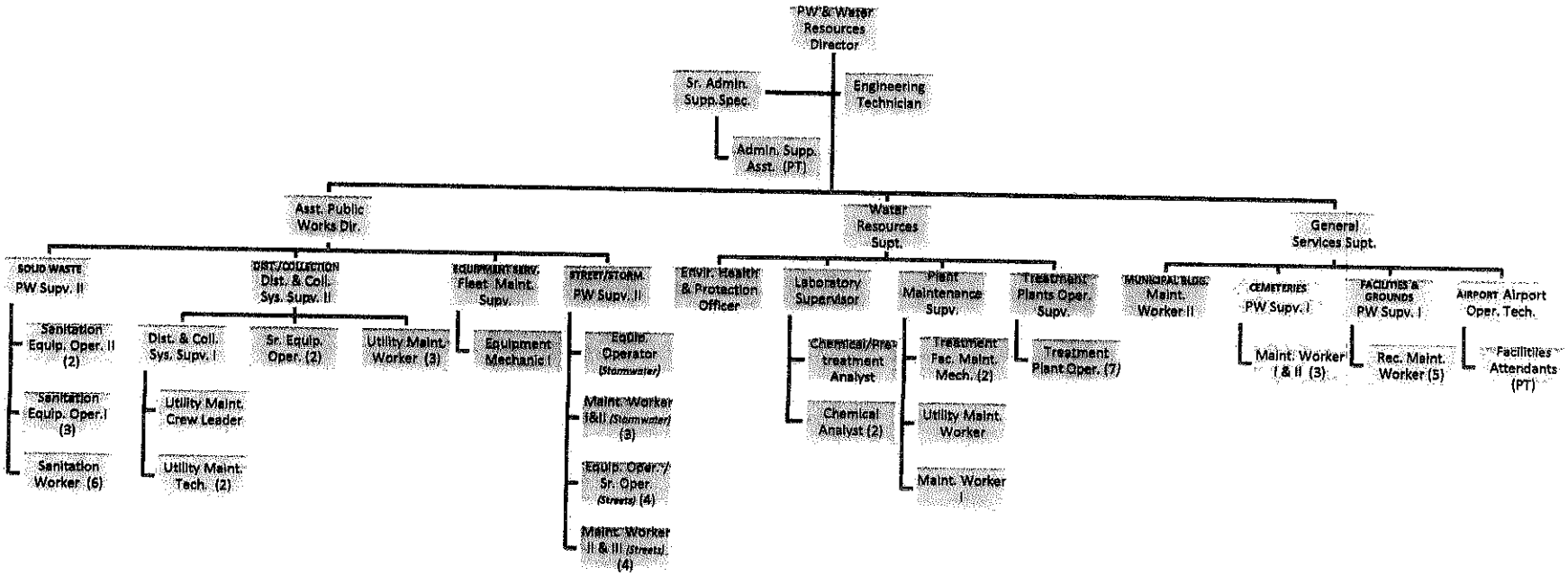
PUBLIC WORKS
2015-16



This page left blank intentionally.

CEMETERY FUND

The City of Washington's Cemetery Division is responsible for the two municipally owned and operated cemeteries, Oakdale and Cedar Hill. Approximately 68 acres in size total, there are approximately 24,000 gravesites between the two cemeteries.

Eddie Gurganus, Public Works Superintendent

City of Washington
Public Works Department
180 East 15th Street
Washington, NC 27889

Phone: (252) 975-9314
Fax: (252) 974-6461
E-mail: egurganus@washingtonnc.gov

FULL-TIME POSITIONS AUTHORIZED

FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
5	5	5	5	5

PUBLIC WORKS CEMETERY	FY 13-14 Actual	FY 14-15 Original	FY 14-15 Amended	FY 15-16 Approved Budget
Personnel	$ 145,079	$ 148,270	$ 148,270	$ 152,505
Benefits	58,658	59,073	59,073	58,925
Operating	84,276	89,605	97,528	105,798
Capital Outlay	35,000	30,000	30,000	26,800
Total	$ 323,013	$ 326,948	$ 334,871	$ 344,028

Revenue Budget Worksheet

7/1/2015 Through 6/30/2016

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		13-14	14-15	14-15	14-15	15-16	15-16	15-16
Fund # 39	CEMETERY FUND							
39-90-3471-4100	GRAVE OPENINGS	123,563	101,408	94,025	107,000	145,000	145,000	121,000
39-90-3471-4110	SALE OF CEMETERY LOTS	100,713	50,000	54,400	72,000	75,000	75,000	75,000
39-90-3471-4120	CEMETERY MONUMENT FEES	14,550	8,500	7,875	9,500	10,000	10,000	10,000
39-90-3830-8200	SALE OF FIXED ASSETS	5,091	0					
39-90-3831-0000	INTEREST EARNED	181	0	293	250	150	150	150
39-90-3920-9101	INSTALLMENT NOTE PROCEEDS	0	0					
39-90-3970-1200	ADM. CHARGES FROM CEMETERY TRI	2,967	2,000	2,025	2,100	2,000	2,000	2,000
39-90-3980-1000	TRANSFER FROM GENERAL FUND	155,279	165,040	165,040	165,040			
39-90-3991-9900	FUND BALANCE APPROPRIATED	0	7,923			111,414	111,414	135,878
TOTAL	CEMETERY FUND	402,344	334,871	323,658	355,890	343,564	343,564	344,028

Expenditure Budget Worksheet

7/1/2015 Through 6/30/2016

		Amended Budget 14-15	Expended/ Encumbered 14-15	% Spent	Est.Exp. Entire Year 14-15	Dept Head Request 15-16	Manager Recomends 15-16	Board Approval 15-16
Fund # 39	CEMETERY FUND							
39-90-4020	DEBT SERVICE							
8300	PRINCIPAL INSTALLMENT PAYMENT	6,460	4,101	63.48 %	7,051	7,148	7,148	7,148
8301	INTEREST INSTALLMENT PAYMENT	292	269	92.12 %	315	219	219	219
TOTAL DEBT SERVICE		6,752	4,370	64.72 %	7,366	7,367	7,367	7,367

City Of Washington

Budget Justification Sheet

7/1/2015 Through 6/30/2016

Account Number	Description	Amount Requested
Fund 39	CEMETERY FUND	
Dept. 39-90-4020	DEBT SERVICE	
39-90-4020-8300	**PRINCIPAL INSTALLMENT PAYMENT:**	**$7,148.00**
BB&T NOTE #8 - $7,148		
39-90-4020-8301	**INTEREST INSTALLMENT PAYMENT:**	**$219.00**
BB&T NOTE #8 - $219		
Total for Department	DEBT SERVICE	**$7,367.00**

Expenditure Budget Worksheet

7/1/2015 Through 6/30/2016

		Amended Budget 14-15	Expended/ Encumbered 14-15	% Spent	Est.Exp. Entire Year 14-15	Dept Head Request 15-16	Manager Recomends 15-16	Board Approval 15-16
Fund # 39	CEMETERY FUND							
39-90-4740	CEMETERY FUND		PUBLIC WORKS			PUBLIC WORKS		
0200	SALARIES	139,035	112,175	80.68 %	139,035	141,337	141,337	143,160
0201	SALARIES - OVERTIME	8,000	7,089	88.61 %	8,000	8,000	8,000	8,000
0205	SALARIES - LONGEVITY	1,235	1,235	100.00 %	1,235	1,345	1,345	1,345
0400	PROFESSIONAL SERVICES	147	0	0.00 %				
0500	F.I.C.A. TAXES	11,549	9,182	79.50 %	11,549	11,754	11,754	11,894
0600	GROUP INSURANCE	31,091	26,345	84.74 %	31,091	30,919	30,919	30,919
0700	RETIREMENT CONTRIBUTIONS	10,493	8,519	81.19 %	10,493	10,050	10,050	10,172
0701	401K CONTRIBUTIONS	1,364	920	67.45 %	1,364	5,940	5,940	5,940
0703	EMPLOYER HSA CONTRIBUTIONS	3,120	2,508	80.38 %	3,120			
0704	EMPLOYER FSA CONTRIBUTIONS	416	336	80.77 %	416			
0705	EMPLOYER 457 CONTRIBUTION	1,040	836	80.38 %	1,040			
0800	UNEMPLOYMENT COMPENSATION	0	0	0.00 %				
0801	VAC. & SICK LEAVE ACCRUAL	0	0	0.00 %				
1100	TELEPHONE	1,400	1,160	82.86 %	960	1,400	1,400	1,400
1300	WATER & ELECTRIC SERVICES	4,500	3,411	75.80 %	4,500	4,500	4,500	4,500
1401	OSHA SAFETY MANDATES	60	0	0.00 %	60	600	600	600
1500	MAINT/REPAIR BUILDINGS	200	82	41.00 %	200	400	400	400
1600	MAINT/REPAIR MOWERS	7,200	3,811	52.93 %	7,200	8,000	7,000	7,000
1700	MAINT/REPAIR VEHICLES	4,172	1,680	40.27 %	3,000	4,200	3,000	3,000
1705	VEHICLE FUEL	3,800	3,178	83.63 %	4,036	4,500	4,000	4,000
3300	DEPARTMENTAL SUPPLIES	1,028	1,027	99.90 %	1,000	1,000	1,000	1,000
3600	UNIFORMS	1,030	762	73.98 %	1,030	1,032	1,032	1,032
3601	SAFETY SHOES	500	538	107.60 %	700	1,320	1,320	1,320
4590	WELLNESS PROGRAM	308	118	38.31 %	308	400	400	400
4901	REPURCHASE CEMETERY LOTS	0	0	0.00 %				
5201	RENTAL PAYMENTS	2,376	2,376	100.00 %	2,376	2,376	2,376	2,376
5300	DUES & SUBSCRIPTIONS	840	750	89.29 %	840	840	840	840
5400	INSURANCE PREMIUM	2,500	2,359	94.36 %	2,500	2,500	2,500	2,500
5402	WORKMEN COMPENSATION INSURANCE	2,800	1,000	35.71 %	2,800	2,800	2,800	2,800
5410	OPEB EXPENSE	0	0	0.00 %				

Expenditure Budget Worksheet

7/1/2015 Through 6/30/2016

		Amended Budget 14-15	Expended/ Encumbered 14-15	% Spent	Est.Exp. Entire Year 14-15	Dept Head Request 15-16	Manager Recomends 15-16	Board Approval 15-16
Fund # 39	CEMETERY FUND							
39-90-4740	CEMETERY FUND		PUBLIC WORKS			PUBLIC WORKS		
5600	MATERIALS	9,423	9,290	98.59 %	9,423	2,200	2,200	2,200
7000	NONCAPITALIZED PURCHASES	4,600	4,307	93.63 %	4,600	3,500	3,500	3,500
7300	IMPROVEMENTS	23,772	23,771	100.00 %	23,772	44,400	37,600	37,600
7400	CAPITAL OUTLAY	30,000	29,925	99.75 %	30,000	20,000	26,800	26,800
7401	INSTALLMENT PURCHASES	0	0	0.00 %				
9200	ADM. CHARGES PAID TO G/F	20,120	16,767	83.33 %	20,120	20,120	22,253	21,963
TOTAL	CEMETERY FUND	328,119	275,457	83.95 %	326,768	335,433	334,866	336,661

City Of Washington

Budget Justification Sheet

7/1/2015 Through 6/30/2016

Account Number	Description	Amount Requested
Fund 39	CEMETERY FUND	
Dept. 39-90-4740	CEMETERY FUND PUBLIC WORKS	PUBLIC WORKS
39-90-4740-0200	**SALARIES**	**$143,160.00**
SALARIES PER PAY PLAN FOR 4 AND 40% OF GENERAL SERVICES SUPT.		
39-90-4740-0201	**SALARIES - OVERTIME**	**$8,000.00**
SALARIES FOR REQUIRED OVERTIME		
39-90-4740-0205	**SALARIES - LONGEVITY**	**$1,345.00**
PER PAY PLAN FOR 4 AND 40% OF GENERAL SERVICES SUPT.		
39-90-4740-0500	**F.I.C.A. TAXES**	**$11,894.00**
EMPLOYER'S SHARE OF FICA FOR 4 EMPLOYEES AND 40% OF GENERAL SERVICES SUPT.		
39-90-4740-0600	**GROUP INSURANCE**	**$30,919.00**
EMPLOYEE INSURANCE FOR 4 EMPLOYEES AND 40% OF GENERAL SERVICES SUPT.		
39-90-4740-0700	**RETIREMENT CONTRIBUTIONS**	**$10,172.00**
EMPLOYER'S CONTRIBUTION TO RETIREMENT FOR 4 AND 40% OF GENERAL SERVICES SUPT.		
39-90-4740-0701	**401K CONTRIBUTIONS**	**$5,940.00**
PER PAY PLAN FOR 4 AND 40% OF GENERAL SERVICES SUPT.		
39-90-4740-1100	**TELEPHONE**	**$1,400.00**
EXT. 314, COMPUTER LINE, CELL PHONE, AND REIMBURSMENT FOR PUBLIC WORKS SUPERVISOR PERSONAL CELL PHONE		
39-90-4740-1300	**WATER & ELECTRIC SERVICES**	**$4,500.00**
CEMETERY OFFICE AND WORK AREA WATER SEWER TRASH ELECTRIC SERVICE & NATURAL GAS		
39-90-4740-1401	**OSHA SAFETY MANDATES**	**$600.00**
ANNUAL HEARING TEST & SAFETY SUPPLIES		
39-90-4740-1500	**MAINT/REPAIR BUILDINGS**	**$400.00**
CEMETERY OFFICE MAINTENANCE		
39-90-4740-1600	**MAINT/REPAIR MOWERS**	**$7,000.00**
MAINTENANCE ON CEMETERY MOWERS AND WEEDEATERS		
39-90-4740-1700	**MAINT/REPAIR VEHICLES**	**$3,000.00**
FUEL AND REPAIRS FOR 510, 511, 513, & 520 & INCREASES FOR FUEL COST		

City Of Washington

Budget Justification Sheet

7/1/2015 Through 6/30/2016

Account Number	Description		Amount Requested
Fund 39	CEMETERY FUND		
Dept. 39-90-4740	CEMETERY FUND	PUBLIC WORKS	PUBLIC WORKS
39-90-4740-1705	**VEHICLE FUEL**		**$4,000.00**
FUEL FOR 510, 511, 513, & 520 & INCREASES FOR FUEL COST			
39-90-4740-3300	**DEPARTMENTAL SUPPLIES**		**$1,000.00**
DEPARTMENTAL SUPPLIES AT THE CEMETERY			
39-90-4740-3600	**UNIFORMS**		**$1,032.00**
EMPLOYEE UNIFORMS FOR 4 EMPLOYEES			
39-90-4740-3601	**SAFETY SHOES**		**$1,320.00**
EMPLOYER'S COST OF REQUIRED SAFETY SHOES			
39-90-4740-4590	**WELLNESS PROGRAM**		**$400.00**
WELLNESS PROGRAM APPROVED BY COUNCIL IN EXPANSION BUDGET			
39-90-4740-5201	**RENTAL PAYMENTS**		**$2,376.00**
SHARE OF PUBLIC WORKS DIRECTOR'S MUNICIPAL BUILDING OFFICE			
39-90-4740-5300	**DUES & SUBSCRIPTIONS**		**$840.00**
INTERNET SERVICES FOR OFFICE AT CEMETERY BLDG.			
39-90-4740-5400	**INSURANCE PREMIUM**		**$2,500.00**
CEMETERY SHARE OF PROPERTY LIABILITY AND CASUALTY INSURANCE			
39-90-4740-5402	**WORKMEN COMPENSATION INSURANCE**		**$2,800.00**
CEMETERY FUND COST OF WORKMAN'S COMP STOP LOSS INSURANCE $1,300 THIRD PARTY ADMINISTRATOR FOR SELF INSURANCE $500 PAYMENT TO INTERNAL SERVICE FUND FOR ESTIMATED CLAIMS - $1,000			
39-90-4740-5600	**MATERIALS**		**$2,200.00**
PLYWOOD, CANVAS, ROUND-UP, MARKERS, ETC. & MATERIALS TO LAY OUT NEW CEMETARY LOTS			
39-90-4740-7000	**NONCAPITALIZED PURCHASES**		**$3,500.00**
REPLACE WEEDEATERS & BLOWERS - $1000 REPLACE TWO COMPUTERS @1250 EA - $2500			
39-90-4740-7300	**IMPROVEMENTS**		**$37,600.00**
FIRE PROOF FILE CABINETS FOR CEMETERY RECORDS ($5000)			
CHAIN LINK FENCE BETWEEN CEMETERY & RENTAL HOMESALONG 15TH STREET ($1900)			
BLACK VINYL CLAD CHAIN LINK FENCE AROUND WEST & NORTH SIDES OF BASKETBALL COURT($1800)			

City Of Washington

Budget Justification Sheet

7/1/2015 Through 6/30/2016

Account Number	Description		Amount Requested
Fund 39	CEMETERY FUND		
Dept. 39-90-4740	CEMETERY FUND	PUBLIC WORKS	PUBLIC WORKS

REPLACE OLD CART BATTERIES ($900)

TRIM TREE HAZARDS AROUND CEMETERY ($22000)

REPLACE WOODEN FENCE ALONG 15TH ST WITH BLACK VINYL CLAD CHAIN LINK FENCE($6000)

39-90-4740-7400	**CAPITAL OUTLAY**	**$26,800.00**

REPLACE #510 - 1999 PICKUP - $20,000

REPLACE 2001 ZERO TURN MOWER $6,800

39-90-4740-9200	**ADM. CHARGES PAID TO G/F**	**$21,963.00**

ADMINISTRATIVE CHARGES TO GENERAL FUND FOR SERVICES RENDERED

Total for Department	CEMETERY FUND	**$336,661.00**
Total for Fund	CEMETERY FUND	**$344,028.00**

Expenditure Budget Worksheet

7/1/2015 Through 6/30/2016

	Amended Budget 14-15	Expended/ Encumbered 14-15	% Spent	Est.Exp. Entire Year 14-15	Dept Head Request 15-16	Manager Recomends 15-16	Board Approval 15-16
Fund # 39 CEMETERY FUND							
39-90-9990 CONTINGENCY							
9900 CONTINGENCY	0	0	0.00 %			1,331	
TOTAL CONTINGENCY	0	0	83.95 %	0	0	1,331	0
TOTAL CEMETERY FUND	334,871	279,836	83.57 %	334,134	342,800	343,564	344,028