



Fiscal Year 2019-2020

Adopted Budget

Presented to Town Council on June 20, 2019

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Introduction

Welcome to the Town of Leland's FY2019-2020 annual budget manual. We, as staff and Council, wish to use this document to be transparent and convey what the Town is doing to prepare for a successful future. The Town's budget outlines the plan for achieving goals, objectives, and service delivery levels desired by Town Council and staff.

The annual budget was prepared in accordance with the North Carolina General Statutes Chapter 159, Article 3, The Local Government Budget and Fiscal Control Act. All funds within the proposed budget are balanced, and all revenues and expenditures are identified for Fiscal Year 2019-2020.

The Town-wide budget is \$27,214,821.00 for all funds, including the General Fund, Powell Bill, Building Inspections, Utility Enterprise Fund, and the Cultural Arts Center Enterprise Fund. The General Fund budget for FY2019-2020 totals \$18,128,363.00. This budget maintains the tax rate at 0.21 cents per \$100.00 of valuation which is the same tax rate as FY2018-2019.

The Fiscal Year 2019-2020 budget builds upon the balanced financial foundation that remains a key goal for Council and Management. Each year, Council and staff make efforts to reengineer, innovate, and manage savings to prepare a budget that predicts revenues to equal expenses without appropriating fund balance. The annual budget process and documents bring together information, data, trends, and forecasts into a cohesive management plan for utilizing the Town's resources. Council and staff work together and engage the Town's citizens to develop a budget that is balanced and sustainable.

The Town continues to monitor both the cost of doing business and the level and quality of services provided to ensure the residents continue to receive value for their tax dollar, both in absolute terms and when compared to peer municipalities. The FY2019-2020 budget does include a proposed 20% increase in fire fees, as well as an additional \$30.00 per vehicle Municipal Vehicle Tax; however, there is no proposed increase to the ad valorem tax rate.

In summary, the proposed FY2019-2020 budget insures the personnel and resources needed to sustain the high level of service residents deserve from the Town of Leland.

Budget Preparation Officials and Personnel

Brenda Bozeman, Mayor
Pat Batleman, Mayor Pro Tem
Michael Callahan, Councilmember
Bob Campbell, Councilmember
Bob Corrison, Councilmember

David Hollis, Town Manager

Niel Brooks, Assistant Town Manager
Missy Rhodes, Assistant Town Manager

Ben Andrea, Planning & Inspections Director
Christa Dees, Human Resources Director
John Grimes, Fire Chief
Carly Hagg, Finance Director
Mike James, Police Chief
Sabrena Reinhardt, Town Clerk/Administrative Manager
Wyatt Richardson, Operations Services Director
Lynn Vetter, Public Services Manager
Gary Vidmar, Economic & Community Development Director

The Town of Leland

Growing our Future. Nourishing our Roots.

Our Mission

We are dedicated to providing effective and fiscally responsible municipal services in a manner that promotes a high quality of life with a neighborly feel.

Town Leadership

The Town of Leland is led by a five-member Council, a Mayor and four Town Councilpersons. Under the Council-Manager form of government, the Town Council acts as a legislative body in establishing policy and law. Starting with the 2019 election, the Mayor will be elected to a four-year term. The Mayor serves as the presiding officer at the Town Council meetings and is the official head of the Town for ceremonial purposes. The Town Council members are elected for staggered four year terms. The Town Council appoints a professional Town Manager, who serves as the Council's chief advisor. The Town Manager appoints the employees of the Town.

Town Administration

The Town Manager is responsible for the day-to-day operations of all departments within the Town. The Town Manager is the Town's Chief Administrator and head of Public Safety. The Town Manager is appointed by the Leland Town Council and is responsible for developing and executing the Town budget, overseeing the preparation of Town Council meeting agendas, and implementing the Council's vision for the Town of Leland.

The Town Manager is assisted by two Assistant Town Managers. The Assistant Town Managers are appointed by the Town Manager and undertake special projects that cross departmental lines, as well as assist the Town Manager, as necessary, in implementing the goals of Town Council. One of the Assistant Town Managers is responsible for the day-to-day operations of the Police, Fire, Human Resources, Finance, Information Technology, and Administration departments. The other Assistant Town Manager is responsible for the day-to-day operations of the Public Services, Public Utilities, Operation Services, Planning, Building Inspections, and Economic and Community Development departments.

There are nine assigned department heads that report to the Assistant Town Managers. The department heads are responsible for the day-to-day operations within their assigned department(s), as well as working together to accomplish the tasks necessary to reach Town goals and desired levels of service.

Staff Values and Goals

Town staff embraces five core values used as a guideline for personal and business conduct on a day-to-day basis. The core values consist of Respect, Communication, Service Excellence, Engagement, and a Supportive Work Environment.

These five values are critical to the success of the Town and its' employees and are reflected in every action within the organization and the approach to the management of the Town. The Town's management team embodies a servant leadership model. Unlike a traditional, hierarchical model, where the power within the organization is held by those at the "top of the pyramid," servant leadership seeks to put the needs of the organization's employees first. By taking this approach, employees feel empowered to unlock their purpose and ingenuity. This results in higher performance and more engaged, fulfilled employees, who in turn are better prepared to meet the needs of the citizens of the community.



General Town Goals

With values in mind, the Town Council established goals for the Town to strive for in order to achieve success. Each year, during the budget process, staff and Council review these goals and make any changes they feel are necessary. The goals are intended to set a standard of expectation for the community and the government organization. The goals are identified as follows:

Public Safety

Goal: Be the safest southeastern NC town through preventative and responsive emergency services and citizen engagement.

Goal: Be a town well prepared for, responsive to, and able to recover from natural and man-made hazards.

Public Services

Goal: Be a safe and reliable utilities service provider.

Goal: Be a resilient, sustainable, and environmentally conscious community.

Internal Support

Goal: Be a well-trained, innovative, and customer-centric workforce.

Goal: Be a community that is transparent, fair, and fiscally responsible with the Town's resources to ensure the future sustainability of the Town and its' citizens.

Business & Neighborhood Enhancement

Goal: Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.

Goal: Be a well-positioned town within the economic and tourism markets in the southeastern North Carolina region.

Goal: Be a town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities, and institutions of higher learning.

Goal: Be a center for advanced, innovative manufacturing and technology employment.

Infrastructure

Goal: Be a community that proactively advocates, accommodates, and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.

Public Places

Goal: Be a community that finds opportunities and leverages partnerships to have unique, inviting, and connected gathering places.

Goal: Be a community that protects and promotes sustainability for our natural environment, facilities, and parks.

Goal: Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.

Brunswick County Growth

Brunswick County had the largest percentage population change in the state between April 2010 and July 2017, according to the North Carolina Department of Commerce. Council and staff continually analyze the growth trends throughout the year, and especially during the budget process, to enable the ability to plan appropriately for the future.

Rank	County	Total Population		Population Change	
		April 2010 Estimate	July 2017 Estimate	Numeric	Percent
1	Brunswick	107,431	131,887	24,456	22.8
2	Mecklenburg	919,650	1,074,596	154,946	16.8
3	Wake	901,059	1,052,120	151,061	16.8
4	Pender	52,198	60,905	8,707	16.7
5	Cabarrus	178,086	205,204	27,118	15.2
6	Johnston	168,872	194,271	25,399	15
7	Harnett	114,697	131,645	16,948	14.8
8	Chatham	63,479	72,736	9,257	14.6
9	Hoke	46,889	53,435	6,546	14
10	Durham	269,984	307,007	37,023	13.7
11	Union	201,349	228,492	27,143	13.5
12	Currituck	23,547	26,666	3,119	13.2
13	New Hanover	202,683	229,501	26,818	13.2
14	Onslow	177,799	196,793	18,994	10.7
15	Moore	88,246	97,554	9,308	10.5
16	Iredell	159,462	176,229	16,767	10.5
17	Watauga	51,064	56,418	5,354	10.5
18	Franklin	60,558	66,643	6,085	10
19	Buncombe	238,328	259,317	20,989	8.8
20	Clay	10,591	11,487	896	8.5
21	Henderson	106,705	115,659	8,954	8.4
22	Jackson	40,276	43,639	3,363	8.3
23	Dare	33,920	36,722	2,802	8.3
24	Guilford	488,418	527,922	39,504	8.1
25	Alamance	151,198	163,339	12,141	8
26	State	9,535,721	10,283,255	747,534	7.8
27	Madison	20,789	22,247	1,458	7
28	Lincoln	77,966	83,318	5,352	6.9
29	Orange	133,688	142,830	9,142	6.8
30	Forsyth	350,674	373,625	22,951	6.5

Town of Leland Growth

With the same rank as last year, according to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM), the Town ranked seventh out of five hundred and fifty-four municipalities in North Carolina for percentage growth with a percentage increase of 39.7 between 2010 and 2017. This is an increase of 5,366 additional citizens in the Town.

Municipal Population Change, April 1, 2010 to July 1, 2017

			Population		Population Change	
Rank	Municipality	County	April 2010	July 2017	Total Change	Percent Change
1	Rolesville	Wake	3,786	6,319	2,533	66.9
2	Bermuda Run	Davie	1,725	2,696	971	56.3
3	St. James	Brunswick	3,165	4,899	1,734	54.8
4	Fontana Dam	Graham	15	23	8	53.3
5	Harrisburg	Cabarrus	11,526	16,877	5,351	46.4
6	Fuquay-Varina	Wake	17,937	25,548	7,611	42.4
7	Leland	Brunswick	13,527	18,893	5,366	39.7
8	Waxhaw	Union	9,859	13,645	3,786	38.4
9	Stem	Granville	463	638	175	37.8
10	Morrisville	Wake, Durham	18,576	25,242	6,666	35.9
11	Holly Springs	Wake	24,661	32,472	7,811	31.7
12	Falcon	Cumberland, Sampson	258	336	78	30.2
13	Holly Ridge	Onslow	1,268	1,648	380	30.0
14	Elon	Alamance	9,409	12,183	2,774	29.5
15	Apex	Wake	37,476	48,435	10,959	29.2
16	Shallotte	Brunswick	3,675	4,697	1,022	27.8
17	Pinehurst	Moore	13,124	16,754	3,630	27.7
18	Huntersville	Mecklenburg	46,773	59,494	12,721	27.2
19	Jamestown	Guilford	3,382	4,286	904	26.7
20	Midland	Cabarrus, Mecklenburg	3,073	3,890	817	26.6

According to US Census estimates, of those same 554 municipalities, Leland is ranked 50th in population totals as of July 1, 2017. While this rank is the same as the July 2016 publication, this is an estimated growth of 988 citizens from July 2016 to July 2017.

July 1, 2017 Population Estimates					
Rank	Municipality	Population	Rank	Municipality	Population
1	Charlotte	845,235	31	Matthews	31,028
2	Raleigh	457,583	32	Garner	30,008
3	Greensboro	288,186	33	New Bern	29,942
4	Durham	260,251	34	Sanford	29,444
5	Winston-Salem	243,026	35	Mint Hill	27,237
6	Fayetteville	207,583	36	Thomasville	27,055
7	Cary	159,006	37	Statesville	25,791
8	Wilmington	121,150	38	Asheboro	25,787
9	High Point	111,454	39	Fuquay-Varina	25,548
10	Asheville	91,910	40	Morrisville	25,242
11	Concord	90,820	41	Kernersville	25,164
12	Greenville	89,226	42	Lumberton	21,144
13	Gastonia	75,919	43	Carrboro	20,928
14	Jacksonville	75,748	44	Kinston	20,393
15	Chapel Hill	59,903	45	Clayton	20,112
16	Huntersville	59,494	46	Havelock	20,089
17	Rocky Mount	54,686	47	Shelby	19,960
18	Burlington	53,067	48	Clemmons	19,903
19	Wilson	49,170	49	Boone	19,458
20	Apex	48,435	50	Leland	18,893
21	Kannapolis	47,276	51	Lexington	18,179
22	Hickory	40,638	52	Lenoir	17,841
23	Mooresville	40,001	53	Elizabeth City	17,609
24	Indian Trail	38,795	54	Morganton	16,969
25	Wake Forest	36,398	55	Harrisburg	16,877
26	Monroe	35,034	56	Pinehurst	16,754
27	Salisbury	34,463	57	Hope Mills	16,660
28	Goldsboro	33,685	58	Albemarle	16,109
29	Holly Springs	32,472	59	Stallings	16,102
30	Cornelius	31,158	60	Laurinburg	15,613

Revenue Neutral Tax Rate Calculation

The revenue-neutral tax rate is required to be calculated and published by local governments during the year of a real property reappraisal. The intent of this calculation is to provide citizens with comparative information on tax rates before and after the reappraisal. Per NCGS 159-11(e), the revenue-neutral property tax rate is the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

The Revenue-Neutral Rate Calculation:

Fiscal year	Assessed Valuation as of June 30	Annexation (Deannexation)	Total Adjusted for Annexation or Deannexation	Valuation Increase	Percentage change
2019-20	2,837,336,743	-	2,837,336,743		
2018-19	2,469,571,338	-	2,469,571,338	152,927,485	6.60%
2017-18	2,316,643,853	-	2,316,643,853	131,577,876	6.02%
2016-17	2,185,065,977	-	2,185,065,977	140,539,450	6.87%
2015-16	2,044,526,527				
				Average growth %	6.50%

(1) Determine the tax levy for the current fiscal year:

$$\$2,469,571,338 / 100 * \$0.21 = \$5,186,100$$

(2) Use the new assessed value to determine the tax rate that would produce a tax levy equal to the tax levy for the current fiscal year:

$$\$5,186,100 / \$2,837,336,743 = \$0.1828$$

(3) Determine the Growth factor which is shown in the above table as 6.50%

(4) Increase the rate in (2) by the growth factor:

$$\$0.1828 * 1.0650 = \$0.1947$$

The Revenue-Neutral Tax Rate is calculated at 19.47 cents per \$100.00 property valuation which leads to an increase in the tax levy of \$337,042.00 or 6.50%.

Fiscal Year 2019-2020 Submitted Budget

The following chart details the total Town budgeted revenues and expenditures.

TOTAL REVENUES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
GENERAL FUND	18,128,363	66.6%
POWEL BILL	612,000	2.2%
BUILDING INSPECTIONS	980,251	3.6%
CULTURAL ARTS CENTER ENTERPRISE FUND	770,025	2.8%
PUBLIC UTILITY ENTERPRISE FUND	6,724,182	24.7%
Total	27,214,821	
TOTAL EXPENDITURES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
GENERAL FUND	18,128,363	66.6%
POWEL BILL	612,000	2.2%
BUILDING INSPECTIONS	980,251	3.6%
CULTURAL ARTS CENTER ENTERPRISE FUND	770,025	2.8%
PUBLIC UTILITY ENTERPRISE FUND	6,724,182	24.7%
Total	27,214,821	

General Fund Budget Revenue and Expenditure Summary for FY 2019-2020

The following chart displays General Fund revenues and the corresponding percentage of the budget:

GENERAL FUND REVENUE	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	6,493,102	35.8%
MUNICIPAL VEHICLE TAX	525,000	2.9%
SALES & USE TAX	5,586,250	30.8%
FRANCHISE TAX	866,791	4.8%
BEER & WINE TAX	80,000	0.4%
FIRE/ REMAINING EMS REVENUE	3,550,709	19.6%
ZONING/PERMITS	91,000	0.5%
INTEREST INCOME	160,000	0.9%
OTHER REVENUE	319,118	1.8%
APPROPRIATIONS	-	0.0%
ALLOCATION REVENUE	456,393	2.5%
Total	18,128,363	

The Town anticipates spending about 40% of the General Fund budget on Public Safety, split 20.5% to Police and 19.4% to the Fire Department. The graph below details the General Fund expenditures and corresponding percent of the budget:

DEPARTMENT	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
GOVERNING BODY	448,567	2.5%
ADMINISTRATION	1,097,057	6.1%
IT	1,070,173	5.9%
HUMAN RESOURCES	317,173	1.7%
FINANCE	437,240	2.4%
PARKS & RECREATION	413,377	2.3%
GROUNDS & MAINTENANCE	1,186,422	6.5%
PUBLIC SERVICES	2,881,368	15.9%
POLICE	3,711,866	20.5%
FIRE	3,521,314	19.4%
PLANNING	531,892	2.9%
ECONOMIC & COMMUNITY DEVELOPMENT	164,734	0.9%
TRANSFER TO CULTURAL ARTS CENTER	570,425	3.1%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	100,000	0.6%
TRANSFER TO GENERAL FUND RESERVES	-	0.0%
DEBT	1,676,755	9.2%
Total	18,128,363	

Powell Bill Budget Revenue and Expenditure Summary for FY 2019-2020

The following chart displays the Powell Bill revenues and expenditures.

POWELL BILL REVENUES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
RESTRICTED POWELL BILL	572,000	93.5%
INTEREST INCOME	40,000	6.5%
Total	612,000	
POWELL BILL EXPENDITURES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
CAPITAL OUTLAY	85,000	13.9%
STREET MAINTENANCE/CONSTRUCTION	527,000	86.1%
Total	612,000	

Building Inspections Budget Revenue and Expenditure Summary for FY 2019-2020

The following chart displays the Building Inspections revenues and expenditures.

BUILDING INSPECTION REVENUES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
BUILDING INSPECTIONS - LELAND	967,476	98.7%
BUILDING INSPECTIONS - NAVASSA	11,485	1.2%
BUILDING INSPECTIONS - SANDY CREEK	1,290	0.1%
Total	980,251	
BUILDING INSPECTION EXPENDITURES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	724,511	73.9%
OPERATIONS	69,023	7.0%
CAPITAL OUTLAY/VEHICLE RESERVE	-	0.0%
BUILDING INSPECTION RESERVE	13,188	1.3%
ALLOCATION EXPENSE	173,529	17.7%
Total	980,251	

Cultural Arts Center Revenue and Expense Summary for FY 2019-2020

The following chart displays the Cultural Arts Center revenues and expenses.

CULTURAL ARTS CENTER REVENUES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
REGISTRATION REVENUE	144,300	18.7%
FACILITY RENTAL REVENUE	17,500	2.3%
SALES REVENUE	35,000	4.5%
OTHER REVENUE	2,800	0.4%
TRANSFER FROM GENERAL FUND	570,425	74.1%
Total	770,025	
CULTURAL ARTS CENTER EXPENSES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	315,568	41.0%
OPERATIONS	187,845	24.4%
PROGRAMS & EVENT FEES	142,600	18.5%
ALLOCATION EXPENSE	124,012	16.1%
Total	770,025	

Public Utility Fund Revenue and Expense Summary for FY 2019-2020

The following chart displays the Public Utility revenues and expenses.

PUBLIC UTILITY REVENUES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
SEWER BASE & USAGE	2,072,797	30.8%
WATER BASE & USAGE	763,265	11.4%
IRRIGATION BASE & USAGE	394,000	5.9%
SEWER SYSTEM DEVELOPMENT FEES	2,800,000	41.6%
WATER SYSTEM DEVELOPMENT FEES	510,000	7.6%
IRRIGATION SYSTEM DEVELOPMENT FEES	-	0.0%
INTEREST INCOME	160,000	2.4%
OTHER REVENUE	24,120	0.4%
Total	6,724,182	
PUBLIC UTILITY EXPENSES	FY 2019-2020 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	705,597	10.5%
OPERATIONS	461,057	6.9%
PURCHASES FOR RESALE	600,000	8.9%
MAINTENANCE/TREATMENT	1,161,040	17.3%
DEBT SERVICE/CAPACITY COST	-	0.0%
CAPITAL OUTLAY	245,000	3.6%
ALLOCATION EXPENSE	158,852	2.4%
TRANSFER TO SDF RESERVE FUND	3,310,000	49.2%
TRANSFER TO UTILITY RESERVES	82,636	1.2%
Total	6,724,182	

Highlights of the General Fund Budget for Fiscal Year 2019/2020

Tax Rate

There is no proposed ad valorem tax rate increase within the FY2019/2020 budget. The current tax rate of 21.0 cents per \$100.00 of valuation will remain the same.

New Employee Positions

The budget includes the addition of twelve (12) new full-time employees for various departments within the General Fund including Finance, Grounds & Maintenance, Public Services, Police, Planning, and Building Inspections, as well as within the Utility Enterprise Fund.

EMS Services Transferred to Brunswick County

As of July 1, 2019, the EMS Ambulance Franchise Agreement with Brunswick County will be terminated. The FY2019-2020 budget does not include expenditures related to EMS services.

Debt Service

The FY2018-2019 debt service was \$1,621,323.00. The FY2019-2020 debt service budget is \$1,676,755.00. The increase in debt service is due to a double payment for the ambulance loan. The Town plans to pay off the debt in FY2019-2020 and subsequently sell the ambulance to Brunswick County as part of the EMS service transfer.

Capital Projects

The General Fund budget includes the transfer of \$100,000.00 into a project account for fire stations.

Municipal Vehicle Tax

The Town has added a \$30.00 per vehicle fee for a Municipal Vehicle Tax which is budgeted at \$525,000.00 for the year. This revenue will go directly towards road maintenance and repairs.

Fire Fee Increase

The FY2019-2020 budget includes a 20% increase in Fire Fees within the fire jurisdiction.

Fire Department Budget

The Fire Department budget includes \$336,000.00 to replace 42 self-contained breathing apparatus. Replacing all equipment at once ensures consistency of available equipment to all apparatus-dependent personnel.

Public Services Budget

The Town pays a contractor for the cost of recycling services for Leland residents. The cost budgeted for the FY2019-2020 year is \$571,120, just over two cents of the current tax rate.

Capital Projects

The Town of Leland's capital project plans represent the purchase or investment of significant capital expenditures to include one of the following:

- Construction, purchase, or major renovation of buildings, utility systems, streets, parks or other physical assets;
- Purchase of land or major equipment; or
- Major site improvement or landscaping projects.

The project list consists of those capital items currently in process, with funds having been appropriated in prior years or those for which a fund appropriation is planned in the upcoming budget year. Town Council, with direction from associated Boards, Committees, and staff, rank the importance of the projects. Various ranking criteria included items such as:

- Projects which would provide the most beneficial economic development results, including drawing more retail and commercial business and job growth to the Town;
- Projects to enhance the preservation of land and the health and wellness of citizens of the Town; and
- Maintenance and care of streets and sidewalks to provide for the safety and wellbeing of Town residents.

The individual service area capital projects are depicted in the following pages.

Town of Leland Capital Projects – Public Places

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.12.19	FY 19-20 TRANSFERS	FUNDING SOURCE
Sturgeon Creek Community Park Project <39-310-6020>	9,000,000	1,281,219	93,800	-	GENERAL FUND
Leland Municipal Park Improvements <36-310-6030>	8,289,440	100,000	49,456	-	GENERAL FUND
Leland Greenway Planning <29-310-6020>	100,000	100,000	30,001	-	GENERAL FUND
Cypress Cove Park <15-310-6020 & 15-310-6000>	1,225,000	19,900	8,096	-	GENERAL FUND
Property Acquisition - General <45-310-6030>	10,000,000	1,130,000	702,665	-	GENERAL FUND
Fire Station	3,000,000	-	-	100,000	GENERAL FUND

Sturgeon Creek Park

Purpose: The currently undeveloped Sturgeon Creek Park is intended to serve as Leland’s second water access park. With potentially more than 78 acres, this park has the potential to become a destination facility both locally and regionally for sportsman and water lovers wishing to gain access to Sturgeon Creek and the Brunswick River. Sitting on Sturgeon Creek, the focus for this facility will be boating access from a NC Fish and Wildlife boat ramp as well as environmental education, preservation, and nature based activities.

Status: The Town is in the process of securing the final key property on the banks of Sturgeon Creek. Staff is in discussions with an engineering firm to provide schematic design for this site.

Next Steps: Engage an engineer to provide schematic design and park master planning. The focus will then be to host community meetings and stakeholder meetings to gather more feedback to form the park design.

Concerns: The recently adopted Parks Recreation and Open Spaces Master Plan identifies a number of objectives related to Sturgeon Creek Park. The plan points out the urgency to move forward with park projects, specifically calling out the need to complete a Park Master Plan for Sturgeon Creek Park identified as a short term goal. Lack of funding is the largest concern preventing the Town from moving forward with this project.

Leland Municipal Park

Purpose: Municipal Park serves as the flagship facility for a myriad of events and program throughout the year. The current design of the park provides a place for walkers and runners to remain physically active and the disc golf course is one of the most popular amenities in the park. The playground also provides enjoyment for youth ages 5-12 years old.

Status: The Municipal Campus Master Plan was adopted in October of 2017. This plan includes a schematic design broken down into five phases. In September of 2018, storm damage from Hurricane Florence left the Recreation Building and the Magnolia House in disrepair. Town Council made the decision to move forward with demolition of those two buildings, which will occur in May 2019.

Next Steps: Engage an engineering firm to provide engineering design and bid costs for the project.

Concerns: The recently adopted Parks Recreation and Open Spaces Master Plan identifies a number of objectives related to Leland Municipal Park. The plan points out the urgency to move forward with park projects specifically calling out phases one and two of the Municipal Park Plan, both of which are identified as short term goals. Lack of funding is the largest concern preventing the Town from moving forward with these projects.

Leland Greenway Planning

Purpose: To construct a multi-use path connecting Westgate Nature Park to Brunswick Nature Park owned and operated by Brunswick County.

Status: In the planning stage. Staff has engaged Paramounte Engineering Inc. for this project. Town staff along with staff from Brunswick County have been meeting with property owners to gauge their interest in the multi-use path crossing their property.

Next Steps: Complete planning stage. Have engineer provide schematic design and greenway master plan including construction estimates.

Concerns: Sections of greenway will cross private property and power line easements. Agreements will be crucial to make the necessary connections. A lack of funding to move forward once the greenway design is completed.

Cypress Cove Park

Purpose: To construct a direct access road into Cypress Cove Park from Village Road and to make improvements to the park entrance and parking areas.

Status: In engineering design.

Next Steps: Complete engineering design. Explore potential land acquisition for storm water improvements.

Concerns: Lack of funding once design is complete. Land acquisition may be necessary.

Property Acquisition – General

Purpose: The Town has funds set aside to purchase property for General Fund purposes.

Fire Station

Purpose: The Town plans to review future fire station plans.

Status: The Town is in the data analysis phase.

Next Steps: The Town needs to gather data and perform location analysis.

Concerns: The funding source.

Town of Leland Capital Projects – Economic & Community Development

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.12.19	FY 19-20 TRANSFERS	FUNDING SOURCE
Northgate/Lee Drive Realignment <47-420-6460>	4,150,841	4,150,841	434,439	-	FINANCED
Old Fayetteville Rd MUP (TIP # U5534 D) <52-210-6020>	2,261,575	2,261,575	2,149,035	-	GRANT/GF
Town Hall Pedestrian Loop (TIP # U 5534 J) <54-210-6000>	276,324	276,324	222,158	-	GRANT/GF
Village Road MUP Extension (TIP # U 5534 I) <55-210-6000>	168,468	168,468	135,681	-	GRANT/GF
Leland Middle School Sidewalk (TIP # 5534 K) <53-210-6000>	278,665	278,665	237,907	-	GRANT/GF
Bury Village Road Utilities	4,500,000	-	-	-	GENERAL FUND

Northgate Drive Realignment

Purpose: To realign Northgate Drive and Lee Drive to create a signalized intersection at Village Road.

Status: Contractor has reviewed the final plans and will begin construction of the turn lane along Village Road by the end of May.

Next Steps: Completion of the turn lane along Village Road expected by July. Entire project completion expected by October.

Concerns: Project delays.

Old Fayetteville Road Multi-Use Path (STP-DA U-5534D)

Purpose: To develop an off-road multi-use path along the south side of Old Fayetteville Road from Town Hall Drive to North Brunswick High School.

Status: An outside engineer has reviewed the current design plans for accuracy and constructability and has made a number of recommendations for modifications to the plans.

Next Steps: Staff will coordinate the recommendations from engineer.

Concerns: High cost of construction, delays, and complications due to utility conflicts.

2014 STP-DA Projects U5534 (I,J,K)

Purpose: To construct a sidewalk along Old Fayetteville Road from Ricefield Branch to Leland Middle School; a multi-use path extension along Village Road from the Brunswick County Senior

Center to Sturgeon Creek; and a sidewalk loop from Town Hall Drive down Village and Old Fayetteville Roads.

Status: An outside engineer has reviewed the current design plans for accuracy and constructability and has made a number of recommendations for modifications to the plans.

Next Steps: Staff will coordinate the recommendations from engineer.

Concerns: High cost of construction. Easements will need to be obtained from property owners.

Bury Village Road Utilities

Purpose: The Project encompasses the relocation of overhead primary power lines to underground conduit routing along approximately 4,800 linear feet of roadway along Village Road, Leland, North Carolina. The scope of work includes excavation and emplacement of approximately 42,500 linear feet of underground conduit, demolishing and replacing sidewalk along the distribution route, site cleanup and rehabilitation, and extensive phasing and traffic control along a busy town thoroughfare. The potential economic development benefits, along with the aesthetic and safety improvements that would result from converting overhead electric and telecommunication lines to underground, is supported by the Town of Leland 2020 Master Plan and the Flex code zoning ordinance.

Status: On February 18, 2019, a preliminary conceptual cost estimate for the proposed project that was prepared by MBP Engineers was presented to Council. Council subsequently instructed staff to solicit an engineering design proposal from an on-call engineer to prepare construction documents that would be required to bid the construction of the project. Staff is waiting to receive this proposal from Davenport Engineering.

Next Steps: Staff will present Davenport's engineering design proposal to Council and request further direction. Staff will also research grants that may be available to help fund the project.

Concerns: The project will be very costly.

Town of Leland Capital Projects – Infrastructure - Streets

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.12.19	FY 19-20 TRANSFERS	FUNDING SOURCE
Lindenwood and Glendale Property Purchase <47-420-664>	100,000	-	-	-	GENERAL FUND
Baldwin Drive Improvements Design <47-420-6650>	100,000	-	-	-	GENERAL FUND
Mallory Creek Drive Resurfacing/Patching <47-420-6393>	896,000	67,500	31,100	-	GENERAL FUND
Cypress Cove Park Access <47-420-6360>	750,000	171,989	142,289	-	GENERAL FUND
BF Parkway & Low Country Intersection <47-420-6290>	1,055,500	435,000	367,040	-	GENERAL FUND

Lindenwood-Glendale Property Purchase

Purpose: Provide an ingress and egress from Lindenwood Drive and Glendale Drive that will allow for emergency vehicles to access the rear of Magnolia Greens during times of severe weather events or other circumstances when primary roads or entrances are inaccessible, to facilitate connection with designated shelters at area schools and connection to emergency operation facilities.

Status: Conceptual planning.

Next Steps: Acquire primary property for connection.

Concerns: Impact of emergency access on existing development.

Baldwin Drive Improvements

Purpose: The purpose of the project is to improve the section of Baldwin Drive from Lee Drive to Navassa Road.

Status: Conceptual planning.

Next Steps: Engage engineer on scope of project and initial schematic design.

Concerns: None.

Mallory Creek Drive Resurfacing/Patching

Purpose: To repair the street in 12 locations along Mallory Creek Drive. Work shall consist of full depth asphalt replacement of all failed locations along the approximate first mile of Mallory Creek Drive from River Road SE (Highway 133), storm water system modifications, asphalt removal, subbase removal, testing, compaction, base replacement, asphalt replacement, striping, curb and gutter replacement, adjusting water and sewer utility appurtenances to

match final grade, erosion control measures and stabilization of all denuded areas as illustrated on the design, and a submitted and approved traffic control plan including installation.

Status: Bids were opened April 9, 2019 with a low bid of \$895,715.75.

Next Steps: Await direction from Council on how to proceed. Contractor must be notified of intent by August 7, 2019.

Concerns: High cost of the project.

Cypress Cove Park Improvements

Purpose: To construct a direct access road into Cypress Cove Park from Village Road and to make improvements to the park entrance and parking areas.

Status: In engineering design.

Next Steps: Complete engineering design. Explore potential land acquisition for storm water improvements.

Concerns: Lack of funding to move forward once park design is completed. Land acquisition will potentially be necessary.

Brunswick Forest Parkway & Low Country Intersection

Purpose: To add a turn lane, an acceleration lane, and signalize the intersection of Brunswick Forest Parkway and Low Country Boulevard. The scope includes, the addition of approximately 1,019 square yards of new asphalt pavement, demolition and removal of approximately 267 square yards of existing asphalt pavement, the installation of signals, mast arms, foundations, and electronics, the installation of handicap ramps, signage, and a pedestrian sanctuary for increased pedestrian access, the relocation of underground utilities, light poles, and fire hydrants, as required, and the addition of approximately 1,700 linear feet of curb and gutter.

Status: Bids were opened May 1, 2019, with a low bid of \$1,055,369.00.

Next Steps: Await direction from Council on how to proceed. Contractor must be notified of intent by August 29, 2019.

Concerns: High cost of the project.

Town of Leland Capital Projects – Infrastructure – Utility

PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE as of 6.12.19	FY 19-20 TRANSFERS	FUNDING SOURCE
US 17 Corridor Force Main Upgrade <65-400-6000>	3,533,083	3,533,083	1,270,699	-	UTILITY FUND/FINANCED
Lift Station #10 Upgrade <64-400-6000>	3,100,000	3,100,000	1,176,565	-	UTILITY FUND/FINANCED
Lift Station #1 Upgrade <64-400-6001>	267,467	267,467	267,467	-	UTILITY FUND
Booster Pump Project <64-400-6005>	500,000	490,679	3,606	-	UTILITY FUND
Hewett Burton Road Lift Station <64-400-6002>	3,315,000	251,670	77,300	-	SDF REVENUE
Old Town Creek Road Lift Station <64-400-6003>	4,266,000	236,575	100,000	-	SDF REVENUE
Hazels Branch Road Lift Station <64-400-6004>	2,700,000	266,925	99,520	-	SDF REVENUE

Highway 17 Force Main Upgrade/Lift Station #10 Upgrade

Purpose: To help serve the developing areas along the Highway 17 Corridor with sewer by running 10” and 16” force mains, and to increase the available storage capacity for Lift Station #10 to 3,830 cubic feet, thus providing an additional safety factor to the operational integrity of the system, as well as the ability to better manage peak flows which are expected to result from planned growth in the service area.

Status: Project is nearing completion. Lift station 10 has been certified and has been activated, allowing only gravity sewer at this time.

Next Steps: Force main “tie ins” on Highway 17 will be completed this month. Engineers will notify the State of sewer flow adjustments to LS #1, #3, and #10. Engineer as-built certification of the force mains will follow. Close out the project.

Concerns: None.

Lift Station #1 Upgrade (1240 Magnolia Village Way)

Purpose: To reconstruct Lift Station #1 which has deteriorated due to significant sewage flow within the collection system.

Status: Staff has had discussions with an engineer to initiate design; however, we are waiting on the completion of sewer system modeling so the engineer can better define the scope of the project.

Next Steps: Contract with an engineer to design the lift station.

Concerns: None.

Booster Pump

Purpose: To construct a booster pump for the Brunswick Forest water tower to allow the Town to better control the level of water and pressure within the system.

Status: Contractor, Wells Brothers Construction, awaiting delivery of pumps.

Next Steps: Contractor to begin work before pump delivery.

Concerns: None.

Hewett Burton Road Lift Station (Highway 17 Sewer Expansion)

Purpose: Construct a lift station to help serve developing areas within Brunswick Forest and along Highway 17 with sewer. Station will be designed to accept additional flow from other lift stations.

Status: Project is in design.

Next Steps: Complete project design.

Concerns: None.

Old Town Creek Road Lift Station (Highway 17 Sewer Expansion)

Purpose: To serve the developing areas within Brunswick Forest and along the Highway 17 Corridor with sewer. Station will be designed to accept gravity sewer flow from around the area.

Status: Project is in design.

Next Steps: Complete project design.

Concerns: None.

Hazels Branch Road Lift Station (Highway 17 Sewer Expansion)

Purpose: To help serve the developing areas along the Highway 17 Corridor with sewer. Station will be designed to accept gravity sewer flow from around the area.

Status: Project is the start of the planning phase.

Next Steps: Analyze proposed location sites.

Concerns: None.

System Development Fees

Background

The North Carolina General Assembly passed House Bill 436 (HB 436) in July 2017, amending Chapter 162A of the General Statutes by adding “Article 8, System Development Fees.” This amendment was enacted as “An Act to Provide for Uniform Authority to Implement System Development Fees for Public Water and Sewer Systems in North Carolina and to Clarify Applicable Statute of Limitations” which requires compliance with designated calculation methodology by July 1, 2018.

Definition

System development fees (SDF) are defined as a charge imposed on each new customer or development that generally offsets the incremental cost of replacing existing and/or constructing new capital assets to provide capacity that will continue to meet the demands placed on the system by each new customer or development. Since water and sewer system capacity must, without exception, exceed customer demands, the major infrastructure components providing this capacity, such as water and wastewater treatment plants, reservoirs, wells, pump stations, and water towers, must be planned and constructed well in advance, and in large enough increments to keep pace with anticipated demand on the available system capacity.

Procedure

Through HB 436, the General Assembly of North Carolina established a uniform approach and associated methodology required for local governmental units to calculate and implement SDF for public water and sewer systems. The SDF must be determined by a qualified engineer or financial professional using industry standard practices, at which time the supporting analysis will be developed. Once the analysis is complete, the local government must post the analysis on the local government web site and solicit written comments for consideration for forty-five (45) days. After the expiration of the posting period, the governing body must hold a public hearing prior to considering the adoption of the analysis and the resulting fee. The analysis will establish a maximum cost-justified SDF which means the local government can elect to implement fees at a lesser value. Once the fee is determined, the local government must publish and approve the SDF in its annual budget by ordinance.

Summary

The Town retained McGill Associates to complete a system development fee analysis in the first half of 2018. Based on the Town’s combination of existing system capacity and planned capital improvements to expand capacity, the development fee, in accordance with HB 436, rules for an Equivalent Residential Unit (ERU) for water and sewer was calculated to be \$11,627.00 (see table below). ERU is defined as the water and sewer capacities required to serve the most typical user type, which is a three bedroom single family dwelling.

Leland System Development Fees: Equivalent Residential Unit Calculation				
Item	Cost-Justified System Development Fee Calculation	Cost of Capacity \$ / GPD	Customer Demand GPD	Cost per Unit Capacity
1	Water System	\$ 4.48	400	\$ 1,792
2	Sewer System	\$ 27.32	360	\$ 9,835
	Total ERU			\$ 11,627

The fee for other types of development can be calculated by applying the calculated cost of capacity per gallon of flow per day to the water and wastewater demands for various uses as defined by NC Administrative Code 15A NCAC 18C .0409 and 15A NCAC 02T .0114 using the following table:

Leland System Development Fees: Cost per Gallon per Day Calculation		
Item	Cost-Justified System Development Fee Calculation	Cost of Capacity \$ / GPD
1	Water System	\$ 4.48
2	Sewer System	\$ 27.32

To determine the above mentioned fees, the following future capacity related capital projects and their estimated costs were taken into consideration:

- Water Tank / Storage \$3,000,000
- US 17 Corridor Force Main Project/Lift Station #10 Upgrade \$4,000,000
- Hewett Burton Road Lift Station \$3,070,000
- Old Town Creek Road Lift Station \$3,950,000
- Brunswick Treatment Plant Capacity Purchase \$3,538,596
- Hazel Branch Road Lift Station \$2,500,000

Fees

As of July 1, 2019, the Town is proposing no increase in System Development Fees with the FY2019-2020 budget. Fees will remain the same as they were implemented on July 1, 2018.

Departmental Expenditure Detail: Governing Body

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	63,000	63,315	63,315	63,000	34,490	34,743	34,105
BOARD/COMMITTEE ATTENDANCE ALLOWANCE	9,240	5,495	5,495	9,240	6,580	5,363	4,913
HEALTH INSURANCE	250	275	263	-	4,742	5,691	16,702
ELECTED OFFICIAL HEALTH REIMBURSEMENT	-	-	-	-	16,719	23,490	11,650
WORKERS' COMPENSATION INSURANCE	221	92	92	55	157	90	97
FICA/MEDICARE	5,526	5,526	5,264	5,526	4,421	4,828	3,748
UNEMPLOYMENT TAX	668	460	460	939	529	938	1,129
TRAVEL/MEETINGS/SCHOOLS/DUES	59,351	50,362	50,362	59,178	44,559	42,702	44,039
LEGAL	150,000	562,219	562,219	565,000	254,713	13,197	18,203
LAWSUIT SETTLEMENTS	-	-	-	-	-	2,355	-
CODIFICATION	21,000	8,875	8,875	4,250	8,472	11,146	566
PROFESSIONAL/CONTRACT FEES	36,150	47,629	47,629	60,150	153,858	50,656	77,154
PRIVATE DEVELOPMENT COSTS	25,000	-	-	-	-	-	-
CELLPHONE/AIRCARD	-	-	-	-	-	1,605	1,813
OFFICE SUPPLIES	3,525	5,829	5,829	4,375	1,105	2,862	2,474
ELECTIONS	15,500	-	-	-	10,031	-	7,772
HISTORICAL MARKERS	4,500	-	-	-	3,976	2,203	-
WAVE TRANSIT TRANSPORTION	54,636	53,045	53,045	53,050	51,500	50,000	50,688
LELAND FIRE/RESCUE	-	-	-	-	-	178,104	-
TOTAL	448,567	803,123	802,848	824,763	595,852	429,971	275,052

Departmental Expenditure Detail: Administration

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	582,971	559,000	518,455	548,568	464,071	278,652	237,034
OVERTIME	1,500	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	29,224	30,000	25,816	26,878	21,724	13,931	11,852
LOCAL GOVERNMENT RETIREMENT (LGRS)	52,296	45,000	40,015	41,661	32,642	20,272	15,810
HEALTH INSURANCE	76,263	65,000	57,885	75,486	74,171	52,000	43,372
DENTAL INSURANCE	5,339	5,000	4,753	4,779	3,838	2,663	2,502
VISION INSURANCE	827	800	711	827	701	452	611
DISABILITY INSURANCE	2,356	2,286	2,065	2,286	1,693	1,020	516
LIFE INSURANCE	1,061	1,057	934	1,057	959	799	862
WORKERS' COMPENSATION INSURANCE	2,044	1,174	1,174	1,174	2,044	813	800
FICA/MEDICARE	44,597	41,124	35,071	41,124	33,306	19,655	16,221
UNEMPLOYMENT TAX	935	1,300	1,116	2,102	1,099	1,209	1,940
TRAVEL/MEETINGS/SCHOOLS/DUES	13,760	4,993	4,993	11,635	8,965	7,988	9,404
LEGAL	10,000	4,998	4,998	10,000	6,002	10,355	5,724
PROFESSIONAL/CONTRACT FEES	290	242	242	-	199	1,090	8,176
MARKETING	-	-	-	6,900	-	-	-
PROPERTY/AUTO/LIABILITY INSURANCE	230,000	198,347	198,347	194,239	124,163	122,755	114,079
ADMINISTRATIVE DUES/FEES	20,595	15,325	15,325	16,670	14,655	10,065	8,807
CELLPHONE/AIRCARD	-	-	-	-	-	2,023	1,272
VEHICLE FUEL	-	-	-	-	-	486	579
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	431	232
VEHICLE RESERVE TRANSFER	-	-	-	-	3,000	3,000	-
OFFICE SUPPLIES	10,000	7,836	7,836	4,500	4,901	4,133	4,816
DISASTER EXPENSES	13,000	2,258,766	2,258,766	2,262,727	-	-	-
TOTAL	1,097,057	3,242,247	3,178,503	3,252,613	798,132	553,791	484,607

Departmental Expenditure Detail: Information Technology

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	43,256	22,000	18,241	22,793	-	-	-
401(K) TOWN CONTRIBUTION	2,163	1,000	912	1,690	-	-	-
LOCAL GOVERNMENT RETIREMENT (LGRS)	3,871	1,500	1,414	2,619	-	-	-
HEALTH INSURANCE	7,924	3,000	2,689	7,753	-	-	-
DENTAL INSURANCE	368	150	138	330	-	-	-
VISION INSURANCE	71	40	24	71	-	-	-
DISABILITY INSURANCE	248	75	60	144	-	-	-
LIFE INSURANCE	82	75	65	81	-	-	-
WORKERS' COMPENSATION INSURANCE	152	81	81	81	-	-	-
FICA/MEDICARE	3,309	1,450	1,395	2,585	-	-	-
UNEMPLOYMENT TAX	134	105	95	300	-	-	-
TRAVEL/MEETINGS/SCHOOLS/DUES	1,100	496	496	830	235	185	150
PROFESSIONAL/CONTRACT FEES	400,850	355,695	355,695	354,865	322,746	253,800	253,207
SOFTWARE SUPPORT	307,792	312,842	312,842	398,774	187,843	251,414	106,323
TELEPHONE/INTERNET SERVICE	87,850	110,000	99,826	90,750	101,462	77,459	96,771
CELLPHONE/AIRCARD	88,500	50,000	37,781	64,250	52,351	620	930
AD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	2,000	6,450	6,450	2,000	1,006	3,623	1,406
ECD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	1,168	1,168	3,650	627	2,079	750
FIN-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	3,000	4,521	4,521	5,500	4,029	5,315	757
GB-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	2,900	-	-	500	36	3,398	-
GM-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	-	-	500	37	-	-
HR-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	-	-	1,300	862	2,069	126
IT-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	5,000	8,105	8,105	4,500	11,490	619	714
PD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	11,975	12,876	12,876	19,645	102,417	66,720	-
PL-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	1,500	-	-	-	-	-	-
PR-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	1,220	1,220	1,700	220	2,601	75
SM-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	-	-	500	-	-	-
FD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	40,750	48	48	500	4,348	-	-
EQUIPMENT LEASES	50,000	45,877	45,877	41,400	41,744	30,254	28,155
EQUIPMENT RENTAL	2,180	1,942	1,942	2,180	1,668	2,855	2,688
OFFICE SUPPLIES	700	1,381	1,381	-	-	34	42
TOTAL	1,070,173	942,097	915,339	1,031,791	833,121	703,047	492,094

Departmental Expenditure Detail: Human Resources

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	163,931	140,000	130,116	155,056	124,047	104,679	97,964
401(K) TOWN CONTRIBUTION	8,197	6,000	5,146	7,753	5,452	5,233	4,899
LOCAL GOVERNMENT RETIREMENT (LGERS)	14,672	11,000	10,082	12,017	9,318	7,619	6,535
HEALTH INSURANCE	25,341	16,500	16,098	24,859	20,368	16,132	20,502
DENTAL INSURANCE	1,463	1,100	1,050	1,310	999	845	1,041
VISION INSURANCE	314	350	212	314	235	204	375
DISABILITY INSURANCE	825	550	527	804	538	489	288
LIFE INSURANCE	245	175	150	243	163	163	223
WORKERS' COMPENSATION INSURANCE	575	355	355	339	697	239	345
FICA/MEDICARE	12,541	11,000	9,943	11,862	9,329	7,734	6,930
UNEMPLOYMENT TAX	401	515	494	901	366	616	940
TRAVEL/MEETINGS/SCHOOLS/DUES	5,747	3,347	3,347	5,427	2,714	2,362	3,683
EMPLOYEE DEVELOPMENT/TRAINING	10,070	1,536	1,536	2,750	1,778	-	47
EMPLOYEE HEALTH & WELLNESS	5,202	4,039	4,039	13,925	3,639	2,480	1,623
EMPLOYEE RECOGNITION	21,815	13,000	9,904	16,167	14,117	9,512	9,511
EMPLOYEE SAFETY	2,560	1,022	1,022	1,800	59	7,359	809
LEGAL	1,500	2,053	2,053	1,500	945	683	1,015
PROFESSIONAL/CONTRACT FEES	31,500	13,446	13,446	11,655	26,947	23,915	8,750
ADVERTISING	7,616	7,242	7,242	9,116	6,096	3,260	2,726
CELLPHONE/AIRCARD	-	-	-	-	-	636	583
OFFICE SUPPLIES	2,660	1,810	1,810	1,490	1,545	1,369	846
TOTAL	317,173	235,040	218,570	279,287	229,351	195,530	169,635

Departmental Expenditure Detail: Finance

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	230,880	170,214	157,583	170,214	137,396	115,161	100,251
401(K) TOWN CONTRIBUTION	11,544	8,511	7,878	8,511	6,869	5,632	5,013
LOCAL GOVERNMENT RETIREMENT (LGRS)	20,664	13,192	12,211	13,192	10,322	8,200	6,687
HEALTH INSURANCE	32,605	24,859	20,887	24,859	22,498	13,634	13,898
DENTAL INSURANCE	1,800	1,500	1,398	1,310	1,227	1,032	1,108
VISION INSURANCE	333	266	236	266	205	173	241
DISABILITY INSURANCE	1,118	841	800	841	660	506	288
LIFE INSURANCE	320	243	187	243	170	103	170
WORKERS' COMPENSATION INSURANCE	809	389	389	372	803	239	345
FICA/MEDICARE	17,662	13,021	11,978	13,021	10,447	8,704	7,604
UNEMPLOYMENT TAX	534	650	604	901	538	590	935
TRAVEL/MEETINGS/SCHOOLS/DUES	8,300	3,905	3,905	4,778	8,739	1,479	3,415
LEGAL	1,500	1,231	1,231	2,500	883	1,043	1,224
AUDIT	20,000	18,500	18,500	20,000	12,750	11,500	9,500
TAX/SCROLL/BILLING/COLLECTION	60,421	40,000	38,818	44,825	36,692	30,144	23,499
PROFESSIONAL/CONTRACT FEES	18,860	18,189	18,189	22,595	16,985	11,941	12,333
BANK FEES	5,249	4,800	4,378	4,800	4,364	3,533	3,339
CELLPHONE/AIRCARD	-	-	-	-	-	756	757
OFFICE SUPPLIES	4,640	3,977	3,977	4,400	3,383	2,857	2,529
TOTAL	437,240	324,288	303,149	337,627	274,930	217,226	193,135

Departmental Expenditure Detail: Parks & Recreation

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	176,774	151,000	138,471	148,907	127,006	139,673	113,919
OVERTIME	3,000	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	8,663	7,000	6,676	6,404	6,133	6,746	5,219
LOCAL GOVERNMENT RETIREMENT (LGRS)	16,061	10,410	9,530	10,410	8,651	9,823	6,963
HEALTH INSURANCE	29,840	26,000	24,834	21,421	23,514	18,337	21,115
DENTAL INSURANCE	1,470	1,200	1,138	986	931	762	821
VISION INSURANCE	277	250	213	221	197	176	277
DISABILITY INSURANCE	913	715	709	667	606	541	288
LIFE INSURANCE	286	250	214	203	194	184	215
WORKERS' COMPENSATION INSURANCE	4,012	3,729	3,729	3,709	4,735	3,723	3,300
FICA/MEDICARE	13,523	11,391	9,702	11,391	9,550	10,340	8,222
UNEMPLOYMENT TAX	743	600	574	1,392	459	1,247	1,245
TRAVEL/MEETINGS/SCHOOLS/DUES	6,530	4,178	4,178	4,295	3,337	2,160	6,722
UNIFORMS/PROMOTIONAL ITEMS	850	800	763	1,000	-	-	-
LEGAL	500	140	140	1,000	858	1,470	5,980
PROFESSIONAL/CONTRACT FEES	2,135	161	161	2,374	1,192	719	2,815
MARKETING	12,150	7,722	7,722	8,030	7,258	8,016	-
CELLPHONE/AIRCARD	-	-	-	-	-	1,193	1,987
VEHICLE FUEL	-	-	-	-	-	437	500
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	-	1,622
VEHICLE RESERVE TRANSFER	-	-	-	-	-	3,000	-
OFFICE SUPPLIES	2,800	2,424	2,424	2,900	314	893	1,211
SITE IMPROVEMENTS	3,000	-	-	-	4,209	1,247	4,472
INSTRUCTOR FEES	4,800	1,000	466	3,000	1,492	2,517	2,591
RECREATION	79,350	52,967	52,967	72,250	35,291	29,211	18,835
FOUNDERS DAY	45,700	41,536	41,536	47,400	36,156	31,150	33,386
TOTAL	413,377	323,474	306,148	347,961	272,083	273,565	241,704

Departmental Expenditure Detail: Grounds & Facility Maintenance

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	365,925	300,000	273,009	303,489	230,252	187,982	59,322
OVERTIME	4,500	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	18,408	14,810	13,144	14,810	10,764	8,999	2,822
LOCAL GOVERNMENT RETIREMENT (LGRS)	32,908	22,955	21,241	22,955	16,737	13,082	3,765
HEALTH INSURANCE	80,165	62,076	55,798	62,076	59,726	36,349	12,901
DENTAL INSURANCE	4,116	3,200	3,098	2,973	2,409	1,741	705
VISION INSURANCE	796	634	585	634	503	381	236
DISABILITY INSURANCE	2,200	1,834	1,627	1,834	1,382	1,082	225
LIFE INSURANCE	753	632	529	632	501	412	185
WORKERS' COMPENSATION INSURANCE	10,158	9,588	9,588	9,220	5,013	2,021	3,977
FICA/MEDICARE	27,993	23,217	21,667	23,217	17,446	13,977	4,397
UNEMPLOYMENT TAX	1,594	1,450	1,366	2,822	1,145	1,932	929
TRAVEL/MEETINGS/SCHOOLS/DUES	6,000	2,219	1,874	2,250	2,104	817	293
UNIFORMS/PROMOTIONAL ITEMS	6,575	4,500	4,313	5,350	3,001	3,002	3,669
LEGAL	500	493	493	500	420	53	-
PROFESSIONAL/CONTRACT FEES	1,225	1,340	1,340	710	575	7,082	-
CELLPHONE/AIRCARD	-	-	-	-	-	1,718	1,867
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	12,650	6,019	6,019	9,450	6,830	2,416	3,708
CAPITAL EQUIPMENT OUTLAY	43,000	21,500	21,500	21,500	-	-	-
EQUIPMENT RESERVE TRANSFER	-	-	-	-	10,000	5,000	-
VEHICLE FUEL	14,140	6,214	6,214	6,340	5,448	3,707	4,846
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	24,604	14,279	14,279	13,485	1,381	2,799	145
CAPITAL VEHICLE OUTLAY	15,000	-	-	-	-	-	-
VEHICLE RESERVE TRANSFER	5,000	-	-	-	25,000	5,000	-
UTILITY	146,060	121,095	121,095	120,300	104,644	82,308	84,232
OFFICE SUPPLIES	1,500	-	-	-	-	-	-
JANITORIAL SUPPLIES	14,850	8,989	8,989	9,800	9,718	5,040	9,905
CHRISTMAS SUPPLIES	44,000	31,374	31,374	31,374	6,418	3,745	1,816
OPERATIONAL SUPPLIES/EQUIPMENT	16,250	1,680	1,680	2,200	1,237	2,355	2,110
CLEANING TOWN FACILITIES	-	5,393	5,393	6,400	3,980	4,263	594
FACILITY IMPROVEMENTS	86,650	122,424	122,424	124,000	38,822	11,823	-
FACILITY MAINTENANCE/REPAIR	124,850	261,986	261,986	269,952	121,586	54,315	44,677
GROUNDS MAINTENANCE	44,250	28,407	28,407	32,250	24,835	26,350	13,292
STORMWATER	-	-	-	-	2,367	1,451	8,063
WASTE DISPOSAL	4,800	2,822	2,822	5,150	3,935	2,407	2,191
DEBRIS DISPOSAL	25,000	31,376	31,376	30,000	39,622	42,004	29,886
TOTAL	1,186,422	1,112,505	1,073,232	1,135,672	757,802	535,612	300,758

Departmental Expenditure Detail: Public Services

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	387,746	126,320	108,905	126,320	103,559	110,110	59,322
OVERTIME	4,500	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	19,612	6,316	5,825	6,316	5,177	5,505	2,822
LOCAL GOVERNMENT RETIREMENT (LGMERS)	35,063	9,790	9,028	9,790	7,775	8,006	3,765
HEALTH INSURANCE	62,221	24,602	21,232	24,602	20,331	16,275	12,901
DENTAL INSURANCE	3,574	1,200	1,122	1,117	929	846	705
VISION INSURANCE	641	251	209	251	192	174	236
DISABILITY INSURANCE	2,047	692	592	692	530	480	225
LIFE INSURANCE	633	219	188	219	157	144	185
WORKERS' COMPENSATION INSURANCE	17,341	9,200	8,802	8,365	5,979	4,114	3,977
FICA/MEDICARE	29,663	9,663	8,807	9,663	7,654	8,154	4,397
UNEMPLOYMENT TAX	1,469	500	414	1,006	346	667	929
TRAVEL/MEETINGS/SCHOOLS/DUES	6,840	-	-	2,900	937	490	293
UNIFORMS/PROMOTIONAL ITEMS	3,500	1,442	1,442	5,500	997	811	3,669
LEGAL	2,000	-	-	4,500	3,754	2,833	2,695
PROFESSIONAL/CONTRACT FEES	13,855	41,436	41,436	50,715	29,306	32,640	96,013
CELLPHONE/AIRCARD	-	-	-	-	-	3,450	1,867
OFFICE SUPPLIES	2,700	-	-	-	-	-	-
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	13,000	11,422	11,422	8,500	7,910	7,491	3,708
CAPITAL OUTLAY EQUIPMENT	-	27,595	27,595	27,595	50,000	-	-
EQUIPMENT RESERVE TRANSFER	-	-	-	-	-	-	-
VEHICLE FUEL	12,000	8,038	8,038	4,500	5,248	4,892	4,846
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	17,984	4,862	4,862	7,200	6,519	1,476	145
CAPITAL VEHICLE OUTLAY	252,000	-	-	-	-	-	-
VEHICLE RESERVE TRANSFER	-	-	-	-	-	5,000	-
STREET LIGHT ELECTRICITY	800,000	660,000	557,205	660,000	526,460	511,937	486,420
OPERATIONAL SUPPLIES/EQUIPMENT	6,500	2,389	2,389	12,000	4,715	3,928	2,110
STORMWATER	13,860	7,140	7,140	19,500	-	312	12,860
STREET CONSTRUCTION	-	-	-	-	-	-	-
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	594,000	90,276	90,276	87,018	43,368	48,109	24,359
STREET TREE MAINTENANCE	-	-	-	-	2,400	7,025	17,019
RECYCLING	571,120	434,356	434,356	446,176	456,817	388,165	360,258
VECTOR CONTROL	7,500	492	492	12,900	7,084	2,186	17,983
TOTAL	2,881,368	1,478,202	1,351,776	1,537,346	1,298,145	1,175,220	1,123,710

Departmental Expenditure Detail: Powell Bill

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	-	88,670	83,237	88,670	76,329	71,424	97,605
401(K) TOWN CONTRIBUTION	-	4,433	4,365	4,433	3,816	3,571	4,865
LOCAL GOVERNMENT RETIREMENT (LGRS)	-	6,872	6,767	6,872	5,732	5,199	6,489
HEALTH INSURANCE	-	19,871	11,830	19,871	16,161	11,906	19,443
DENTAL INSURANCE	-	920	866	920	694	632	1,044
VISION INSURANCE	-	206	180	206	142	136	334
DISABILITY INSURANCE	-	544	475	544	350	358	378
LIFE INSURANCE	-	186	154	186	109	84	253
WORKERS' COMPENSATION INSURANCE	-	6,695	6,695	6,685	4,536	2,635	6,400
FICA/MEDICARE	-	6,783	6,581	6,783	5,724	5,425	7,307
UNEMPLOYMENT TAX	-	400	307	706	282	565	1,315
UNIFORMS/PROMOTIONAL ITEMS	-	750	750	5,500	577	688	1,759
PROFESSIONAL/CONTRACT FEES	-	3,075	3,075	10,290	-	2,720	2,200
CAPITAL EQUIPMENT OUTLAY	85,000	-	-	-	-	-	-
EQUIPMENT RESERVE TRANSFER	-	15,000	15,000	15,000	-	15,000	15,000
OFFICE SUPPLIES	-	-	-	150	920	1,588	2,340
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	527,000	59,329	59,329	75,405	10,840	34,096	118,145
TRANSFER TO POWELL BILL RESERVE*	-	-	-	-	-	273,983	97,039
TRANSFER TO BF PKWY & LOW COUNTRY BLVD INTER	-	280,853	280,853	280,853	308,120	-	-
TOTAL	612,000	494,588	480,466	523,075	434,330	430,009	381,916

Departmental Expenditure Detail: Police

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	2,162,366	1,820,000	1,664,453	1,888,163	1,544,372	1,544,372	1,257,741
OVERTIME	88,500	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	110,136	85,000	82,944	93,912	76,351	76,351	61,296
LOCAL GOVERNMENT RETIREMENT (LGRS)	213,043	155,000	140,665	159,651	122,420	122,420	87,525
HEALTH INSURANCE	363,676	275,000	254,900	321,708	271,483	271,483	215,695
DENTAL INSURANCE	22,336	22,000	20,289	18,773	14,705	14,705	12,845
VISION INSURANCE	4,723	4,500	3,632	4,169	3,220	3,220	3,815
DISABILITY INSURANCE	11,158	9,000	8,748	10,268	7,290	7,290	3,809
LIFE INSURANCE	3,448	3,000	2,729	3,243	2,527	2,527	2,966
WORKERS' COMPENSATION INSURANCE	72,636	61,752	61,752	61,251	49,974	49,974	51,198
FICA/MEDICARE	171,616	135,000	126,894	147,332	113,126	113,126	92,744
UNEMPLOYMENT TAX	6,255	7,000	6,614	12,632	11,318	11,318	15,040
TRAVEL/MEETINGS/SCHOOLS/DUES	27,788	27,800	27,800	29,160	22,768	22,768	20,804
UNIFORMS/PROMOTIONAL ITEMS	27,024	17,662	17,662	19,770	25,833	25,833	25,464
LEGAL	3,500	2,703	2,703	3,500	4,940	4,940	1,006
PROFESSIONAL/CONTRACT FEES	8,349	8,842	8,842	7,290	18,325	18,325	17,257
CELLPHONE/AIRCARD	-	-	-	-	25,823	25,823	19,872
VEHICLE FUEL	100,000	85,899	85,899	75,000	56,039	56,039	64,066
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	76,440	59,893	59,893	76,674	40,227	40,227	46,964
CAPITAL VEHICLE OUTLAY	109,000	113,324	113,324	112,525	251,168	251,168	122,140
VEHICLE RESERVE TRANSFER	-	-	-	-	36,000	36,000	18,000
OFFICE SUPPLIES	8,000	7,177	7,177	6,750	8,542	8,542	10,285
OPERATIONAL SUPPLIES/EQUIPMENT	48,158	27,054	27,054	28,000	39,928	39,928	28,381
ARMORY	20,475	18,623	18,623	23,725	36,314	36,314	21,662
COMMUNITY POLICING	14,700	5,312	5,312	7,000	10,971	10,971	9,177
ANIMAL CONTROL	1,800	238	238	3,500	4,387	4,387	2,493
INVESTIGATIONS EXPENSE	8,138	8,089	8,089	10,650	16,165	16,165	10,954
SPECIAL OPERATIONS	10,500	3,654	3,654	6,300	13,269	13,269	-
NARCOTICS	10,000	7,000	7,000	7,000	3,000	3,000	2,831
K-9 OPERATIONS	8,100	5,807	5,807	7,250	-	-	-
TOTAL	3,711,866	2,976,329	2,772,695	3,145,195	2,830,484	2,830,484	2,226,029

Departmental Expenditure Detail: Fire

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL
SALARIES/WAGES	1,826,423	2,100,000	1,856,176	2,189,299	1,561,844
OVERTIME	95,000	180,000	171,531	150,000	203,485
FIRE/EMS STIPENDS	7,500	11,000	9,345	15,000	15,519
401(K) TOWN CONTRIBUTION	82,229	100,000	96,946	101,086	78,940
LOCAL GOVERNMENT RETIREMENT (LGRS)	149,076	160,000	151,238	158,246	119,967
HEALTH INSURANCE	266,014	300,000	286,148	348,027	294,800
DENTAL INSURANCE	16,863	22,000	20,640	19,086	13,618
VISION INSURANCE	3,152	4,000	3,376	3,847	2,534
DISABILITY INSURANCE	8,267	10,000	9,307	10,612	6,596
LIFE INSURANCE	2,449	3,000	2,795	3,243	2,208
WORKERS' COMPENSATION INSURANCE	68,450	106,877	106,877	101,852	53,120
FICA/MEDICARE	146,989	165,000	155,100	182,399	131,943
UNEMPLOYMENT TAX	9,428	10,000	8,130	29,046	11,374
TRAVEL/MEETINGS/SCHOOLS/DUES	18,500	14,774	14,774	14,577	21,438
EMPLOYEE DEVELOPMENT/TRAINING	10,500	6,845	6,845	10,660	11,852
UNIFORMS/MATS/PROMOTIONAL ITEMS	28,050	26,467	26,467	25,000	21,604
LEGAL	3,000	2,088	2,088	5,000	9,751
PROFESSIONAL/CONTRACT FEES	27,090	63,004	63,004	74,188	27,708
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	17,100	11,568	11,568	17,600	6,815
CAPITAL OUTLAY EQUIPMENT	336,000	-	-	-	-
VEHICLE FUEL	50,000	65,000	57,188	40,000	40,025
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	126,084	125,069	125,069	127,485	74,751
CAPITAL VEHICLE OUTLAY	-	38,859	38,859	45,000	-
OFFICE SUPPLIES	5,550	4,969	4,969	5,000	8,204
OPERATIONAL SUPPLIES/EQUIPMENT	217,600	79,042	79,042	124,525	66,695
EMS	-	30,037	30,037	35,000	33,859
TOTAL	3,521,314	3,639,599	3,337,519	3,835,779	2,818,650

Departmental Expenditure Detail: Economic and Community Development***This department was combined with Planning until FY 19/20*

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET
SALARIES/WAGES	102,318
401(K) TOWN CONTRIBUTION	5,116
LOCAL GOVERNMENT RETIREMENT (LGERS)	9,157
HEALTH INSURANCE	9,116
DENTAL INSURANCE	604
VISION INSURANCE	123
DISABILITY INSURANCE	404
LIFE INSURANCE	90
WORKERS' COMPENSATION INSURANCE	1,502
FICA/MEDICARE	7,827
UNEMPLOYMENT TAX	176
TRAVEL/MEETINGS/SCHOOLS/DUES	1,750
LEGAL	10,000
PROFESSIONAL/CONTRACT FEES	-
PRIVATE DEVELOPMENT COSTS	-
ADVERTISING	-
MARKETING	15,800
OFFICE SUPPLIES	750
TOTAL	164,734

Departmental Expenditure Detail: Planning

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	323,771	275,000	258,314	305,150	228,760	285,043	254,295
OVERTIME	1,500	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	16,264	14,000	12,913	16,258	11,389	14,251	12,714
LOCAL GOVERNMENT RETIREMENT (LGRS)	29,097	21,000	20,016	25,199	17,107	20,747	16,960
HEALTH INSURANCE	47,040	41,000	39,615	49,697	43,163	47,819	43,533
DENTAL INSURANCE	2,364	3,200	2,949	3,002	2,481	2,586	2,422
VISION INSURANCE	511	600	547	642	539	539	763
DISABILITY INSURANCE	1,585	1,500	1,369	1,704	1,167	1,321	704
LIFE INSURANCE	458	400	375	520	361	379	557
WORKERS' COMPENSATION INSURANCE	4,190	5,094	5,094	5,064	5,858	3,770	2,658
FICA/MEDICARE	24,768	21,000	19,153	24,874	16,639	20,482	18,338
UNEMPLOYMENT TAX	935	1,200	1,025	2,142	686	1,592	2,645
TRAVEL/MEETINGS/SCHOOLS/DUES	11,873	5,275	5,275	15,680	9,340	16,137	6,167
UNIFORMS/PROMOTIONAL ITEMS	775	370	370	2,500	391	734	322
LEGAL	12,500	15,575	15,575	27,500	16,576	15,219	43,341
PROFESSIONAL/CONTRACT FEES	15,290	33,944	33,944	41,500	29,271	110,823	21,367
PRIVATE DEVELOPMENT COSTS	-	-	-	-	4,000	35,723	-
ADVERTISING	-	6,843	6,843	5,550	5,567	4,783	2,163
MARKETING	15,800	251	251	5,000	10,112	10,000	-
CELLPHONE/AIRCARD	-	-	-	-	-	1,794	3,403
VEHICLE FUEL	1,375	961	961	1,000	1,292	1,102	1,571
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	1,596	415	415	850	550	321	1,508
VEHICLE RESERVE TRANSFER	5,000	-	-	-	-	5,000	-
OFFICE SUPPLIES	5,900	5,853	5,853	6,500	4,411	4,707	3,830
STORMWATER	-	-	-	-	6,860	860	-
DEMOS/ABATEMENTS	9,300	3,150	3,150	9,500	675	7,439	100
TOTAL	531,892	456,631	434,007	549,832	417,194	613,170	439,360

Departmental Expenditure Detail: Building Inspections

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	503,939	310,000	289,987	336,778	294,630	275,177	254,295
OVERTIME	10,000	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	25,697	15,500	14,497	16,839	14,727	13,758	12,714
LOCAL GOVERNMENT RETIREMENT (LGRS)	45,903	23,500	22,470	26,100	22,120	20,022	16,960
HEALTH INSURANCE	84,356	4,300	40,985	57,917	62,657	50,114	43,533
DENTAL INSURANCE	2,142	2,900	2,802	1,101	2,892	2,685	2,422
VISION INSURANCE	1,093	750	568	810	696	545	763
DISABILITY INSURANCE	2,535	1,300	1,362	1,756	1,463	1,301	704
LIFE INSURANCE	752	450	379	534	462	412	557
WORKERS' COMPENSATION INSURANCE	8,103	6,898	6,898	6,861	6,370	4,486	2,658
FICA/MEDICARE	38,551	23,000	21,826	25,764	21,520	19,232	18,338
UNEMPLOYMENT TAX	1,440	1,400	1,245	2,332	892	1,522	2,645
TRAVEL/MEETINGS/SCHOOLS/DUES	12,050	10,846	10,846	17,155	3,696	7,925	6,167
UNIFORMS/PROMOTIONAL ITEMS	7,400	2,383	2,383	3,430	2,390	1,883	1,288
LEGAL	500	867	867	500	1,120	350	-
PROFESSIONAL/CONTRACT FEES	580	54,320	54,320	75,655	1,889	2,482	-
CELLPHONE/AIRCARD	15,600	10,997	10,997	12,800	5,288	4,968	3,403
BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	2,500	1,394	1,394	3,550	-	-	-
VEHICLE FUEL	10,000	6,150	6,150	10,000	6,125	4,682	4,714
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	8,893	7,412	7,412	14,450	5,957	3,919	4,525
CAPITAL VEHICLE OUTLAY	-	113,671	113,671	120,000	53,249	-	-
OFFICE SUPPLIES	4,500	17,295	17,295	15,640	8,465	3,076	3,830
OPERATIONAL SUPPLIES/EQUIPMENT	2,500	577	577	1,000	903	-	-
RESERVE FOR FUTURE EXPENDITURES	13,188	94,343	-	94,343	-	-	-
PERMIT REIMBURSEMENT-NAVASSA	-	4,897	4,897	14,165	8,301	13,003	-
PERMIT REIMBURSEMENT-SANDY CREEK	-	1,579	1,579	2,313	1,431	396	-
HOMEOWNERS RECOVERY FEE (HRF)	4,500	2,277	2,277	4,959	4,095	4,311	3,555
ALLOCATION TRANSFER TO GENERAL FUND	173,529	112,645	-	112,645	113,025	147,484	-
TOTAL	980,251	831,651	637,684	979,397	644,363	583,733	383,070

Departmental Expenditure Detail: Cultural Arts Center Enterprise Fund

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	234,892	209,000	190,986	207,039	197,793	165,041	118,925
401(K) TOWN CONTRIBUTION	8,133	7,300	7,141	7,655	7,371	5,667	3,668
LOCAL GOVERNMENT RETIREMENT (LGRS)	16,736	13,500	12,439	13,422	10,963	9,209	1,230
PENSION COST	-	-	-	-	-	-	3,746
HEALTH INSURANCE	29,500	2,600	25,722	28,688	33,321	17,554	11,771
DENTAL INSURANCE	1,544	1,750	1,502	1,382	1,388	740	543
VISION INSURANCE	269	275	247	269	260	159	199
DISABILITY INSURANCE	923	900	887	900	878	574	228
LIFE INSURANCE	302	300	284	300	305	201	195
WORKERS' COMPENSATION INSURANCE	4,125	4,165	4,165	3,717	5,208	1,417	3,900
FICA/MEDICARE	17,969	15,500	14,564	15,838	15,124	12,489	9,160
UNEMPLOYMENT TAX	1,176	1,000	944	1,848	985	1,813	2,133
TRAVEL/MEETINGS/SCHOOLS/DUES	3,320	430	430	2,935	1,159	675	363
LEGAL	250	37	37	-	35	-	123
PROFESSIONAL/CONTRACT FEES	26,095	22,429	22,429	25,290	26,894	29,763	35,057
MARKETING	39,115	30,483	30,483	32,920	30,380	22,113	2,237
BANK FEES	-	61	61	-	16	1	-
CELLPHONE/AIRCARD	720	462	462	700	530	636	583
UTILITY	44,400	42,310	42,310	41,540	40,240	43,035	25,262
OFFICE SUPPLIES	5,500	2,829	2,829	4,605	1,513	8,070	19,648
INVENTORY SUPPLIES	21,000	15,505	15,505	23,000	13,826	2,978	5,773
JANITORIAL SUPPLIES	5,700	2,987	2,987	3,450	1,720	1,661	-
OPERATIONAL SUPPLIES/EQUIPMENT	19,940	4,379	4,379	11,200	6,041	-	-
CLEANING TOWN FACILITIES	-	-	-	4,000	-	-	-
FACILITY IMPROVEMENTS	1,585	28,071	28,071	41,160	12,266	3,565	-
FACILITY MAINTENANCE/REPAIR	18,720	8,857	8,857	7,320	9,776	10,747	-
WASTE DISPOSAL	1,500	1,280	1,280	1,600	1,241	-	-
INSTRUCTOR FEES	81,400	73,676	73,676	70,380	52,111	43,387	31,964
COMMISSION EXPENSE	1,000	1,022	1,022	2,000	824	1,558	1,391
PROGRAMS & SPECIAL EVENTS	60,200	39,448	39,448	61,100	37,954	31,374	7,265
MISCELLANEOUS EXPENSE	-	-	-	-	-	7	-
ALLOCATION TRANSFER TO GENERAL FUND	124,012	86,605	-	86,605	69,225	75,203	-
DISASTER EXPENSE	-	8,340	8,340	14,161	-	-	-
TOTAL	770,025	625,501	541,486	715,023	579,348	489,635	285,363

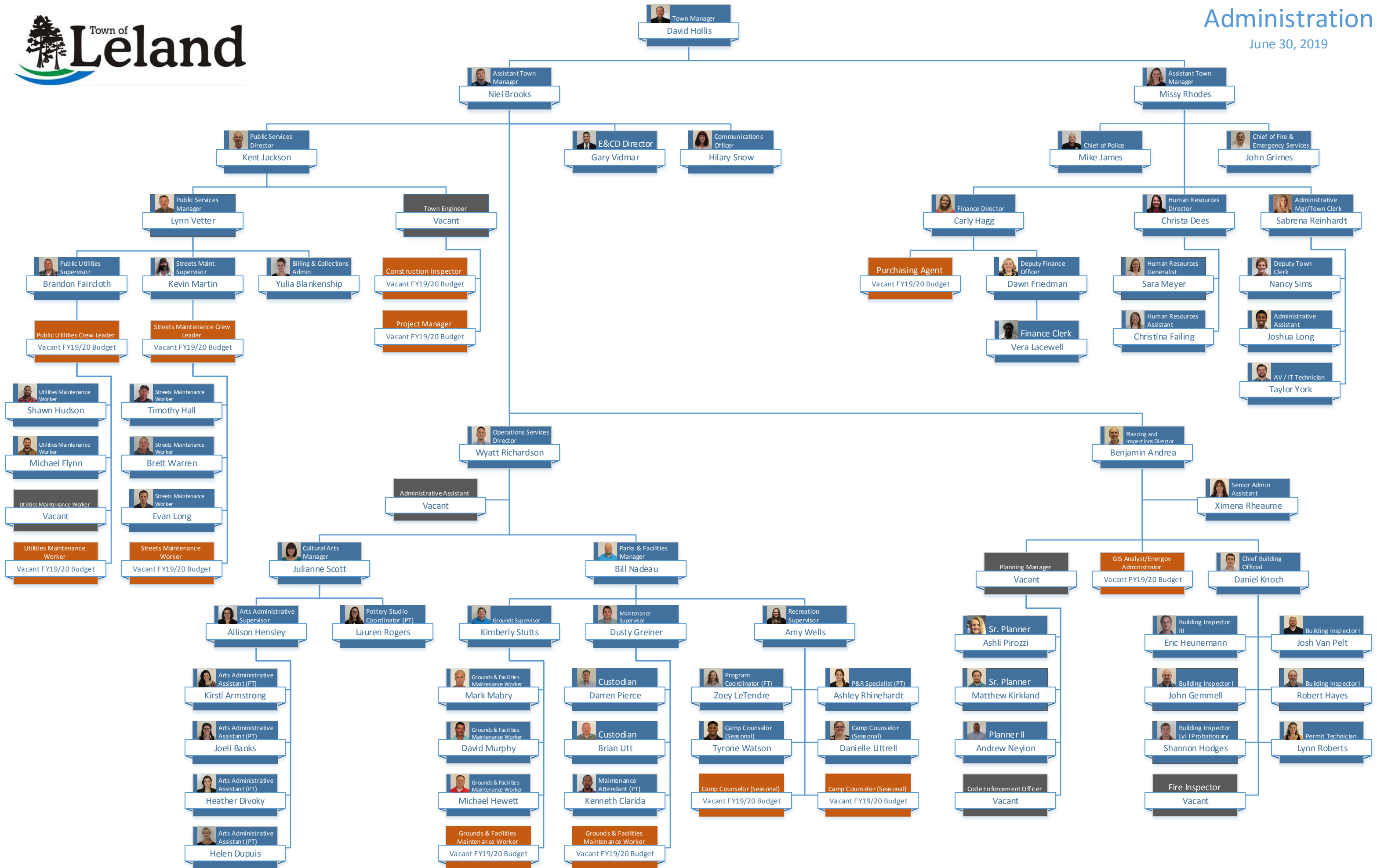
Departmental Expenditure Detail: Public Utility Enterprise Fund

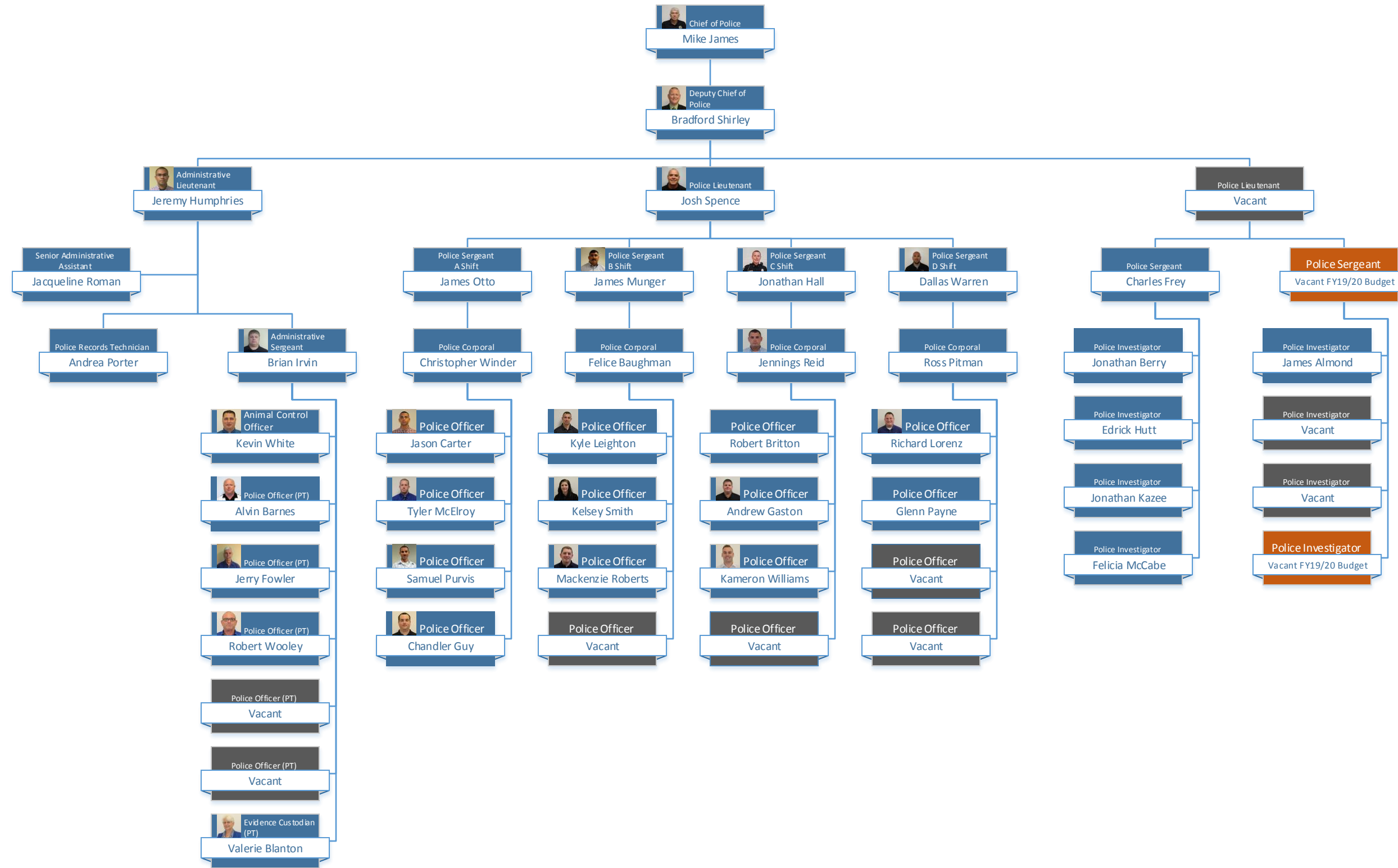
ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
SALARIES/WAGES	480,763	275,000	245,932	341,292	224,201	257,988	222,360
OVERTIME	30,000	-	-	-	-	-	-
401(K) TOWN CONTRIBUTION	25,538	12,500	11,730	17,065	11,740	12,893	11,119
LOCAL GOVERNMENT RETIREMENT (LGRS)	45,428	18,500	18,149	26,450	13,153	21,686	14,837
HEALTH INSURANCE	64,031	35,000	32,895	49,505	42,169	41,651	43,781
DENTAL INSURANCE	4,279	3,000	2,873	3,104	2,358	2,539	2,405
VISION INSURANCE	788	500	480	610	430	446	756
DISABILITY INSURANCE	2,522	1,400	1,348	1,827	1,197	1,319	877
LIFE INSURANCE	775	500	424	567	434	490	629
WORKERS' COMPENSATION INSURANCE	13,091	9,648	9,648	9,034	10,757	6,437	7,300
FICA/MEDICARE	36,778	17,500	17,837	26,109	17,526	19,051	16,146
UNEMPLOYMENT TAX	1,602	1,018	1,128	2,402	979	1,864	3,430
TRAVEL/MEETINGS/SCHOOLS/DUES	8,355	1,077	1,077	6,826	2,338	2,295	2,799
UNIFORMS/PROMOTIONAL ITEMS	4,170	1,680	1,680	5,149	1,656	1,955	4,524
LEGAL	15,000	10,379	10,379	3,000	1,132	1,698	548
TAX/SCROLL/BILLING/COLLECTION	87,900	87,293	87,293	85,920	82,556	81,177	79,210
PROFESSIONAL/CONTRACT FEES	57,561	25,778	25,778	43,612	44,976	6,624	117
ENGINEERING/DESIGN FEES	10,000	237,527	237,527	237,575	106,085	3,000	3,460
PUBLIC INFORMATION-FLYERS/NEWSLETTERS	-	-	-	-	236	651	3,451
BANK FEES	17,400	19,123	19,123	14,400	14,840	12,566	10,520
CELLPHONE/AIRCARD	15,800	4,000	3,411	6,285	4,130	4,956	3,254
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	10,000	1,405	1,405	1,500	190	-	-
CAPITAL EQUIPMENT OUTLAY	85,000	29,804	29,804	30,000	47,352	96,154	22,804
VEHICLE FUEL	45,000	40,000	36,310	14,075	8,383	10,667	8,512
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	13,276	8,000	6,449	4,128	2,711	3,298	1,635
CAPITAL VEHICLE OUTLAY	60,000	-	-	-	-	-	-

Departmental Expenditure Detail: Public Utility Enterprise Fund (Continued)

ACCOUNT DESCRIPTION	FY 2019-2020 SUBMITTED BUDGET	FY 2018-2019 PROJECTED	FY 2018-2019 YTD 6.19.2019	FY 2018-2019 BUDGET	FY 2017-2018 ACTUAL	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL
UTILITY	135,660	100,000	94,725	112,752	97,805	92,959	86,653
OFFICE SUPPLIES	3,750	2,189	2,189	5,613	1,108	950	1,173
OPERATIONAL SUPPLIES/EQUIPMENT	33,000	11,705	11,705	15,000	7,698	11,637	2,715
LAB TESTS	-	8,255	8,255	12,610	6,060	5,995	3,805
COLLECTION LINE MAINTENANCE	113,540	95,032	95,032	101,376	112,888	44,751	58,595
DISTRIBUTION SYSTEM MAINTENANCE	62,500	109,249	109,249	257,987	111,639	121,207	112,139
LIFT STATION MAINTENANCE	145,000	228,634	228,634	322,980	172,191	100,274	73,636
SEWAGE TREATMENT	840,000	706,998	706,998	413,325	519,537	384,149	354,372
SLUDGE REMOVAL	-	-	-	3,000	-	-	-
WATER PURCHASES	600,000	401,674	401,674	511,807	353,477	309,849	306,856
WATER SERVICE	-	1,429	1,429	1,686	1,093	996	1,412
OPERATOR CONTRACT/PERMIT FEE	4,185	3,630	3,630	33,100	2,555	2,160	1,680
CAPACITY PAYMENT - BRUNSWICK COUNTY/BB&T	-	1,242,545	1,242,545	1,242,545	139,225	922,692	927,092
TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-
ALLOCATION TRANSFER TO GENERAL FUND	158,852	105,145	-	105,145	101,104	122,980	-
TRANSFER TO COLLECTION SYSTEM REPLACEMENT	-	-	-	-	-	-	229,236
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	822,637	490,000	300,000
TRANSFER TO PUBLIC UTILITY RESERVE FUND	82,636	529,493	529,493	529,493	-	367,897	-
TRANSFER TO PUBLIC UTILITY RESERVE FUND - SDF	3,310,000	-	-	-	-	-	-
TRANSFER TO VACTOR TRUCK	100,000	-	-	-	-	-	140,000
TRANSFER TO VEHICLE RESERVE	-	-	-	-	-	25,000	30,000
TRANSFER TO LIFT STATION CONSTRUCTION CPF	-	300,000	300,000	300,000	-	-	-
TRANSFER TO BOOSTER PUMP CPF	-	250,000	250,000	250,000	-	-	-
DISASTER EXPENSES	-	34,386	34,386	53,540	-	-	-







1 = Village Road
2 = Westport

