

FISCAL YEAR 2017-2018 ADOPTED BUDGET

Presented to Town Council June 28, 2017



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The Town of Leland

Growing our Future. Nourishing our Roots.

Town Leadership

The Town of Leland is led by a five-member Town Council – a Mayor and four Town Councilpersons, who are focused on a collection of values that guide them in decisions for the betterment of the Town. These values are represented in the word map below:



Town Administration

The Town Manager is responsible for the day-to-day operation of the Town. The Town Manager is ably assisted by a team of professional public administrators. The Town Manager is appointed by the Town Council in a traditional Council-Manager form of government. The Town Manager administers and implements the policies and goals of the Town Council.

The service delivery approach at the Town of Leland is simple – *Grow Our Future. Nourish Our Roots.* To fulfill this pursuit, the organization is streamlined around five core service areas: Business & Neighborhood Enhancement, Public Safety, Public Places, Infrastructure, and Internal Support. Seven departments work in unison to accomplish the tasks necessary to provide these services.

Business & Neighborhood Enhancement includes services related to growing our economy, building new homes and businesses, and planning and developing neighborhoods that make the Town a great place to work and live. These services include economic development, planning & zoning permits, building permits & inspections, stormwater permitting, code enforcement, and parking permits. Additional service subsets include grant funding, subdivision review, text amendments, master planning, transportation planning, water & sewer impact fee assessment, stormwater education and outreach, stormwater inspections, and assisting with three currently established boards and committees. These services are accomplished by the Economic and Community Development Department.

Public Places includes services related to any Town-owned facility or property that the general public can visit including the parks, Town Hall, and Arts Center, to include the public activities that occur at these



locations that add to the quality of life in the Town. Services include the administration of Parks & Recreation and the Leland Cultural Arts Center, and maintenance, repair and cleaning of the Town Hall and Arts Center, and the grounds surrounding these buildings and the parks. Additional service subsets include the management of the debris drop-off site, the seasonal decorations around the Town Hall, park, and roadway, organization of special events, planning for new parks, administering grant funded projects, and assisting with one currently established board. These services are accomplished by the Operation Services Department.

Infrastructure includes services related to all the features in the public right of ways which provide a high quality of life and great place to live, but are features that most people take for granted every day. These services include the water system, sewer system, streets, and storm drains. Subset services include encroachment agreements, landscaping along the roads, mowing in the right of way, repaving, sidewalk maintenance, signage and signal maintenance, road painting and striping, street trees, new roadway dedications, administering new roadway projects, recycling, vector control including mosquitos and beavers, oversight of the Old Lanvale Road maintenance building, and assisting with one current committee. These services are accomplished by the Public Services Department.

Internal Support includes services that pertain to the internal workings of the Town and internal customer service. Services include finance, human resources, administration, and information technology. Additional service subsets include budgeting, payroll, accounts receivable, accounts payable, tax revenue, employee recruiting, benefits, health & wellness, employee appreciation, safety, information desk, public relations, public information, Manager's office, Town Clerk, phones, computer desktops and mobiles, audio and visual equipment, assisting with several internal and community committees and the Governing Body. These services are accomplished by the Finance Department, Human Resources Department, and Administration Department.

Public Safety includes all the services related to law enforcement and peace officers that make the Town a safe place to work and live. Services include neighborhood patrol and safety, community policing and engagement, public relations, traffic control, investigations, and animal protective services. Investigations cover personal property crimes, violent crimes, personal injuries, human trafficking, narcotic investigations, identity theft, cybercrimes, and all other violations of the law. Additional services included are public education and community outreach, citizens' academy, administration of volunteer officers, drug education and prevention, rabies clinics, animal welfare, and public nuisances of animals. These services are accomplished by the Police Department.

The entire organization embodies a culture that adheres to five core values:

- Respect,
- Communication,
- Engagement,
- Supportive Work Environment, and
- Service Excellence.





General Town Goals

With values in mind, the Town Council established the following goals for the Town to strive for and achieve. They are intended to set a standard of expectation for the community and the government organization and are identified around the five core service areas.

Business & Neighborhood Enhancement

- Be an inclusive, strong, beautiful, and healthy community comprised of distinct, complementary, and diverse neighborhoods.
- Be a well-positioned town within the economic and tourism markets in the southeastern North Carolina region leveraging our proximity to area beaches, air and nautical ports, rail connections, and neighboring cities and towns.

Public Safety

- Be the safest southeastern North Carolina town through preventative and responsive police engagement.
- Be a town well prepared for, responsive to, and that successfully recovers from hazards.

Public Places

- Be a community that finds opportunities and leverages partnerships to create unique, inviting, and connected gathering places that highlight our natural environment, facilities, and parks.
- Be a healthy community with fun and stimulating recreational and cultural activities for all.

Infrastructure

- Be a pedestrian friendly, and multi-modal town.
- Be a resilient and sustainable environmentally conscience community.

Internal Support

- Be a well-trained, innovative, and customer-centric workforce that facilitates and enhances the execution of market forces in the community.
- Be a leading government organization, managing resources wisely and sustainably.

BUDGET MESSAGE



Town Population Growth

The southeast region of North Carolina is growing and the Town of Leland is leading the way. Leland is one of the fastest growing small towns in the area and particularly in Brunswick County. Brunswick County is expected to be the fastest growing county, by percentage, in North Carolina between 2020 and 2030 with 23.0% growth and 30% net migration according to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM).

County	July 2030 Projection	July 2020 Projection	Growth		Total Births, J2020 - J2030	Total Deaths, J2020 - J2030	Natural Growth, J2020 - J2030	Net Migration	
			Amount	Percent				Amount	Percent
Brunswick	170,230	138,430	31,800	23.0	12,478	22,234	(9,756)	41,556	30.0
Johnston	249,508	205,975	43,533	21.1	31,115	20,021	11,094	32,439	15.7
Hoke	70,888	58,774	12,114	20.6	10,127	4,590	5,537	6,577	11.2
Currituck	34,164	28,473	5,691	20.0	3,352	3,357	(5)	5,696	20.0
Wake	1,342,440	1,119,118	223,322	20.0	148,322	79,870	68,452	154,870	13.8
Cabarrus	258,895	217,101	41,794	19.3	31,596	20,946	10,650	31,144	14.3
Mecklenburg	1,364,481	1,144,013	220,468	19.3	160,547	85,596	74,951	145,517	12.7
Pender	76,410	64,102	12,308	19.2	7,804	7,253	551	11,757	18.3
Chatham	92,249	78,625	13,624	17.3	7,917	10,747	(2,830)	16,454	20.9
Union	280,541	240,175	40,366	16.8	36,352	20,529	15,823	24,543	10.2
Iredell	214,975	185,140	29,835	16.1	23,318	21,014	2,304	27,531	14.9
Durham	373,364	322,728	50,636	15.7	48,509	25,928	22,581	28,055	8.7
Alamance	188,157	167,375	20,782	12.4	21,066	19,558	1,508	19,274	11.5
Lincoln	97,581	86,794	10,787	12.4	9,467	10,648	(1,181)	11,968	13.8
New Hanover	264,016	234,826	29,190	12.4	25,370	24,139	1,231	27,959	11.9
Buncombe	301,321	270,328	30,993	11.5	27,760	31,682	(3,922)	34,915	12.9
Franklin	75,886	68,065	7,821	11.5	8,126	7,728	398	7,423	10.9
Onslow	227,549	205,607	21,942	10.7	34,671	12,866	21,805	137	0.1
Forsyth	425,225	384,537	40,688	10.6	51,687	39,793	11,894	28,794	7.5
Moore	111,479	100,788	10,691	10.6	12,238	13,874	(1,636)	12,327	12.2
Watauga	62,757	56,744	6,013	10.6	4,551	4,650	(99)	6,112	10.8
Harnett	148,167	134,189	13,978	10.4	19,154	12,208	6,946	7,032	5.2
Orange	163,385	147,929	15,456	10.4	13,835	11,202	2,633	12,823	8.7
STATE	11,643,181	10,584,376	1,058,805	10.0	1,333,699	1,102,347	231,352	827,453	7.8

BUDGET MESSAGE



According to OSBM estimates, Leland was ranked ninth in North Carolina for growth with a rate of 26.81% between 2010 and 2015, which equates to an increase in population of 3,627 citizens. This ranking is also up from the prior year rank of twelfth between 2010 and 2014.

Rank	Municipality	County	July 2015	April 2010	Percent Growth	Total Growth	Population Annexed	Growth in Annexed Areas	Urban Growth
1	Bermuda Run	Davie	2,577	1,725	49.39	852	716	5	131
2	Rolesville	Wake	5,362	3,786	41.63	1,576	2	37	1,537
3	St. James	Brunswick	4,316	3,165	36.37	1,151	-	-	1,151
4	Harrisburg	Cabarrus	15,387	11,526	33.50	3,861	1,327	1,013	1,521
5	Fontana Dam	Graham	20	15	33.33	5	5	-	-
6	Morrisville	Wake, Durham	23,682	18,576	27.49	5,106	64	-	5,042
7	Fuquay-Varina	Wake	22,864	17,937	27.47	4,927	76	1,051	3,800
8	Waxhaw	Union	12,548	9,859	27.27	2,689	-	-	2,689
9	Leland	Brunswick	17,154	13,527	26.81	3,627	-	-	3,627
10	Weaverville	Buncombe	3,833	3,120	22.85	713	542	36	135
11	Pinehurst	Moore	16,123	13,124	22.85	2,999	1,719	43	1,237
12	Holly Springs	Wake	30,018	24,661	21.72	5,357	6	69	5,282
13	Holly Ridge	Onslow	1,541	1,268	21.53	273	-	93	180
14	Falcon	Cumberland, Sampson	313	258	21.32	55	4	-	51
15	Apex	Wake	44,745	37,476	19.40	7,269	39	1,814	5,416
16	Huntersville	Mecklenburg	55,602	46,773	18.88	8,829	32	1	8,796
17	Midland	Cabarrus, Mecklenburg	3,648	3,073	18.71	575	20	-	555
18	Knightdale	Wake	13,500	11,401	18.41	2,099	11	11	2,077
19	Cornelius	Mecklenburg	29,431	24,866	18.36	4,565	232	440	3,893
20	Pittsboro	Chatham	4,415	3,743	17.95	672	12	1	659
21	Boiling Spring Lakes	Brunswick	6,297	5,372	17.22	925	-	-	925
22	Shallotte	Brunswick	4,304	3,675	17.12	629	4	8	617
23	Richlands	Onslow	1,780	1,520	17.11	260	-	198	62
24	Pineville	Mecklenburg	8,725	7,479	16.66	1,246	-	-	1,246
25	Southport	Brunswick	3,304	2,833	16.63	471	-	-	471

BUDGET MESSAGE



According to US Census estimates, Leland was the 53rd most populated town/city in North Carolina out of 553 cities with an estimated population of 17,154 in July 2015. This population value placed it just above Morganton and Hope Mills, and just below Lenoir and Elizabeth City in the ranking. In one year, Leland’s population surpassed that of Morganton and Hope Mills. This was a substantial increase in ranking from the 2010 US Census when the Town of Leland was ranked 65th in the State with a population of 13,527.

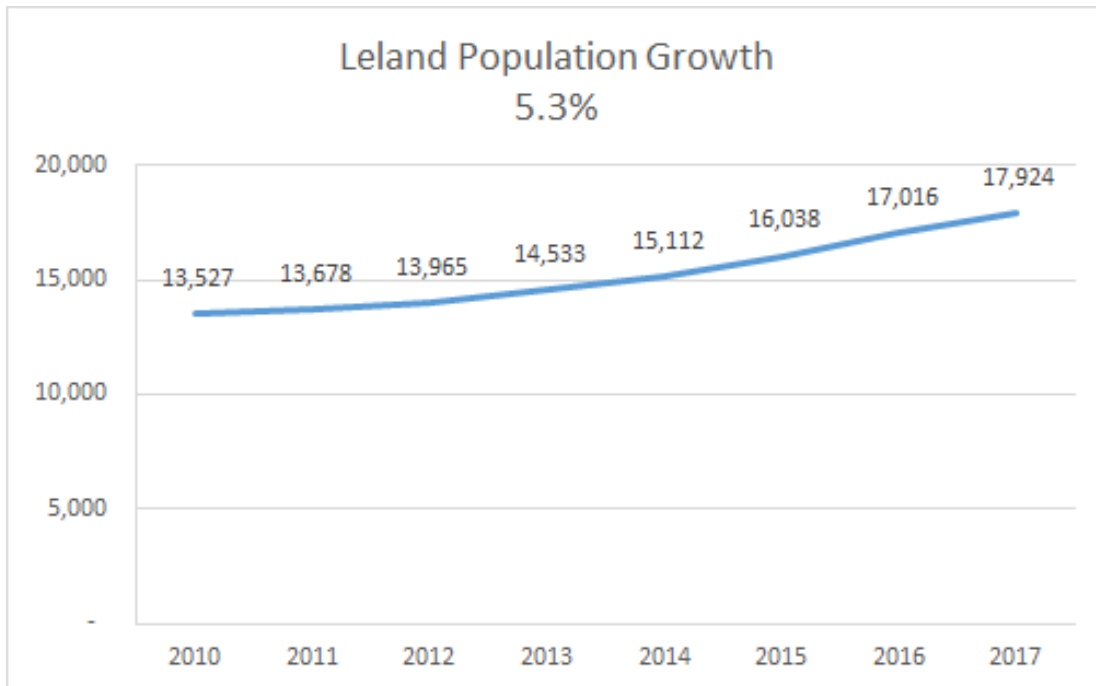
Rank	Municipality	County	Population
1	Charlotte	Mecklenburg	818,480
2	Raleigh	Wake, Durham	440,621
3	Greensboro	Guilford	282,840
4	Durham	Durham, Wake, Orange	250,931
5	Winston-Salem	Forsyth	238,899
6	Fayetteville	Cumberland	208,158
7	Cary	Wake, Chatham	152,627
8	Wilmington	New Hanover	115,498
9	High Point	Guilford, Davidson, Forsyth, Randolph	109,749
10	Asheville	Buncombe	90,918
11	Greenville	Pitt	87,960
12	Concord	Cabarrus	87,130
13	Jacksonville	Onslow	77,464
14	Gastonia	Gaston	73,843
15	Chapel Hill	Orange, Durham	59,569
16	Huntersville	Mecklenburg	55,602
17	Rocky Mount	Nash, Edgecombe	55,189
18	Burlington	Alamance, Guilford	52,240
19	Wilson	Wilson	49,357
20	Kannapolis	Cabarrus, Rowan	45,599
21	Apex	Wake	44,745
22	Hickory	Catawba, Burke, Caldwell	40,351
23	Mooresville	Iredell	37,750
24	Indian Trail	Union	37,449
25	Goldsboro	Wayne	34,945
26	Wake Forest	Wake, Franklin	34,463
27	Monroe	Union	34,323
28	Salisbury	Rowan	34,278
29	Matthews	Mecklenburg	30,359
30	Holly Springs	Wake	30,018
31	New Bern	Craven	29,823
32	Cornelius	Mecklenburg	29,431
33	Sanford	Lee	28,802
34	Garner	Wake	28,558
35	Thomasville	Davidson, Randolph	27,043

Rank	Municipality	County	Population
36	Mint Hill	Mecklenburg, Union	26,170
37	Asheboro	Randolph	25,740
38	Statesville	Iredell	25,363
39	Kernersville	Forsyth, Guilford	24,211
40	Morrisville	Wake, Durham	23,682
41	Fuquay-Varina	Wake	22,864
42	Lumberton	Robeson	21,550
43	Kinston	Lenoir	21,025
44	Carrboro	Orange	20,558
45	Havelock	Craven	20,328
46	Shelby	Cleveland	20,089
47	Clemmons	Forsyth	19,575
48	Clayton	Johnston, Wake	18,734
49	Lexington	Davidson	18,558
50	Boone	Watauga	18,553
51	Lenoir	Caldwell	17,849
52	Elizabeth City	Pasquotank, Camden	17,826
53	Leland	Brunswick	17,154
54	Morganton	Burke	16,716
55	Hope Mills	Cumberland	16,444
56	Pinehurst	Moore	16,123
57	Albemarle	Stanly	15,979
58	Laurinburg	Scotland	15,646
59	Stallings	Union, Mecklenburg	15,492
60	Harrisburg	Cabarrus	15,387
61	Eden	Rockingham	15,306
62	Roanoke Rapids	Halifax	15,186
63	Henderson	Vance	15,094
64	Mount Holly	Gaston	14,773
65	Graham	Alamance	14,304
66	Reidsville	Rockingham	14,205
67	Hendersonville	Henderson	13,824
68	Knightdale	Wake	13,500
69	Southern Pines	Moore	13,461
70	Lewisville	Forsyth	13,046

BUDGET MESSAGE



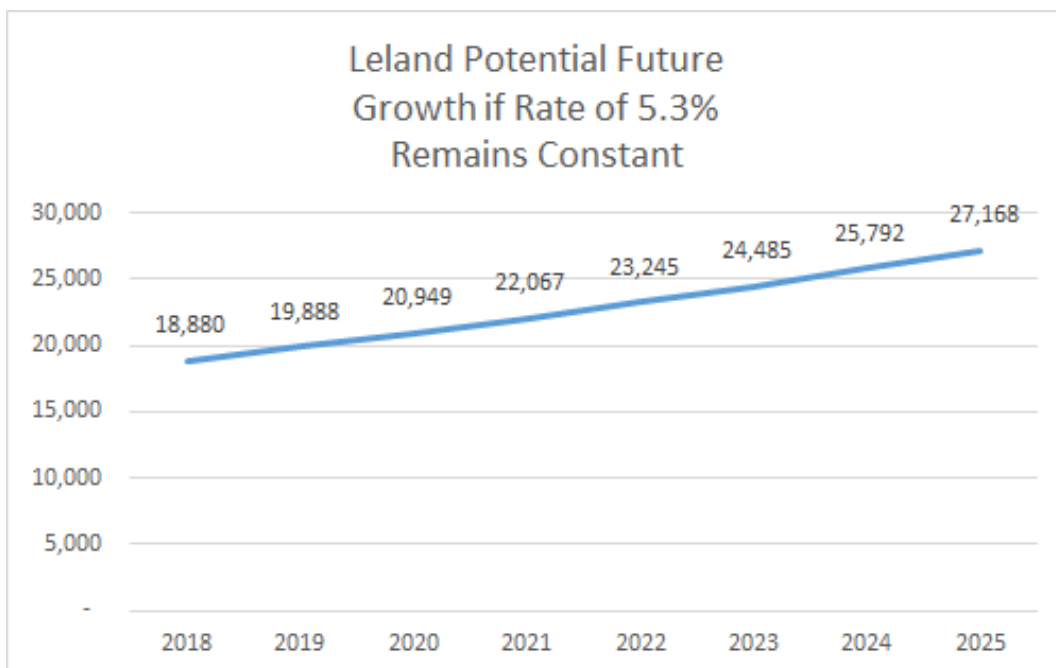
Trending data from the US Census indicates the Town of Leland has grown at a rate of 5.3% which interpolates to a July 2017 population of 17,924. Unfortunately, the US Census and OSBM estimates are always a few years behind present day, so any estimate of current population must be based on the historical trend data coupled with any factors or major changes that may have occurred locally. All indications from local builders and developers show that the Town of Leland has continued to grow at the same rate or slightly higher in the past year.





If the Town of Leland continues to grow at this rate, the population would reach 27,168 by 2025. Whether this rate is sustainable depends on a variety of factors such as available land, Town square-mileage growth, and local and national economies.

Not only are a large number of citizens choosing Leland as their new home, those moving to the area are financially well positioned. In 2015, the median household income for Leland was \$61,374 with a median age of 41.5 years according to the Census data.

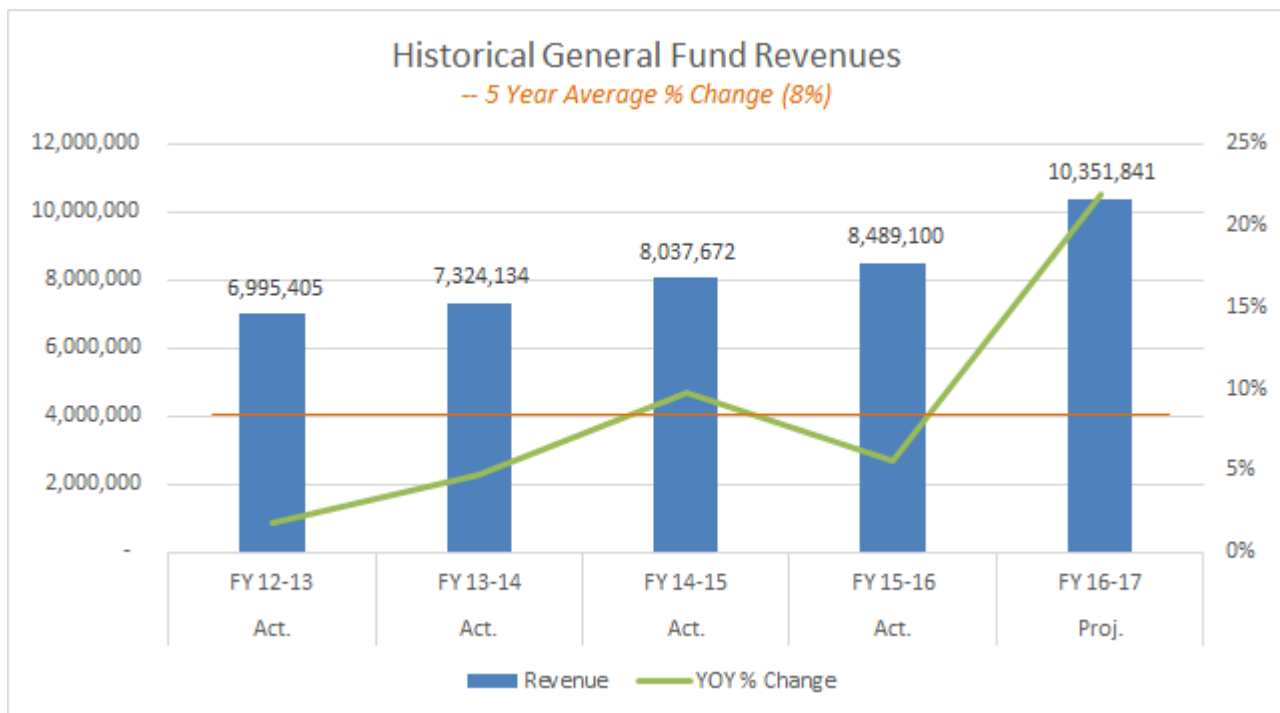




Town Financial Growth – Looking back in order to look ahead.

Revenues

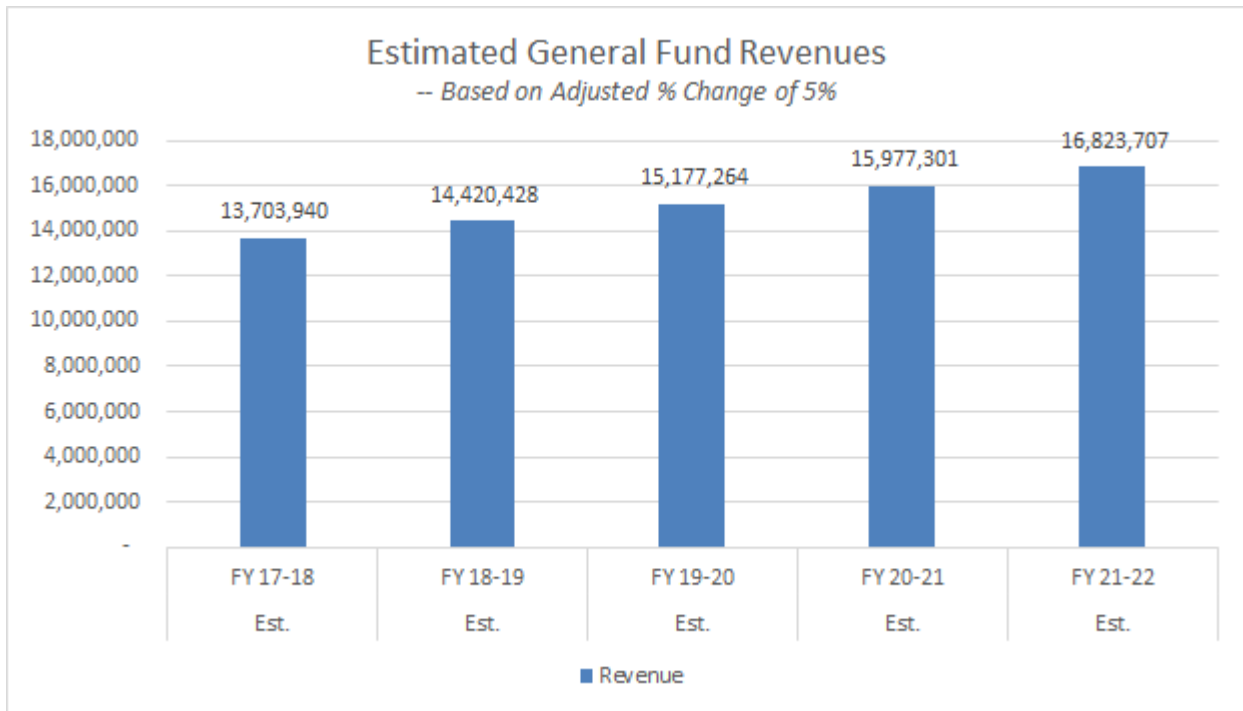
The Town of Leland has been fortunate to have increasing revenues within the General Fund due primarily to growth in town-wide property values and the increase in population. As shown in the graph below, the five year average growth rate in General Fund revenues is 8%. The total dollar amount of increase from FY12/13 to the FY16/17 projections is \$3,356,436.



BUDGET MESSAGE



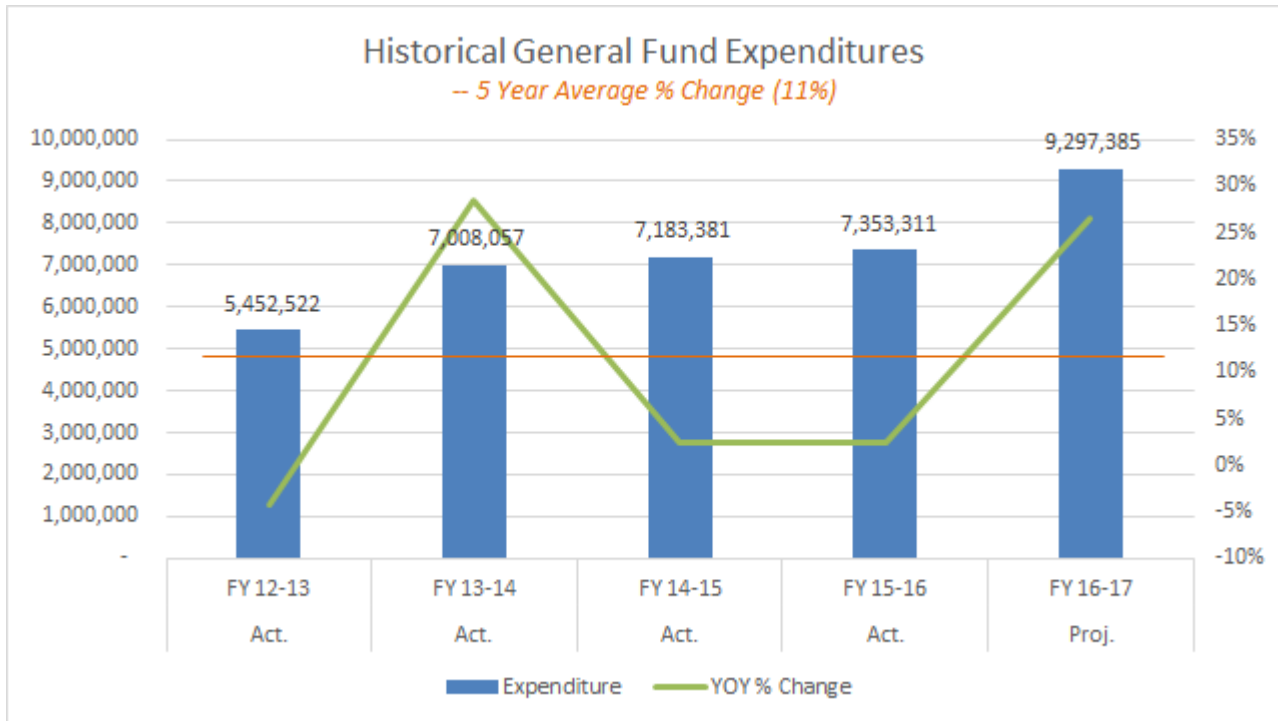
Using the same trend data, the projected General Fund revenue is shown in the following graph. If the growth rate is adjusted to 5% to fall more in line with the expenditure adjustment detailed later, the revenue will reach \$16.8M by FY21/22 at the proposed tax rate for FY17/18. There are many factors that will influence this increase and determine if it will be realized such as population, property valuations, the local and national economy, the ad valorem tax rate, the sales tax rate and distribution method, and Town square-mileage growth.



BUDGET MESSAGE



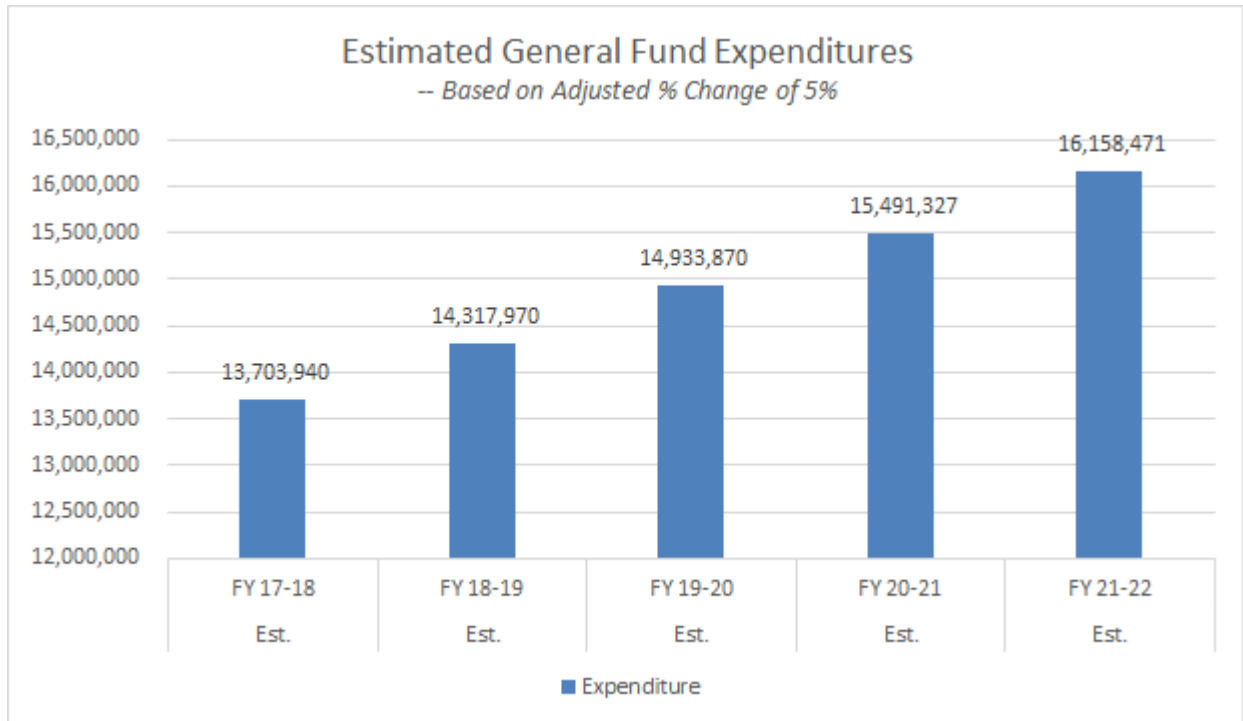
General Fund expenditures have also increased over the past five years, although in a more irregular manner than the increase in revenue. These increases are mainly attributable to the addition of debt service for the new Town Hall and the debt service and operations of the Cultural Arts Center in FY13/14 and FY14/15, respectively. In FY16/17, the majority of the increase can be attributed to additional Police personnel and related vehicle and operational equipment associated with the new hires.



BUDGET MESSAGE



The rate of increase in General Fund expenditures is adjusted to remove the substantial increase in the rate that included the debt service of new facilities which is not anticipated in the next five years. At the adjusted rate of 5%, the expenditures will top \$16.1M in FY21/22. This expenditure increase will need to be analyzed more fully on an annual basis to determine the exact increase required from operations and if any new debt or services are added. If these items are minimized, there is potential for funding more capital improvement projects or increasing General Fund reserves.

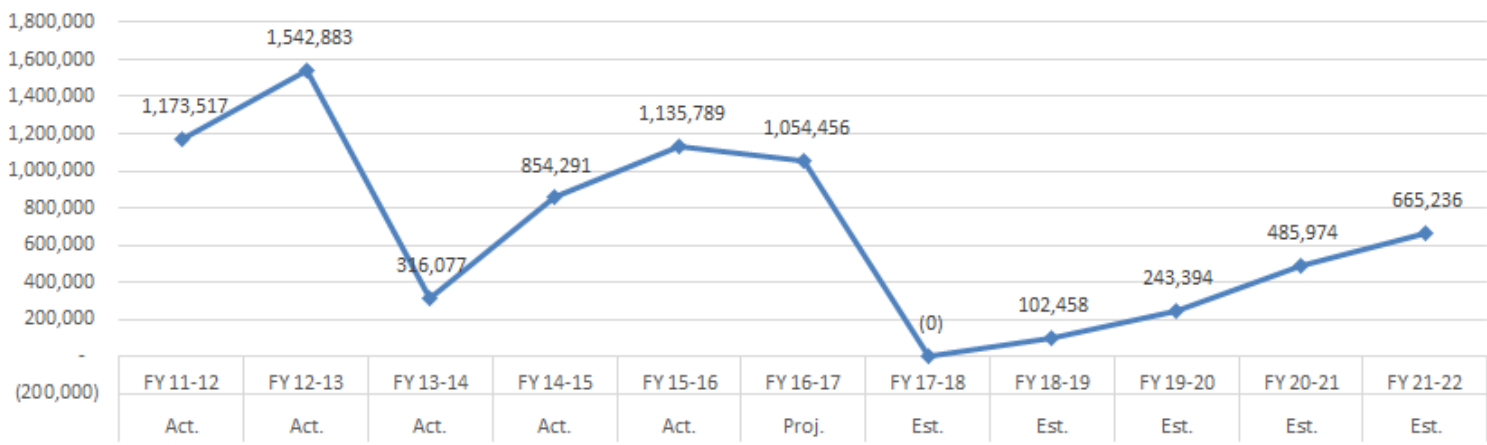


BUDGET MESSAGE



The following graph shows the surplus or deficit that has resulted from the difference in General Fund revenues and expenditures. The Town of Leland has been fortunate not to have experienced deficits which generally means the revenue streams have been conservatively projected or spending has been managed efficiently. Each fiscal year, a balanced budget is presented to, and approved by the Town Council. Therefore, the proposed budget for FY17/18 shown in the graph indicates zero surplus/deficit.

General Fund Surplus/(Deficit)

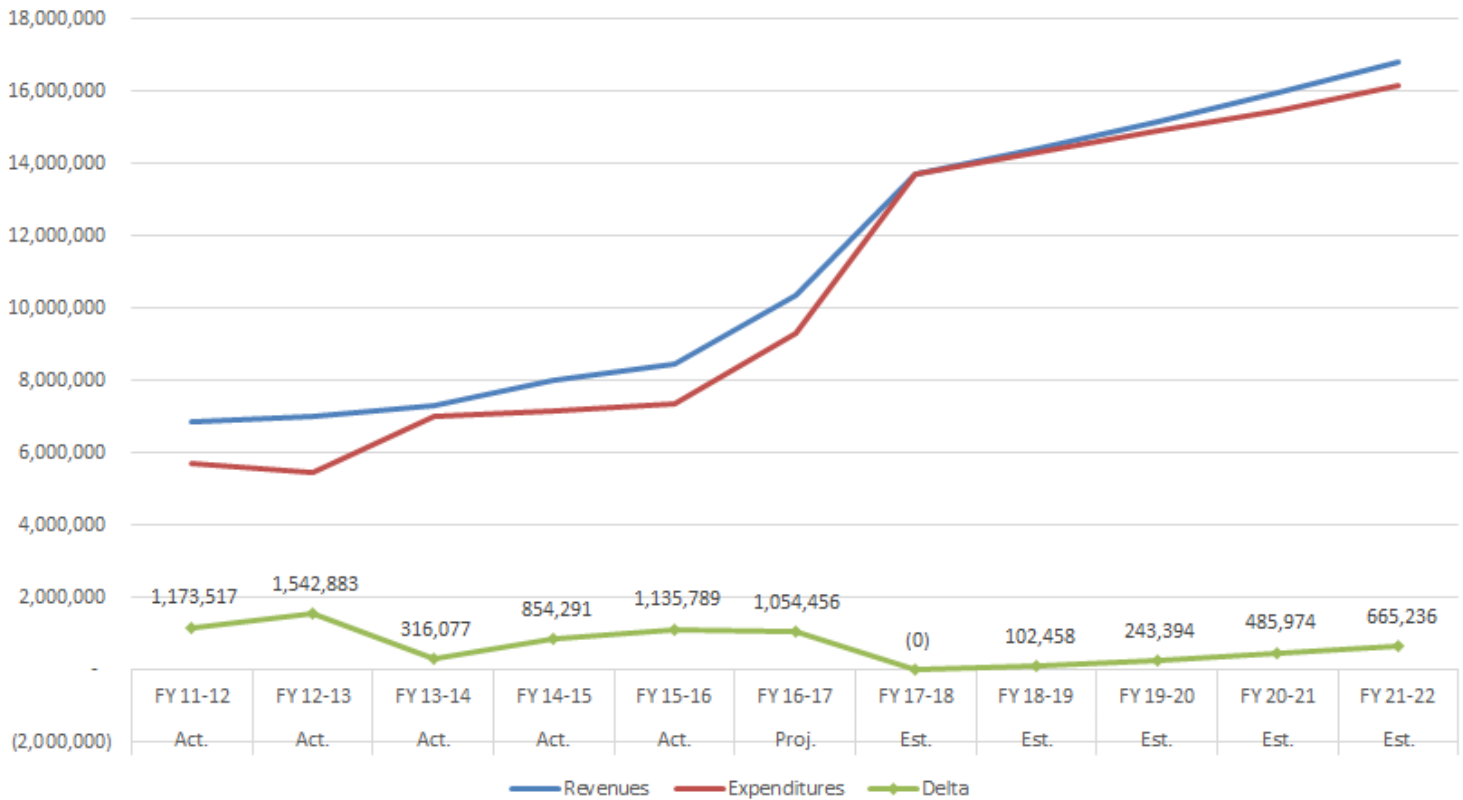


BUDGET MESSAGE



As projected for future years, the General Fund expenditures are slightly less than the revenues as shown in the following combined graph. The small difference results in extra funds that can be applied to capital projects or used to increase reserves. As you can see, the amount of additional funds, or roll-over funds, has varied greatly over the past years. These amounts are the result of several factors including employee frugality, unexpected revenue increases, and unfulfilled budgeted expenditures. Increasing reserves over time is critical to the financial health of the Town. A minimum amount of 1/12 of the annual budget is recommended and essentially necessary to keep in reserve for the Town to practicably continue operations. However, Council has agreed and mandated by resolution to maintain a minimum of 35% of the annual operating budget in reserve. Currently, the Town has 53% of its proposed FY17/18 General Fund operating budget in reserves, including those funds earmarked for capital projects.

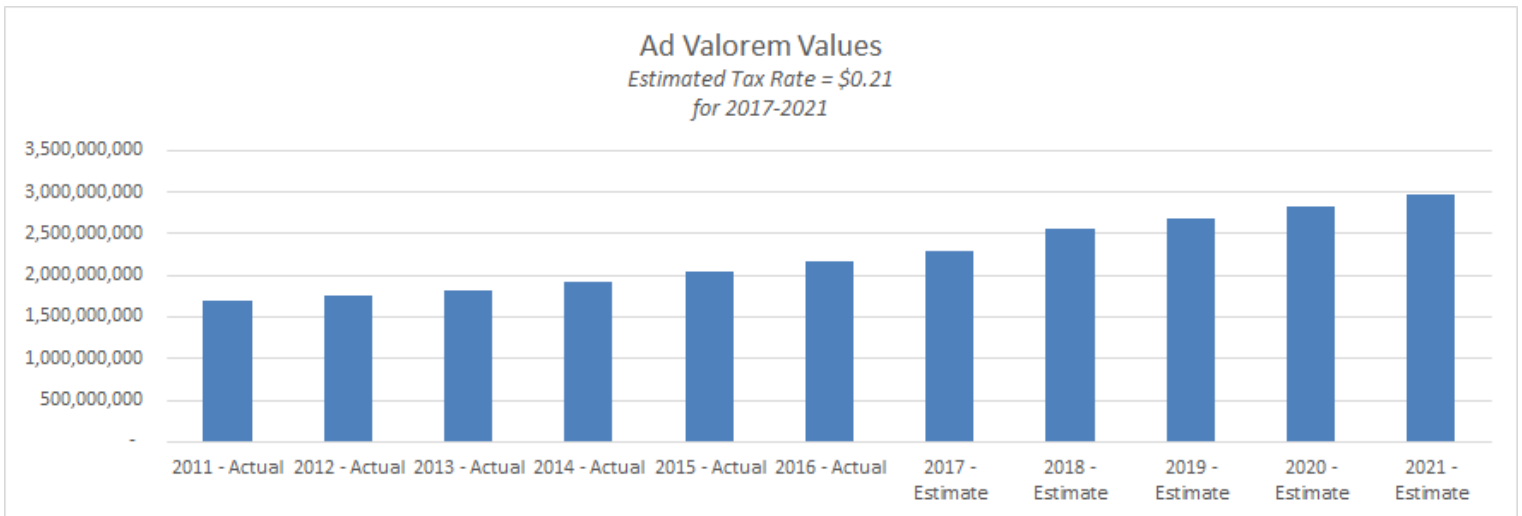
General Fund Revenue & Expenditure Delta



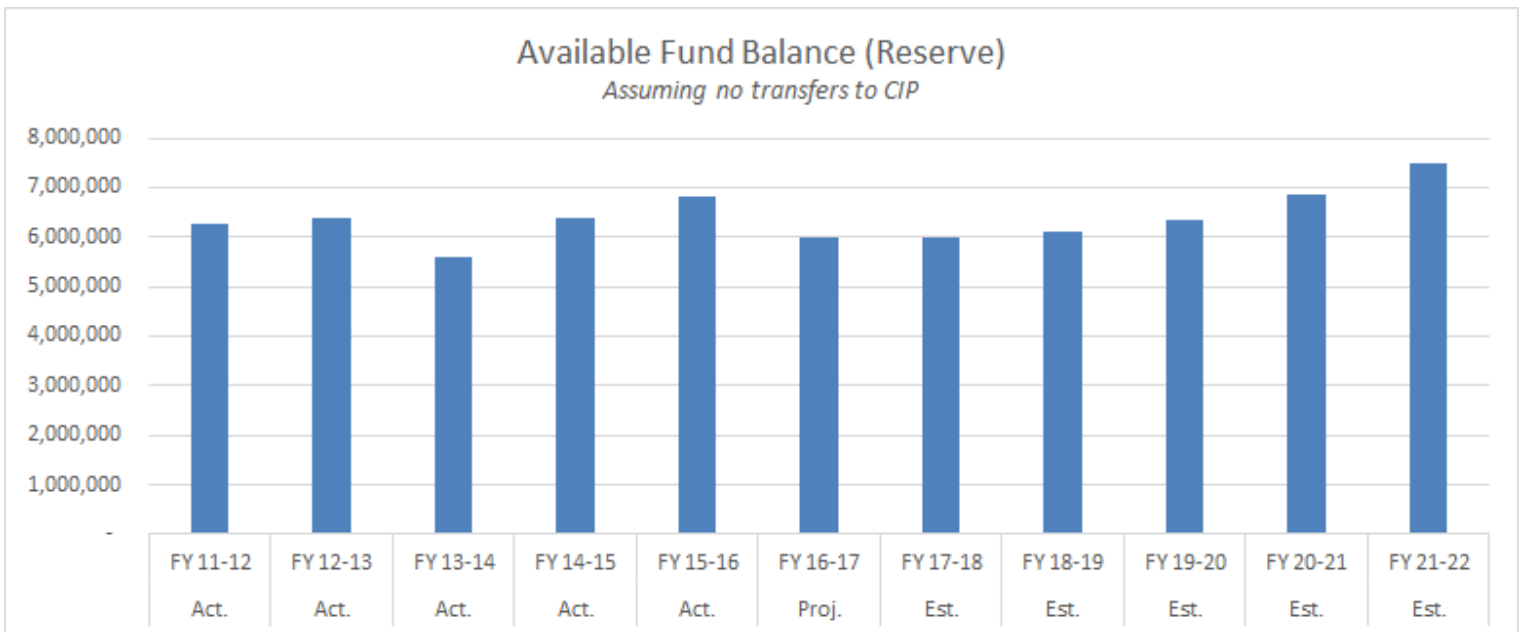
BUDGET MESSAGE



The following graph shows the projected growth in overall property value for the Town. The projected increase over the next five years shows the ad valorem base values topping over \$2.9B in 2021. This is just over a \$643M increase from the current year.



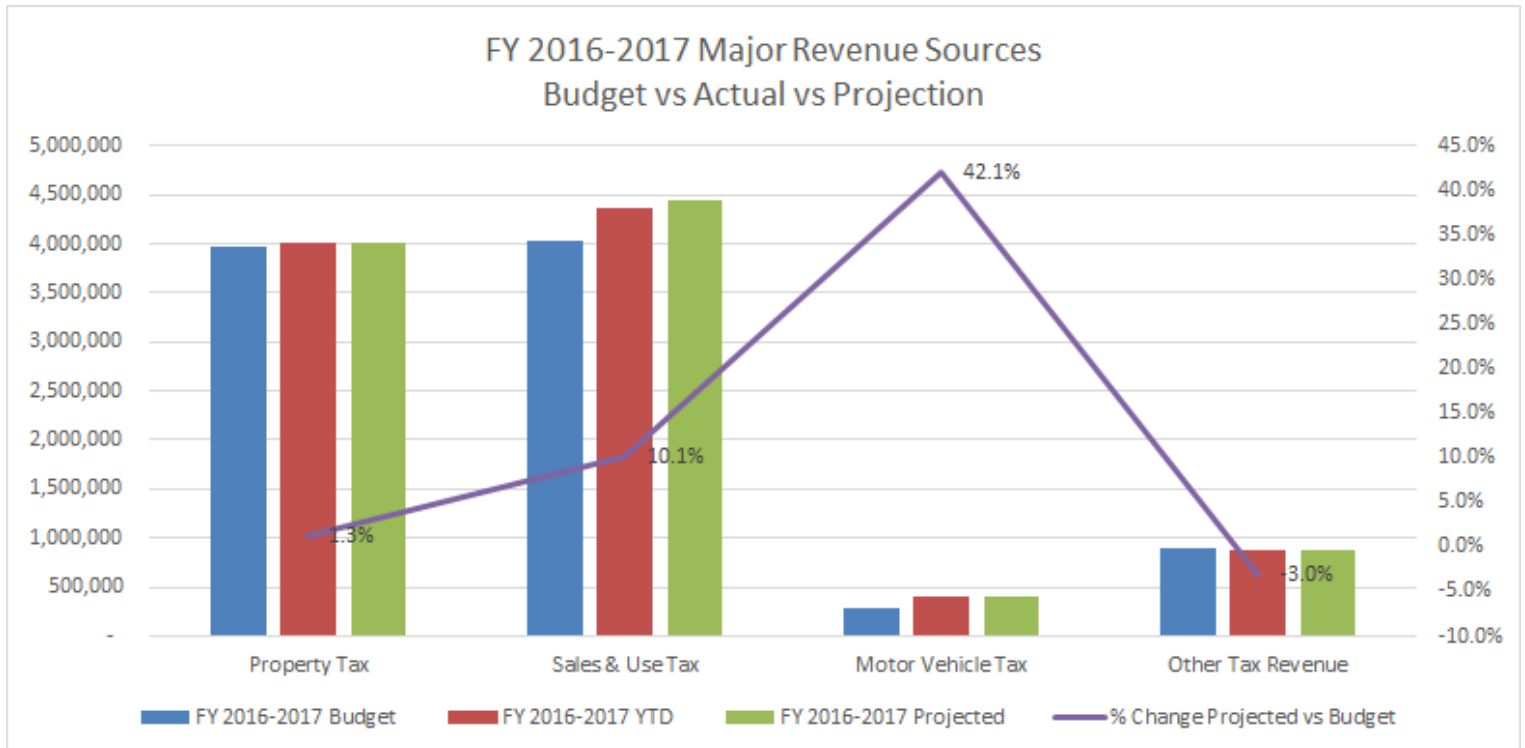
The next graph represents the available fund balance, or reserve balance, both historically and as projected over the next five years. These funds would be available to hold in reserve, a required minimum of 35% as previously mentioned, with any excess available to be transferred to capital projects as deemed necessary by Council.



BUDGET MESSAGE

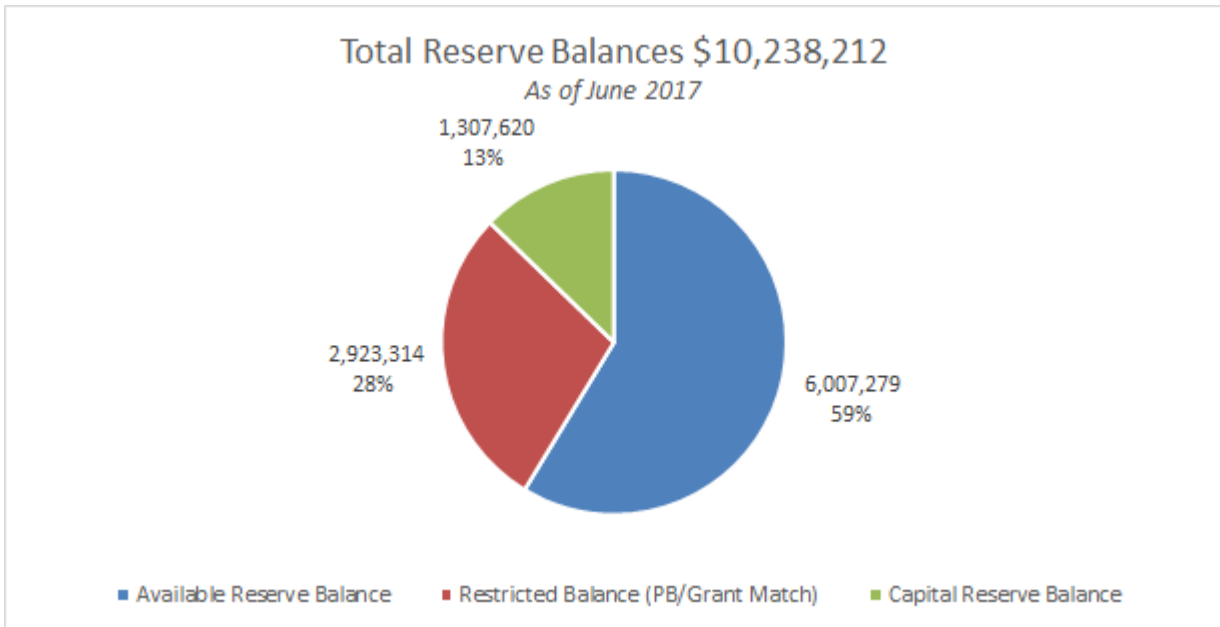


As mentioned previously, revenue and expenditure projections extending over multiple years can be influenced by many internal and external factors. The Town has continually budgeted, projected and spent with a conservative approach in order to be as fiscally responsible as the taxpayer would expect. The following graph provides the comparison of the FY16/17 four major sources of revenue as budgeted, received and projected which confirm the Town’s conservative approach to budgeting as a whole.





The following chart provides a graphic view of the current day classification of total fund balance. These balances are only representative of the General Fund, and do not include either the Cultural Arts Center or Public Utility Enterprise fund balances. The restricted portion represents those funds which are to be used specifically for Powell Bill and grant match projects. The capital reserve balance denotes those monies that have been assigned for particular capital projects, but are available to be transferred to other projects or operating expenses as needed, and as directed by Council.





Highlights of the Proposed General Fund Budget for Fiscal Year 2017/2018

The Fiscal Year 2017/2018 budget is a significant increase over the previous year's budget. The increase is the result of several individual elements that cumulatively total almost \$2.7M, or a 24.4% increase.

Fire Department

The major accomplishment for the Town in the upcoming budget is the incorporation of the Leland Volunteer Fire/Rescue Department into the Town government. The overall increase to the budget for the fire department is \$3.3M. This is offset by the additional revenue from fire fees and EMS billing of \$2.9M. Therefore, the net effect of this addition is about \$400K. A large portion of the additional expense for the Fire Department is the addition of eight new full-time fire personnel which will allow for better response times and 24/7 staffing of the two primary fire stations.

It is important to note that the Fire Department budget contained herein was reduced by 10% from the original submission. Also, the fire revenues show an increase from previous years because of an expected 25% increase in fire fees as approved by the Brunswick County Commissioners, pending new legislation. Unfortunately, the County staff has also indicated that Brunswick County will not provide supplemental funding, as it has historically, for the EMS service provided by the Fire Department, resulting in a loss of revenue of \$38K.

Police Department

The Police Department will see the addition of two new police officer patrol positions at an expense of about \$170K. This will enable the completion of three fully-staffed patrol shifts of six officers.

Support Staff

The budget includes the addition of five support staff employees in various departments including Human Resources, Finance, and Administration for a total of \$408K.

Additional Enterprise Fund Staff

There are additional employees being added within the enterprise portions of the budget. Building Inspections will receive one additional full-time inspector position. Public Utilities will add a full-time electrician position not included in the FY16/17 budget. The Cultural Arts Center will add a part-time custodian position.

Reserve Funds

Although Town Council has indicated a commitment to improve the savings of the Town and prepare for upcoming projects or emergencies, the budget presented does not include an allocation to the Town's General Fund reserves. This fund has historically ranged from 60%-70% of the annual General Fund operating budget.



There is an estimated rollover amount of \$500K-\$700K expected to be placed into the General Fund reserves from the current FY16/17 budget. This shows staff's commitment of valuing taxpayer funds, and to provide services at the lowest cost possible.

Sales Tax Reduction Potential

The presented budget does not include the replacement of \$511K for potential lost sales tax revenue that is included in NCGA Senate Bill 126. It is uncertain at this time if the bill will pass the House and become law, but with no recent movement to push the bill further, staff has elected not to include the reduction. If the bill does pass, the additional \$511K will be transferred from the General Fund reserves, as needed.

Capital Projects

The budget includes an amount of \$127K from the General Fund for street improvements. Additional street improvements in the amount of \$308K will be funded from the Powell Bill. Public Utility projects will be funded from the Utility Enterprise Fund in the amount of \$367K.

Tax Rate

In order to fund the increase in the budget, the proposed budget includes an ad valorem tax rate increase from 18.33 cents per \$100 of valuation to 21.0 cents per \$100 of valuation which generates about \$600K in additional revenue. The proposed ad valorem tax rate is a 14.6% increase over the current rate. Annually, this increase would provide an additional \$60.00 on an average \$225K home.

BUDGET MESSAGE



Proposed General Fund Budget Expenditure Summary for FY 2017/2018

The following chart displays General Fund expenditures and related percent of the overall budget.

GENERAL FUND EXPENDITURES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
GOVERNING BODY	298,963	2.2%
ADMINISTRATION	963,455	7.0%
IT	881,059	6.4%
HUMAN RESOURCES	269,157	2.0%
FINANCE	338,419	2.5%
PARKS & RECREATION	308,665	2.3%
GROUNDS & MAINTENANCE	759,012	5.5%
STREET MAINTENANCE	1,337,570	9.8%
POLICE	3,170,245	23.1%
FIRE	2,968,687	21.7%
ECONOMIC & COMMUNITY DEVELOPMENT	525,991	3.8%
TRANSFER TO CULTURAL ARTS CENTER	513,678	3.7%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	126,880	0.9%
TRANSFER TO GENERAL FUND RESERVES	-	0.0%
DEBT	1,242,159	9.1%
Total	13,703,940	

Proposed General Fund Budget Revenue Summary for FY 2017/2018

The following chart displays General Fund revenues and the related percentage of the overall budget.

GENERAL FUND REVENUES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	5,095,438	37.2%
SALES & USE TAX	4,362,491	31.8%
FRANCHISE TAX	801,336	5.8%
BEER & WINE TAX	80,000	0.6%
FIRE FEES	2,944,341	21.5%
ZONING/PERMITS	32,500	0.2%
INTEREST INCOME	15,000	0.1%
OTHER REVENUE	64,476	0.5%
APPROPRIATIONS	-	0.0%
ALLOCATION REVENUE	308,358	2.3%
Total	13,703,940	

BUDGET MESSAGE



Proposed Powell Bill Budget Revenue and Expenditure Summary for FY 2017/2018

The following chart displays the Powell Bill budgeted revenues and expenditures.

POWELL BILL REVENUES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
RESTRICTED POWELL BILL	490,000	99.4%
INTEREST EARNED ON INVESTMENTS	3,000	0.6%
Total	493,000	
POWELL BILL EXPENDITURES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	115,290	23.4%
OPERATIONS	5,350	1.1%
CAPITAL OUTLAY/EQUIPMENT RESERVE	-	0.0%
STREET MAINTENANCE/CONSTRUCTION	64,240	13.0%
TRANSFER TO POWELL BILL RESERVE	308,120	62.5%
Total	493,000	

Proposed Building Inspections Budget Revenue and Expenditure Summary for FY 2017/2018

The following chart displays the Building Inspection budgeted revenues and expenditures.

BUILDING INSPECTION REVENUES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
BUILDING INSPECTIONS - LELAND	803,585	98.2%
BUILDING INSPECTIONS - NAVASSA	12,466	1.5%
BUILDING INSPECTIONS - SANDY CREEK	2,052	0.3%
Total	818,103	
BUILDING INSPECTION EXPENDITURES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	475,139	58.1%
OPERATIONS	77,194	9.4%
CAPITAL OUTLAY/VEHICLE RESERVE	46,000	5.6%
BUILDING INSPECTION RESERVE	105,376	12.9%
TRANSFER TO GENERAL FUND	114,394	14.0%
Total	818,103	



Proposed Cultural Arts Center Budget Revenue and Expense Summary for FY 2017/2018

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

CULTURAL ARTS CENTER REVENUES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
REGISTRATION REVENUE	96,977	15.1%
FACILITY RENTAL REVENUE	14,950	2.3%
SALES REVENUE	12,000	1.9%
OTHER REVENUE	3,450	0.5%
TRANSFER FROM GENERAL FUND	513,678	80.1%
Total	641,055	
CULTURAL ARTS CENTER EXPENSES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	265,577	41.4%
OPERATIONS	179,282	28.0%
PROGRAM & EVENT FEES	111,750	17.4%
TRANSFER TO GENERAL FUND	84,446	13.2%
Total	641,055	

BUDGET MESSAGE



Proposed Public Utility Budget Revenue and Expense Summary for FY 2017/2018

The following chart displays the Public Utility budgeted revenues and expenses.

PUBLIC UTILITY REVENUES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
SEWER BASE & USAGE	1,768,558	47.4%
SEWER CAPACITY FEES	1,486,170	39.9%
WATER BASE & USAGE	296,594	8.0%
WATER CAPACITY FEES	-	0.0%
IRRIGATION BASE & USAGE	65,517	1.8%
IRRIGATION CAPACITY FEES	-	0.0%
INTEREST INCOME	1,500	0.0%
OTHER REVENUE	110,400	3.0%
Total	3,728,739	
PUBLIC UTILITY EXPENSES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	476,046	12.8%
OPERATIONS	290,520	7.8%
PURCHASES FOR RESALE	486,503	13.0%
MAINTENANCE/TREATMENT	860,618	23.1%
DEBT SERVICE	918,067	24.6%
CAPITAL OUTLAY	220,000	5.9%
TRANSFER TO GENERAL FUND	109,518	2.9%
TRANSFER TO UTILITY RESERVES/CPF	367,467	9.9%
Total	3,728,739	

BUDGET MESSAGE



Total Budget for FY 2017/2018

The following chart displays the total Town budgeted revenues and expenses.

TOTAL REVENUES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
GENERAL FUND	13,703,940	70.7%
POWELL BILL	493,000	2.5%
BUILDING INSPECTIONS	818,103	4.2%
CULTURAL ARTS CENTER ENTERPRISE	641,055	3.3%
UTILITY ENTERPRISE	3,728,739	19.2%
Total	19,384,837	
TOTAL EXPENSES	FY 2017-2018 SUBMITTED BUDGET	PERCENT OF BUDGET
GENERAL FUND	13,703,940	70.7%
POWELL BILL FUND	493,000	2.5%
BUILDING INSPECTIONS	818,103	4.2%
CULTURAL ARTS CENTER ENTERPRISE FUND	641,055	3.3%
PUBLIC UTILITY ENTERPRISE FUND	3,728,739	19.2%
Total	19,384,837	

Capital Projects

The Town of Leland has a capital project plan that represents 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. The projects were ranked in importance by Council, with direction from associated Boards, Committees and Staff. The 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 appropriations made for these specific projects are to be funded mainly by General Fund reserves which had been rolled over from prior year surpluses. The maintenance of streets and sidewalks will be funded by Powell Bill reserves, as available.

The following pages provide more detailed descriptions for the individual service area capital projects.

CAPITAL PROJECTS — PUBLIC PLACES



PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE	FY 17-18 TRANSFERS	\$ FY 17-18 FUNDED BALANCE	FUNDING SOURCE
Sturgeon Creek Community Restoration Project	9,000,000	1,281,219	441,091	-	1,281,219	GENERAL FUND
Leland Municipal Park Improvements	5,000,000	100,000	82,725	-	100,000	GENERAL FUND
Leland Greenway Planning	100,000	100,000	100,000	-	100,000	GENERAL FUND
Sturgeon Creek Park Expansion	500,000	9,622	9,247	-	9,622	GENERAL FUND
Property Acquisition - General	10,000,000	20,000	20,000	-	20,000	GENERAL FUND
Public Places - Parks & Facilities Totals	24,600,000	1,510,841	653,063	-	1,510,841	

Sturgeon Creek Community Restoration Project

The Town of Leland envisions a flagship project that meets multiple community recreation and environmental goals by restoring marshlands, rehabilitating damaged uplands, conserving lands for future generations, and providing an opportunity for the general public to learn about the value of the habitats of Sturgeon Creek and the Lower Cape Fear River Basin. Along South Navassa Road just before the Sturgeon Creek Bridge, this project calls for the restoration of marsh along the south side of Sturgeon Creek and the conservation and recreation use of just over 76 acres of marsh, wetlands and uplands. Upon cleanup and restoration, the entire acreage will be put under public conservation and developed into a park where the story of the conservation efforts will be told through interpretive signage, displays and overlooks where improvements can be seen firsthand and the public can learn about the value of coastal marsh ecosystems and habitats.

A highlight of the park will be the elevated outdoor classroom, which will provide an unencumbered view of Sturgeon Creek. Leading to the classroom will be nearly a mile of trails and boardwalks, which will connect local neighborhoods to the park and provide residents a place to walk and enjoy the beauty of the natural environment. Also featured in the park will be a fishing area, shaded playground, exercise stations along the trails where local residents can address their health and fitness needs and a regional boating access developed in partnership with North Carolina Wildlife Resources Commission where people can directly access Sturgeon Creek and its resources by canoe, kayak and motorized vessels.

The Town has been acquiring lands for this project since early 2016 and intends to acquire additional properties as they become available in FY17/18.

Leland Municipal Park Improvements

This project is envisioned to expand and modernize Leland's flagship park by expanding the playground, adding a splash pad, adding a dog park, repaving and adding fit-trail stations along the multipurpose trail, constructing an amphitheater and picnic shelters, adding outdoor basketball and pickleball courts, adding a new multi-purpose field and expanded community garden, building a new municipal services building to meet Operation and Police



needs to include a garage and animal control, and adding additional parking and site amenities to support the expansion. The project currently has \$100,000.00 funded to prepare for some of these goals which are in the planning stages.

Leland Greenway Planning

The Leland Greenway is envisioned as a project that will consist primarily of an off-road paved, multi-use path that will run from the Brunswick Nature Park in the south, through Brunswick Forest/Mallory Creek, across Jackey's Creek to Westgate Nature Park and the commercial areas along Highway 17 (Phase 1). Future phases will look to cross Highway 17, run along Lanvale Road and Old Fayetteville Road, through the Leland Middle School and North Brunswick High School sites, down Old Fayetteville Road to the Leland Municipal Campus and connect to the Town of Leland Central Business District. Connectors will be made to the Waterford and Magnolia Greens neighborhoods and neighborhoods along Highway 133. A total of 15 miles of greenway are envisioned for the long-term. The project is in the planning stages.

Sturgeon Creek (Old Mill Creek) Park Expansion

This project expands the soon-to-be-renamed Sturgeon Creek Park to include construction of a picnic shelter, playground, restroom facilities, paved parking, fence and gate and an elevated marsh boardwalk. Also included and critical to this project is the provision of direct vehicular access from Village Road to the park. The lack of traffic also presents safety concerns. Currently, this is the Town's only water access site for non-motorized watercraft. This park is envisioned as a hub for Leland's environmental education activities and efforts and will connect via Blueway to other water access sites in the region.

The project's existing funded balance is \$9,622.00 which can be used for enhancements once the existing mobile home on the uplands side of the property is removed.

Property Acquisition – General

The funds for this project are utilized for future purchases of property as deemed necessary by Council and Staff.

CAPITAL PROJECTS — ECONOMIC & COMMUNITY DEVELOPMENT



PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE	FY 17-18 TRANSFERS	\$ FY 17-18 FUNDED BALANCE	FUNDING SOURCE
Northgate/Baldwin Realignment	2,500,000	1,150,841	946,930	-	1,150,841	GENERAL FUND
North Brunswick Shopping Center Road Improvements	400,000	75,000	75,000	-	75,000	GENERAL FUND
Old Fayetteville Road Multi-Use Path (TIP # U5534 D)	898,300	543,000	413,751	-	543,000	GRANT/GF
Town Hall Pedestrian Loop (TIP # U 5534 J)	276,324	276,324	238,215	-	276,324	GRANT/GF
Village Road Multi-Use Path Extention (TIP # U 5534 I)	139,877	139,877	108,536	-	139,877	GRANT/GF
Leland Middle School Sidewalk (TIP # 5534 K)	278,665	278,665	239,354	-	278,665	GRANT/GF
Economic & Community Development Totals	4,493,166	2,463,707	2,021,786	-	2,463,707	

Northgate/Baldwin Realignment

The Town of Leland has determined this project is critical to the economic development and vitality of the Gateway District. With this project, Northgate Drive will be realigned approximately 200 feet to the west to align with Baldwin Drive on the north side of Village Road. A full movement signalized intersection and turning lanes will also be added on Village Road. Construction is expected to commence in the third quarter of 2017 and to be completed in the spring of 2018.

North Brunswick Shopping Center Road Improvements

The Town of Leland envisions a vibrant commercial area in the Gateway District that meets the vision of the planning documents and FlexCode zoning. One key element of the plan is the creation of frontage roads adjacent to Village Road. This project will create a secondary roadway by converting portions of the North Brunswick Shopping Center’s internal driveway and parking lot into a public street which would parallel Village Road. The planning for this project will take place when the property owners are prepared to redevelop the property right of way and property acquisition is evaluated.

Old Fayetteville Road Multi-Use Path (MUP)

This is a pedestrian oriented project consisting of a ten foot wide MUP located along the north side of Old Fayetteville Road, approximately 0.98 miles in length. It will connect the Town Hall Campus to North Brunswick High School. The project has been partially funded with a Surface Transportation Direct Attributable (STP-DA) grant, with the remaining funds appropriated from a Town match. The project is currently in the design stages.

Town Hall Pedestrian Loop

This is a pedestrian oriented project consisting of two segments of five feet wide sidewalks. The new segments will fill gaps in the existing pedestrian network along Old Fayetteville Road, Village Road, and Town Hall Drive. The project has been partially funded with a Surface Transportation Direct Attributable (STP-DA) grant, with the remaining funds appropriated from a Town match. Construction is expected to take place in late 2017.

CAPITAL PROJECTS — ECONOMIC & COMMUNITY DEVELOPMENT (CON.)



Village Road Multi-Use Path (MUP) Extension

This is a pedestrian oriented project consisting of a 10 foot wide MUP located along the south side of Village Road, approximately 0.3 miles in length. The project will connect the existing MUP encircling the Town Hall Park to the church property along Village Road. The project has been partially funded with a Surface Transportation Direct Attributable (STP-DA) grant, with the remaining funds appropriated from a Town match. Construction is expected to take place in late 2017.

Leland Middle School Sidewalk

A pedestrian oriented project that will construct a five foot wide, 0.8 mile long sidewalk from the base of the Highway 74/76 overpass along Old Fayetteville Road, past Leland Middle School to Ricefield Branch Street. The project has been partially funded with a Surface Transportation Direct Attributable (STP-DA) grant, with the remaining funds appropriated from a Town match. Construction is expected to take place in late 2017.

CAPITAL PROJECTS — INFRASTRUCTURE STREETS



PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE	FY 17-18 TRANSFERS	\$ FY 17-18 FUNDED BALANCE	FUNDING SOURCE
Brunswick Forest Parkway & Low Country Blvd Intersection	435,000	-	-	308,120	309,187	POWELL BILL
Brunswick Forest Parkway & Low Country Blvd Intersection		-	-	126,880	125,813	GENERAL FUND
Center Court Repaving	19,200	19,200	18,427	-	19,200	POWELL BILL
Mallory Creek Drive Resurfacing and Patching	67,500	67,500	67,500	-	67,500	POWELL BILL
Moore Street Repaving	44,000	44,000	43,227	-	44,000	POWELL BILL
Orchard Loop Road Repaving	138,000	138,000	137,228	-	138,000	POWELL BILL
Royal Street Repaving	50,860	20,002	19,230	-	20,002	POWELL BILL
Stoney Creek Lane Repaving	39,000	13,000	12,228	-	13,000	POWELL BILL
Sturgeon Creek (Old Mill Creek)Park Access	300,000	171,989	171,989	-	171,989	POWELL BILL
Thomas Garst Lane Repaving	22,000	22,000	21,228	-	22,000	POWELL BILL
Timber Lane Repaving	86,000	86,000	78,328	-	86,000	POWELL BILL
Waterford Resurfacing	222,283	222,283	222,283	-	222,283	POWELL BILL
Wayne Street Extension	345,000	75,000	75,000	-	75,000	GENERAL FUND
Wayne Street Repaving	31,000	31,000	30,227	-	31,000	POWELL BILL
Infrastructure - Streets Totals	1,799,843	909,974	896,894	435,000	1,344,974	

Brunswick Forest Parkway & Low County Blvd Intersection

This project will provide improvements to allow movements of travel in a more recognized form within the Brunswick Forest Parkway and Low Country Boulevard intersection which will be a safety enhancement from the current design.

Center Court Repaving

This project includes the resurfacing 370 linear feet of road. It is fully funded and bid information is currently being gathered.

Mallory Creek Drive Resurfacing and Patching

This project includes resurfacing and patching 2,075 linear feet of road. It will be funded with Powell Bill reserves.

Moore Street Repaving

This project includes resurfacing 1,214 linear feet of road. It is fully funded and is in the planning stage.

Orchard Loop Road Repaving

This project includes curb repairs, patching and resurfacing 4,330 linear feet of road. It is fully funded and bid information is currently being gathered.

CAPITAL PROJECTS — INFRASTRUCTURE STREETS (CON.)



Royal Street Repaving

This project includes resurfacing 1,584 linear feet of road. Bid information is currently being gathered.

Stoney Creek Lane Repaving

This project includes resurfacing 1,109 linear feet of road. Bid information is currently being gathered.

Sturgeon Creek (Old Mill Creek) Park Access

This project will pave Graham Road and Appleton Way and build a new road beside Skips Tire Service directly to the park. It is currently on hold.

Thomas Garst Lane Repaving

This project includes resurfacing 1,056 linear feet of road. It is fully funded but is on hold until the Leland Diverging Diamond project is complete.

Timber Lane Repaving

This project includes drainage repair and resurfacing 2,376 linear feet of road. It is fully funded and is in the planning stage.

Waterford Resurfacing

This project will resurface portions of Olde Waterford Way, Pine Harvest Drive, and Olde Village Circle within the Waterford subdivision. It will be funded with Powell Bill reserves.

Wayne Street Extension

This is a roadway project extending Wayne Street from its current end (stub out) to a new connection with Basin Street in the Westover development. It is currently on hold.

Wayne Street Repaving

This project will resurface 898 linear feet of road. It is fully funded and bid information is currently being gathered.

CAPITAL PROJECTS – INFRASTRUCTURE PUBLIC UTILITY ENTERPRISE FUND



PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE	FY 17-18 TRANSFERS	\$ FY 17-18 FUNDED BALANCE	FUNDING SOURCE
US 17 Corridor Force Main Upgrade	1,500,000	1,500,000	1,354,424	-	1,500,000	UTILITY ENTERPRISE FUND
Lift Station #10 Upgrade	1,100,000	1,000,000	988,844	100,000	1,100,000	UTILITY ENTERPRISE FUND
Lift Station #1 Upgrade	300,000	-	-	267,467	267,467	UTILITY ENTERPRISE FUND
Infrastructure - Public Utility Totals	2,900,000	2,500,000	2,343,268	367,467	2,867,467	

US 17 Corridor Force Main Upgrade

The project consists of running a 10 inch and 16 inch sewer force main to help serve the developing areas along the US 17 Corridor. It is fully funded and the bid document will be advertised soon.

Lift Station #10 Upgrade

The Town has identified a need to increase the proposed storage and available storage capacity for the pump station #10 facility. The result will increase the storage volume to 3,830 cubic feet and will provide 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. The proposed wet well volume is sized for future build out of the system and will initially be far in excess of what will be necessary for the operation of the station. The design will allow for the Town to increase volume as necessary to meet operational needs and minimize cost. The design and specifications are complete and the final construction package will be bid soon. This station will be taking the US 17 corridor area sewer flow. It will be funded with Utility Enterprise fund reserves.

Lift Station #1 Upgrade

This project includes rehabbing the existing wet well with an epoxy liner and upgrading the existing electrical cord panel and SCADA system. It will be funded with Utility Enterprise fund reserves.

DEPARTMENTAL EXPENDITURE DETAIL: GOVERNING BODY



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	34,105	39,985	34,743	39,985	34,105	34,105	35,188	PERSONNEL
BOARD/COMMITTEE ATTENDANCE ALLOWANCE	9,660	4,700	4,663	2,940	4,913	2,450	2,175	PERSONNEL
HEALTH INSURANCE	7,069	6,191	5,691	15,955	16,702	15,660	8,663	BENEFITS
ELECTED OFFICIAL HEALTH REIMBURSEMENT	23,995	23,490	23,490	17,931	11,650	4,350	-	BENEFITS
WORKERS' COMPENSATION INSURANCE	151	90	90	157	97	92	90	BENEFITS
FICA/MEDICARE	5,184	5,215	4,774	2,610	3,748	3,134	2,623	BENEFITS
UNEMPLOYMENT TAX	744	938	938	641	1,129	950	271	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	56,875	45,000	39,934	55,305	44,039	8,922	14,610	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
LEGAL	15,000	15,000	13,197	15,000	18,203	-	-	ATTORNEY FEES
LAWSUIT SETTLEMENTS	25,000	2,355	2,355	25,000	-	25,500	-	SETTLEMENT OF LAWSUITS
CODIFICATION	12,250	12,000	10,376	25,200	566	3,289	8,036	CODIFICATION
PROFESSIONAL/CONTRACT FEES	40,150	45,000	44,330	10,466	77,154	26,145	26,168	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	2,000	1,605	2,000	1,813	1,750	2,363	CELLPHONE/AIRCARDS/NETBOOKS
OFFICE SUPPLIES	1,780	3,000	2,826	1,980	2,474	1,595	1,609	OFFICE SUPPLIES/PRINTING/POSTAGE
ELECTIONS	8,000	-	-	-	7,772	-	6,342	COST FOR TOWN ELECTIONS
HISTORICAL MARKERS	7,500	2,203	2,203	7,500	-	-	-	TOWN-WIDE HISTORICAL MARKERS (PRIOR IN ADMIN)
WAVE TRANSIT TRANSPORTION	51,500	50,000	50,000	60,000	50,688	63,201	59,352	CONTRIBUTION TO WAVE FOR PUBLIC TRANSPORTATION
LELAND FIRE/RESCUE	-	178,103	64,611	64,611	-	-	20,000	CONTRIBUTION TO LELAND RESCUE SQUAD
TOTAL	298,963	435,269	305,824	347,281	275,052	191,143	187,491	

DEPARTMENTAL EXPENDITURE DETAIL: ADMINISTRATION



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	496,442	268,316	268,316	253,761	237,034	216,729	238,896	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	24,822	13,416	13,414	12,688	11,852	11,227	9,798	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	37,233	19,453	19,497	18,398	15,810	16,242	15,452	BENEFITS
HEALTH INSURANCE	87,106	51,423	51,423	40,607	43,372	36,627	27,385	BENEFITS
DENTAL INSURANCE	5,075	2,663	2,663	2,922	2,502	2,364	1,176	BENEFITS
VISION INSURANCE	768	452	452	454	611	527	-	BENEFITS
DISABILITY INSURANCE	2,141	1,020	1,020	576	516	468	948	BENEFITS
LIFE INSURANCE	1,030	799	799	795	862	804	455	BENEFITS
WORKERS' COMPENSATION INSURANCE	2,198	813	813	1,169	800	853	2,956	BENEFITS
FICA/MEDICARE	37,978	20,526	18,915	19,413	16,221	16,851	15,730	BENEFITS
UNEMPLOYMENT TAX	2,102	1,209	1,209	4,101	1,940	2,689	2,173	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	9,510	9,500	7,988	27,228	9,404	8,392	8,160	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	-	-	-	1,500	-	49	395	TOWN-WIDE LOGO ITEMS
LEGAL	10,000	11,000	10,355	9,000	5,724	14,027	9,325	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	2,250	2,000	1,090	3,886	8,176	10,134	3,186	PROFESSIONAL/CONTRACT FEES
PROPERTY/AUTO/LIABILITY INSURANCE	225,000	122,755	122,755	120,500	114,079	110,340	81,790	TOWN-WIDE PROPERTY, AUTO & LIABILITY INSURANCE
ADMINISTRATIVE DUES/FEES	12,800	10,065	10,065	11,285	8,807	15,944	14,518	TOWN-WIDE ANNUAL DUES/FEES
BANK FEES	-	-	-	-	-	4,007	-	BANK FEES (MOVED TO FINANCE)
CELLPHONE/AIRCARD	-	2,023	2,023	1,800	1,272	1,267	1,156	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	-	486	486	1,200	579	938	577	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	431	431	880	232	241	657	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	3,000	3,000	3,000	3,000	-	5,000	5,000	FUTURE VEHICLE PURCHASE (ADMIN/FINANCE/HR)
UTILITY	-	-	-	-	-	50,998	18,910	TOWN-WIDE ELECTRICITY/WATER/SEWER (MOVED TO G&M)
OFFICE SUPPLIES	4,000	4,300	3,971	4,834	4,816	7,136	6,566	OFFICE SUPPLIES/PRINTING/POSTAGE
HISTORICAL MARKERS	-	-	-	-	-	3,095	-	TOWN-WIDE HISTORICAL MARKERS (MOVED TO GB)
TOTAL	963,455	545,649	540,684	539,997	484,607	536,949	465,209	

DEPARTMENTAL EXPENDITURE DETAIL: INFORMATION TECHNOLOGY



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	-	-	-	-	-	66,882	91,607	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	-	-	-	-	-	3,662	4,849	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	-	-	-	-	-	5,116	5,847	BENEFITS
HEALTH INSURANCE	-	-	-	-	-	10,088	17,187	BENEFITS
DENTAL INSURANCE	-	-	-	-	-	747	673	BENEFITS
VISION INSURANCE	-	-	-	-	-	179	-	BENEFITS
DISABILITY INSURANCE	-	-	-	-	-	192	288	BENEFITS
LIFE INSURANCE	-	-	-	-	-	136	926	BENEFITS
WORKERS' COMPENSATION INSURANCE	-	-	-	-	-	308	-	BENEFITS
FICA/MEDICARE	-	-	-	-	-	5,278	5,898	BENEFITS
UNEMPLOYMENT TAX	-	-	-	-	-	1,064	1,259	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	4,810	185	185	4,810	150	150	1,422	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	-	-	-	-	-	957	566	UNIFORMS
PROFESSIONAL/CONTRACT FEES	328,843	255,000	248,076	280,518	253,207	53,321	-	PROFESSIONAL/CONTRACT FEES
SOFTWARE SUPPORT	251,730	300,000	251,414	308,932	106,323	91,327	74,134	ANNUAL SERVICE & MAINTENANCE CONTRACTS
LOCAL AREA NET TECH SUPPORT	-	-	-	-	-	17,226	59,253	NETWORK EQUIP/LICENSING/VIRUS PROTECTION
TELEPHONE/INTERNET SERVICE	90,379	77,444	77,444	76,716	96,771	81,617	70,076	TELEPHONE & INTERNET
CELLPHONE/AIRCARD	58,183	620	620	900	930	2,174	821	CELLPHONE/AIRCARDS/NETBOOKS
AD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	2,000	3,623	3,623	4,800	1,406	181	3,377	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
ECD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	3,450	2,079	2,079	3,800	750	2,908	3,765	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
FIN-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	5,750	1,132	1,132	1,600	757	1,215	2,442	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
GB-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	3,398	3,398	4,150	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
GM-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	-	-	1,350	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
HR-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	1,206	2,069	2,069	1,600	126	14	4,548	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
IT-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	24,500	619	619	2,000	714	2,221	-	MAINT, REPAIR & REPLACE EXISTING IT EQUIPMENT
PD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	58,128	77,863	66,720	77,863	-	2,672	2,140	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
PR-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	2,601	2,601	3,550	75	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
PU-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	-	-	-	1,600	70	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
PW-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACEMENT	-	-	-	-	339	768	787	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
SM-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	-	-	-	1,350	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
FD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	13,500	-	-	-	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
EQUIPMENT LEASES	34,900	30,254	30,254	26,888	28,155	26,540	14,187	LEASE PAYMENT OF COPY MACHINES
EQUIPMENT RENTAL	2,180	2,855	2,855	2,838	2,688	2,852	2,016	RENTAL OF POSTAGE MACHINE
VEHICLE FUEL	-	-	-	-	-	143	85	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	513	45	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	-	-	-	-	2,000	2,000	FUTURE VEHICLE PURCHASE - TRANSFERRED TO ADMIN
OFFICE SUPPLIES	-	34	34	500	42	1,368	1,587	OFFICE SUPPLIES/PRINTING/POSTAGE
TOTAL	881,059	759,778	693,125	805,765	492,503	383,819	371,786	

DEPARTMENTAL EXPENDITURE DETAIL: HUMAN RESOURCES



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	147,736	105,579	100,695	105,579	97,964	94,663	79,033	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	7,387	5,279	5,034	5,279	4,899	4,972	4,021	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	11,080	7,654	7,320	7,654	6,535	7,061	5,034	BENEFITS
HEALTH INSURANCE	27,342	15,844	15,844	20,277	20,502	18,876	11,818	BENEFITS
DENTAL INSURANCE	1,284	845	845	1,114	1,041	1,030	569	BENEFITS
VISION INSURANCE	294	204	204	274	375	387	-	BENEFITS
DISABILITY INSURANCE	762	489	489	288	288	288	106	BENEFITS
LIFE INSURANCE	229	163	163	162	223	208	319	BENEFITS
WORKERS' COMPENSATION INSURANCE	654	239	239	487	345	308	38	BENEFITS
FICA/MEDICARE	11,302	8,077	7,440	8,077	6,930	7,146	5,030	BENEFITS
UNEMPLOYMENT TAX	901	616	616	1,985	940	1,371	1,166	BENEFITS
EMPLOYEE BACKGROUND REVIEWS	-	-	-	-	-	5,146	2,144	BACKGROUND CHECKS FOR POTENTIAL EMPLOYEES
TRAVEL/MEETINGS/SCHOOLS/DUES	4,946	2,362	2,362	5,117	3,683	1,817	1,720	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
EMPLOYEE DEVELOPMENT/TRAINING	6,000	-	-	5,000	47	527	-	TOWN-WIDE EMPLOYEE TRAINING/DEVELOPMENT
EMPLOYEE HEALTH & WELLNESS	15,095	1,785	1,785	2,480	1,623	10,395	-	HEALTH & WELLNESS PROGRAMS/MATERIALS
EMPLOYEE RECOGNITION	22,608	9,512	9,512	16,620	9,511	10,607	9,200	EMPLOYEE RECOGNITION PROGRAMS/MATERIALS
EMPLOYEE SAFETY	1,670	7,680	7,359	7,680	809	226	1,144	SAFETY PROGRAMS/MATERIALS
LEGAL	1,300	750	683	1,300	1,015	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	1,655	29,400	23,915	29,400	8,750	12,418	3,563	PROFESSIONAL/CONTRACT FEES
ADVERTISING	3,666	3,750	3,260	4,341	2,726	998	731	ADVERTISING JOB POSTINGS
CELLPHONE/AIRCARD	-	636	636	636	583	53	-	CELLPHONE/AIRCARDS/NETBOOKS
OFFICE SUPPLIES	3,246	1,000	850	1,400	846	1,990	2,332	OFFICE SUPPLIES/PRINTING/POSTAGE
TOTAL	269,157	201,863	189,250	225,150	169,635	180,488	127,968	

DEPARTMENTAL EXPENDITURE DETAIL: FINANCE



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	171,525	124,318	110,715	124,318	100,251	124,434	113,687	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	8,576	6,216	5,418	5,688	5,013	6,584	7,668	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	12,864	9,013	7,879	8,248	6,687	9,345	7,194	BENEFITS
HEALTH INSURANCE	25,857	13,345	13,345	13,498	13,898	19,390	17,232	BENEFITS
DENTAL INSURANCE	1,563	1,032	1,032	1,167	1,108	1,465	1,181	BENEFITS
VISION INSURANCE	260	173	173	142	241	347	-	BENEFITS
DISABILITY INSURANCE	844	506	506	288	288	384	864	BENEFITS
LIFE INSURANCE	243	103	103	162	170	244	678	BENEFITS
WORKERS' COMPENSATION INSURANCE	760	239	239	809	345	463	1,526	BENEFITS
FICA/MEDICARE	13,122	9,510	8,367	9,510	7,604	9,846	7,321	BENEFITS
UNEMPLOYMENT TAX	901	590	590	2,337	935	2,192	1,561	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	10,460	1,479	1,479	2,401	3,415	4,854	2,113	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
LEGAL	2,000	1,100	1,043	1,500	1,224	-	-	ATTORNEY FEES
AUDIT	19,500	11,500	11,500	13,000	9,500	21,000	16,500	AUDIT SERVICES
TAX/SCROLL/BILLING/COLLECTION	40,375	33,948	30,120	33,948	23,499	28,671	28,508	BRUNS CO COST TO BILL & COLLECT TAXES
PROFESSIONAL/CONTRACT FEES	22,220	12,350	11,941	12,350	12,333	12,435	24,737	PROFESSIONAL/CONTRACT FEES
BANK FEES	4,450	3,300	2,956	4,200	3,339	-	-	BANK SERVICE FEES (PREVIOUSLY UNDER ADMIN)
CELLPHONE/AIRCARD	-	756	756	780	757	753	683	CELLPHONE/AIRCARDS/NETBOOKS
OFFICE SUPPLIES	2,900	2,800	2,706	3,610	2,529	6,299	14,702	OFFICE SUPPLIES/PRINTING/POSTAGE
TOTAL	338,419	232,279	210,868	237,957	193,135	248,705	246,156	

DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC PLACES PARKS & RECREATION



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	138,924	143,826	134,018	143,826	113,919	116,155	168,349	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	6,332	7,191	6,482	6,153	5,219	5,312	5,812	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	9,498	10,427	9,427	8,921	6,963	7,304	9,803	BENEFITS
HEALTH INSURANCE	25,096	17,977	17,977	20,288	21,115	19,318	32,091	BENEFITS
DENTAL INSURANCE	927	762	762	883	821	804	940	BENEFITS
VISION INSURANCE	196	176	176	196	277	280	-	BENEFITS
DISABILITY INSURANCE	679	541	541	360	288	288	396	BENEFITS
LIFE INSURANCE	203	184	184	203	215	208	1,001	BENEFITS
WORKERS' COMPENSATION INSURANCE	3,912	3,723	3,723	4,257	3,300	4,347	4,927	BENEFITS
FICA/MEDICARE	10,628	11,003	9,921	11,003	8,222	9,655	11,159	BENEFITS
UNEMPLOYMENT TAX	1,275	1,247	1,247	2,704	1,245	1,799	2,935	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	3,970	2,160	2,160	2,455	6,722	2,090	2,687	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	650	-	-	-	-	-	-	UNIFORMS & RELATED ITEMS
LEGAL	1,000	1,600	1,470	5,200	5,980	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	3,095	750	711	1,700	2,815	7,483	9,213	PROFESSIONAL/CONTRACT FEES
MARKETING	9,230	8,016	8,016	10,000	-	-	-	MARKETING
CELLPHONE/AIRCARD	-	1,193	1,193	1,764	1,987	1,882	1,777	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	-	437	437	600	500	1,023	906	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	435	1,622	35	457	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	3,000	3,000	3,000	-	4,000	17,540	FUTURE VEHICLE PURCHASE
UTILITY	-	-	-	-	-	22,598	27,386	PARKS UTILITIES (MOVED TO G&M)
OFFICE SUPPLIES	900	888	888	2,320	1,211	5,438	3,066	OFFICE SUPPLIES/PRINTING/POSTAGE
SITE IMPROVEMENTS	5,000	1,350	1,247	1,350	4,472	8,094	890	SITE IMPROVEMENTS TO PARKS GROUNDS
INSTRUCTOR FEES	4,800	3,500	2,517	3,500	2,591	-	-	PAYMENTS TO P&R INSTRUCTORS
RECREATION	43,750	29,211	29,211	28,400	18,835	19,200	26,643	RECREATION PROGRAMS
FOUNDERS DAY	38,600	31,150	31,150	31,850	33,386	28,315	23,224	TOWN FOUNDERS DAY
TOTAL	308,665	280,311	266,457	291,368	241,704	265,626	351,202	

DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC PLACES GROUNDS & MAINTENANCE



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	252,458	215,000	180,103	241,967	59,322	62,453	61,306	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	12,181	10,750	8,619	11,583	2,822	3,284	3,026	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	18,271	15,588	12,511	16,796	3,765	4,437	3,800	BENEFITS
HEALTH INSURANCE	58,710	35,556	35,556	48,541	12,901	10,199	12,905	BENEFITS
DENTAL INSURANCE	2,410	1,741	1,741	2,357	705	536	521	BENEFITS
VISION INSURANCE	511	381	381	528	236	194	-	BENEFITS
DISABILITY INSURANCE	1,506	1,082	1,082	878	225	207	174	BENEFITS
LIFE INSURANCE	519	412	412	494	185	131	1,960	BENEFITS
WORKERS' COMPENSATION INSURANCE	4,651	2,021	2,021	4,244	3,977	6,236	4,944	BENEFITS
FICA/MEDICARE	19,313	16,448	13,387	18,510	4,397	4,972	4,091	BENEFITS
UNEMPLOYMENT TAX	2,432	1,932	1,932	4,549	929	1,180	1,069	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	2,250	817	817	800	293	703	230	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	4,750	3,002	3,002	5,400	3,669	4,222	3,856	UNIFORMS & RELATED ITEMS
LEGAL	-	53	53	-	-	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	1,220	7,315	7,082	7,315	-	-	-	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	1,718	1,718	1,500	1,867	1,375	1,342	CELLPHONE/AIRCARDS/NETBOOKS
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	11,450	2,600	2,416	5,000	3,708	1,889	2,932	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
EQUIPMENT RESERVE TRANSFER	10,000	5,000	5,000	5,000	-	-	-	FUTURE EQUIPMENT PURCHASE
VEHICLE FUEL	10,740	3,707	3,707	3,400	4,846	5,810	5,831	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	7,940	2,799	2,799	3,100	145	3,308	2,230	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	25,000	5,000	5,000	5,000	-	5,000	5,000	FUTURE VEHICLE PURCHASE
UTILITY	117,000	80,000	78,113	93,375	84,232	4,564	3,114	ELECTRICITY/WATER/SEWER TOWN-WIDE
JANITORIAL SUPPLIES	19,500	5,500	5,040	10,835	9,905	4,752	3,312	CLEANING SUPPLIES
CHRISTMAS SUPPLIES	10,000	3,745	3,745	7,000	1,816	8,197	2,293	CHRISTMAS DECORATIONS
OPERATIONAL SUPPLIES/EQUIPMENT	1,500	2,750	2,355	4,000	2,110	5,031	5,524	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
CLEANING TOWN FACILITIES	8,900	4,263	4,263	7,600	594	12,185	12,000	CLEANING CONTRACT FOR TOWN-WIDE LOCATIONS
FACILITY IMPROVEMENTS	10,000	10,906	10,906	-	-	-	-	TOWN FACILITY IMPROVEMENTS
FACILITY MAINTENANCE/REPAIR	59,050	53,963	53,963	49,900	44,677	10,827	8,975	NORMAL MAINTENANCE/REPAIR OF TOWN FACILITIES
GROUNDS MAINTENANCE	39,300	27,000	26,086	40,100	13,292	19,105	23,849	UPKEEP & MAINTENANCE OF ALL TOWN OWNED PROPERTIES
STORMWATER	3,000	1,451	1,451	2,140	8,063	-	-	STORMWATER MAINTENANCE AND REQUIREMENTS
WASTE DISPOSAL	4,450	2,500	2,407	2,750	2,191	4,741	3,827	TRASH PICK UP AT TOWN LOCATIONS
DEBRIS DISPOSAL	40,000	39,083	39,083	36,500	29,886	22,327	28,215	DUMPSTER PROVIDED FOR YARD WASTE
CAPITAL OUTLAY EQUIPMENT	-	-	-	-	-	9,980	7,366	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
CAPITAL OUTLAY VEHICLE	-	-	-	-	-	-	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
TOTAL	759,012	564,081	516,750	641,162	300,758	217,847	213,693	

DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE STREETS MAINTENANCE



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	111,042	109,787	106,016	109,787	59,322	62,453	61,306	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	5,552	5,489	5,300	5,383	2,822	3,284	3,026	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	8,328	7,960	7,698	7,805	3,765	4,437	3,800	BENEFITS
HEALTH INSURANCE	20,923	15,958	15,958	14,847	12,901	10,199	12,905	BENEFITS
DENTAL INSURANCE	975	846	846	708	705	536	521	BENEFITS
VISION INSURANCE	190	174	174	156	236	194	-	BENEFITS
DISABILITY INSURANCE	583	480	480	317	225	207	174	BENEFITS
LIFE INSURANCE	178	144	144	178	185	131	1,960	BENEFITS
WORKERS' COMPENSATION INSURANCE	5,241	4,114	4,114	7,163	3,977	6,236	4,944	BENEFITS
FICA/MEDICARE	8,495	8,399	7,852	8,399	4,397	4,972	4,091	BENEFITS
UNEMPLOYMENT TAX	901	667	667	2,064	929	1,180	1,069	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	1,700	490	490	1,700	293	703	230	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	2,550	811	811	1,800	3,669	4,222	3,856	UNIFORMS & RELATED ITEMS
LEGAL	4,500	3,000	2,833	3,000	2,695	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	10,610	6,500	5,944	62,565	96,013	6,973	6,908	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	3,450	3,450	2,580	1,867	1,375	1,342	CELLPHONE/AIRCARDS/NETBOOKS
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	12,500	8,000	7,491	10,000	3,708	1,889	2,932	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
CAPITAL OUTLAY EQUIPMENT	50,000	-	-	-	-	9,980	7,366	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
EQUIPMENT RESERVE TRANSFER	-	-	-	-	-	-	-	FUTURE EQUIPMENT PURCHASE
VEHICLE FUEL	8,500	4,892	4,892	8,500	4,846	5,810	5,831	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	8,950	1,403	1,403	4,300	145	3,308	2,230	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	5,000	5,000	5,000	-	5,000	5,000	FUTURE VEHICLE PURCHASE
STREET LIGHT ELECTRICITY	550,000	515,000	511,937	600,000	486,420	508,730	415,745	STREET LIGHTS ELECTRICITY COST
OPERATIONAL SUPPLIES/EQUIPMENT	12,950	4,500	3,925	6,500	2,110	5,031	5,524	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
STORMWATER	26,500	312	312	6,000	12,860	13,099	25,526	STORMWATER MAINTENANCE AND REQUIREMENTS
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	43,500	48,030	48,030	56,000	24,359	15,339	16,221	MAINT/REPAIR TOWN STREETS - POT HOLES, GRADING OF ROADS
STREET TREE MAINTENANCE	10,000	7,025	7,025	10,000	17,019	29,245	-	MAINTENANCE OF STREET TREES
RECYCLING	420,000	388,627	354,627	407,500	360,258	309,036	336,587	TOWN-WIDE RECYCLING
VECTOR CONTROL	12,900	2,186	2,186	12,900	17,983	912	4,301	SPRAYING OF MOSQUITOS
TOTAL	1,337,570	1,153,243	1,109,604	1,355,152	1,123,710	1,014,481	933,395	

DEPARTMENTAL EXPENDITURE DETAIL: POWELL BILL



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	77,902	75,285	68,547	75,285	97,605	98,832	56,882	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	3,895	3,764	3,427	3,764	4,865	4,815	3,030	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	5,843	5,458	4,983	5,458	6,489	7,180	3,676	BENEFITS
HEALTH INSURANCE	15,514	11,646	11,646	12,148	19,443	20,622	19,932	BENEFITS
DENTAL INSURANCE	774	632	632	579	1,044	1,097	622	BENEFITS
VISION INSURANCE	147	136	136	127	334	394	-	BENEFITS
DISABILITY INSURANCE	446	358	358	259	378	414	348	BENEFITS
LIFE INSURANCE	146	84	84	146	253	262	265	BENEFITS
WORKERS' COMPENSATION INSURANCE	4,063	2,635	2,635	5,637	6,400	6,236	9,568	BENEFITS
FICA/MEDICARE	5,959	5,759	5,206	5,759	7,307	7,653	3,778	BENEFITS
UNEMPLOYMENT TAX	601	565	565	1,415	1,315	1,893	1,221	BENEFITS
UNIFORMS/PROMOTIONAL ITEMS	1,350	800	688	1,200	1,759	2,473	1,901	UNIFORMS
PROFESSIONAL/CONTRACT FEES	4,000	-	-	4,000	2,200	-	2,345	PROFESSIONAL/CONTRACT FEES
CAPITAL EQUIPMENT OUTLAY	-	-	-	-	-	20,000	-	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
EQUIPMENT RESERVE TRANSFER	-	15,000	15,000	15,000	15,000	-	-	FUTURE EQUIPMENT PURCHASE
OFFICE SUPPLIES	-	1,588	1,588	8,740	2,340	4,480	725	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	-	-	-	-	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	64,240	40,000	33,791	59,850	118,145	260,618	91,452	MAINT/REPAIR TOWN STREETS - POT HOLES, GRADING OF ROADS
TRANSFER TO POWELL BILL RESERVE*	308,120	273,983	273,983	273,983	97,039	128,300	627,100	TRANSFER TO POWELL BILL PAVING PROJECT
TOTAL	493,000	437,694	423,269	473,350	381,916	565,270	822,844	

DEPARTMENTAL EXPENDITURE DETAIL: POLICE



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	1,797,509	1,500,000	1,479,989	1,760,528	1,257,741	1,269,830	1,315,578	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	87,887	75,000	73,169	86,070	61,296	69,482	62,820	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	145,013	120,000	117,180	137,457	87,525	97,315	85,412	BENEFITS
HEALTH INSURANCE	376,804	266,035	266,035	306,829	215,695	206,075	242,796	BENEFITS
DENTAL INSURANCE	18,586	14,705	14,705	17,577	12,845	13,188	10,376	BENEFITS
VISION INSURANCE	3,887	3,220	3,220	3,447	3,815	3,980	-	BENEFITS
DISABILITY INSURANCE	9,847	7,290	7,290	5,760	3,809	3,902	4,049	BENEFITS
LIFE INSURANCE	3,168	2,527	2,527	3,243	2,966	2,724	5,171	BENEFITS
WORKERS' COMPENSATION INSURANCE	60,365	49,974	49,974	74,925	51,198	54,443	60,195	BENEFITS
FICA/MEDICARE	137,509	114,750	108,386	134,680	92,744	99,124	88,423	BENEFITS
UNEMPLOYMENT TAX	12,529	11,318	11,318	33,098	15,040	20,092	19,456	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	25,000	24,000	23,015	28,619	20,804	12,688	8,470	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	27,913	29,000	25,833	29,605	25,464	30,825	15,849	UNIFORMS & RELATED ITEMS
LEGAL	3,500	5,250	4,940	3,000	1,006	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	10,935	18,325	18,325	25,126	17,257	6,020	11,431	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	25,823	25,823	20,000	19,872	16,077	15,174	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	65,000	56,039	56,039	80,000	64,066	89,543	97,277	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	55,000	40,000	34,966	58,000	46,964	47,067	51,249	VEHICLE MAINTENANCE & REPAIR
CAPITAL VEHICLE OUTLAY	205,821	251,000	249,568	255,004	122,140	-	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
VEHICLE RESERVE TRANSFER	-	36,000	36,000	36,000	18,000	80,000	239,672	FUTURE VEHICLE PURCHASE
UTILITY	-	-	-	-	-	10,750	11,486	ELECTRICITY/WATER/SEWER (MOVED TO G&M)
OFFICE SUPPLIES	7,000	9,000	8,284	11,000	10,285	11,985	27,480	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	32,512	40,000	38,736	48,492	28,381	3,205	20,265	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
CLEANING TOWN FACILITIES	-	-	-	-	2,850	259	175	FINAL CLEANUP OF POLICE DEPARTMENT RENTAL
FACILITY RENTAL	-	-	-	-	5,000	30,000	30,000	RENTAL OF POLICE DEPARTMENT
ARMORY	27,033	36,314	36,314	44,760	21,662	8,086	13,295	PURCHASE OF FIREARMS/AMMO/TASERS, ETC
COMMUNITY POLICING	12,000	10,971	10,971	13,150	9,177	7,567	1,765	PROGRAMS TO ENHANCE COMMUNITY RELATIONS
ANIMAL CONTROL	6,000	4,387	4,387	6,200	2,493	2,834	3,315	ANIMAL CONTROL MAINTENANCE/FOOD, ETC
INVESTIGATIONS EXPENSE	15,785	16,057	16,057	28,126	10,954	9,657	5,644	INVESTIGATION/CRIME SCENE SUPPLIES/EQUIPMENT
SPECIAL OPERATIONS	10,500	12,213	12,213	16,900	-	11,365	14,875	SABLE/GANGS/SPECIAL EVENTS AND OPERATIONS
NARCOTICS	7,000	3,000	3,000	6,000	2,831	4,895	-	NARCOTICS OPERATIONS
K-9 OPERATIONS	6,140	-	-	-	-	-	6,346	ACTIVITIES SPECIFIC TO K-9 OPERATIONS
TOTAL	3,170,245	2,782,198	2,738,265	3,273,596	2,233,879	2,222,977	2,468,043	

DEPARTMENTAL EXPENDITURE DETAIL: FIRE/EMS



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	1,706,052	-	-	-	-	-	-	PERSONNEL
OVERTIME	150,000	-	-	-	-	-	-	PERSONNEL
FIRE/EMS STIPENDS	33,750	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	75,894	-	-	-	-	-	-	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	113,841	-	-	-	-	-	-	BENEFITS
HEALTH INSURANCE	279,840	-	-	-	-	-	-	BENEFITS
DENTAL INSURANCE	13,083	-	-	-	-	-	-	BENEFITS
VISION INSURANCE	2,209	-	-	-	-	-	-	BENEFITS
DISABILITY INSURANCE	7,675	-	-	-	-	-	-	BENEFITS
LIFE INSURANCE	17,570	-	-	-	-	-	-	BENEFITS
WORKERS' COMPENSATION INSURANCE	50,642	-	-	-	-	-	-	BENEFITS
FICA/MEDICARE	141,988	-	-	-	-	-	-	BENEFITS
UNEMPLOYMENT TAX	22,179	-	-	-	-	-	-	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	30,600	-	-	-	-	-	-	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
EMPLOYEE DEVELOPMENT/TRAINING	13,950	-	-	-	-	-	-	TOWN-WIDE EMPLOYEE TRAINING/DEVELOPMENT
UNIFORMS/MATS/PROMOTIONAL ITEMS	22,500	-	-	-	-	-	-	UNIFORMS & RELATED ITEMS
LEGAL	9,000	-	-	-	-	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	25,650	-	-	-	-	-	-	PROFESSIONAL/CONTRACT FEES
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	12,690	-	-	-	-	-	-	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
CAPITAL OUTLAY EQUIPMENT	-	-	-	-	-	-	-	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PR
EQUIPMENT RESERVE TRANSFER	-	-	-	-	-	-	-	FUTURE EQUIPMENT PURCHASE
VEHICLE FUEL	40,000	-	-	-	-	-	-	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	49,050	-	-	-	-	-	-	VEHICLE MAINTENANCE & REPAIR
CAPITAL VEHICLE OUTLAY	45,000	-	-	-	-	-	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	-	FUTURE VEHICLE PURCHASE
OFFICE SUPPLIES	8,775	-	-	-	-	-	-	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	61,200	-	-	-	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
EMS	35,550	-	-	-	-	-	-	EMS SUPPLIES/EXPENDITURES
TOTAL	2,968,687	-	-	2,401,447	-	-	-	

DEPARTMENTAL EXPENDITURE DETAIL: ECONOMIC & COMMUNITY DEVELOPMENT



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL*	FY 2014-2015 ACTUAL*	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	307,161	280,000	277,221	295,536	254,295	199,645	198,027	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	15,358	14,000	13,860	14,777	12,714	10,058	6,376	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	23,037	20,300	20,160	21,426	16,960	14,848	12,004	BENEFITS
HEALTH INSURANCE	53,642	46,821	46,821	46,669	43,533	37,706	34,351	BENEFITS
DENTAL INSURANCE	2,821	2,586	2,586	2,974	2,422	2,133	703	BENEFITS
VISION INSURANCE	572	539	539	587	763	656	-	BENEFITS
DISABILITY INSURANCE	1,517	1,321	1,321	804	704	612	576	BENEFITS
LIFE INSURANCE	439	379	379	453	557	451	1,171	BENEFITS
WORKERS' COMPENSATION INSURANCE	5,482	3,770	3,770	1,728	2,658	2,807	1,103	BENEFITS
FICA/MEDICARE	23,498	21,420	19,940	22,609	18,338	15,824	13,027	BENEFITS
UNEMPLOYMENT TAX	1,834	1,592	1,592	5,557	2,645	2,910	4,346	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	13,505	16,137	16,137	14,900	6,167	2,592	3,165	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	800	734	734	550	322	-	-	UNIFORMS & RELATED ITEMS
LEGAL	18,000	15,500	15,219	15,800	43,341	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	32,650	111,840	108,102	111,840	21,367	36,313	91,327	PROFESSIONAL/CONTRACT/ENGINEERING FEES
PRIVATE DEVELOPMENT COSTS	-	35,723	35,723	50,000	-	-	-	COSTS ASSOCIATED WITH PRIVATE DEVELOPMENT
ADVERTISING	4,550	4,516	4,516	8,500	2,163	-	-	LEGAL/ANNEXATION ADS
MARKETING	10,000	10,000	10,000	10,000	-	-	-	PROMOTIONS
CELLPHONE/AIRCARD	-	1,794	1,794	1,578	3,403	3,205	1,924	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	675	1,102	1,102	3,000	1,571	1,698	2,159	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	500	321	321	1,960	1,508	1,708	231	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	5,000	5,000	5,000	-	5,000	5,000	FUTURE VEHICLE PURCHASE
OFFICE SUPPLIES	6,950	4,500	4,349	2,640	3,830	2,567	4,101	OFFICE SUPPLIES/PRINTING/POSTAGE
STORMWATER	1,000	860	860	860	-	-	-	ANNUAL TOWN STORMWATER PERMIT
DEMOS/ABATEMENTS	2,000	1,139	1,139	15,000	100	400	-	DEMOLITIONS/ABATEMENTS
TOTAL	525,991	601,893	593,184	654,747	439,360	341,132	379,590	

DEPARTMENTAL EXPENDITURE DETAIL: BUILDING INSPECTIONS



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL*	FY 2014-2015 ACTUAL*	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	324,232	270,000	265,047	275,337	254,295	199,645	234,912	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	16,212	13,500	13,251	13,767	12,714	10,058	12,382	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	24,317	19,575	19,262	19,962	16,960	14,848	14,913	BENEFITS
HEALTH INSURANCE	73,345	49,334	49,334	50,728	43,533	37,706	43,649	BENEFITS
DENTAL INSURANCE	1,374	2,685	2,685	2,971	2,422	2,133	2,579	BENEFITS
VISION INSURANCE	705	545	545	603	763	656	-	BENEFITS
DISABILITY INSURANCE	1,726	1,301	1,301	780	704	612	720	BENEFITS
LIFE INSURANCE	534	412	412	439	557	451	1,693	BENEFITS
WORKERS' COMPENSATION INSURANCE	5,565	4,486	4,486	4,514	2,658	2,807	2,913	BENEFITS
FICA/MEDICARE	24,804	20,655	18,531	21,063	18,338	15,824	14,368	BENEFITS
UNEMPLOYMENT TAX	2,327	1,522	1,522	5,176	2,645	2,910	2,920	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	14,435	7,925	7,925	12,039	6,167	2,592	5,646	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	3,710	1,833	1,833	2,656	1,288	1,888	-	UNIFORMS & RELATED ITEMS
LEGAL	500	400	350	500	-	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	-	1,968	1,968	-	-	-	324	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	7,350	4,968	4,968	12,220	3,403	3,205	4,187	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	12,500	4,682	4,682	8,750	4,714	5,094	9,522	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	8,100	3,885	3,885	6,172	4,525	1,708	1,439	VEHICLE MAINTENANCE & REPAIR
CAPITAL VEHICLE OUTLAY	46,000	-	-	30,000	-	-	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
VEHICLE RESERVE TRANSFER	-	-	-	-	-	10,000	10,000	FUTURE VEHICLE PURCHASE
OFFICE SUPPLIES	17,750	3,076	3,076	5,050	3,830	2,567	2,621	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	500	-	-	-	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
RESERVE FOR FUTURE EXPENDITURES	105,376	292,427	-	226,613	-	-	-	RESERVE FOR FUTURE EXPENDITURES
PERMIT REIMBURSEMENT-NAVASSA	6,168	13,003	13,003	8,000	-	2,673	-	50% PERMIT COLLECTION REIMBURSEMENT
PERMIT REIMBURSEMENT-SANDY CREEK	771	396	396	500	-	448	-	50% PERMIT COLLECTION REIMBURSEMENT
HOMEOWNERS RECOVERY FEE (HRF)	5,410	4,311	4,311	6,000	3,555	3,033	3,087	\$10.00 PER NEW RESIDENTIAL CONSTRUCTION
ALLOCATION TRANSFER TO GENERAL FUND	114,394	141,718	-	141,718	-	-	-	ALLOCATIONS FOR GENERAL FUND SERVICES
TOTAL	818,103	864,606	422,773	855,558	383,070	320,856	367,873	

DEPARTMENTAL EXPENDITURE DETAIL: CULTURAL ARTS CENTER ENTERPRISE FUND



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	198,120	160,924	158,488	160,924	118,925	72,119	-	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	6,628	5,426	5,426	5,295	3,668	2,148	-	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	9,941	7,885	7,885	7,678	1,230	(1,499)	-	BENEFITS
PENSION COST	-	-	-	-	3,746	461	-	YEAR END AUDIT ADJUSTMENT
HEALTH INSURANCE	26,719	17,121	17,121	16,197	11,771	7,460	-	BENEFITS
DENTAL INSURANCE	1,047	740	740	773	543	367	-	BENEFITS
VISION INSURANCE	219	159	159	170	199	141	-	BENEFITS
DISABILITY INSURANCE	765	574	574	346	228	156	-	BENEFITS
LIFE INSURANCE	251	201	201	195	195	138	-	BENEFITS
WORKERS' COMPENSATION INSURANCE	4,954	1,417	1,417	4,045	3,900	2,550	-	BENEFITS
FICA/MEDICARE	15,156	12,311	11,989	12,311	9,160	5,501	-	BENEFITS
UNEMPLOYMENT TAX	1,776	1,813	1,813	3,025	2,133	1,083	-	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	2,260	675	675	2,242	363	-	-	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
LEGAL	-	-	-	2,500	123	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	36,240	30,000	29,185	35,446	35,057	6,643	-	PROFESSIONAL/CONTRACT FEES
MARKETING	37,220	22,113	22,113	22,000	2,237	50	-	MARKETING
BANK FEES	-	1	1	-	-	-	-	BANK SERVICE FEES
CELLPHONE/AIRCARD	700	636	636	636	583	-	-	CELLPHONE/AIRCARDS/NETBOOKS
UTILITY	45,128	39,207	39,207	38,320	25,262	10,666	-	ELECTRICITY/WATER/SEWER
OFFICE SUPPLIES	4,700	7,968	7,968	26,600	19,648	4,824	-	OFFICE SUPPLIES/PRINTING/POSTAGE
INVENTORY SUPPLIES	14,800	2,978	2,978	13,000	5,773	-	-	SUPPLIES FOR RESALE
JANITORIAL SUPPLIES	2,850	1,661	1,661	1,500	-	-	-	JANITORIAL SUPPLIES
OPERATIONAL SUPPLIES/EQUIPMENT	3,744	-	-	-	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
CLEANING TOWN FACILITIES	1,600	-	-	-	-	-	-	CLEANING CONTRACT FOR TOWN-WIDE LOCATIONS
FACILITY IMPROVEMENTS	14,000	3,565	3,565	-	-	-	-	FACILITY IMPROVEMENTS
FACILITY MAINTENANCE/REPAIR	14,140	12,000	9,165	-	-	-	-	NORMAL MAINTENANCE/REPAIR OF FACILITIES/EQPT
WASTE DISPOSAL	1,900	-	-	-	-	-	-	TRASH PICK UP AT TOWN LOCATIONS
INSTRUCTOR FEES	63,750	42,359	42,359	30,000	31,964	6,263	-	INSTRUCTOR FEES
COMMISSION EXPENSE	2,000	1,558	1,558	2,500	1,391	-	-	COMMISSIONS PAID FOR SALE OF ARTIST ITEMS
PROGRAMS & SPECIAL EVENTS	46,000	27,942	27,942	31,600	7,265	5,075	-	PROGRAMS/SPECIAL EVENTS
PROGRAM IMPROVEMENTS	-	-	-	-	-	-	-	ART PROGRAM IMPROVEMENTS
ALLOCATION TRANSFER TO GENERAL FUND	84,446	119,197	-	119,197	-	-	-	ALLOCATIONS FOR GENERAL FUND SERVICES
TOTAL	641,055	520,430	394,825	536,500	285,363	124,146	-	

DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE PUBLIC UTILITY ENTERPRISE FUND



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
SALARIES/WAGES	328,743	250,000	248,928	272,086	222,360	198,168	163,618	PERSONNEL
OVERTIME	-	-	-	-	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	16,437	12,500	12,446	13,604	11,119	11,304	7,997	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	24,656	18,125	18,096	19,726	14,837	-	10,471	BENEFITS
PENSION COST	-	-	-	-	-	1,540	-	YEAR END AUDIT ADJUSTMENT
HEALTH INSURANCE	63,276	40,729	40,729	46,824	43,781	40,847	36,320	BENEFITS
DENTAL INSURANCE	3,180	2,539	2,539	2,706	2,405	2,186	1,241	BENEFITS
VISION INSURANCE	596	446	446	525	756	740	-	BENEFITS
DISABILITY INSURANCE	1,797	1,319	1,319	864	877	636	492	BENEFITS
LIFE INSURANCE	567	490	490	486	629	538	3,312	BENEFITS
WORKERS' COMPENSATION INSURANCE	9,242	6,437	6,437	8,579	7,300	6,470	4,301	BENEFITS
FICA/MEDICARE	25,149	19,125	18,384	20,814	16,146	14,966	10,680	BENEFITS
UNEMPLOYMENT TAX	2,402	1,864	1,864	5,115	3,430	3,419	4,430	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	4,783	2,295	2,295	4,873	2,799	1,200	6,791	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	5,149	1,955	1,955	5,149	4,524	4,592	3,407	UNIFORMS & RELATED ITEMS
LEGAL	3,000	1,698	1,698	2,000	548	683	980	ATTORNEY FEES
TAX/SCROLL/BILLING/COLLECTION	77,091	80,691	79,693	80,691	79,210	76,533	72,836	BILLING/METER READING FEES
PROFESSIONAL/CONTRACT FEES	11,324	6,624	6,624	6,000	117	-	-	PROFESSIONAL/CONTRACT FEES
ENGINEERING/DESIGN FEES	5,000	3,000	3,000	5,000	3,460	(6,600)	20,339	ENGINEER FEES
PUBLIC INFORMATION-FLYERS/NEWSLETTERS	3,912	651	651	4,662	3,451	2,185	1,592	MANDATORY MAILINGS
BANK FEES	14,400	11,500	10,745	10,000	10,520	12,878	9,794	BANK SERVICE FEES
CELLPHONE/AIRCARD	6,285	4,956	4,956	5,085	3,254	3,146	4,751	CELLPHONE/AIRCARDS/NETBOOKS
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	1,500	-	-	1,500	-	229	-	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
CAPITAL EQUIPMENT OUTLAY	220,000	110,000	39,898	117,954	22,804	3,600	(114,515)	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
VEHICLE FUEL	10,325	10,667	10,667	11,975	8,512	8,265	10,829	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	4,128	3,290	3,290	3,808	1,635	3,772	3,135	VEHICLE MAINTENANCE & REPAIR
UTILITY	108,238	95,000	91,049	86,969	86,653	77,526	93,762	ELECTRICITY FOR LIFT STATIONS
OFFICE SUPPLIES	164	934	934	1,249	1,173	2,187	5,349	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	15,000	12,000	11,587	12,000	2,715	4,713	1,570	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE

DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE UTILITY ENTERPRISE FUND (CON.)



ACCOUNT DESCRIPTION	FY 2017-2018 SUBMITTED BUDGET	FY 2016-2017 PROJECTED 6/27/2017	FY 2016-2017 YTD 6/27/2017	FY 2016-2017 BUDGET	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	FY 2013-2014 ACTUAL	JUSTIFICATION
CHEMICALS	3,000	-	-	2,500	-	4,165	4,155	CHEMICALS FOR SEWAGE
LAB TESTS	12,610	5,355	5,355	8,583	3,805	3,855	3,145	REQUIRED LAB WORK
COLLECTION LINE MAINTENANCE	101,376	88,325	38,325	97,376	58,595	71,182	44,280	MAINTENANCE OF COLLECTION LINES
DISTRIBUTION SYSTEM MAINTENANCE	223,187	140,000	121,207	190,578	112,139	110,716	91,144	DAILY OPERATIONS, YOKES, METERS, ETC
LIFT STATION MAINTENANCE	119,730	110,000	99,277	102,130	73,636	146,067	50,091	MAINTENANCE OF LIFT STATIONS
SEWAGE TREATMENT	413,325	384,149	384,149	347,625	354,372	311,665	484,492	PAID TO BRUNSWICK COUNTY FOR SEWAGE TREATMENT
SLUDGE REMOVAL	3,000	-	-	2,000	-	-	-	REMOVAL OF SLUDGE FROM SYSTEM
WATER PURCHASES	486,503	309,849	309,849	432,713	306,856	193,262	157,137	PURCHASE OF WATER
WATER SERVICE	1,686	996	996	1,686	1,412	1,759	1,838	WATER FOR LIFT STATIONS
OPERATOR CONTRACT/PERMIT FEE	2,924	2,160	2,160	2,000	1,680	5,280	5,740	OPERATOR & PERMIT FEES
DEBT PAYMENT - BRUNSWICK COUNTY	918,067	922,692	922,692	922,692	927,092	185,965	734,648	DEBT PAYMENTS
TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	TRANSFERS TO GENERAL FUND
ALLOCATION TRANSFER TO GENERAL FUND	109,518	142,797	-	142,797	-	-	-	ALLOCATIONS FOR GENERAL FUND SERVICES
INTEREST EXPENSE	-	-	-	-	-	-	176,044	INTEREST EXPENSE
TRANSFER TO WATER CAPITAL RESERVE FUND	-	-	-	-	-	488,244	-	TRANSFER TO WATER RESERVE
TRANSFER TO COLLECTION SYSTEM REPLACEMENT	-	-	-	-	229,236	-	-	TRANSFER TO COLLECTION SYSTEM REPLACEMENT CPF
TRANSFER TO LIFT STATION UPGRADE	100,000	490,000	490,000	490,000	300,000	-	-	TRANSFER TO LIFT STATION UPGRADE CPF
TRANSFER TO MALLORY CREEK CPF	-	-	-	-	-	600,000	-	TRANSFER TO MALLORY CREEK PROJECT FUND
TRANSFER TO PUBLIC UTILITY RESERVE FUND	267,467	367,897	367,897	367,897	-	632,322	-	TRANSFER TO SEWER CAPITAL RESERVE
TRANSFER TO VACTOR TRUCK	-	-	-	-	140,000	-	-	TRANSFER TO VACTOR TRUCK CPF
TRANSFER TO VEHICLE RESERVE	-	25,000	25,000	25,000	30,000	-	-	TRANSFER TO VEHICLE CPF
TOTAL	3,728,739	3,688,054	3,387,626	3,885,821	3,093,836	3,230,203	2,116,195	

Town Manager
David Hollis

Assistant Town Manager
Vacant (FY17/18 Budget)

Assistant Town Manager
Vacant (FY17/18 Budget)

Police Chief
Mike James

Operation Services Director
Niel Brooks

Tourism & Marketing Coordinator
Vacant (FY17/18 Budget)

Public Services Director
Jimmy Strickland

Economic & Community Development Director
Gary Vidmar

Human Resources Director
Christa Dees

Finance Director (Internal Support Lead)
Missy Rhodes

Administrative Mgr / Town Clerk
Sabrena Reinhardt

Lieutenant - Police
Josh Spence

Lieutenant - Investigations
Nick Giacobbe

Lieutenant - Administration
Jeremy Humphries

Administrative Assistant
Alice Corl

Billing & Collections Administrator
Yulia Blankenship

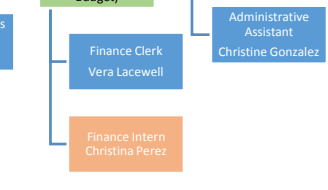
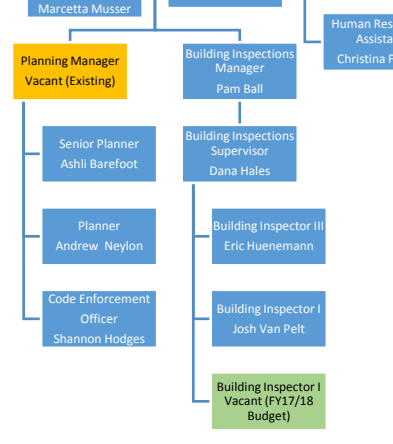
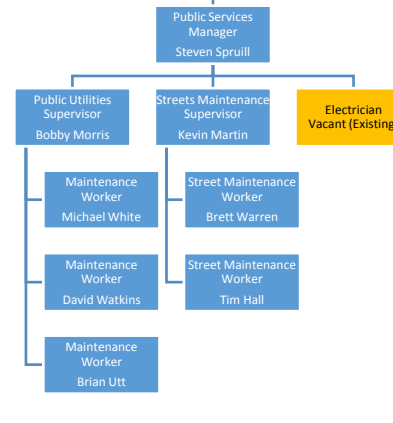
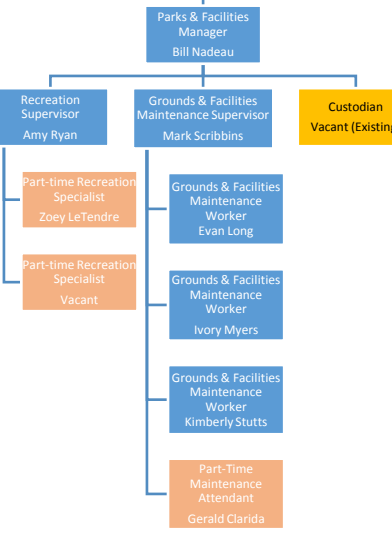
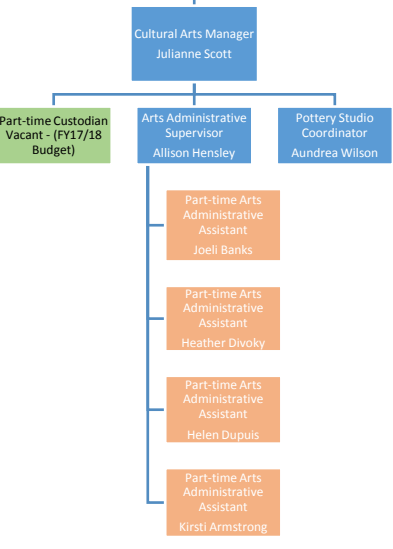
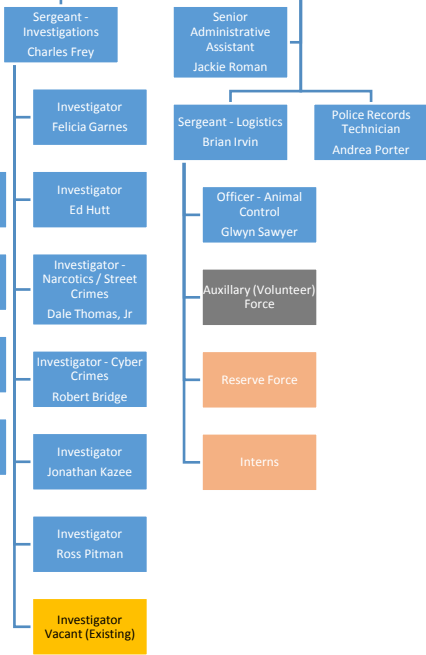
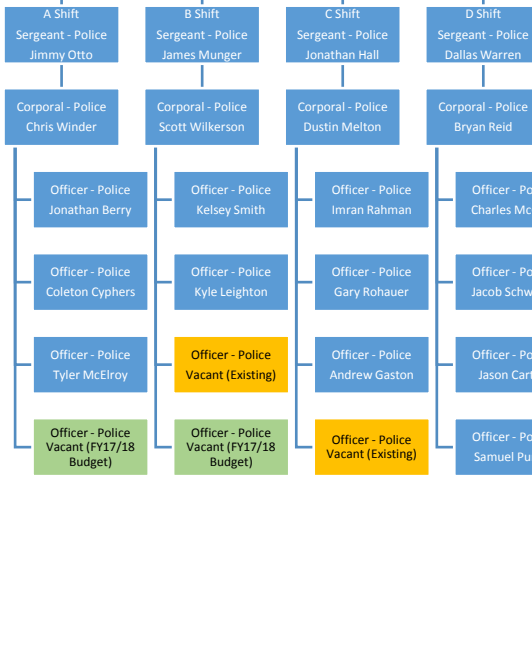
Senior Administrative Assistant
Marcetta Musser

Permit Technician
Lynn Roberts

Human Resources Generalist
Vacant (FY17/18 Budget)

Deputy Finance Officer
Vacant (FY17/18 Budget)

Deputy Town Clerk
Nancy Sims



Town Manager
David Hollis

Fire and
Emergency
Services Chief

Senior
Administrative
Assistant

Fire Inspector

Assistant Chief
of Operations

A Shift
Battalion Chief

B Shift
Battalion Chief

C Shift
Battalion Chief

Volunteer Fire
Captain

Volunteer EMS
Captain

Village Road
EMS 5096

Village Road
Engine 5071

Westport Engine
521

Village Road
EMS 5096

Village Road
Engine 5071

Westport Engine
521

Village Road
EMS 5096

Village Road
Engine 5071

Westport Engine
521

Volunteer Fire
Lieutenant

Volunteer EMS
Lieutenant

Paramedic

Captain -
Paramedic

Captain -
Paramedic

Paramedic

Captain -
Paramedic

Captain -
Paramedic

Paramedic

Captain -
Paramedic

Captain -
Paramedic

Fire Volunteers

EMS Volunteers

Paramedic
(Firefighter)

Engineer -
Paramedic

Engineer -
Paramedic

Paramedic
(Firefighter)

Engineer -
Paramedic

Engineer -
Paramedic

Paramedic
(Firefighter)

Engineer -
Paramedic

Engineer -
Paramedic

FF/EMT

Part-time
FF/EMT

FF/EMT

Part-time
FF/EMT

FF/EMT

Part-time
FF/EMT



Town of
Leland

Growing our future. Nourishing our roots.