$1,450,936***	***$1,450,936***	***$2,780,097***	***$3,147,058***	***$6,214,604***	***$5,846,998***
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	$195,839	$248,039	$332,454	$367,606	$541,672	$513,640
IP & Lease Interest	$58,513	$72,502	$82,034	$89,260	$255,195	$242,841
Total IP Debt Service	*$254,352*	*$320,541*	*$414,488*	*$456,866*	*$796,867*	*$756,481*
Total GF Debt Service	***$254,352***	***$320,541***	***$414,488***	***$456,866***	***$796,867***	***$756,481***

General Fund Fiscal Indicators (no additional debt)	**FY10-11**	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**
Fund Balance	$4,016,069	$4,881,363	$5,712,761	$6,567,809	$7,328,825	$7,991,455
Fund Balance Percentage	49.32%	66.17%	75.80%	85.95%	93.17%	98.69%
Capital Designated Fund Balance	$921,477	$2,078,088	$2,848,756	$3,664,069	$4,339,741	$4,914,468
Revenue per capita	$944	$955	$969	$983	$998	$1,012
% Property Tax Revenue	30.42%	30.26%	30.01%	29.76%	29.51%	29.26%
Net debt per capita (0 < 181 < 1834)	$168	$222	$193	$169	$158	$146
Net debt per assessed valuation (0.003 < 0.143 < 0.669)	0.234%	0.284%	0.245%	0.214%	0.198%	0.182%
Net debt service to expenditures (<10%)	3.12%	4.35%	3.56%	2.03%	1.97%	1.92%

General Fund Debt Ratios & Fiscal Indicators	**FY10-11**	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**
Fund Balance	$4,169,591	$4,169,591	$3,790,587	$3,320,309	$2,742,643	$2,133,823
Fund Balance Percentage	51.64%	50.28%	43.09%	36.83%	29.65%	22.67%
Impact on Capital Designated Funds	$0	$225,000	$0	$0	$0	$0
Impact on Operating Budget	$0	$6,600	$0	($5,000)	$10,000	$10,000
Revenue per capita	$929	$960	$974	$989	$1,003	$1,018
% Property Tax Revenue	30.91%	32.04%	31.78%	31.52%	31.26%	31.00%
Net debt per capita (0 < 181 < 1834)	$168	$322	$364	$719	$676	$628
Net debt per assessed valuation (0.003 < 0.143 < 0.669)	0.234%	0.408%	0.459%	0.900%	0.841%	0.776%
Net debt service to expenditures (<10%)	3.15%	3.87%	4.71%	5.07%	8.61%	8.04%
PAYGO percent	0.00%	48.51%	57.56%	18.73%	100.00%	76.64%

Summary of CIP Impact on Water & Sewer Fiscal Indicators

Debt Obligations	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
GO Bond Debt	$550,000	$300,000	$50,000	$0	$0	$0
Installment Purchase & Lease Debt	$5,001,679	$4,407,222	$3,746,922	$3,080,556	$6,707,891	$6,028,686
Total Net Debt Obligations	***$5,551,679***	***$4,707,222***	***$3,796,922***	***$3,080,556***	***$6,707,891***	***$6,028,686***
Debt Service						
GO Bond Principal	$250,000	$250,000	$50,000	$0	$0	$0
GO Bond Interest	$33,000	$18,000	$3,000	$0	$0	$0
Total GO Bond Debt Service	*$283,000*	*$268,000*	*$53,000*	*$0*	*$0*	*$0*
IP & Lease Principal	$654,457	$660,300	$686,366	$692,665	$699,205	$460,172
IP & Lease Interest	$136,879	$117,040	$98,234	$77,938	$57,401	$270,972
Total IP Debt Service	*$791,336*	*$777,340*	*$784,600*	*$770,603*	*$756,606*	*$731,144*
Total Debt Service	***$1,074,336***	***$1,045,340***	***$837,600***	***$770,603***	***$756,606***	***$731,144***

W&S Fund Fiscal Indicators (Current)	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
Retained Earnings	$2,770,849	$2,930,942	$3,303,617	$3,723,303	$4,133,167	$4,970,809
Retained Earnings Percentage	59.91%	66.25%	75.96%	83.79%	89.86%	115.01%
Capital Designated Retained Earnings	$458,211	$718,830	$1,129,032	$1,501,395	$1,833,397	$2,809,786
Revenue per capita	$513	$531	$547	$563	$579	$596
Net debt per capita	$643	$538	$433	$349	$272	$193
Net debt service to expenditures (<15%)	23.23%	23.63%	18.77%	16.86%	15.99%	6.47%

W&S Fund Fiscal Indicators (Impact)	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
Retained Earnings	$2,610,788	$2,610,788	$2,578,314	$2,561,729	$2,682,193	$3,148,579
Retained Earnings Percentage	59.14%	59.50%	56.64%	54.84%	57.38%	70.40%
Impact on Capital Designated Funds	$0	$0	$0	$0	$0	$0
Impact on W&S Fund Operating Budget	$0	$2,000	$0	$0	$0	$42,000
Revenue per capita	$502	$508	$523	$539	$554	$571
Net debt per capita	$643	$545	$440	$356	$776	$697
Net debt service to expenditures	24.34%	23.82%	18.40%	16.50%	16.19%	16.35%
PAYGO percent	0.00%	91.22%	100.00%	100.00%	7.53%	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 is available.

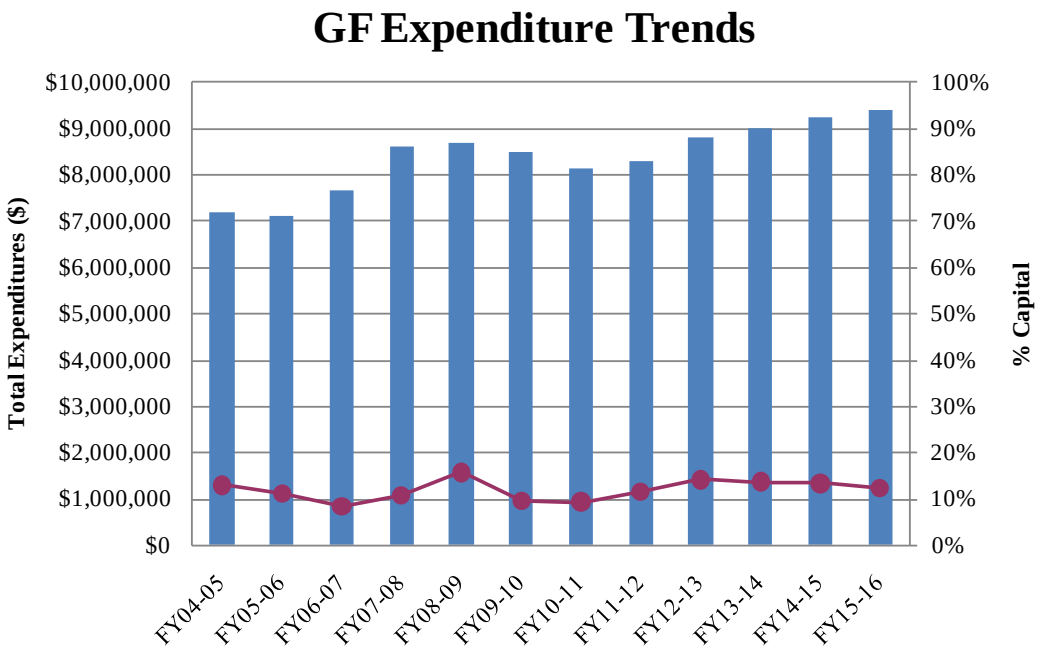
General Fund. The CIP impact summary table indicates an operating impact of $6,600 for FY11-12. This is due to few capital projects occurring in the upcoming fiscal year. An additional fleet vehicle and the leaf vacuum truck require additional costs because they are not replacing similar equipment. Some new equipment and vehicles will replace current stock and will not add any additional operating costs.

Water & Sewer Fund. The CIP impact summary table for the water and sewer fund indicates a $2,000 impact on operating costs. This increase is for the fuel and maintenance required for the skid steer. Fees will offset most additional operating costs for water and sewer fund capital projects. The potential effects of expanding the water plant are not yet known and could increase water and sewer fund operating costs. These effects may not be known until the project is completed in FY15-16. An estimate of $42,000 is included in the analysis to account for the additional employee possibly needed when the water plan doubles in capacity.

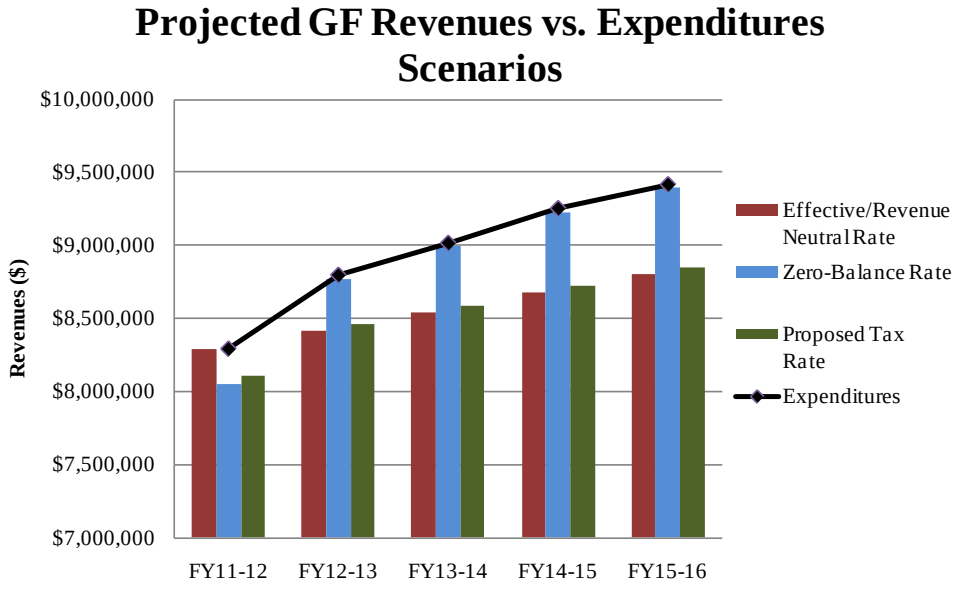
Tax Rate Analysis

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 FY04-05 and FY10-11, the city's average capital expenditures represented 11.2 percent of total general fund expenditures. The percentage of capital expenditures peaked in FY08-09 at 15.8 percent. Capital projects in FY11-12 account for 11.63 percent of the General Fund budget. The proposed CIP is above the trend average at a 13.1 percent average over the next five years with FY12-13 being the highest at 14.22 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 but continues to pursue capital items.



If projections are accurate, CIP projects will not create funding gaps in the FY11-12 General Fund, meaning no additional fund balance is required to balance the budget. Future year projections, however, indicate funding gaps of $379,000 in FY12-13, $470,000 in FY13-14, $578,000 in FY14-15, and $609,000 in FY15-16. The five-year tax rate assessment table indicates the change in tax rate needed to account for the potential funding gaps and maintain existing fund balance levels. 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 may offset the gap.



5-Year Tax Rate Assessment

Forecasted Expenditures (Including CIP Projects)	**FY11-12**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**
Operating Budget	$7,327,939	$7,547,777	$7,774,210	$8,007,437	$8,247,660
Capital Outlay	$644,000	$834,000	$783,500	$447,000	$410,000
Debt Service	$320,541	$414,488	$456,866	$796,867	$756,481
Transfers Out	$0	$0	$0	$0	$0
Total Expenditures	*$8,292,480*	*$8,796,265*	*$9,014,576*	*$9,251,304*	*$9,414,141*
Total Capital	**$964,541**	**$1,248,488**	**$1,240,366**	**$1,243,867**	**$1,166,481**
Capital Expenditures %	**11.63%**	**14.19%**	**13.76%**	**13.45%**	**12.39%**
Forecasted Revenues					
Property Tax (Revenue Neutral Adjusted)	$2,656,724	$2,674,790	$2,692,978	$2,711,291	$2,729,727
Other Taxes, Fees, Charges	$5,335,756	$5,442,471	$5,551,321	$5,662,347	$5,775,594
Transfers In	$300,000	$300,000	$300,000	$300,000	$300,000
Total Revenues	*$8,292,480*	*$8,417,261*	*$8,544,299*	*$8,673,637*	*$8,805,321*
Difference	**($0)**	**($379,004)**	**($470,278)**	**($577,666)**	**($608,820)**
Projected Fund Balance	$4,169,591	$3,790,587	$3,320,309	$2,742,643	$2,133,823
Capital Impact on Fund Balance	($0)	($379,004)	($470,278)	($577,666)	($608,820)
Fund Balance Impact Percentage	50.28%	43.09%	36.83%	29.65%	22.67%
Assessed Property Value	$619,756,098	$681,211,275	$685,843,512	$690,507,248	$695,202,697
$.01 Property Tax Increase =	$60,426	$66,418	$66,870	$67,324	$67,782
Tax Rate (Revenue Neutral Adjusted)	$0.400	$0.400	$0.400	$0.400	$0.400
Change in Tax Rate Needed for Difference	$0.000	$0.057	$0.070	$0.085	$0.089
Zero-Balance Tax Rate	**$0.400**	**$0.457**	**$0.470**	**$0.485**	**$0.489**
Projected Fund Balance with Tax Rate Adjustment	$4,169,591	$4,169,591	$3,790,587	$3,320,309	$2,742,643
Projected Fund Balance % with tax Rate Adjustment	50.28%	47.40%	42.05%	35.89%	29.13%

Unfunded Projects

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 it intent to build and requires sewer. *$1,025,000*

Royal Lane Recreation Resource Center. While the Recreation Department would benefit from a large office and more program area, other pressing needs take priority such as field reconstruction and a new gym. The inability to receive PARTF grants and the cost of the building currently makes it cost-prohibitive. *$1,400,000 million*

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*

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 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. 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 $25,904.

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 and water and sewer.

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 $913 million 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 March 2011, Sampson County's unemployment rate was 8.3 percent, which was lower than the state rate of 9.7 percent. A strong agriculture base along with regional healthcare facilities bode well for Clinton's growth and stable economy. Additionally, the planned expansion of NC 24 will prove beneficial to Clinton with even quicker access to Fayetteville and Fort Bragg, which is experiencing growth from the U.S. Department of Defense's Base Realignment and Closure efforts.

Ten Largest Tax Payers by Assessed Valuation as of July 1, 2010

Tax Payer	Assessed Value	Percent of Total Assessed Value
Lundy Packing Co. Premium Standard Farms, Inc. Smithfield Packing	$54,221,536	8.73%
Schindler Corporation	$16,539,223	2.66%
DuBose Strapping, Inc DuBose National Energy Service	$9,549,272	1.54%
Wal-Mart Stores, Inc.	$7,927,599	1.28%
Liberty Healthcare/Liberty Home Care	$7,495,099	1.21%
Carolina Telephone & Telegraph	$7,391,978	1.19%
Progress Energy	$7,343,413	1.18%
Lowe's	$6,409,205	1.03%
First Citizen Bank Axia, Inc.	$6,104,114	.98%
Faircloth Family Properties	$5,147,305	0.83%
Total	**$128,128,744**	**20.63%**
Total Assessed Value	***$621,003,239***	

Personnel Classification & Pay Schedule

Grade	Hiring Rate	Minimum	Mid-point	Maximum
5	$18,865	$19,808	$23,582	$28,298
6	$19,808	$20,798	$24,760	$29,712
7	$20,798	$21,838	$25,998	$31,197
8	$21,838	$22,930	$27,298	$32,757
9	$22,930	$24,077	$28,663	$34,395
10	$24,077	$25,281	$30,097	$36,116
11	$25,281	$26,545	$31,602	$37,922
12	$26,545	$27,872	$33,182	$39,818
13	$27,872	$29,266	$34,840	$41,808
14	$29,266	$30,729	$36,583	$43,899
15	$30,729	$32,265	$38,412	$46,094
16	$32,265	$33,878	$40,332	$48,398
17	$33,878	$35,572	$42,348	$50,817
18	$35,572	$37,351	$44,465	$53,358
19	$37,351	$39,219	$46,689	$56,027
20	$39,219	$41,180	$49,024	$58,829
21	$41,180	$43,239	$51,475	$61,770
22	$43,239	$45,401	$54,049	$64,859
23	$45,401	$47,671	$56,752	$68,102
24	$47,671	$50,055	$59,589	$71,507
25	$50,055	$52,558	$62,569	$75,083
26	$52,558	$55,186	$65,698	$78,837
27	$55,186	$57,945	$68,983	$82,779
28	$57,945	$60,842	$72,432	$86,918
29	$60,842	$63,884	$76,053	$91,263
30	$63,884	$67,078	$79,855	$95,826
31	$67,078	$70,432	$83,848	$100,617
32	$70,432	$73,954	$88,040	$105,648
33	$73,954	$77,652	$92,443	$110,931
34	$77,652	$81,535	$97,065	$116,478
35	$81,535	$85,612	$101,919	$122,303
36	$85,612	$89,893	$107,015	$128,418
37	$89,893	$94,388	$112,367	$134,840

City of Clinton's Fee Schedule
Fiscal Year 2011-2012

(Measurements in cubic feet – 1 cubic foot of water = 7.48 gallons)

	Inside City Limits	Outside City Limits
RESIDENTIAL WATER RATES:		
0-300 (Flat Rate)	$12.00 Minimum	$24.00 Minimum
CONSUMPTION	$ 1.80 per 100 cu. ft.	$ 3.60 per 100 cu. ft.
Bulk Wholesale	$ 1.60 per 100 cu. ft.	$ 3.20 per 100 cu. ft.
SEWER RATES:		
Flat fee	$12.50 Minimum	$25.00 Minimum
CONSUMPTION	$ 1.75 per 100 cu. ft.	$ 3.50 per 100 cu. ft.
FIRE PROTECTION CONNECTIONS:		
2" Fireline	$ 11.90 per month	$ 23.80 per month
4" Fireline	$ 35.70 per month	$ 71.40 per month
6" Fireline	$ 60.00 per month	$120.00 per month
8" Fireline	$ 77.35 per month	$154.70 per month
10" Fireline	$109.15 per month	$218.30 per month
12" Fireline	$151.75 per month	$303.50 per month

GARBAGE RATES:

Residential Collection	$ 13.50 per mo…weekly residential garbage, curbside recycle program, etc.
Rollout Garbage Containers	$ 82.00 per each…accounts may elect to have up to 2 containers per location
Commercial Tipping Fee	$ 4.75 per container cu. yd. rating per service stop
Special Pay-Load	$ 40.00 per item for furniture/appliance and per truck
Can on Wheels	$ 45.00 rental & 1st dump
	$ 40.00 per dump after 1st (up to 3)

TAPPING FEES:

¾" Tap & Set	$ 795 per connection	$ 1,590 per connection
¾" Meter Set	$133 per connection	$ 266 per connection
1" Tap & Set	$ 975 per connection	$ 1,950 per connection
1" Meter Set	$ 225 per connection	$ 450 per connection
1 ½" Tap & Set	$ 2095 per connection	$ 4,190 per connection
1 ½" Meter Set	$ 600 per connection	$ 1,200 per connection
2" Tap & Set	$ 3,315 per connection	$ 6,630 per connection
2" Meter Set	$ 1,643 per connection	$ 3,286 per connection
4" Sewer Tap	$ 720 per connection	$ 1,440 per connection
6" Sewer Tap	$ 1,120 per connection	$ 2,240 per connection

*Water & Sewer taps larger than the above are 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:

Hydrant Meter Deposit	$ 900.00	$ 1,800.00
Hydrant Meter Deposit (3/4" – 1")	$ 250.00	$ 500.00
Hydrant Fire Flow Test	$ 150.00	$ 300.00
Meter Recheck	$ 50.00	$ 100.00
Meter Test	$ 100.00	$ 200.00
Meter Tampering Fee	$ 100.00	$ 200.00
After Hour Turn On	$ 75.00	$ 150.00

CEMETERY RATES:

SPRINGVALE CEMETERY	**Inside Rates**	**Outside Rates**
Per Grave Plot	$ 165.00	$ 330.00
Mausoleum	$ 805.00	$ 1,610.00
SANDHILL CEMETERY		
Per Grave Plot	$ 150.00	$ 300.00
Recording & Corner Marker Fee (per transaction)	$ 95.00	$ 95.00

Administration Department

Auditorium rent 5 hours/more ($100 deposit)	**$ 100.00**
Auditorium rent less than 5 hours	**$ 50.00**
Certification of city document	**$ 3.00**
Copying per page	**$ .25**
Filing Fees (set by Council):	
Mayoral	**$ 10.00**
Council	**$ 5.00**
Notary per signature	**$ 5.00**
Sunshine List per year	**$ 10.00**
Taxi Owner's Permit	**$ 5.00**
First Time Taxi Driver	**$ 60.00**
Taxi Driver's Renewal	**$ 20.00**

Finance Department

Customer Utility Deposit	**$ 125.00**
Delinquent Fees on Utility Bills	**$ 30.00**
Leased Parking (College Street lot) – per month	**$ 15.00**
Off Street Parking – per year	**$ 120.00**
Penalty on Utility Bills after Due Date (12th of each month)	**10%**
Returned Check	**$ 25.00**

Fire Department

Haz-Mat incident fees only:

Engine/haz-mat trailer each per hour	**$ 350.00**
Employee each per hour	**$ 45.00**
Materials reimbursed on a per cost basis	

Planning and Zoning

Board of Adjustment Filing Fee	**$ 200.00**
Conditional Use Permit Application	**$ 200.00**
Lot Mowing (each additional hour)	**$ 150.00 minimum ($50.00)**
Ordinance Copies	**$ 10.00**
Rezoning Application	**$ 200.00**
Subdivision Application	**$ 5.00 per lot or minimum of $75.00 (whichever is greater)**
Zoning Compliance Permit for new residential	**$ 50.00**
Zoning Compliance Permit for new commercial	**$ 75.00**
Zoning Compliance Permit for addition, accessory building, deck, etc.	**$ 25.00**
Zoning Compliance Permit for moving mobile home onto mobile home park lot	**$ 30.00**
Zoning Map	**$ 50.00**
Sign Permit	**$ 1.00 per square foot**

City Market Fees:

Non-Profit Organizations	**$ 100.00 minimum 4 hrs; $25 ea. additional hr.**
Security Deposit/Reservation Fee	**$ 75.00**
Facility Guard Fee	**$ 11.00 per hr.**
Individuals or Private Group	**$ 150.00 minimum 4 hrs; $25 ea. additional hr**
Security Deposit/Reservation Fee	**$ 100.00**
Facility Guard Fee	**$ 11.00 per hr.**

Police Department

Reports	**$ .25 per page (walk-ins)**
Reports	**$ 2.00 per page (mailed)**
Fingerprints	**$ 10.00 (walk-ins for other employment)**
Filing False Police Report	**$ 154.00**

Recreation Department

Rental Policies:

Sundays & Holidays

There is an additional $50 charge for rentals on Sundays & Holidays requiring staff supervision.

Picnic Area Reservations: Fees guarantee a cleanup prior to reservation & gate access.

No fund raising activities allowed in picnic shelters. 8 hours maximum reservation time. All parks close at dark. Picnic area rentals end at dark.

Facility Rentals: Picnic Areas -- 4 hours or less. All areas close at dark.

	City Resident	Non-Resident
Royal Lane Shelters #1, 2, 4	$50.00	$60.00
Royal Lane Shelter #3	$40.00	$50.00
Royal Lane Shelter #5	$40.00	$50.00
Tennis Court Shelters	$20.00	$30.00

Fisher Drive Shelter	City Resident	Non-Resident
	$20.00	$30.00

Newkirk Park & Sampson Park Shelter:

	City Resident	Non-Resident
	$50.00	$60.00

Newkirk Park Rental

Park Rental	$100.00 per hour	$150.00 per hour
Security Deposit	$150.00	$200.00

Fee includes clean up prior to event and staff on duty to provide gate and restroom access. Maximum 8 hours per rental.

Bellamy Center Senior Wing: (Building closes at 11 PM)

$250 4 hours or less 5 hours $275 6 hours $300 7 hours $325

$350 8 hours, maximum rental time allowed.

$85 security deposit $20/hr for additional staff (Rentals with more than 100 people)

$20/hr Off Duty Police (if required) 1 officer for every 100 people

There is an additional $50 charge for rentals on Sundays & Holidays.

Bellamy or Sampson Gym: (Buildings close at 11:00 PM)

$300 4 hours or less 5 hours $350 6 hours $400 7 hours $450

$500 8 hours, maximum rental time allowed

$100 Security deposit $20/hr for additional staff,

$20/hr Off Duty Police (if required) 1 officer for every 100 people

There is an additional $50 charge for rentals on Sundays & Holidays.

Baseball/Softball Field:

$50 4 hours or less $25 each additional hour

$35 field marking $25/hr lights

$20/hr Staffing fee (if required)

$20/hr Off Duty Police (if required) 1 officer for every 100 people

****A separate fee schedule exists for tournaments. Please contact the Recreation & Parks Director at (910) 299-4906 for more information.**

Multipurpose Field:

Not-For-Profit Use:

$85 Security deposit

$100 4 hours or less

$25 Each additional hour

$40 Field marking

$45/hr Lights $20 Soccer Nets

$20/hr Staffing fee (1 staff per 100 people)

$20/hr Off Duty Police (if required) 1 officer for every 100 people

Press Box:

Not-For-Profit Use:

$30 per day

For Profit Use:

$60 per day

For-Profit Use:

$100	Security deposit	$200	4 hours or less	$50	Each additional hour
$50	Field marking	$40	Soccer Nets	$60/hr	Lights

$20/hr Staffing fee (1 staff per 100 people)

$20/hr Off Duty Police (if required) 1 officer for every 100 people

Groups charging admission to events will be required to verify their receipts and remit 15% of the receipts to the Recreation Department in addition to the rental fees.

Use of Multipurpose Field is restricted due to wear and tear of the turf.

Royal Lane Track:

$20/hr Staffing fee, $20/hr Off Duty Police (if required) 1 officer for every 100 people

Not-For-Profit Use:		For-Profit Use:	
$150	4 hours or less	$300	4 hours or less
$75	each additional hour	$150	each additional hour
$45/hr Lights	$30 field marking	$60/hr Lights	$50 field marking
$85	security deposit	$100	security deposit

Long Term Rental Use:

School, Industry, or Association Long Term Reservation:

$150.00 for season or maximum 3 months. Priority will be given to resident agencies.

Tennis Courts:		**Shuffleboard Courts:**	
Daily Public Use:	Free	Daily Public Use:	Free
Public Rental, 3 courts or less:	$30 per day		
Not-for-Profit:	$30 per day;	$30 per night	
For Profit	$60 per day, $60 per night		
School or Industry, 3 courts or less:	$50 per day; $50 per night		
Long Term Reservation:	$150.00 for season or maximum 3 months		

Royal Lane Soccer Complex:

Recreation Department teams and activities have priority over all other uses.

Rental Fees, Not-for-profit use only:

Security deposit	$50 per field.	
Field 1	$50/4 hours or less	$20 each additional hour
Field 2	$50/4 hours or less	$20 each additional hour
Field 3 or 4	$75/4 hours or less	$25 each additional hour
	$45/hr Lights	

For Profit Rental Fees:

Security deposit	$100 per field.	
Field 1	$100/4 hours or less	$40 each additional hour
Field 2	$100/4 hours or less	$40 each additional hour
Field 3 or 4	$150/4 hours or less	$50 each additional hour

****A separate fee schedule exists for tournaments. Please contact the Recreation & Parks Director at (910) 299-4906 for more information.**

Royal Lane Pool Rentals:

$85 security deposit

$100 3 hours or less $25 each additional hour

$15/hr Lifeguard Fee per guard (1 guard per 50 people)

$20/hr Off Duty Police (if required) 1 officer for every 100 people.

For profit events not allowed at Royal Lane Pool.

Royal Lane Amphitheater:

$150 4 hours or less $50 each additional hour

$85 security deposit $20/hr Staffing fee (if required)

$20/hr Off Duty Police (if required) 1 officer for every 100 people

Renters may be required to provide portable toilets for their event as directed by Recreation staff.

Royal Lane Pool:

Daily Admissions:

Children 15 and under $2.00 Adults 16—54 $3.00

Senior Adults (ages 55 & up) and Adults with Disabilities $1.00

Swimming Diapers for infants $1.00 each

Non-Swimmers supervising children in the pool may have entry fee waived at staff discretion.

Group Rates:		Season Pass– City Residents Only:	
15 children or more	$1.50 each	Individual	$60
15 adults or more	$2.50 each	Family or 3 or more	$150

Swimming Lessons:

Advanced Beginners Swim Lessons: Limit 10 students per class, includes one-week pool pass per student, Basic 1st Aid & Basic Water Rescue instruction.

Class meets Monday – Friday for 45 minutes. One-week sessions.

City Residents $30 per session

Non-City Residents $35 per session

Water Acclimation Guided Instruction: $5 per person for 25 minutes of personal, individualized instruction given based on the needs of the patron.

Getting to Know H20: $2 per day per person. General water safety information, first aid procedures, Breathe Control Under Water, Using a Flotation Device & more. New topic each day, 8 separate, one-day sessions. 1 hour each session.

Fitness Swim/Stroke Refinement: City Residents $40; Non-City Residents $45 per session. Each session is 3 weeks long and students will be able 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.

Summer Day Camp: For children going into First Grade through 12 years of age.

Fees: $ 75 per session.

A session lasts 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.

Youth Sports Fees: Refunds must be requested before the first game has been played and 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. Youth ages 17 & under.

City Resident	Non-City Residents
Fees for baseball, basketball, soccer, softball, and volleyball	
$10 per child per sport	$25 per child per sport
$15/2 children	**$50/2 children**
$5 each additional child	**$65/3 children**
	$10 each additional child
LATE REGISTRATION FEE $5	LATE REGISTRATION FEE $5
FOOTBALL same as above	Additional $5
Kid's Mixed Martial Arts Class	$35 per child per month. First month fee includes martial art uniform

**The fee reduction applies only for registrations for the same sport, during the same season for children residing in the same household. Further fee reduction or waiver is available to qualified families. Contact the Clinton Recreation Department at 299-4906, for more information.

Birth certificate and current insurance are required for registration.

Adult Sports Fees:

Early Bird, Men's Night, & Ladies Night Basketball

Adult ages 18 & over $5/day, $10/month, $35/session

Current proof of insurance required for registration.

Adult Sports Leagues:

Soccer	$500 per team
Softball	$500 per team (includes tournament)
Basketball	$350 per team (includes tournament
Volleyball	$75 per team (no paid officials)

Sponsorship Fees:

$75	Company Banner – all sports

Baseball and Softball:		
All leagues	$350	20 MLB replica team shirts & hats
Basketball:		
Leagues 7 and up	$350	10 team reversible jerseys
Volleyball	$200	10 Team shirts, 2 volleyballs & 1 scorebook
Football:	$500	20 Game jerseys
Soccer:	$275	12 Team shirts & 4 soccer balls

Special Fees:

Sunday and Holiday Rentals:

An additional $50 will be charged for rentals requiring staff supervision on Sundays and holidays.

Outside Instructors:

Recreation Department will collect class fees. Instructors will receive 50% of proceeds.

Senior Adult Travel Fees:

$2.00 per person within 50-mile radius.

Trips requiring a bus will be priced according to the bus rental fee.

Open Land Area User Fees for Sports:

Open land areas in any City Park: $150.00 per season, no more than 3 months.

Groups abusing this policy can be suspended from using any Recreation Facilities

Mulch & Rain Barrel Sales:

Rough grade mulch is $5 for a pickup truck load, subject to supply and staff availability.

Recycled plastic barrels are $5 each also subject to supply and staff availability.

Recreation staff will load all items into the customer's vehicle. No delivery service is provided.

Equipment Fees:

Portable Stage: $100 per day rental fee, $50 deposit

$50 transportation fee up to 5 miles outside City limits.

Public Address System: outdoors on City property only

With one microphone $75 rental fee, $75 deposit

Additional Microphones $30 each, $75 deposit

Sports bag: (horseshoes, volleyball and net, soccer ball, softball and bat)

$60 deposit $30 rental fee

Portable Volleyball Standard Rental:

$60 deposit $60 rental fee $50 delivery fee, no more than 10-mile radius.

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 to ensure correct fees is required.

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 real 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.

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.

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.

Designated Fund Balance: Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes and are unavailable for appropriation.

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: 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.

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 a minimum 38 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.

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.

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.

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 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.

Undesignated Fund Balance/Undesignated 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.