



Office of the City Manager

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27 June 2013

TO: Mayor O'Geary and Members of City Council

FR: Ray Griffin, City Manager

RE: Report on 25 June Council Budget Consensus

Ladies and Gentlemen:

During its discussion during the reconvened Council Meeting held on Tuesday night, 25 June, I have worked with the Finance Director and Department Directors to implement the 1.5% across-the-board cuts in the General Fund. The concept was to reduce the budget from its 11 June Consensus level of \$15,300,000 by 1.5%, or \$229,500. Additionally, Council further increased the sanitation fee by \$1.25, thus increasing revenues by \$75,000.

There was some discussion that not every General Fund budget, such as debt service, could be reduced. After reviewing the budget, it has been determined that \$4,156,200 cannot be reduced. Consequently, the reducible budget is \$11,142,800 and not \$15,300,000. Thus, the effective percentage of reduction factor increased from 1.5% to 2.13% for all reducible budgets except Recreation and Aycock. Because of the related loss of revenues from Vance County when these budgets are reduced, a reduction factor of 3.85% was required in order to 'net out' the 2.13% for General Fund reduction purposes.

All-in-all, the base reductions to the General Fund to achieve Council's goal was \$236,500; however, when reduced revenues from the Garage and Vance County were factored in, the net reductions increased to \$263,220. The revised General Fund budget revenues and expenditures have been reduced from \$15,300,000 to \$15,036,780. *Please refer to Budget Adjustment Form 7-A for more information.*

Once these factors were determined, it was necessary to determine how these budget reductions would affect the reducible budget departments. A matrix was developed which provided this information. Once determined, the reductions were rounded and may be found in the far right column of the matrix. Total reductions of \$263,220 were made, and when controlled for the \$26,720 cuts made to factor in revenue losses, the net cuts were \$236,500. There are many

departments operating with less funding than was allocated in FY12. *Please refer to Budget Adjustment 7-B for more information.*

Finally, a detailed summary of all budget adjustments to the General Fund, including the adjustments mentioned in this memo, are provided in *Budget Adjustment Form 7-C*.

A detailed line item adjustment for each of the reducible budgets was developed for the purposes of understanding the impacts of the budget reductions. In many cases, the reductions are simply arbitrary and the lines are subject to running out of money. Additionally, there is just no cushion left within the expenditure accounts. *Please refer to Budget Adjustment Form 7-D for more information.* Some major impacts include:

- Reduction in Force of two uniformed patrol positions. I am MOST concerned about this.
- Keeping the currently frozen firefighter position frozen for another year.
- Many budgets have seen 100% elimination of travel and training funding, and others have seen significant reductions in same.
- Elimination funding for a facilitator for the mid-year Council Retreat
- Elimination and/or serious reductions in the ability to upgrade outdated computers and servers
- Further reduction in street lighting budget
- Cutting the seasonal leaf crew's budget in half, thus requiring residents to bag leaves if they want them serviced in a reasonable period of time
- Significant reductions in Recreation and Aycok, and corresponding loss of revenue from the County for its 45% share of the cuts

While the staff and I appreciate Council's desire to further reduce the General Fund in order to eliminate the remaining 3.5 cents tax increase; I cannot recommend the budget reductions reflected in this report. From my almost 37 years of local government management experience, such reductions will most assuredly have negative outcomes. For example:

- The lack of flexibility to absorb unexpected costs during the fiscal year. This may lead to increased dependency on the undesignated fund balance.
- The ability to meet the needs of our citizens and customers is ultimately compromised because the resources are not available to do so. For example, leaf service and elimination of annual home fire inspections and fire prevention activities.
- The lack of training and development opportunities for staff and employees begins to return the organization to the time when such investment was mandatory for certain groups of employees rather than trying to help employees become more productive and able to better serve the City.

I recognize the very difficult position in which Councilmembers find themselves. It is very difficult to find the balance between the needs and wants of business, private residents, community partners and the City organization itself. I fully respect the difficult position in which the Council is now placed. It is my hope that some other alternative than these bone-deep budget cuts can be found and approved.

FY14 General Fund Budget Adjustments Budget Adjustment 7-A Effective Percentage Rate by Which to Reduce Budget Based on 25 June Council Consensus		
Part 1 Truing the Adjustement Needed to Meet Council's Goal		
General Fund Consensus Budget (11 June)		\$ 15,300,000
3.5 cent tax increase eliminated	\$ (311,500)	
\$1.25 Sanitation Fee Additional Increase	\$ 75,000	
Less Revenues from County for Recreation & Aycock Due to Cuts	\$ (21,520)	
Less Garage Sales due to General Fund Budget Cuts	\$ (5,200)	
Target Revenues With no Tax Increase ('26 June)	\$ 15,036,780	
Part 2 Determining Amount of Budget That CAN NOT Can be Reduced		
		As of 25 June
10 General Fund Consensus Budget (11 June)		\$ 15,300,000
Less Unreducible Budgets		
512 Police Asset Forfeiture	\$ 406,000	
555 Garage (sales portion)	\$ 779,700	
570 Streets (Powell Bill Portion)	\$ 445,100	
622 Youth Services	\$ 209,800	
650 Vance County Shared Programs	\$ 958,700	
660 Non-Departmental	\$ 417,800	
680 Debt Service	\$ 940,100	
Subtotal: Unreducible Budgets	\$ 4,157,200	
Total Budget Subject to Across-the-Board Reduction	\$ 11,142,800	
Part 3 Across-the-Board Budget Reductions	\$ 236,500	
Target Reductions as Percent Reducible Budget	2.13%	
Part 4 Effective Percentage of Reductions to Reducible Budget		
Effective Percent of Budget Reductions to Meet Goal	2.13%	
Effective Percent of Budget Reductions in Recreation to Meet Goal	3.85%	
Larger percentage reduction needed to offset loss of revenue from Vance County for its 45% share of funding		
Last Updated: 27 June 13, rg		

FY14 General Fund Budget Adjustments
Budget Adjustment 7-B
Summary of Overall Budget Department Impacts
Based on 25 June Council Consensus

Code	Department	FY-12 Actual	FY-13 1 July 12	FY-14 Dept Request	FY-14 CM Recom	FY-14 11 Jun Council	Targeted Reduction	Revised Total Per Target	Rounded Revised Total	Notes	Net Reduction
410	Governing Body	\$ 189,391	\$ 182,200	\$ 197,500	\$ 182,800	\$ 178,800	\$ 3,808	\$ 174,992	\$ 175,000		\$ (3,800)
414	City Attorney	\$ 71,227	\$ 63,600	\$ 81,700	\$ 71,700	\$ 71,700	\$ 1,527	\$ 70,173	\$ 70,200		\$ (1,500)
420	Administration	\$ 337,124	\$ 351,300	\$ 396,500	\$ 341,700	\$ 341,700	\$ 7,278	\$ 334,422	\$ 334,400		\$ (7,300)
423	Code Compliance	\$ 127,020	\$ 137,700	\$ 251,800	\$ 165,700	\$ 165,700	\$ 3,529	\$ 162,171	\$ 162,200		\$ (3,500)
425	Human Resources	\$ 132,599	\$ 140,800	\$ 206,800	\$ 202,200	\$ 169,200	\$ 3,604	\$ 165,596	\$ 165,600		\$ (3,600)
440	Finance	\$ 595,250	\$ 468,100	\$ 483,800	\$ 467,000	\$ 403,000	\$ 8,584	\$ 394,416	\$ 394,400	Previously included in Public Buildings	\$ (8,600)
450	Information Services	\$ 41,000	\$ 41,000	\$ 157,200	\$ 45,800	\$ 37,800	\$ 805	\$ 36,995	\$ 37,000		\$ (800)
495	Planning & CD	\$ 137,393	\$ 144,700	\$ 242,900	\$ 145,800	\$ 145,800	\$ 3,106	\$ 142,694	\$ 142,680		\$ (3,120)
496	HV Downtown Main Street	\$ 28,076	\$ 112,900	\$ 104,900	\$ 63,400	\$ 62,200	\$ 1,325	\$ 60,875	\$ 60,900		\$ (1,300)
500	Public Buildings/Grounds	\$ 80,186	\$ 94,500	\$ 214,500	\$ 93,000	\$ 73,000	\$ 1,555	\$ 71,445	\$ 71,600		\$ (1,400)
501	Perry House	\$ 6,100	\$ 6,100	\$ 11,400	\$ 8,700	\$ 4,700	\$ 100	\$ 4,600	\$ 4,400		\$ (300)
510	Police	\$ 4,098,607	\$ 3,833,900	\$ 4,358,200	\$ 4,155,900	\$ 4,031,100	\$ 85,862	\$ 3,945,238	\$ 3,945,200	Non-Reductible to effect tax rate, etc.	\$ (85,900)
512	Police Asset Forfeiture	\$ 75,779	\$ 244,500	\$ 266,600	\$ 406,000	\$ 406,000	\$ 46,025	\$ 2,114,775	\$ 2,114,700		\$ (46,100)
530	Fire	\$ 2,041,279	\$ 2,193,100	\$ 2,918,400	\$ 2,263,800	\$ 2,160,800	\$ 3,005	\$ 136,095	\$ 138,100	FY12 = major building repair and debt service	\$ (3,000)
545	Admin-Public Services	\$ 343,773	\$ 136,300	\$ 187,800	\$ 141,100	\$ 141,100	\$ 3,005	\$ 944,200	\$ 935,500		\$ (5,200)
555	Garage (including sales)	\$ 702,576	\$ 886,700	\$ 1,012,200	\$ 964,200	\$ 779,700	\$ 5,200	\$ 774,500	\$ 774,500		\$ (3,500)
	Garage Sales				\$ 797,700	\$ 779,700	\$ 3,504	\$ 160,996	\$ 161,000		\$ (1,600)
	Garage non-sales portion				\$ 166,500	\$ 164,500	\$ 1,644	\$ 75,556	\$ 75,600		\$ (15,300)
560	Cemetery	\$ 68,995	\$ 75,000	\$ 82,200	\$ 77,200	\$ 77,200	\$ 15,939	\$ 732,361	\$ 732,000	Powell Bill portion non-reducible to effect tax rate	\$ (19,000)
570	Streets (Including Powell Bill)	\$ 1,017,517	\$ 1,184,400	\$ 1,447,611	\$ 1,210,100	\$ 1,193,400	\$ 18,989	\$ 872,511	\$ 872,500	General fund portion subject to reduction	\$ (18,825)
580	Streets not including PB	\$ 642,280	\$ 717,700	\$ 1,002,517	\$ 891,500	\$ 891,500	\$ 15,445	\$ 385,730	\$ 385,700		\$ (15,475)
580	Sanitation	\$ 855,517	\$ 926,300	\$ 1,078,500	\$ 909,200	\$ 891,500	\$ 18,989	\$ 857,200	\$ 857,200		\$ (18,825)
620	Recreation	\$ 910,381	\$ 865,500	\$ 1,437,600	\$ 500,060	\$ 490,325	\$ 18,878	\$ 471,447	\$ 471,500		\$ (18,825)
	City Share @ 55%	\$ 500,710	\$ 476,025	\$ 790,680	\$ 500,060	\$ 401,175	\$ 15,445	\$ 385,730	\$ 385,700	This reduction reflects loss of County Revenue to City	\$ (15,475)
	County Share @ 45%	\$ 409,671	\$ 389,475	\$ 646,920	\$ 909,200	\$ 891,500	\$ 34,323	\$ 857,177	\$ 857,200	Net reduction to achieve goal = \$31,500	\$ (15,475)
	Revised Total for 620	\$ 910,381	\$ 865,500	\$ 1,437,600	\$ 209,800	\$ 209,800		\$ 209,800	\$ 209,800	Non-reducible: 100% grant funded	
622	Youth Services	\$ 181,347	\$ 195,900	\$ 209,800	\$ 209,800	\$ 348,100	\$ 7,415	\$ 334,700	\$ 334,700		\$ (7,355)
623	Aycock Recreation Ctr	\$ 615,570	\$ 327,800	\$ 434,200	\$ 352,700	\$ 191,455	\$ 7,371	\$ 184,084	\$ 184,100		\$ (6,045)
	City Share @ 55%	\$ 338,564	\$ 180,290	\$ 238,810	\$ 193,985	\$ 156,645	\$ 6,037	\$ 150,600	\$ 150,600	This reduction reflects loss of County Revenue to City	\$ (6,045)
	County Share @ 45%	\$ 277,007	\$ 147,510	\$ 195,390	\$ 158,715	\$ 348,100	\$ 13,402	\$ 334,698	\$ 334,700	Net reduction to achieve goal = \$12,300	
	Revised Total for 623	\$ 615,570	\$ 327,800	\$ 434,200	\$ 352,700	\$ 348,100		\$ 334,698	\$ 334,700	Joint Programs: non-redicable	
650	Joint Programs	\$ 985,777	\$ 918,400	\$ 956,700	\$ 958,700	\$ 958,700		\$ 417,800	\$ 417,800	Non-reducible: retiree health insurance, bad debt allow, etc	\$ (700)
660	Non-Departmental	\$ 1,318,590	\$ 1,310,700	\$ 497,800	\$ 427,800	\$ 417,800	\$ 748	\$ 34,352	\$ 34,400		\$ (700)
670	Local Agencies	\$ 30,522	\$ 32,600	\$ 111,800	\$ 35,100	\$ 35,100		\$ 940,100	\$ 940,100	Non-Reductible	
680	Debt Service			\$ 940,100	\$ 940,100	\$ 940,100					\$ (263,220)
	Total	\$ 14,944,496	\$ 14,884,000	\$ 18,290,511	\$ 16,655,200	\$ 15,300,000	\$ 242,542	\$ 15,981,001	\$ 15,036,780	Less extra deduct for loss of County Rec Revenue	\$ 26,720
										Revised Total	\$ (236,500)
										Last Updated: 27 June 13, rg	

Budget Adjustment 7-D

Based on 25 June Council Consensus

Note: See Budget Adjustment Form 7-B to see how each department budget reduction target was calculated

Comments

11 June Consensus Budget: Total Revenues	\$	15,300,000	
3.5 cent tax reduction	\$	(311,500)	
\$1.25 Additional increase in sanitation rate	\$	75,000	
Less Revenues from County for Recreation & Aycock Cuts	\$	(21,520)	
Less Garage Sales Revenues in General Fund Departments	\$	(5,200)	
Target Revenues With No Tax Increase	\$	15,036,780	

Fee is now slated to increase from \$27.00 to \$30.25

11 June Consensus Budget: Total Expenditures	\$	15,300,000	\$	15,300,000
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410	Governing Body	10-410-501-401	Council Travel & Meetings	\$ (2,000)	Eliminates all travel and meeting money for Mayor and Councilmembers
410	Governing Body	10-410-501-400	Clerk Travel & Meetings	\$ (250)	Reduces Clerk's options for training opportunities
410	Governing Body	10-410-503-310	Miscellaneous	\$ (200)	Eliminates funding for flowers and cards sent by Mayor on behalf of Council
410	Governing Body	10-410-503-315	Special Charges	\$ (200)	Reduces flexibility for things like a crane to put up downtown Christmas tree lights
410	Governing Body	10-410-500-400	Professional Services	\$ (1,150)	Eliminates the mid-year Retreat
				\$ (3,800)	\$ (3,800) = Across-the-Board Budget Reduction Target
414	City Attorney	10-414-501-400	Travel & Meetings	\$ (1,500)	Eliminates travel to NC Municipal Attorneys' Conference; \$500 remains
				\$ (1,500)	\$ (1,500) = Across-the-Board Budget Reduction Target
420	Administration	10-420-501-400	Travel & Meetings Overtime	\$ (6,000)	Eliminates all travel and training funding for ACM and CM
420	Administration	10-420-500-800	Departmental Supplies	\$ (600)	Reduces overtime down to \$400
420	Administration	10-420-503-300		\$ (700)	Arbitrary cut
				\$ (7,300)	\$ (7,300) = Across-the-Board Budget Reduction Target
423	Code Compliance	10-423-504-500	Contracted Services	\$ (3,500)	Reduces demolition budget from \$50,000 to \$46,500
				\$ (3,500)	\$ (3,500) = Across-the-Board Budget Reduction Target
425	Human Resources	10-425-504-500	Contracted Services	\$ (3,600)	Reduces available funds for pay/class study
				\$ (3,600)	\$ (3,600) = Across-the-Board Budget Reduction Target
440	Finance	10-440-501-400	Travel & Schools	\$ (5,000)	Eliminates all travel and training money for finance personnel
440	Finance	10-440-501-705	MR Garage	\$ (500)	
440	Finance	10-440-503-105	Auto Supplies Garage	\$ (200)	Removes administrative car from finance.
440	Finance	10-440-503-106	Motor Fuels	\$ (500)	
440	Finance	10-440-505-408	Car Insurance	\$ (300)	
440	Finance	10-440-501-600	MR Equipment	\$ 900	Helps to better represent where funding is most needed
440	Finance	10-440-503-300	Departmental Supplies	\$ (2,000)	Arbitrary cut
440	Finance	10-440-500-800	Overtime	\$ (1,000)	Eliminates all overtime
				\$ (8,600)	\$ (8,600) = Across-the-Board Budget Reduction Target

Expenditures (Continued)				
Subtotal: Fund Expenditures Brought Forward From Page 1				\$ 15,271,700
450	Information Tech	10-450-505-405	Insurance \$ (800)	Places City at risk should premiums increase
			\$ (800)	\$ (800) = Across-the-Board Budget Reduction Target
495	Planning & CD	10-495-505-810	Flint Hill CD Planning \$ (3,120)	Reduces funding for this planning initiative. \$22,200 remains in budget
			\$ (3,120)	\$ (3,120) = Across-the-Board Budget Reduction Target
496	HVDDC Main Street	10-496-5	DDC Contribution \$ (1,300)	Reduces DDC contribution from \$10,000 to \$8,700
			\$ (1,300)	\$ (1,300) = Across-the-Board Budget Reduction Target
500	Public Buildings	10-500-504-500	Contracted Services \$ (1,000)	Impacts CEI for copier usage and maintenance. could run short on copier use charges
500	Public Buildings	10-500-503-300	Departmental Supplies \$ (400)	Arbitrary cut
			\$ (1,400)	\$ (1,400) = Across-the-Board Budget Reduction Target
501	Perry House	10-501-501-300	Contracted Services \$ (300)	Eliminate security budget
			\$ (300)	\$ (300) = Across-the-Board Budget Reduction Target
510	Police	10-510-500-200	Salaries & wages \$ (85,900)	Reduction in sworn officer staffing by two positions
			\$ (85,900)	\$ (85,900) = Across-the-Board Budget Reduction Target
530	Fire	10-530-500-200	Salaries & Wages \$ (37,870)	Keep frozen firefighter position frozen for another year
530	Fire	10-530-500-801	Call Back Time \$ 4,000	Helps close anticipated \$25,000 gap due to keeping firefighter position
530	Fire	10-530-503-106	Motor Fuels \$ (4,000)	Eliminates free annual home inspections and fire prevention week presentation
530	Fire	10-530-500-605	Firefighter Physicals \$ (7,000)	This will have a negative impact on wellness health plan
530	Fire	10-530-501-400	Travel & Schools \$ (1,230)	Reduces funding for training. \$4,000 remains in budget
			\$ (46,100)	\$ (46,100) = Across-the-Board Budget Reduction Target
545	Admin-Public Serv	10-545-501-400	Travel & Schools \$ (1,500)	Eliminates all funding for training
545	Admin-Public Serv	10-545-501-500	MR Building \$ (1,500)	Arbitrary cut
			\$ (3,000)	\$ (3,000) = Across-the-Board Budget Reduction Target
555	Garage (non-sales)	10-555-503-300	Departmental Supplies \$ (1,400)	Arbitrary budget reduction
555	Garage (non-sales)	10-555-503-300	Hardware/software/equipment \$ (2,100)	Eliminates computer upgrade and supplies
			\$ (3,500)	\$ (3,500) = Across-the-Board Budget Reduction Target
555	Garage (sales)	10-555-503-106	Motor Fuels \$ (4,500)	Reflects reduction in Finance and Fire departments. see deductions in 10-440 & 10-530
555	Garage (sales)	10-555-501-705	MR Garage \$ (200)	Reflects reduction in Finance, see deductions in 10-440
555	Garage (sales)	10-555-503-105	Auto Supplies Garage \$ (500)	Reflects reduction in Finance, see deductions in 10-440
			\$ (5,200)	\$ (5,200) = Across-the-Board Budget Reduction Target
560	Cemetery	10-560-503-300	Departmental Supplies \$ (1,600)	Reduces mulch budget by 80%. \$400 remains
			\$ (1,600)	\$ (1,600) = Across-the-Board Budget Reduction Target
570	Streets (non Powell Bill	10-570-501-301	Street Lighting \$ (10,700)	Eliminates ability to add lights during the year. only covers 4% rate increase
570	Streets (non Powell Bill	10-570-501-400	Travel & Schools \$ (2,000)	Eliminates all funding for travel and schools
570	Streets (non Powell Bill	10-570-503-200	Hardware/Software/Equip \$ (2,600)	Eliminates one of two planned old computer replacements
			\$ (15,300)	\$ (15,300) = Across-the-Board Budget Reduction Target
Subtotal: Reductions on This Page			\$ (167,520)	
Subtotal: Fund Expenditures			\$ 15,104,180	

Expenditures (Continued)									
Subtotal: Fund Expenditures Brought Forward From Page 2								\$ 15,104,180	
580	Sanitation	10-580-500-300	Part-time wages	\$ (19,000)	\$ (19,000)	Cuts leaf crew in half; require residents to bag leaves			
				\$ (19,000)	\$ (19,000)	\$ (19,000) = Across-the-Board Budget Reduction Target			
620	Recreation	10-620-503-600	Uniforms	\$ (1,300)		Keeps part-time staff at only one T-shirt per season			
620	Recreation	10-620-501-400	Travel & Schools	\$ (9,000)		Leaves \$20k for end of season tournament for kids and \$1k for staff travel			
620	Recreation	10-620-504-500	Contracted Services	\$ (24,000)		Eliminates Recreation Master Plan funding			
				\$ (34,300)	\$ (34,300)	\$ (34,300) = Across-the-Board Budget Reduction Target			
623	Aycock Center	10-623-501-400	Travel & Schools	\$ (1,700)		Leaves \$1,000; reduces life guard certification; training opportunities			
623	Aycock Center	10-623-503-304	Chemicals	\$ (1,500)		Arbitrary cut			
623	Aycock Center	10-623-503-600	Uniforms	\$ (2,000)		Keeps part-time staff at only one T-shirt per season			
623	Aycock Center	10-623-507-400	Capital Equipment < \$5,000	\$ (700)		Eliminates all capital in this item; computer and monitor replacement deleted			
		10-623-503-300	Departmental Supplies	\$ (2,500)		Arbitrary cut; reduces sports equipment and program supplies			
623	Aycock Center	10-623-507-300	Capital Equipment Improvement	\$ (700)		zero's out line item			
623	Aycock Center	10-623-500-300	Part-time wages	\$ (4,300)		Reduces part-time staff and will impact some programming			
				\$ (13,400)	\$ (13,400)	\$ (13,400) = Across-the-Board Budget Reduction Target			
670	Local Agencies	10-670-509-009	Roanoke Basin Comm	\$ (100)		Incremental reduction			
670	Local Agencies	10-670-509-004	Human Relations Comm	\$ (100)		Incremental reduction			
670	Local Agencies	10-670-509-013	Arts Council	\$ (100)		Incremental reduction			
670	Local Agencies	10-670-509-011	Crime Stoppers	\$ (200)		Incremental reduction			
670	Local Agencies	10-670-509-005	Appearance Comm	\$ (200)		Incremental reduction			
				\$ (700)	\$ (700)	\$ (700) = Across-the-Board Budget Reduction Target			
Subtotal: Reductions on This Page				\$	(67,400)				
Total Reductions on All Pages				\$	(263,220)	Agrees with Part 7-B Total Reductions			
11 June Council Consensus Expenditures				\$	15,300,000				
Less Reductions				\$	(263,220)				
26 June Revised Expenditures Per 25 June Consensus				\$	15,036,780				
26 June Revised Revenues Per 25 June Consensus				\$	15,036,780				
Variance				\$	-				
Page 3									

FY 13-14 General Fund Budget Adjustments				Master Work Sheet				27 June 13, 19	
FUND: 10: General				Budget Review Adjustment by Council				FY14 Work Budget Adjustment 7 - C	
Requested by: City Council				per Council consensus at BWS # 2, 3, 4 & 5; and 11 & 25 June Meetings				Meetings: 28 & 30 May; 4, 10, 11, 24, & 25 June 2013	
REVENUES				Department Requested		CM Recommendation		Consensus Amendment	
Department	Line Item Description	Account Number							Council Revised
	Privilege Licenses	10-100-400-540	\$ 242,000	\$ 242,000	\$ (39,000)	\$ 203,000			
	Sales Tax-hold harmless	10-100-400-531	\$ 450,000	\$ 450,000	\$ (25,000)	\$ 425,000			
	From Vance Co-Aycock Center	10-100-477-021	\$ 281,700	\$ 281,700	\$ (152,600)	\$ 129,100			
	From Vance Co-Aycock Center	10-100-477-021		\$ 129,100	\$ (2,200)	\$ 126,900			
	From Vance Co-Aycock Center	10-100-477-021		\$ 126,900	\$ 100	\$ 127,000			
	From Vance Co-Aycock Center	10-100-477-021		\$ 127,000	\$ (6,045)	\$ 120,955			
	From Vance Co-Recreation	10-100-477-020	\$ 409,100	\$ 409,100	\$ (28,700)	\$ 380,400			
	From Vance Co-Recreation	10-100-477-020		\$ 380,400	\$ (14,300)	\$ 366,100			
	From Vance Co-Recreation	10-100-477-020		\$ 366,100	\$ 9,000	\$ 375,100			
	From Vance Co-Recreation	10-100-477-020		\$ 375,100	\$ (15,475)	\$ 359,625			
	Recreation 620 Revenues	10-100-433-200	\$ 62,000	\$ 62,000	\$ (6,000)	\$ 56,000			
	Current Year Taxes--2013	10-100-400-313	\$ 6,105,100	\$ 6,105,100	\$ (471,700)	\$ 5,633,400			
	Current Year Taxes--2013	10-100-400-313		\$ 5,633,400	\$ 44,500	\$ 5,677,900			
	Current Year Taxes--2013	10-100-400-313		\$ 5,677,900	\$ (311,500)	\$ 5,366,400			
	Fund Balance	10-990-490-999			\$ 164,300	\$ 164,300			
	Fund Balance	10-990-490-999		\$ 164,300	\$ (11,300)	\$ 153,000			
	Fire Inspection Fee	10-100-422-211			\$ 25,100	\$ 25,100			
	Sanitation Fee	10-100-455-400	\$ 1,734,600	\$ 1,734,600	\$ 60,000	\$ 1,794,600			
	Sanitation Fee	10-100-455-400		\$ 1,794,600	\$ 29,400	\$ 1,824,000			
	Sanitation Fee	10-100-455-400		\$ 1,824,000	\$ 75,000	\$ 1,899,000			
	Garage Sales	10-100-433-100	\$ 797,700	\$ 797,700	\$ (18,000)	\$ 779,700			
	Garage Sales	10-100-433-100		\$ 779,700	\$ (5,200)	\$ 774,500			
	Zoning & Reiclass Fees	10-100-455-300	\$ 12,000	\$ 12,000	\$ 5,000	\$ 17,000			
	Solid Waste Disposal Tax	10-100-400-535	\$ 6,000	\$ 6,000	\$ 400	\$ 6,400			
	Total	10,100,200	\$ 27,478,700	\$ (694,220)	\$ 26,784,480				

Notes and Comments	
Also See: Budget Adjustment per Council Consensus for the following Funds:	
Also See Adjustments 7A & 7B	This document reflects the 11 June Council Consensus Budget of \$15,300,000 as adjusted by Council at its 25 June Budget Meeting. The adjustments provide for an additional \$1.25 to the Sanitation Fee (or to \$30.25) and a 1.5% across the board cut to provide \$229,500 in order to eliminate the remaining 3.5 cent property tax increase.
BWS 2:	Based on billings less adjustments for two businesses now closed. For FY13, Finance billed out \$332,497 and has had to adjust this down by \$128,900 due to closure of two internet cafes. Thus, the FY13 budget estimate of \$320,000 will not be realized, now estimated at around \$200,000. Thus, the needed downward revision in FY14.
BWS 2:	Appears General Assembly will not extend hold harmless in FY14
BWS 2:	1) Last year's number, which included debt service was erroneously picked up this year = reduced from \$281,700 to \$158,700; and 2) proration of the fees to be collected further reduces this number from \$158,700 to \$129,100.
BWS 4:	Further reduction from Vance Co due to budget cuts defined below
BWS 5:	Administrative Adjustment for balancing purposes.
25 June:	Adjustment made to reflect reduced expenditures for Aycock per across the board reductions
BWS 2:	Adjustment needed to reflect 45% of anticipated general recreation fees from amount County originally budgeted to be received from County.
BWS 4:	Further reduction from Vance Co due to budget cuts defined below.
BWS 5:	Reflects increased revenues as result of restoring the \$20,000 travel cut
25 June:	Adjustment made to reflect reduced expenditures for Recreation per across the board reductions
BWS 4:	Reduced fees from budget cuts below.
BWS 4:	Reduce tax increase from 8.3 cents to 3 cents
BWS 5:	Council increased taxes by an additional one-half cent, or 3.5 cents total
25 June:	Elimination of remaining 3.5 cents tax increase (\$89,000 * 3.5)
BWS 4:	Add appropriation from Fund Balance. FY13 appropriation on 1 July 12 was \$238,000. The current recommendation is equal to about 1.9 cents on the tax rate.
BWS 5:	Based on adjustments made by Council, (50 cents increase in sanitation fee, elimination of \$1200 for mural lighting and increase of 1/2 cent on tax rate) figure could be reduced by \$11,000
BWS 4:	New, mandatory fire inspection fee. Chief Wilkerson estimates 500 inspections and 150 re-inspections per year. The fee is based on square footage, with the range being an estimated \$55.00 to \$120.00. The Chief advises he used the Vance County program as an example.
BWS 4:	Increases sanitation fee by an additional dollar. from recommended \$27.50 to \$28.50.
BWS 5:	Increase Fee by another 50 cents, or from \$828.50 to \$29
25 June:	Fee increased an additional \$1.25 (now at \$30.25)
BWS 4:	Revenues reduce as allocations to 4 specific expenditure codes reduce
BWS 4:	Increase Rezoning and Special Use Fees from \$250 to \$350 and Technical Review Fee from \$100 to \$200; Variance fees from \$250 to \$350; Zoning Permits all increased to \$100; Certificate of Zoning compliance from \$25 to \$50; Exempt Plat from \$50 to \$60.
AA:	Administrative adjustment during final balancing after BWS 5

EXPENDITURES						
Department	Line Item Description	Account Number	Department Requested	CM Recommend	Consensus Amendment	Council Revised
Police	salaries & wages	10-510-500-200	\$ 2,236,300	\$ 2,191,500	\$ (60,000)	\$ 2,131,500
Police	salaries & wages	10-510-500-200		\$ 2,131,500	\$ (85,900)	\$ 2,045,600
Police	Bullet-Proof Vests	10-510-503-605	\$ 7,500	\$ 7,500	\$ (6,200)	\$ 1,300
Police	Capital Outlay < \$5,000	10-510-507-400	\$ 33,100	\$ 33,100	\$ (33,100)	\$ -
Police	Medical Insurance	10-510-500-600	\$ 354,600	\$ 299,300	\$ (9,500)	\$ 289,800
Police	Motor fuels	10-510-503-106	\$ 200,400	\$ 200,400	\$ (5,000)	\$ 195,400
Police	Maintenance Repair Auto Garage	10-510-501-705	\$ 65,200	\$ 60,000	\$ (10,000)	\$ 50,000
Police	Departmental Supplies	10-510-503-300	\$ 28,400	\$ 28,400	\$ (1,000)	\$ 27,400
Asset Forfeiture	Capital Outlay < \$5,000	10-512-507-400	\$ 7,650	\$ 7,700	\$ 33,100	\$ 40,800
Asset Forfeiture	Discretionary	10-512-509-903	\$ 100,000	\$ 100,000	\$ (33,100)	\$ 66,900
Fire	Call Back Time	10-530-500-801	\$ 80,000	\$ 50,000	\$ (25,000)	\$ 25,000
Fire	Call Back Time	10-530-500-801		\$ 25,000	\$ 4,000	\$ 29,000
Fire	salaries & wages	10-530-500-200	\$ 1,376,200	\$ 1,194,000	\$ (10,000)	\$ 1,184,000
Fire	salaries & wages	10-530-500-200		\$ 1,184,000	\$ (37,870)	\$ 1,146,130
Fire	Firefighter Physicals	10-530-500-605	\$ 8,000	\$ 8,000	\$ (7,000)	\$ 1,000
Fire	Structured OT	10-530-500-810	\$ 89,100	\$ 81,100	\$ (49,000)	\$ 32,100
Fire	Data Processing Supplies	10-530-500-520	\$ 11,900	\$ 4,800	\$ (2,330)	\$ 2,470
Fire	Travel & Schools	10-530-501-400	\$ 21,200	\$ 6,000	\$ (1,230)	\$ 4,770
Fire	Automotive Supplies	10-530-503-100	\$ 6,500	\$ 6,500	\$ (2,000)	\$ 4,500
Fire	MR Equipment	10-530-501-600	\$ 67,400	\$ 50,000	\$ (10,000)	\$ 40,000
Fire	Motor fuels	10-530-503-106	\$ 39,800	\$ 39,800	\$ (4,000)	\$ 35,800
Fire	FICA/Medicare	10-530-500-500	\$ 106,400	\$ 108,000	\$ (4,000)	\$ 104,000
Fire	Retirement	10-530-500-700	\$ 95,300	\$ 96,600	\$ (3,000)	\$ 93,600
Public Buildings	Data Processing Supplies	10-500-500-520	\$ 1,000	\$ 1,000	\$ (500)	\$ 500
Public Buildings	Utilities	10-500-501-300	\$ 20,400	\$ 20,400	\$ (1,000)	\$ 19,400
Public Buildings	Maintenance/Repair Buildings	10-500-501-500	\$ 5,000	\$ 4,000	\$ (3,000)	\$ 1,000
Public Buildings	MR Equipment	10-500-501-600	\$ 3,000	\$ 3,000	\$ (1,500)	\$ 1,500
Public Buildings	Departmental Supplies	10-500-503-300	\$ 6,400	\$ 5,400	\$ (2,000)	\$ 3,400
Public Buildings	Departmental Supplies	10-500-503-300		\$ 3,400	\$ (400)	\$ 3,000
Public Buildings	Contracted Services	10-500-504-500	\$ 35,700	\$ 35,700	\$ (6,000)	\$ 29,700
Public Buildings	Contracted Services	10-500-504-500		\$ 29,700	\$ (1,000)	\$ 28,700
Public Buildings	Capital Outlay > \$5,000	10-500-507-300	\$ 93,000	\$ 6,000	\$ (6,000)	\$ -
Perry House	Contracted Services	10-501-504-500	\$ 4,300	\$ 4,300	\$ (4,000)	\$ 300
Perry House	Contracted Services	10-501-504-500		\$ 300	\$ (300)	\$ -
Human Resources	Contracted Services	10-425-504-500	\$ 44,500	\$ 27,500	\$ (10,000)	\$ 17,500
Human Resources	Contracted Services	10-425-504-500		\$ 17,500	\$ (3,600)	\$ 13,900
Human Resources	Employee Recognition	10-425-505-702	\$ 23,000	\$ 38,000	\$ (23,000)	\$ 15,000

This amount double counted vis-à-vis structured overtime
26 June- Implementing across the board cuts: Reduction in police force by 2 officers. funding sources now available to cover \$6,200 of the expense To be financed via Asset Forfeiture: 10-512 Down estimate based on vacancy potential Runs risk of running of out money since all patrol positions are filled. Arbitrary reduction, may result in budget transfer need later in fiscal year. \$ (210,700) [An arbitrary cut funding for new vehicle equipment, radios, etc. Provides for internal fund shifting in order to not increase AF revenue transfer \$ - Increase Can be done if the frozen position is reinstated as recommended by cm 26 June: restores some funding given freezing of ff position Slows down pace of career development. Initial budget of \$33,536 reduced to \$23,535. 26 June: Implementing across the board reductions. Firefighter position will not be filled. 26 June: Implementing across the board reductions. Firefighter position will not be filled. 26 June: across the board, will impact wellness plan and medical ins New line item and funding for the holiday pay erroneously included here. 26 June: implementing across the board cuts-arbitrary cut and limits updates of IT 26 June: implementing across the board cuts. Arbitrary cut, reduced training for FF Reducing: closer to FY13 and FY12 level May not be enough to take care of needs and require a mid-year budget transfer. June 26: eliminates free annual home fire inspections and fire prevention week activities Adjustment \$ (151,430) [Adjustment less print cartridges etc for admin support at city hall reduction of electric consumption at city hall Eliminates funding for roof repairs at city hall, former police station and old bank building; eliminates material purchases for any repairs at city hall and reduces miscellaneous repairs at city hall. Eliminates repair items for former police station, old bank bldg and at city hall, ie hvac, electrical, etc. Reduced departmental supplies 26 June: Implementing across the board reductions: Arbitrary cut. Reduced/eliminated services at city hall: \$1200 landscaping & plantings; \$1200 carpet cleaning and waxing; \$3600 reduced cleaning service; building and rest rooms will not be as clean. 26 June: across the board: will limit copy usage, may run short \$ 21,400 [Eliminates proposed electronic security access lock system for city hall Eliminates landscaping/maintenance. PS Crews will mow the yard. \$ (4,300) [Eliminates funds for security contract Corrects transposition error in estimating GF share of Pay/Class study. Should have been \$15,000 for study rather than \$25,000. 26 June implementing across the board reductions. Reduction in pay/class study funding. \$ (36,600) [Eliminates Wellness Recognition Program

This amount double counted vis-à-vis structured overtime

26 June: Implementing across the board cuts. Reduction in police force by 2 officers. funding sources now available to cover \$6,200 of the expense

To be financed via Asset Forfeiture: 10-512

Down estimate based on vacancy potential

Runs risk of running of out money since all patrol positions are filled.

Arbitrary reduction, may result in budget transfer need later in fiscal year.

\$ (210,700) An arbitrary cut

funding for new vehicle equipment, radios, etc.

\$ - Provides for internal fund shifting in order to not increase AF revenue transfer

Can be done if the frozen position is reinstated as recommended by cm

26 June: restores some funding given freezing of ff position

Slows down pace of career development. Initial budget of \$33,535 reduced to \$23,535.

26 June: Implementing across the board reductions. Firefighter position will not be filled.

26 June: across the board: will impact wellness plan and medical ins

New line item and funding for the holiday pay erroneously included here.

26 June: implementing across the board cuts-arbitrary cut and limits updates of IT

26 June: Implementing across the board cuts. Arbitrary cut, reduced training for FF

Reducing: closer to FY13 and FY12 level

May not be enough to take care of needs and require a mid-year budget transfer.

June 26: eliminates free annual home fire inspections and fire prevention week activities

Adjustment

\$ (151,430) Adjustment

less print cartridges etc for admin support at city hall

reduction of electric consumption at city hall

Eliminates funding for roof repairs at city hall, former police station and old bank building: eliminates material purchases for any repairs at city hall and reduces miscellaneous repairs at city hall.

Eliminates repair items for former police station, old bank bldg and at city hall, ie hvac, electrical, etc.

Reduced departmental supplies

26 June: Implementing across the board reductions: Arbitrary cut.

Reduced/eliminated services at city hall: \$1200 landscaping & plantings; \$1200 carpet cleaning and waxing; \$3600 reduced cleaning service; building and rest rooms will not be as clean.

26 June: across the board: will limit copy usage, may run short

\$ 21,400 Eliminates proposed electronic security access lock system for city hall

Eliminates landscaping/maintenance. PS Crews will mow the yard.

\$ (4,300) Eliminates funds for security contract

Corrects transposition error in estimating GF share of Pay/Class study. Should have been \$15,000 for study rather than \$25,000.

26 June Implementing across the board reductions. Reduction in pay/class study funding.

\$ (36,600) Eliminates Wellness Recognition Program

Finance	Travel & Schools	10-440-501-400	\$ 5,000	\$ 5,000	\$	(5,000)	\$	-	26 June: Implementing across the board reductions. No travel/training funds for Department
Finance	MR Garage	10-440-501-705	\$ 500	\$ 500	\$	(500)	\$	-	
Finance	Auto Supplies Garage	10-440-503-105	\$ 200	\$ 200	\$	(200)	\$	-	
Finance	Motor fuels	10-440-503-106	\$ 500	\$ 500	\$	(500)	\$	-	
Finance	Car Insurance	10-440-505-408	\$ 300	\$ 300	\$	(300)	\$	-	
Finance	MR Equipment	10-440-501-600	\$ 15,400	\$ 15,000	\$	900	\$	15,900	
Finance	Overtime	10-400=500-800	\$ 1,000	\$ 1,000	\$	(1,000)	\$	-	26 June Implementing across the board reductions. Arbitrary reduction.
Finance	Departmental Supplies	10-440-503-300	\$ 16,500	\$ 15,000	\$	(2,000)	\$	13,000	26 June: Implementing across the board reductions--arbitrary cut
Finance	Salaries & Wages	10-440-500-200	\$ 274,200	\$ 254,500	\$	(64,000)	\$	190,500	\$ (64,000) Freezes vacant assistant Finance Director, leaves department critically short of staff. This is one cut that should NOT be taken.
Info Technology	Insurance	10-450-505-405	\$ 2,000	\$ 2,000	\$	(800)	\$	1,200	26 June: Implementing Across the Board cuts. May run short of insurance
Info Technology	Capital Outlay > \$5,000	10-450-507-405	\$ 51,000	\$ 8,000	\$	(8,000)	\$	-	\$ (8,800) Eliminates new server at city hall needed to replace 7 year old server. If the old one crashes, funding will have to be found to replace. A crash will affect workflow. This cut is playing Russian Roulette.
HV-DDC	total department budget	10-496	\$ 104,900	\$ 63,400	\$	(53,400)	\$	10,000	\$ (2,500) BWS 4: Eliminates all staff and operations support for DDC and Main Street Program. This will end Main Street designation and all support for downtown parades and activities. A position is vacant in the City for which the affected employee may apply. \$10,000 remains for contribution to DDC.
HV-DDC	total department budget	10-496		\$ 10,000	\$	52,200	\$	62,200	26 June: Implementing across the board reductions. Reduction to DDC
HV-DDC	DDC Contribution	10-496	\$ 10,000	\$ 10,000	\$	(1,300)	\$	8,700	BWS 5: Cuts restored except for \$1200 for mural lighting.
Garage	Hardware/software	10-555-503-200	\$ 4,100	\$ 4,100	\$	(2,000)	\$	2,100	BWS 4: Eliminates laptop, but does provide for replacement of antiquated desktop PC.
Garage	Hardware/software	10-555-503-200		\$ 2,100	\$	(2,100)	\$	-	26 June: eliminates all computer upgrades
Garage	Auto Supplies Garage	10-555-503-105	\$ 64,300	\$ 64,300	\$	(500)	\$	63,800	26 June: across the board
Garage	Departmental Supplies	10-555-503-300	\$ 5,500	\$ 5,500	\$	(1,400)	\$	4,100	26 June: Implementing Across the Board cuts: arbitrary cut
Garage	MR Auto-Garage	10-555-501-705	\$ 157,000	\$ 157,000	\$	(10,000)	\$	147,000	
Garage	MR Auto-Garage	10-555-501-705		\$ 147,000	\$	(200)	\$	146,800	
Garage	Motor Fuels	10-555-503-106	\$ 525,300	\$ 525,300	\$	(8,000)	\$	517,300	\$ (28,700) BWS 4: Miscellaneous reductions
Garage	Motor Fuels	10-555-503-106		\$ 517,300	\$	(4,500)	\$	512,800	
Streets	Street Lighting	10-570-501-301	\$ 385,000	\$ 380,000	\$	(10,000)	\$	370,000	BWS 4: Seriously affects ability to install new street lighting when needed.
Streets	Street Lighting	10-570-501-301		\$ 370,000	\$	(10,700)	\$	359,300	26 June: Implementing across the board reductions: Eliminates flexibility to add new lights during the fiscal year.
Streets	Hardware/software	10-570-503-200	\$ 4,000	\$ 4,000	\$	(2,600)	\$	1,400	26 June: Eliminates one of two computer replacements.
Streets	Travel & Schools	10-570-501-400	\$ 2,000	\$ 2,000	\$	(2,000)	\$	-	26 June: Eliminates training opportunities for division personnel
Streets	Contracted Services	10-570-504-500	\$ 44,200	\$ 40,000	\$	(3,700)	\$	36,300	BWS 4: Eliminates contracting and enhanced services for downtown landscaping along Garnett St and Veterans Square.
Streets	Motor Fuels	10-570-503-106	\$ 53,500	\$ 53,500	\$	(3,000)	\$	50,500	\$ (32,000) BWS 4: Arbitrary reduction, may result in budget transfer need later in fiscal year.

Recreation	Capital > \$5,000	10-620-507-405	\$ 69,100	\$ 12,000	\$ (12,000)	\$ -	BWS 4: Further reduces ability to provide maintenance at parks and recreation facilities.
Recreation	Travel	10-620-501-400	\$ 36,300	\$ 30,000	\$ (20,000)	\$ 10,000	BWS 4: Eliminate Babe Ruth Softball/Baseball post season All-Star support. This may be wildly unpopular with the youth and related families that have participated. Expected loss of registration fees would be about \$3,000 and loss from sponsors of about \$2,500.
Recreation	Travel	10-620-501-400		\$ 10,000	\$ 20,000	\$ 30,000	BWS 5: Travel cut restored
Recreation	Travel	10-620-501-400		\$ 30,000	\$ (9,000)	\$ 21,000	26 June: Reduces staff travel from \$10k to \$1k
Recreation	Contracted Services	10-620-504-500	\$ 109,500	\$ 70,000	\$ (24,000)	\$ 46,000	26 June: Eliminates Parks/Recreation Master Plan contract, balance remains to support other contracted services previously cut.
Recreation	Part-time Wages	10-620-500-300	\$ 131,400	\$ 90,000	\$ (3,000)	\$ 87,000	26 June: across the board cuts, arbitrary cuts, will affect programming
Recreation	uniforms	10-620-503-600	\$ 7,500	\$ 7,500	\$ (1,300)	\$ 6,200	26 June: across the board cuts, reduced uniform level to current Year
Recreation	Departmental Supplies	10-620-503-300	\$ 80,800	\$ 56,000	\$ (5,700)	\$ 50,300	BWS 4: Eliminate youth sport end of season tournaments and medals. These were just reinstated in FY13 after being cut from several previous budgets. This may impact participation levels between 7 to 10% and reduce fee revenues by \$2,000-\$3,200.
Aycock	Contracted Services	10-623-504-500	\$ 8,000	\$ 7,000	\$ (1,000)	\$ 6,000	BWS 4: Not able to expand water aerobics classes.
Aycock	Part Time Wages	10-623-500-300	\$ 88,500	\$ 60,000	\$ (4,300)	\$ 55,700	26 June: Implementing across the board cuts: Reduction in programming
Aycock	Travel & schools	10-623-501-400	\$ 3,700	\$ 2,700	\$ (1,700)	\$ 1,000	26 June: across the board: leaves \$ only for life guard certification and limited training
Aycock	Chemicals	10-623-503-304	\$ 9,000	\$ 9,000	\$ (1,500)	\$ 7,500	26 June: across the board: arbitrary cut
Aycock	Uniforms	10-623-503-600	\$ 3,300	\$ 3,300	\$ (2,000)	\$ 1,300	26 June across the board: Keeps Part time at only one T-shirt per season
Aycock	Capital Equipment < \$5K	10-623-507-400	\$ 700	\$ 700	\$ (700)	\$ -	26 June across the board: eliminates computer monitor replacement
Aycock	Departmental Supplies	10-623-503-300	\$ 15,900	\$ 10,000	\$ 2,500	\$ 12,500	26 June across the board: arbitrary cut
Aycock	Capital Equipment Improvement	10-623-507-300	\$ 700	\$ 700	\$ (700)	\$ -	26 June: across the board: arbitrary cut
Aycock	Advertising	10-623-502-600	\$ 7,000	\$ 4,000	\$ (1,000)	\$ 3,000	BWS 4: Reduces ability to provide promotional items/advertising, etc.
Aycock	FICA/Medicare	10-623-500-500	\$ 10,600	\$ 12,700	\$ (2,700)	\$ 10,100	BWS 4: Removes flexibility and increases change for appropriation from fund
Non-Departmental	Contingency	10-660-509-900	\$ 50,000	\$ 10,000	\$ (10,000)	\$ -	BWS 4: Eliminates funding for occasional business meeting meals/snacks and new council reception.
Governing Body	Travel	10-410-501-401	\$ 10,200	\$ 5,000	\$ (3,000)	\$ 2,000	BWS 4: Provides for Essentials of Municipal Training for potential of four new elected officials; webinar ethics training for 5 elected officials not subject to fail election, and some funding for limited council representation at COG and Chamber dinners.
Governing Body	Travel	10-410-501-401		\$ 2,000	\$ (2,000)	\$ -	26 June: Implementing across the board reduction. Eliminates all travel and meetings money for mayor and council members
Governing Body	Clerk's Travel	10-410-501-400	\$ 1,000	\$ 1,000	\$ (200)	\$ 750	26 June: Implementing across the board reductions. Reduces Clerk's training opportunities.
Governing Body	Miscellaneous	10-410-503-310	\$ 200	\$ 200	\$ (200)	\$ -	
Governing Body	Special Charges	10-410-503-315	\$ 200	\$ 200	\$ (200)	\$ -	
Governing Body	Meals & Provisions	10-410-503-305	\$ 3,000	\$ 1,000	\$ (1,000)	\$ -	
Governing Body	Professional Services	10-410-500-400	\$ 2,500	\$ 2,500	\$ (1,150)	\$ 1,350	26 June: Implementing across the board reductions. Cuts funding for facilitator, thus effectively eliminating the mid-year retreat
Planning & CD	Salaries & wages	10-495-500-200	\$ 135,000	\$ 88,700	\$ (25,000)	\$ 63,700	BWS 4: 10 June 13 BM: Reflects supplantation of director's salary for 1 year per Enhancement Grant. Funds to be used to provide supplemental funding for planning activities that will be associated with developing the Flint Hill Plan
Planning & CD	Flint Hill Planning Project	10-495-505-810	\$ -	\$ -	\$ 25,000	\$ 25,000	
City Attorney	Travel & Meetings	10-414-501-400	\$ 2,000	\$ 2,000	\$ (1,500)	\$ 500	26 June: Eliminates attending NC Municipal Attorneys' Conference
Administration	Overnight	10-420-500-800	\$ 1,000	\$ 1,000	\$ (600)	\$ 400	26 June: Implementing across the board reduction. No travel money for CM or ACM
Administration	Departmental Supplies	10-420-504-500	\$ 4,500	\$ 4,000	\$ (700)	\$ 3,500	26 June: across the board, arbitrary cut
Code Compliance	Contracted Services	10-423-504-500	\$ 100,000	\$ 50,000	\$ (3,500)	\$ 46,500	26 June: Implementing across the board reductions. Arbitrary cut in dept. supplies
Admin-Public Serv	Travel & Schools	10-545-501-400	\$ 1,300	\$ 1,300	\$ (1,500)	\$ -	26 June: Implementing Across the Board Cuts: Eliminates all travel and schooling funds
Admin-Public Serv	MR Building	10-545-501-500	\$ 4,000	\$ 4,000	\$ (1,500)	\$ 2,500	26 June: Implementing across the board cuts: Arbitrary cut, reduced MR funding for Ops Center
Cemetery	Departmental Supplies	10-560-503-300	\$ 2,900	\$ 2,900	\$ (1,800)	\$ 1,300	26 June: Implementing across the board cuts: cuts leaf crew by half. Serious reduction in level of service; require residents/businesses to bag leaves.
Sanitation	Part-time Wages	10-580-500-300	\$ 35,100	\$ 35,100	\$ (19,000)	\$ 16,100	
Local Agencies	Roanoke River Basin Comm	10-670-509-009	\$ 400	\$ 400	\$ (100)	\$ 300	
Local Agencies	Human Relations Comm	10-670-509-004	\$ 400	\$ 400	\$ (100)	\$ 300	
Local Agencies	Arts Council	10-670-509-013	\$ 1,000	\$ 500	\$ (100)	\$ 400	26 June: Implementing across the board cuts
Local Agencies	Crime Stoppers	10-670-509-011	\$ 1,000	\$ 1,000	\$ (200)	\$ 800	
Local Agencies	Appearance Comm	10-670-509-005	\$ 4,000	\$ 4,000	\$ (200)	\$ 3,800	
Total			\$ 7,845,550	\$ 11,430,900	\$ (694,650)	\$ 10,736,350	\$ 694,650 Amount cut from general fund line items
		Variance	\$	\$	\$ 430,00	\$ 10,736,250	