



Vision Statement:

As the Town of Aberdeen grows, we will retain our unique history and character and provide the services and amenities to continuously enhance the quality of life for our citizens.

Agenda
Regular Board Meeting
Aberdeen Town Board

May 23, 2016
Monday, 6:00 p.m.

Robert N. Page Municipal Building
Aberdeen, North Carolina

1. Call to Order
 - a. Pledge of Allegiance.
2. Setting of the Agenda
3. Consent Agenda

All items listed below are considered routine or have been discussed at length in previous meetings and will be enacted by one motion. No separate discussion will be held except on request by a member of the Board of Commissioners.

- a. Minutes of Closed Session on March 28, 2016, Closed Session on April 11, 2016, Board Meeting on March 25, 2016, Closed Session on March 25, 2016, Work Session on May 9, 2016, and Closed Session on May 9, 2016.
4. Informal Discussion and Public Comment
5. Financial Report
6. Public Hearings and New Business
 - a. Public Hearing and Budget Message for Fiscal Year 2016-2017 Budget.
 - b. Consider action on Budget Ordinance for Fiscal Year 2016-2017.

- c. Continued Public Hearing for Conditional Use Permit #16-03 for a Major Subdivision submitted by Habitat for Humanity of the NC Sandhills.
 - d. Consider action on Conditional Use Permit #16-03 for a Major Subdivision submitted by Habitat for Humanity of the NC Sandhills.
 - e. Public Hearing for UDO Text Amendment #16-04 Regarding Protest Petitions.
 - f. Consider action on UDO Text Amendment #16-04 Regarding Protest Petitions.
 - g. Public Hearing for UDO Text Amendment #16-05 Regarding Permit Choice.
 - h. Consider action on UDO Text Amendment #16-05 Regarding Permit Choice.
 - i. Closeout Public Hearing for Berkley Sewer Improvement Project.
 - j. Consider action to allow LKC Engineering staff to proceed in preparing the Close Out documentation for the Berkley Sewer Improvement Project and submit it to Commerce by the July 31st deadline.
 - k. Closeout Public Hearing for 2012 Small Business and Entrepreneurial Assistance Program (SBEA) CDBG Program.
 - l. Consider action to allow staff to proceed in preparing the Close Out documentation for the 2012 SBEA CDBG Program and submit it to Commerce by the July 31st deadline.
 - m. Consider action on Contract to Audit Accounts for Fiscal Year 2015-2016.
 - n. Letter from NC State Treasurer's Office & the Town's Response Letter.
7. Other Business
- a. Grants Update Presentation.
8. Adjournment

SPECIAL ACCOMMODATIONS FOR INDIVIDUALS WITH DISABILITIES OR IMPAIRMENTS WILL BE MADE UPON REQUEST TO THE EXTENT THAT REASONABLE NOTICE IS GIVEN TO THE TOWN OF ABERDEEN

Minutes
Regular Board Meeting
Aberdeen Town Board

April 25, 2016
Monday, 6:00 p.m.

Robert N. Page Municipal Building
Aberdeen, North Carolina

The Aberdeen Town Board met Monday, April 25, 2016 at 6:00 p.m. for the Regular Board Meeting. Members present were Mayor Robert A. Farrell, Mayor Pro-tem Jim Thomas, and Commissioners Ken Byrd, Buck Mims, and Elease Goodwin. Commissioner Joe Dannelley was not in attendance for the meeting. Staff members in attendance were Planning Director Pam Graham, Planner Kathy Blake, Planner Daniel Martin, Town Manager Bill Zell, and Town Clerk Regina Rosy. Attorney T.C. Morphis, Reporter for The Pilot Laura Douglass, and approximately 30 other citizens were also in attendance for the meeting.

1. Call to Order

Mayor Farrell called the meeting to order at 6:00 p.m. Mayor Farrell gave a brief biography of Gary Mofield due to his recent passing.

a. Pledge of Allegiance.

Mayor Farrell asked everyone to please stand for the Pledge of Allegiance.

2. Setting of the Agenda

A motion was made by Mayor Pro-tem Thomas, seconded by Commissioner Goodwin, to approve the setting of the agenda as presented. Motion unanimously carried 4-0.

3. Consent Agenda

All items listed below are considered routine or have been discussed at length in previous meetings and will be enacted by one motion. No separate discussion will be held except on request by a member of the Board of Commissioners.

a. Minutes of Board Meeting on March 28, 2016, and Work Session on April 11, 2016.

A motion was made by Mayor Pro-tem Thomas, seconded by Commissioner Goodwin, to approve the consent agenda as presented. Motion unanimously carried 4-0.

4. Informal Discussion and Public Comment

a. Oath of Office for Police Officer Drew Schofield.

Chief Wenzel provided a brief biography for Police Officer Drew Schofield. Town Clerk Regina Rosy administered the oath of office for Officer Drew Schofield.

5. Financial Report

Manager Zell stated for the General Fund as you can see we are \$841,575 above expenses through March receipts. Under the noteworthy revenues we had three revenues that stood out, first the \$118,096, which represents the grant proceeds for the new air packs our Fire Department received from the FEMA federal grant. Second, the quarterly utilities franchise and video sales tax revenue of a combined \$131,155. The third stand out revenue was January's sales tax and hold harmless receipts, which were the largest monthly receipt we've ever received at \$163,882.

Manager Zell stated for the Water and Sewer Fund, because March was a billing month, we were able to show a gain of \$78,950 revenue over expenses through the end of March.

Manager Zell stated at the back of the financial report there are several graphs that Finance Officer Beth Wentland has put together for three individual revenue streams. The first graph shows the largest revenue which is the real and personal taxes, where you can see a comparison of this fiscal year versus last fiscal year. For the July through March receipts we are \$250,650 ahead of last year's collections and have collected 104% of what we budgeted for this year. The second set of graphs shows the sales tax and hold harmless receipts comparing the period of July through January. For sales tax and hold harmless collected through January we are \$35,756 ahead of last year's collections for the same period. The third set of graphs represents the collection of utilities franchise and video sales tax receipts.

Manager Zell stated we received our third quarterly distribution in March and we are \$65,796 ahead of receipts received for the same period last year.

Manager Zell stated Finance Officer Wentland has put together three excel spreadsheets comparing vehicle maintenance costs, equipment maintenance costs, and fuel costs between this fiscal year and last fiscal year. On the first set of spreadsheets showing our vehicle maintenance costs you can see we've spent virtually the same amount through the first nine months of the fiscal year as we did for the same period last year. This year rather than the expense spread out through all the departments the Sanitation department has borne the bulk of these costs. The second set of spreadsheets shows equipment maintenance costs, and we've spent \$8,950 less in the first nine months of this fiscal year. On the last set of spreadsheets showing the fuel costs, where our significantly less expenditures have continued through March even though fuel prices have risen recently. In fact we've spent 69.12% of what we spent through the same period last year. Manager Zell stated in actual dollars we've spent \$42,683 less than last year through March.

6. Public Hearings and New Business

- a. Public Hearing for UDO Text Amendment #16-02 Regarding Lawn and Garden Centers in the C-I District.

Mayor Farrell opened the public hearing for UDO Text Amendment #16-02 Regarding Lawn and Garden Centers in the C-I District.

Director Graham stated there would be a new definition for lawn and garden centers from this text amendment. The definition would read as follows: "a retail operation primarily engaged in selling of decorative items for lawns and gardens such as fountains, statuary, yard art, and some plants. Although some landscaping supplies such as grass seeds, hay, pine straw, and fertilizer may be sold, sales of these items are not the primary purpose of the business, and the business shall not be primarily engaged in providing bulk quantities of landscaping materials to commercial landscapers and contractors. Wholesale sales are not permitted, and plants for sale cannot be raised on site."

Director Graham stated there is a new definition for plant nursery out of this text amendment that would read as follows: "an establishment engaged in the raising of plants for sale to wholesale and for retail customers.

Accessory items such as pots and fertilizer may also be sold. Greenhouses are permitted as part of the use.”

Director Graham displayed the table of uses and how this would be shown on the table of uses.

Director Graham stated staff has reviewed the Land Development Plan to make sure this amendment would be consistent with it, and it will be.

Director Graham stated the Planning Board heard this item last month and approved this text amendment unanimously for recommendation.

There were no comments from the public or Board.

With no further discussion Mayor Farrell closed the public hearing for UDO Text Amendment #16-02 Regarding Lawn and Garden Centers in the C-I District.

- b. Consider action on UDO Text Amendment #16-02 Regarding Lawn and Garden Centers in the C-I District.

Mayor Farrell asked what the classification is of the garden center south of Aberdeen. Director Graham stated it is already permitted where it is located, because it is in the highway commercial district.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that UDO #16-02 is not inconsistent with comprehensive plans that have been adopted by the Town of Aberdeen. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that UDO #16-02 is reasonable and in the public interest. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that the Town of Aberdeen Board of Commissioners approves the following amendment to the Town of Aberdeen UDO: Amend Sections 152-15 “Definitions” and 152-146 “Table of Permissible Uses” as indicated in the draft text amendment. Motion unanimously carried 4-0.

- c. Public Hearing for UDO Text Amendment #16-03 Regarding Allowable Uses in the Downtown Retail Overlay District.

Mayor Farrell opened the public hearing for UDO Text Amendment #16-03 Regarding Allowable Uses in the Downtown Retail Overlay District.

Planner Martin stated this item serves as a follow up to the March 28, 2016 meeting where 2 of the amendments were not approved. Planner Martin stated staff recommended approval of these text amendments but the Board wanted further research on how other municipalities handle similar situations. Planner Martin stated Southern Pines and Pinehurst do not place a more stringent restriction on bars and neighborhood bars than what the state allows. Planner Martin stated he also posted a question on the Planning Listserv to see responses - and very few had more stringent restrictions. Planner Martin stated Professor Owens stated local governments may enforce stricter restrictions, but the state may override it.

Planner Martin read a letter received from Janet Kenworthy regarding this item, which was in support of these text amendments.

Mayor Farrell stated if you ride through downtown Southern Pines on Friday and Saturday nights, you cannot find a parking spot because it is so busy.

Molly Menard stated she is the president of the Business Guild, and she encourages approval of these text amendments since it will increase foot traffic in downtown Aberdeen. Ms. Menard stated this could be a really great thing for Aberdeen and help the businesses already in the downtown area as well.

Commissioner Mims stated he feels this is a move forward for Aberdeen, but he does not know if there is a right or wrong answer. Commissioner Mims stated he is interested to know of any issues with bars being located in close proximity to churches. Mayor Farrell stated the Jefferson Inn is a great example, but as far as he knows, there are not any issues.

With no further discussion, Mayor Farrell closed the public hearing for UDO Text Amendment #16-03 Regarding Allowable Uses in the Downtown Retail Overlay District.

- d. Consider action on UDO Text Amendment #16-03 Regarding Allowable Uses in the Downtown Retail Overlay District.

Planner Martin stated this item is ready for action if the Board is willing.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, that UDO #16-03 is consistent with comprehensive plans that have been adopted by the Town of Aberdeen. Motion unanimously carried 4-0.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, that UDO #16-03 is reasonable and in the public interest. Motion unanimously carried 4-0.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, that the Town of Aberdeen Board of Commissioners approves the following amendment to the Town of Aberdeen UDO: Amend Article XI "Overlay Districts and Supplementary Use Regulations" as indicated in the draft text amendment. Motion unanimously carried 4-0.

- e. Public Hearing for Conditional Zoning Request #16-02 Submitted by James Robey Brown, Jr. and Margaret Brown for Properties Located on Old Course Road.

Mayor Farrell opened the public hearing for Conditional Zoning Request #16-02 Submitted by James Robey Brown, Jr. and Margaret Brown for Properties Located on Old Course Road.

Director Graham stated the request is by James Robey Brown, Jr. and Margaret Brown and they are requesting a conditional zoning from R20-16 to R20-16-CD for property located on Old Course Road adjacent to the former Pit Golf Links. The property was approved in 2005 for a condominium project known as "Villas at the Pit". Of the eight lots in the original proposal, three were completed before the developer abandoned the project. The Browns have recently purchased the property with the intent of better positioning the project to allow completion of the remaining five lots.

Director Graham stated the 2005 approval as a "Residential Planned Development" specified that all work on the conditional use must be

completed within five years of Board approval or the permit shall be null and void. Continuation of the project now requires a new application.

Director Graham stated the RPD designation from 2005 allowed for flexibility in the standards imposed by the zoning district, in this case allowing multi-family units in the R20 District. The UDO changed RPDs to PUD-Rs, now requiring that a project area contain a minimum of eight (8) net buildable areas. The project area for current consideration is slightly less than three (3) acres in size.

Director Graham stated with the PUD-R not being an option, completion of the project requires a rezoning to allow for multi-family. Staff has advised the applicant that a Conditional Zoning is the best option, allowing all currently permitted uses in the R20-16 District to remain, but also allow an additional use for the remaining five parcels that would allow for completion of the project as previously approved. After reading the UDO description for the R20-16 District, Director Graham pointed out that the nearest single-family residence is nearly $\frac{3}{4}$ mile away on Rowe Avenue. The nearest agricultural related activity is Reaves Nursery, located nearly a mile away on Sand Pit Road and outside of Aberdeen's jurisdiction.

Director Graham stated in a departure from previous conditional zoning requests, staff is recommending that following approval of the CZ, an application for a conditional use permit be required to give the Planning Board and Town Board an opportunity for additional review of the project. The CZ would authorize the use proposed, followed by CUP and Site Plan Review processes to ensure that all UDO requirements, and any additional conditions attached, are met by the development.

Director Graham displayed an aerial image of the site. Director Graham stated the zoning of the subject property and adjoining properties is R20-16. Approximately 100' to the south are Commercial/Light Industrial parcels that front Fields Drive. Director Graham displayed a vicinity zoning map.

Director Graham stated three lots in the development were completed following the 2005 approval, with six condo units on each lot for a total of eighteen dwelling units. Construction on a fourth lot was started, with the foundation built. The applicant intends to allow for completion of the development following the same density and architectural appeal, providing for thirty additional units in five buildings. The property contains

2.96 acres fronting Old Course Road, which is privately owned and maintained. Old Course Road is unpaved along the portion reflected in this request. The sites are relatively flat or gently sloping towards the abandoned golf course to the north. A green growth toolbox assessment shows a stream to the northwest and a red cockaded woodpeckers foraging habitat to the north.

Director Graham displayed a green growth toolbox assessment map of the site. Director Graham stated the 2030 Land Development Plan's Future Land Use Map identifies the property as low-density residential, which is inconsistent with the uses in the immediate vicinity. Director Graham stated citizen survey comments from the plan relevant to this proposal include:

Weaknesses:

- Too much multi-family development; apartments;
- New home construction needs to be completed within a definite timeframe;
- Need to develop existing sites.

Director Graham stated multi-family dwellings in Aberdeen experienced a rapid increase between 2000 and 2008. Due to changes in zoning and market influences in Aberdeen's residential development since that time has been almost entirely SF Homes.

Opportunities:

- Better comprehensive planning; careful zoning; limit heavy industry and supervise strip development;
- Planned growth in neighborhoods and commercial areas.

Director Graham stated the proposal is considered by staff to be mostly consistent with survey responses in the Plan but inconsistent with the Plan's Future Land Use Map.

Director Graham stated the analysis of impact on the immediate area and community as a whole:

- The proposed use is considered compatible with other residential properties in the immediate area and therefore not expected to have a negative impact.
- The 174 anticipated vehicles per day from the thirty additional units proposed will not significantly impact the public road system.

Director Graham stated the subject properties were in foreclosure proceedings prior to purchase by Mr. and Mrs. Brown. Removing these properties from an abandoned state would have a positive impact on the immediate area and community as a whole. Director Graham stated all

conditional zoning applicants are required to hold a community meeting by noticing all adjoining property owners. This meeting occurred on April 19th, two persons attended, with questions regarding roads and building quality. The meeting summary reports no objections to the project.

Jim Lawson, representing the realtor for the applicants, stated he is here this evening to ask the Board to consider this item for approval.

Commissioner Byrd asked what the status is of the structures that are located there and the trees. Mayor Farrell asked about adding sidewalks to the project. Director Graham stated if this item comes back as a conditional use permit, then at that time, the Board could impose conditions to include sidewalks, street trees, etc. Director Graham stated conditions could be added tonight if the Board would like.

With no further discussion, Mayor Farrell closed the public hearing for Conditional Zoning Request #16-02 Submitted by James Robey Brown, Jr. and Margaret Brown for Properties Located on Old Course Road.

- f. Consider action on Conditional Zoning Request #16-02 Submitted by James Robey Brown, Jr. and Margaret Brown for Properties Located on Old Course Road.

Director Graham stated if the Board is prepared to make a decision tonight, the motion format is ready for the Board.

A motion was made by Commissioner Mims, seconded by Commissioner Byrd, that the Board of Commissioners issues approval with conditions as indicated of Conditional Zoning #16-02. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Byrd, that CZ #16-02 is consistent with applicable plans of the Town of Aberdeen. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Byrd, that CZ #16-02 is reasonable and in the public interest. Motion unanimously carried 4-0.

- g. Public Hearing for Conditional Use Permit #16-01 for a Major Subdivision submitted by Bob Koontz.

Mayor Farrell opened the Public Hearing for Conditional Use Permit #16-01 for a Major Subdivision submitted by Bob Koontz.

Town Clerk Regina Rosy swore in Bob Koontz and Teresa Utley.

Director Graham stated Bob Koontz requests a conditional use permit for a 40 lot single family subdivision on parcels comprising a total of 23.07 acres. The property is accessed from Pee Dee Road just west of Parkway Drive. The applicant seeks approval of the use, open space, and number of lots subject to final engineering approval through the Site Plan Review process.

Director Graham displayed an aerial image of the site. Director Graham stated the property is located approximately 0.25 miles south of the intersection of Pee Dee Road and Highway 211. The zoning for a significant area west of Pee Dee Road, including the subject parcels, is R10-10. Properties to the east across Pee Dee Road include Commercial/Light Industrial and Office/Institutional.

Director Graham displayed a vicinity zoning map of the site. Director Graham displayed the proposed lot layout of the property.

Director Graham stated open space is proposed at 36.1%, nearly double the 20% requirement. An existing sewer easement crosses the property roughly east/west; lots and open space have been designed to allow access to the easement and preservation of the wetland area discovered on the site. The open space will also accommodate walking trails, a stormwater management area, and an active recreation area. Maintenance of the open space will be the responsibility of a Homeowners' Association.

Director Graham stated the property is currently vacant and heavily wooded with the exception of the remaining structure and cleared area associated with the former radio station. The topography is relatively gentle and sloping with the lowest areas where the proposed stormwater management is to be located. No stream exists on the property, however there are wetlands and other moist ground, all to be incorporated into the open space. The street network incorporates loop roads to access corners of the property; no cul-de-sacs are proposed.

Director Graham stated the proposed street and lot layout of the development are designed with respect to the existing slopes to the extent practicable. No drainage-ways are evident on the property. Final engineering will be required to comply with all UDO and other ordinance provisions regarding street design, lot and setback dimensions, and stormwater impacts.

Director Graham stated staff defers to the Institute of Transportation Engineers (ITE) to determine anticipated vehicle trips per day (vpd) counts. Approximately 479 vpd are calculated for this proposal, below the 600 threshold the Town sets for a TIA. The proposed connection to Pee Dee Road will require DOT approval during the Site Plan Review process. Sidewalks are designed for both sides of the proposed streets, with the exception of the two loop roads which will have a sidewalk on the lot-facing side.

Director Graham stated the 2030 Land Development Plan's Future Land Use Map identifies the project area as medium-density residential, which is consistent with both the current zoning and the existing residential uses in the immediate vicinity. Citizen survey comments from the Plan relevant to this proposal include:

Strengths:

- Planned growth – generally limited to highways, old downtown and neighborhoods;

Weaknesses:

- Lack of green space, greenways, bike trails, etc.

Opportunities:

- Planned growth in neighborhoods and commercial areas.

A Green Growth Toolbox assessment indicates no direct conflicts with the development plan, with the exception of a stream that has been verified to not exist on the site. Director Graham displayed the Green Growth Toolbox Assessment map of the property.

Director Graham stated the Planning Board recommends approval of the proposal.

Teresa Utley, 200 James Street, stated it sounds like this development is going right through her property, and that is not going to happen. Ms. Utley stated she has worked like a dog to buy her property and she has raised 5 children on her own, and she does not want anything to happen with her property. Commissioner Mims pointed out to Ms. Utley where her property is located, and where the proposed lots will be built. Ms. Utley was happy

with the information she was given. Director Graham will provide Ms. Utley with a couple maps to make the information more clear.

Bob Koontz stated one of the things they really wanted to do with this development is find and use the open space available. Mr. Koontz reviewed the proposed layout for the development. Mr. Koontz stated the homes will be a minimum of 2,000 square feet. Mr. Koontz stated they will be staying away from Ms. Utley's property, since it is a really wet area, and the houses will be built up the hill.

With no further discussion, Mayor Farrell closed the Public Hearing for Conditional Use Permit #16-01 for a Major Subdivision submitted by Bob Koontz.

- h. Consider action on Conditional Use Permit #16-01 for a Major Subdivision submitted by Bob Koontz.

Director Graham stated the recommended conditions are included in the staff report to the Board. Mayor Farrell asked if curb and gutter is included. Mr. Koontz stated it includes swales which are a much more environmentally sensitive way to handle stormwater. Mr. Koontz stated when you run curb and gutter you are concentrating the flow and creating a lot of velocity as it flows downward, whereas grass swales slow the water down and takes the pollutants out. Mr. Koontz stated DENR is really pushing the use of grass swales, rather than curb and gutter. Commissioner Byrd asked if any studies have been done on the effect of street maintenance on grass swales versus curb and gutter. Director Graham and Mr. Koontz stated they are sure studies have been done, but they did not know of them right off hand. Director Graham stated she thinks all parties could benefit on a presentation on swales versus curb and gutter. Mayor Farrell asked if a presentation could be scheduled for the next Work Session to learn more about this comparison – Director Graham stated she could try to schedule it for May 9th, but it will just depend on scheduling of someone who specializes in this topic.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 is within the jurisdiction of the Town board according to the Table of Permissible Uses. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 is complete as submitted. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 will comply with all requirements of the UDO. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 satisfies Finding #1: will not endanger the public health or safety. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 satisfies Finding #2, will not substantially injure the value of adjoining or abutting property. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 satisfies Finding #3, will be in harmony with the area in which it is to be located. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that CU #16-01 satisfies Finding #4, will be in general conformity with the Land Use Plan or other plans specifically adopted by the Town Board. Motion unanimously carried 4-0.

A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, that based on the findings of fact and the evidence presented, the Town Board issues approval with conditions of CU #16-01. Motion unanimously carried 4-0.

- i. Public Hearing for Conditional Use Permit #16-03 for a Major Subdivision submitted by Habitat for Humanity of the NC Sandhills.

Mayor Farrell opened the public hearing for Conditional Use Permit #16-03 for a Major Subdivision submitted by Habitat for Humanity of the NC Sandhills.

Clerk Regina Rosy administered the oath of office to Gladys McNeil, Terry Gaar, Roy Hemingway, Doris Lee, Bert Harrell, Bill Lester, Pat Kelley, Amy Fraley, and Thom Mann.

Director Graham stated Habitat for Humanity requests a conditional use permit for a nine lot single family subdivision on parcels comprising a total of 5.03 acres. The property is accessed from the west side of Thomas Avenue and north of Arnold Avenue. Director Graham stated the applicant seeks approval of the use, open space, and number of lots subject to final engineering approval through the Site Plan Review process.

Director Graham displayed an aerial image of the site. Director Graham stated the property is located approximately 925 feet north of the intersection of Lakeshore Drive and Elm Street. Director Graham stated the zoning for both sides of Thomas Avenue, including the subject parcels, is R10-10. Director Graham stated R10-10 zoned properties abut the subject parcels on the northeast, south, and east. The zoning to the northwest includes R30-18, R20-16, and to the west, R20-16. Director Graham displayed a vicinity zoning map of the site and a proposed lot layout. Director Graham stated open space is proposed at 40%, double the 20% requirement. An existing sewer easement crosses the property north/south; lots and open space have been designed to allow the access to the easement. Maintenance of the open space will be the responsibility of a Homeowners' Association. The proposed street and lot layout of the development make a reasonable effort to conform to the natural contours of the land and existing drainage-way is confined to the designated open space. The single road proposal is a cul-de-sac with a length of approximately 400'. Final engineering will be required to comply with all UDO and other ordinance provisions regarding street design, lot and setback dimensions, and stormwater impacts.

Director Graham stated staff defers to the Institute of Transportation Engineers to determine vehicle trips per day (vpd) counts. Approximately 86 vpd are calculated for this proposal, well below the 600 threshold the Town sets for a Traffic Impact Analysis. The proposed connection to Thomas Avenue will require Public Works approval during the Site Plan Review. Sidewalks are designed for both sides of the proposed street.

Director Graham stated the 2030 Land Development Plan's Future Land Use Map identifies the project area as medium-density residential which is consistent with both the current zoning and the existing residential uses in the immediate vicinity.

Director Graham read the citizen survey comments from the Plan relevant to this proposal which include:

Strengths:

- Planned growth – generally limited to highways, old downtown and neighborhoods;

Weaknesses:

- Lack of green space, greenways, bike trails, etc.

Opportunities:

- Planned growth in neighborhoods and commercial areas

Director Graham stated the Green Growth Toolbox assessment indicates no direct conflicts with the development plan. Director Graham displayed the Green Growth Toolbox Assessment map.

Vanessa McNeill (Gladys) – stated she received the proposed layout today in the mail. Previously it was 7 homes, and now it is 9 homes. Her concerns are 4 of the proposed homes will border her property. Ms. McNeill stated she is here tonight because of safety, there is only 1 way in and 1 way out, and now more people are getting ready to be added to this same way in and out. Ms. McNeill stated Thomas Avenue is the single road for homeowners to get in and out for all of Arnold Avenue. Ms. McNeill wanted to know if the houses will be 1 story or 2 stories. Ms. McNeill also stated she is going to need a buffer to protect her home from these proposed lots.

Doris Lee stated she shares all of the same concerns as Ms. McNeill and she lives on the upper end of Thomas Avenue. Ms. Lee was upset because when Habitat was building homes previously her cable, power, and phone lines were cut during the building process and she did not have service for an entire day. Ms. Lee stated she never sees Habitat homes being built in neighborhoods in Aberdeen except Midway, Berkley and Broadway. Ms. Lee stated she feels Habitat is too aggressive, and she does not want to be harassed by Habitat.

Roy Hemmingway stated he agrees with a lot of what Ms. McNeill stated earlier. Mr. Hemmingway stated another entrance/exit would be really helpful so they don't have to pull off to the side of the road when a vehicle is passing. He was also concerned about kids getting hit in the road, with the extra traffic.

Terry Gaar with Habitat for Humanity, stated originally the plan was only for 5-6 homes, but additional property was acquired to build additional homes. Ms. Gaar stated these homes would provide hard working families the opportunity to own a home. Ms. Gaar stated she lives on a dead end street too – and actually likes it – but she also understands the concerns of homeowners in the area only having one way in and out. Ms. Gaar stated the HOA was required as part of the CUP process, and will take care of the maintenance of the trail.

Thom Mann stated he is the construction manager with Habitat – he is unaware of any situation where utilities were cut in previous construction. Mr. Mann stated every person that is chosen for a habitat home is vetted to make sure they are good people, and he stated other citizens don't get to choose their neighbors either. Mr. Mann stated homes will be either 1 story or 1.5 story homes – and will be very nice Victorian style homes that will fit the neighborhood well. Mayor Pro-tem Thomas asked how long it would take to finish this project if approved. Mr. Mann stated it is hard to say, but 6 homes started last April will be complete this July (15 months).

Bert Harrell stated he is a Habitat volunteer and he spoke in support of the development.

Clerk Regina Rosy swore in Wilma Laney and Michael Covington.

Wilma Laney stated she does not live in this proposed area – but the point of a lot of comments this evening is that the street is very narrow. Ms. Laney stated it is a safety issue, and there needs to be a way to pass cars on this road.

Michael Covington stated Broadway does have a lot of problems. Mr. Covington stated Habitat does build nice houses, so he is kind of 50/50 on this. Commissioner Mims stated Thomas Avenue was a road constructed by the County before it was taken in to Aberdeen, but the new road in the subdivision would have to meet the Town requirements for road width. Director Graham stated she talked with Rickie Monroe today and the issue is obtaining the additional right of way that would be needed to widen Thomas Avenue. Director Graham stated Powell Bill funds could be used to do the paving work, but the real issue is obtaining the right of way needed from property owners. There was some discussion about tree limbs hanging over the road on Thomas Avenue and needing trimmed. Commissioner Mims

stated the Town cannot legally trim the trees, but if the tree limbs are a concern for power lines, then the power company can trim the tree limbs.

Ms. McNeill stated she is very opposed to 2 story homes and does not want to see them built. Ms. Gaar stated if 2 story homes are an issue, then it is a non issue and they will just do 1 story homes. Ms. Gaar stated the addition of this neighborhood will make it safer for school buses to turn around and emergency vehicles.

Bill Lester stated curb and gutter is planned for the development. Mr. Lester stated the walking trail could easily be looped around to Arnold Avenue. Mr. Lester offered his assistance in looking at Thomas Avenue again to see if they can acquire easements to widen the road.

With no further discussion, Mayor Farrell closed the public hearing for the Conditional Use Permit #16-03 for a Major Subdivision submitted by Habitat for Humanity of the NC Sandhills.

- j. Consider action on Conditional Use Permit #16-03 for a Major Subdivision submitted by Habitat for Humanity of the NC Sandhills.

Commissioner Byrd made a motion to ask Public Works to bring some additional information on what it would take to widen Thomas Avenue and put a price tag on it so we know what the Town's obligations would be. Commissioner Byrd stated he has been down Thomas Avenue and he agrees there is a problem, but he also agrees Habitat is a wonderful organization. Motion was seconded by Commissioner Goodwin. Mayor Pro-tem Thomas stated the impact of Habitat in Aberdeen has been tremendous. Mayor Pro-tem Thomas stated there are lots of neighborhoods in Aberdeen with 1 way in and 1 way out of their neighborhood. Mayor Pro-tem Thomas stated he would be opposed to waiting to take action on this item. Commissioner Mims stated regardless of this proposal, there is still an issue with the narrow road on Thomas Avenue. Commissioner Byrd amended his motion that action on this CUP be tabled until a study come back to the Board within 30 days of what it would cost to widen Thomas Avenue and if it's feasible. Motion was seconded by Commissioner Goodwin. Motion tied 2-2, with Mayor Pro-tem Thomas and Commissioner Mims voting no, and Commissioners Byrd and Goodwin voting yes. Mayor Farrell broke the tie and voted yes. Motion carried 3-2.

Director Graham suggested reopening the public hearing and continuing it to May 23, 2016. A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin to re-open the public hearing and continue it to May 23, 2016. Motion unanimously carried 4-0.

7. Other Business

a. Municode Proposal.

Manager Zell stated the requested changes have been made to the Municode agreement. The agreement has been revised to include a "not to exceed" amount, and also to specify that a North Carolina attorney would be assigned to the project. Commissioner Mims stated he checked a reference for Municode and overall it was a positive reference, they just said they would appreciate more communication during the implementation process. Manager Zell stated he will plan to include funds in the upcoming year's budget for this project.

b. Mayor Farrell reminded everyone that Spring Spree is scheduled for May 21, 2016.

8. Closed Session pursuant to N.C.G.S. 143-318.11(a) (6) to consider the qualifications, competence, performance, and conditions of appointment of a public officer or employee.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, to go into Closed Session pursuant to N.C.G.S. 143-318.11(a) (6) to consider the qualifications, competence, performance, and conditions of appointment of a public officer or employee. Motion unanimously carried 4-0.

The Board returned from Closed Session. A motion was made by Commissioner Mims, seconded by Commissioner Goodwin, to open regular session. Motion unanimously carried 4-0.

9. Adjournment

A motion was made by Mayor Pro-tem Thomas, seconded by Commissioner Mims, to adjourn the Board Meeting. Motion unanimously carried 4-0.

Regina M. Rosy, Town Clerk

Minutes were completed in
Draft form on April 25, 2016

Robert A. Farrell, Mayor

Minutes were approved
on May 23, 2016

DRAFT

Minutes
Work Session
Aberdeen Town Board

May 9, 2016
Monday, 6:00 p.m.

Robert N. Page Municipal Building
Aberdeen, North Carolina

The Aberdeen Town Board met Monday, May 9, 2016 at 6:00 p.m. for the Work Session. Members present were Mayor Robert A. Farrell, Mayor Pro-tem Jim Thomas, and Commissioners Joe Dannelley, Ken Byrd, and Elease Goodwin. Commissioner Buck Mims was not in attendance for the meeting. Staff members in attendance were Planning Director Pam Graham, Finance Officer Beth Wentland, Town Manager Bill Zell, and Town Clerk Regina Rosy. Attorney T.C. Morphis, Reporter for The Pilot Laura Douglass, Bryan Bowles, Tim Marcham, and Gladys McNeill were also in attendance for the meeting.

1. Closed Session pursuant to N.C. General Statute 143-318.11(a)(3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body.

A motion was made by Commissioner Dannelley, seconded by Commissioner Goodwin, to go into Closed Session pursuant to N.C. General Statute 143-318.11(a)(3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body. Motion unanimously carried 4-0.

The Board returned from Closed Session. A motion was made by Commissioner Dannelley, seconded by Commissioner Goodwin, to open regular session. Motion unanimously carried 4-0.

2. Public Hearing for Conditional Zoning Request CZ #16-03 for property located at 3140 NC Highway 5.

Removed from agenda.

3. Consider action on Conditional Zoning Request CZ #16-03 for property located at 3140 NC Highway 5.

Removed from agenda.

4. Consent Agenda

All items listed below are considered routine or have been discussed at length in previous meetings and will be enacted by one motion. No separate discussion will be held except on request by a member of the Board of Commissioners.

- a. UDO Text Amendment #16-04 Regarding Protest Petitions.
Agenda Item scheduled for Public Hearing and New Business on 5/23/16.
- b. UDO Text Amendment #16-05 Regarding Permit Choice.
Agenda Item scheduled for Public Hearing and New Business on 5/23/16.
- c. Closeout Public Hearing for Berkley Sewer Improvement Project.
Agenda Item scheduled for Public Hearing and New Business on 5/23/16.
- d. Closeout Public Hearing for 2012 Small Business and Entrepreneurial Assistance Program (SBEA) CDBG Program.
Agenda Item scheduled for Public Hearing and New Business on 5/23/16.
- e. Continued Public Hearing for Conditional Use Permit #16-03 submitted by Habitat for Humanity of the NC Sandhills.
Agenda Item scheduled for Public Hearing and New Business on 5/23/16.

A motion was made by Commissioner Dannelley, seconded by Mayor Pro-tem Thomas, to approve the consent agenda as presented. Mayor Farrell asked specifically about Item b – Director Graham stated it is required by state statute and it is just a matter of becoming compliant with the state statute. Motion unanimously carried 4-0.

5. Voluntary Contiguous Annexation for property located on the west side of Pee Dee Road.

Director Graham stated the petition for annexation has been submitted and these two items are needed for approval at this time.

- a. Accept petition requesting annexation including deeds and surveys.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, to accept the petition requesting annexation including deeds and surveys. Motion unanimously carried 4-0.

- b. Resolution Directing the Clerk to Investigate a Petition for Annexation.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, to approve the Resolution Directing the Clerk to Investigate a Petition for Annexation. Motion unanimously carried 4-0.

6. Fiscal Year 2016-2017 Budget Discussion.

Manager Zell stated the budget notebooks have been distributed to the Board members. Manager Zell stated Commissioner Byrd wanted to know what the colored pages stand for – white pages are budget numbers with all line items, gold pages explain the operational part of the budget, and green pages represent capital requests. Manager Zell stated a highlights page is located in the beginning of the book. Manager Zell stated for this year's budget the property valuation came in at \$790,000,000, which is up 3.95% from last year's valuation. Manager Zell reviewed the capital items proposed for the upcoming budget, and the Fund Balance appropriations that would be needed to balance the proposed budget. Manager Zell stated the worker's compensation and property and liability insurance will hopefully be decreasing for the upcoming year but we do not have final numbers yet. Mayor Farrell asked about the 6 new positions that Fire Chief Richardson had requested and would the Town be okay if those were not included in the budget – Manager Zell stated between the current paid staff and volunteers, the Town is managing okay currently with fire personnel.

Manager Zell stated for the Water & Sewer Fund, the numbers included represent a 5% rate increase for the upcoming year. Manager Zell stated capital requests for the Water & Sewer Fund include the AMI project, the sewer and water line expansions and repairs, and a new 2016 Ford 550 utility truck.

Manager Zell stated the next page is the budget calendar, which is now almost complete. Manager Zell stated all that is left is the public hearing, and adoption of the budget. Manager Zell stated the proposed budget is the 4th scenario that was presented of 5 possible scenarios. Manager Zell stated this proposed budget includes a 4 cents tax increase. Manager Zell stated the Town has lost revenues from antenna rentals, and the loss of the privilege license taxes. Manager Zell stated it costs money to maintain the current fleet of vehicles, and the Town can not continue to provide the same level of service that citizens expect at the current tax rate. Manager Zell stated to be able to meet the goals of the strategic planning

process, then this is the budget that is recommended. Manager Zell stated this is a balanced budget that is being presented.

Commissioner Dannelley stated he met with all of the Town department directors this past Friday – and he supports all of the requests that have been included in the proposed budget. Commissioner Dannelley stated he wants to work closely with the Town Manager and Finance Officer over the next couple of weeks to really understand the proposed budget. Commissioner Dannelley stated it is his intent on May 23rd to consider a budget for approval. Mayor Pro-tem Thomas stated now is the time to hash out any concerns about the budget, and not on May 23rd. Mayor Pro-tem Thomas stated additional revenue is needed to continue the services. Mayor Pro-tem Thomas stated he really thinks the take home vehicle program for the Police Department is a good thing, and will really help with the morale of the police personnel. Mayor Pro-tem Thomas stated he is ready to accept the budget as it sits. Commissioner Byrd stated the County is looking at raising taxes for both emergency services and education, and the Village of Pinehurst is also looking at raising taxes. Commissioner Byrd stated he thinks it is smart to consider the tax increase so that we can continue to provide the same services to citizens. Mayor Farrell stated since he has been on the Town Board, taxes have not increased, in fact they even decreased once. Mayor Farrell stated as new homes are added, there is that much more service that has to be provided to those citizens from the Town staff. Mayor Farrell stated if we want quality services in the Police Department, Fire Department, and Public Works, then taxes will have to be increased. Manager Zell stated the only service that could really be cut is Parks & Recreation, and that affects quality of life. Manager Zell stated the other services are required by state statute. Commissioner Goodwin stated the proposed budget looks like what the Town needs to go with. Commissioner Byrd stated what has been presented is a balanced budget. Manager Zell thanked Beth for putting the budget books together for the Board members.

Manager Zell stated the Budget public hearing will be held on May 23, 2016. Agenda Item scheduled for Public Hearing and New Business on May 23, 2016.

7. New Water & Sewer Rates.

Manager Zell stated this represents the 5% increase in water and sewer rates. Manager Zell stated we need an official adoption of the new rates because of our

contract with Moore County for bulk water sales – the contract states we can't raise their cost per 1,000 gallons unless we do so. Manager Zell stated currently the County is at \$2.21 per 1,000 gallons and will increase to \$2.32 per 1,000 gallons.

A motion was made by Mayor Pro-tem Thomas, seconded by Commissioner Byrd to approve the 5% increase for water and sewer rates to be effective with the September 2016 billing. Motion unanimously carried 4-0.

8. Request from The Academy Of Moore County for Sewer Hook-up.

Manager Zell stated the Academy of Moore County has requested financial support for a sewer connection, and they have asked for donation of a generator from the Town. Mayor Pro-tem Thomas clarified that the Town is donating surplus equipment to the Academy of Moore that the Town no longer needs, and the impact fee portion of the request has been tabled for a later date.

Commissioner Byrd stated the current septic system is not large enough to accommodate the new enrollment that is expected for the upcoming school year. The Academy is going to need to dig up and run a sewer line to hook up to the Town's sewer system. Commissioner Byrd stated the generator would be used to help with a pump station that will be needed for this project.

A motion was made by Commissioner Byrd, seconded by Commissioner Goodwin, to donate a generator to the Academy of Moore to be used for their sewer line project. Motion unanimously carried 4-0.

9. Other Business.

a. Mayor Farrell stated in the Sunday, May 8th Pilot there is an article on Aberdeen taking another step towards a vibrant downtown. Mayor Farrell stated it is on the front page of The Pilot, which is great publicity.

b. Mayor Farrell stated on Thursday, June 2nd from 5:30 – 7:30 p.m. will be the Grand opening at the Marriott Townplace Suites.

c. Mayor Farrell discussed two upcoming Ribbon cuttings in Aberdeen.

10. Adjournment.

A motion was made by Mayor Pro-tem Thomas, seconded by Commissioner Goodwin, to adjourn the Board Meeting. Motion unanimously carried 4-0.

Regina M. Rosy, Town Clerk

Minutes were completed in
Draft form on May 9, 2016

Robert A. Farrell, Mayor

Minutes were approved
on May 23, 2016

DRAFT



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Beth F. Wentland *BFW* Department: Finance

Contact Phone # 910-944-4502 Date Submitted: 5/16/2016

Agenda Item Title: Financial Reports (covering April 2016)

Work Session - Board Action (date of meeting should be filled in on line) :

Information Only _____

Public Hearing _____

Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):

New Business _____

Information Only _____

Old Business _____

Consent Agenda _____

Public Hearing _____

Informal Discussion & Public Comment _____

Other Business _____

Summary of Information:

Attached please find the following financial reports covering April 2016:

Revenues/Expenses Summary

Revenue Report

Expenditure Totals by Dept

Expenditure Report

Financial Graphs (tracking top 3 revenues)

Cost Summaries of 3 Selected Expenditures by Dept (with Prior Year Comparison)

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):

GENERAL FUND

YTD REVENUES & EXPENSES SUMMARY

as of April 30, 2016

(with comparative totals of prior fiscal year)

MONTH	PRIOR YEAR (2014-2015) Monthly Revenue	CURRENT YEAR 2015-2016 Reported Revenue	PRIOR YEAR (2014-2015) Monthly Expenses	CURRENT YEAR 2015-2016 Reported Expenses	PRIOR YEAR (2014-2015) Gain/-Loss for the Month	PRIOR YEAR (2014-2015) Gain/-Loss Year-to-Date	CURRENT YEAR 2015-2016 Gain/-Loss for the Month	CURRENT YEAR 2015-2016 Gain/-Loss Year-to-Date
JULY	\$149,235.88	\$45,316.95	\$679,587.32	\$791,115.89	(\$530,351.44)	(\$530,351.44)	(\$745,798.94)	(\$745,798.94)
AUGUST	\$238,944.01	\$62,438.83	\$588,131.09	\$545,852.73	(\$349,187.08)	(\$879,538.52)	(\$483,413.90)	(\$1,229,212.84)
SEPTEMBER	\$2,213,315.95	\$1,975,446.49	\$390,032.64	\$501,410.06	\$1,823,283.31	\$943,744.79	\$1,474,036.43	\$244,823.59
OCTOBER	\$352,056.36	\$1,143,396.83	\$555,531.66	\$281,623.15	(\$203,475.30)	\$740,269.49	\$861,773.68	\$1,106,597.27
NOVEMBER	\$365,825.76	\$348,078.02	\$571,266.07	\$602,416.95	(\$205,440.31)	\$534,829.18	(\$254,338.93)	\$852,258.34
DECEMBER	\$496,905.69	\$523,968.44	\$598,386.26	\$749,618.76	(\$101,480.57)	\$433,348.61	(\$225,650.32)	\$626,608.02
JANUARY	\$936,402.10	\$642,465.67	\$568,870.48	\$444,813.75	\$367,531.62	\$800,880.23	\$197,651.92	\$824,259.94
FEBRUARY	\$517,505.72	\$570,754.76	\$453,305.76	\$494,586.43	\$64,199.96	\$865,080.19	\$76,168.33	\$900,428.27
MARCH	\$455,759.24	\$645,943.54	\$574,141.60	\$681,212.75	(\$118,382.36)	\$746,697.83	(\$35,269.21)	\$865,159.06
APRIL	\$228,621.79	\$211,976.26	\$582,262.42	\$519,462.66	(\$353,640.63)	\$393,057.20	(\$307,486.40)	\$557,672.66
MAY	\$275,023.05 <i>final numbers found on audit report</i>		\$439,353.46 <i>final numbers found on audit report</i>		(\$164,330.41) <i>final numbers found on audit report</i>	\$228,726.79 <i>final numbers found on audit report</i>		
JUNE								
Totals	\$6,229,595.55	\$6,169,785.79	\$6,000,868.76	\$5,612,113.13				
BUDGET		\$ 7,344,335		\$ 7,344,335				

Noteworthy revenues earned:

2015 R&P Tax Revenue (March collections)	\$17,387
2015 MV Tax Revenue (March collections)	\$21,002
Local Sales Tax Revenue (February collections)	\$97,169
Hold Harmless Tax Revenue (February collections)	\$22,272
ABC tax revenue (Jan thru March quarter)	\$17,870
Insurance reimbursements	\$14,685
Building permits revenue	\$10,277

Noteworthy expense activity:

Debt service pymt on 2013-14 Dodge Chargers	\$32,231
Debt service pymt on 2014 fire truck	\$89,105

WATER/SEWER FUND**YTD REVENUES & EXPENSES SUMMARY**

as of April 30, 2016

(with comparative totals of prior fiscal year)

MONTH	PRIOR YEAR (2014-2015) Monthly Revenue	CURRENT YEAR 2015-2016 Reported Revenue	PRIOR YEAR (2014-2015) Monthly Expenses	CURRENT YEAR 2015-2016 Reported Expenses	PRIOR YEAR (2014-2015) Gain/-Loss for the Month	PRIOR YEAR (2014-2015) Gain/-Loss Year-to-Date	CURRENT YEAR 2015-2016 Gain/-Loss for the Month	CURRENT YEAR 2015-2016 Gain/-Loss Year-to-Date
JULY	19,871.93	(77,662.98)	113,421.05	166,653.70	(93,549.12)	(93,549.12)	(\$244,316.68)	(\$244,316.68)
AUGUST	12,548.28	20,887.99	257,193.23	184,472.61	(244,644.95)	(338,194.07)	(\$163,584.62)	(\$407,901.30)
SEPTEMBER	534,762.40	557,132.28	172,549.70	229,676.03	362,212.70	24,018.63	\$327,456.25	(\$80,445.05)
OCTOBER	18,160.90	7,681.60	118,296.88	217,793.31	(100,135.98)	(76,117.35)	(\$210,111.71)	(\$290,556.76)
NOVEMBER	465,144.71	537,363.97	333,361.75	249,845.96	131,782.96	55,665.61	\$287,518.01	(\$3,038.75)
DECEMBER	9,028.54	20,100.00	170,758.92	216,110.60	(161,730.38)	(106,064.77)	(\$196,010.60)	(\$199,049.35)
JANUARY	396,360.96	463,079.80	284,976.56	204,787.54	111,384.40	5,319.63	\$258,292.26	\$59,242.91
FEBRUARY	(88,601.99)	9,421.53	245,967.99	225,581.83	(334,569.98)	(329,250.35)	(\$216,160.30)	(\$156,917.39)
MARCH	513,446.46	427,885.11	133,972.52	215,601.26	379,473.94	50,223.59	\$212,283.85	\$55,366.46
APRIL	27,817.88	11,538.29	274,753.12	229,852.58	(246,935.24)	(196,711.65)	(\$218,314.29)	(\$162,947.83)
MAY	404,594.62		236,890.24		167,704.38	(29,007.27)		
JUNE	<i>final numbers found on audit report</i>		<i>final numbers found on audit report</i>		<i>final numbers found on audit report</i>	<i>final numbers found on audit report</i>		
Totals	\$2,313,134.69	1,977,427.59	\$2,342,141.96	2,140,375.42				
BUDGET		\$ 3,020,860		\$ 3,020,860				

Noteworthy revenues earned:

April was a nonbilling month, so revenues were minimal.

Water/sewer tap fees revenue	\$7,574
Acreage fees revenue	\$2,625

Noteworthy expense activity:

N/A

Prepared by: Beth F. Wentland
Finance Officer

FY 2015-2016

TOWN OF ABERDEEN
 APRIL REVENUE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Fund: 10 GENERAL FUND						
Revenue						
10-00-3000-100 STATE FIRE FUND	0.00	0.00	347.00	0.00	-347.00	0
10-00-3000-105 TAX INTEREST/PENALTIES	15,000.00	970.25	8,251.72	0.00	6,748.28	45
10-00-3010-140 2003 FIRE R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3010-145 2004 FIRE R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3010-150 2005 FIRE R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3010-155 2006 FIRE R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3010-160 2007 FIRE R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3010-165 2008 FIRE R&P TAX REVENUE	0.00	0.00	15.04	0.00	-15.04	0
10-00-3010-170 2009 FIRE R&P TAX REVENUE	0.00	0.00	21.49	0.00	-21.49	0
10-00-3010-175 2010 FIRE R&P TAX REVENUE	0.00	0.00	24.42	0.00	-24.42	0
10-00-3010-180 2011 FIRE R&P TAX REVENUE	0.00	0.00	25.23	0.00	-25.23	0
10-00-3010-185 2012 FIRE R&P TAX REVENUE	0.00	0.00	24.96	0.00	-24.96	0
10-00-3010-190 2013 FIRE R&P TAX REVENUE	0.00	0.00	24.96	0.00	-24.96	0
10-00-3010-195 2014 FIRE R&P TAX REVENUE	0.00	0.00	52.44	0.00	-52.44	0
10-00-3010-200 2015 FIRE R&P TAX REVENUE	45,673.00	208.13	32,788.09	0.00	12,884.91	28
10-00-3020-145 2004 FIRE MV TAX REVENUE	0.00	0.00	5.32	0.00	-5.32	0
10-00-3020-150 2005 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-155 2006 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-160 2007 FIRE MV TAX REVENUE	0.00	0.00	10.62	0.00	-10.62	0
10-00-3020-165 2008 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-170 2009 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-175 2010 FIRE MV TAX REVENUE	0.00	0.00	3.59	0.00	-3.59	0
10-00-3020-180 2011 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-185 2012 FIRE MV TAX REVENUE	0.00	0.00	11.68	0.00	-11.68	0
10-00-3020-190 2013 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-195 2014 FIRE MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3020-200 2015 FIRE MV TAX REVENUE	5,000.00	410.44	3,223.48	0.00	1,776.52	36

FY 2015-2016

TOWN OF ABERDEEN
 APRIL REVENUE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-00-3030-145 2004 R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3030-150 2005 R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3030-155 2006 R&P TAX REVENUE	0.00	0.00	67.63	0.00	-67.63	0
10-00-3030-160 2007 R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3030-165 2008 R&P TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3030-170 2009 R&P TAX REVENUE	0.00	0.00	65.61	0.00	-65.61	0
10-00-3030-175 2010 R&P TAX REVENUE	0.00	0.00	257.60	0.00	-257.60	0
10-00-3030-180 2011 R&P TAX REVENUE	0.00	0.00	320.01	0.00	-320.01	0
10-00-3030-185 2012 R&P TAX REVENUE	250.00	0.00	196.91	0.00	53.09	21
10-00-3030-190 2013 R&P TAX REVENUE	500.00	52.38	493.79	0.00	6.21	1
10-00-3030-195 2014 R&P TAX REVENUE	6,000.00	61.17	1,852.61	0.00	4,147.39	69
10-00-3030-200 2015 R&P TAX REVENUE	3,052,640.00	17,387.10	3,201,666.00	0.00	-149,026.00	-5
10-00-3040-140 2003 MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3040-145 2004 MV TAX REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3040-150 MV RENTALS TAX REVENUE	9,500.00	0.00	0.00	0.00	9,500.00	100
10-00-3040-155 2005 MV TAX REVENUE	0.00	6.66	19.47	0.00	-19.47	0
10-00-3040-165 2006 MV TAX REVENUE	0.00	0.00	32.32	0.00	-32.32	0
10-00-3040-175 2007 MV TAX REVENUE	0.00	36.59	76.09	0.00	-76.09	0
10-00-3040-185 2008 MV TAX REVENUE	0.00	32.50	42.11	0.00	-42.11	0
10-00-3040-195 2009 MV TAX REVENUE	0.00	0.00	149.31	0.00	-149.31	0
10-00-3040-205 2010 MV TAX REVENUE	0.00	31.58	142.04	0.00	-142.04	0
10-00-3040-210 2011 MV TAX REVENUE	0.00	0.00	293.96	0.00	-293.96	0
10-00-3040-215 2012 MV TAX REVENUE	400.00	128.96	384.86	0.00	15.14	4
10-00-3040-220 2013 MV TAX REVENUE	500.00	36.34	416.61	0.00	83.39	17
10-00-3040-225 2014 MV TAX REVENUE	25,000.00	0.00	28.85	0.00	24,971.15	100
10-00-3040-230 2015 MV TAX REVENUE	150,000.00	21,001.54	166,586.20	0.00	-16,586.20	-11
10-00-3050-100 PRIV LICENSE REVENUE	10,000.00	160.00	735.00	0.00	9,265.00	93
10-00-3050-105 PRIV LICENSE PENALTY	0.00	0.00	0.00	0.00	0.00	0
10-00-3100-100 LOCAL SALES TAX 1%	622,279.00	48,241.37	463,022.64	0.00	159,256.36	26

FY 2015-2016

TOWN OF ABERDEEN
 APRIL REVENUE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING</u>	
					<u>BALANCE</u>	<u>PCT</u>
10-00-3100-105 LOCAL SALES TAX 1/2%	332,279.00	25,268.66	239,876.86	0.00	92,402.14	28
10-00-3100-110 LOCAL SALES TAX 1/2%	322,279.00	23,659.16	227,827.76	0.00	94,451.24	29
10-00-3100-115 LOCAL SALES TAX 1/2%	0.00	0.26	-1.57	0.00	1.57	0
10-00-3100-120 HOLD HARMLESS	297,279.00	22,271.94	216,392.65	0.00	80,886.35	27
10-00-3100-150 SOLID WASTE DISPOSAL TAX REV	0.00	0.00	3,447.49	0.00	-3,447.49	0
10-00-3100-200 UTILITIES FRANCHISE TAX	380,000.00	0.00	357,660.92	0.00	22,339.08	6
10-00-3100-202 VIDEO SALES TAX REVENUE	120,000.00	0.00	85,856.99	0.00	34,143.01	28
10-00-3100-205 BEER & WINE TAX	30,000.00	0.00	0.00	0.00	30,000.00	100
10-00-3100-240 GAS TAX REFUND	25,000.00	0.00	17,022.37	0.00	7,977.63	32
10-00-3100-300 FEMA REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3100-310 FEDERAL FORFEITURE	0.00	0.00	0.00	0.00	0.00	0
10-00-3100-800 ABC TAX REVENUE	60,500.00	17,869.92	51,065.20	0.00	9,434.80	16
10-00-3400-800 NSF FEES REVENUE	0.00	0.00	25.00	0.00	-25.00	0
10-00-3400-805 INTEREST REVENUE	1,700.00	469.65	2,537.07	0.00	-837.07	-49
10-00-3500-800 DEPOT RENTAL	900.00	0.00	900.00	0.00	0.00	0
10-00-3500-805 EXCHANGE BLDG-LEASE REVENUE	0.00	0.00	1.00	0.00	-1.00	0
10-00-3500-810 ANTENNA RENTAL	150,000.00	0.00	120,600.00	0.00	29,400.00	20
10-00-3500-820 WHOLESALE GROCERY RENTAL	1,712.00	0.00	428.15	0.00	1,283.85	75
10-00-3550-200 MALCOLM BLUE FARM-GRIST MILL	0.00	0.00	0.00	0.00	0.00	0
10-00-3550-500 MALCOLM BLUE FARM-OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3600-800 CABLEVISION FRANCHISE	16,000.00	0.00	7,465.78	0.00	8,534.22	53
10-00-3700-100 TOWN BUSINESS GUILD	0.00	0.00	0.00	0.00	0.00	0
10-00-3700-200 SPRING SPREE FESTIVAL	0.00	395.00	1,585.00	0.00	-1,585.00	0
10-00-3700-300 DIRECTORY-MATCHING REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-00-3700-500 GRANTS-PLANNING	0.00	0.00	0.00	0.00	0.00	0
10-00-3700-700 ECONOMIC DEV GRANTS	0.00	0.00	0.00	0.00	0.00	0
10-00-3700-800 MISCELLANEOUS CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0
10-00-3700-805 MAYOR MEMORIAL PARK	0.00	0.00	0.00	0.00	0.00	0
10-00-3700-910 COLONIAL HEIGHTS BALLPARK	0.00	0.00	0.00	0.00	0.00	0

FY 2015-2016

TOWN OF ABERDEEN
 APRIL REVENUE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-00-3900-800 MISCELLANEOUS REVENUE	25,000.00	2,201.24	10,636.66	0.00	14,363.34	57
10-00-3900-805 INSURANCE REIMBURSEMENTS	7,500.00	14,684.69	21,776.95	0.00	-14,276.95	-190
10-00-3900-810 WORKER'S COMP REIMBURSE	0.00	0.00	0.00	0.00	0.00	0
10-00-3900-815 SALE OF FIXED ASSETS	55,912.00	0.00	0.00	0.00	55,912.00	100
10-00-3901-910 TRANSFER-IN FROM W/S	0.00	0.00	0.00	0.00	0.00	0
10-00-3901-930 TRANSFER-IN FROM PARTF FUND	0.00	0.00	0.00	0.00	0.00	0
10-00-3990-900 FUND BALANCE-APPROPRIATED	573,328.00	0.00	0.00	0.00	573,328.00	100
10-10-3100-224 ARREST FEES REVENUE	6,000.00	391.50	2,793.91	0.00	3,206.09	53
10-10-3100-225 POLICE DONATIONS	0.00	0.00	0.00	0.00	0.00	0
10-10-3100-310 FEDERAL FORFEITURE	0.00	0.00	0.00	0.00	0.00	0
10-10-3100-315 FEDERAL GRANTS	0.00	0.00	118,096.00	0.00	-118,096.00	0
10-10-3100-320 STATE FIRE/RESCUE GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-10-3100-325 STATE FORFEITURE	0.00	0.00	453.46	0.00	-453.46	0
10-10-3100-330 STATE GRANTS	33,804.00	0.00	0.00	0.00	33,804.00	100
10-10-3100-335 STORMWATER GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0
10-10-3100-340 STATE ON-BEHALF PAYMENTS	0.00	0.00	0.00	0.00	0.00	0
10-10-3300-400 BUILDING PERMITS	165,000.00	10,277.40	107,196.45	0.00	57,803.55	35
10-10-3300-405 ZONING/SUBDIVISION FEES	16,500.00	1,550.00	16,346.80	0.00	153.20	1
10-10-3300-410 STORMWATER PERMIT FEES	0.00	0.00	0.00	0.00	0.00	0
10-10-3300-415 HOMEOWNERS RECOVERY	750.00	7.00	66.00	0.00	684.00	91
10-10-3301-100 FIRE INSPECTIONS	650.00	50.00	700.00	0.00	-50.00	-8
10-10-3301-200 RESCUE GRANT REVENUE	60,000.00	0.00	40,500.00	0.00	19,500.00	33
10-10-3301-400 LAW ENFORCEMENT FEES	0.00	20.00	111.00	0.00	-111.00	0
10-10-3301-405 CIVIL CITATIONS REVENUE	7,500.00	0.00	2,310.00	0.00	5,190.00	69
10-10-3301-410 POLICE PRECIOUS METAL FEES	0.00	0.00	0.00	0.00	0.00	0
10-10-3301-415 TAXI PERMITS (POLICE)	0.00	0.00	0.00	0.00	0.00	0
10-10-3301-420 POLICE EVIDENCE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0
10-10-3301-425 POLICE EXTRA DUTY REIMBURSEMENTS	0.00	0.00	10,462.50	0.00	-10,462.50	0
10-20-3100-320 POWELL BILL	228,000.00	0.00	220,336.86	0.00	7,663.14	3

FY 2015-2016

TOWN OF ABERDEEN
 APRIL REVENUE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-20-3301-100 STREET LIGHTING REIMBURSABLE	3,500.00	316.64	2,601.28	0.00	898.72	26
10-20-3400-810 POWELL BILL INTEREST	0.00	206.84	798.04	0.00	-798.04	0
10-30-3302-400 GARBAGE FEES REVENUE	305,000.00	-40.00	233,166.00	0.00	71,834.00	24
10-30-3302-405 RECYCLING REVENUE	0.00	286.80	996.00	0.00	-996.00	0
10-60-3901-900 LOAN PROCEEDS	110,000.00	0.00	108,900.00	0.00	1,100.00	1
10-80-3700-700 GRANTS-PARKS & REC	0.00	0.00	0.00	0.00	0.00	0
10-80-3700-810 SPONSORSHIPS/DONATIONS	10,000.00	350.00	11,537.00	0.00	-1,537.00	-15
10-80-3700-815 CONTRIBUTIONS TO PARKS	0.00	0.00	0.00	0.00	0.00	0
10-80-3700-820 P&R SCHOLARSHIP PROGRAM	0.00	0.00	0.00	0.00	0.00	0
10-80-3800-400 PARK RENTALS	2,000.00	450.00	2,605.00	0.00	-605.00	-30
10-80-3800-402 RECREATION STATION RENTAL	10,000.00	571.00	13,962.00	0.00	-3,962.00	-40
10-80-3800-405 RECREATION PROGRAMS	20,000.00	1,426.00	16,171.00	0.00	3,829.00	19
10-80-3800-410 SPECIAL EVENTS	13,000.00	0.00	3,338.00	0.00	9,662.00	74
10-80-3800-415 YOUTH ATHLETICS	9,000.00	216.00	9,243.00	0.00	-243.00	-3
10-80-3800-420 ADULT ATHLETICS	1,500.00	0.00	0.00	0.00	1,500.00	100
Fund: 10 GENERAL FUND						
Total Revenue	7,344,335.00	211,664.71	6,169,474.24	0.00	1,174,860.76	16.00
Fund: 30 WATER & SEWER FUND						
Revenue						
30-00-2950-900 FUND BALANCE-UNDESIGNATED W/S	0.00	0.00	0.00	0.00	0.00	0
30-91-3710-500 WATER REVENUE	1,350,000.00	-1,549.87	840,072.48	0.00	509,927.52	38
30-91-3710-505 SEWER REVENUE	1,150,852.00	-2,312.56	737,098.06	0.00	413,753.94	36
30-91-3710-510 BULK WATER REVENUE	325,000.00	0.00	239,599.36	0.00	85,400.64	26
30-91-3710-512 BULK WATER REVENUE-CYPRESS	8,500.00	0.00	7,036.56	0.00	1,463.44	17
30-91-3710-515 LATE/RECONNECT FEES	40,000.00	3,909.39	52,221.23	0.00	-12,221.23	-31
30-91-3710-520 APPLICATION FEES	8,000.00	940.00	9,000.00	0.00	-1,000.00	-13
30-91-3710-525 WATER/SEWER TAP FEES	20,000.00	7,573.67	43,948.67	0.00	-23,948.67	-120
30-91-3710-530 ACREAGE FEES	50,000.00	2,625.00	33,825.00	0.00	16,175.00	32
30-91-3720-700 TRANSFER-IN FROM MIDWAY PROJECT	0.00	0.00	0.00	0.00	0.00	0

FY 2015-2016

TOWN OF ABERDEEN
 APRIL REVENUE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
30-91-3720-800 CONTRACT REIMBURSABLE	7,500.00	0.00	2,508.00	0.00	4,992.00	67
30-91-3720-805 INSURANCE REIMBURSEMENTS	5,000.00	0.00	0.00	0.00	5,000.00	100
30-91-3730-800 INTEREST REVENUE	0.00	311.55	1,742.13	0.00	-1,742.13	0
30-91-3730-805 NSF FEES REVENUE	1,500.00	175.00	1,675.00	0.00	-175.00	-12
30-91-3900-800 MISCELLANEOUS REVENUE	10,000.00	177.66	9,012.65	0.00	987.35	10
30-91-3900-805 SALE OF FIXED ASSETS	5,000.00	0.00	0.00	0.00	5,000.00	100
30-91-3900-810 STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0
30-91-3900-820 CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0
30-91-3900-830 INTANGIBLE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0
30-91-3901-900 LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0
30-91-3901-910 TRANSFER-IN FROM GEN FUND	0.00	0.00	0.00	0.00	0.00	0
30-91-3901-940 TRANSFER-IN FROM SW INTERCEPT	0.00	0.00	0.00	0.00	0.00	0
30-91-3990-900 FUND BALANCE-APPROPRIATED	39,508.00	0.00	0.00	0.00	39,508.00	100
Fund: 30 WATER & SEWER FUND						
Total Revenue	3,020,860.00	11,849.84	1,977,739.14	0.00	1,043,120.86	35.00
Report Total Revenue	<u>10,365,195.00</u>	<u>223,514.55</u>	<u>8,147,213.38</u>	<u>0.00</u>	<u>2,217,981.62</u>	<u>21.00</u>

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Fund: 10 GENERAL FUND						
4200 Department: 4200 ADMINISTRATION	86,337.00	3,256.96	47,011.91	2,206.44	37,118.65	43.00
4208 Department: 4208 SPECIAL APPROPRIATIONS	44,637.00	0.00	39,946.27	0.00	4,690.73	11.00
4220 Department: 4220 GOVERNING BODY	29,106.00	858.54	18,008.32	0.00	11,097.68	38.00
4300 Department: 4300 FINANCE	332,918.00	-206,309.20	284,506.73	0.00	48,411.27	15.00
4401 Department: 4401 MUNICIPAL BLDG	44,647.00	10,728.22	49,769.65	0.00	-5,122.65	-11.00
4402 Department: 4402 LIBRARY	11,400.00	5,435.39	11,950.48	4,250.00	-4,800.48	-42.00
4403 Department: 4403 DEPOT	5,430.00	1,602.19	3,941.01	0.00	1,488.99	27.00
4404 Department: 4404 FINANCE BLDG	12,124.00	4,017.40	11,497.47	0.00	626.53	5.00
4405 Department: 4405 MAYOR MEMORIAL	500.00	28.38	273.21	0.00	226.79	45.00
4406 Department: 4406 WHOLESALE GROCERY	1,225.00	1,152.00	1,152.00	0.00	73.00	6.00
4407 Department: 4407 EXCHANGE BLDG	920.00	865.00	865.00	0.00	55.00	6.00
4408 Department: 4408 AA BLDG	1,030.00	969.00	969.00	0.00	61.00	6.00
4409 Department: 4409 PUBLIC WORKS FACILITY	46,696.00	5,281.61	37,427.52	4,528.00	4,740.48	10.00
4410 Department: 4410 RECREATION STATION	61,838.00	10,081.43	53,627.65	1,700.00	6,510.35	11.00
4411 Department: 4411 MALCOLM BLUE FARM	20,000.00	5,892.58	12,467.03	5,000.00	2,532.97	13.00
4412 Department: 4412 RAY'S MILL PARK	40,200.00	1,821.87	4,932.41	0.00	35,267.59	88.00
4415 Department: 4415 MAIN STREET PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
4420 Department: 4420 POLICE FACILITY	45,519.00	5,058.40	30,401.19	0.00	15,117.81	33.00
4425 Department: 4425 POLICE/FIRE LAND	0.00	0.00	0.00	0.00	0.00	0.00
5150 Department: 5150 POLICE	2,153,908.00	198,368.16	1,791,488.44	9,517.05	352,902.51	16.00
5300 Department: 5300 FIRE/RESCUE	1,287,597.00	137,318.21	1,149,564.89	6,243.82	131,788.29	10.00
5415 Department: 5415 PLANNING	555,001.00	55,139.63	431,113.30	4,420.40	119,467.30	22.00
5500 Department: 5500 P&R ADMIN	284,094.00	32,118.05	229,840.71	0.00	54,253.29	19.00
5510 Department: 5510 PARK FACILITIES	65,059.00	8,722.46	86,844.28	15,399.75	-37,185.03	-57.00

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
5520 Department: 5520 PROGRAMS	49,500.00	1,445.52	38,131.98	0.00	11,368.02	23.00
5530 Department: 5530 ATHLETICS	11,889.00	4,224.28	13,394.54	0.00	-1,505.54	-13.00
5600 Department: 5600 STREETS & BEAUTIFICATION	644,992.00	59,997.49	451,552.26	21,371.25	172,068.49	27.00
5650 Department: 5650 POWELL BILL	508,000.00	2,948.75	30,131.92	50,681.00	427,187.08	84.00
5800 Department: 5800 SANITATION	525,263.00	47,104.42	430,368.95	2,478.22	92,415.83	18.00
5900 Department: 5900 FINGERPRINT MACHINE	10,050.00	0.00	10,049.05	0.00	0.95	0.00
5902 Department: 5902 RECREATION STATION	85,194.00	0.00	0.00	0.00	85,194.00	100.00
5903 Department: 5903 POLICE IN-CAR CAMERAS	15,974.00	0.00	15,973.21	0.00	0.79	0.00
5908 Department: 5908 2013-14 DODGE CHARGERS	32,232.00	32,231.31	32,231.31	0.00	0.69	0.00
5909 Department: 5909 2014-15 (4) POLICE VEHS	43,524.00	0.00	43,522.73	0.00	1.27	0.00
5910 Department: 5910 KNUCKLEBOOM TRUCK	29,264.00	0.00	0.00	0.00	29,264.00	100.00
5911 Department: 5911 2014 FIRE TRUCK	95,281.00	89,104.61	89,104.61	0.00	6,176.39	6.00
5912 Department: 5912 2013-14 (2) TAHOES	24,324.00	0.00	24,323.29	0.00	0.71	0.00
5913 Department: 5913 FIRE STN EXPANSION	64,219.00	0.00	64,218.00	0.00	1.00	0.00
5914 Department: 5914 POLICE/FIRE PROPERTY	34,443.00	0.00	34,441.53	0.00	1.47	0.00
5915 Department: 5915 VARIOUS ITEMS	40,000.00	0.00	37,071.28	0.00	2,928.72	7.00
10 Fund: 10 GENERAL FUND	7,344,335.00	519,462.66	5,612,113.13	127,795.93	1,604,425.94	22.00
Fund: 30 WATER & SEWER FUND						
6100 Department: 6100 WATER PRODUCTION	980,542.00	63,004.57	538,755.45	17,092.50	424,694.05	43.00
6200 Department: 6200 WATER & SEWER	1,938,858.00	160,685.76	1,520,076.38	6,753.33	412,028.29	21.00
6300 Department: 6300 BILLING & COLLECTIONS	101,460.00	6,162.25	81,543.59	0.00	19,916.41	20.00
30 Fund: 30 WATER & SEWER FUND	3,020,860.00	229,852.58	2,140,375.42	23,845.83	856,638.75	28.00
Report Totals Net	<u>10,365,195.00</u>	<u>749,315.24</u>	<u>7,752,488.55</u>	<u>151,641.76</u>	<u>2,461,064.69</u>	<u>24.00</u>

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Fund: 10 GENERAL FUND						
Department: 4200 ADMINISTRATION						
Expenditure						
10-00-4200-020 SALARIES	202,600.00	15,583.84	162,087.57	0.00	40,512.43	20
10-00-4200-030 SOCIAL SECURITY	17,675.00	1,120.05	12,163.98	0.00	5,511.02	31
10-00-4200-045 MEDICAL INSURANCE	13,680.00	1,110.00	11,102.25	0.00	2,577.75	19
10-00-4200-046 DENTAL INSURANCE	972.00	72.78	727.80	0.00	244.20	25
10-00-4200-047 LIFE INSURANCE	721.00	53.66	537.13	0.00	183.87	26
10-00-4200-049 WELLNESS	1,600.00	25.00	633.30	0.00	966.70	60
10-00-4200-050 RETIREMENT	13,814.00	1,056.59	11,294.67	0.00	2,519.33	18
10-00-4200-051 401K RETIREMENT	10,130.00	779.20	8,329.46	0.00	1,800.54	18
10-00-4200-052 LONGEVITY	4,500.00	0.00	4,500.00	0.00	0.00	0
10-00-4200-070 WORKER'S COMP	600.00	124.92	124.92	0.00	475.08	79
10-00-4200-071 W/COMP DEDUCTIBLE	250.00	0.00	0.00	0.00	250.00	100
10-00-4200-090 UNEMPLOYMENT	3,000.00	0.00	0.00	0.00	3,000.00	100
10-00-4200-100 POSTAGE	3,000.00	500.00	2,996.60	0.00	3.40	0
10-00-4200-120 NEWSLETTER	2,800.00	0.00	1,904.00	0.00	896.00	32
10-00-4200-200 COMMUNICATIONS	2,000.00	153.79	1,547.86	0.00	452.14	23
10-00-4200-220 EQUIPMENT PURCHASES	0.00	0.00	1,740.23	0.00	-1,740.23	0
10-00-4200-225 EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
10-00-4200-230 CONTRACTS/AGREEMENTS	30,494.00	589.25	4,814.20	0.00	25,679.80	84
10-00-4200-240 WELLNESS PROGRAMS	4,500.00	786.76	4,592.29	0.00	-92.29	-2
10-00-4200-250 EMPLOYEE FUNCTIONS	4,500.00	139.17	2,246.45	0.00	2,253.55	50
10-00-4200-260 ADVERTISING	500.00	55.13	122.51	0.00	377.49	75
10-00-4200-330 SUPPLIES	5,100.00	645.37	6,698.19	0.00	-1,598.19	-31
10-00-4200-331 SAFETY	6,000.00	194.49	1,375.19	0.00	4,624.81	77
10-00-4200-450 TRAINING/TRAVEL	4,176.00	906.10	2,274.14	0.00	1,901.86	46
10-00-4200-530 DUES/SUBSCRIPTIONS	9,500.00	554.41	11,154.91	0.00	-1,654.91	-17
10-00-4200-535 CITIZENS ACADEMY	1,500.00	0.00	1,575.49	0.00	-75.49	-5

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-00-4200-540 PROP/LIAB INSURANCE	225.00	241.00	241.00	0.00	-16.00	-7
10-00-4200-570 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0
10-00-4200-595 LEGAL SERVICES	7,500.00	1,408.25	5,129.52	0.00	2,370.48	32
10-00-4200-596 COMPUTER SERVICES	18,000.00	741.20	16,562.20	2,206.44	-768.64	-4
10-00-4200-597 ENGINEER SERVICES	0.00	0.00	0.00	0.00	0.00	0
10-00-4200-740 CAPITAL OUTLAY	0.00	0.00	6,376.05	0.00	-6,376.05	0
10-00-4200-900 CHARGEOUT TO W/S	-283,000.00	-23,584.00	-235,840.00	0.00	-47,160.00	17
Fund: 10 GENERAL FUND, Department: 4200 ADMINISTRATION						
Total Expenditure	86,337.00	3,256.96	47,011.91	2,206.44	37,118.65	43.00
Department: 4208 SPECIAL APPROPRIATIONS						
Expenditure						
10-00-4208-100 MOORE COUNTY LIBRARY SYSTEM	4,500.00	0.00	4,500.00	0.00	0.00	0
10-00-4208-200 FRIENDS OF THE ABERDEEN LIBRARY	1,000.00	0.00	0.00	0.00	1,000.00	100
10-00-4208-300 LIONS CLUB FLAG PROJECT	2,000.00	0.00	2,000.00	0.00	0.00	0
10-00-4208-500 A&R RR PROPERTY LEASE	1,200.00	0.00	0.00	0.00	1,200.00	100
10-00-4208-600 OPTIMISTS-CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0
10-00-4208-700 POSTMASTER'S HOUSE	1,375.00	0.00	0.00	0.00	1,375.00	100
10-00-4208-900 ECONOMIC DEVELOPMENT	13,250.00	0.00	13,037.00	0.00	213.00	2
10-00-4208-905 ECONOMIC DEV. FUNCTIONS	2,000.00	0.00	1,097.41	0.00	902.59	45
10-00-4208-910 ECONOMIC DEV. INCENTIVES	19,312.00	0.00	19,311.86	0.00	0.14	0
10-00-4208-915 ECONOMIC GRANT DISBURSE	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4208 SPECIAL APPROPRIATIONS						
Total Expenditure	44,637.00	0.00	39,946.27	0.00	4,690.73	11.00
Department: 4220 GOVERNING BODY						
Expenditure						
10-00-4220-020 COMPENSATION	17,600.00	0.00	13,200.00	0.00	4,400.00	25
10-00-4220-030 SOCIAL SECURITY	1,346.00	0.00	1,009.80	0.00	336.20	25
10-00-4220-070 WORKER'S COMP	100.00	291.48	291.48	0.00	-191.48	-191
10-00-4220-200 COMMUNICATIONS	2,700.00	228.06	2,063.24	0.00	636.76	24

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-00-4220-230 ELECTION	6,500.00	0.00	0.00	0.00	6,500.00	100
10-00-4220-450 TRAINING/TRAVEL	500.00	0.00	1,104.80	0.00	-604.80	-121
10-00-4220-540 PROP/LIAB INSURANCE	360.00	339.00	339.00	0.00	21.00	6
Fund: 10 GENERAL FUND, Department: 4220 GOVERNING BODY						
Total Expenditure	29,106.00	858.54	18,008.32	0.00	11,097.68	38.00
Department: 4300 FINANCE						
Expenditure						
10-00-4300-020 SALARIES	140,025.00	10,673.88	110,506.13	0.00	29,518.87	21
10-00-4300-030 SOCIAL SECURITY	11,056.00	796.68	8,782.55	0.00	2,273.45	21
10-00-4300-045 MEDICAL INSURANCE	8,640.00	740.00	7,401.50	0.00	1,238.50	14
10-00-4300-046 DENTAL INSURANCE	648.00	48.52	485.20	0.00	162.80	25
10-00-4300-047 LIFE INSURANCE	452.00	31.04	310.94	0.00	141.06	31
10-00-4300-050 RETIREMENT	9,640.00	723.68	7,899.10	0.00	1,740.90	18
10-00-4300-051 401K RETIREMENT	7,001.00	452.78	4,934.82	0.00	2,066.18	30
10-00-4300-052 LONGEVITY	4,500.00	0.00	6,000.00	0.00	-1,500.00	-33
10-00-4300-070 WORKER'S COMP	175.00	-126,774.72	272.28	0.00	-97.28	-56
10-00-4300-071 W COMP DEDUCTIBLE	200.00	0.00	0.00	0.00	200.00	100
10-00-4300-100 POSTAGE	650.00	0.00	453.85	0.00	196.15	30
10-00-4300-220 EQUIPMENT PURCHASES	1,000.00	0.00	0.00	0.00	1,000.00	100
10-00-4300-225 EQUIPMENT MAINTENANCE	2,100.00	140.25	1,709.13	0.00	390.87	19
10-00-4300-275 TAX COLLECTION FEES	67,531.00	1,231.04	70,887.00	0.00	-3,356.00	-5
10-00-4300-330 SUPPLIES	2,200.00	221.40	1,944.97	0.00	255.03	12
10-00-4300-450 TRAINING/TRAVEL	0.00	0.00	234.45	0.00	-234.45	0
10-00-4300-540 PROP/LIAB INSURANCE	600.00	-97,445.00	914.00	0.00	-314.00	-52
10-00-4300-595 PROFESSIONAL SERVICES	23,500.00	2,748.94	20,736.97	0.00	2,763.03	12
10-00-4300-596 COMPUTER SERVICES	6,000.00	102.31	5,247.67	0.00	752.33	13
10-00-4300-600 AUDIT	47,000.00	0.00	35,786.17	0.00	11,213.83	24
10-00-4300-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0

Fund: 10 GENERAL FUND, Department: 4300 FINANCE

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Total Expenditure	332,918.00	-206,309.20	284,506.73	0.00	48,411.27	15.00
Department: 4401 MUNICIPAL BLDG						
Expenditure						
10-00-4401-080 CONTRACT CLEANING	6,000.00	166.00	4,666.00	0.00	1,334.00	22
10-00-4401-110 TELEPHONE	11,000.00	606.32	6,032.65	0.00	4,967.35	45
10-00-4401-130 UTILITIES	12,200.00	1,027.90	10,183.96	0.00	2,016.04	17
10-00-4401-330 SUPPLIES/MAINTENANCE	3,500.00	228.00	5,746.48	0.00	-2,246.48	-64
10-00-4401-540 PROP/LIAB INSURANCE	9,250.00	8,700.00	11,494.00	0.00	-2,244.00	-24
10-00-4401-740 CAPITAL OUTLAY	2,697.00	0.00	11,646.56	0.00	-8,949.56	-332
Fund: 10 GENERAL FUND, Department: 4401 MUNICIPAL BLDG						
Total Expenditure	44,647.00	10,728.22	49,769.65	0.00	-5,122.65	-11.00
Department: 4402 LIBRARY						
Expenditure						
10-00-4402-080 CONTRACT CLEANING	1,500.00	41.70	1,166.70	0.00	333.30	22
10-00-4402-130 UTILITIES	2,400.00	220.69	2,074.78	0.00	325.22	14
10-00-4402-330 MAINTENANCE	2,000.00	0.00	780.00	1,150.00	70.00	4
10-00-4402-540 PROP/LIAB INSURANCE	5,500.00	5,173.00	7,929.00	0.00	-2,429.00	-44
10-00-4402-740 CAPITAL OUTLAY	0.00	0.00	0.00	3,100.00	-3,100.00	0
Fund: 10 GENERAL FUND, Department: 4402 LIBRARY						
Total Expenditure	11,400.00	5,435.39	11,950.48	4,250.00	-4,800.48	-42.00
Department: 4403 DEPOT						
Expenditure						
10-00-4403-080 CONTRACT CLEANING	0.00	0.00	0.00	0.00	0.00	0
10-00-4403-130 UTILITIES	3,200.00	314.25	2,277.62	0.00	922.38	29
10-00-4403-330 SUPPLIES/MAINTENANCE	1,000.00	59.94	435.39	0.00	564.61	56
10-00-4403-540 PROP/LIAB INSURANCE	1,230.00	1,228.00	1,228.00	0.00	2.00	0
10-00-4403-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4403 DEPOT						

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Total Expenditure	5,430.00	1,602.19	3,941.01	0.00	1,488.99	27.00
Department: 4404 FINANCE BLDG						
Expenditure						
10-00-4404-080 CONTRACT CLEANING	1,800.00	50.00	1,400.00	0.00	400.00	22
10-00-4404-110 TELEPHONE	2,800.00	84.28	1,010.94	0.00	1,789.06	64
10-00-4404-130 UTILITIES	1,700.00	121.12	1,305.33	0.00	394.67	23
10-00-4404-330 MAINTENANCE	700.00	0.00	770.63	0.00	-70.63	-10
10-00-4404-540 PROP/LIAB INSURANCE	4,000.00	3,762.00	5,887.00	0.00	-1,887.00	-47
10-00-4404-740 CAPITAL OUTLAY	1,124.00	0.00	1,123.57	0.00	0.43	0
Fund: 10 GENERAL FUND, Department: 4404 FINANCE BLDG						
Total Expenditure	12,124.00	4,017.40	11,497.47	0.00	626.53	5.00
Department: 4405 MAYOR MEMORIAL						
Expenditure						
10-00-4405-130 UTILITIES	300.00	28.38	273.21	0.00	26.79	9
10-00-4405-330 SUPPLIES/MAINTENANCE	200.00	0.00	0.00	0.00	200.00	100
Fund: 10 GENERAL FUND, Department: 4405 MAYOR MEMORIAL						
Total Expenditure	500.00	28.38	273.21	0.00	226.79	45.00
Department: 4406 WHOLESALE GROCERY						
Expenditure						
10-00-4406-330 MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
10-00-4406-540 PROP/LIAB INSURANCE	1,225.00	1,152.00	1,152.00	0.00	73.00	6
10-00-4406-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4406 WHOLESALE GROCERY						
Total Expenditure	1,225.00	1,152.00	1,152.00	0.00	73.00	6.00
Department: 4407 EXCHANGE BLDG						
Expenditure						
10-00-4407-330 MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
10-00-4407-540 PROP/LIAB INSURANCE	920.00	865.00	865.00	0.00	55.00	6

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Fund: 10 GENERAL FUND, Department: 4407 EXCHANGE BLDG						
Total Expenditure	920.00	865.00	865.00	0.00	55.00	6.00
Department: 4408 AA BLDG						
Expenditure						
10-00-4408-330 MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
10-00-4408-540 PROP/LIAB INSURANCE	1,030.00	969.00	969.00	0.00	61.00	6
10-00-4408-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4408 AA BLDG						
Total Expenditure	1,030.00	969.00	969.00	0.00	61.00	6.00
Department: 4409 PUBLIC WORKS FACILITY						
Expenditure						
10-00-4409-110 TELEPHONE	11,800.00	542.47	5,855.05	0.00	5,944.95	50
10-00-4409-130 UTILITIES	9,000.00	701.29	7,062.66	0.00	1,937.34	22
10-00-4409-220 EQUIPMENT PURCHASES	750.00	0.00	152.60	0.00	597.40	80
10-00-4409-330 SUPPLIES/MAINTENANCE	14,000.00	374.03	11,649.91	4,528.00	-2,177.91	-16
10-00-4409-540 PROP/LIAB INSURANCE	3,550.00	3,339.00	3,339.00	0.00	211.00	6
10-00-4409-595 COMPUTER SERVICES	4,000.00	324.82	5,772.89	0.00	-1,772.89	-44
10-00-4409-740 CAPITAL OUTLAY	3,596.00	0.00	3,595.41	0.00	0.59	0
Fund: 10 GENERAL FUND, Department: 4409 PUBLIC WORKS FACILITY						
Total Expenditure	46,696.00	5,281.61	37,427.52	4,528.00	4,740.48	10.00
Department: 4410 RECREATION STATION						
Expenditure						
10-00-4410-080 CONTRACT CLEANING	13,000.00	472.40	10,671.93	1,700.00	628.07	5
10-00-4410-110 TELEPHONE	8,750.00	425.41	4,580.30	0.00	4,169.70	48
10-00-4410-130 UTILITIES	21,000.00	1,434.97	17,916.05	0.00	3,083.95	15
10-00-4410-330 SUPPLIES/MAINTENANCE	5,000.00	224.65	5,319.24	0.00	-319.24	-6
10-00-4410-540 PROP/LIAB INSURANCE	8,000.00	7,524.00	9,053.00	0.00	-1,053.00	-13
10-00-4410-740 CAPITAL OUTLAY	6,088.00	0.00	6,087.13	0.00	0.87	0
Fund: 10 GENERAL FUND, Department: 4410 RECREATION STATION						

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Total Expenditure	61,838.00	10,081.43	53,627.65	1,700.00	6,510.35	11.00
Department: 4411 MALCOLM BLUE FARM						
Expenditure						
10-00-4411-130 UTILITIES	3,000.00	507.58	3,292.03	0.00	-292.03	-10
10-00-4411-330 SUPPLIES/MAINTENANCE	11,000.00	185.00	3,975.00	5,000.00	2,025.00	18
10-00-4411-540 PROPERTY INSURANCE	1,000.00	940.00	940.00	0.00	60.00	6
10-00-4411-650 SPECIAL EVENTS	5,000.00	0.00	0.00	0.00	5,000.00	100
10-00-4411-740 CAPITAL OUTLAY	0.00	4,260.00	4,260.00	0.00	-4,260.00	0
10-00-4411-741 GRIST MILL RESTORATION	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4411 MALCOLM BLUE FARM						
Total Expenditure	20,000.00	5,892.58	12,467.03	5,000.00	2,532.97	13.00
Department: 4412 RAY'S MILL PARK						
Expenditure						
10-00-4412-130 UTILITIES	4,200.00	336.35	2,956.60	0.00	1,243.40	30
10-00-4412-220 EQUIPMENT PURCHASES	0.00	0.00	0.00	0.00	0.00	0
10-00-4412-330 GROUNDS MAINTENANCE	35,000.00	545.52	962.81	0.00	34,037.19	97
10-00-4412-540 PROPERTY INSURANCE	1,000.00	940.00	1,013.00	0.00	-13.00	-1
10-00-4412-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4412 RAY'S MILL PARK						
Total Expenditure	40,200.00	1,821.87	4,932.41	0.00	35,267.59	88.00
Department: 4415 MAIN STREET PROPERTY						
Expenditure						
10-00-4415-740 MAIN STREET PROPERTY-CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4415 MAIN STREET PROPERTY						
Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Department: 4420 POLICE FACILITY						
Expenditure						
10-10-4420-080 CONTRACT CLEANING	4,500.00	187.50	3,562.50	0.00	937.50	21

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-10-4420-110 TELEPHONE	14,500.00	490.51	5,581.88	0.00	8,918.12	62
10-10-4420-130 UTILITIES	14,000.00	879.54	9,500.56	0.00	4,499.44	32
10-10-4420-330 SUPPLIES/MAINTENANCE	4,000.00	138.85	3,450.56	0.00	549.44	14
10-10-4420-540 PROP/LIAB INSURANCE	3,575.00	3,362.00	3,362.00	0.00	213.00	6
10-10-4420-740 CAPITAL OUTLAY	4,944.00	0.00	4,943.69	0.00	0.31	0
Fund: 10 GENERAL FUND, Department: 4420 POLICE FACILITY						
Total Expenditure	45,519.00	5,058.40	30,401.19	0.00	15,117.81	33.00
Department: 4425 POLICE/FIRE LAND						
Expenditure						
10-10-4425-740 POLICE/FIRE LAND-CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 4425 POLICE/FIRE LAND						
Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Department: 5150 POLICE						
Expenditure						
10-10-5150-020 SALARIES	1,288,550.00	94,816.24	1,065,748.72	0.00	222,801.28	17
10-10-5150-021 PART-TIME SALARIES	15,000.00	759.24	6,443.85	0.00	8,556.15	57
10-10-5150-022 HOLIDAY PAY	34,694.00	2,010.05	14,783.59	0.00	19,910.41	57
10-10-5150-023 OVERTIME	7,000.00	595.72	6,704.16	0.00	295.84	4
10-10-5150-024 ON-CALL PAY	5,000.00	415.88	7,131.49	0.00	-2,131.49	-43
10-10-5150-025 EXTRA DUTY	0.00	0.00	9,616.50	0.00	-9,616.50	0
10-10-5150-030 SOCIAL SECURITY	104,678.00	7,390.71	84,002.86	0.00	20,675.14	20
10-10-5150-045 MEDICAL INSURANCE	136,260.00	10,360.00	103,467.52	0.00	32,792.48	24
10-10-5150-046 DENTAL INSURANCE	9,720.00	606.50	6,744.28	0.00	2,975.72	31
10-10-5150-047 LIFE INSURANCE	4,222.00	306.63	3,287.80	0.00	934.20	22
10-10-5150-050 RETIREMENT	97,035.00	9,394.69	83,664.27	0.00	13,370.73	14
10-10-5150-051 401K RETIREMENT	67,667.00	4,799.81	54,122.00	0.00	13,545.00	20
10-10-5150-052 LONGEVITY	18,100.00	0.00	18,495.00	0.00	-395.00	-2
10-10-5150-070 WORKER'S COMP	35,000.00	29,960.64	29,960.64	0.00	5,039.36	14
10-10-5150-071 W COMP DEDUCTIBLE	3,000.00	1,558.48	4,367.88	0.00	-1,367.88	-46

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-10-5150-075 PREEMPLOY SCREENING	1,000.00	535.00	2,710.00	0.00	-1,710.00	-171
10-10-5150-100 POSTAGE	1,000.00	6.04	257.68	0.00	742.32	74
10-10-5150-130 UTILITIES-HWY 5	1,500.00	118.40	1,195.56	0.00	304.44	20
10-10-5150-170 VEHICLE MAINTENANCE	22,000.00	15,596.43	32,798.98	350.16	-11,149.14	-51
10-10-5150-200 COMMUNICATIONS	12,150.00	718.28	8,731.15	0.00	3,418.85	28
10-10-5150-220 EQUIPMENT PURCHASES	23,950.00	65.70	26,361.06	0.00	-2,411.06	-10
10-10-5150-225 EQUIPMENT MAINTENANCE	19,000.00	556.00	20,188.54	0.00	-1,188.54	-6
10-10-5150-230 CONTRACTS/AGREEMENTS	0.00	-278.00	720.00	0.00	-720.00	0
10-10-5150-240 SPECIAL INVESTIGATIONS	200.00	0.00	205.00	0.00	-5.00	-3
10-10-5150-250 EMPLOYEE FUNCTIONS	400.00	0.00	950.67	0.00	-550.67	-138
10-10-5150-310 FUEL	72,000.00	3,471.66	39,448.62	0.00	32,551.38	45
10-10-5150-330 SUPPLIES	6,000.00	535.11	2,967.06	0.00	3,032.94	51
10-10-5150-331 SAFETY	2,750.00	421.19	1,072.19	0.00	1,677.81	61
10-10-5150-335 EMERGENCY MANAGEMENT	500.00	0.00	0.00	0.00	500.00	100
10-10-5150-360 UNIFORMS	6,000.00	2,053.77	7,064.65	186.89	-1,251.54	-21
10-10-5150-450 TRAINING/TRAVEL	8,860.00	635.34	4,352.11	0.00	4,507.89	51
10-10-5150-460 CRIME PREVENTION	500.00	300.00	478.89	0.00	21.11	4
10-10-5150-475 AMMUNITION	6,500.00	0.00	5,199.70	0.00	1,300.30	20
10-10-5150-530 DUES/SUBSCRIPTIONS	500.00	0.00	670.00	0.00	-170.00	-34
10-10-5150-540 PROP/LIAB INSURANCE	7,000.00	6,583.00	6,658.00	0.00	342.00	5
10-10-5150-580 UNIFORM CLEANING	3,950.00	356.06	2,767.64	0.00	1,182.36	30
10-10-5150-585 TAXI PERMIT EXPENSE	0.00	0.00	0.00	0.00	0.00	0
10-10-5150-587 PRECIOUS METAL FEES	0.00	0.00	0.00	0.00	0.00	0
10-10-5150-590 DONATION DISBURSEMENTS	150.00	0.00	0.00	0.00	150.00	100
10-10-5150-595 LEGAL SERVICES	3,000.00	0.00	2,642.50	0.00	357.50	12
10-10-5150-596 COMPUTER SERVICES	10,000.00	1,319.59	14,095.33	0.00	-4,095.33	-41
10-10-5150-600 STATE FORFEITURE	0.00	0.00	1,178.88	0.00	-1,178.88	0
10-10-5150-650 FEDERAL FORFEITURE	0.00	0.00	1,000.00	0.00	-1,000.00	0
10-10-5150-740 CAPITAL OUTLAY	119,072.00	2,400.00	109,233.67	8,980.00	858.33	1

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Fund: 10 GENERAL FUND, Department: 5150 POLICE						
Total Expenditure	2,153,908.00	198,368.16	1,791,488.44	9,517.05	352,902.51	16.00
Department: 5300 FIRE/RESCUE						
Expenditure						
10-10-5300-020 SALARIES	696,250.00	55,023.23	566,630.13	0.00	129,619.87	19
10-10-5300-022 HOLIDAY PAY	18,331.00	0.00	0.00	0.00	18,331.00	100
10-10-5300-023 OVERTIME	0.00	0.00	0.00	0.00	0.00	0
10-10-5300-024 CALL PAY	47,300.00	0.00	47,220.32	0.00	79.68	0
10-10-5300-030 SOCIAL SECURITY	57,572.00	3,994.40	46,174.88	0.00	11,397.12	20
10-10-5300-045 MEDICAL INSURANCE	74,160.00	6,290.00	63,011.61	0.00	11,148.39	15
10-10-5300-046 DENTAL INSURANCE	5,508.00	412.42	4,124.20	0.00	1,383.80	25
10-10-5300-047 LIFE INSURANCE	2,278.00	188.87	1,869.65	0.00	408.35	18
10-10-5300-050 RETIREMENT	48,696.00	3,730.59	39,448.19	0.00	9,247.81	19
10-10-5300-051 401K RETIREMENT	36,504.00	2,751.16	29,091.48	0.00	7,412.52	20
10-10-5300-052 LONGEVITY	15,500.00	0.00	15,200.00	0.00	300.00	2
10-10-5300-053 PENSION	4,500.00	0.00	3,930.00	0.00	570.00	13
10-10-5300-070 WORKER'S COMP	38,000.00	37,716.80	37,716.80	0.00	283.20	1
10-10-5300-071 W COMP DEDUCTIBLE	2,000.00	0.00	925.98	0.00	1,074.02	54
10-10-5300-100 POSTAGE	600.00	0.00	312.95	0.00	287.05	48
10-10-5300-110 TELEPHONE	14,750.00	476.40	5,575.11	0.00	9,174.89	62
10-10-5300-130 UTILITIES	23,000.00	1,561.28	17,719.33	0.00	5,280.67	23
10-10-5300-170 VEHICLE MAINTENANCE	16,000.00	56.19	8,583.73	474.13	6,942.14	43
10-10-5300-200 COMMUNICATIONS	5,000.00	393.82	4,026.38	0.00	973.62	19
10-10-5300-220 EQUIPMENT PURCHASES	10,992.00	1,043.34	9,897.66	2,963.66	-1,869.32	-17
10-10-5300-225 EQUIPMENT MAINTENANCE	6,500.00	360.80	2,759.84	0.00	3,740.16	58
10-10-5300-260 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0
10-10-5300-300 BUILDING MAINTENANCE	10,500.00	121.77	3,897.00	0.00	6,603.00	63
10-10-5300-310 FUEL	25,500.00	893.62	10,441.60	0.00	15,058.40	59
10-10-5300-330 SUPPLIES	8,200.00	913.91	6,808.66	0.00	1,391.34	17

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-10-5300-331 SAFETY	5,000.00	383.14	3,230.81	0.00	1,769.19	35
10-10-5300-332 HAZARDOUS MATERIALS	1,000.00	0.00	554.05	0.00	445.95	45
10-10-5300-335 EMERGENCY MANAGEMENT	1,000.00	235.75	982.62	0.00	17.38	2
10-10-5300-360 UNIFORMS	14,000.00	0.00	7,236.74	0.00	6,763.26	48
10-10-5300-365 TURNOUT GEAR	7,500.00	0.00	8,017.80	0.00	-517.80	-7
10-10-5300-450 TRAINING/TRAVEL	9,000.00	0.00	3,203.55	0.00	5,796.45	64
10-10-5300-451 TRAINING VOLUNTEERS	4,000.00	165.00	2,416.99	0.00	1,583.01	40
10-10-5300-455 INSPECTIONS	2,117.00	0.00	300.00	0.00	1,817.00	86
10-10-5300-460 FIRE PREVENTION	3,500.00	0.00	3,072.93	606.03	-178.96	-5
10-10-5300-475 RESCUE	3,500.00	1,778.22	4,869.11	0.00	-1,369.11	-39
10-10-5300-530 DUES & SUBSCRIPTIONS	3,000.00	0.00	2,450.95	0.00	549.05	18
10-10-5300-540 PROP/LIAB INSURANCE	19,120.00	18,036.00	18,036.00	0.00	1,084.00	6
10-10-5300-580 UNIFORM CLEANING	2,500.00	222.92	1,768.33	0.00	731.67	29
10-10-5300-595 COMPUTER SERVICES	4,000.00	568.58	4,083.48	0.00	-83.48	-2
10-10-5300-740 CAPITAL OUTLAY	40,719.00	0.00	163,976.03	2,200.00	-125,457.03	-308
Fund: 10 GENERAL FUND, Department: 5300 FIRE/RESCUE						
Total Expenditure	1,287,597.00	137,318.21	1,149,564.89	6,243.82	131,788.29	10.00
Department: 5415 PLANNING						
Expenditure						
10-10-5415-020 SALARIES	266,640.00	17,297.62	222,638.70	0.00	44,001.30	17
10-10-5415-030 SOCIAL SECURITY	20,398.00	1,658.35	17,162.01	0.00	3,235.99	16
10-10-5415-045 MEDICAL INSURANCE	21,840.00	740.00	10,710.98	0.00	11,129.02	51
10-10-5415-046 DENTAL INSURANCE	1,944.00	145.56	1,407.08	0.00	536.92	28
10-10-5415-047 LIFE INSURANCE	832.00	68.73	625.00	0.00	207.00	25
10-10-5415-050 RETIREMENT	17,965.00	1,531.04	15,720.98	0.00	2,244.02	12
10-10-5415-051 401K RETIREMENT	13,467.00	1,129.06	11,593.56	0.00	1,873.44	14
10-10-5415-052 LONGEVITY	2,700.00	0.00	2,800.00	0.00	-100.00	-4
10-10-5415-070 WORKER'S COMP	4,000.00	7,698.54	7,698.54	0.00	-3,698.54	-92
10-10-5415-071 W COMP DEDUCTIBLE	500.00	0.00	0.00	0.00	500.00	100

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-10-5415-100 POSTAGE	900.00	80.88	614.70	0.00	285.30	32
10-10-5415-110 TELEPHONE	5,200.00	165.11	1,922.63	0.00	3,277.37	63
10-10-5415-120 PRINTING/COPIES	1,200.00	0.00	916.02	0.00	283.98	24
10-10-5415-170 VEHICLE MAINTENANCE	1,000.00	50.74	975.05	0.00	24.95	2
10-10-5415-200 COMMUNICATIONS	3,000.00	251.28	2,309.56	0.00	690.44	23
10-10-5415-220 EQUIPMENT PURCHASES	2,000.00	0.00	1,865.83	1,108.40	-974.23	-49
10-10-5415-225 EQUIPMENT MAINTENANCE	8,400.00	517.80	7,981.06	0.00	418.94	5
10-10-5415-260 ADVERTISING	3,500.00	456.32	2,239.90	0.00	1,260.10	36
10-10-5415-310 FUEL	4,000.00	223.55	1,822.86	0.00	2,177.14	54
10-10-5415-330 SUPPLIES	3,600.00	515.27	3,033.53	0.00	566.47	16
10-10-5415-331 SAFETY	150.00	0.00	128.99	0.00	21.01	14
10-10-5415-360 UNIFORMS	1,000.00	1,072.22	1,203.78	0.00	-203.78	-20
10-10-5415-440 HOMEOWNER'S RECOVERY	800.00	0.00	369.00	0.00	431.00	54
10-10-5415-450 TRAINING/TRAVEL	10,000.00	1,459.34	4,625.56	0.00	5,374.44	54
10-10-5415-460 CITIZEN BOARDS	500.00	0.00	377.06	0.00	122.94	25
10-10-5415-465 APPEARANCE/BEAUTIFICATION	7,562.00	714.08	1,763.19	0.00	5,798.81	77
10-10-5415-470 DOWNTOWN DEVELOPMENT	38,000.00	2,434.32	19,620.77	3,312.00	15,067.23	40
10-10-5415-475 SPRING SPREE FESTIVAL	0.00	0.00	1,450.00	0.00	-1,450.00	0
10-10-5415-481 CONTRACTED INSPECTIONS	2,500.00	0.00	0.00	0.00	2,500.00	100
10-10-5415-530 DUES/SUBSCRIPTIONS	750.00	690.00	2,445.00	0.00	-1,695.00	-226
10-10-5415-540 PROP/LIAB INSURANCE	925.00	870.00	870.00	0.00	55.00	6
10-10-5415-560 MINIMUM HOUSING ENFORCE	6,500.00	0.00	3,639.00	0.00	2,861.00	44
10-10-5415-595 PROFESSIONAL SERVICES	15,000.00	300.00	5,980.00	0.00	9,020.00	60
10-10-5415-596 COMPUTER SERVICES	16,750.00	1,261.07	12,334.26	0.00	4,415.74	26
10-10-5415-597 LEGAL SERVICES	37,243.00	2,913.75	34,080.79	0.00	3,162.21	8
10-10-5415-740 CAPITAL OUTLAY	34,235.00	10,895.00	28,187.91	0.00	6,047.09	18
Fund: 10 GENERAL FUND, Department: 5415 PLANNING						
Total Expenditure	555,001.00	55,139.63	431,113.30	4,420.40	119,467.30	22.00
Department: 5500 P&R ADMIN						

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Expenditure						
10-80-5500-020 SALARIES	158,470.00	12,223.11	122,808.70	0.00	35,661.30	23
10-80-5500-021 PART-TIME SALARIES	44,619.00	3,714.66	37,173.61	0.00	7,445.39	17
10-80-5500-030 SOCIAL SECURITY	15,598.00	1,123.62	11,365.58	0.00	4,234.42	27
10-80-5500-045 MEDICAL INSURANCE	17,280.00	1,480.00	13,503.35	0.00	3,776.65	22
10-80-5500-046 DENTAL INSURANCE	1,296.00	97.04	873.36	0.00	422.64	33
10-80-5500-047 LIFE INSURANCE	494.00	42.10	390.49	0.00	103.51	21
10-80-5500-050 RETIREMENT	10,623.00	828.74	8,387.54	0.00	2,235.46	21
10-80-5500-051 401K RETIREMENT	7,964.00	611.16	6,185.48	0.00	1,778.52	22
10-80-5500-052 LONGEVITY	800.00	0.00	1,000.00	0.00	-200.00	-25
10-80-5500-070 WORKER'S COMP	4,500.00	5,013.44	5,013.44	0.00	-513.44	-11
10-80-5500-071 W COMP DEDUCTIBLE	500.00	0.00	0.00	0.00	500.00	100
10-80-5500-100 POSTAGE	250.00	0.00	188.53	0.00	61.47	25
10-80-5500-120 PRINTING/COPIES	100.00	1,840.00	1,840.00	0.00	-1,740.00	-1,740
10-80-5500-170 VEHICLE MAINTENANCE	1,000.00	0.00	19.95	0.00	980.05	98
10-80-5500-200 COMMUNICATIONS	1,500.00	15.34	841.21	0.00	658.79	44
10-80-5500-220 EQUIPMENT PURCHASES	2,000.00	0.00	1,568.78	0.00	431.22	22
10-80-5500-225 EQUIPMENT MAINTENANCE	2,000.00	153.04	2,051.47	0.00	-51.47	-3
10-80-5500-230 CONTRACTS/AGREEMENTS	0.00	0.00	87.50	0.00	-87.50	0
10-80-5500-260 ADVERTISING	1,500.00	0.00	1,284.00	0.00	216.00	14
10-80-5500-310 FUEL	1,000.00	33.06	505.95	0.00	494.05	49
10-80-5500-330 SUPPLIES	2,000.00	154.77	1,395.43	0.00	604.57	30
10-80-5500-331 SAFETY	500.00	295.02	767.37	0.00	-267.37	-53
10-80-5500-360 UNIFORMS-STAFF	700.00	0.00	665.50	0.00	34.50	5
10-80-5500-450 TRAINING/TRAVEL	4,200.00	35.00	4,223.92	0.00	-23.92	-1
10-80-5500-530 DUES/SUBSCRIPTIONS	1,200.00	135.00	785.50	0.00	414.50	35
10-80-5500-540 PROP/LIAB INSURANCE	1,000.00	4,054.00	4,054.00	0.00	-3,054.00	-305
10-80-5500-595 COMPUTER SERVICES	3,000.00	268.95	2,862.05	0.00	137.95	5
10-80-5500-596 GRANT PLANNING	0.00	0.00	0.00	0.00	0.00	0

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-80-5500-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 5500 P&R ADMIN						
Total Expenditure	284,094.00	32,118.05	229,840.71	0.00	54,253.29	19.00
Department: 5510 PARK FACILITIES						
Expenditure						
10-80-5510-130 UTILITIES	4,600.00	433.34	3,626.72	0.00	973.28	21
10-80-5510-170 VEHICLE MAINTENANCE	1,000.00	0.00	856.12	0.00	143.88	14
10-80-5510-220 EQUIPMENT PURCHASES	2,000.00	0.00	1,225.70	0.00	774.30	39
10-80-5510-225 EQUIPMENT MAINTENANCE	3,000.00	583.65	701.87	0.00	2,298.13	77
10-80-5510-310 FUEL	3,000.00	109.35	1,265.85	0.00	1,734.15	58
10-80-5510-330 GROUNDS MAINTENANCE	20,704.00	3,002.12	15,109.04	399.75	5,195.21	25
10-80-5510-331 SAFETY	0.00	0.00	103.40	0.00	-103.40	0
10-80-5510-540 PROP/LIAB INSURANCE	755.00	4,594.00	4,594.00	0.00	-3,839.00	-508
10-80-5510-740 CAPITAL OUTLAY	30,000.00	0.00	59,361.58	15,000.00	-44,361.58	-148
Fund: 10 GENERAL FUND, Department: 5510 PARK FACILITIES						
Total Expenditure	65,059.00	8,722.46	86,844.28	15,399.75	-37,185.03	-57.00
Department: 5520 PROGRAMS						
Expenditure						
10-80-5520-330 SUPPLIES	0.00	-45.50	0.00	0.00	0.00	0
10-80-5520-450 TRAVEL	4,000.00	471.76	2,562.53	0.00	1,437.47	36
10-80-5520-595 CONTRACTED SERVICES	500.00	0.00	0.00	0.00	500.00	100
10-80-5520-600 RECREATION PROGRAMS	15,000.00	726.01	5,882.59	0.00	9,117.41	61
10-80-5520-650 SPECIAL EVENTS	30,000.00	293.25	29,686.86	0.00	313.14	1
Fund: 10 GENERAL FUND, Department: 5520 PROGRAMS						
Total Expenditure	49,500.00	1,445.52	38,131.98	0.00	11,368.02	23.00
Department: 5530 ATHLETICS						
Expenditure						
10-80-5530-350 EQUIPMENT/SUPPLIES	2,889.00	787.43	2,180.12	0.00	708.88	25
10-80-5530-360 UNIFORMS-ATHLETICS	6,500.00	1,708.85	6,608.42	0.00	-108.42	-2

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-80-5530-595 CONTRACTED SERVICES	2,500.00	1,728.00	4,606.00	0.00	-2,106.00	-84
Fund: 10 GENERAL FUND, Department: 5530 ATHLETICS						
Total Expenditure	11,889.00	4,224.28	13,394.54	0.00	-1,505.54	-13.00
Department: 5600 STREETS & BEAUTIFICATION						
Expenditure						
10-20-5600-020 SALARIES	255,400.00	18,962.85	205,047.35	0.00	50,352.65	20
10-20-5600-021 PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0
10-20-5600-023 OVERTIME	0.00	0.00	0.00	0.00	0.00	0
10-20-5600-030 SOCIAL SECURITY	20,250.00	1,359.33	15,710.50	0.00	4,539.50	22
10-20-5600-045 MEDICAL INSURANCE	33,600.00	2,960.00	29,148.16	0.00	4,451.84	13
10-20-5600-046 DENTAL INSURANCE	2,592.00	169.82	1,868.02	0.00	723.98	28
10-20-5600-047 LIFE INSURANCE	797.00	59.47	657.72	0.00	139.28	17
10-20-5600-050 RETIREMENT	17,655.00	1,285.70	14,560.06	0.00	3,094.94	18
10-20-5600-051 401K RETIREMENT	13,235.00	948.14	10,737.41	0.00	2,497.59	19
10-20-5600-052 LONGEVITY	9,300.00	0.00	9,700.00	0.00	-400.00	-4
10-20-5600-070 WORKER'S COMP	17,500.00	15,467.53	15,467.53	0.00	2,032.47	12
10-20-5600-071 W COMP DEDUCTIBLE	1,500.00	0.00	0.00	0.00	1,500.00	100
10-20-5600-130 UTILITIES-STREET LIGHTING	93,000.00	6,960.03	69,051.74	0.00	23,948.26	26
10-20-5600-135 STREET LIGHTING REIMBURSABLE	3,500.00	316.64	2,856.72	0.00	643.28	18
10-20-5600-170 VEHICLE MAINTENANCE	38,000.00	4,243.91	11,353.40	3,709.86	22,936.74	60
10-20-5600-200 COMMUNICATIONS	3,500.00	345.43	841.49	0.00	2,658.51	76
10-20-5600-220 EQUIPMENT PURCHASES	3,000.00	0.00	1,121.37	1,973.00	-94.37	-3
10-20-5600-225 EQUIPMENT MAINTENANCE	27,000.00	1,395.40	18,017.95	1,934.49	7,047.56	26
10-20-5600-310 FUEL	45,000.00	1,468.29	19,184.90	0.00	25,815.10	57
10-20-5600-320 STREET SIGNS	3,918.00	25.39	430.40	0.00	3,487.60	89
10-20-5600-322 STREET MAINTENANCE-NONPOWELL BILL	1,800.00	0.00	0.00	0.00	1,800.00	100
10-20-5600-325 CHRISTMAS DECORATIONS	1,000.00	0.00	774.71	0.00	225.29	23
10-20-5600-330 SUPPLIES	12,000.00	1,521.04	5,843.62	0.00	6,156.38	51
10-20-5600-331 SAFETY	2,900.00	545.09	2,673.37	0.00	226.63	8

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-20-5600-335 EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0
10-20-5600-360 UNIFORMS	6,400.00	1,023.43	7,977.94	253.90	-1,831.84	-29
10-20-5600-450 TRAINING	400.00	0.00	83.95	0.00	316.05	79
10-20-5600-480 ENGINEER SERVICES	1,000.00	0.00	0.00	0.00	1,000.00	100
10-20-5600-520 STORMWATER GRANT	0.00	0.00	0.00	0.00	0.00	0
10-20-5600-540 PROP/LIAB INSURANCE	4,310.00	940.00	1,044.00	0.00	3,266.00	76
10-20-5600-740 CAPITAL OUTLAY	26,435.00	0.00	7,399.95	13,500.00	5,535.05	21
10-20-5600-741 CAPITAL OUTLAY-NONPOWELL BILL	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 5600 STREETS & BEAUTIFICATION						
Total Expenditure	644,992.00	59,997.49	451,552.26	21,371.25	172,068.49	27.00
Department: 5650 POWELL BILL						
Expenditure						
10-20-5650-220 EQUIPMENT PURCHASES	2,000.00	0.00	0.00	0.00	2,000.00	100
10-20-5650-230 BRIDGE MAINTENANCE	5,000.00	0.00	0.00	0.00	5,000.00	100
10-20-5650-232 RR CROSSING MAINTENANCE	16,000.00	0.00	7,024.00	0.00	8,976.00	56
10-20-5650-332 SIDEWALK MAINTENANCE	5,000.00	0.00	0.00	0.00	5,000.00	100
10-20-5650-333 SIDEWALK INSTALLATION	20,000.00	0.00	1,870.00	13,340.00	4,790.00	24
10-20-5650-595 ENGINEERING	50,000.00	1,448.75	15,301.25	13,040.00	21,658.75	43
10-20-5650-610 STREET MAINTENANCE	10,000.00	1,500.00	5,936.67	13,075.00	-9,011.67	-90
10-20-5650-612 STREET RESURFACING	400,000.00	0.00	0.00	11,226.00	388,774.00	97
10-20-5650-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 5650 POWELL BILL						
Total Expenditure	508,000.00	2,948.75	30,131.92	50,681.00	427,187.08	84.00
Department: 5800 SANITATION						
Expenditure						
10-30-5800-020 SALARIES	200,000.00	13,009.60	156,008.38	0.00	43,991.62	22
10-30-5800-030 SOCIAL SECURITY	15,690.00	978.23	12,100.94	0.00	3,589.06	23
10-30-5800-045 MEDICAL INSURANCE	30,000.00	1,980.45	23,281.49	0.00	6,718.51	22
10-30-5800-046 DENTAL INSURANCE	2,268.00	145.56	1,649.68	0.00	618.32	27

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

ACCOUNT	BUDGETED	CURRENT	YEAR TO DATE	ENCUMBRANCE	REMAINING	
					BALANCE	PCT
10-30-5800-047 LIFE INSURANCE	624.00	45.25	511.92	0.00	112.08	18
10-30-5800-050 RETIREMENT	13,680.00	882.04	10,922.07	0.00	2,757.93	20
10-30-5800-051 401K RETIREMENT	10,255.00	650.48	8,104.61	0.00	2,150.39	21
10-30-5800-052 LONGEVITY	5,100.00	0.00	5,083.10	0.00	16.90	0
10-30-5800-070 WORKER'S COMP	16,500.00	15,954.16	15,954.16	0.00	545.84	3
10-30-5800-071 W COMP DEDUCTIBLE	1,500.00	0.00	0.00	0.00	1,500.00	100
10-30-5800-170 VEHICLE MAINTENANCE	47,648.00	952.69	58,430.36	998.80	-11,781.16	-25
10-30-5800-200 COMMUNICATIONS	200.00	0.00	0.00	0.00	200.00	100
10-30-5800-220 EQUIPMENT PURCHASES	7,000.00	0.00	10,470.04	0.00	-3,470.04	-50
10-30-5800-225 EQUIPMENT MAINTENANCE	1,813.00	2,371.66	5,557.10	1,009.49	-4,753.59	-262
10-30-5800-230 CONTRACTS/AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0
10-30-5800-260 ADVERTISING	300.00	136.25	532.19	0.00	-232.19	-77
10-30-5800-310 FUEL	26,000.00	1,391.94	14,064.21	0.00	11,935.79	46
10-30-5800-330 SUPPLIES	1,500.00	32.35	1,072.87	0.00	427.13	28
10-30-5800-331 SAFETY	2,800.00	480.37	2,754.32	0.00	45.68	2
10-30-5800-360 UNIFORMS	5,000.00	707.84	6,494.69	469.93	-1,964.62	-39
10-30-5800-540 PROP/LIAB INSURANCE	4,885.00	710.00	710.00	0.00	4,175.00	85
10-30-5800-560 LANDFILL DISPOSAL FEES	98,000.00	3,826.30	71,301.47	0.00	26,698.53	27
10-30-5800-562 LEAF/LIMB DISPOSAL FEES	30,000.00	2,849.25	19,485.35	0.00	10,514.65	35
10-30-5800-565 RECYCLING DISPOSAL FEES	0.00	0.00	0.00	0.00	0.00	0
10-30-5800-570 HAZARDOUS DISPOSAL FEES	4,500.00	0.00	5,880.00	0.00	-1,380.00	-31
10-30-5800-740 CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0
Fund: 10 GENERAL FUND, Department: 5800 SANITATION						
Total Expenditure	525,263.00	47,104.42	430,368.95	2,478.22	92,415.83	18.00
Department: 5900 FINGERPRINT MACHINE						
Expenditure						
10-60-5900-100 FINGERPRINT MACHINE-PRINCIPAL	9,616.00	0.00	9,615.42	0.00	0.58	0
10-60-5900-200 FINGERPRINT MACHINE-INTEREST	434.00	0.00	433.63	0.00	0.37	0
Fund: 10 GENERAL FUND, Department: 5900 FINGERPRINT MACHINE						

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Total Expenditure	10,050.00	0.00	10,049.05	0.00	0.95	0.00
Department: 5902 RECREATION STATION						
Expenditure						
10-60-5902-100 RECREATION STATION-PRINCIPAL	66,667.00	0.00	0.00	0.00	66,667.00	100
10-60-5902-200 RECREATION STATION-INTEREST	18,527.00	0.00	0.00	0.00	18,527.00	100
Fund: 10 GENERAL FUND, Department: 5902 RECREATION STATION						
Total Expenditure	85,194.00	0.00	0.00	0.00	85,194.00	100.00
Department: 5903 POLICE IN-CAR CAMERAS						
Expenditure						
10-60-5903-100 POLICE IN-CAR CAMERAS-PRINCIPAL	14,920.00	0.00	14,919.81	0.00	0.19	0
10-60-5903-200 POLICE IN-CAR CAMERAS-INTEREST	1,054.00	0.00	1,053.40	0.00	0.60	0
Fund: 10 GENERAL FUND, Department: 5903 POLICE IN-CAR CAMERAS						
Total Expenditure	15,974.00	0.00	15,973.21	0.00	0.79	0.00
Department: 5908 2013-14 DODGE CHARGERS						
Expenditure						
10-60-5908-100 2013-14 (3) DODGE CHARGERS-PRINC	31,223.00	31,222.82	31,222.82	0.00	0.18	0
10-60-5908-200 2013-14 (3) DODGE CHARGERS-INTEREST	1,009.00	1,008.49	1,008.49	0.00	0.51	0
Fund: 10 GENERAL FUND, Department: 5908 2013-14 DODGE CHARGERS						
Total Expenditure	32,232.00	32,231.31	32,231.31	0.00	0.69	0.00
Department: 5909 2014-15 (4) POLICE VEHS						
Expenditure						
10-60-5909-100 2014-15 (4) POLICE VEHICLES-PRINC	41,817.00	0.00	41,816.29	0.00	0.71	0
10-60-5909-200 2014-15 (4) POLICE VEHICLES-INT	1,707.00	0.00	1,706.44	0.00	0.56	0
Fund: 10 GENERAL FUND, Department: 5909 2014-15 (4) POLICE VEHS						
Total Expenditure	43,524.00	0.00	43,522.73	0.00	1.27	0.00
Department: 5910 KNUCKLEBOOM TRUCK						
Expenditure						
10-60-5910-100 2012-13 KNUCKLEBOOM TRUCK-PRINC	28,631.00	0.00	0.00	0.00	28,631.00	100

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
10-60-5910-200 2012-13 KNUCKLEBOOM TRUCK-INT	633.00	0.00	0.00	0.00	633.00	100
Fund: 10 GENERAL FUND, Department: 5910 KNUCKLEBOOM TRUCK						
Total Expenditure	29,264.00	0.00	0.00	0.00	29,264.00	100.00
Department: 5911 2014 FIRE TRUCK						
Expenditure						
10-60-5911-100 2013-14 FIRE TRUCK-PRINCIPAL	64,149.00	57,973.24	57,973.24	0.00	6,175.76	10
10-60-5911-200 2013-14 FIRE TRUCK-INTEREST	31,132.00	31,131.37	31,131.37	0.00	0.63	0
Fund: 10 GENERAL FUND, Department: 5911 2014 FIRE TRUCK						
Total Expenditure	95,281.00	89,104.61	89,104.61	0.00	6,176.39	6.00
Department: 5912 2013-14 (2) TAHOES						
Expenditure						
10-60-5912-100 2013-14 (2) TAHOES-PRINCIPAL	23,830.00	0.00	23,830.00	0.00	0.00	0
10-60-5912-200 2013-14 (2) TAHOES-INTEREST	494.00	0.00	493.29	0.00	0.71	0
Fund: 10 GENERAL FUND, Department: 5912 2013-14 (2) TAHOES						
Total Expenditure	24,324.00	0.00	24,323.29	0.00	0.71	0.00
Department: 5913 FIRE STN EXPANSION						
Expenditure						
10-60-5913-100 FIRE STATION EXPANSION-PRINC	23,770.00	0.00	23,788.63	0.00	-18.63	0
10-60-5913-200 FIRE STATION EXPANSION-INT	40,449.00	0.00	40,429.37	0.00	19.63	0
Fund: 10 GENERAL FUND, Department: 5913 FIRE STN EXPANSION						
Total Expenditure	64,219.00	0.00	64,218.00	0.00	1.00	0.00
Department: 5914 POLICE/FIRE PROPERTY						
Expenditure						
10-60-5914-100 POLICE/FIRE LAND-PRINCIPAL	26,750.00	0.00	26,749.04	0.00	0.96	0
10-60-5914-200 POLICE/FIRE LAND-INTEREST	7,693.00	0.00	7,692.49	0.00	0.51	0
Fund: 10 GENERAL FUND, Department: 5914 POLICE/FIRE PROPERTY						
Total Expenditure	34,443.00	0.00	34,441.53	0.00	1.47	0.00
Department: 5915 VARIOUS ITEMS						

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
Expenditure						
10-60-5915-100 VEHICLES & CAMERAS-PRINCIPAL	36,700.00	0.00	37,071.28	0.00	-371.28	-1
10-60-5915-200 VEHICLES & CAMERAS-INTEREST	3,300.00	0.00	0.00	0.00	3,300.00	100
Fund: 10 GENERAL FUND, Department: 5915 VARIOUS ITEMS						
Total Expenditure	40,000.00	0.00	37,071.28	0.00	2,928.72	7.00
Fund: 30 WATER & SEWER FUND						
Department: 6100 WATER PRODUCTION						
Expenditure						
30-91-6100-020 SALARIES	116,500.00	8,860.10	74,988.32	0.00	41,511.68	36
30-91-6100-021 SALARIES: PART-TIME	0.00	0.00	0.00	0.00	0.00	0
30-91-6100-022 HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00	0
30-91-6100-023 OVERTIME	5,000.00	995.55	10,234.09	0.00	-5,234.09	-105
30-91-6100-030 SOCIAL SECURITY	9,601.00	709.64	6,326.50	0.00	3,274.50	34
30-91-6100-045 MEDICAL INSURANCE	13,200.00	1,110.00	8,511.50	0.00	4,688.50	36
30-91-6100-046 DENTAL INSURANCE	972.00	72.78	557.98	0.00	414.02	43
30-91-6100-047 LIFE INSURANCE	380.00	29.45	233.20	0.00	146.80	39
30-91-6100-049 WELLNESS	300.00	50.00	200.00	0.00	100.00	33
30-91-6100-050 RETIREMENT	8,371.00	668.21	5,920.45	0.00	2,450.55	29
30-91-6100-051 401K RETIREMENT	6,275.00	492.77	4,316.06	0.00	1,958.94	31
30-91-6100-052 LONGEVITY	4,000.00	0.00	2,100.00	0.00	1,900.00	48
30-91-6100-070 WORKER'S COMP	4,500.00	3,922.78	3,922.78	0.00	577.22	13
30-91-6100-071 W COMP DEDUCTIBLE	1,000.00	0.00	0.00	0.00	1,000.00	100
30-91-6100-100 POSTAGE	1,000.00	0.00	222.08	0.00	777.92	78
30-91-6100-130 UTILITIES	140,000.00	10,615.03	118,815.26	0.00	21,184.74	15
30-91-6100-170 VEHICLE MAINTENANCE	5,000.00	222.77	541.73	0.00	4,458.27	89
30-91-6100-175 FACILITY MAINTENANCE	38,000.00	4,745.32	8,832.79	11,195.00	17,972.21	47
30-91-6100-177 SYSTEM MAINTENANCE	30,000.00	0.00	6,908.59	0.00	23,091.41	77
30-91-6100-180 WELL HEAD PROTECTION PROGRAM	500.00	0.00	0.00	0.00	500.00	100
30-91-6100-200 COMMUNICATIONS	3,000.00	262.76	2,120.76	0.00	879.24	29

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
30-91-6100-220 EQUIPMENT PURCHASES	4,000.00	0.00	7,896.30	0.00	-3,896.30	-97
30-91-6100-225 EQUIPMENT MAINTENANCE	8,000.00	197.78	470.56	0.00	7,529.44	94
30-91-6100-235 LICENSES & FEES	4,200.00	100.00	2,165.00	0.00	2,035.00	48
30-91-6100-310 FUEL	15,000.00	525.11	5,842.34	0.00	9,157.66	61
30-91-6100-330 SUPPLIES	7,000.00	1,044.44	3,890.93	0.00	3,109.07	44
30-91-6100-331 SAFETY	1,500.00	135.25	1,099.89	0.00	400.11	27
30-91-6100-332 TESTING	28,000.00	451.00	17,366.00	0.00	10,634.00	38
30-91-6100-333 CHEMICALS	98,000.00	7,342.97	68,095.50	0.00	29,904.50	31
30-91-6100-360 UNIFORMS	2,200.00	392.54	2,516.07	97.50	-413.57	-19
30-91-6100-450 TRAINING/TRAVEL	3,000.00	718.32	1,162.02	0.00	1,837.98	61
30-91-6100-480 CONTRACT REIMBURSEABLE	9,000.00	2,505.00	7,515.00	0.00	1,485.00	17
30-91-6100-540 PROP/LIAB INSURANCE	17,900.00	16,835.00	17,135.00	0.00	765.00	4
30-91-6100-595 ENGINEER SERVICES	5,000.00	0.00	0.00	5,800.00	-800.00	-16
30-91-6100-596 CONTRACTED SERVICES	165,000.00	0.00	127,443.75	0.00	37,556.25	23
30-91-6100-597 LEGAL FEES	0.00	0.00	70.00	0.00	-70.00	0
30-91-6100-600 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0
30-91-6100-740 CAPITAL OUTLAY	225,143.00	0.00	21,335.00	0.00	203,808.00	91
30-91-6100-741 CAPITAL OUTLAY-NEW TANK	0.00	0.00	0.00	0.00	0.00	0
30-91-6100-742 CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0
Fund: 30 WATER & SEWER FUND, Department: 6100 WATER PRODUCTION						
Total Expenditure	980,542.00	63,004.57	538,755.45	17,092.50	424,694.05	43.00
Department: 6200 WATER & SEWER						
Expenditure						
30-91-6200-020 SALARIES	366,000.00	25,770.76	290,261.81	0.00	75,738.19	21
30-91-6200-021 PART-TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-023 OVERTIME	8,000.00	95.97	3,902.56	0.00	4,097.44	51
30-91-6200-024 ON-CALL PAY	2,000.00	93.40	771.96	0.00	1,228.04	61
30-91-6200-030 SOCIAL SECURITY	29,749.00	1,881.95	22,647.10	0.00	7,101.90	24
30-91-6200-045 MEDICAL INSURANCE	44,160.00	2,220.00	26,017.14	0.00	18,142.86	41

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
30-91-6200-046 DENTAL INSURANCE	2,916.00	169.82	2,134.88	0.00	781.12	27
30-91-6200-047 LIFE INSURANCE	1,142.00	90.63	1,038.05	0.00	103.95	9
30-91-6200-048 OPEB EXPENSE (AUDIT)	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-050 RETIREMENT	25,926.00	1,760.07	20,909.02	0.00	5,016.98	19
30-91-6200-051 401K RETIREMENT	22,360.00	1,298.01	15,419.77	0.00	6,940.23	31
30-91-6200-052 LONGEVITY	12,875.00	0.00	13,458.33	0.00	-583.33	-5
30-91-6200-070 WORKER'S COMP	10,000.00	10,541.15	10,541.15	0.00	-541.15	-5
30-91-6200-071 WORKER'S COMP DEDUCTIBLE	3,000.00	0.00	0.00	0.00	3,000.00	100
30-91-6200-100 POSTAGE	2,000.00	0.00	0.00	0.00	2,000.00	100
30-91-6200-130 UTILITIES	9,000.00	406.42	4,578.23	0.00	4,421.77	49
30-91-6200-170 VEHICLE MAINTENANCE	12,000.00	2,302.50	5,662.38	450.00	5,887.62	49
30-91-6200-171 SYSTEM MAINTENANCE	100,000.00	2,335.28	31,827.58	650.00	67,522.42	68
30-91-6200-175 FACILITY MAINTENANCE	20,000.00	1,542.15	25,930.96	0.00	-5,930.96	-30
30-91-6200-200 COMMUNICATIONS	5,000.00	602.11	5,615.44	0.00	-615.44	-12
30-91-6200-220 EQUIPMENT PURCHASES	5,000.00	0.00	1,228.07	0.00	3,771.93	75
30-91-6200-225 EQUIPMENT MAINTENANCE	10,000.00	73.92	8,878.71	480.00	641.29	6
30-91-6200-227 RPZ PROGRAM	2,000.00	0.00	605.19	0.00	1,394.81	70
30-91-6200-230 CONTRACTS/AGREEMENTS	3,000.00	228.79	2,270.85	0.00	729.15	24
30-91-6200-235 LICENSES & FEES	1,200.00	545.00	1,355.00	0.00	-155.00	-13
30-91-6200-260 ADVERTISING	300.00	136.25	385.94	0.00	-85.94	-29
30-91-6200-310 FUEL	28,000.00	1,255.97	12,334.89	0.00	15,665.11	56
30-91-6200-330 SUPPLIES	84,000.00	3,072.98	72,913.98	4,272.17	6,813.85	8
30-91-6200-331 SAFETY	4,000.00	1,227.79	4,420.10	660.46	-1,080.56	-27
30-91-6200-335 EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-360 UNIFORMS	5,300.00	787.37	6,463.66	240.70	-1,404.36	-26
30-91-6200-450 TRAINING/TRAVEL	3,200.00	0.00	1,532.30	0.00	1,667.70	52
30-91-6200-480 CONTRACT REIMBURSABLE	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-540 PROP/LIAB INSURANCE	6,730.00	6,330.00	6,330.00	0.00	400.00	6
30-91-6200-595 ENGINEER SERVICES	5,000.00	0.00	0.00	0.00	5,000.00	100

FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
30-91-6200-596 CONTRACT SERV. WATER TREATMENT	700,000.00	68,333.47	601,253.12	0.00	98,746.88	14
30-91-6200-597 LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-740 CAPITAL OUTLAY-WATER	10,000.00	0.00	0.00	0.00	10,000.00	100
30-91-6200-741 CAPITAL OUTLAY - SEWER	112,000.00	4,000.00	83,548.21	0.00	28,451.79	25
30-91-6200-742 CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-743 CAPITAL OUTLAY - FACILITY	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-744 CAPITAL OUTLAY-CDBG	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-900 ADMINISTRATIVE CHARGES	283,000.00	23,584.00	235,840.00	0.00	47,160.00	17
30-91-6200-910 TRANSFER-OUT TO GEN FUND	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-920 TRANSFER TO CDBG	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-926 TRANSFER-OUT TO WELL REPLACE PROJ.	0.00	0.00	0.00	0.00	0.00	0
30-91-6200-999 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	0
Fund: 30 WATER & SEWER FUND, Department: 6200 WATER & SEWER						
Total Expenditure	1,938,858.00	160,685.76	1,520,076.38	6,753.33	412,028.29	21.00
Department: 6300 BILLING & COLLECTIONS						
Expenditure						
30-91-6300-020 SALARIES	57,850.00	4,332.54	47,604.83	0.00	10,245.17	18
30-91-6300-023 OVERTIME	0.00	0.00	0.00	0.00	0.00	0
30-91-6300-024 CALL PAY	0.00	0.00	0.00	0.00	0.00	0
30-91-6300-030 SOCIAL SECURITY	4,594.00	319.40	3,577.78	0.00	1,016.22	22
30-91-6300-045 MEDICAL INSURANCE	4,560.00	370.00	3,700.75	0.00	859.25	19
30-91-6300-046 DENTAL INSURANCE	324.00	24.26	242.60	0.00	81.40	25
30-91-6300-047 LIFE INSURANCE	180.00	21.30	213.51	0.00	-33.51	-19
30-91-6300-050 RETIREMENT	4,004.00	293.76	3,275.15	0.00	728.85	18
30-91-6300-051 401K RETIREMENT	3,003.00	297.53	3,305.59	0.00	-302.59	-10
30-91-6300-052 LONGEVITY	2,200.00	0.00	700.00	0.00	1,500.00	68
30-91-6300-070 WORKER'S COMP	175.00	83.28	83.28	0.00	91.72	52
30-91-6300-071 W COMP DEDUCTIBLE	250.00	0.00	0.00	0.00	250.00	100
30-91-6300-100 POSTAGE	7,500.00	0.00	6,755.05	0.00	744.95	10

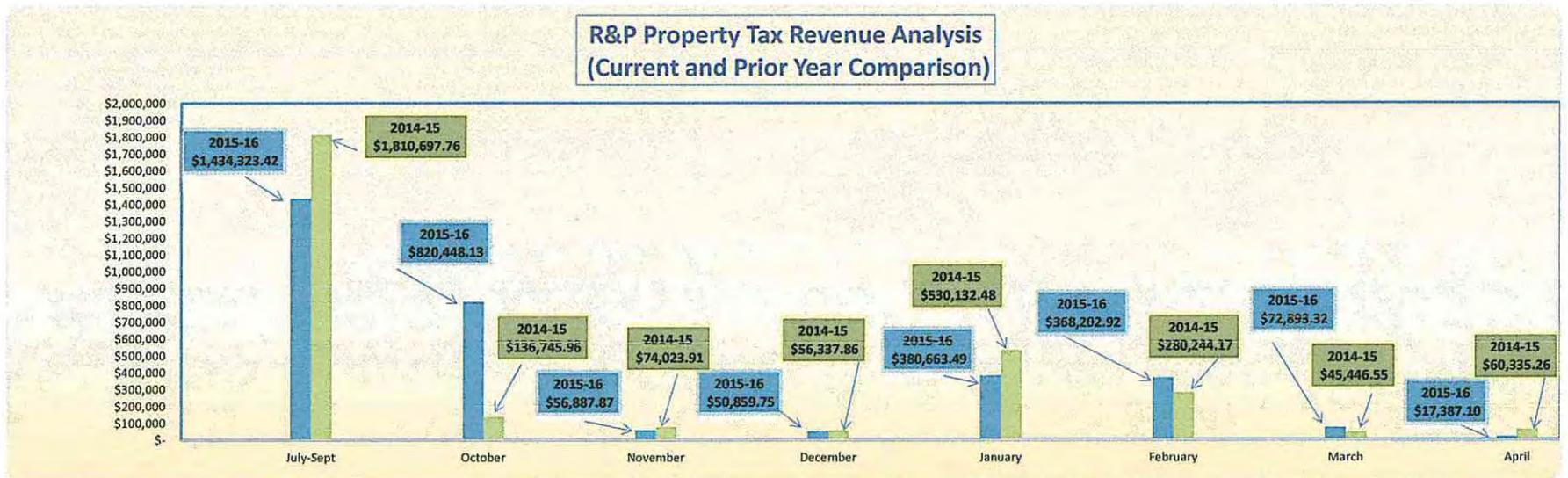
FY 2015-2016

TOWN OF ABERDEEN
 APRIL EXPENDITURE REPORT
 CURRENT PERIOD: 04/01/2016 TO 04/30/2016

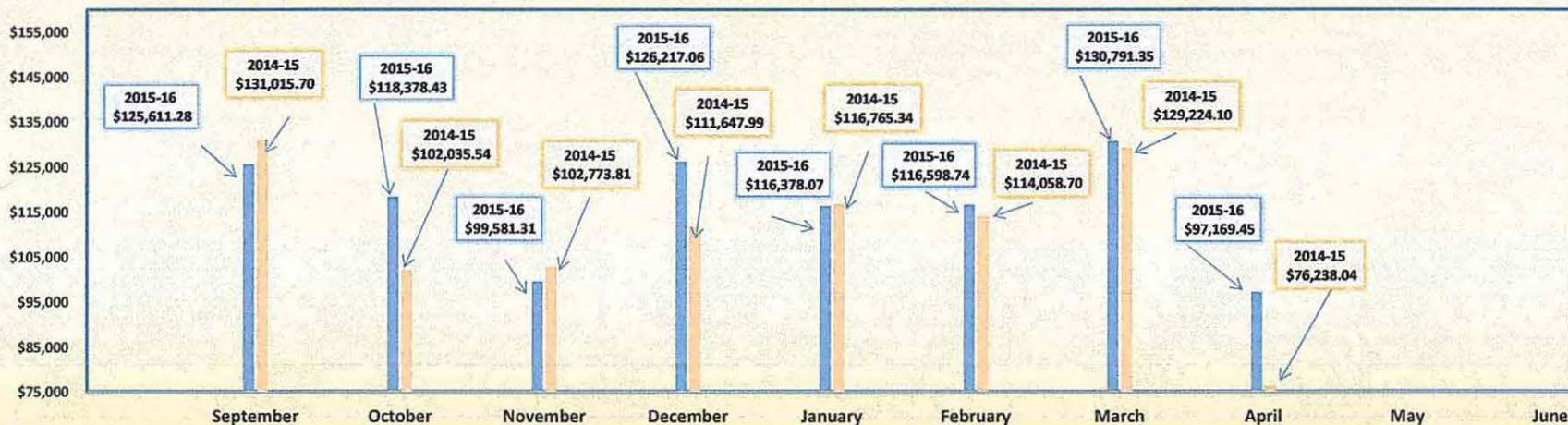
IDEAL REMAINING PERCENT: 17 %

<u>ACCOUNT</u>	<u>BUDGETED</u>	<u>CURRENT</u>	<u>YEAR TO DATE</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>	<u>PCT</u>
30-91-6300-110 TELEPHONE	3,700.00	65.32	821.34	0.00	2,878.66	78
30-91-6300-120 PRINTING	3,000.00	0.00	2,415.84	0.00	584.16	19
30-91-6300-220 EQUIPMENT PURCHASES	0.00	0.00	74.99	0.00	-74.99	0
30-91-6300-225 EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
30-91-6300-260 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0
30-91-6300-330 SUPPLIES	1,000.00	22.49	469.12	0.00	530.88	53
30-91-6300-450 TRAINING/TRAVEL	0.00	0.00	0.00	0.00	0.00	0
30-91-6300-540 PROP/LIAB INSURANCE	120.00	113.00	113.00	0.00	7.00	6
30-91-6300-570 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0
30-91-6300-595 COMPUTER SERVICES	9,000.00	219.37	7,067.19	0.00	1,932.81	21
30-91-6300-740 CAPITAL OUTLAY	0.00	0.00	1,123.57	0.00	-1,123.57	0
Fund: 30 WATER & SEWER FUND, Department: 6300 BILLING & COLLECTIONS						
Total Expenditure	101,460.00	6,162.25	81,543.59	0.00	19,916.41	20.00
Report Total Expenditure	<u>10,365,195.00</u>	<u>749,315.24</u>	<u>7,752,488.55</u>	<u>151,641.76</u>	<u>2,461,064.69</u>	<u>24.00</u>

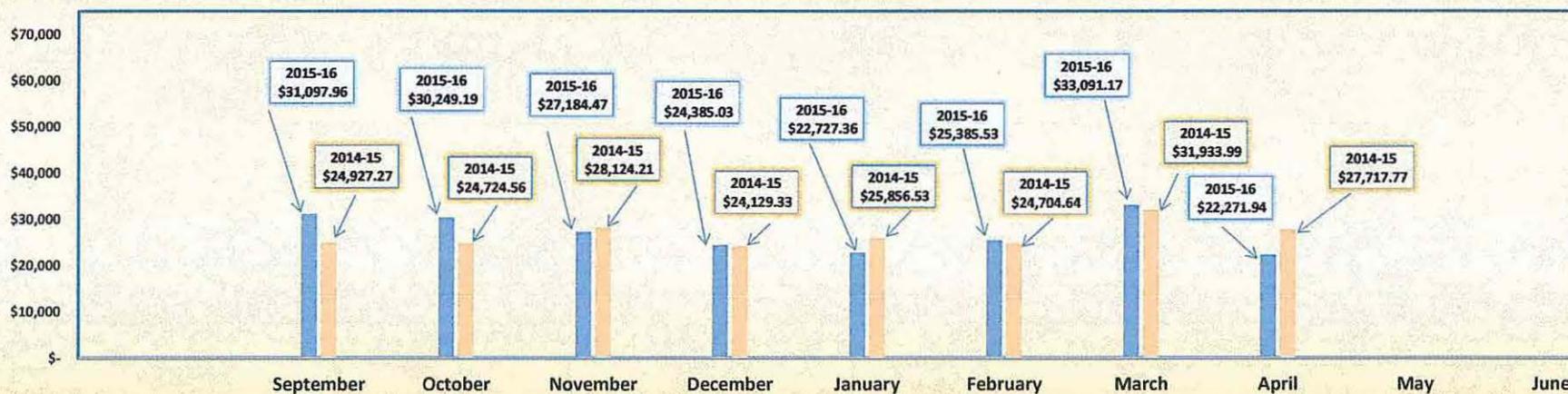
	2015-16	2014-15
July-Sept	\$ 1,434,323.42	\$ 1,810,697.76
October	\$ 820,448.13	\$ 136,745.96
November	\$ 56,887.87	\$ 74,023.91
December	\$ 50,859.75	\$ 56,337.86
January	\$ 380,663.49	\$ 530,132.48
February	\$ 368,202.92	\$ 280,244.17
March	\$ 72,893.32	\$ 45,446.55
April	\$ 17,387.10	\$ 60,335.26



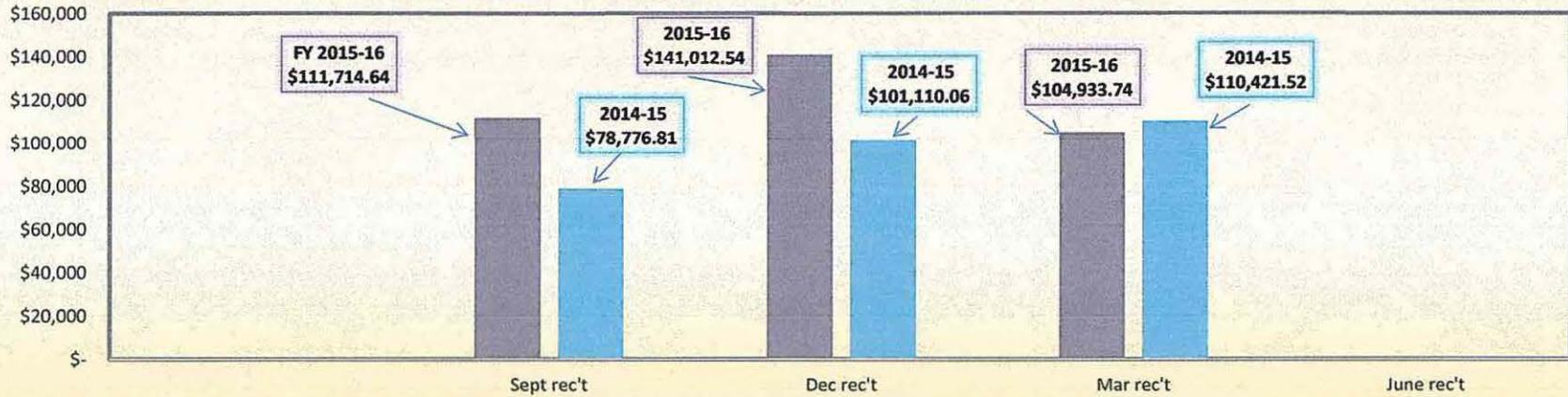
Local Sales Tax Revenue Analysis (Current Year and Prior Year Comparison)



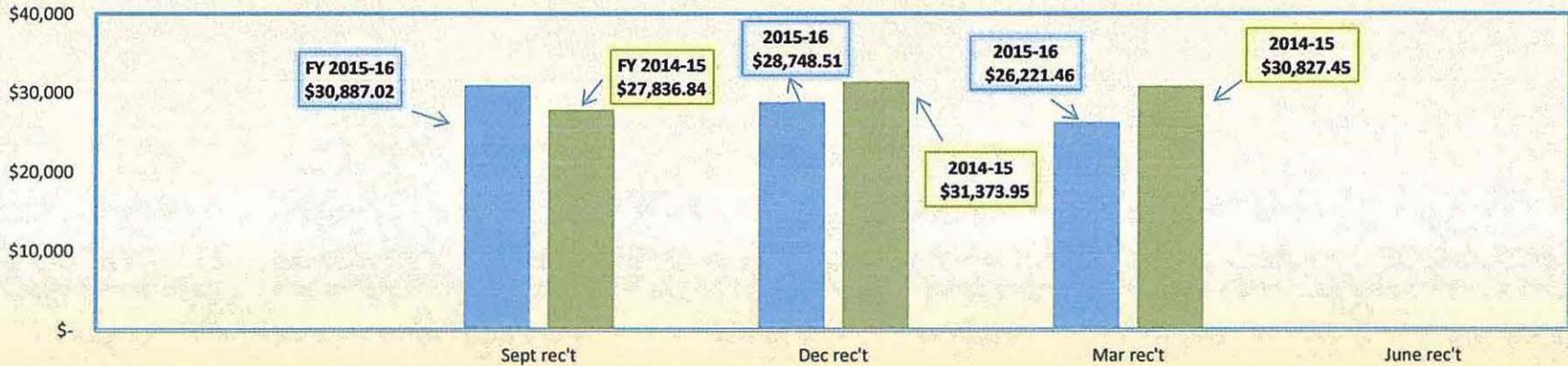
Hold Harmless Tax Revenue Analysis (Current Year and Prior Year Comparison)



**Utilities Franchise Tax Revenue Analysis
(Current Year and Prior Year Comparison)**



**Video Sales Tax Revenue Analysis
(Current Year and Prior Year Comparison)**



Vehicle Maintenance Costs in FY 2015-2016							
Department	Account Number	Budgeted	Current Month	YTD	Encumbrance	Remaining Balance	% Remaining
Police	10.10.5150.170	\$22,000.00	\$15,596.43	\$32,798.98	\$350.16	(\$11,149.14)	-51%
Fire/Rescue	10.10.5300.170	\$16,000.00	\$56.19	\$8,583.73	\$474.13	\$6,942.14	43%
Planning	10.10.5415.170	\$1,000.00	\$50.74	\$975.05		\$24.95	2%
Streets & Beautification	10.20.5600.170	\$38,000.00	\$4,243.91	\$11,353.40	\$3,709.86	\$22,936.74	60%
Sanitation	10.30.5800.170	\$47,648.00	\$952.69	\$58,430.36	\$998.80	(\$11,781.16)	-25%
Parks & Recreation- Admin	10.80.5500.170	\$1,000.00	\$0.00	\$19.95		\$980.05	98%
Parks & Recreation-Park Facilities	10.80.5510.170	\$1,000.00	\$0.00	\$856.12		\$143.88	14%
Water Production	30.91.6100.170	\$5,000.00	\$222.77	\$541.73		\$4,458.27	89%
Water & Sewer	30.91.6200.170	\$12,000.00	\$2,302.50	\$5,662.38	\$450.00	\$5,887.62	49%
Totals as of 4/30/2016		\$143,648.00	\$23,425.23	\$119,221.70	\$5,982.95	\$18,443.35	13%

Vehicle Maintenance Costs in FY 2014-2015							
Department	Account Number	Budgeted	Current Month	YTD	Encumbrance	Remaining Balance	% Remaining
Police	10.10.5150.170	\$25,000.00	\$260.44	\$19,723.99		\$5,276.01	21%
Fire/Rescue	10.10.5300.170	\$15,000.00	\$422.83	\$17,390.04		(\$2,390.04)	-16%
Planning	10.10.5415.170	\$750.00		\$639.97		\$110.03	15%
Streets & Beautification	10.20.5600.170	\$31,500.00	\$1,475.63	\$31,399.94		\$100.06	0%
Sanitation	10.30.5800.170	\$13,000.00	\$2,422.47	\$17,968.05		(\$4,968.05)	-38%
Parks & Recreation- Admin	10.80.5500.170	\$700.00		\$94.27		\$605.73	87%
Parks & Recreation-Park Facilities	10.80.5510.170	\$400.00	\$17.53	\$813.71		(\$413.71)	-103%
Water Production	30.91.6100.740	\$5,100.00	\$1,648.00	\$4,092.11		\$1,007.89	20%
Water & Sewer	30.91.6200.170	\$10,000.00	\$471.33	\$9,773.71		\$226.29	2%
Totals as of 4/30/2015		\$101,450.00	\$6,718.23	\$101,895.79	\$0.00	(\$445.79)	0%

Equipment Maintenance Costs in FY 2015-2016							
Department	Account Number	Budgeted	Current Month	YTD	Encumbrance	Remaining Balance	% Remaining
Admin	10.00.4200.225	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	----
Finance	10.00.4300.225	\$2,100.00	\$140.25	\$1,709.13		\$390.87	19%
Police	10.10.5150.225	\$19,000.00	\$556.00	\$20,188.54		(\$1,188.54)	-6%
Fire/Rescue	10.10.5300.225	\$6,500.00	\$360.80	\$2,759.84		\$3,740.16	58%
Planning	10.10.5415.225	\$8,400.00	\$517.80	\$7,981.06		\$418.94	5%
Streets & Beautification	10.20.5600.225	\$27,000.00	\$1,395.40	\$18,017.95	\$1,934.49	\$7,047.56	26%
Sanitation	10.30.5800.225	\$1,813.00	\$2,371.66	\$5,557.10	\$1,009.49	(\$4,753.59)	-262%
Parks & Recreation- Admin	10.80.5500.225	\$2,000.00	\$153.04	\$2,051.47		(\$51.47)	-3%
Parks & Recreation-Park Facilities	10.80.5510.225	\$3,000.00	\$583.65	\$701.87		\$2,298.13	77%
Water Production	30.91.6100.225	\$8,000.00	\$197.78	\$470.56		\$7,529.44	94%
Water & Sewer	30.91.6200.225	\$10,000.00	\$73.92	\$8,878.71	\$480.00	\$641.29	6%
Billing/Collections	30.91.6300.225	\$0.00	\$0.00	\$0.00		\$0.00	----
Totals as of 4/30/2016		\$87,813.00	\$6,350.30	\$68,316.23	\$3,423.98	\$16,072.79	18%

Equipment Maintenance Costs in FY 2014-2015							
Department	Account Number	Budgeted	Current Month	YTD	Encumbrance	Remaining Balance	% Remaining
Admin	10.00.4200.225	\$0.00	\$0.00	\$0.00		\$0.00	----
Finance	10.00.4300.225	\$2,000.00	\$140.25	\$1,738.71		\$261.29	13%
Police	10.10.5150.225	\$24,200.00	\$278.00	\$18,221.39		\$5,978.61	25%
Fire/Rescue	10.10.5300.225	\$6,500.00	\$139.54	\$3,288.98		\$3,211.02	49%
Planning	10.10.5415.225	\$7,850.00	\$0.00	\$6,423.44		\$1,426.56	18%
Streets & Beautification	10.20.5600.225	\$13,000.00	\$1,169.30	\$24,005.24		(\$11,005.24)	-85%
Sanitation	10.30.5800.225	\$1,000.00	\$0.00	\$852.45		\$147.55	15%
Parks & Recreation- Admin	10.80.5500.225	\$1,800.00	\$153.04	\$2,008.97		(\$208.97)	-12%
Parks & Recreation-Park Facilities	10.80.5510.225	\$1,000.00	\$98.62	\$1,261.52		(\$261.52)	-26%
Water Production	30.91.6100.225	\$7,000.00	\$10,355.00	\$16,469.25		(\$9,469.25)	-135%
Water & Sewer	30.91.6200.225	\$10,000.00	\$304.30	\$9,283.54		\$716.46	7%
Billing/Collections	30.91.6300.225	\$500.00	\$0.00	\$0.00		\$500.00	100%
Totals as of 4/30/2015		\$74,850.00	\$12,638.05	\$83,553.49	\$0.00	(\$8,703.49)	-12%

Fuel Costs in FY 2015-2016							
Department	Account Number	Budgeted	Current Month	YTD	Encumbrance	Remaining Balance	% Remaining
Police-Fuel	10.10.5150.310	\$72,000.00	\$3,471.66	\$39,448.62		\$32,551.38	45%
Fire/Rescue-Fuel	10.10.5300.310	\$25,500.00	\$893.62	\$10,441.60		\$15,058.40	59%
Planning-Fuel	10.10.5415.310	\$4,000.00	\$223.55	\$1,822.86		\$2,177.14	54%
Streets & Beautification-Fuel	10.20.5600.310	\$45,000.00	\$1,468.29	\$19,184.90		\$25,815.10	57%
Sanitation-Fuel	10.30.5800.310	\$26,000.00	\$1,391.94	\$14,064.21		\$11,935.79	46%
Parks & Recreation Admin-Fuel	10.80.5500.310	\$1,000.00	\$33.06	\$505.95		\$494.05	49%
Parks & Recreation-Park Facilities-Fuel	10.80.5510.310	\$3,000.00	\$109.35	\$1,265.85		\$1,734.15	58%
Water Production-Fuel	30.91.6100.310	\$15,000.00	\$525.11	\$5,842.34		\$9,157.66	61%
Water & Sewer-Fuel	30.91.6200.310	\$28,000.00	\$1,255.97	\$12,334.89		\$15,665.11	56%
Totals as of 4/30/2016		\$219,500.00	\$9,372.55	\$104,911.22	\$0.00	\$114,588.78	52%

Fuel Costs in FY 2014-2015							
Department	Account Number	Budgeted	Current Month	YTD	Encumbrance	Remaining Balance	% Remaining
Police-Fuel	10.10.5150.310	\$82,000.00	\$4,595.32	\$52,477.47		\$29,522.53	36%
Fire/Rescue-Fuel	10.10.5300.310	\$20,000.00	\$1,884.90	\$19,166.94		\$833.06	4%
Planning-Fuel	10.10.5415.310	\$4,250.00	\$421.06	\$2,872.10		\$1,377.90	32%
Streets & Beautification-Fuel	10.20.5600.310	\$43,000.00	\$2,879.73	\$28,099.82		\$14,900.18	35%
Sanitation-Fuel	10.30.5800.310	\$26,000.00	\$2,118.00	\$20,038.00		\$5,962.00	23%
Parks & Recreation Admin-Fuel	10.80.5500.310	\$450.00	\$81.49	\$801.39		(\$351.39)	-78%
Parks & Recreation-Park Facilities-Fuel	10.80.5510.310	\$2,000.00	\$121.50	\$1,549.95		\$450.05	23%
Water Production-Fuel	30.91.6100.310	\$15,000.00	\$845.69	\$8,972.46		\$6,027.54	40%
Water & Sewer-Fuel	30.91.6200.310	\$30,000.00	\$1,641.75	\$18,833.16		\$11,166.84	37%
Totals as of 4/30/2015		\$222,700.00	\$14,589.44	\$152,811.29	\$0.00	\$69,888.71	31%

2017 FY Budget Message



GS 159-11 (b)

- (b) The budget, together with a budget message, shall be submitted to the governing board not later than June 1. The budget and budget message should, but need not, be submitted at a formal meeting of the board. The budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy.

Town of Aberdeen's Strategic Plan

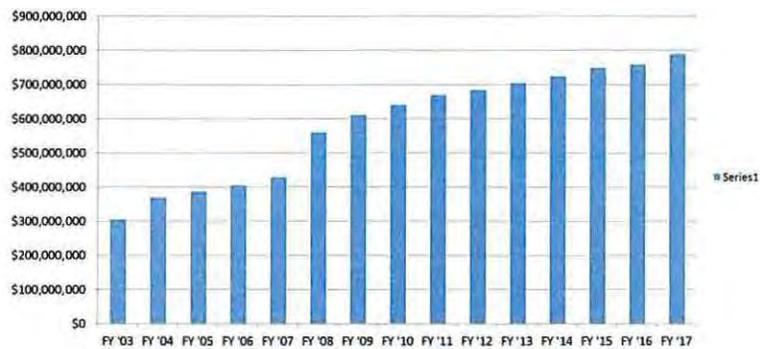
- This budget will allow for the accomplishment of several departmental goals and objectives with the town's strategic plan's goals and objectives.



General Fund Budget Highlights

- Recommending \$0.04 cent Tax Rate Increase
- Penny of Tax \$77,420 @ 98% collection rate
- The Budget includes a 2% COLA
- One New Employee Position Recommended
- Medical Benefits Cost up 3.5%
- Capital Expenditures
- New Valuation \$790,000,000

Aberdeen's Valuation Growth



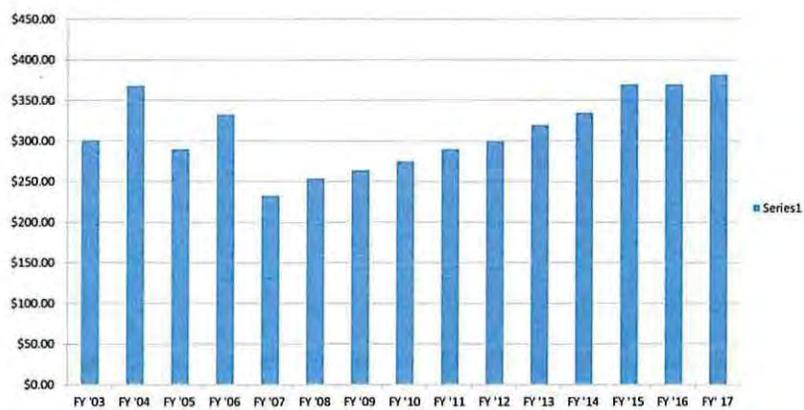
Aberdeen's Property Valuation Breakdown

• Residential	\$406,680,000	51.48%
• Commercial	\$244,008,000	30.89%
• Motor Vehicles	\$ 49,800,000	6.30%
• Personal Property	\$ 46,500,000	5.89%
• Industrial	\$ 27,112,000	3.43%
• Utilities	\$ 15,900,000	2.01%
• Total	\$790,000,000	100.00%

Budgeted Employee Benefits

- Medical Insurance
- Dental and Life Insurance
- Health Reimbursement Account
- Wellness Programs
- 2% COLA
- Retirement System Contribution
- 401K at 5%
- Longevity
- Health and Safety Day

Medical Benefits



General Fund Capital Expenditures

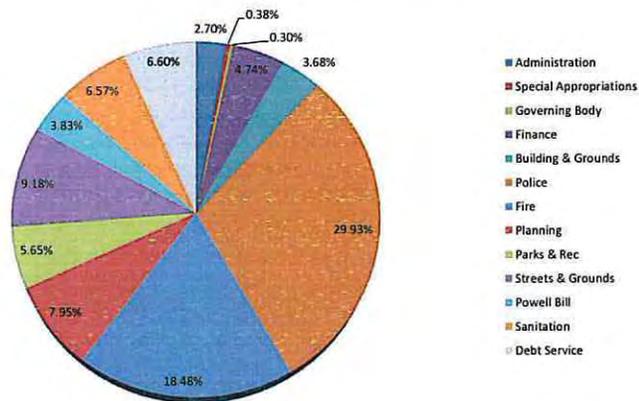
- New Financial, Billing, HR, and Planning Software
- Police Vehicle Take Home Program (6 vehicles)
- Fire Squad 41 Vehicle
- Wayfaring Signs
- Downtown Master Plan Design
- Playground Equipment Replacement
- Engineering and Design for Trail Repairs
- Repairs to the Recreation Station Building
- Dump Truck
- Crew Cab Pickup Truck
- New Roof on the Finance Building

Revenues

- Ad Valorem Taxes 46.91 %
- Intergovernmental – State 31.19 %
 - Utilities Franchise
 - Video Sales
 - Sales Tax
 - Beer & Wine
 - Powell Bill



Tax Dollars at Work



Water & Sewer System Budget



Water & Sewer System Budget Highlights

- Bulk Water Contract w/Moore County (230,000 gallons per day guaranteed)
- Wells #26, #27 and #28 in Progress
- Capital Expenditures
 - Automated Metering Infrastructure
 - Elevated Tank Maintenance
 - Water & Sewer Line Repairs and Expansion
- Water and Sewer Rate Increase (5%)

Conclusion

- Thanks to my staff and to the Board of Commissioners.



**TOWN OF ABERDEEN
FY 2016-2017
MANAGER'S BUDGET MESSAGE**

Introduction

As required by North Carolina General Statute 159-11(b), presented herewith are the proposed operating budget estimates for the Town of Aberdeen for Fiscal Year 2016-2017, beginning July 1, 2016 and ending June 30, 2017. As stated, this is an estimate and not intended or required to state the penny actual revenues and expenditures for the upcoming fiscal year. The budget is presented with an overall 3.95% increase in the total Town property valuation assessment. The General Fund budget will total \$7,982,814, which is an 8.69% increase over the current year's General Fund budget. The Water and Sewer budget will total \$3,193,298, which is a 5.71% increase over the current Water and Sewer budget.

I am pleased to submit to the Aberdeen Town Board of Commissioners and Town of Aberdeen Citizens for their review and consideration the Town of Aberdeen's FY 2016 – 2017 Budget. This document provides for the recurring service needs of our Town within a strict operating budget and finances the costs of providing these services with conservative but accurate and dependable revenue estimates. The objective of the proposed budget is to hold operating expenses to a minimum while providing essential municipal services to our citizens. The Town continues to provide an extensive base of services to its citizens while keeping the rate of taxation as low as possible. Below is a comparison of the current fiscal year budget with our proposed next fiscal year budget

COMPARISON OF OLD AND NEW YEAR BUDGETS		
	<u>FY 2016 Adopted</u>	<u>FY 2017 Proposed</u>
General Fund	\$ 7,344,335	\$ 7,982,814
Water / Sewer Fund	\$ 3,020,860	\$ 3,193,298
Total	\$10,365,195	\$11,176,112

Strategic Plan

Over the last year the Board of Commissioners and the Department Heads have developed a Town Mission Statement, a Town Strategic Plan and Departmental Goals that mesh with the Strategic Plan. This budget as presented will allow our departments to meet the following goals:

Administration – will be able to accomplish the goal of creating access to Town information through technology for citizens so they don't have to go through Town personnel to attain the materials. We will accomplish this through the legal review and codification of our UDO and Municipal Codes.

Fire – the purchase of the Squad 41 vehicle, will allow the Fire Department to support the following goals: Maintain apparatus and vehicle replacement schedule, reduce response times, ISO preparation, and more community programs/involvement.

Parks & Rec – through capital expense dollars and regular operational dollars they will be able to meet their goals of improving the parks and increasing program participation.

Police – the purchase of the six (6) patrol vehicles will allow them to accomplish the take home vehicle program, and the mobile unit helps to meet their additional space needs.

Public Works – In the Streets and Beautification function - With the purchase of the crew cab and dump truck, they will be able to fulfill Goals 1 & 2, which are to increase efficiency in public works functions and to increase customer satisfaction.

General Fund

Personnel

This document as presented will include the funding for a two percent (2%) across the board cost of living adjustment for full and part-time employees. Funds are included to continue medical, dental and life insurance coverage for all full-time employees. We were able to remove employees that are 65 years of age or older off of our medical insurance plan onto a Medicare Advantage Plan, which is a win/win for them and the Town and enabled us to keep the cost per month per employee at a reasonable increase. We are very proud that we've been able to keep our cost down in this unpredictable and volatile market. We will maintain the same deductible of \$3,000 and the HRA (health reimbursement arrangement at \$1500), which will keep each employee's out of pocket deductible at \$1,500. The cost per employee will increase from \$370 per month to \$382. The medical insurance coverage will remain with FirstCarolinaCare, Inc.

The dental and life insurance cost per employee will also remain the same and that will be through Principal.

Below is the fig. 1 graph, which shows the per month medical insurance cost per employee for each of the past 14 fiscal years and also including the cost for the upcoming fiscal year. We have been very diligent in keeping these medical insurance costs down over the years while maintaining quality coverage for our employees.

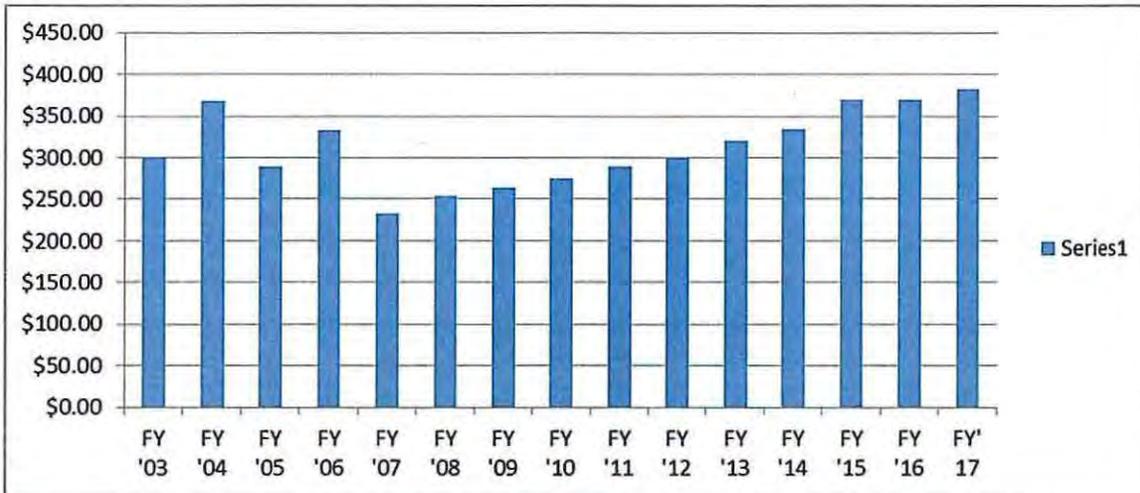


Fig. 1

Funding for all full-time employees in a 401-K retirement plan is included at five (5%) percent of the employee's salary level along with an additional 7.39% for non-LEO personnel and 8.14% for all LEO's (Law Enforcement Officers), which represents the Town's contribution to the North Carolina Local Government Employees Retirement System. This represents an increase of ten point seven nine percent (10.79%) for non-LEO personnel with the LEO personnel charge increasing thirteen point fifty three percent (13.53%) over the current year's expense. There is also funding for a longevity bonus based on years of employment with the Town. Also for the employees is funding for the annual Health and Safety Day. There will be funding for one new position in this year's budget a Detective/Investigator position in the Police Department.

We will continue our emphasis on the specialized training of our employees in the various functions because it is vital to the Town's Staff to maintain and achieve various certifications. To this aim, the funding for sending our employees to seminars, conferences and schools at the School of Government, continuing education and to seminars and classes is included.

Facilities

Other than the normal operational funding for our buildings we have also included in this year's budget, \$18,500 for a new roof for the Finance Building, and \$10,000 for repairs to the Recreation Station.

We were also able to include monies that will allow the Police to add a mobile unit to be located on the lot behind the current Police Station for additional needed space.

Capital Outlay

A capital item is one piece of equipment that has an initial cost of \$2,000 or more, and has a useful life of more than a year. Each of these items are considered a fixed asset in the annual financial audit. We have for the past five years based our capital expenditures on the established five (5) year Capital Improvement Plan, which is now also part of the Town's Strategic Plan.

General fund capital outlay funding included in fiscal year 2017 will be the following:

<u>Department</u>	<u>Capital Item</u>	<u>Payment Method</u>
Administration	New Software	Cash
Police Department	6 – Patrol Vehicles Mobile Unit	Financed Cash
Fire	Squad 41 Pumper	Financed
Planning	Signage for Town Downtown Master Plan Town Match	Cash Cash Cash
Parks and Rec Parks and Rec (cont.)	Play Ground Equipment Trail Repairs	Cash Cash
Public Works (Streets)	Dump Truck Crew Cab Pickup	Financed Financed

Special Appropriations

Contributions this year will go to the same non-profit functions we have contributed to in the past. The following will be receiving funding: the Aberdeen Lions' Club for their displaying of the American flags along US 1, the Walter Hines Page Library, the Aberdeen Postmaster's House, the Moore County Chamber, Partners in Progress, the Moore Alive website and the Friends of the Aberdeen Library.

Revenues

The Town's total property valuation for the upcoming Fiscal Year 2017 shows an increase of three point ninety five percent (3.95%) over last year's valuation, which rose from \$760,000,000 to \$790,000,000.

For Fiscal Year 2017 we are recommending a four penny property tax rate increase, which will take us from the current \$0.43 cents to \$0.47 cents per \$100 of property value. One penny of tax will generate \$77,420 at a 98 percent collection rate. The additional revenue we will receive from this increase will allow the Aberdeen Parks Department to upgrade Town playgrounds and trail, and also do repair work on the Recreation Station Building, for Planning to add several additional signs from our master sign plan, allow the Police to add one Detective position, and for a new roof on the Finance Building. We expect most of the other General Fund revenues for next fiscal year to come in at current year levels. We are estimating that our sales tax revenue will continue to increase slightly due to Aberdeen's continued population growth. The sales tax distribution is established on a per capita basis.

Our two (2) largest revenue sources are the ad valorem tax and Intergovernmental – State receipts. Together they represent 78.11% of all general fund revenues for the upcoming fiscal year. We currently have six cellular telephone antenna contracts, which will generate approximately \$150,000.

Below are two (2) graphs (fig. 2, and fig. 3), where fig. 2 shows a comparison of the last fourteen (14) years along with the 2017 fiscal year's total Town property valuation, clearly showing the growth that we have experienced over the last several years. There have been three (3) County property revaluations included (2003, 2007 and 2015) in our totals. A point of interest demonstrating Aberdeen's rapid growth over the past fourteen (14) years, when we compare the property valuation for the 2002 – 2003 fiscal year which was \$305,000,000 and our current valuation of \$790,000,000, which is a 259.02 percent increase. The next scheduled County-wide revaluation has been set for 2019, by the Moore County Board of Commissioners.

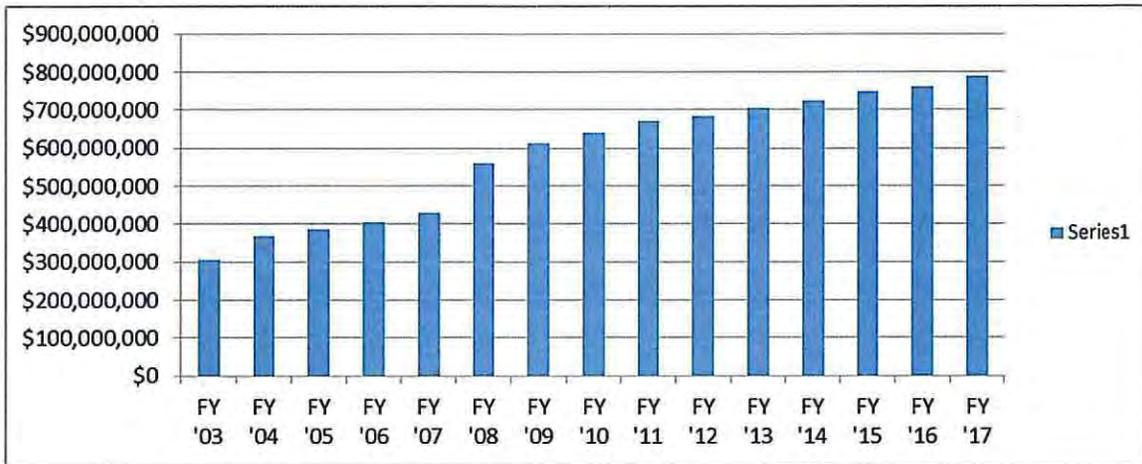


Fig. 2

Fiscal Year	Total Valuation	% Increase	Based On
2002 – 2003	\$305,000,000		
2003 – 2004	\$369,115,000	21.02 %	Revaluation
2004 – 2005	\$387,500,000	4.98 %	Normal Growth
2005 – 2006	\$406,100,000	4.80 %	Normal Growth
2006 – 2007	\$430,000,000	5.88 %	Normal Growth
2007 – 2008	\$560,924,000	30.45 %	Revaluation
2008 – 2009	\$612,400,000	9.18 %	Normal Growth
2009 – 2010	\$640,555,000	4.59 %	Normal Growth
2010 – 2011	\$670,000,000	4.59 %	N/G, Annexation
2011 – 2012	\$685,000,000	1.93 %	Econ. Down Turn
2012 – 2013	\$705,000,000	2.92 %	Normal Growth
2013 – 2014	\$725,000,000	2.83 %	Normal Growth
2014 – 2015	\$750,000,000	3.44 %	Normal Growth
2015 – 2016	\$760,000,000	1.30 %	Revaluation
2016 – 2017	\$790,000,000	3.95%	Normal Growth

The fig. 3 chart below shows the percentage of total expenses at work throughout the various departments and other expense areas of the General Fund.

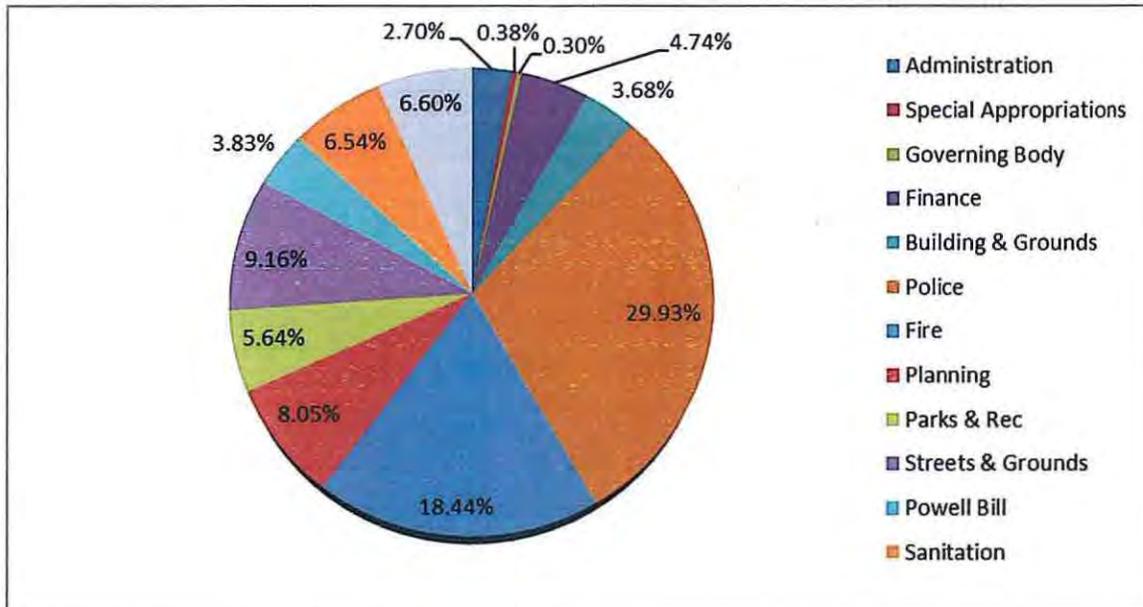


Fig. 3

General Fund Estimated Revenues:

Ad Valorem Taxes	\$3,745,063
Intergovernmental-State	\$2,490,000
Other	<u>\$1,747,751</u>
	\$7,982,814

Departmental Estimated Expenses:

Administration	\$ 215,632
Special Appropriations	\$ 30,325
Governing Body	\$ 24,106
Finance	\$ 378,444
Buildings and Grounds	\$ 293,678
Police	\$ 2,389,008
Fire	\$ 1,472,056
Planning	\$ 642,674
Parks and Recreation	\$ 450,483
Streets	\$ 731,396
Powell Bill	\$ 306,000
Sanitation	\$ 522,115
Debt Service	<u>\$ 526,897</u>
	\$ 7,982,814

Water/Sewer Fund

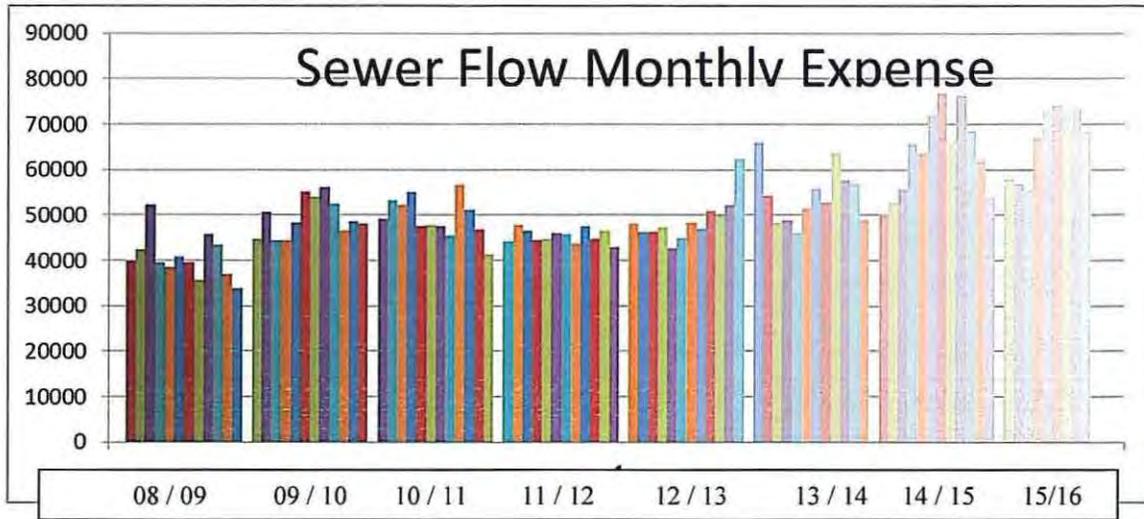
The Water and Sewer Systems have been and continue to be one of the Town's strongest assets and this year will be no different. We will continue selling bulk water to Moore County at a guaranteed 230,000 gallons per day at \$2.32 per 1,000 gallons. Funding is included for upgrades to our system by making the necessary repairs and replacements to various lines, and by locating and developing new well sites, which will allow us to meet our future water demands.

Working with NCDOT and other State of NC Agencies Wells #26 and #27 have been established. A site for Well #28 has been determined and is located just off Indiana Ave. The test well shows it pumping over 200 gallons per minute, but there is a slight issue with radium. These three (3) new wells will replace Wells #5 and #9, which have exceeded the contaminants level for TCE and have been shut down.

Recently we had the LKC Engineering Firm review our water and sewer rates and they presented documentation as to where our rates should be. Their recommendation was that our current rates should be increased by five percent (5%) and also advised that our basic rates should be revised. We revised them according to four (4) different classifications rather than having them all at the same rate. The new classifications are residential, commercial, institutional, and industrial.

The new basic rates have definitely helped our revenues this fiscal year. Even with these changes to the usage and basic rates we believe our user rates are still one of the lowest in a 50 mile radius. Having the additional revenues will enable us to maintain our system at the highest levels. Sewer effluent treatment continues to rise in cost with this year showing a 3.48% increase over prior year. Our cost has increased over the last several years from \$1.27 per 1,000 gallons to \$2.87 per 1,000 gallons this current fiscal year, and it will be increased to \$2.97 per 1,000 gallons for fiscal year 2017. Our new water and sewer rates can be found on page 10 of this message.

The Town Board of Commissioners always concerned with keeping our rates low, did adopt the new water and sewer rates at a recent meeting which will go into effect on the September 2016, billing cycle. The graph below (Fig. 4) shows the additional cost to the Town from the escalating price of treating the sewer effluent. Even with these new rates the Town of Aberdeen Water & Sewer Utility is one of the least expensive in the State of North Carolina. The chart is set up in a fiscal year format from July to June, and shows the expenditure for each month.



(Fig. 4)

Capital Outlay

Water and Sewer's Capital Outlay funding for Fiscal Year 2017 will include the following; the implementation of the AMI (automated metering infrastructure) System, which we're able to do because we don't have to purchase the system in one large capital expenditure, but can pay for it over a 15 year contract period. Capital dollars are also included for the expansion of water and sewer lines along with repairs and replacement of our water and sewer system as needed. We will also be purchasing a new F550 4X4 Utility Truck.

The following are the recommended rates for In-Town and Out-of-Town Water and Sewer usage for FY 2016 – 2017.

In-Town Water Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$12.00
Commercial & Institutional Base Rate Charges	\$15.00
Industrial Base Rate Charges	\$50.00
1,000 – 5,000 gallons	3.16 per thousand
5,001 – 10,000 gallons	3.38 per thousand
10,001 – 15,000 gallons	3.59 per thousand
15,001 – 20,000 gallons	3.81 per thousand
20,001 – 25,000 gallons	4.24 per thousand
Over 25,000 gallons	4.64 per thousand

In-Town Sewer Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$12.00
Commercial & Institutional Base Rate Charges	\$15.00
Industrial Base Rate Charges	\$50.00
1,000 – 5,000 gallons	3.54 per thousand
5,001 – 10,000 gallons	4.24 per thousand
10,001 – 15,000 gallons	4.92 per thousand
15,001 – 20,000 gallons	5.64 per thousand
20,001 – 25,000 gallons	6.35 per thousand
Over 25,000 gallons	7.05 per thousand

Out of Town Water Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$20.00
Commercial & Institutional Base Rate Charges	\$30.00
Industrial Base Rate Charges	\$100.00
1,000 – 5,000 gallons	6.34 per thousand
5,001 – 10,000 gallons	6.95 per thousand
10,001 – 15,000 gallons	7.55 per thousand
15,001 – 20,000 gallons	8.17 per thousand
20,001 – 25,000 gallons	8.77 per thousand
Over 25,000 gallons	9.39 per thousand

Out of Town Sewer Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$20.00
Commercial & Institutional Base Rate Charges	\$30.00
Industrial Base Rate Charges	\$100.00
1,000 – 5,000 gallons	7.07 per thousand
5,001 – 10,000 gallons	7.69 per thousand
10,001 – 15,000 gallons	8.28 per thousand
15,001 – 20,000 gallons	8.89 per thousand
20,001 – 25,000 gallons	9.49 per thousand
Over 25,000 gallons	10.11 per thousand

Conclusion

I would like to express my appreciation to my staff, and especially Finance Officer Beth Wentland, for their help in preparing this budget and the budget documents. I also would like to thank the Mayor and Town Board for their valuable input in the budget process and for their continuing support for both the staff and myself.

The Staff has done a tremendous job this fiscal year holding their spending down while still maintaining a high level of service for our citizens. I am confident they will continue conserving our dollars, but you can be sure that we will be keeping a close eye on all of our revenues over the next year and will be keeping up with what's happening in the economy and legislature. The Town's service to our citizens is our number one priority.

The recommendations contained in the FY 2016 – 2017 budget reflect the goals of the Board of Commissioners new strategic plan to continue improving the quality of life here in Aberdeen, while holding the expenditures at a conservative level.

As always we will be challenged this year due to the continued economic issues, but I recommend this budget to you without reservation and believe it will adequately provide for the level of services our citizens expect while remaining fiscally conservative in order to maintain an appropriate financial standing by the NC Local Government Commission.

Respectfully submitted,

Bill Zell
Town Manager

Proposed Budget Totals

General Fund		
Revenues Budget Total	\$	7,982,814
Expenses Budget Total	\$	7,982,814
Difference	\$	-

Water/Sewer Fund		
Revenues Budget Total	\$	3,193,298
Expenses Budget Total	\$	3,193,298
Difference	\$	-

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-AD VALOREM TAXES-								
Tax Interest & Penalties	10.00.3000.105	\$ 13,545.78	15,000	\$ 7,281.47	51%	14,000	93.33%	
2006 Fire R&P Tax Revenue	10.00.3010.155	\$ 2.19	-	\$ -	----	-	----	
2007 Fire R&P Tax Revenue	10.00.3010.160	\$ 6.74	-	\$ -	----	-	----	
2008 Fire R&P Tax Revenue	10.00.3010.165	\$ 6.74	-	\$ 15.04	----	-	----	
2009 Fire R&P Tax Revenue	10.00.3010.170	\$ 2.93	-	\$ 21.49	----	-	----	
2010 Fire R&P Tax Revenue	10.00.3010.175	\$ -	-	\$ 24.42	----	-	----	
2011 Fire R&P Tax Revenue	10.00.3010.180	\$ -	-	\$ 25.23	----	-	----	
2012 Fire R&P Tax Revenue	10.00.3010.185	\$ 5.19	-	\$ 24.96	----	-	----	
2013 Fire R&P Tax Revenue	10.00.3010.190	\$ 107.07	-	\$ 24.96	----	-	----	
2014 Fire R&P Tax Revenue	10.00.3010.195	\$ 40,129.06	-	\$ 52.44	----	-	----	
2015 Fire R&P Tax Revenue	10.00.3010.200	\$ -	45,673	\$ 32,579.96	29%	-	0.00%	
2016 Fire R&P Tax Revenue	10.00.3010.205	\$ -	-	\$ -	----	45,673	100.00%	
2000 & Prior Fire MV Tax Revenue	10.00.3020.125	\$ -	-	\$ -	----	-	----	
2006 Fire MV Tax Revenue	10.00.3020.155	\$ 0.33	-	\$ -	----	-	----	
2007 Fire MV Tax Revenue	10.00.3020.160	\$ 0.70	-	\$ 10.62	----	-	----	
2008 Fire MV Tax Revenue	10.00.3020.165	\$ 11.03	-	\$ -	----	-	----	
2009 Fire MV Tax Revenue	10.00.3020.170	\$ -	-	\$ -	----	-	----	
2010 Fire MV Tax Revenue	10.00.3020.175	\$ -	-	\$ 3.59	----	-	----	
2011 Fire MV Tax Revenue	10.00.3020.180	\$ 8.73	-	\$ -	----	-	----	
2012 Fire MV Tax Revenue	10.00.3020.185	\$ 9.29	-	\$ 11.68	----	-	----	
2013 Fire MV Tax Revenue	10.00.3020.190	\$ 1,302.17	-	\$ -	----	-	----	
2014 Fire MV Tax Revenue	10.00.3020.195	\$ 3,719.39	-	\$ -	----	-	----	
2015 Fire MV Tax Revenue	10.00.3020.200	\$ -	5,000	\$ 2,813.04	44%	-	----	
2016 Fire MV Tax Revenue	10.00.3020.205	\$ -	-	\$ -	----	4,000	80.00%	
State Fire Fund	10.00.3000.100	\$ 350.00	-	\$ 347.00	----	-	----	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
MV Rentals Tax Revenue	10.00.3040.150	\$ 10,303.49	9,500	\$ -	100%	10,000	105.26%	
2003 R&P Tax Revenue	10.00.3030.140	\$ -	-	\$ -	----	-	----	
2003 MV Tax Revenue	10.00.3040.140	\$ 71.94	-	\$ -	----	-	----	
2004 R&P Tax Revenue	10.00.3030.145	\$ 2.45	-	\$ -	----	-	----	
2004 MV Tax Revenue	10.00.3040.145	\$ 15.10	-	\$ -	----	-	----	
2005 R&P Tax Revenue	10.00.3030.150	\$ -	-	\$ -	----	-	----	
2005 MV Tax Revenue	10.00.3040.155	\$ 54.81	-	\$ 12.81	----	-	----	
2006 R&P Tax Revenue	10.00.3030.155	\$ 41.24	-	\$ 67.63	----	-	----	
2006 MV Tax Revenue	10.00.3040.165	\$ 49.90	-	\$ 32.32	----	-	----	
2007 R&P Tax Revenue	10.00.3030.160	\$ 182.91	-	\$ -	----	-	----	
2007 MV Tax Revenue	10.00.3040.175	\$ 166.03	-	\$ 39.50	----	-	----	
2008 R&P Tax Revenue	10.00.3030.165	\$ 194.72	-	\$ -	----	-	----	
2008 MV Tax Revenue	10.00.3040.185	\$ 363.05	-	\$ 9.61	----	-	----	
2009 R&P Tax Revenue	10.00.3030.170	\$ 221.83	-	\$ 65.61	----	-	----	
2009 MV Tax Revenue	10.00.3040.195	\$ 116.75	-	\$ 149.31	----	-	----	
2010 R&P Tax Revenue	10.00.3030.175	\$ 557.40	-	\$ 257.60	----	-	----	
2010 MV Tax Revenue	10.00.3040.205	\$ 157.13	-	\$ 110.46	----	-	----	
2011 R&P Tax Revenue	10.00.3030.180	\$ 1,316.17	-	\$ 320.01	----	-	----	
2011 MV Tax Revenue	10.00.3040.210	\$ 339.66	-	\$ 293.96	----	-	----	
2012 R&P Tax Revenue	10.00.3030.185	\$ 2,052.68	250	\$ 196.91	21%	-	0.00%	
2012 MV Tax Revenue	10.00.3040.215	\$ 626.75	400	\$ 255.90	36%	-	0.00%	
2013 R&P Tax Revenue	10.00.3030.190	\$ 4,703.72	500	\$ 441.41	12%	250	100.00%	
2013 MV Tax Revenue	10.00.3040.220	\$ 83,625.73	500	\$ 380.27	24%	400	100.00%	
2014 R&P Tax Revenue	10.00.3030.195	\$ 3,022,835.25	6,000	\$ 1,791.44	70%	500	100.00%	
2014 MV Tax Revenue	10.00.3040.225	\$ 138,560.52	25,000	\$ 28.85	100%	500	100.00%	
2015 R&P Tax Revenue	10.00.3030.200	\$ -	3,052,640	\$ 3,184,278.90	-4%	6,000	100.00%	
2015 MV Tax Revenue	10.00.3040.230	\$ -	150,000	\$ 145,584.66	3%	25,000	100.00%	
2016 R&P Tax Revenue	10.00.3030.205	\$ -	-	\$ -	----	3,488,740	114.29%	
2016 MV Tax Revenue	10.00.3040.235	\$ -	-	\$ -	----	150,000	100.00%	
=Total Ad-Valorem Taxes=		\$ 3,325,766.57	3,310,463	\$ 3,377,553.06	-2%	3,745,063	113.13%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-RESTRICTED INTERGOV. REVENUE-						-	-----	
FEMA Revenue	10.00.3100.300	\$ -	-	\$ -	-----	-	-----	
=Total Restricted Intergov. Revenue=		\$ -	-	\$ -	-----	-	-----	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-INTERGOVERNMENTAL-STATE-								
Utilities Franchise Tax	10.00.3100.200	\$ 422,326.64	380,000	\$ 357,660.92	6%	430,000	113.16%	
Video Sales Tax Revenue	10.00.3100.202	\$ 119,919.69	120,000	\$ 85,856.99	28%	120,000	100.00%	
Beer and Wine Tax	10.00.3100.205	\$ 35,016.73	30,000	\$ -	100%	30,000	100.00%	
Powell Bill	10.20.3100.320	\$ 222,168.06	228,000	\$ 220,336.86	3%	225,000	98.68%	
Local Sales Tax 1% (Article 39)	10.00.3100.100	\$ 670,865.48	622,279	\$ 414,781.27	33%	675,000	108.47%	
Local Sales Tax 1/2% (Article 40)	10.00.3100.105	\$ 345,109.65	332,279	\$ 214,608.20	35%	360,000	108.34%	
Local Sales Tax 1/2% (Article 42)	10.00.3100.110	\$ 329,768.01	322,279	\$ 204,168.60	37%	340,000	105.50%	
Local Sales Tax 1/2% (Article 44)	10.00.3100.115	\$ 14.25	-	\$ (1.83)	----	-	----	
Hold Harmless (Article 44)	10.00.3100.120	\$ 308,913.84	297,279	\$ 194,120.71	35%	310,000	104.28%	
Solid Waste Disposal Tax Revenue	10.00.3100.150	\$ 4,594.34	-	\$ 3,447.49	----	-	----	
Federal Grants	10.10.3100.315	\$ -	-	\$ 118,096.00	----	-	----	
State Grants	10.10.3100.330	\$ 9,000.00	33,804	\$ -	100%	-	0.00%	
Stormwater Grant Revenue	10.10.3100.335	\$ -	-	\$ -	----	-	----	
State Forfeiture	10.10.3100.325	\$ 548.32	-	\$ 453.46	----	-	----	
State On-Behalf Payments	10.10.3100.340	\$ -	-	\$ -	----	-	----	
=Total Intergovernmental-State=		\$ 2,468,245.01	2,365,920	\$ 1,813,528.67	23%	2,490,000	105.24%	\$ -
-INTERGOVERNMENTAL-LOCAL-								
ABC Net Revenue	10.00.3100.800	\$ 59,547.45	60,500	\$ 33,195.28	45%	62,000	102.48%	
Gas Tax Refund	10.00.3100.240	\$ 25,733.13	25,000	\$ 17,022.37	32%	20,000	80.00%	
Arrest Fees Revenue	10.10.3100.224	\$ 3,221.99	6,000	\$ 2,402.41	60%	4,000	66.67%	
Police Donations	10.10.3100.225	\$ -	-	\$ -	----	-	----	
Federal Forfeiture	10.10.3100.310	\$ -	-	\$ -	----	-	----	
=Total Intergovernmental-Local=		\$ 88,502.57	91,500	\$ 52,620.06	42%	86,000	93.99%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-LICENSE/PERMIT FEES-								
Privilege License Revenue	10.00.3050.100	\$ 146,503.99	10,000	\$ 575.00	94%	-	0.00%	
Privilege License Penalty Revenue	10.00.3050.105	\$ -	-	\$ -	----	-	----	
Building Permits Revenue	10.10.3300.400	\$ 175,743.00	165,000	\$ 96,919.05	41%	180,000	109.09%	
Zoning/Subdivision Fees	10.10.3300.405	\$ 18,306.00	16,500	\$ 14,796.80	10%	18,000	109.09%	
Stormwater Permit Fees	10.10.3300.410	\$ -	-	\$ -	----	-	----	
Homeowners Recovery Fund	10.10.3300.415	\$ 116.00	750	\$ 59.00	92%	1,000	133.33%	
Fire Inspections	10.10.3301.100	\$ 1,362.00	650	\$ 650.00	0%	650	100.00%	
Civil Citations Revenue	10.10.3301.405	\$ 7,090.00	7,500	\$ 2,310.00	69%	4,000	53.33%	
Police Precious Metal Fees	10.10.3301.410	\$ 228.00	-	\$ -	----	-	----	
Taxi Permits (Police)	10.10.3301.415	\$ -	-	\$ -	----	-	----	
Police Evidence Proceeds	10.10.3301.420	\$ -	-	\$ -	----	-	----	
Police Extra Duty Reimbursements	10.10.3301.425	\$ -	-	\$ 10,462.50	----	-	----	
=Total License/Permit Fees Revenue=		\$ 349,348.99	200,400	\$ 125,772.35	37%	203,650	101.62%	\$ -
-SERVICE FEES-								
Rescue Grant Revenue (County of Moore)	10.10.3301.200	\$ 49,500.00	60,000	\$ 40,500.00	33%	56,500	94.17%	
Garbage Fees Revenue	10.30.3302.400	\$ 274,778.15	305,000	\$ 233,206.00	24%	323,591	106.10%	
Recycling Revenue	10.30.3302.405	\$ 1,456.80	-	\$ 709.20	----	-	----	
Law Enforcement Fees Revenue	10.10.3301.400	\$ 190.00	-	\$ 91.00	----	-	----	
NSF Fees Revenue	10.00.3400.800	\$ 50.00	-	\$ 25.00	----	-	----	
=Total Service Fees Revenue=		\$ 325,974.95	365,000	\$ 274,531.20	25%	380,091	104.13%	\$ -
-INVESTMENTS-								
Interest Revenue	10.00.3400.805	\$ 517.77	1,700	\$ 2,067.42	-22%	2,500	147.06%	
Powell Bill Interest Revenue	10.20.3400.810	\$ 125.22	-	\$ 591.20	----	-	----	
=Total Investments=		\$ 642.99	1,700	\$ 2,658.62	-56%	2,500	147.06%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-RENTS/LEASES-								
Depot Rental	10.00.3500.800	\$ 900.00	900	\$ 900.00	0%	900	100.00%	
Exchange Bldg-Lease Revenue	10.00.3500.805	\$ -	-	\$ 1.00	-----	-	-----	
Antenna Rental Revenue	10.00.3500.810	\$ 132,610.15	150,000	\$ 120,600.00	20%	150,000	100.00%	
Wholesale Grocery Rental	10.00.3500.820	\$ 1,284.45	1,712	\$ 428.15	75%	1,712	100.00%	
=Total Rent/Lease Revenues=		\$ 134,794.60	152,612	\$ 121,929.15	20%	152,612	100.00%	\$ -
-FRANCHISE FEES-								
Cablevision Franchise	10.00.3600.800	\$ 16,115.37	16,000	\$ 7,465.78	53%	16,000	100.00%	
=Total Franchise Fees Revenue=		\$ 16,115.37	16,000	\$ 7,465.78	53%	16,000	100.00%	\$ -
-CONTRIBUTIONS-								
Malcolm Blue Farm-Grist Mill	10.00.3550.200	\$ 2,234.54	-	\$ -	-----	-	-----	
Malcolm Blue Farm-Other Revenue	10.00.3550.500	\$ 14,657.65	-	\$ -	-----	-	-----	
Town Business Guild	10.00.3700.100	\$ -	-	\$ -	-----	-	-----	
Spring Spree Festival	10.00.3700.200	\$ 1,954.34	-	\$ 1,190.00	-----	2,000	-----	
Directory-Matching Revenue	10.00.3700.300	\$ -	-	\$ -	-----	-	-----	
Planning Grants	10.00.3700.500	\$ -	-	\$ -	-----	-	-----	
Economic Development Grants	10.00.3700.700	\$ -	-	\$ -	-----	-	-----	
Miscellaneous Contributions	10.00.3700.800	\$ -	-	\$ -	-----	-	-----	
=Total Contributions=		\$ 18,846.53	-	\$ 1,190.00	-----	2,000	-----	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-RECREATION FEES-								
Grants-Parks & Recreation	10.80.3700.700	\$ -	-	\$ -	----	-	----	
Sponsorships & Donations	10.80.3700.810	\$ 7,845.00	10,000	\$ 11,187.00	-12%	11,125	111.25%	
P&R Scholarship Program	10.80.3700.820		-	\$ -	----	-	----	
Park Rentals	10.80.3800.400	\$ 2,725.00	2,000	\$ 2,155.00	-8%	2,000	100.00%	
Recreation Station Rentals	10.80.3800.402	\$ 5,457.00	10,000	\$ 13,391.00	-34%	11,000	110.00%	
Recreation Programs	10.80.3800.405	\$ 22,207.47	20,000	\$ 14,745.00	26%	20,000	100.00%	
Special Events	10.80.3800.410	\$ 2,998.00	13,000	\$ 3,338.00	74%	12,000	92.31%	
Youth Athletics	10.80.3800.415	\$ 10,825.00	9,000	\$ 9,027.00	0%	9,600	106.67%	
Adult Athletics	10.80.3800.420	\$ (400.00)	1,500	\$ -	100%	-	0.00%	
=Total Recreation Fees=		\$ 51,657.47	65,500	\$ 53,843.00	18%	65,725	100.34%	\$ -
-MISCELLANEOUS REVENUES-								
Street Lighting Reimbursable	10.20.3301.100	\$ 4,044.16	3,500	\$ 2,284.64	35%	3,000	85.71%	
Miscellaneous Revenue	10.00.3900.800	\$ 6,673.52	25,000	\$ 8,435.42	66%	25,000	100.00%	
Insurance Reimbursements	10.00.3900.805	\$ 6,021.44	7,500	\$ 7,092.26	5%	7,500	100.00%	
Worker's Comp Reimbursements	10.00.3900.810	\$ -	-	\$ -	----	-	----	
Sale of Fixed Assets Revenue	10.00.3900.815	\$ 54,814.76	55,912	\$ -	----	50,000	89.43%	
Transfer-In from Water/Sewer	10.00.3901.910	\$ -	-	\$ -	----	-	----	
Transfer-In from PARTF Fund	10.00.3901.930	\$ -	-	\$ -	----	-	----	
Loan Proceeds	10.60.3901.900	\$ 128,000.00	110,000	\$ 108,900.00	1%	513,528	466.84%	
=Total Miscellaneous Revenues=		\$ 199,553.88	201,912	\$ 126,712.32	37%	599,028	296.68%	\$ -
-APPROPRIATED REVENUES-								
Fund Balance-Appropriated	10.00.3990.900	\$ -	573,328	\$ -	100%	159,145	27.76%	
Fund Balance Appropriated-Powell Bill Only	10.00.3990.950	\$ -	-	\$ -	----	81,000	----	
=Total Appropriated Revenues=		\$ -	573,328	\$ -	100%	240,145	41.89%	\$ -
=GENERAL FUND TOTALS=		\$ 6,979,448.93	7,344,335	\$ 5,957,804.21	19%	7,982,814	108.69%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

** WATER & SEWER FUND **								
Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-INVESTMENTS-								
Interest Income	30.91.3730.800	\$ 344.40	-	\$ 1,430.58	----	-	----	
=Total Investments=		\$ 344.40	-	\$ 1,430.58	----	-	----	\$ -
-WATER/SEWER REVENUES-								
Water Revenue	30.91.3710.500	\$ 1,165,135.77	1,350,000	\$ 841,622.35	38%	1,417,500	105.00%	
Sewer Revenue	30.91.3710.505	\$ 1,119,648.76	1,150,852	\$ 739,410.62	36%	1,208,395	105.00%	
Bulk Water Revenue	30.91.3710.510	\$ 348,915.00	325,000	\$ 239,599.36	26%	365,303	112.40%	
Bulk Water Revenue-Cypress	30.91.3710.512	\$ 9,514.44	8,500	\$ 7,036.56	17%	10,600	124.71%	
Late/Reconnect Fees Revenue	30.91.3710.515	\$ 52,768.89	40,000	\$ 48,311.84	-21%	50,000	125.00%	
Application Fees	30.91.3710.520	\$ 9,815.00	8,000	\$ 8,060.00	-1%	10,000	125.00%	
W/S Tap Fees Revenue	30.91.3710.525	\$ 65,853.77	20,000	\$ 36,375.00	-82%	40,000	200.00%	
Acreage Fees Revenue	30.91.3710.530	\$ 61,241.25	50,000	\$ 31,200.00	38%	60,000	120.00%	
Contract Reimbursable	30.91.3720.800	\$ 7,524.00	7,500	\$ 2,508.00	67%	7,500	100.00%	
NSF Fees Revenue	30.91.3730.805	\$ 1,725.00	1,500	\$ 1,500.00	0%	1,500	100.00%	
=Total Revenues from W/S=		\$ 2,842,141.88	2,961,352	\$ 1,955,623.73	34%	3,170,798	107.07%	\$ -
-MISCELLANEOUS REVENUES-								
Insurance Reimbursements	30.91.3720.805	\$ 69.00	5,000	\$ -	----	2,500	50.00%	
Miscellaneous Revenue	30.91.3900.800	\$ 14,809.40	10,000	\$ 8,834.99	12%	15,000	150.00%	
Sale of Fixed Assets Revenue	30.91.3900.805	\$ 3,344.00	5,000	\$ -	----	5,000	100.00%	
State Grants	30.91.3900.810	\$ -	-	\$ -	----	-	----	
Contributed Capital	30.91.3900.820	\$ -	-	\$ -	----	-	----	
Intangible Contributions	30.91.3900.830	\$ -	-	\$ -	----	-	----	
Loan Proceeds	30.91.3901.900	\$ -	-	\$ -	----	-	----	
Transfer-in from General Fund	30.91.3901.910	\$ -	-	\$ -	----	-	----	
Transfer-in from SW Intercept Project Fund	30.91.3901.940	\$ 79,879.36	-	\$ -	----	-	----	
=Total Miscellaneous Revenues=		\$ 98,101.76	20,000	\$ 8,834.99	12%	22,500	112.50%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Revenues (actual)	CURRENT BUDGET (FY 2015-2016)	YTD Revenue thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET 2016-2017 Town Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-APPROPRIATED REVENUES-								
Fund Balance-Appropriated	30.91.3990.900		39,508	\$ -	100%	-	0.00%	
=Total Appropriated Revenues=		\$ -	39,508	\$ -	----	-	0.00%	\$ -
=WATER/SEWER FUND TOTALS=		\$ 2,940,588.04	3,020,860	\$ 1,965,889.30	35%	3,193,298	105.71%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-ADMINISTRATION-									
<i>Salaries & Benefits:</i>									
Salaries	10.00.4200.020	\$ 201,156.85	\$ 202,600	\$ 146,503.73	28%	\$ 224,620	\$ 224,620	110.87%	
Social Security	10.00.4200.030	\$ 15,109.94	\$ 17,675	\$ 11,043.93	38%	\$ 17,543	\$ 17,543	99.25%	
Medical Insurance	10.00.4200.045	\$ 13,322.25	\$ 13,680	\$ 9,992.25	27%	\$ 13,752	\$ 13,752	100.53%	
Dental Insurance	10.00.4200.046	\$ 942.00	\$ 972	\$ 655.02	33%	\$ 936	\$ 936	96.30%	
Life Insurance	10.00.4200.047	\$ 638.09	\$ 721	\$ 483.47	33%	\$ 728	\$ 728	100.97%	
Wellness Incentive	10.00.4200.049	\$ 1,374.75	\$ 1,600	\$ 608.30	62%	\$ 1,600	\$ 1,600	100.00%	
Retirement	10.00.4200.050	\$ 14,526.16	\$ 13,814	\$ 10,238.08	26%	\$ 16,947	\$ 16,947	122.68%	
401K Retirement	10.00.4200.051	\$ 10,323.74	\$ 10,130	\$ 7,550.26	25%	\$ 11,231	\$ 11,231	110.87%	
Longevity	10.00.4200.052	\$ 4,300.00	\$ 4,500	\$ 4,500.00	0%	\$ 4,700	\$ 4,700	104.44%	
=Total Salaries & Benefits=		\$ 261,693.78	\$ 265,692	\$ 191,575.04	28%	\$ 292,057	\$ 292,057	109.92%	\$ -
<i>Operating:</i>									
Workers Comp	10.00.4200.070	\$ 297.74	\$ 600	\$ -	100%	\$ 600	\$ 600	100.00%	
Workers Comp Deductible	10.00.4200.071	\$ 5,503.50	\$ 250	\$ -	100%	\$ 250	\$ 250	100.00%	
Unemployment	10.00.4200.090	\$ 1,222.25	\$ 3,000	\$ -	100%	\$ 3,000	\$ 3,000	100.00%	
Postage	10.00.4200.100	\$ 2,894.55	\$ 3,000	\$ 2,496.60	17%	\$ 3,000	\$ 3,000	100.00%	
Newsletter	10.00.4200.120	\$ 4,332.00	\$ 2,800	\$ 1,904.00	32%	\$ 2,800	\$ 2,800	100.00%	
Communications	10.00.4200.200	\$ 2,330.23	\$ 2,000	\$ 1,394.07	30%	\$ 2,000	\$ 2,000	100.00%	
Equipment Purchases	10.00.4200.220	\$ -	\$ -	\$ 1,740.23	----	\$ 1,700	\$ 1,700	----	
Equipment Maintenance	10.00.4200.225	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Contracts/Agreements	10.00.4200.230	\$ 27,778.78	\$ 30,494	\$ 4,224.95	86%	\$ 35,000	\$ 35,000	114.78%	
Wellness Programs	10.00.4200.240	\$ 5,090.14	\$ 4,500	\$ 3,805.53	15%	\$ 4,500	\$ 4,500	100.00%	
Employee Functions	10.00.4200.250	\$ 3,665.19	\$ 4,500	\$ 2,107.28	53%	\$ 13,900	\$ 13,900	308.89%	
Advertising	10.00.4200.260	\$ 322.44	\$ 500	\$ 67.38	87%	\$ 500	\$ 500	100.00%	
Supplies	10.00.4200.330	\$ 6,016.43	\$ 5,100	\$ 6,052.82	-19%	\$ 5,700	\$ 5,700	111.76%	
Safety	10.00.4200.331	\$ 5,781.59	\$ 6,000	\$ 1,180.70	80%	\$ 6,000	\$ 6,000	100.00%	
Training/Travel	10.00.4200.450	\$ 4,063.73	\$ 4,176	\$ 1,368.04	67%	\$ 4,200	\$ 4,200	100.57%	
Dues/Subscriptions	10.00.4200.530	\$ 10,047.25	\$ 9,500	\$ 10,600.50	-12%	\$ 10,000	\$ 10,000	105.26%	
Citizens Academy	10.00.4200.535	\$ 1,472.06	\$ 1,500	\$ 1,575.49	-5%	\$ 1,600	\$ 1,600	106.67%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Property/Liability Insurance	10.00.4200.540	\$ 317.00	\$ 225	\$ -	100%	\$ 225	\$ 225	100.00%	
Miscellaneous Expense	10.00.4200.570	\$ -	\$ -	\$ -	-----	\$ -	\$ -	-----	
Legal Services	10.00.4200.595	\$ 7,869.75	\$ 7,500	\$ 3,721.27	50%	\$ 5,000	\$ 5,000	66.67%	
Computer Services	10.00.4200.596	\$ 20,475.99	\$ 18,000	\$ 15,821.00	12%	\$ 20,000	\$ 20,000	111.11%	
Engineer Services	10.00.4200.597	\$ -	\$ -	\$ -	-----	\$ -	\$ -	-----	
=Total Operating=		\$ 109,480.62	\$ 103,645	\$ 58,060	44%	\$ 119,975	\$ 119,975	115.76%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.00.4200.740	\$ 4,920.00	\$ -	\$ 6,376.05	-----	\$ 50,000	\$ 50,000	-----	
=Total Capital Outlay=		\$ 4,920.00	\$ -	\$ 6,376.05	-----	\$ 50,000	\$ 50,000	-----	\$ -
<i>Allocations:</i>									
Chargeout to W/S	10.00.4200.900	\$ (250,000.00)	\$ (283,000)	\$ (188,672.00)	33%	\$ (246,400)	\$ (246,400)	87.07%	
=Total Allocations=		\$ (250,000.00)	\$ (283,000)	\$ (188,672.00)	33%	\$ (246,400)	\$ (246,400)	87.07%	\$ -
=Administration Total=		\$ 126,094.40	\$ 86,337	\$ 67,338.95	22%	\$ 215,632	\$ 215,632	249.76%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-SPECIAL APPROPRIATIONS-									
Moore County Library System	10.00.4208.100	\$ 4,500.00	\$ 4,500	\$ 4,500.00	0%	\$ 4,500	\$ 4,500	100.00%	
Friends of the Aberdeen Library (new)	10.00.4208.200	\$ -	\$ 1,000	\$ -	100%	\$ 1,000	\$ 1,000	100.00%	
Lion's Club Flag Project	10.00.4208.300	\$ 2,000.00	\$ 2,000	\$ 2,000.00	0%	\$ 2,000	\$ 2,000	100.00%	
A&R RR Property Lease	10.00.4208.500	\$ -	\$ 1,200	\$ -	100%	\$ 1,200	\$ 1,200	100.00%	
Friends of the Postmaster's House	10.00.4208.700	\$ 1,375.00	\$ 1,375	\$ -	100%	\$ 1,375	\$ 1,375	100.00%	
Economic Development	10.00.4208.900	\$ 12,967.00	\$ 13,250	\$ 13,037.00	2%	\$ 13,250	\$ 13,250	100.00%	
Economic Dev. Functions	10.00.4208.905	\$ 1,650.00	\$ 2,000	\$ 1,097.41	45%	\$ 2,000	\$ 2,000	100.00%	
Economic Dev. Incentives	10.00.4208.910	\$ 688.14	\$ 19,312	\$ 19,311.86	0%	\$ 5,000	\$ 5,000	25.89%	
Economic Grant Disbursements	10.00.4208.915	\$ -	\$ -	\$ -	-----	\$ -	\$ -	-----	
=Special Appropriations Total=		\$ 23,180.14	\$ 44,637	\$ 39,946.27	11%	\$ 30,325	\$ 30,325	67.94%	\$ -
-GOVERNING BODY-									
Compensation	10.00.4220.020	\$ 17,600.00	\$ 17,600	\$ 13,200.00	25%	\$ 17,600	\$ 17,600	100.00%	
Social Security	10.00.4220.030	\$ 1,346.40	\$ 1,346	\$ 1,009.80	25%	\$ 1,346	\$ 1,346	100.00%	
Workers Comp	10.00.4220.070	\$ 533.73	\$ 100	\$ -	100%	\$ 100	\$ 100	100.00%	
Communications	10.00.4220.200	\$ 2,931.01	\$ 2,700	\$ 1,835.18	32%	\$ 2,700	\$ 2,700	100.00%	
Election	10.00.4220.230	\$ -	\$ 6,500	\$ -	100%	\$ -	\$ -	0.00%	
Training/Travel	10.00.4220.450	\$ 246.84	\$ 500	\$ 1,104.80	-121%	\$ 2,000	\$ 2,000	400.00%	
Property/Liability Insurance	10.00.4220.540	\$ 357.00	\$ 360	\$ -	100%	\$ 360	\$ 360	100.00%	
=Governing Body Total=		\$ 23,014.98	\$ 29,106	\$ 17,149.78	41%	\$ 24,106	\$ 24,106	82.82%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-FINANCE-									
<i>Salaries & Benefits:</i>									
Salaries	10.00.4300.020	\$ 132,754.17	\$ 140,025	\$ 99,832.25	29%	\$ 142,975	\$ 142,975	102.11%	
Social Security	10.00.4300.030	\$ 10,328.78	\$ 11,056	\$ 7,985.87	28%	\$ 11,320	\$ 11,320	102.39%	
Medical Insurance	10.00.4300.045	\$ 8,881.50	\$ 8,640	\$ 6,661.50	23%	\$ 9,168	\$ 9,168	106.11%	
Dental Insurance	10.00.4300.046	\$ 628.00	\$ 648	\$ 436.68	33%	\$ 672	\$ 672	103.70%	
Life Insurance	10.00.4300.047	\$ 368.11	\$ 452	\$ 279.90	38%	\$ 446	\$ 446	98.67%	
Retirement	10.00.4300.050	\$ 9,742.16	\$ 9,640	\$ 7,175.42	26%	\$ 10,935	\$ 10,935	113.43%	
401K Retirement	10.00.4300.051	\$ 6,010.53	\$ 7,001	\$ 4,482.04	36%	\$ 7,399	\$ 7,399	105.68%	
Longevity Pay	10.00.4300.052	\$ 5,300.00	\$ 4,500	\$ 6,000.00	-33%	\$ 5,000	\$ 5,000	111.11%	
=Total Salaries & Benefits=		\$ 174,013.25	\$ 181,962	\$ 132,853.66	27%	\$ 187,915	\$ 187,915	103.27%	\$ -
<i>Operating:</i>									
Workers Comp	10.00.4300.070	\$ 234.20	\$ 175	\$ 127,047.00	-72498%	\$ 175	\$ 175	100.00%	
Workers Comp Deductible	10.00.4300.071	\$ -	\$ 200	\$ -	100%	\$ 200	\$ 200	100.00%	
Postage	10.00.4300.100	\$ 600.39	\$ 650	\$ 453.85	30%	\$ 685	\$ 685	105.38%	
Equipment Purchases	10.00.4300.220	\$ 558.29	\$ 1,000	\$ -	100%	\$ 1,000	\$ 1,000	100.00%	
Equipment Maintenance	10.00.4300.225	\$ 1,942.70	\$ 2,100	\$ 1,568.88	25%	\$ 2,360	\$ 2,360	112.38%	
Tax Collection Fees	10.00.4300.275	\$ 70,695.97	\$ 67,531	\$ 69,655.96	-3%	\$ 101,009	\$ 101,009	149.57%	
Supplies	10.00.4300.330	\$ 1,923.44	\$ 2,200	\$ 1,723.57	22%	\$ 3,000	\$ 3,000	136.36%	
Training/Travel	10.00.4300.450	\$ -	\$ -	\$ 234.45	----	\$ -	\$ -	----	
Property/Liability Insurance	10.00.4300.540	\$ 939.00	\$ 600	\$ 98,359.00	-16293%	\$ 600	\$ 600	100.00%	
Professional Services	10.00.4300.595	\$ 23,746.52	\$ 23,500	\$ 17,988.03	23%	\$ 23,500	\$ 23,500	100.00%	
Computer Services	10.00.4300.596	\$ 5,778.54	\$ 6,000	\$ 5,145.36	14%	\$ 8,000	\$ 8,000	133.33%	
Audit	10.00.4300.600	\$ 35,700.00	\$ 47,000	\$ 35,786.17	24%	\$ 50,000	\$ 50,000	106.38%	
=Total Operating=		\$ 142,119.05	\$ 150,956	\$ 357,962.27	-137%	\$ 190,529	\$ 190,529	126.21%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.00.4300.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Total Capital Outlay=		\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Finance Total=		\$ 316,132.30	\$ 332,918	\$ 490,815.93	-47%	\$ 378,444	\$ 378,444	113.67%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-BUILDINGS & GROUNDS-									
..MUNICIPAL BUILDING..									
Contract Cleaning	10.00.4401.080	\$ 6,136.80	\$ 6,000	\$ 4,500.00	25%	\$ 5,532	\$ 5,532	92.20%	
Telephone	10.00.4401.110	\$ 10,688.85	\$ 11,000	\$ 5,426.33	51%	\$ 7,500	\$ 7,500	68.18%	
Utilities	10.00.4401.130	\$ 12,704.64	\$ 12,200	\$ 9,156.06	25%	\$ 12,000	\$ 12,000	98.36%	
Supplies/Maintenance	10.00.4401.330	\$ 4,269.58	\$ 3,500	\$ 5,518.48	-58%	\$ 4,500	\$ 4,500	128.57%	
Property/Liability Insurance	10.00.4401.540	\$ 9,243.00	\$ 9,250	\$ 2,794.00	70%	\$ 9,250	\$ 9,250	100.00%	
Capital Outlay	10.00.4401.740	\$ 2,850.00	\$ 2,697	\$ 11,646.56	-332%	\$ -	\$ -	0.00%	
=Total Municipal Building=		\$ 45,892.87	\$ 44,647	\$ 39,041.43	13%	\$ 38,782	\$ 38,782	86.86%	\$ -
..LIBRARY..									
Contract Cleaning	10.00.4402.080	\$ 1,500.00	\$ 1,500	\$ 1,125.00	25%	\$ 744	\$ 744	49.60%	
Utilities	10.00.4402.130	\$ 2,455.44	\$ 2,400	\$ 1,854.09	23%	\$ 2,400	\$ 2,400	100.00%	
Maintenance	10.00.4402.330	\$ 3,177.29	\$ 2,000	\$ 780.00	61%	\$ 2,000	\$ 2,000	100.00%	
Property/Liability Insurance	10.00.4402.540	\$ 5,413.00	\$ 5,500	\$ 2,756.00	50%	\$ 5,500	\$ 5,500	100.00%	
Capital Outlay	10.00.4402.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Library=		\$ 12,545.73	\$ 11,400	\$ 6,515.09	43%	\$ 10,644	\$ 10,644	93.37%	\$ -
..DEPOT..									
Utilities	10.00.4403.130	\$ 3,045.51	\$ 3,200	\$ 1,963.37	39%	\$ 3,200	\$ 3,200	100.00%	
Supplies/Maintenance	10.00.4403.330	\$ 2,942.54	\$ 1,000	\$ 375.45	62%	\$ 1,000	\$ 1,000	100.00%	
Property/Liability Insurance	10.00.4403.540	\$ 1,228.00	\$ 1,230	\$ -	100%	\$ 1,230	\$ 1,230	100.00%	
Capital Outlay	10.00.4403.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Depot=		\$ 7,216.05	\$ 5,430	\$ 2,338.82	57%	\$ 5,430	\$ 5,430	100.00%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
..FINANCE BUILDING..									
Contract Cleaning	10.00.4404.080	\$ 1,800.00	\$ 1,800	\$ 1,350.00	25%	\$ 1,800	\$ 1,632	90.67%	
Telephone	10.00.4404.110	\$ 2,772.33	\$ 2,800	\$ 926.66	67%	\$ 1,100	\$ 1,100	39.29%	
Utilities	10.00.4404.130	\$ 1,554.20	\$ 1,700	\$ 1,184.21	30%	\$ 2,000	\$ 2,000	117.65%	
Maintenance	10.00.4404.330	\$ 653.68	\$ 700	\$ 770.63	-10%	\$ 1,500	\$ 1,500	214.29%	
Property/Liability Insurance	10.00.4404.540	\$ 3,929.00	\$ 4,000	\$ 2,125.00	47%	\$ 4,000	\$ 4,000	100.00%	
Capital Outlay	10.00.4404.740	\$ 1,575.00	\$ 1,124	\$ 1,123.57	0%	\$ 18,500	\$ 18,500	1645.91%	
=Total Finance Building=		\$ 12,284.21	\$ 12,124	\$ 7,480.07	38%	\$ 28,900	\$ 28,732	236.98%	\$ -
..MAYOR MEMORIAL..									
Utilities	10.00.4405.130	\$ 339.50	\$ 300	\$ 244.83	18%	\$ 300	\$ 300	100.00%	
Maintenance	10.00.4405.330	\$ -	\$ 200	\$ -	100%	\$ 200	\$ 200	100.00%	
=Total Mayor Memorial=		\$ 339.50	\$ 500	\$ 244.83	51%	\$ 500	\$ 500	100.00%	\$ -
..WHOLESALE GROCERY BLDG...									
Property/Liability Insurance	10.00.4406.540	\$ 1,224.00	\$ 1,225	\$ -	100%	\$ 1,225	\$ 1,225	100.00%	
Capital Outlay	10.00.4406.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Wholesale Grocery Building=		\$ 1,224.00	\$ 1,225	\$ -	100%	\$ 1,225	\$ 1,225	100.00%	\$ -
..EXCHANGE BUILDING...									
Property/Liability Insurance	10.00.4407.540	\$ 919.00	\$ 920	\$ -	100%	\$ 920	\$ 920	100.00%	
Capital Outlay	10.00.4407.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Exchange Building=		\$ 919.00	\$ 920	\$ -	100%	\$ 920	\$ 920	100.00%	\$ -
..AA BUILDING..									
Property/Liability Insurance	10.00.4408.540	\$ 1,030.00	\$ 1,030	\$ -	100%	\$ 1,030	\$ 1,030	100.00%	
Capital Outlay	10.00.4408.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total AA Building=		\$ 1,030.00	\$ 1,030	\$ -	100%	\$ 1,030	\$ 1,030	100.00%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
..PUBLIC WORKS FACILITY..									
Telephone	10.00.4409.110	\$ 11,701.39	\$ 11,800	\$ 5,312.58	55%	\$ 6,400	\$ 6,400	54.24%	
Utilities	10.00.4409.130	\$ 9,364.72	\$ 9,000	\$ 6,361.37	29%	\$ 9,000	\$ 9,000	100.00%	
Equipment Purchases	10.00.4409.220	\$ -	\$ 750	\$ 152.60	80%	\$ 750	\$ 750	100.00%	
Supplies/Maintenance	10.00.4409.330	\$ 16,264.19	\$ 14,000	\$ 11,275.88	19%	\$ 12,000	\$ 12,000	85.71%	
Property/Liability Insurance	10.00.4409.540	\$ 3,525.00	\$ 3,550	\$ -	100%	\$ 3,550	\$ 3,550	100.00%	
Computer Services	10.00.4409.595	\$ 5,377.71	\$ 4,000	\$ 5,448.07	-36%	\$ 5,000	\$ 5,000	125.00%	
Capital Outlay	10.00.4409.740	\$ 12,424.00	\$ 3,596	\$ 3,595.41	0%	\$ -	\$ -	0.00%	
=Total PW Facility=		\$ 58,657.01	\$ 46,696	\$ 32,145.91	31%	\$ 36,700	\$ 36,700	78.59%	\$ -
..RECREATION STATION..									
Contract Cleaning	10.00.4410.080	\$ 13,611.20	\$ 13,000	\$ 10,199.53	22%	\$ 14,000	\$ 7,860	60.46%	
Telephone	10.00.4410.110	\$ 8,635.89	\$ 8,750	\$ 4,154.89	53%	\$ 8,750	\$ 5,700	65.14%	
Utilities	10.00.4410.130	\$ 22,164.07	\$ 21,000	\$ 16,481.08	22%	\$ 21,500	\$ 21,500	102.38%	
Supplies/Maintenance	10.00.4410.330	\$ 15,966.53	\$ 5,000	\$ 5,094.59	-2%	\$ 8,000	\$ 8,000	160.00%	
Property/Liability Insurance	10.00.4410.540	\$ 7,873.00	\$ 8,000	\$ 1,529.00	81%	\$ 8,000	\$ 8,000	100.00%	
Capital Outlay	10.00.4410.740	\$ 7,687.00	\$ 6,088	\$ 6,087.13	0%	\$ 10,000	\$ 10,000	164.26%	
=Total Recreation Center=		\$ 75,937.69	\$ 61,838	\$ 43,546.22	30%	\$ 70,250	\$ 61,060	98.74%	\$ -
..MALCOLM BLUE FARM..									
Contract Cleaning	10.00.4411.080	\$ -	\$ -	\$ -	----	\$ 1,884	\$ 1,884	----	
Utilities	10.00.4411.130	\$ 3,529.01	\$ 3,000	\$ 2,784.45	7%	\$ 3,000	\$ 3,000	100.00%	
Supplies/Maintenance	10.00.4411.330	\$ 1,731.43	\$ 11,000	\$ 3,790.00	66%	\$ 11,000	\$ 11,000	100.00%	
Property Insurance	10.00.4411.540	\$ 518.00	\$ 1,000	\$ -	100%	\$ 1,000	\$ 1,000	100.00%	
Special Events	10.00.4411.650	\$ 241.20	\$ 5,000	\$ -	100%	\$ 15,000	\$ 15,000	300.00%	
Capital Outlay	10.00.4411.740	\$ 1,516.00	\$ -	\$ -	----	\$ -	\$ -	----	
Capital Outlay-Grist Mill Restoration	10.00.4411.741	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Malcolm Blue Farm=		\$ 7,535.64	\$ 20,000.00	\$ 6,574.45	67%	\$ 31,884	\$ 31,884	159.42%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
..RAY'S MILL PARK..									
Utilities	10.00.4412.130	\$ 270.55	\$ 4,200	\$ 2,620.25	38%	\$ 4,200	\$ 4,200	100.00%	
Equipment Purchases	10.00.4412.220	\$ 245.59	\$ -	\$ -	----	\$ -	\$ -	----	
Grounds Maintenance	10.00.4412.330	\$ -	\$ 35,000	\$ 417.29	99%	\$ 35,000	\$ 35,000	100.00%	
Property Insurance	10.00.4412.540	\$ -	\$ 1,000	\$ 73.00	93%	\$ 1,000	\$ 1,000	100.00%	
Capital Outlay	10.00.4412.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Ray's Mill Pond=		\$ 516.14	\$ 40,200	\$ 3,110.54	92%	\$ 40,200	\$ 40,200	100.00%	\$ -
..MAIN STREET PROPERTY..									
Capital Outlay	10.00.4415.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Main Street=		\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
..POLICE FACILITY..									
Contract Cleaning	10.10.4420.080	\$ 4,500.00	\$ 4,500	\$ 3,375.00	25%	\$ 5,000	\$ 7,896	175.47%	
Telephone	10.10.4420.110	\$ 13,416.59	\$ 14,500	\$ 5,091.37	65%	\$ 7,100	\$ 7,100	48.97%	
Utilities	10.10.4420.130	\$ 11,247.23	\$ 14,000	\$ 8,621.02	38%	\$ 14,000	\$ 14,000	100.00%	
Supplies/Maintenance	10.10.4420.330	\$ 1,904.13	\$ 4,000	\$ 3,311.71	17%	\$ 4,000	\$ 4,000	100.00%	
Property/Liability Insurance	10.10.4420.540	\$ 3,573.00	\$ 3,575	\$ -	100%	\$ 3,575	\$ 3,575	100.00%	
Capital Outlay	10.10.4420.740	\$ 1,500.00	\$ 4,944	\$ 4,943.69	0%	\$ -	\$ -	0.00%	
=Police Building Total=		\$ 36,140.95	\$ 45,519	\$ 25,342.79	44%	\$ 33,675	\$ 36,571	80.34%	\$ -
..POLICE/FIRE LAND..									
Capital Outlay	10.10.4425.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Total Police/Fire Land=		\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Buildings & Grounds Total=		\$ 260,238.79	\$ 291,529	\$ 166,340.15	43%	\$ 300,140	\$ 293,678	100.74%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-RESERVE FOR CONTINGENCY-									
Contingency	10.00.4500.000	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Contingency Total=		\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-POLICE-									
<i>Salaries & Benefits:</i>									
Salaries	10.10.5150.020	\$ 1,321,680.24	\$ 1,288,550	\$ 970,932.48	25%	\$ 1,322,415	\$ 1,322,415	102.63%	
Part-Time Salaries	10.10.5150.021	\$ 11,410.27	\$ 15,000	\$ 5,684.61	62%	\$ 15,000	\$ 15,000	100.00%	
Holiday Pay	10.10.5150.022	\$ 48,898.75	\$ 34,694	\$ 12,773.54	63%	\$ 38,515	\$ 38,515	111.01%	
Overtime	10.10.5150.023	\$ 12,823.82	\$ 7,000	\$ 6,108.44	13%	\$ 7,000	\$ 7,000	100.00%	
On-Call Pay	10.10.5150.024	\$ 5,263.88	\$ 5,000	\$ 6,715.61	-34%	\$ 9,760	\$ 9,760	195.20%	
Extra Duty	10.10.5150.025	\$ 1,431.00	\$ -	\$ 9,616.50	----	\$ 10,000	\$ 10,000	----	
Separation Allowance	10.10.5150.026	\$ -	\$ -	\$ -	----	\$ 57,100	\$ 57,100	----	
Social Security	10.10.5150.030	\$ 105,531.02	\$ 104,678	\$ 76,612.15	27%	\$ 113,104	\$ 113,104	108.05%	
Medical Insurance	10.10.5150.045	\$ 122,293.52	\$ 136,260	\$ 93,107.52	32%	\$ 132,936	\$ 132,936	97.56%	
Dental Insurance	10.10.5150.046	\$ 8,960.16	\$ 9,720	\$ 6,137.78	37%	\$ 10,416	\$ 10,416	107.16%	
Life Insurance	10.10.5150.047	\$ 3,910.79	\$ 4,222	\$ 2,981.17	29%	\$ 4,126	\$ 4,126	97.73%	
Retirement	10.10.5150.050	\$ 101,299.83	\$ 97,035	\$ 74,269.58	23%	\$ 109,167	\$ 109,167	112.50%	
401K Retirement	10.10.5150.051	\$ 68,085.17	\$ 67,667	\$ 49,322.19	27%	\$ 67,056	\$ 67,056	99.10%	
Longevity Pay	10.10.5150.052	\$ 15,900.00	\$ 18,100	\$ 18,495.00	-2%	\$ 18,700	\$ 18,700	103.31%	
=Total Salaries & Benefits=		\$ 1,827,488.45	\$ 1,787,926	\$ 1,332,756.57	25%	\$ 1,915,295	\$ 1,915,295	107.12%	\$ -
<i>Operating:</i>									
Workers Comp	10.10.5150.070	\$ 32,028.35	\$ 35,000	\$ -	100%	\$ 27,013	\$ 27,013	77.18%	
Workers Comp Deductible	10.10.5150.071	\$ -	\$ 3,000	\$ 2,809.40	6%	\$ 3,000	\$ 3,000	100.00%	
Preemployment Screening	10.10.5150.075	\$ 1,500.00	\$ 1,000	\$ 2,175.00	-118%	\$ 1,500	\$ 1,500	150.00%	
Postage	10.10.5150.100	\$ 546.94	\$ 1,000	\$ 251.64	75%	\$ 1,000	\$ 1,000	100.00%	
Utilities-Highway 5	10.10.5150.130	\$ 1,181.77	\$ 1,500	\$ 1,077.16	28%	\$ 1,500	\$ 1,500	100.00%	
Vehicle Maintenance	10.10.5150.170	\$ 20,329.79	\$ 22,000	\$ 17,202.55	22%	\$ 22,500	\$ 22,500	102.27%	
Communications	10.10.5150.200	\$ 12,441.48	\$ 12,150	\$ 8,012.87	34%	\$ 14,000	\$ 14,000	115.23%	
Equipment Purchases	10.10.5150.220	\$ 26,496.14	\$ 23,950	\$ 26,295.36	-10%	\$ 24,000	\$ 24,000	100.21%	
Equipment Maintenance	10.10.5150.225	\$ 18,777.39	\$ 19,000	\$ 19,632.54	-3%	\$ 24,000	\$ 24,000	126.32%	
Contracts/Agreements	10.10.5150.230	\$ -	\$ -	\$ 998.00	----	\$ -	\$ -	----	
Special Investigations	10.10.5150.240	\$ 1,011.50	\$ 200	\$ 205.00	-3%	\$ 1,500	\$ 1,500	750.00%	
Employee Functions	10.10.5150.250	\$ 484.93	\$ 400	\$ 950.67	-138%	\$ 900	\$ 900	225.00%	
Fuel	10.10.5150.310	\$ 67,893.02	\$ 72,000	\$ 35,976.96	50%	\$ 70,000	\$ 70,000	97.22%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Supplies	10.10.5150.330	\$ 5,215.08	\$ 6,000	\$ 2,431.95	59%	\$ 6,000	\$ 6,000	100.00%	
Safety	10.10.5150.331	\$ 1,697.45	\$ 2,750	\$ 651.00	76%	\$ 2,750	\$ 2,750	100.00%	
Emergency Management	10.10.5150.335	\$ 62.26	\$ 500	\$ -	100%	\$ 500	\$ 500	100.00%	
Uniforms	10.10.5150.360	\$ 6,272.30	\$ 6,000	\$ 5,010.88	16%	\$ 6,500	\$ 6,500	108.33%	
Training/Travel	10.10.5150.450	\$ 9,399.85	\$ 8,860	\$ 3,716.77	58%	\$ 8,000	\$ 8,000	90.29%	
Crime Prevention	10.10.5150.460	\$ 275.00	\$ 500	\$ 178.89	64%	\$ 500	\$ 500	100.00%	
Ammunition	10.10.5150.475	\$ 8,392.90	\$ 6,500	\$ 5,199.70	20%	\$ 6,500	\$ 6,500	100.00%	
Dues/Subscriptions	10.10.5150.530	\$ 420.00	\$ 500	\$ 670.00	-34%	\$ 750	\$ 750	150.00%	
Property/Liability Insurance	10.10.5150.540	\$ 6,887.00	\$ 7,000	\$ 75.00	99%	\$ -	\$ 7,000	100.00%	
Uniform Cleaning	10.10.5150.580	\$ 3,631.04	\$ 3,950	\$ 2,411.58	39%	\$ 3,950	\$ 3,950	100.00%	
Taxi Permit Expense	10.10.5150.585	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Precious Metal Fees	10.10.5150.587	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Donation Disbursements	10.10.5150.590	\$ 150.00	\$ 150	\$ -	100%	\$ 150	\$ 150	100.00%	
Legal Services	10.10.5150.595	\$ 5,810.00	\$ 3,000	\$ 2,642.50	12%	\$ 3,000	\$ 3,000	100.00%	
Computer Services	10.10.5150.596	\$ 18,927.10	\$ 10,000	\$ 12,775.74	-28%	\$ 10,000	\$ 10,000	100.00%	
State Forfeiture Expense	10.10.5150.600	\$ -	\$ -	\$ 1,178.88	----	\$ -	\$ -	----	
Federal Forfeiture Expense	10.10.5150.650	\$ -	\$ -	\$ 1,000.00	----	\$ -	\$ -	----	
=Total Operating=		\$ 249,831.29	\$ 246,910	\$ 153,530.04	38%	\$ 239,513	\$ 246,513	99.84%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.10.5150.740	\$ 130,281.15	\$ 119,072	\$ 106,833.67	10%	\$ 227,200	\$ 227,200	190.81%	
=Total Capital Outlay=		\$ 130,281.15	\$ 119,072	\$ 106,833.67	10%	\$ 227,200	\$ 227,200	190.81%	\$ -
=Police Department Total=		\$ 2,207,600.89	\$ 2,153,908	\$ 1,593,120.28	26%	\$ 2,382,008	\$ 2,389,008	110.92%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommendations	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-FIRE/RESCUE-									
<i>Salaries & Benefits:</i>									
Salaries	10.10.5300.020	\$ 684,375.24	\$ 696,250	\$ 511,606.90	27%	\$ 723,950	\$ 723,950	103.98%	
Holiday Pay	10.10.5300.022	\$ 19,911.52	\$ 18,331	\$ -	100%	\$ 19,515	\$ 19,515	106.46%	
Call Pay	10.10.5300.024	\$ 45,250.60	\$ 47,300	\$ 47,220.32	0%	\$ 45,000	\$ 45,000	95.14%	
Social Security	10.10.5300.030	\$ 56,266.78	\$ 57,572	\$ 42,180.48	27%	\$ 61,610	\$ 61,610	107.01%	
Medical Insurance	10.10.5300.045	\$ 73,921.73	\$ 74,160	\$ 56,721.61	24%	\$ 77,928	\$ 77,928	105.08%	
Dental Insurance	10.10.5300.046	\$ 5,216.43	\$ 5,508	\$ 3,711.78	33%	\$ 7,728	\$ 7,728	140.31%	
Life Insurance	10.10.5300.047	\$ 2,134.10	\$ 2,278	\$ 1,680.78	26%	\$ 2,259	\$ 2,259	99.17%	
Retirement	10.10.5300.050	\$ 50,177.19	\$ 48,696	\$ 35,717.60	27%	\$ 56,191	\$ 56,191	115.39%	
401K Retirement	10.10.5300.051	\$ 35,546.91	\$ 36,504	\$ 26,340.32	28%	\$ 38,018	\$ 38,018	104.15%	
Longevity Pay	10.10.5300.052	\$ 13,800.00	\$ 15,500	\$ 15,200.00	2%	\$ 16,900	\$ 16,900	109.03%	
Pension	10.10.5300.053	\$ 4,170.00	\$ 4,500	\$ 3,930.00	13%	\$ 4,000	\$ 4,000	88.89%	
=Total Salaries & Benefits=		\$ 990,770.50	\$ 1,006,599	\$ 744,309.79	26%	\$ 1,053,099	\$ 1,053,099	104.62%	\$ -
<i>Operating:</i>									
Workers Comp	10.10.5300.070	\$ 34,764.77	\$ 38,000	\$ -	100%	\$ 29,637	\$ 29,637	77.99%	
Workers Comp Deductible	10.10.5300.071	\$ -	\$ 2,000	\$ 925.98	54%	\$ 2,000	\$ 2,000	100.00%	
Postage	10.10.5300.100	\$ 456.44	\$ 600	\$ 312.95	48%	\$ 600	\$ 600	100.00%	
Telephone	10.10.5300.110	\$ 14,225.41	\$ 14,750	\$ 5,098.71	65%	\$ 6,200	\$ 6,200	42.03%	
Utilities	10.10.5300.130	\$ 21,473.38	\$ 23,000	\$ 16,158.05	30%	\$ 22,500	\$ 22,500	97.83%	
Vehicle Maintenance	10.10.5300.170	\$ 23,286.34	\$ 16,000	\$ 8,527.54	47%	\$ 17,000	\$ 17,000	106.25%	
Communications	10.10.5300.200	\$ 4,985.98	\$ 5,000	\$ 3,632.56	27%	\$ 5,000	\$ 5,000	100.00%	
Equipment Purchases	10.10.5300.220	\$ 8,590.89	\$ 10,992	\$ 8,854.32	19%	\$ 33,000	\$ 33,000	300.22%	
Equipment Maintenance	10.10.5300.225	\$ 4,122.01	\$ 6,500	\$ 2,399.04	63%	\$ 7,000	\$ 7,000	107.69%	
Advertising	10.10.5300.260	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Building Maintenance	10.10.5300.300	\$ 8,560.82	\$ 10,500	\$ 3,775.23	64%	\$ 12,000	\$ 12,000	114.29%	
Fuel	10.10.5300.310	\$ 23,770.35	\$ 25,500	\$ 9,547.98	63%	\$ 19,000	\$ 19,000	74.51%	
Supplies	10.10.5300.330	\$ 8,134.78	\$ 8,200	\$ 5,894.75	28%	\$ 8,500	\$ 8,500	103.66%	
Safety	10.10.5300.331	\$ 4,893.70	\$ 5,000	\$ 2,847.67	43%	\$ 7,500	\$ 5,500	110.00%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Hazardous Materials	10.10.5300.332	\$ 384.46	\$ 1,000	\$ 554.05	45%	\$ 1,000	\$ 1,000	100.00%	
Emergency Management	10.10.5300.335	\$ 1,159.20	\$ 1,000	\$ 746.87	25%	\$ 1,500	\$ 1,500	150.00%	
Uniforms	10.10.5300.360	\$ 14,010.86	\$ 14,000	\$ 7,236.74	48%	\$ 19,200	\$ 19,200	137.14%	
Turnout Gear	10.10.5300.365	\$ 6,959.00	\$ 7,500	\$ 8,017.80	-7%	\$ 17,000	\$ 17,000	226.67%	
Training/Travel	10.10.5300.450	\$ 11,110.79	\$ 9,000	\$ 3,203.55	64%	\$ 12,800	\$ 12,800	142.22%	
Training Volunteers	10.10.5300.451	\$ 2,848.69	\$ 4,000	\$ 2,251.99	44%	\$ 5,000	\$ 5,000	125.00%	
Inspections	10.10.5300.455	\$ 1,884.33	\$ 2,117	\$ 300.00	86%	\$ 4,400	\$ 4,400	207.84%	
Fire Prevention	10.10.5300.460	\$ 4,722.38	\$ 3,500	\$ 3,072.93	12%	\$ 5,500	\$ 5,500	157.14%	
Rescue	10.10.5300.475	\$ 6,477.20	\$ 3,500	\$ 3,090.89	12%	\$ 5,000	\$ 5,000	142.86%	
Dues & Subscriptions	10.10.5300.530	\$ 1,707.95	\$ 3,000	\$ 2,450.95	18%	\$ 3,000	\$ 3,000	100.00%	
Property/Liability Insurance	10.10.5300.540	\$ 19,115.00	\$ 19,120	\$ -	100%	\$ 19,120	\$ 19,120	100.00%	
Uniform Cleaning	10.10.5300.580	\$ 2,852.88	\$ 2,500	\$ 1,545.41	38%	\$ 2,500	\$ 2,500	100.00%	
Computer Services	10.10.5300.595	\$ 5,635.08	\$ 4,000	\$ 3,514.90	12%	\$ 5,000	\$ 5,000	125.00%	
=Total Operating=		\$ 236,132.69	\$ 240,279	\$ 103,960.86	57%	\$ 270,957	\$ 268,957	111.94%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.10.5300.740	\$ 56,472.20	\$ 40,719	\$ 163,976.03	-303%	\$ 186,000	\$ 150,000	368.38%	
=Total Capital Outlay=		\$ 56,472.20	\$ 40,719	\$ 163,976.03	-303%	\$ 186,000	\$ 150,000	368.38%	\$ -
=Fire/Rescue Total=		\$ 1,283,375.39	\$ 1,287,597	\$ 1,012,246.68	21%	\$ 1,510,056	\$ 1,472,056	114.33%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-PLANNING-									
<i>Salaries & Benefits:</i>									
Salaries	10.10.5415.020	\$ 268,651.20	\$ 266,640	\$ 205,341.08	23%	\$ 308,765	\$ 308,765	115.80%	
Social Security	10.10.5415.030	\$ 21,091.67	\$ 20,398	\$ 15,503.66	24%	\$ 23,835	\$ 23,835	116.85%	
Medical Insurance	10.10.5415.045	\$ 21,822.01	\$ 21,840	\$ 9,970.98	54%	\$ 18,336	\$ 18,336	83.96%	
Dental Insurance	10.10.5415.046	\$ 1,884.00	\$ 1,944	\$ 1,261.52	35%	\$ 2,016	\$ 2,016	103.70%	
Life Insurance	10.10.5415.047	\$ 831.41	\$ 832	\$ 556.27	33%	\$ 941	\$ 941	113.10%	
Retirement	10.10.5415.050	\$ 20,082.15	\$ 17,965	\$ 14,189.94	21%	\$ 22,818	\$ 22,818	127.01%	
401K Retirement	10.10.5415.051	\$ 14,297.87	\$ 13,467	\$ 10,464.50	22%	\$ 15,438	\$ 15,438	114.64%	
Longevity Pay	10.10.5415.052	\$ 2,300.00	\$ 2,700	\$ 2,800.00	-4%	\$ 2,800	\$ 2,800	103.70%	
=Total Salaries & Benefits:		\$ 350,960.31	\$ 345,786	\$ 260,087.95	25%	\$ 394,949	\$ 394,949	114.22%	\$ -
<i>Operating:</i>									
Workers Comp	10.10.5415.070	\$ 6,130.82	\$ 4,000	\$ -	100%	\$ 3,000	\$ 3,000	75.00%	
Workers Comp Deductible	10.10.5415.071	\$ -	\$ 500	\$ -	100%	\$ 500	\$ 500	100.00%	
Postage	10.10.5415.100	\$ 932.10	\$ 900	\$ 533.82	41%	\$ 700	\$ 700	77.78%	
Telephone	10.10.5415.110	\$ 4,940.48	\$ 5,200	\$ 1,757.52	66%	\$ 2,100	\$ 2,100	40.38%	
Printing/Copies	10.10.5415.120	\$ 1,437.93	\$ 1,200	\$ 916.02	24%	\$ 1,500	\$ 1,500	125.00%	
Vehicle Maintenance	10.10.5415.170	\$ 1,361.35	\$ 1,000	\$ 924.31	8%	\$ 1,500	\$ 1,500	150.00%	
Communications	10.10.5415.200	\$ 2,953.59	\$ 3,000	\$ 2,058.28	31%	\$ 3,000	\$ 3,000	100.00%	
Equipment Purchases	10.10.5415.220	\$ 199.99	\$ 2,000	\$ 1,865.83	7%	\$ 3,000	\$ 3,000	150.00%	
Equipment Maintenance	10.10.5415.225	\$ 8,895.71	\$ 8,400	\$ 7,463.26	11%	\$ 8,700	\$ 8,700	103.57%	
Advertising	10.10.5415.260	\$ 3,135.08	\$ 3,500	\$ 1,783.58	49%	\$ 4,000	\$ 4,000	114.29%	
Fuel	10.10.5415.310	\$ 3,727.24	\$ 4,000	\$ 1,599.31	60%	\$ 4,000	\$ 4,000	100.00%	
Supplies	10.10.5415.330	\$ 3,790.93	\$ 3,600	\$ 2,518.26	30%	\$ 4,000	\$ 4,000	111.11%	
Safety	10.10.5415.331	\$ 74.50	\$ 150	\$ 128.99	14%	\$ 150	\$ 150	100.00%	
Uniforms	10.10.5415.360	\$ 776.86	\$ 1,000	\$ 131.56	87%	\$ 1,200	\$ 1,200	120.00%	
Homeowner's Recovery Fund	10.10.5415.440	\$ 720.00	\$ 800	\$ 369.00	54%	\$ 1,000	\$ 1,000	125.00%	
Training/Travel	10.10.5415.450	\$ 10,463.85	\$ 10,000	\$ 3,166.22	68%	\$ 10,000	\$ 10,000	100.00%	
Citizen Boards	10.10.5415.460	\$ 112.50	\$ 500	\$ 377.06	25%	\$ 1,200	\$ 1,200	240.00%	
Appearance & Beautification	10.10.5415.465	\$ 6,188.87	\$ 7,562	\$ 1,049.11	86%	\$ 12,500	\$ 12,500	165.30%	
Downtown Development	10.10.5415.470	\$ 10,603.45	\$ 38,000	\$ 17,186.45	55%	\$ 38,500	\$ 38,500	101.32%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Spring Spree Festival	10.10.5415.475	\$ 7,152.62	\$ -	\$ 1,450.00	-----	\$ -	\$ -	-----	
Contracted Inspections	10.10.5415.481	\$ -	\$ 2,500	\$ -	100%	\$ 4,000	\$ 4,000	160.00%	
Dues/Subscriptions	10.10.5415.530	\$ 1,206.25	\$ 750	\$ 1,755.00	-134%	\$ 1,500	\$ 1,500	200.00%	
Property/Liability Insurance	10.10.5415.540	\$ 923.00	\$ 925	\$ -	100%	\$ 925	\$ 925	100.00%	
Minimum Housing Enforcement	10.10.5415.560	\$ 5,580.00	\$ 6,500	\$ 3,639.00	44%	\$ 15,000	\$ 15,000	230.77%	
Professional Services	10.10.5415.595	\$ 10,736.69	\$ 15,000	\$ 5,680.00	62%	\$ 20,000	\$ 20,000	133.33%	
Computer Services	10.10.5415.596	\$ 15,494.57	\$ 16,750	\$ 11,073.19	34%	\$ 16,750	\$ 16,750	100.00%	
Legal Services	10.10.5415.597	\$ 42,487.25	\$ 37,243	\$ 31,167.04	16%	\$ 40,000	\$ 40,000	107.40%	
=Total Operating=		\$ 150,025.63	\$ 174,980	\$ 98,592.81	44%	\$ 198,725	\$ 198,725	113.57%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.10.5415.740	\$ 186.66	\$ 34,235	\$ 17,292.91	49%	\$ 69,000	\$ 49,000	143.13%	
=Total Capital Outlay=		\$ 186.66	\$ 34,235	\$ 17,292.91	49%	\$ 69,000	\$ 49,000	143.13%	\$ -
=Planning Total=		\$ 501,172.60	\$ 555,001	\$ 375,973.67	32%	\$ 662,674	\$ 642,674	115.80%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-PARKS & RECREATION-									
..PARKS & REC ADMINISTRATION..									
<i>Salaries & Benefits:</i>									
Salaries	10.80.5500.020	\$ 176,020.71	\$ 158,470	\$ 110,585.59	30%	\$ 163,850	\$ 163,850	103.39%	
Part-Time Salaries	10.80.5500.021	\$ 22,415.96	\$ 44,619	\$ 33,458.95	25%	\$ 45,000	\$ 45,000	100.85%	
Social Security	10.80.5500.030	\$ 13,756.79	\$ 15,598	\$ 10,239.96	34%	\$ 16,069	\$ 16,069	103.02%	
Medical Insurance	10.80.5500.045	\$ 17,107.40	\$ 17,280	\$ 12,023.35	30%	\$ 18,336	\$ 18,336	106.11%	
Dental Insurance	10.80.5500.046	\$ 1,207.57	\$ 1,296	\$ 776.32	40%	\$ 1,344	\$ 1,344	103.70%	
Life Insurance	10.80.5500.047	\$ 459.83	\$ 494	\$ 348.39	29%	\$ 511	\$ 511	103.44%	
Retirement	10.80.5500.050	\$ 11,427.37	\$ 10,623	\$ 7,558.80	29%	\$ 12,197	\$ 12,197	114.82%	
401K Retirement	10.80.5500.051	\$ 8,101.54	\$ 7,964	\$ 5,574.32	30%	\$ 8,253	\$ 8,253	103.63%	
Longevity Pay	10.80.5500.052	\$ 700.00	\$ 800	\$ 1,000.00	-25%	\$ 1,200	\$ 1,200	150.00%	
=Total Salaries & Benefits=		\$ 251,197.17	\$ 257,144	\$ 181,565.68	29%	\$ 266,760	\$ 266,760	103.74%	\$ -
<i>Operating:</i>									
Workers Comp	10.80.5500.070	\$ 4,050.75	\$ 4,500	\$ -	100%	\$ 3,500	\$ 3,500	77.78%	
Workers Comp Deductible	10.80.5500.071	\$ -	\$ 500	\$ -	100%	\$ 500	\$ 500	100.00%	
Postage	10.80.5500.100	\$ 247.79	\$ 250	\$ 188.53	25%	\$ 300	\$ 300	120.00%	
Printing/Copies	10.80.5500.120	\$ -	\$ 100	\$ -	100%	\$ 4,000	\$ 4,000	4000.00%	
Vehicle Maintenance	10.80.5500.170	\$ 381.01	\$ 1,000	\$ 19.95	98%	\$ 1,000	\$ 1,000	100.00%	
Communications	10.80.5500.200	\$ 95.37	\$ 1,500	\$ 825.87	45%	\$ 1,500	\$ 1,500	100.00%	
Equipment Purchases	10.80.5500.220	\$ 94.99	\$ 2,000	\$ 1,568.78	22%	\$ 2,500	\$ 2,500	125.00%	
Equipment Maintenance	10.80.5500.225	\$ 2,270.18	\$ 2,000	\$ 1,898.43	5%	\$ 2,500	\$ 2,500	125.00%	
Contracts/Agreements	10.80.5500.230	\$ 1,391.25	\$ -	\$ 87.50	----	\$ 150	\$ 150	----	
Advertising	10.80.5500.260	\$ 865.38	\$ 1,500	\$ 1,284.00	14%	\$ 3,500	\$ 3,500	233.33%	
Fuel	10.80.5500.310	\$ 1,048.40	\$ 1,000	\$ 472.89	53%	\$ 1,000	\$ 1,000	100.00%	
Supplies	10.80.5500.330	\$ 1,829.34	\$ 2,000	\$ 1,286.16	36%	\$ 2,000	\$ 2,000	100.00%	
Safety	10.80.5500.331	\$ 1,714.28	\$ 500	\$ 472.35	6%	\$ 750	\$ 750	150.00%	
Uniforms-Staff	10.80.5500.360	\$ 368.00	\$ 700	\$ 665.50	5%	\$ 1,000	\$ 1,000	142.86%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Training/Travel	10.80.5500.450	\$ 2,608.25	\$ 4,200	\$ 4,188.92	0%	\$ 4,500	\$ 4,500	107.14%	
Dues/Subscriptions	10.80.5500.530	\$ 1,259.00	\$ 1,200	\$ 650.50	46%	\$ 1,200	\$ 1,200	100.00%	
Property/Liability Insurance	10.80.5500.540	\$ 866.00	\$ 1,000	\$ -	100%	\$ -	\$ 1,000	100.00%	
Computer Services	10.80.5500.595	\$ 3,212.98	\$ 3,000	\$ 2,593.10	14%	\$ 3,000	\$ 3,000	100.00%	
Contracted Svcs - Grant Planning	10.80.5500.596	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Operating=		\$ 22,302.97	\$ 26,950	\$ 16,202.48	40%	\$ 32,900	\$ 33,900	125.79%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.80.5500.740	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Total Capital Outlay=		\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Total P&R Administration=		\$ 273,500.14	\$ 284,094	\$ 197,768.16	30%	\$ 299,660	\$ 300,660	105.83%	\$ -
..PARK FACILITIES..									
<i>Operating:</i>									
Contract Cleaning (Col Hghts concession/restrooms)	10.80.5510.080	\$ -	\$ -	\$ -	----	\$ 1,668	\$ 1,668	----	
Utilities	10.80.5510.130	\$ 4,595.71	\$ 4,600	\$ 3,193.38	31%	\$ 4,800	\$ 4,800	104.35%	
Vehicle Maintenance	10.80.5510.170	\$ 813.71	\$ 1,000	\$ 856.12	14%	\$ 1,000	\$ 1,000	100.00%	
Equipment Purchases	10.80.5510.220	\$ 2,985.73	\$ 2,000	\$ 1,225.70	39%	\$ 3,500	\$ 3,500	175.00%	
Equipment Maintenance	10.80.5510.225	\$ 1,290.73	\$ 3,000	\$ 118.22	96%	\$ 3,000	\$ 3,000	100.00%	
Fuel	10.80.5510.310	\$ 2,077.27	\$ 3,000	\$ 1,156.50	61%	\$ 3,000	\$ 3,000	100.00%	
Grounds Maintenance	10.80.5510.330	\$ 18,019.82	\$ 20,704	\$ 12,106.92	42%	\$ 29,000	\$ 29,000	140.07%	
Safety	10.80.5510.331	\$ 20.50	\$ -	\$ 103.40	----	\$ 100	\$ 100	----	
Property/Liability Insurance	10.80.5510.540	\$ 754.00	\$ 755	\$ -	100%	\$ -	\$ 755	100.00%	
=Total Operating=		\$ 30,557.47	\$ 35,059.00	\$ 18,760.24	46%	\$ 46,068	\$ 46,823	133.55%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.80.5510.740	\$ 2,981.00	\$ 30,000	\$ 59,361.58	-98%	\$ 62,000	\$ 32,000	106.67%	
=Total Capital Outlay=		\$ 2,981.00	\$ 30,000	\$ 59,361.58	-98%	\$ 62,000	\$ 32,000	106.67%	\$ -
=Total Park Facilities=		\$ 33,538.47	\$ 65,059	\$ 78,121.82	-20%	\$ 108,068	\$ 78,823	121.16%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
..PROGRAMS..									
Travel	10.80.5520.450	\$ 527.66	\$ 4,000	\$ 2,090.77	48%	\$ 4,000	\$ 4,000	100.00%	
Contracted Services	10.80.5520.595	\$ -	\$ 500	\$ -	100%	\$ 500	\$ 500	100.00%	
Recreational Programs	10.80.5520.600	\$ 5,892.71	\$ 15,000	\$ 5,156.58	66%	\$ 15,000	\$ 15,000	100.00%	
Special Events	10.80.5520.650	\$ 23,498.72	\$ 30,000	\$ 29,393.61	2%	\$ 32,000	\$ 32,000	106.67%	
=Total Programs=		\$ 29,919.09	\$ 49,500	\$ 36,640.96	26%	\$ 51,500	\$ 51,500	104.04%	\$ -
..ATHLETICS..									
Athletic Equipment/Supplies	10.80.5530.330	\$ 2,379.51	\$ 2,889	\$ 1,392.69	52%	\$ 4,500	\$ 4,500	155.76%	
Uniforms-Athletics	10.80.5530.360	\$ 5,762.48	\$ 6,500	\$ 4,899.57	25%	\$ 8,500	\$ 8,500	130.77%	
Contracted Services	10.80.5530.595	\$ 1,680.00	\$ 2,500	\$ 2,878.00	-15%	\$ 6,500	\$ 6,500	260.00%	
=Total Athletics=		\$ 9,821.99	\$ 11,889	\$ 9,170.26	23%	\$ 19,500	\$ 19,500	164.02%	\$ -
=Parks & Recreation Total=		\$ 346,779.69	\$ 410,542	\$ 321,701.20	22%	\$ 478,728	\$ 450,483	109.73%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-STREETS & BEAUTIFICATION-									
<i>Salaries & Benefits:</i>									
Salaries	10.20.5600.020	\$ 251,002.56	\$ 255,400	\$ 186,084.50	27%	\$ 254,150	\$ 254,150	99.51%	
Overtime	10.20.5600.023	\$ 89.64	\$ -	\$ -	----	\$ -	\$ -	----	
Social Security	10.20.5600.030	\$ 19,087.71	\$ 20,250	\$ 14,351.17	29%	\$ 20,100	\$ 20,100	99.26%	
Medical Insurance	10.20.5600.045	\$ 35,526.00	\$ 33,600	\$ 26,188.16	22%	\$ 36,672	\$ 36,672	109.14%	
Dental Insurance	10.20.5600.046	\$ 2,512.00	\$ 2,592	\$ 1,698.20	34%	\$ 2,688	\$ 2,688	103.70%	
Life Insurance	10.20.5600.047	\$ 802.94	\$ 797	\$ 598.25	25%	\$ 793	\$ 793	99.50%	
Retirement	10.20.5600.050	\$ 18,319.80	\$ 17,655	\$ 13,274.36	25%	\$ 19,417	\$ 19,417	109.98%	
401K Retirement	10.20.5600.051	\$ 13,006.28	\$ 13,235	\$ 9,789.27	26%	\$ 13,138	\$ 13,138	99.27%	
Longevity Pay	10.20.5600.052	\$ 8,500.00	\$ 9,300	\$ 9,700.00	-4%	\$ 8,600	\$ 8,600	92.47%	
=Total Salaries & Benefits=		\$ 348,846.93	\$ 352,829	\$ 261,683.91	26%	\$ 355,558	\$ 355,558	100.77%	\$ -
<i>Operating:</i>									
Workers Comp	10.20.5600.070	\$ 17,090.39	\$ 17,500	\$ -	100%	\$ 11,000	\$ 11,000	62.86%	
Workers Comp Deductible	10.20.5600.071	\$ -	\$ 1,500	\$ -	100%	\$ 1,500	\$ 1,500	100.00%	
Street Lighting	10.20.5600.130	\$ 106,672.58	\$ 93,000	\$ 62,091.71	33%	\$ 86,000	\$ 85,000	92.47%	
Street Lighting Reimbursable	10.20.5600.135	\$ 4,354.08	\$ 3,500	\$ 2,540.08	27%	\$ 3,500	\$ 3,500	100.00%	
Vehicle Maintenance	10.20.5600.170	\$ 35,251.16	\$ 38,000	\$ 7,109.49	81%	\$ 30,000	\$ 30,000	78.95%	
Communications	10.20.5600.200	\$ 2,754.39	\$ 3,500	\$ 496.06	86%	\$ 3,000	\$ 3,000	85.71%	
Equipment Purchases	10.20.5600.220	\$ 7,361.97	\$ 3,000	\$ 1,121.37	63%	\$ 3,000	\$ 3,000	100.00%	
Equipment Maintenance	10.20.5600.225	\$ 26,488.73	\$ 27,000	\$ 16,622.55	38%	\$ 24,000	\$ 24,000	88.89%	
Licenses & Fees	10.20.5600.235	\$ -	\$ -	\$ -	----	\$ 400	\$ 400	----	
Fuel	10.20.5600.310	\$ 35,048.44	\$ 45,000	\$ 17,716.61	61%	\$ 35,000	\$ 35,000	77.78%	
Street Signs	10.20.5600.320	\$ 4,474.46	\$ 3,918	\$ 405.01	90%	\$ 4,000	\$ 4,000	102.09%	
Street Maintenance-Nonpowell Bill	10.20.5600.322	\$ 2,850.00	\$ 1,800	\$ -	100%	\$ 1,800	\$ 1,800	100.00%	
Christmas Decorations	10.20.5600.325	\$ 1,081.99	\$ 1,000	\$ 774.71	23%	\$ 1,000	\$ 1,000	100.00%	
Supplies	10.20.5600.330	\$ 11,617.81	\$ 12,000	\$ 4,322.58	64%	\$ 10,000	\$ 10,000	83.33%	
Safety	10.20.5600.331	\$ 1,618.73	\$ 2,900	\$ 2,128.28	27%	\$ 3,000	\$ 3,000	103.45%	
Emergency Management	10.20.5600.335	\$ 57.36	\$ -	\$ -	----	\$ -	\$ -	----	
Uniforms	10.20.5600.360	\$ 8,448.41	\$ 6,400	\$ 6,954.51	-9%	\$ 6,400	\$ 6,400	100.00%	
Training/Travel	10.20.5600.450	\$ 375.58	\$ 400	\$ 83.95	79%	\$ 400	\$ 400	100.00%	
Engineering Services	10.20.5600.480	\$ -	\$ 1,000	\$ -	100%	\$ 1,000	\$ 1,000	100.00%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Stormwater Grant	10.20.5600.520	\$ -	\$ -	\$ -	-----	\$ -	\$ -		
Property/Liability Insurance	10.20.5600.540	\$ 4,306.00	\$ 4,310	\$ 104.00	98%	\$ 4,310	\$ 4,310	100.00%	
=Total Operating=		\$ 269,852.08	\$ 265,728	\$ 122,470.91	54%	\$ 229,310	\$ 229,310	86.30%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	10.20.5600.740	\$ 134,904.74	\$ 26,435	\$ 7,399.95	72%	\$ 146,528	\$ 146,528	554.30%	
Capital Outlay-NonPowell Bill	10.20.5600.741	\$ -	\$ -	\$ -	-----	\$ -	\$ -	-----	
=Total Capital Outlay=		\$ 134,904.74	\$ 26,435	\$ 7,399.95	72%	\$ 146,528	\$ 146,528	554.30%	\$ -
=Streets & Beautification Total=		\$ 753,603.75	\$ 644,992	\$ 391,554.77	39%	\$ 731,396	\$ 731,396	113.40%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-POWELL BILL-									
Equipment Purchase	10.20.5650.220	\$ -	\$ 2,000	\$ -	100%	\$ 2,000	\$ 2,000	100.00%	
Bridge Maintenance	10.20.5650.230	\$ 2,191.79	\$ 5,000	\$ -	100%	\$ 3,000	\$ 3,000	60.00%	
Railroad Crossing Maintenance	10.20.5650.232	\$ 15,514.28	\$ 16,000	\$ 7,024.00	56%	\$ 14,000	\$ 14,000	87.50%	
Sidewalk Maintenance	10.20.5650.332	\$ -	\$ 5,000	\$ -	100%	\$ 5,000	\$ 5,000	100.00%	
Sidewalk Installation	10.20.5650.333	\$ -	\$ 20,000	\$ 1,870.00	91%	\$ 20,000	\$ 20,000	100.00%	
Engineering	10.20.5650.595	\$ 1,996.25	\$ 50,000	\$ 13,852.50	72%	\$ 2,000	\$ 2,000	4.00%	
Street Maintenance	10.20.5650.610	\$ 46,363.48	\$ 10,000	\$ 4,436.67	56%	\$ 10,000	\$ 10,000	100.00%	
Street Resurfacing	10.20.5650.612	\$ -	\$ 400,000	\$ -	100%	\$ 250,000	\$ 250,000	62.50%	
Capital Outlay	10.20.5650.740	\$ 30,500.00	\$ -	\$ -	-----	\$ -	\$ -	-----	
=Powell Bill Total=		\$ 96,565.80	\$ 508,000	\$ 27,183.17	95%	\$ 306,000	\$ 306,000	60.24%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-SANITATION-									
<i>Salaries & Benefits:</i>									
Salaries	10.30.5800.020	\$ 195,224.43	\$ 200,000	\$ 142,998.78	29%	\$ 195,250	\$ 195,250	97.63%	
Social Security	10.30.5800.030	\$ 14,784.21	\$ 15,690	\$ 11,122.71	29%	\$ 15,281	\$ 15,281	97.39%	
Medical Insurance	10.30.5800.045	\$ 31,874.07	\$ 30,000	\$ 21,301.04	29%	\$ 32,088	\$ 32,088	106.96%	
Dental Insurance	10.30.5800.046	\$ 2,145.32	\$ 2,268	\$ 1,504.12	34%	\$ 2,352	\$ 2,352	103.70%	
Life Insurance	10.30.5800.047	\$ 616.70	\$ 624	\$ 466.67	25%	\$ 609	\$ 609	97.60%	
Retirement	10.30.5800.050	\$ 14,094.41	\$ 13,680	\$ 10,040.03	27%	\$ 14,762	\$ 14,762	107.91%	
401K Retirement	10.30.5800.051	\$ 10,059.85	\$ 10,255	\$ 7,454.13	27%	\$ 9,988	\$ 9,988	97.40%	
Longevity Pay	10.30.5800.052	\$ 4,500.00	\$ 5,100	\$ 5,083.10	0%	\$ 4,500	\$ 4,500	88.24%	
=Total Salaries & Benefits=		\$ 273,298.99	\$ 277,617	\$ 199,970.58	28%	\$ 274,830	\$ 274,830	99.00%	\$ -
<i>Operating:</i>									
Workers Comp	10.30.5800.070	\$ 16,222.11	\$ 16,500	\$ -	100%	\$ 10,000	\$ 10,000	60.61%	
Workers Comp Deductible	10.30.5800.071	\$ -	\$ 1,500	\$ -	100%	\$ 1,500	\$ 1,500	100.00%	
Vehicle Maintenance	10.30.5800.170	\$ 23,457.01	\$ 47,648	\$ 57,477.67	-21%	\$ 24,000	\$ 24,000	50.37%	
Communications	10.30.5800.200	\$ 16.01	\$ 200	\$ -	100%	\$ 200	\$ 200	100.00%	
Equipment Purchases	10.30.5800.220	\$ 11,564.18	\$ 7,000	\$ 10,470.04	-50%	\$ 7,000	\$ 7,000	100.00%	
Equipment Maintenance	10.30.5800.225	\$ 852.45	\$ 1,813	\$ 3,185.44	-76%	\$ 2,000	\$ 2,000	110.31%	
Contracts/Agreements	10.30.5800.230	\$ 510.00	\$ -	\$ -	----	\$ -	\$ -	----	
Licenses & Fees	10.30.5800.235	\$ -	\$ -	\$ -	----	\$ 400	\$ 400	----	
Advertising	10.30.5800.260	\$ 329.75	\$ 300	\$ 395.94	-32%	\$ 300	\$ 300	100.00%	
Fuel	10.30.5800.310	\$ 25,396.86	\$ 26,000	\$ 12,672.27	51%	\$ 26,000	\$ 26,000	100.00%	
Supplies	10.30.5800.330	\$ 548.82	\$ 1,500	\$ 1,040.52	31%	\$ 2,000	\$ 2,000	133.33%	
Safety	10.30.5800.331	\$ 4,152.88	\$ 2,800	\$ 2,273.95	19%	\$ 3,000	\$ 3,000	107.14%	
Uniforms	10.30.5800.360	\$ 6,918.30	\$ 5,000	\$ 5,786.85	-16%	\$ 6,000	\$ 6,000	120.00%	
Property/Liability Insurance	10.30.5800.540	\$ 4,881.00	\$ 4,885	\$ -	100%	\$ 4,885	\$ 4,885	100.00%	
Landfill Disposal Fees	10.30.5800.560	\$ 91,579.38	\$ 98,000	\$ 67,475.17	31%	\$ 98,000	\$ 98,000	100.00%	
Leaf/Limb Disposal Fees	10.30.5800.562	\$ 8,658.29	\$ 30,000	\$ 16,636.10	45%	\$ 30,000	\$ 30,000	100.00%	
Recycling Waste Disposal	10.30.5800.565	\$ -	\$ -	\$ -	----	\$ 26,000	\$ 26,000	----	
Hazardous Waste Disposal	10.30.5800.570	\$ 4,119.66	\$ 4,500	\$ 5,880.00	-31%	\$ 6,000	\$ 6,000	133.33%	
=Total Operating=		\$ 199,206.70	\$ 247,646	\$ 183,293.95	26%	\$ 247,285	\$ 247,285	99.85%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
<i>Capital Outlay:</i>									
Capital Outlay	10.30.5800.740	\$ -	\$ -	\$ -	-----	\$ -	\$ -	-----	
=Total Capital Outlay=		\$ -	\$ -	\$ -	-----	\$ -	\$ -	-----	\$ -
=Sanitation Total=		\$ 472,505.69	\$ 525,263	\$ 383,264.53	27%	\$ 522,115	\$ 522,115	99.40%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-DEBT SERVICE PAYMENTS-									
Fingerprint Machine-Principal	10.60.5900.100	\$ 9,405.67	\$ 9,616	\$ 9,615.42	0%	\$ 9,830	\$ 9,830	102.23%	
Fingerprint Machine-Interest	10.60.5900.200	\$ 643.38	\$ 434	\$ 433.63	0%	\$ 220	\$ 220	50.69%	
Recreation Station-Principal	10.60.5902.100	\$ 66,666.67	\$ 66,667	\$ -	100%	\$ 66,667	\$ 66,667	100.00%	
Recreation Station-Interest	10.60.5902.200	\$ 21,173.33	\$ 18,527	\$ -	100%	\$ 15,880	\$ 15,880	85.71%	
Police In-Car Cameras-Principal	10.60.5903.100	\$ 14,419.46	\$ 14,920	\$ 14,919.81	0%	\$ 15,438	\$ 15,438	103.47%	
Police In-Car Cameras-Interest	10.60.5903.200	\$ 1,553.75	\$ 1,054	\$ 1,053.40	0%	\$ 536	\$ 536	50.85%	
2013-14 Dodge Chargers-Principal	10.60.5908.100	\$ 30,245.87	\$ 31,223	\$ -	100%	\$ -	\$ -	0.00%	
2013-14 Dodge Chargers-Interest	10.60.5908.200	\$ 1,985.44	\$ 1,009	\$ -	100%	\$ -	\$ -	0.00%	
2014-15 (4) Police Vehicles-Principal	10.60.5909.100	\$ 43,522.73	\$ 41,817	\$ 41,816.29	0%	\$ 42,661	\$ 42,661	102.02%	
2014-15 (4) Police Vehicles-Interest	10.60.5909.200	\$ -	\$ 1,707	\$ 1,706.44	0%	\$ 862	\$ 862	50.50%	
2015-16 Vehicles & Cameras-Principal	10.60.5915.100	\$ -	\$ 36,700	\$ 37,071.28	-1%	\$ 35,535	\$ 35,535	96.83%	
2015-16 Vehicles & Cameras-Interest	10.60.5915.200	\$ -	\$ 3,300	\$ -	100%	\$ 1,538	\$ 1,538	46.61%	
2016-17 Vehicles-Principal (new)	10.60.5916.100	\$ -	\$ -	\$ -	-----	\$ 128,382	\$ 128,382	-----	
2016-17 Vehicles-Interest (new)	10.60.5916.200	\$ -	\$ -	\$ -	-----	\$ 15,406	\$ 15,406	-----	
Knuckleboom Truck-Principal	10.60.5910.100	\$ 28,011.21	\$ 28,631	\$ -	100%	\$ -	\$ -	0.00%	
Knuckleboom Truck-Interest	10.60.5910.200	\$ 1,251.77	\$ 633	\$ -	100%	\$ -	\$ -	0.00%	
Fire Truck-Principal	10.60.5911.100	\$ 62,225.94	\$ 64,149	\$ -	100%	\$ 66,131	\$ 66,131	103.09%	
Fire Truck-Interest	10.60.5911.200	\$ 33,054.34	\$ 31,132	\$ -	100%	\$ 29,150	\$ 29,150	93.63%	
2013-14 Tahoes-Principal	10.60.5912.100	\$ 23,346.72	\$ 23,830	\$ 23,830.00	0%	\$ -	\$ -	0.00%	
2013-14 Tahoes-Interest	10.60.5912.200	\$ 976.56	\$ 494	\$ 493.29	0%	\$ -	\$ -	0.00%	
Fire Station Expansion-Principal	10.60.5913.100	\$ 22,928.81	\$ 23,770	\$ 23,788.63	0%	\$ 24,662	\$ 24,662	103.75%	
Fire Station Expansion-Interest	10.60.5913.200	\$ 41,289.19	\$ 40,449	\$ 40,429.37	0%	\$ 39,557	\$ 39,557	97.79%	
Police/Fire Property-Principal	10.60.5914.100	\$ 25,917.10	\$ 26,750	\$ 26,749.04	0%	\$ 27,608	\$ 27,608	103.21%	
Police/Fire Property-Interest	10.60.5914.200	\$ 8,524.43	\$ 7,693	\$ 7,692.49	0%	\$ 6,834	\$ 6,834	88.83%	
=Debt Service Total=		\$ 437,142.37	\$ 474,505	\$ 229,599.09	52%	\$ 526,897	\$ 526,897	111.04%	\$ -
=GENERAL FUND TOTALS=		\$ 6,847,406.79	\$ 7,344,335	\$ 5,116,234.47	30%	\$ 8,068,521	\$ 7,982,814	108.69%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
WATER/SEWER FUND									
-WATER PRODUCTION-									
<i>Salaries & Benefits:</i>									
Salaries	30.91.6100.020	\$ 111,456.50	\$ 116,500	\$ 66,128.22	43%	\$ 117,100	\$ 117,100	100.52%	
Overtime	30.91.6100.023	\$ 6,460.65	\$ 5,000	\$ 9,238.54	-85%	\$ 9,000	\$ 7,500	150.00%	
Social Security	30.91.6100.030	\$ 8,983.86	\$ 9,601	\$ 5,616.86	41%	\$ 9,511	\$ 9,511	99.06%	
Medical Insurance	30.91.6100.045	\$ 12,251.96	\$ 13,200	\$ 7,401.50	44%	\$ 13,752	\$ 13,752	104.18%	
Dental Insurance	30.91.6100.046	\$ 891.40	\$ 972	\$ 485.20	50%	\$ 1,008	\$ 1,008	103.70%	
Life Insurance	30.91.6100.047	\$ 345.88	\$ 380	\$ 203.75	46%	\$ 358	\$ 358	94.21%	
Wellness	30.91.6100.049	\$ 378.28	\$ 300	\$ 150.00	50%	\$ 300	\$ 300	100.00%	
Retirement	30.91.6100.050	\$ 8,585.89	\$ 8,371	\$ 5,252.24	37%	\$ 9,188	\$ 9,188	109.76%	
401K Retirement	30.91.6100.051	\$ 6,039.08	\$ 6,275	\$ 3,823.29	39%	\$ 6,216	\$ 6,216	99.06%	
Longevity Pay	30.91.6100.052	\$ 3,700.00	\$ 4,000	\$ 2,100.00	48%	\$ 2,100	\$ 2,100	52.50%	
=Total Salaries & Benefits=		\$ 159,093.50	\$ 164,599	\$ 100,399.60	39%	\$ 168,533	\$ 167,033	101.48%	\$ -
<i>Operating:</i>									
Workers Comp	30.91.6100.070	\$ 4,340.15	\$ 4,500	\$ -	100%	\$ 5,000	\$ 5,000	111.11%	
Workers Comp Deductible	30.91.6100.071	\$ -	\$ 1,000	\$ -	100%	\$ 1,000	\$ 1,000	100.00%	
Postage	30.91.6100.100	\$ 344.59	\$ 1,000	\$ 222.08	78%	\$ 1,000	\$ 600	60.00%	
Utilities	30.91.6100.130	\$ 145,104.48	\$ 140,000	\$ 108,200.23	23%	\$ 143,000	\$ 143,201	102.29%	
Vehicle Maintenance	30.91.6100.170	\$ 11,186.42	\$ 5,000	\$ 318.96	94%	\$ 5,000	\$ 5,000	100.00%	
Facility Maintenance	30.91.6100.175	\$ 21,329.55	\$ 38,000	\$ 4,087.47	89%	\$ 38,000	\$ 38,000	100.00%	
System Maintenance	30.91.6100.177	\$ 19,974.73	\$ 30,000	\$ 6,908.59	77%	\$ 30,000	\$ 30,000	100.00%	
Well Head Protection Program	30.91.6100.180	\$ -	\$ 500	\$ -	100%	\$ 500	\$ 500	100.00%	
Communications	30.91.6100.200	\$ 4,211.82	\$ 3,000	\$ 1,858.00	38%	\$ 3,000	\$ 3,000	100.00%	
Equipment Purchases	30.91.6100.220	\$ 4,906.08	\$ 4,000	\$ 7,896.30	-97%	\$ 4,000	\$ 4,000	100.00%	
Equipment Maintenance	30.91.6100.225	\$ 18,769.25	\$ 8,000	\$ 272.78	97%	\$ 8,000	\$ 8,000	100.00%	
Licenses and Fees	30.91.6100.235	\$ 1,925.00	\$ 4,200	\$ 2,065.00	51%	\$ 4,200	\$ 4,200	100.00%	
Fuel	30.91.6100.310	\$ 10,279.36	\$ 15,000	\$ 5,317.23	65%	\$ 15,000	\$ 15,000	100.00%	
Supplies	30.91.6100.330	\$ 6,179.63	\$ 7,000	\$ 2,846.49	59%	\$ 7,000	\$ 7,000	100.00%	
Safety	30.91.6100.331	\$ 1,190.52	\$ 1,500	\$ 964.64	36%	\$ 1,500	\$ 1,500	100.00%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Testing	30.91.6100.332	\$ 27,776.85	\$ 28,000	\$ 16,915.00	40%	\$ 28,000	\$ 28,000	100.00%	
Chemicals	30.91.6100.333	\$ 98,915.48	\$ 98,000	\$ 60,752.53	38%	\$ 98,000	\$ 98,000	100.00%	
Uniforms	30.91.6100.360	\$ 2,688.83	\$ 2,200	\$ 2,123.53	3%	\$ 2,200	\$ 2,200	100.00%	
Training/Travel	30.91.6100.450	\$ 570.72	\$ 3,000	\$ 443.70	85%	\$ 3,000	\$ 3,000	100.00%	
Contract Reimbursable	30.91.6100.480	\$ 9,677.00	\$ 9,000	\$ 5,010.00	44%	\$ 9,000	\$ 9,000	100.00%	
Property/Liability Insurance	30.91.6100.540	\$ 17,862.00	\$ 17,900	\$ 300.00	98%	\$ 17,900	\$ 17,900	100.00%	
Engineer Services	30.91.6100.595	\$ -	\$ 5,000	\$ -	100%	\$ 5,000	\$ 5,000	100.00%	
Contracted Services	30.91.6100.596	\$ 150,425.00	\$ 165,000	\$ 127,443.75	23%	\$ 204,000	\$ 204,000	123.64%	
Legal Fees	30.91.6100.597	\$ 673.75	\$ -	\$ 70.00	----	\$ -	\$ -	----	
Depreciation	30.91.6100.600	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Operating=		\$ 558,331.21	\$ 590,800	\$ 354,016.28	40%	\$ 633,300	\$ 633,101	107.16%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay	30.91.6100.740	\$ 5,400.00	\$ 225,143	\$ 21,335.00	91%	\$ 254,000	\$ 254,000	112.82%	
Capital Outlay-Equipment	30.91.6100.742	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Capital Outlay=		\$ 5,400.00	\$ 225,143	\$ 21,335.00	91%	\$ 254,000	\$ 254,000	112.82%	\$ -
<i>Contingency:</i>									
Contingency-Water Production	30.91.6100.990	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Contingency-W/Prod.		\$ -	\$ -	\$ -	----	\$ -	\$ -	----	\$ -
=Water Production Total=		\$ 722,824.71	\$ 980,542	\$ 475,750.88	51%	\$ 1,055,833	\$ 1,054,134	107.51%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-WATER/SEWER-									
<i>Salaries & Benefits:</i>									
Salaries	30.91.6200.020	\$ 364,866.40	\$ 366,000	\$ 264,491.05	28%	\$ 437,509	\$ 437,509	119.54%	
Overtime	30.91.6200.023	\$ 7,439.53	\$ 8,000	\$ 3,806.59	52%	\$ 8,000	\$ 8,000	100.00%	
On-Call Pay	30.91.6200.024	\$ 740.96	\$ 2,000	\$ 678.56	66%	\$ 2,000	\$ 2,000	100.00%	
Social Security	30.91.6200.030	\$ 28,364.20	\$ 29,749	\$ 20,765.15	30%	\$ 35,810	\$ 35,810	120.37%	
Medical Insurance	30.91.6200.045	\$ 36,850.72	\$ 44,160	\$ 23,797.14	46%	\$ 36,672	\$ 36,672	83.04%	
Dental Insurance	30.91.6200.046	\$ 3,008.21	\$ 2,916	\$ 1,965.06	33%	\$ 3,360	\$ 3,360	115.23%	
Life Insurance	30.91.6200.047	\$ 1,205.00	\$ 1,142	\$ 947.42	17%	\$ 1,383	\$ 1,383	121.10%	
OPEB Expense (AUDIT)	30.91.6200.048	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Retirement	30.91.6200.050	\$ 27,193.10	\$ 25,926	\$ 19,148.95	26%	\$ 34,593	\$ 34,593	133.43%	
401K Retirement	30.91.6200.051	\$ 19,325.88	\$ 22,360	\$ 14,121.76	37%	\$ 23,405	\$ 23,405	104.67%	
Longevity Pay	30.91.6200.052	\$ 12,200.00	\$ 12,875	\$ 13,458.33	-5%	\$ 14,850	\$ 14,850	115.34%	
=Total Salaries & Benefits=		\$ 501,194.00	\$ 515,128	\$ 363,180.01	29%	\$ 597,582	\$ 597,582	116.01%	\$ -
<i>Operating:</i>									
Workers Compensation	30.91.6200.070	\$ 12,215.14	\$ 10,000	\$ -	100%	\$ 12,000	\$ 12,000	120.00%	
Workers Comp Deductible	30.91.6200.071	\$ 170.91	\$ 3,000	\$ -	100%	\$ 3,000	\$ 3,000	100.00%	
Postage	30.91.6200.100	\$ -	\$ 2,000	\$ -	100%	\$ 1,000	\$ 1,000	50.00%	
Utilities	30.91.6200.130	\$ 9,060.25	\$ 9,000	\$ 4,171.81	54%	\$ 6,000	\$ 6,000	66.67%	
Vehicle Maintenance	30.91.6200.170	\$ 13,543.63	\$ 12,000	\$ 3,359.88	72%	\$ 12,000	\$ 12,000	100.00%	
System Maintenance	30.91.6200.171	\$ 21,590.12	\$ 100,000	\$ 29,492.30	71%	\$ 100,000	\$ 50,000	50.00%	
Facility Maintenance	30.91.6200.175	\$ 26,728.63	\$ 20,000	\$ 24,388.81	-22%	\$ 25,000	\$ 25,000	125.00%	
Communications	30.91.6200.200	\$ 8,201.49	\$ 5,000	\$ 5,013.33	0%	\$ 5,000	\$ 5,000	100.00%	
Equipment Purchases	30.91.6200.220	\$ 3,607.70	\$ 5,000	\$ 1,228.07	75%	\$ 5,000	\$ 5,000	100.00%	
Equipment Maintenance	30.91.6200.225	\$ 13,554.76	\$ 10,000	\$ 8,804.79	12%	\$ 10,000	\$ 10,000	100.00%	
RPZ Program	30.91.6200.227	\$ 820.00	\$ 2,000	\$ 605.19	70%	\$ 2,000	\$ 2,000	100.00%	
Contracts/Agreements	30.91.6200.230	\$ 2,956.09	\$ 3,000	\$ 2,042.06	32%	\$ 3,000	\$ 3,000	100.00%	
Licenses and Fees	30.91.6200.235	\$ 1,340.00	\$ 1,200	\$ 810.00	33%	\$ 1,200	\$ 1,200	100.00%	
Advertising	30.91.6200.260	\$ 523.38	\$ 300	\$ 249.69	17%	\$ 300	\$ 300	100.00%	
Fuel	30.91.6200.310	\$ 24,423.78	\$ 28,000	\$ 11,078.92	60%	\$ 28,000	\$ 28,000	100.00%	
Supplies	30.91.6200.330	\$ 94,774.87	\$ 84,000	\$ 69,841.00	17%	\$ 84,000	\$ 84,900	101.07%	

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
Safety	30.91.6200.331	\$ 5,588.00	\$ 4,000	\$ 3,192.31	20%	\$ 4,000	\$ 4,000	100.00%	
Emergency Management	30.91.6200.335	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Uniforms	30.91.6200.360	\$ 6,803.37	\$ 5,300	\$ 5,676.29	-7%	\$ 5,300	\$ 7,500	141.51%	
Training/Travel	30.91.6200.450	\$ 3,136.09	\$ 3,200	\$ 1,532.30	52%	\$ 2,000	\$ 2,000	62.50%	
Contract Reimbursable	30.91.6200.480	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Property/Liability Insurance	30.91.6200.540	\$ 6,727.00	\$ 6,730	\$ -	100%	\$ -	\$ 6,730	100.00%	
Engineer Services	30.91.6200.595	\$ 14,700.00	\$ 5,000	\$ -	100%	\$ 5,000	\$ 5,000	100.00%	
Contract Services-Water Treatment	30.91.6200.596	\$ 764,414.29	\$ 700,000	\$ 532,919.65	24%	\$ 700,000	\$ 778,558	111.22%	
Legal Fees	30.91.6200.597	\$ 665.00	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Operating=		\$ 1,035,544.50	\$ 1,018,730	\$ 704,406.40	31%	\$ 1,013,800	\$ 1,052,188	103.28%	\$ -
<i>Capital Outlay:</i>									
Capital Outlay-Water	30.91.6200.740	\$ -	\$ 10,000	\$ -	100%	\$ 10,000	\$ 10,000	100.00%	
Capital Outlay-Sewer	30.91.6200.741	\$ -	\$ 112,000	\$ 79,548.21	29%	\$ 60,000	\$ 60,000	53.57%	
Capital Outlay-Equipment	30.91.6200.742	\$ 23,227.15	\$ -	\$ -	----	\$ 65,817	\$ 65,817	----	
Capital Outlay-Facility	30.91.6200.743	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Capital Outlay-CDBG	30.91.6200.744	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Capital Outlay=		\$ 23,227.15	\$ 122,000	\$ 79,548.21	35%	\$ 135,817	\$ 135,817	111.33%	\$ -
<i>Allocations/Transfers:</i>									
Admin Charges	30.91.6200.900	\$ 250,000.00	\$ 283,000	\$ 188,672.00	33%	\$ 246,400	\$ 246,400	87.07%	
Transfer-Out to CDBG Fund	30.91.6200.920	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Bad Debt Expense	30.91.6200.999	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
=Total Allocations/Transfers:		\$ 250,000.00	\$ 283,000	\$ 188,672.00	33%	\$ 246,400	\$ 246,400	87.07%	\$ -
=Water/Sewer Total=		\$ 1,809,965.65	\$ 1,938,858	\$ 1,335,806.62	31%	\$ 1,993,599	\$ 2,031,987	104.80%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommendations	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
-WATER BILLING/COLLECTIONS-									
<i>Salaries & Benefits:</i>									
Salaries	30.91.6300.020	\$ 61,971.73	\$ 57,850	\$ 43,272.29	25%	\$ 59,000	\$ 59,000	101.99%	
Overtime	30.91.6300.023	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Social Security	30.91.6300.030	\$ 4,623.57	\$ 4,594	\$ 3,258.38	29%	\$ 4,697	\$ 4,697	102.24%	
Medical Insurance	30.91.6300.045	\$ 4,440.75	\$ 4,560	\$ 3,330.75	27%	\$ 4,584	\$ 4,584	100.53%	
Dental Insurance	30.91.6300.046	\$ 314.00	\$ 324	\$ 218.34	33%	\$ 336	\$ 336	103.70%	
Life Insurance	30.91.6300.047	\$ 249.73	\$ 180	\$ 192.21	-7%	\$ 184	\$ 184	102.22%	
Retirement	30.91.6300.050	\$ 4,416.21	\$ 4,004	\$ 2,981.39	26%	\$ 4,537	\$ 4,537	113.31%	
401K Retirement	30.91.6300.051	\$ 4,057.11	\$ 3,003	\$ 3,008.06	0%	\$ 3,070	\$ 3,070	102.23%	
Longevity Pay	30.91.6300.052	\$ 600.00	\$ 2,200	\$ 700.00	68%	\$ 2,400	\$ 2,400	109.09%	
=Total Salaries & Benefits=		\$ 80,673.10	\$ 76,715	\$ 56,961.42	26%	\$ 78,808	\$ 78,808	102.73%	\$ -
<i>Operating:</i>									
Workers Comp	30.91.6300.070	\$ 98.02	\$ 175	\$ -	100%	\$ 175	\$ 175	100.00%	
Workers Comp Deductible	30.91.6300.071	\$ -	\$ 250	\$ -	100%	\$ 200	\$ 200	80.00%	
Postage	30.91.6300.100	\$ 6,866.11	\$ 7,500	\$ 6,755.05	10%	\$ 10,750	\$ 10,750	143.33%	
Telephone	30.91.6300.110	\$ 3,401.27	\$ 3,700	\$ 756.02	80%	\$ 1,500	\$ 1,500	40.54%	
Printing	30.91.6300.120	\$ 2,346.27	\$ 3,000	\$ 2,415.84	19%	\$ 3,624	\$ 3,624	120.80%	
Equipment Purchases	30.91.6300.220	\$ 525.94	\$ -	\$ 74.99	----	\$ 500	\$ 500	----	
Equipment Maintenance	30.91.6300.225	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Advertising	30.91.6300.260	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Supplies	30.91.6300.330	\$ 587.00	\$ 1,000	\$ 446.63	55%	\$ 1,000	\$ 1,000	100.00%	
Training/Travel	30.91.6300.450	\$ -	\$ -	\$ -	----	\$ -	\$ -	----	
Property/Liability Insurance	30.91.6300.540	\$ 119.00	\$ 120	\$ -	100%	\$ -	\$ 120	100.00%	
Miscellaneous Refunds	30.91.6300.570	\$ 84.00	\$ -	\$ -	----	\$ -	\$ -	----	
Computer Services	30.91.6300.595	\$ 7,890.32	\$ 9,000	\$ 6,847.82	24%	\$ 10,500	\$ 10,500	116.67%	
=Total Operating=		\$ 21,917.93	\$ 24,745	\$ 17,296.35	30%	\$ 28,249	\$ 28,369	114.65%	\$ -

TOWN OF ABERDEEN
Proposed Budget
FY 2016-2017

Account Name	Account Number	PRIOR YEAR FY 2014-2015 Total Expenses (actual)	CURRENT YEAR BUDGET (FY 2015-2016)	YTD Expenses thru 3/31/2016 (FY 2015-2016)	Budget % Remaining thru 3/31/2016	NEW BUDGET FY 2016-2017 Dept Head Requests	NEW BUDGET FY 2016-2017 Manager Recommends	Budget Change %	NEW BUDGET FY 2016-2017 Town Board Approves
<i>Capital Outlay:</i>									
Capital Outlay	30.91.6300.740	\$ -	\$ -	\$ 1,123.57	-----	\$ -	\$ -	-----	
=Total Capital Outlay=		\$ -	\$ -	\$ 1,123.57	-----	\$ -	\$ -	-----	\$ -
=Water Billing/Collections Total=		\$ 102,591.03	\$ 101,460	\$ 75,381.34	26%	\$ 107,057	\$ 107,177	105.63%	\$ -
=WATER/SEWER FUND TOTALS=		\$ 2,635,381.39	\$ 3,020,860	\$ 1,886,938.84	38%	\$ 3,156,489	\$ 3,193,298	105.71%	\$ -



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Beth F. Wentland *BFW* Department: Finance

Contact Phone # 910-944-4502 Date Submitted: 5/17/2016

Agenda Item Title: Town's 2016-2017 Operating Budget Ordinance

Work Session - Board Action (date of meeting should be filled in on line) :
 Information Only _____
 Public Hearing _____
 Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):
 New Business _____ Information Only _____
 Old Business _____ Consent Agenda _____
 Public Hearing _____ Informal Discussion & Public Comment _____
 Other Business _____

Summary of Information:
 Attached please find the 2016-2017 Operating Budget Ordinance for the Board's consideration.

Thank you,
 Beth

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):

**TOWN OF ABERDEEN
FISCAL YEAR 2016-2017
OPERATING BUDGET ORDINANCE**

BE IT ORDAINED by the Governing Board of the Town of Aberdeen, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this Town:

Administration	\$	215,632
Special Appropriations	\$	30,325
Governing Body	\$	24,106
Finance	\$	378,444
Buildings & Grounds	\$	293,678
Contingency	\$	0
Police	\$	2,389,008
Fire/Rescue	\$	1,472,056
Planning	\$	642,674
Parks & Recreation	\$	450,483
Streets & Beautification	\$	731,396
Powell Bill	\$	306,000
Sanitation	\$	522,115
Debt Service	\$	<u>526,897</u>
Total	\$	7,982,814

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Ad Valorem Taxes	\$	3,745,063
Intergovernmental-State	\$	2,490,000
Intergovernmental-Local	\$	86,000
License & Permit Fees	\$	203,650
Service Fees	\$	380,091
Investments	\$	2,500
Rents/Leases	\$	152,612
Franchise Fees	\$	16,000
Contributions	\$	2,000
Recreation Fees	\$	65,725
Miscellaneous Revenue	\$	599,028
Appropriated Revenues	\$	<u>240,145</u>
Total	\$	7,982,814

Section 3. There is hereby levied a tax at the rate of forty-seven (\$.47) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2016.

Section 4. The following amounts are hereby appropriated in the Water & Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore approved for the Town:

Water Production	\$	1,054,134
Water/Sewer Operation	\$	2,031,987
Water Billing & Collections	\$	<u>107,177</u>
Total	\$	3,193,298

Section 5. It is estimated that the following revenues will be available in the Water/Sewer Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Water Usage Charges	\$ 1,417,500
Sewer Usage Charges	\$ 1,208,395
Bulk Water Charges	\$ 375,903
Water/Sewer Tap Fees	\$ 40,000
Acreage Fees	\$ 60,000
Late Fees & Reconnect Fees	\$ 50,000
Application Fees	\$ 10,000
NSF Fees	\$ 1,500
Contract Reimbursable	\$ 7,500
Interest Income	\$ 0
Miscellaneous	\$ 22,500
Appropriated Revenues	\$ <u>0</u>
Total	\$ 3,193,298

Section 6. Water and sewer usage rates for each bi-monthly billing cycle are hereby established as follows for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

(on following page)

In-Town Water Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$12.00
Commercial & Institutional Base Rate Charges	\$15.00
Industrial Base Rate Charges	\$50.00
1,000 – 5,000 gallons	3.16 per thousand
5,001 – 10,000 gallons	3.38 per thousand
10,001 – 15,000 gallons	3.59 per thousand
15,001 – 20,000 gallons	3.81 per thousand
20,001 – 25,000 gallons	4.24 per thousand
Over 25,000 gallons	4.64 per thousand

In-Town Sewer Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$12.00
Commercial & Institutional Base Rate Charges	\$15.00
Industrial Base Rate Charges	\$50.00
1,000 – 5,000 gallons	3.54 per thousand
5,001 – 10,000 gallons	4.24 per thousand
10,001 – 15,000 gallons	4.92 per thousand
15,001 – 20,000 gallons	5.64 per thousand
20,001 – 25,000 gallons	6.35 per thousand
Over 25,000 gallons	7.05 per thousand

Out of Town Water Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$20.00
Commercial & Institutional Base Rate Charges	\$30.00
Industrial Base Rate Charges	\$100.00
1,000 – 5,000 gallons	6.34 per thousand
5,001 – 10,000 gallons	6.95 per thousand
10,001 – 15,000 gallons	7.55 per thousand
15,001 – 20,000 gallons	8.17 per thousand
20,001 – 25,000 gallons	8.77 per thousand
Over 25,000 gallons	9.39 per thousand

Out of Town Sewer Rates (per billing cycle)

Residential Base Rate Charges (includes no usage)	\$20.00
Commercial & Institutional Base Rate Charges	\$30.00
Industrial Base Rate Charges	\$100.00
1,000 – 5,000 gallons	7.07 per thousand
5,001 – 10,000 gallons	7.69 per thousand
10,001 – 15,000 gallons	8.28 per thousand
15,001 – 20,000 gallons	8.89 per thousand
20,001 – 25,000 gallons	9.49 per thousand
Over 25,000 gallons	10.11 per thousand

Duly adopted this _____ day of May, 2016, while in regular session.

Robert A. Farrell
Town Mayor

Attest:

Regina M. Rosy
Town Clerk



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: P Graham **Department:** Planning

Contact Phone # 4517 **Date Submitted:** 5/19/2016

Agenda Item Title: Conditional Use Permit CU #16-03 for a Major Subdivision, Submitted by Habitat for Humanity of the NC Sandhills

Work Session - Board Action (date of meeting should be filled in on line) :

Information Only _____

Public Hearing _____

Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):

New Business 5/23/2016

Information Only _____

Old Business _____

Consent Agenda _____

Public Hearing 5/23/2016

Informal Discussion & Public Comment _____

Other Business _____

Summary of Information:

April public hearing was continued while information could be obtained regarding improvements to Thomas Avenue. Applicant will be in attendance.

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



MEMORANDUM TO THE BOARD OF COMMISSIONERS – May 23, 2016 – Public Hearing

Applicant:

Habitat for
Humanity of the NC
Sandhills, Inc.

Request:

Conditional Use
Permit CU #16-03
for a Major
Subdivision

Location:

West side of
Thomas Ave., north
of Arnold Dr.

Parcel ID:

00992190,
00053276,
00055564

Zoning: R10-10

Existing Use:

Vacant

Proposed Use:

Single Family
Subdivision

Prepared by:

Pamela Graham,
Planning Director

Description and Background of Conditional Use Permit Request

The public hearing held on April 25, 2016 was continued until 5/23/16 so that information could be obtained by the Public Works Director regarding improvements to Thomas Avenue.

Habitat for Humanity of the NC Sandhills, Inc. requests a conditional use permit (CUP) for a nine (9) lot residential subdivision on a total of 5.03 acres. The property is accessed from the west side of Thomas Ave. and is north of Arnold Ave. and approximately 830 feet south of Longleaf Rd. The applicant seeks approval of the use, open space, and number of lots subject to final engineering through the Site Plan Review process. Additional construction detail will be provided at that time for staff review.

Procedural Issues

§152-146 Table of Permissible Uses of the Town of Aberdeen Unified Development Ordinance (UDO) requires that all major subdivisions receive approval by the Town Board, and a recommendation by the Planning Board, for a conditional use permit.

A decision is within the authorized jurisdiction of the Board of Commissioners.

The UDO directs in §152-54 that the Planning Board shall make a recommendation for issuance of a conditional use permit unless it concludes, based upon the information submitted, that:

1. The requested permit is not within its jurisdiction according to the Table of Permissible Uses, or
2. The application is incomplete, or
3. If completed as proposed in the application, the development will not comply with one or more requirements of this chapter. (The "chapter" in this context is the UDO).

The Planning Board has made a recommendation for approval with conditions of CU #16-03.

Furthermore, as directed by §152-54(D), even if the Planning Board finds that the application complies with all other provisions of this chapter, it may still recommend denial of the permit if it concludes, based upon the information submitted, that if completed as proposed, the development, more probably than not,

1. Will materially endanger the public health or safety, or
2. Will substantially injure the value of adjoining or abutting property, or
3. Will not be in harmony with the area in which it is to be located, or
4. Will not be in general conformity with the land-use plan, thoroughfare plan, or other plan specifically adopted by the Town Board.

Following a recommendation by the Planning Board to the Town Board for approval or denial of an application, the item will be scheduled for a public hearing where public input can be accepted by the Town Board in advance of a final decision. The Town Board acts in a quasi-judicial capacity when considering a conditional use permit application and shall consider the recommendations of the Planning Board and staff in their decision. Though they are not bound by those recommendations, they are required to use the same criteria in formulating their decision as is used by the Planning Board in their recommendation.

In considering whether to approve an application for a conditional use permit, the Town Board shall proceed according to the following format:

1. A simple majority vote is required to approve any motion related to the issuance of a conditional use permit.
2. The Town Board shall consider whether the application is complete. If the Town Board concludes that the application is incomplete and the applicant refuses to provide the necessary information, the application shall be denied. A motion to this effect shall specify either the particular type of information lacking or the particular requirement with respect to which the application is incomplete. If a motion to this effect is not approved, this shall be taken as an affirmative finding by the board that the application is complete. *Staff has deemed the application to be complete.*
3. The Town Board shall consider whether the application complies with all of the applicable requirements of the UDO. If a motion to this effect passes, the Town Board need not make further findings concerning such requirements. If a motion fails or is not made then a motion shall be made that the application be found not in compliance with one or more of the requirements of the UDO. Such a motion shall specify the particular requirements the application fails to meet. Separate votes may be taken with respect to each requirement not met by the application. It shall be conclusively presumed that the application complies with all requirements not found by the Town Board to be unsatisfied through this process.
4. If the Town Board concludes that the application fails to comply with one or more requirements of the UDO, the application shall be denied. If the Town Board concludes that all such requirements are met, it shall issue the permit unless it adopts a motion to deny the application for one or more of the reasons set forth in subsection 152-54(D). Such a motion shall propose specific findings, based upon the

evidence submitted, justifying such a conclusion. (§152-54(D) may be found at the top of page 2 of this document)

Subsequent to an approved CUP, the applicant will be required to submit fully engineered construction documents for inter-departmental review to insure that the development has met all Federal, State and local regulations and permitting requirements, as well as any conditions attached to the CUP approval. No permits authorizing development shall be issued until compliance with all applicable regulations and conditions has been demonstrated.

Zoning (Exhibit attached)

The property is located approximately 925 feet north of the intersection of Lakeshore Dr. and Elm St. The zoning for both sides of Thomas Ave., including the subject parcels, is R10-10. The R10-10 District was established where the principal use of land is for single-family residences. The regulations of this district are intended to provide areas of the community for those persons wishing to live in medium-density neighborhoods. The regulations are intended to discourage any use that would interfere with the residential nature of the district.

The attached Vicinity Zoning map shows the parcel abuts R10-10 zoning to the northeast, south, and east. The zoning to the northwest includes both Residential R30-18 and R20-16 and the zoning to the west is R20-16.

Open Space

Open space is proposed at 40%, exceeding the 20% required. An existing sewer easement crosses the property roughly south to north; lots and open space have been designed to accommodate continued access of the easement. The UDO requires that the open space be "usable" in that it:

1. Is not encumbered with any substantial structure;
2. Is not devoted to use as a roadway, parking area, or sidewalk;
3. Is not part of a roadway median;
4. Is not part of any privately owned lot that is used or intended for use for residential purposes;
5. Is legally and practicably accessible to the general public or to the residents of the development where the open space is located; and
6. Does not consist of multiple small, noncontiguous pieces of land which are, as a practical matter, inaccessible to all or most of the residents of the development.

The UDO further provides that water bodies, such as ponds or lakes, and wetland areas associated with recreational trail systems may also be counted toward open space requirements, as long as they satisfy the following:

1. Are at least fifty (50) feet in width and function or will function as a substantial visual buffer; and
2. Are configured or improved (e.g. through the installation of trails) in such a way as to be conducive to actual use for pedestrian connections to community facilities and for recreational purposes (i.e. walking or jogging) by the residents of the development where the land is located.

The choice as to the areas to be set aside as usable open space shall remain with the developer, provided that all UDO provisions are met.

Article XIII, §152-198 requires that a minimum of 20% of usable open space be provided for Single Family Residential developments. The total land area of the proposed project is 5.03 acres; conceptual plans indicate that approximately 1.04 acres, or 20.7%, is being offered. Continued maintenance of the open space shall be the responsibility of the developer, through establishment of a Homeowners' Association in accordance with UDO §152-179 and 152-180. The Conceptual Site Plan indicates that the open space will be improved with walking trails, a stormwater management area, and a passive recreation area.

The open space proposal as shown on the Conceptual Site Plan is in compliance with the UDO.

Landform and General Site Layout (Exhibit attached)

The property is mostly vacant and heavily wooded. The topography is relatively gentle and sloping with the highest ground along the easternmost boundary and the lowest ground in the western third of the property, where a stormwater management pond is proposed. GIS and Green Growth Toolbox data indicate floodplain and recommended stream buffers adjacent to Aberdeen Lake and Aberdeen Creek, as well as Red Cockaded Woodpecker Foraging Habitat approximately 750 feet to the north of the project area. These sensitive landscapes are offsite and with appropriately designed stormwater management for the project are not expected to be impacted. There is a natural drainageway and some evidence of puddling where the open space and stormwater management pond are proposed. The street network proposed is a cul-de-sac with a length of approximately 400 feet, and designed to avoid the drainageway. The development will connect with an existing sewer line that crosses the property near its western boundary.

UDO Article XVI, Part 2, states in part:

- §152-261 To the extent practicable, all development shall conform to the natural contours of the land, and natural and preexisting man-made drainage ways shall remain undisturbed;

The proposed street is designed with respect to the existing slopes to the extent practicable, running at a cross-slope to the existing contours. The drainage way in the western section of the development will remain undisturbed, with no lots or roadway proposed for that area.

- §152-263 All developments shall be constructed and maintained so that adjacent properties are not unreasonably burdened with surface waters as a result of such developments;

The single cul-de-sac road proposed for the project avoids the steepest portions of the property, with those portions reserved for open space. A stormwater management pond is proposed for the area just east of the drainageway to capture additional runoff created as a result of the development. Engineered designs for the pond have not yet been fully developed, but the conceptual plan indicates a spillway for the pond that directs excess stormwater into the open space area rather than towards adjacent property. The final design will be required to show compliance with all provisions of Article XVI "Floodways, Floodplains, Drainage, and Erosion" section of the UDO, including protection to adjacent properties.

An existing sewer line running south/north bisects the property and is protected by a 20' wide utility easement. The lot layout has been designed so that the line is incorporated into open space.

The project boundary is expected to include an approximately 400 square foot portion of a property fronting Longleaf Circle. The Longleaf property owner has offered to donate the piece with an agreement that a privacy fence will be installed along the new boundary. The 400 square feet will be incorporated into Lot #5.

Notes provided on the conceptual plan indicate compliance with the dimensional standards for the R10-10 District, as specified below. Staff will confirm compliance with minimum dwelling unit and building height requirements prior to the issuance of zoning permits for each lot.

Zoning District	Min. Lot Area (in square ft. or acres)	Min. Area per D.U. (in square ft.)	Min. Lot Width (in feet)	Min. Front Yard Setback (in feet)	Min. Side Yard Setback (in feet)	Min. Rear Yard Setback (in feet)	Maximum Bldg. Height (in feet)
R10-10	10,000	1,000	75	35	15	30	35

Transportation

The project proposes a single access point from Thomas Ave. Approximately 86 vehicle trips per day would be anticipated from the development, well below the 600 trip Town of Aberdeen requirement for a traffic impact analysis as dictated by §152-163.21 of the UDO. Traffic generation rate estimates are provided by the Institute of Transportation Engineers; single family homes are estimated to create an average of 9.57 vehicle trips per day. The proposed access from Thomas will require Public Works approval and is proposed to be a Town of Aberdeen street.

Staff has determined that a Traffic Impact Analysis will not be required by the UDO for the project.

The street design proposes a single entry into the development. The plan proposes just above 400 linear feet of roadway with sidewalks on both sides.

The configuration and layout of the proposed street for the subdivision are compliant with Article XIV "Streets and Sidewalks" of the UDO.

Landscaping and Screening

Street trees are required in accordance with §152-315. The submitted plans indicate general locations for street trees; some adjustments are to be expected to accommodate driveway and utility locations and this is noted on the plan. Existing trees that meet UDO standards may be used to meet a portion of the street tree requirement. Staff will work with the developer to insure that this section is complied with prior to the issuance of zoning permits for lot development, using appropriate species as directed by Section 98.03 of the Code of Ordinances, and Appendix J of the UDO.

§152-317 provides for the retention and protection of large trees, specifically: *Every development shall retain all existing trees twelve (12) inches in diameter or more and no tree twelve (12) inches in diameter or greater shall be removed from the public right-of-way unless the retention of such trees would, in the opinion of the staff, unreasonably burden the development, landowner or maintenance of utilities.* The applicant has provided a tree survey showing locations and sizes of all trees in the project area that meet this standard. The UDO requirement of a tree survey allows for the existence of significant trees to be considered when designing the project and to provide staff with documentation of the existing conditions. Clearing, grading, and lot and street layout should respect the existing conditions, including topography and significant trees.

Water and Wastewater

Town of Aberdeen water and sewer are currently accessible to the site. The property is in the town's corporate limits.

General Conformity with Plans

The 2030 Land Development Plan Future Land Use Map adopted in 2005 identifies this project area as medium-density residential. This designation is consistent with both the current zoning and the existing residential uses in the immediate vicinity.

The Aberdeen Pedestrian and Bicycle Transportation Plans recommend the following for all new residential subdivisions:

1. Sidewalks and marked crosswalks on all new roads in accordance with the design guidelines included in the Pedestrian Plan;
2. Marked sharrows, or bicycle shared-lane markings on all new roads in accordance with the guidelines in the Bicycle Plan.

A Green Growth Toolbox (GGT) assessment indicates no direct conflicts with the development plan.

Staff considers the proposal to be in general conformity with plans adopted by the Town Board.

Findings of Fact

The Board must consider the following findings of fact in recommending a decision to the Board of Commissioners regarding conditional use permits:

1. Will the activity materially endanger public health or safety?
2. Will it substantially injure the value of adjoining or abutting property?
3. Will it not be in harmony in the area in which it is to be located?
4. Will it not be in general conformity with the Land Use Plan or other plans specifically adopted by the Board?

Recommendations and Suggested Motions

During their 3/31/16 meeting, the Planning Board made a recommendation for approval of CU #16-03, with conditions as indicated on the following pages. There was a single dissenting vote on the motion to approve.

Staff recommends that the Board accept public comment regarding Conditional Use Permit CU #16-03 during the continued public hearing scheduled for April 25, 2016 and render a decision on the application at their earliest convenience. The following is a recommended format for motions to be made at that time.

- Motion 1: CU #16-03 (is/is not) within the jurisdiction of the Town Board according to the Table of Permissible Uses.
- Motion 2: CU #16-03 (is/is not) complete as submitted.
- Motion 3: CU #16-03, if completed as proposed, (will comply with all/will not comply with one or more) requirements of the UDO. If not, specify the requirement.
- Motion 4: CU #16-03 (satisfies/does not satisfy) Finding #1: will not endanger public health or safety. If not, list why.
- Motion 5: CU #16-03 (satisfies/does not satisfy) Finding #2: will not substantially injure the value of adjoining or abutting property. If not, list why.
- Motion 6: CU #16-03 (satisfies/does not satisfy) Finding #3: will be in harmony with the area in which it is located. If not, list why.
- Motion 7: CU #16-03 (satisfies/does not satisfy) Finding #4: will be in general conformity with Land Use Plan or other plans specifically adopted by the Board. If not, list why.

Per UDO §152-54(c), If the Board votes that the application is not complete as submitted (Motion #1), or that the proposal will not comply with one or more requirements of the UDO if completed as proposed (Motion #2), the application may not be approved. If the Board votes that the application satisfies all requirements of the UDO and findings 1-4, they shall approve the application.

- Motion 8: Based on the Findings of Fact and the evidence presented, the Town Board:
 - Issues denial of CU #16-03 based on the following: _____
 - Issues approval of CU #16-03.
 - Issues approval with conditions of CU #16-03 as follows.

Recommended Conditions

1. Conditional Use Permits (CUPs) run with the land and as such CU #16-03 applies to the entirety of the property reflected in Parcel ID # #00992190 and 00053276, and portions of 00055564 and 20060493 as reflected on the preliminary plat. An amendment to the CUP is needed to remove property from the CUP or to make changes to the CUP. If an activity is a use by right, it is not subject to the CUP.
2. The proposed use is authorized by the CUP, however, approval of CU #16-03 is contingent on a successful inter-departmental review to insure that the development has met all Federal, State and local regulations and permitting requirements, as well as any conditions attached to the CUP approval. Plans submitted for this review shall include, but not be limited to, tree survey indicated all trees with a dbh of 12" or greater, utility locations including size, material, and vertical alignment of waterlines, engineering calculations assuring that proposed stormwater measures meet or exceed the requirements of Article XVI, Part 2, Drainage, Erosion Control and Stormwater Management of the UDO.
3. Any and all required permits and/or approvals from other regulatory agencies must be in place prior to issuance of a Notice to Proceed by the Planning Department.
4. The development is authorized to create a maximum of nine (9) single family lots and construction documents generally based on the Conceptual Site Plan February 23, 2016.
5. Open Space shall generally comply with the 2/23/16 Conceptual Site Plan, including improvements, and in no case may be reduced to less than 20% of the total land area for the development. Prior to approval of the Final Plat for the subdivision, the developer shall establish a Homeowners' Association with covenants to include a policy for maintenance of the open space, including any improvements such as walking trails. A copy of the covenants shall be provided to staff for review and record-keeping. Covenants shall comply with the requirements of §152-179 and 152-180.
6. Tree harvest and mass grading are not authorized as a result of this approval. Construction documents, including a grading plan, shall be reviewed by staff for compliance with the UDO.
7. The applicant is required to install sidewalks as indicated on the 2/23/16 Conceptual Site Plan, or provide a guarantee with initiation of each phase of development in accordance with the requirements of the UDO.
8. Streets, sidewalks, waterlines, and sewer and stormwater facilities shall meet all UDO requirements and are to be dedicated to the Town of Aberdeen contingent upon inspection and approval by the Public Works Department. Preliminary and Final Plats shall identify any and all Town easements related to these facilities. Details shall be reviewed by staff during the Site Plan Review process following approval of the conditional use permit.
9. The Fire Department must sign off on the drawings as well as available capacity for treating fires. Hydrants are required consistent with Fire Department spacing requirements. Adequate turning radius must be provided for the fire trucks currently in use.
10. Prior to approval of final plat(s), all infrastructure must be complete or guaranteed per UDO requirements.
11. Street trees shall be installed prior to final plat approval or as a requirement of the building permit for each lot and shall be consistent with official species list provided in §98.03 of the Aberdeen Code of Ordinances or with "Trees of the Carolinas" (Appendix J of the UDO) and planted at the appropriate

rate. Compliance with the street tree requirements will be reviewed by staff and staff is authorized to insure compliance prior to issuing a certificate of occupancy for each lot.

12. Sharrows and marked crosswalks shall be installed or guaranteed prior to final plat approval consistent with the requirements of the Comprehensive Pedestrian and Bicycle Plans.
13. All additional conditions or requirements as provided by the Town of Aberdeen Unified Development Ordinance are enforceable with regards to proposal CU #16-03.

Enclosures: LKC Conceptual Site Plan dated 2/23/2016
Site Aerial

COMMISSIONERS
JOE DANNELLEY
ELEASE GOODWIN
KENNETH A. BYRD
BUCK MIMS
JAMES W. THOMAS

Town of Aberdeen



ROBERT A. FARRELL, Mayor
BILL ZELL, Town Manager
REGINA M. ROSY, Town Clerk

May 19, 2016

To: Bill Zell

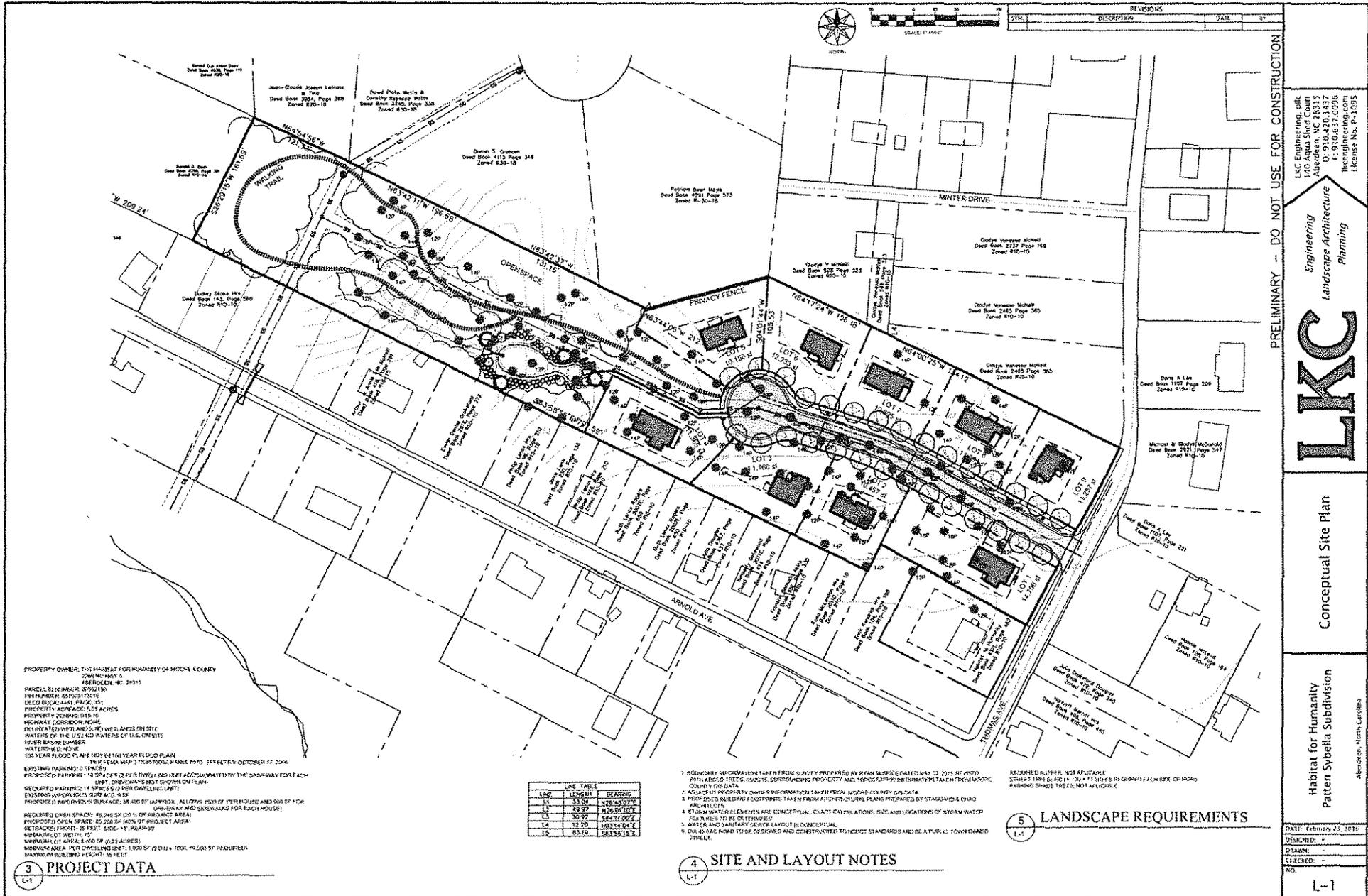
From: Rickie Monroe, Public Works Director

Ref: Broadway Street Widening

I have been working on the Broadway Street Widening Project and below is a list of issues I have run into:

1. I have talked to three residences about the widening project. One has no problem; however, one has a fence close to the street. One told me she did not want to give up any of her property at all. The other wanted time to think about it and I have not heard back from her.
2. In order to widen street there are several issues to deal with including possible utilities relocation, including Duke Energy, Time Warner Cable, Windstream Communication's and water meters.
3. The current street right of way needs to be surveyed and the surveyor will not be available until the first of June. I do not want to spend money on a survey unless I receive more residences that are willing to allow us to perform the widening.
4. I also have several residences that have cinder block walls, yard ornaments, decorative brick columns that may be in the way and have to be relocated.
5. I am also working on another entrance to Broadway as was requested, but I am dealing with an ownership in Illinois. I have sent a letter and have not received a response.

I would like to request additional time to finish getting all information together so we can agree how to proceed.



PROPERTY OWNER: THE HANDBY FOR HUMANITY OF MOORE COUNTY
 2006 NC HWY 9
 FARRINGTON, NC 28115
 PARCEL: 3429800000000000
 PIN NUMBER: 65700172316
 DEED BOOK: 4141, PAGE: 105
 PROPERTY ADDRESS: 653 ACRES
 PROPERTY ZONING: R10-10
 HIGHWAY CROSSING: NONE
 DELIMITED W/PLANTS: NO W/PLANTS ON SITE
 WATERS OF THE U.S. AND WATERS OF U.S. COURTS:
 OVER BASIN: NONE
 WATERSHED: NONE
 100 YEAR FLOOD PLANE NOT IN 100 YEAR FLOOD PLAIN
 PER FEMA MAP 1708870001, PANEL 8510, EFFECTIVE OCTOBER 17, 2006
 EXISTING PARKING: 0 SPACES
 PROPOSED PARKING: 18 SPACES (2 FEET DWELING UNIT ACCOMPANIED BY THE DRIVEWAY FOR EACH UNIT, DRIVEWAYS NOT SHOWN ON PLAN)
 SECURED PARKING: 18 SPACES (2 FEET DWELING UNIT)
 EXISTING ASPHALT PAVED SURFACE: 0 SF
 PROPOSED ASPHALT PAVED SURFACE: 28,400 SF (PARKING, ALLOWING 100 SF PER HOUSE AND 500 SF FOR DRIVEWAY AND SIDEWALKS FOR EACH HOUSE)
 PROPOSED OPEN SPACE: 46,246 SF (20% OF 230,122 ACRES)
 PROPOSED OPEN SPACE: 60,246 SF (26% OF PROJECT AREA)
 SETBACKS: FRONT - 25 FEET, SIDE - 15 FEET, REAR - 20 FEET
 BREAKDOWN: 100% 20%
 MINIMUM LOT AREA: 8,100 SF (0.23 ACRES)
 MINIMUM AREA FOR DWELLING UNIT: 1,000 SF (0.23 ACRES) + 100K + 4000 SF (0.09 ACRES) FOR GARAGE
 MAXIMUM BUILDING HEIGHT: 35 FEET

LINE	LENGTH	BEARING
L1	33.04	N26°45'07"W
L2	49.97	N26°01'10"E
L3	30.97	N64°17'00"E
L4	12.20	N03°48'04"E
L5	83.10	S81°38'15"E

- BOUNDARY INFORMATION TAKEN FROM SURVEY PREPARED BY RYAN MORRIS DATED MAY 12, 2015, RECORDED WITH ANSO COUNTY DEEDS, SURROUNDING PROPERTY AND TOPOGRAPHY INFORMATION TAKEN FROM ANSO COUNTY GIS DATA.
- ALL LOTS WITH PROPERTY OWNERS' INTERESTS TAKEN FROM ANSO COUNTY GIS DATA.
- PROPOSED BUILDING FOOTPRINTS TAKEN FROM ARCHITECTURAL PLANS PREPARED BY STAGGARD & CHURCH ARCHITECTS.
- STORMWATER ELEMENTS ARE CONCEPTUAL. EXACT CAPACITIES, SIZES AND LOCATIONS OF SYSTEM WATER FEATURES TO BE DETERMINED.
- WATER AND SANITARY SERVICE LAYOUT IS CONCEPTUAL.
- ALL PUBLIC ROADS TO BE DESIGNED AND CONSTRUCTED TO MEET STANDARDS AND BE A PUBLIC, TOWN-DAINED STREET.

REQUIRED BUFFER: NOT APPLICABLE
 STRIP: 7' (10'-0" & 11'-0" & 12'-0" & 13'-0" & 14'-0" & 15'-0" & 16'-0" & 17'-0" & 18'-0" & 19'-0" & 20'-0" & 21'-0" & 22'-0" & 23'-0" & 24'-0" & 25'-0" & 26'-0" & 27'-0" & 28'-0" & 29'-0" & 30'-0" & 31'-0" & 32'-0" & 33'-0" & 34'-0" & 35'-0" & 36'-0" & 37'-0" & 38'-0" & 39'-0" & 40'-0" & 41'-0" & 42'-0" & 43'-0" & 44'-0" & 45'-0" & 46'-0" & 47'-0" & 48'-0" & 49'-0" & 50'-0" & 51'-0" & 52'-0" & 53'-0" & 54'-0" & 55'-0" & 56'-0" & 57'-0" & 58'-0" & 59'-0" & 60'-0" & 61'-0" & 62'-0" & 63'-0" & 64'-0" & 65'-0" & 66'-0" & 67'-0" & 68'-0" & 69'-0" & 70'-0" & 71'-0" & 72'-0" & 73'-0" & 74'-0" & 75'-0" & 76'-0" & 77'-0" & 78'-0" & 79'-0" & 80'-0" & 81'-0" & 82'-0" & 83'-0" & 84'-0" & 85'-0" & 86'-0" & 87'-0" & 88'-0" & 89'-0" & 90'-0" & 91'-0" & 92'-0" & 93'-0" & 94'-0" & 95'-0" & 96'-0" & 97'-0" & 98'-0" & 99'-0" & 100'-0")
 PARKING SHADE TREES: NOT APPLICABLE

3 PROJECT DATA

4 SITE AND LAYOUT NOTES

5 LANDSCAPE REQUIREMENTS

REVISIONS	DATE	BY

PRELIMINARY - DO NOT USE FOR CONSTRUCTION

LKC
 Engineering
 Landscape Architecture
 Planning
 L-1

Habitat for Humanity
 Patten Sybella Subdivision
 Asheville, North Carolina

LKC Engineering, PLLC
 140 Aqua Street Court
 Asheville, NC 28815
 Phone: 828.252.1111
 Fax: 828.252.1111
 Email: info@lkce.com
 License No. P-1095

DATE: February 23, 2016
 DESIGNED: [Signature]
 DRAWN: [Signature]
 CHECKED: [Signature]
 NO. L-1



**Conditional Use Permit CU 16-03
Aerial Image**



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: P. Graham Department: Planning

Contact Phone # 4517 Date Submitted: 5/17/16

Agenda Item Title: UDO Text Amendment UDO #16-04 Regarding Protest Petitions

Work Session - Board Action (date of meeting should be filled in on line) :

Information Only _____

Public Hearing _____

Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):

New Business 5/23/16 _____

Information Only _____

Old Business _____

Consent Agenda _____

Public Hearing 5/23/16 _____

Informal Discussion & Public Comment _____

Other Business _____

Summary of Information:

Amendment needed to meet new statutory language.

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



Agenda Item # _____

Town of Aberdeen Planning & Inspections Department

115 N. Poplar Street PO Box 785

Aberdeen, NC 28315

(910) 944-7024

MEMORANDUM TO THE BOARD OF COMMISSIONERS – Public Hearing May 23, 2016

Request:

UDO Text

Amendment #16-04

Regarding Protest

Petitions

Prepared by:

Pamela Graham,

Planning Director

Description of Request

North Carolina's General Assembly has modified the requirements for local governments with regards to citizen statements on zoning ordinance changes. The proposed text amendment brings the UDO in line with these revised requirements.

Procedural Issues

§152-322 of the Town of Aberdeen Unified Development Ordinance (UDO) requires that proposed amendments to the UDO shall be referred to the Planning Board for consideration. The Planning Board shall advise and comment on whether the proposed amendment is consistent with any comprehensive plan that has been adopted by the town and any other officially adopted plan that is applicable and *describe in what manner it is or is not consistent*. A comment by the Planning Board that a proposed amendment is inconsistent with the comprehensive plan shall not preclude consideration or approval of the proposed amendment by the Town Board.

In addition to the plan consistency requirement, the Planning Board must include a statement in their recommendation regarding whether the proposal is reasonable and in the public interest, *and in what manner it is or is not reasonable and in the public interest*.

Following a recommendation to the Town Board for approval or denial of an application, the item will be scheduled for a public hearing where public input can be accepted by the Town Board in advance of a final decision. The central issue to be considered regarding amendments is whether the proposed amendment advances the public health, safety or welfare. The statement included with the Town Board's decision on the amendment shall describe whether the action is consistent with adopted plans and explaining why the Board considers the action taken to be reasonable and in the public interest. The decision is legislative in nature as opposed to quasi-judicial, and is not subject to judicial review.

Plan Consistency

The 2030 Land Development Plan adopted in 2005 does not address the potential need for notifications of this type and staff has located no references to this matter in other plans adopted by the town. *The proposed text amendment is not inconsistent with plans adopted by the town in that the issue is not addressed in the plans.*

Recommendations and Suggested Motions

During their April 21, 2016 meeting, the Planning Board unanimously recommended approval of UDO #16-04. Staff recommends that the Board consider approval of the attached amendment draft and make the following motions:

- Motion 1:** UDO #16-04 is not inconsistent with comprehensive plans that have been adopted by the Town of Aberdeen, or
- UDO #16-04 is inconsistent with comprehensive plans that have been adopted by the Town of Aberdeen.

Indicate the applicable plan and briefly how the amendment is or is not consistent:
Staff recommendation: The amendment is not inconsistent with plans because it is not addressed in the plans.

- Motion 2:** UDO #16-04 is reasonable and in the public interest, or
- UDO #16-04 is not reasonable and in the public interest.

Briefly explain why the amendment is or is not reasonable and in the public interest:
Staff recommendation: The amendment is reasonable and in the public interest in that it aligns local law with state law.

- Motion 3:** The Town of Aberdeen Board of Commissioners (approves/denies) the following amendment to Town of Aberdeen UDO:
- Amend subsection 152-327 as indicated in the attached draft text amendment

Enclosures: UDO #16-04 Text Amendment Draft
 NCGS 160A-385

**AN ORDINANCE AMENDING THE ABERDEEN UNIFIED DEVELOPMENT ORDINANCE
ARTICLE XX – Amendments**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF ABERDEEN THE FOLLOWING:

Section 1. Aberdeen Unified Development Ordinance § 152-327, "Protest Petitions" is repealed and replaced by the following section as follows:

§ 152-327. Citizen Written Statements

Written statements received from the public by the Town Clerk prior to a public hearing for a text or map amendment shall be provided to the Board of Commissioners. If the amendment combines a legislative rezoning with any other quasi-judicial matter such as a conditional use district rezoning or conditional use permit, only the names and addresses of the commenters and not the substance may be provided to the board prior to the hearing.

Section 2. All provisions of any town ordinance or resolution in conflict with this ordinance are repealed.

Section 3. This ordinance shall become effective upon adoption.

The foregoing ordinance, having been submitted to a vote, received the following vote and was duly adopted this _____ day of _____, 2016.

Ayes: _____

Noes: _____

Absent or Excused: _____

Dated: _____

Robert A. Farrell, Mayor

Attest:

Regina M. Rosy, Town Clerk

2015 North Carolina Laws S.L. 2015-160 (H.B. 201)

NORTH CAROLINA 2015 SESSION LAWS
2015 GENERAL ASSEMBLY FIRST SESSION

Additions are indicated by **Text**; deletions by
~~Text~~.

Vetoed are indicated by ~~Text~~;
stricken material by **Text**.

S.L. 2015-160
H.B. No. 201
CITY COUNCILS—ZONING AND PLANNING—AMENDMENTS

AN ACT TO AMEND THE PROCESS BY WHICH THE CITY COUNCILS RECEIVE CITIZEN INPUT IN ZONING
ORDINANCE AMENDMENTS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 160A-385(a) reads as rewritten:

<< NC ST § 160A-385 >>

§ 160A-385 Changes

(a) ~~Qualified Protests.~~ **Citizen Comments.**

(1) Zoning ordinances may from time to time be amended, supplemented, changed, modified or repealed. ~~In case, however, of a qualified protest against a zoning map amendment, that amendment shall not become effective except by favorable vote of three-fourths of all the members of the city council. For the purposes of this subsection, vacant positions on the council and members who are excused from voting shall not be considered "members of the council" for calculation of the requisite supermajority.~~ **If any resident or property owner in the city submits a written statement regarding a proposed amendment, modification, or repeal to a zoning ordinance to the clerk to the board at least two business days prior to the proposed vote on such change, the clerk to the board shall deliver such written statement to the city council. If the proposed change is the subject of a quasi-judicial proceeding under G.S. 160A-388, the clerk shall provide only the names and addresses of the individuals providing written comment, and the provision of such names and addresses to all members of the board shall not disqualify any member of the board from voting.**

(2) ~~To qualify as a protest under this section, the petition must be signed by the owners of either (i) twenty percent (20%) or more of the area included in the proposed change or (ii) five percent (5%) of a 100-foot-wide buffer extending along the entire boundary of each discrete or separate area proposed to be rezoned. A street right-of-way shall not be considered in computing the 100-foot buffer area as long as that street right-of-way is 100 feet wide or less. When less than an entire parcel of land is subject to the proposed zoning map amendment, the 100-foot buffer shall be measured from the property line of that parcel. In the absence of evidence to the contrary, the city may rely on the county tax listing to determine the "owners" of potentially qualifying areas.~~

(3) ~~The foregoing provisions concerning protests shall not be applicable to any amendment which initially zones property added to the territorial coverage of the ordinance as a result of annexation or otherwise, or to an amendment to an adopted~~

~~(i) special use district, (ii) conditional use district, or (iii) conditional district if the amendment does not change the types of uses that are permitted within the district or increase the approved density for residential development, or increase the total approved size of nonresidential development, or reduce the size of any buffers or screening approved for the special use district, conditional use district, or conditional district.~~

<< Repealed: NC ST § 160A-386 >>

SECTION 2. G.S. 160A-386 is repealed.

SECTION 3. G.S. 122C-403(3) reads as rewritten:

<< NC ST § 122C-403 >>

(3) Regulate the development of the reservation in accordance with the powers granted in Article 19, Parts 2, 3, 3C, 5, 6, and 7, of Chapter 160A of the General Statutes. The Secretary may not, however, grant a special use permit, a conditional use permit, or a special exception under Part 3 of that Article. In addition, the Secretary is not required to notify landowners of zoning classification actions under G.S. 160A-384, ~~and the protest petition requirements in G.S. 160A-385, and 160A-386 do not apply,~~ but the Secretary shall give the mayor of the Town of Butner at least 14 days' advance written notice of any proposed zoning change. The Secretary may designate Advisory establish a board to act like a Board of Adjustment to make recommendations to the Secretary concerning implementation of plans for the development of the reservation. When acting as a Board of Adjustment, Advisory that board shall be subject to subsections (b), (c), (d), (f), and (g) of G.S. 160A-388.

SECTION 4. This act also repeals any local act authority for submission, review, or action by any municipality upon any zoning protest petition, whether or not enacted as a provision in a municipal charter.

SECTION 5. G.S. 160A-75 reads as rewritten:

<< NC ST § 160A-75 >>

§ 160A-75 Voting

No member shall be excused from voting except upon matters involving the consideration of the member's own financial interest or official conduct or on matters on which the member is prohibited from voting under G.S. 14-234, 160A-381(d), or 160A-388(e)(2). In all other ~~eases, cases except votes taken under G.S. 160A-385,~~ a failure to vote by a member who is physically present in the council chamber, or who has withdrawn without being excused by a majority vote of the remaining members present, shall be recorded as an affirmative vote. The question of the compensation and allowances of members of the council is not a matter involving a member's own financial interest or official conduct.

An affirmative vote equal to a majority of all the members of the council not excused from voting on the question in issue, including the mayor's vote in case of an equal division, shall be required to adopt an ordinance, take any action having the effect of an ordinance, authorize or commit the expenditure of public funds, or make, ratify, or authorize any contract on behalf of the city. In addition, no ordinance nor any action having the effect of any ordinance may be finally adopted on the date on which it is introduced except by an affirmative vote equal to or greater than two thirds of all the actual membership of

the council, excluding vacant seats and not including the mayor unless the mayor has the right to vote on all questions before the council. For purposes of this section, an ordinance shall be deemed to have been introduced on the date the subject matter is first voted on by the council.

SECTION 6. This act becomes effective August 1, 2015, and applies to zoning ordinance changes initiated on or after that date.

In the General Assembly read three times and ratified this the 16th day of July, 2015.

Approved 10:30 a.m. this 17th day of July, 2015

End of Document

© 2015 Thomson Reuters. No claim to original U.S. Government Works.



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: P Graham **Department:** Planning

Contact Phone # 4517 **Date Submitted:** 5/17/16

Agenda Item Title: UDO Text Amendment UDO #16-05 Regarding Permit Choice

Work Session - Board Action (date of meeting should be filled in on line) :	
Information Only _____	
Public Hearing _____	
Approval at work session - immediate action _____	
Regular Board Meeting - Board Action (date of meeting should be filled in on line):	
New Business <u>5/23/16</u>	Information Only _____
Old Business _____	Consent Agenda _____
Public Hearing <u>5/23/16</u>	Informal Discussion & Public Comment _____
Other Business _____	

Summary of Information:
Amendment needed to meet new statutory language.

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



MEMORANDUM TO THE BOARD OF COMMISSIONERS – Public Hearing May 23, 2016

Request:

UDO Text
Amendment #16-05
Regarding Permit
Choice

Prepared by:

Pamela Graham,
Planning Director

Description of Request

North Carolina's General Assembly has modified the requirements for local governments with regards to the right for a development permit applicant to choose the version of a rule or ordinance applicable to their proposal when such rule or ordinance changes between the submittal of the application and issuance of the permit. The proposed text amendment brings the UDO in line with these revised requirements.

Procedural Issues

§152-322 of the Town of Aberdeen Unified Development Ordinance (UDO) requires that proposed amendments to the UDO shall be referred to the Planning Board for consideration. The Planning Board shall advise and comment on whether the proposed amendment is consistent with any comprehensive plan that has been adopted by the town and any other officially adopted plan that is applicable and *describe in what manner it is or is not consistent*. A comment by the Planning Board that a proposed amendment is inconsistent with the comprehensive plan shall not preclude consideration or approval of the proposed amendment by the Town Board.

In addition to the plan consistency requirement, the Planning Board must include a statement in their recommendation regarding whether the proposal is reasonable and in the public interest, *and in what manner it is or is not reasonable and in the public interest*.

Following a recommendation to the Town Board for approval or denial of an application, the item will be scheduled for a public hearing where public input can be accepted by the Town Board in advance of a final decision. The central issue to be considered regarding amendments is whether the proposed amendment advances the public health, safety or welfare. The statement included with the Town Board's decision on the amendment shall describe whether the action is consistent with adopted plans and explaining why the Board considers the action taken to be

reasonable and in the public interest. The decision is legislative in nature as opposed to quasi-judicial, and is not subject to judicial review.

Plan Consistency

The 2030 Land Development Plan adopted in 2005 does not address the potential need for notifications of this type and staff has located no references to this matter in other plans adopted by the town. *The proposed text amendment is not inconsistent with plans adopted by the town in that the issue is not addressed in the plans.*

Recommendations and Suggested Motions

During their April 21, 2016 meeting, the Planning Board unanimously recommended approval of UDO #16-05. Staff recommends that the Board consider approval of the attached amendment draft and make the following motions:

- Motion 1:** UDO #16-05 is not inconsistent with comprehensive plans that have been adopted by the Town of Aberdeen, or
- UDO #16-05 is inconsistent with comprehensive plans that have been adopted by the Town of Aberdeen.

Indicate the applicable plan and briefly how the amendment is or is not consistent:
Staff recommendation: The amendment is not inconsistent with plans because it is not addressed in the plans.

- Motion 2:** UDO #16-05 is reasonable and in the public interest, or
- UDO #16-05 is not reasonable and in the public interest.

Briefly explain why the amendment is or is not reasonable and in the public interest:
Staff recommendation: The amendment is reasonable and in the public interest in that it aligns local law with state law.

- Motion 3:** The Town of Aberdeen Board of Commissioners (approves/denies) the following amendment to Town of Aberdeen UDO:
- Amend subsection 152-13 as indicated in the attached draft text amendment

Enclosures: UDO #16-05 Text Amendment Draft
 General Assembly Session Law 2015-246, "Permit Choice"

**AN ORDINANCE AMENDING THE ABERDEEN UNIFIED DEVELOPMENT ORDINANCE
ARTICLE I – General Provisions**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF ABERDEEN THE FOLLOWING:

Section 1. Aberdeen Unified Development Ordinance Article I is amended to add a new section 152-13 to read as follows:

§ 152-13 Permit Choice

If a permit applicant submits a permit application for any type of development under this Ordinance and any amendment is made to this ordinance changes between the time the permit application was submitted and a permit decision is made, the permit applicant may choose which version of the ordinance will apply to the permit.

Section 2. All provisions of any town ordinance or resolution in conflict with this ordinance are repealed.

Section 3. This ordinance shall become effective upon adoption.

The foregoing ordinance, having been submitted to a vote, received the following vote and was duly adopted this _____ day of _____, 2016.

Ayes: _____

Noes: _____

Absent or Excused: _____

Dated: _____

Robert A. Farrell, Mayor

Attest:

Regina M. Rosy, Town Clerk

SECTION 3.5.(i) G.S. 162A-14(2)d. reads as rewritten:

"d. For requiring the owners of developed property on which there are situated one or more residential dwelling units or commercial establishments located within the corporate limits of the political subdivision and located within a reasonable distance of any waterline or sewer connection line owned, leased as lessee, or operated by the authority to connect to the line and collecting, on behalf of the authority, charges for the connections and requiring, as a condition to the issuance of any development permit or building permit by the political subdivision, evidence that any impact fee by the authority has been paid by or on behalf of the applicant for the permit. In accordance with G.S. 87-97.1, when developed property is located so as to be served by the authority's water line and the property owner has connected to that water line, the property owner may continue to use any private water well located on the property for nonpotable purposes as long as the water well is not interconnected to the authority's water line and the authority shall not require the owner of any such water well to abandon, cap, or otherwise compromise the integrity of the water well."

SECTION 3.5.(j) Subsections (c) through (i) of this section become effective August 1, 2016. The remainder of this section becomes effective December 1, 2015, and applies to permits and licenses issued on or after that date. G.S. 87-97.2(e)(4), as enacted by subsection (d) of this section, expires on July 1, 2017.

REGULATION OF SIGNAGE

SECTION 4.(a) G.S. 153A-340 is amended by adding a new subsection to read:

"(n) Fence wraps displaying signage when affixed to perimeter fencing at a construction site are exempt from zoning regulation pertaining to signage under this Article until the certificate of occupancy is issued for the final portion of any construction at that site or 24 months from the time the fence wrap was installed, whichever is shorter. If construction is not completed at the end of 24 months from the time the fence wrap was installed, the county may regulate the signage but shall continue to allow fence wrapping materials to be affixed to the perimeter fencing. No fence wrap affixed pursuant to this subsection may display any advertising other than advertising sponsored by a person directly involved in the construction project and for which monetary compensation for the advertisement is not paid or required."

SECTION 4.(b) G.S. 160A-381 is amended by adding a new subsection to read:

"(j) Fence wraps displaying signage when affixed to perimeter fencing at a construction site are exempt from zoning regulation pertaining to signage under this Article until the certificate of occupancy is issued for the final portion of any construction at that site or 24 months from the time the fence wrap was installed, whichever is shorter. If construction is not completed at the end of 24 months from the time the fence wrap was installed, the city may regulate the signage but shall continue to allow fence wrapping materials to be affixed to the perimeter fencing. No fence wrap affixed pursuant to this subsection may display any advertising other than advertising sponsored by a person directly involved in the construction project and for which monetary compensation for the advertisement is not paid or required."

PERMIT CHOICE

SECTION 5.(a) G.S. 143-755 reads as rewritten:

"§ 143-755. Permit choice.

(a) If a permit applicant submits a permit application for any type of development and a rule or ordinance changes between the time the permit application was submitted and a permit decision is made, the permit applicant may choose which version of the rule or ordinance will apply to the permit.

(b) This section applies to all development permits issued by the State and by local governments.

(c) This section shall not apply to any zoning permit."

SECTION 5.(b) This section is effective when this act becomes law and applies to permits for which a permit decision has not been made by that date.



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Daniel Martin **Department:** Planning

Contact Phone # 910.944.7024 **Date Submitted:** 5/16/16

Agenda Item Title: Closeout Public Hearing | Berkley Sewer Improvement Project

Work Session - Board Action (date of meeting should be filled in on line) :
Information Only _____
Public Hearing _____
Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):
New Business 5/23/16 Information Only _____
Old Business _____ Consent Agenda _____
Public Hearing 5/23/16 Informal Discussion & Public Comment _____
Other Business _____

Summary of Information:
Staff will be conducting a mandatory public hearing for the closeout of the 2012 CDBG Berkley Sewer Improvement Project.

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



MEMORANDUM TO THE BOARD OF COMMISSIONERS – May 23, 2016 Regular Meeting

Request:
Public Hearing |
2012 CDBG
Infrastructure
Grant

Prepared by:
Daniel Martin,
Community /
Downtown
Development
Planner

Background

The CDBG Infrastructure Grant (CDBG No. 12-C-2510) provided \$736,000 to assist in providing sewer improvements to the Berkley Community in Aberdeen. The Town of Aberdeen committed \$26,000 toward the project. Through this grant, sewer service was made available to 29 homes; 100% low/moderate income families. The sewer improvements included the installation of approximately 7200 LF of 8" sewer lines. These new sewer lines were installed in the target area which consisted of portions of Keyser Street, Cox Street, James Street, Hatley Street, Pleasant Street and East Oak Street.

A close out public hearing is scheduled for May 23, 2016. Once the public hearing has been held and the Board has made a motion to proceed with project close out, the LKC Engineering will proceed with preparing the Close Out documentation for the Mayor to execute and submit to the NC Department of Commerce.

Recommendation

Staff recommends the Board make a motion for LKC Engineering staff to proceed in preparing the Close Out documentation for the grant and submit to Commerce by the July 31st deadline.



AGENDA
ITEM

6k+1

TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Daniel Martin Department: Planning

Contact Phone # 910.944.7024 Date Submitted: 5/16/16

Agenda Item Title: Closeout Public Hearing | 2012 Small Business and Entrepreneurial Assistance Program (SBEA) CDBG Program

Work Session - Board Action (date of meeting should be filled in on line) :

Information Only _____

Public Hearing _____

Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):

New Business 5/23/16 Information Only _____

Old Business _____ Consent Agenda _____

Public Hearing 5/23/16 Informal Discussion & Public Comment _____

Other Business _____

Summary of Information:

Staff is conducting a mandatory public hearing for the closeout of the 2012 SBEA CDBG program.

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



Agenda Item # _____
Town of Aberdeen Planning & Inspections Department
115 N. Poplar Street PO Box 785
Aberdeen, NC 28315
(910) 944-7024

MEMORANDUM TO THE BOARD OF COMMISSIONERS – May 23, 2016 Regular Meeting

Request:
Public Hearing |
2012 SBEA
CDBG Closeout

Prepared by:
Daniel Martin,
Community /
Downtown
Development
Planner

Background

The purpose of this item is to conduct a public hearing for the closeout of the 2012 Small Business and Entrepreneurial Assistance (SBEA) Program at the May 23, 2016 regular Board meeting as part of all Community Development Block Grant (CDBG) requirements.

The town received \$225,000 and assisted two local businesses: Specialized Services and Personnel and Meridian Zero Degrees. Grant funds were used to jumpstart growth of Meridian Zero Degrees and Specialized Services and Personnel by utilizing resources to purchase machinery/equipment as well as to perform rehabilitative activities. Per grant requirements, the job creation goal was met with the hiring of three full-time employees – all of which met the low to moderate income thresholds

The town partnered with Sandhills Community College's Small Business Center to conduct 14 seminars and were provided at no charge to those who attended; classes were funded by the "planning" portion of the grant. The seminars were targeted not only to small business owners and entrepreneurs but to anybody wanting to learn more about topics such as: social media, communications, finance, grant writing, and more.

Once the public hearing has been held and the Board has made a motion to proceed with project close out, staff will proceed with preparing the Close Out documentation for the Mayor to execute and submit to the NC Department of Commerce.

Recommendation

Staff recommends the Board make a motion for Staff to proceed in preparing the Close Out documentation for the grant and submit to Commerce by the June 30th deadline.



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Beth F. Wentland *BFW* Department: Finance

Contact Phone # 910-944-4502 Date Submitted: 5/16/2016

Agenda Item Title: Contract to Audit Accounts for FY 2015-16

Work Session - Board Action (date of meeting should be filled in on line) :
 Information Only _____
 Public Hearing _____
 Approval at work session - immediate action _____

Regular Board Meeting -- Board Action (date of meeting should be filled in on line):
 New Business 5/23/2016 Information Only _____
 Old Business _____ Consent Agenda _____
 Public Hearing _____ Informal Discussion & Public Comment _____
 Other Business _____

Summary of Information:
 It is now that time of year to consider approval of the audit contract for our upcoming audit covering Fiscal Year 2015-16. Attached is the proposed contract from Dixon Hughes Goodman LLP. With the Board's approval, the next step will be for the contract to be reviewed and accepted by the Local Government Commission (LGC).

Thank you,
 Beth

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



1829 Eastchester Drive
High Point, NC 27265
D 336.889.5156
F 336.889.6168
www.dhglp.com

April 7, 2016

Town of Aberdeen
Post Office Box 785
Aberdeen, North Carolina 28315

We are pleased to confirm our understanding of the services we are to provide for The Town of Aberdeen (the "Town") for the year ended June 30, 2016. This attachment to item 17, "Contract to Audit Accounts" (LGC-205) is intended to further clarify certain provisions of the Contract.

AUDIT SERVICES

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component Towns, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Town as of and for the year ended June 30, 2016.

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether the Town's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act, as amended, Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the *State Single Audit Implementation Act* (collectively referred to as the "Single Audits").

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The reports will state that the report is not suitable for any other purpose. If during our audit we become aware that the Town is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act; the provisions of the Uniform Guidance, and the *State Single Audit Implementation Act*, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our audits. Our reports will be addressed to the governing board of the Town. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audits are other than unmodified, we will discuss the reasons with the governing board and/or the appropriate members of management. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for the Single Audits. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from the Town's attorneys as part of the engagement, and they may bill the Town for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards. Because of the importance of management's written or verbal representations to an effective audit, you agree to release and indemnify Dixon Hughes Goodman LLP and its personnel from any liability and costs relating to our services under this letter attributable to any knowing misrepresentations by management.

In providing our audit services we are required by law and our professional standards to maintain our independence from the Town. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which you and the users of our report require. As such you should not place upon us special confidence that in the performance of our audit services we will act solely in your interest. Therefore, you acknowledge and agree we are not in a fiduciary relationship with you and we have no fiduciary responsibilities to you in the performance of our services described herein.

AUDIT PROCEDURES - INTERNAL CONTROLS

Our audit includes obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly we will express no such opinion. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, the Uniform Guidance and the *State Single Audit Implementation Act*.

As required by the Uniform Guidance and the *State Single Audit Implementation Act*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the *State Single Audit Implementation Act*.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the *State Single Audit Implementation Act* require that we also plan and perform the audit to obtain reasonable assurance about whether the Town has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Office of Management and Budget ("OMB") Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs. The purpose of these procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our reports on compliance issued pursuant to Uniform Guidance and the *State Single Audit Implementation Act*.

MANAGEMENT'S RESPONSIBILITIES

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements).

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is also responsible for providing us with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters. You also agree to provide us with any additional information that we may request from management for the purpose of the audit as well as unrestricted access to any person within the Town from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design, implementation and maintenance of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Town involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Town complies with applicable laws and regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. As required by the Uniform Guidance and the *State Single Audit Implementation Act*, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a Summary Schedule of Prior Audit Findings and a Corrective Action Plan if necessary.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit Objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and the *State Single Audit Implementation Act*. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include

acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance and the *State Single Audit Implementation Act*; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the *State Single Audit Implementation Act*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

We understand that the Town's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

REQUIRED SUPPLEMENTARY INFORMATION

Our audit is for the purpose of forming an opinion on the financial statements taken as a whole. Accounting principles generally accepted in the United States ("GAAP") provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Law Enforcement Officers' Special Separation Allowance - Schedule of Funding Progress
3. Law Enforcement Officers' Special Separation Allowance - Schedule of Employer Contributions
4. Other Postemployment Benefits - Schedule of Funding Progress
5. Other Postemployment Benefits - Schedule of Employer Contributions

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The Town's management is responsible for the fair presentation of the RSI. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

We understand that the following supplementary information other than RSI will accompany the basic financial statements:

1. Combining non-major and fiduciary fund statements
2. Budgetary schedules for all funds required to adopt a budget other than the General Fund and annually adopted major special revenue funds
3. Schedule of Ad Valorem Taxes Receivable
4. Analysis of Current Tax Levy
5. Schedule of Expenditures of Federal and State Awards, if applicable

Such information is presented for the purpose of additional analysis of the financial statements and is not a required part of the basic financial statements. The Town's management is responsible for the fair presentation of the supplementary information. We will subject the supplementary information to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America.

Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Our responsibility is to report whether such information is fairly stated in all material aspects in relation to the basic financial statements taken as a whole. You agree to include our report on the supplementary information other than RSI in any document that contains, and indicates that we have reported on, the supplementary information other than RSI. You also agree to include the audited financial statements with any presentation of the supplementary information other than RSI that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information other than RSI no later than the date the supplementary information other than RSI is issued with our report thereon.

MANAGEMENT'S RESPONSIBILITY FOR NONATTEST SERVICES

You agree to assume all management responsibilities and to oversee the non-attest services we will provide by designating an individual possessing suitable skill, knowledge and/or experience. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services. You are responsible for designing, implementing, and maintaining internal controls.

We will provide the following non-attest services:

- We will assist with preparation of your financial statements, Schedule of Expenditures of Federal and State Awards, and related notes.
- We will advise management about appropriate accounting principles and their application and will assist in preparation of the Town's basic financial statements. The responsibility for the basic financial statements and all representations contained therein remains with management, which includes members of the governing board.
- At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide to management the required electronic copy of the financial reporting package (including the basic financial statements, Schedule of Expenditures of Federal and State Awards, auditors' reports on internal controls and compliance, Schedule of Findings and Questioned Costs, Corrective Action Plan (if required) and a Summary Schedule of Prior Audit Findings (if required) along with the Data Collection Form) to be uploaded on the federal clearinghouse's website.
- At the conclusion of the engagement, we will upload the audited financial statements and compliance reports on the North Carolina State Treasurer's website.
- We will compile financial statement data for inclusion in the Annual Financial Information Report (AFIR).

You are responsible for evaluating the adequacy and results of the above non-attest services performed and accepting responsibility for the results of such services. This includes your review and approval of all adjustments we may propose to the accounting records of the Town or its financial statements as a result of these services.

USE OF FINANCIAL STATEMENTS

If the Town's financial statements are to be included in a client prepared document, other than the Town's *Comprehensive Annual Financial Report*, which includes other information, the Town should notify us of the nature of the document and allow us to read such document prior to submitting the document to others. An example of another document would be an official statement in connection with a public debt offering.

AUDIT ADMINISTRATION, FEES AND OTHER

In connection with providing our professional services, we may engage the assistance of outside service providers for non-substantive services. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we are responsible for the adequate oversight of all services provided by the third-party service provider and for ensuring that all services are performed with competence and due professional care.

The audit documentation for this engagement is the property of Dixon Hughes Goodman LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Health and Human Services or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office or North Carolina Office of the State Auditor pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Dixon Hughes Goodman LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

This engagement is limited to the services outlined above. We will perform all services in accordance with applicable professional standards.

John Frank is the engagement partner and is responsible for supervising the engagement and signing the report of authorizing another individual to sign. We plan to begin our audit work on August 29, 2016.

Our fee for these services and any additional services is detailed in the "Contract to Audit Accounts" (LGC-205) dated April 6, 2016 between the Town of Aberdeen and Dixon Hughes Goodman, LLP. Our fee is based on the assumption there will be no significant bookkeeping assistance required or significant changes in the Town's operations including (but not limited to): issuance of new debt; new construction projects; creation of new funds; new or "State Mandated" major programs required to be tested for Single Audit; or additional procedures required in response to the discovery of fraud. We will issue contract addendums for additional fees related to any bookkeeping or changes mentioned above. The additional fees will be billed at our standard hourly rates depending on the experience level of the individuals performing the work.

In providing our services we may direct you to provide your information to us through a separate web based client portal in an effort to provide greater security with respect to the information. In the event we request you provide your information to us through such a client portal, to the extent you fail to do so or in using the client portal you fail to monitor and restrict access only to your authorized personnel (any such failure being referred to herein as a "Portal Failure") we disclaim, and you release us from, any and all liability for loss and damage, including direct, indirect, consequential, incidental, and special damages such as loss of revenue or anticipated profits, arising from any interception, unintentional disclosure or communication or unauthorized use of such information incident to a Portal Failure. In addition, you agree not to provide access to the client portal for use by any third-party with whom you are affiliated by contract or otherwise without our express prior written consent, and you shall indemnify and hold us harmless from and against any and all claims by any such third-party for all damages whatsoever, including direct or indirect damages, consequential, exemplary, incidental, special or punitive damages including lost profits or lost data, arising from such third party's use of materials on, accessed through, or downloaded from the client portal even if we are aware or have been advised of the use of or the access to, the client portal by such third party in contravention of the restrictions set forth herein.

Many of our clients choose to communicate with us by email, and we may use email in connection with this engagement unless you direct us otherwise. We will use reasonable precautions to protect your confidential information, but we have no obligation to employ any measures that you do not regularly employ in protecting your confidential information. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement, or the disclosure or communication of confidential or proprietary information arising therefrom (hereinafter collectively referred to as "Email Interruption"). You agree that we shall have no liability for any loss or damage to any person or entity resulting from or related to any Email Interruption, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, and you hereby forever release us from any such liability and shall indemnify us from any claim related thereto.

This agreement and any claim arising out of the services provided shall be governed by the laws of the state of North Carolina, exclusive of its conflict of laws rules. The parties agree that any action between them related to or arising out of this engagement shall be brought only in the state or federal courts of North Carolina.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of the Town of Aberdeen and Dixon Hughes Goodman LLP contained in the Contract to Audit Accounts and this attachment shall survive the completion or termination of this engagement.

Summer scheduling is very tight and travel accommodations are difficult to change, therefore, a rescheduling fee of 10% may be charged if fieldwork has to be rescheduled within 1 month of the rescheduled starting date. In the event we need to reschedule we will try to accommodate your needs, however, due to other client commitments, we cannot guarantee a timetable that will allow us to complete the audit by the deadline stated in the Contract to Audit Accounts. Progress billings will be submitted to the North Carolina Office of the State Treasurer for approval and then mailed to you. All invoices are payable upon presentation.

Town of Aberdeen
April 7, 2016
Page 9 of 9

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2014 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Town of Aberdeen and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and the Contract to Audit Accounts and return it to us.

Very truly yours,

Dixon Hughes Goodman LLP

Dixon Hughes Goodman LLP

JAF/vll

Enclosure

ACKNOWLEDGED:

This letter correctly sets forth the understanding of the Town of Aberdeen.

By: _____ Date: _____
Robert A. Farrell, Mayor

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Beth Wentland

Beth Wentland, Finance Officer



Peer Review Program

Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

October 31, 2014

Kenneth Max Hughes, CPA
Dixon Hughes Goodman LLP
6525 Morrison Blvd Ste 500
Charlotte, NC 28211

Dear Mr. Hughes:

It is my pleasure to notify you that on October 31, 2014 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is August 31, 2017. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Larry Gray
Chair, National Peer Review Committee
nprc@aicpa.org 919 402.4502

cc: Candace E Wright; David W Hinshaw

Firm Number: 10017108

Review Number 359179

Letter ID: 935009



Postlethwaite
& Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

System Review Report

To the Partners of Dixon Hughes Goodman LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Dixon Hughes Goodman LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended February 28, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included (engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations Service Organizations Control (SOC) 1 and 2 engagements.

In our opinion, the system of quality control for the accounting and auditing practice of Dixon Hughes Goodman LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended February 28, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Dixon Hughes Goodman LLP has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
August 15, 2014

CONTRACT TO AUDIT ACCOUNTS

Of Town of Aberdeen
Primary Governmental Unit

N/A
Discretely Presented Component Unit (DPCU) if applicable

On this 7th day of April, 2016

Auditor: Dixon Hughes Goodman LLP Auditor Mailing Address: 1829 Eastchester Drive

High Point, North Carolina 27265 Hereinafter referred to as The Auditor

and Board of Commissioners (Governing Board(s)) of Town of Aberdeen
(Primary Government)

and (Discretely Presented Component Unit): hereinafter referred to as the Governmental Unit(s), agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2015, and ending June 30, 2016. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or audit documentation are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Uniform Guidance for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards, 2011* revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.**

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2016. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. (Note: Fees listed on signature pages.)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed prior to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, agreed-upon procedures report, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #24 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

17. Special provisions should be limited. Please list any special provisions in an attachment.

See attachment

18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.sigfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of October 2015. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. **E-Verify.** Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 143-6A-4. Contractor shall not utilize any subcontractor that is identified on the List.
24. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.) Town of Aberdeen
Governmental Unit

N/A
Discretely Presented Component Units (DPCU) if applicable

Town of Aberdeen - FEES

Year-end bookkeeping assistance - [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] Standard hourly rates of \$150-\$170/hour

Audit \$32,500 and additional fees or items listed in Appendix A, if applicable

Preparation of the annual financial Statements \$3,000

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 26,625

** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Dixon Hughes Goodman LLP

Name of Audit Firm

By John Frank

Authorized Audit firm representative name: Type or print

John A. Frank

Signature of authorized audit firm representative

Date April 7, 2016

John.Frank@dhgllp.com

Email Address of Audit Firm

Governmental Unit Signatures:

Town of Aberdeen

Name of Primary Government

By Robert A. Farrell

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date _____

By N/A

Chair of Audit Committee - Type or print name

**

Signature of Audit Committee Chairperson

Date N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

Town of Aberdeen

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By Beth Wentland

Primary Governmental Unit Finance Officer:

Type or print name

Beth Wentland

Primary Government Finance Officer Signature

Date 5/17/2016

(Pre-audit Certificate must be dated.)

bwentland@townofaberdeen.net

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.) Town of Aberdeen
 Governmental Unit
N/A
 Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] _____

Audit _____

Preparation of the annual financial Statements _____

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ _____
 ** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

 Name of Discretely Presented Component Unit

By _____
 DPCU Board Chairperson: Type or print name and title

 Signature of Chairperson of DPCU governing board

Date _____

By _____
 Chair of Audit Committee - Type or print name

 Signature of Audit Committee Chairperson

Date _____
 ** If Governmental Unit has no audit committee, mark this section "N/A"

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By _____
DPCU Finance Officer:
 Type or print name

 DPCU Finance Officer Signature

Date _____
 (Pre-audit Certificate must be dated.)

 Email Address of Finance Officer

 Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Steps to Completing the Audit Contract

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not issued for the DPCU and is to be included in the Primary Government's audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – If there is a reference to an engagement letter or other document (ex: Addendum), has the engagement letter or other document been acknowledged by the Governmental Unit and attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *"In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control."*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year's total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year's actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/slg/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Steven Holmberg of our office at 919-807-2394 steven.holmberg@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a). NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU **must also sign** the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.**
 9. Please place the date the Unit's Governing Board and the DPCU's governing Board (if applicable) approved the audit contract in the space provided.
 - a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
 10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
 11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
 12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer's web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
 13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new "Amended LGC-205" form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.

Town of Aberdeen

Appendix A

The following is a list of additional items that may result in additional fees that are variable in nature and thus are not included in the audit figure presented in page 5 of the contract:

1. Any Federal or State award required to be audited as a major program for the year ended June 30, 2016 that was not audited as a major program during the three preceding fiscal years or is required to be audited due to the auditee not being considered low risk will be billed at our standard hourly rates as set forth in page 5 of the contract.
2. Prior to commencement of audit fieldwork we will provide the finance department with a detailed list of schedules required to facilitate the audit. Schedules not prepared by your personnel, for which we must then prepare, will be billed for additionally at our standard hourly rates as set forth in page 5 of the contract.
3. Preparation of the Data Collection form, if applicable.
4. Preparation of your Schedule of Federal and State financial assistance, if applicable.
5. Preparation of the Annual Financial Information Report (AFIR).

Robert A. Farrell

BEW

Beth F. Wentland

DAF

John A. Frank



TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Beth F. Wentland *BFW* Department: Finance

Contact Phone # 910-944-4502 Date Submitted: 5/16/2016

Agenda Item Title: Letter from NC State Treasurer's Office & The Town's Response Letter

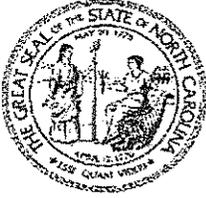
Work Session - Board Action (date of meeting should be filled in on line) :
Information Only _____
Public Hearing _____
Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):
New Business _____ Information Only _____
Old Business _____ Consent Agenda _____
Public Hearing _____ Informal Discussion & Public Comment _____
Other Business _____

Summary of Information:
Recently, the Town received a letter from Sharon Edmundson, who is the Director of the Fiscal Management Section at the NC Dept of State Treasurer's office. The content of the letter expressed some concerns of our financial position as of 6/30/2015, following their review of our audited financials. Attached please find this letter along with a Town response letter that has been prepared, and is now ready for the mayor's signature.

Thank you,
Beth F. Wentland, Finance Officer

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):



JANET COWELL
TREASURER

NORTH CAROLINA
DEPARTMENT OF STATE TREASURER
STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

GREGORY C. GASKINS
DEPUTY TREASURER

April 12, 2016

The Honorable Robert A. Farrell, Mayor
Town of Aberdeen
Post Office Box 785
Aberdeen, North Carolina 28315

Dear Mayor Farrell:

The State and Local Government Finance Division in its role as staff to the Local Government Commission has analyzed the audited financial statements of the Town of Aberdeen for the fiscal year ended June 30, 2015. The results of the analysis revealed some areas of concern regarding the Town's financial position. The purpose of this letter is to convey those concerns to you and the Board. We request that you respond to this letter, addressing each concern we have raised.

In the General Fund, the percentage of fund balance available for appropriation relative to expenditures has declined over the last three years to its current level of 26.53%. It appears that this decline was caused by the Town using fund balance as a source of funds to balance its budget. We are concerned that the current level of fund balance available may be too low to provide your government the necessary amount of savings needed to provide cash flow during periods of declining revenues or ebbing cash inflows. Fund balance also can be used to fund emergencies or as a reserve that can fund unexpected opportunities. In your response to this letter please include your plans to increase fund balance available. If you believe that your current level of fund balance available is sufficient please tell us how that conclusion was reached.

Please respond in writing within the next 45 days to each concern that we have discussed in this letter. Responses should be on the Town's letterhead, signed and submitted by mail or by email to unitletter@nctreasurer.com. If you are planning to issue debt that requires the approval of the Local Government Commission, we must have a complete and

The Honorable Robert A. Farrell, Mayor
Town of Aberdeen
April 12, 2016
Page 2

thorough response to this letter on file prior to the Commission's consideration of your debt application. If we can be of any assistance to you, please contact me at (919) 814-4289.

Sincerely,

A handwritten signature in cursive script that reads "Sharon Edmundson".

Sharon G. Edmundson, MPA, CPA
Director, Fiscal Management Section

cc: Bill Zell, Town Manager
Beth Wentland, Finance Officer
Dixon Hughes Goodman, LLP

COMMISSIONERS
JOE DANNELLEY
ELEASE GOODWIN
KENNETH A. BYRD
BUCK MIMS
JAMES W. THOMAS

Town of Aberdeen



ROBERT A. FARRELL, Mayor
BILL ZELL, Town Manager
REGINA M. ROSY, Town Clerk

May 16, 2016

Sharon G. Edmundson, MPA, CPA
Director, Fiscal Management Section
State and Local Government Finance Division
NC Department of State Treasurer
4300 Atlantic Avenue
Raleigh, NC 27604

Dear Ms. Edmundson:

The Town of Aberdeen has received your letter dated April 12, 2016, where some concerns were expressed in regard to our financial position and available fund balance reported as of 6/30/2015. The Town's response to those concerns is provided in this letter, as requested.

After budget management staff reviewed our financials for the past three (3) years and gathered our auditor's input on the concerns noted in your letter, it is our belief that there is no need for concern with the Town's financial position and fund balance status. Supportive details are as follows:

For the first concern noted in your letter, where it was stated that the percentage of fund balance available for appropriation relative to expenditures has declined over the last three (3) years to its current level of 26.53%:

- ✓ While it is true that the Town had, in fact, made fund balance appropriations to balance the budget for the General Fund for all three (3) years, the actual net variance between budget and actual results were positive at yearend. To clarify - Although the Town budgeted for a decrease in the General Fund's fund balance, fund balance actually increased in each of the last three (3) fiscal years, once all numbers were in, which we consider as a positive trend (*Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual-General Fund, Exhibit 4*).
- ✓ Even though each of the last three (3) fiscal years ended with a net increase overall for our fund balance, the portion restricted for stabilization by state statute has also increased. From 6/30/2014 to 6/30/2015, this restricted portion increased by \$284,189. The primary reason for this was directly related to the increase reported in "due from other funds" which amounted to \$237,233 (*Balance Sheet-Governmental Funds, Exhibit 3, audited financial statements as of 6/30/2015*). This receivable, which results in an increase to the amount restricted for stabilization by state statute, represents the total amount due from two (2) specific project funds.

These project funds were, specifically, the Ray's Mill Park capital project fund (receivable=\$219,500) and the Downtown SBEA grant project fund (receivable=\$17,733). These two (2) amounts were, in fact, recorded as yearend receivables, and these monies were received by the Town in July 2015. So, the cash advance funding resulted in a temporary decrease in reported available fund balance for our General Fund that reversed at the beginning of the fiscal year 2015-16, once those grant reimbursements arrived in our bank account(s).

- ✓ Also, it should be noted that there can be a variety of reasons during any given fiscal year that the Town makes an appropriation from fund balance for budgeting purposes. One of those can relate to grant awards (some specifically for capital improvements and others for economic development) that we have received over the years which oftentimes have town match commitments attached to those awards. Those match amounts are appropriated from our fund balance. *An example of this – In FY 2014-2015, the Town made a fund balance appropriation amounting to \$144,354 to cover the Town's match commitment to the Ray's Mill Park Project.*

In your letter, you requested information about the Town's plans for increasing fund balance available or to provide details if we believe it to be sufficient:

- ✓ Even though our fund balance available for appropriation at June 30, 2015 reflected a level of 26.5% relative to our budgeted expenditures, as you mentioned in your letter, it has increased considerably since then. This change is due strongly to the receipt of the grant receivables previously mentioned. With those receipts, and the YTD activity of this fiscal year, our calculations show our fund balance available to be at a level of 38% as of April 30, 2016. *The standard calculation for estimating fund balance available, recommended in the NC State Treasurer's Policy Manual, is the one that we use.*
- ✓ It should be noted also that the Town's budget management staff and the Town Board of Commissioners monitor our revenues and costs each month throughout the year, always staying mindful of our fund balance.

The Town of Aberdeen appreciates your attentiveness and interest in our financial position. Making every effort possible to keep our fund balance available at a healthy level is a consideration we keep uppermost in our minds throughout the year. With the comments and references made in this letter, it is our sincere hope that it puts your initial concerns of our financial position at ease.

Respectfully,

Robert A. Farrell
Town Mayor



AGENDA
ITEM 7a

TOWN OF ABERDEEN AGENDA ITEM ACTION REQUEST FORM

This form must be completed and attached to all supporting documentation for items to be included on the Town of Aberdeen Board agenda. One (1) form per agenda item.

Submitted By: Daniel Martin Department: Planning

Contact Phone # 910.944.4506 Date Submitted: 5/16/16

Agenda Item Title: Grants Update Presentation

Work Session - Board Action (date of meeting should be filled in on line) :

Information Only _____

Public Hearing _____

Approval at work session - immediate action _____

Regular Board Meeting - Board Action (date of meeting should be filled in on line):

New Business _____

Information Only 5/23/16

Old Business _____

Consent Agenda _____

Public Hearing _____

Informal Discussion & Public Comment _____

Other Business _____

Summary of Information:

The purpose of this item is to update the board on all "off schedule" grants managed by the Planning Dept.

Special requests (i.e. Needs to be first on the agenda due to schedule of guest, etc.):

Town of Aberdeen
Planning Department-Related Grants
Status Updates

ABERDEEN BOARD OF COMMISSIONERS

Regular Board Meeting

Monday, May 23, 2016

Grant Status Summary

- All grants are “on schedule” with an exception for the following two:
 - #07-D-2451 (ITPP – Sewer Improvements)
 - #2013-125-60501-118 (Project Huggies)

#07-D-2451 / CDBG (ITPP – Sewer Improvements)

- Close-out date: 1/1/2017
- Award Amount: \$243,000

<u>Activity</u>	<u>Performance</u>
❖ Sewer	On Schedule
❖ Administration	On Schedule
❖ Job Creation	Off Schedule

Grant Inception	Total Jobs Required	Total Jobs as of 5/23/16	Additional Jobs Needed	Grant Closeout
2/6/2013	79	55	24	1/1/2017

#2013-125-60501-118 / Building Reuse (Project Huggies)

- Close-out date: 1/1/2017
- Award amount: \$175,000

Activity

- ❖ Building Reuse costs
- ❖ Job Creation

Performance

- On Schedule
- Off Schedule

Grant Inception	Total Jobs Required	Jobs Created as of 5/23/2016	Additional Jobs Needed	Grant Closeout
2/27/2013	81	55	26	1/1/2017