

# FISCAL YEAR 2018-2019 ADOPTED BUDGET

*Presented to Town Council June 21, 2018*



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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 including two Assistant Town Managers, the Town Clerk/Administrative Manager and seven department heads. The Town Manager is appointed by the Town Council in a traditional Council-Manager form of government. The Town Manager is responsible for administering and implementing 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. The areas of Business & Neighborhood Enhancement, Public Places, and Infrastructure are overseen by one Assistant Town Manager, while the areas of Public Safety and Internal Support are overseen by the other. Seven departments within the Town 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 and zoning permits, building permits

and inspections, and code enforcement. Additional service subsets include subdivision and planned unit development review, text amendments, master planning, transportation planning, water and sewer impact fee assessment, stormwater education and outreach, and assisting with three currently established boards and committees, namely the Planning Board, Economic Development Committee and the Transportation Oversight Committee. 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 the Leland Cultural 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 provision of Parks & Recreation services and the administration of the Leland Cultural Arts Center. Services also include the maintenance, repair and cleaning of parks, the Town Hall, Arts Center, and the Village Road and Westport Fire Stations as well as the grounds surrounding these facilities. Additional service subsets include the management of the debris drop-off site, the seasonal decorations throughout the Town, organization of special events, planning for new parks and facilities, administering grant funded projects, and assisting with the Parks and Recreation Board. These services are accomplished by the Operation Services Department.

**Infrastructure** includes services related to all of the features in the public right of ways. These features provide a high quality of life and a great place to live, but are often overlooked by most people on a daily basis. These services include the water system, sewer system, streets, and storm drains. Subset services include encroachment agreements, landscaping along the roadways, right of way mowing, repaving, sidewalk maintenance, signage and signal maintenance, road painting and striping, street tree maintenance, new roadway dedications, administering new roadway projects, recycling, vector control including mosquitos and beavers, stormwater permitting and inspections, and assisting with the Infrastructure 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, financial reporting, cash management, debt administration, grant management, employee recruitment, employee benefit maintenance, health and wellness, employee appreciation, safety, information desk, parking permits, public relations, public information, Manager's office, Town Clerk, phone, computer desktops and mobile devices, audio/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 fire and rescue protection 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, animal protective services, fire suppression, rescue services, emergency medical care, fire prevention and mitigation. Additional services included are police and fire safety education and community outreach, citizens' academy, administration of volunteers, drug education and prevention, finger printing, records management, rabies clinics, animal welfare, public nuisances of animals, emergency preparedness, and assisting with the Public Safety Committee. These services are accomplished by the Police Department and Fire/Rescue Department.

## Values and Leadership

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

- Respect
- Communication
- Engagement
- Supportive Work Environment
- Service Excellence



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 the following goals for the Town to strive for in order to achieve success. 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.
- Be a Town that leverages our proximity to area beaches, blueways, air and nautical ports, rail connections, neighboring municipalities, and institutions of higher learning.
- Be a center for advanced, innovative manufacturing and technology employment.

### Public Places

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

- Be a community that protects, and promotes sustainability for, our natural environment, facilities, and parks.
- Be a safe and healthy community with fun, accessible, and stimulating recreational and cultural activities for all.

## Infrastructure

- Be a community that accommodates and plans for safe and accessible pedestrian, vehicular, and multi-modal movement within the transportation network.
- Be a resilient, sustainable, and environmentally conscious community.
- Be a safe and reliable utilities service provider.

## Internal Support

- Be a well-trained, innovative, and customer-centric workforce.
- Be a leading government organization, managing resources responsibly and ethically.

## Public Safety

- Be the safest southeastern North Carolina town through preventative and responsive emergency services and citizen engagement.
- Be a town well prepared for, responsive to, and able to recover from natural and man-made hazards.

In addition to the goals specific to the five core service areas, Council has also established the following goals by which to govern:

- Be an ethical, inspired, collaborative, and dedicated leadership board.
- Be responsive, engaging, and transparent to our constituents.
- Be true to our established values.

## Town Population Growth

The southeast region of North Carolina continues to be one of the fastest growing regions in the state and the Town of Leland is leading the way. Brunswick County had the largest percentage population change in the state between 2010 and 2016 at 18.9%. According to the Demographics Branch of the North Carolina Office of State Budget and Management (OSBM), Brunswick County is expected to be the second fastest growing county between 2020 and 2030, only behind Johnston County, with a 21.4% population growth rate.

County	Total Population		Population Change		Components of Change			
	July 2020	July 2030	Numeric	%	Births	Deaths	Natural	Net
Johnston	210,948	265,216	54,268	25.7	32,307	20,698	11,609	42,659
Brunswick	141,520	171,805	30,285	21.4	12,370	22,505	(10,135)	40,420
Hoke	57,978	70,179	12,201	21.0	10,129	4,517	5,612	6,589
Wake	1,116,912	1,348,745	231,833	20.8	148,202	80,101	68,101	163,732
Watauga	59,703	71,475	11,772	19.7	5,707	4,723	984	10,788
Chatham	79,480	94,966	15,486	19.5	7,905	10,777	(2,872)	18,358
Mecklenburg	1,143,547	1,364,367	220,820	19.3	160,709	85,568	75,141	145,679
Cabarrus	217,409	258,327	40,918	18.8	31,504	21,044	10,460	30,458
Pender	64,933	76,840	11,907	18.3	7,721	7,420	301	11,606
Currituck	28,118	33,158	5,040	17.9	3,253	3,231	22	5,018
Union	240,933	283,481	42,548	17.7	35,686	20,658	15,028	27,520
Iredell	186,093	217,854	31,761	17.1	23,493	21,120	2,373	29,388
Harnett	137,501	159,684	22,183	16.1	20,332	12,724	7,608	14,575
Franklin	69,729	80,427	10,698	15.3	8,408	8,092	316	10,382
New Hanover	238,232	274,796	36,564	15.3	26,310	24,761	1,549	35,015
Durham	320,173	366,803	46,630	14.6	46,810	25,687	21,123	25,507
Clay	11,987	13,650	1,663	13.9	1,092	1,904	(812)	2,475
Lincoln	87,248	99,374	12,126	13.9	9,560	10,801	(1,241)	13,367
Alamance	167,588	190,524	22,936	13.7	21,170	19,875	1,295	21,641
Moore	102,051	115,154	13,103	12.8	12,605	14,083	(1,478)	14,581
Jackson	44,750	50,191	5,441	12.2	4,444	4,946	(502)	5,943
Davie	44,281	49,459	5,178	11.7	4,964	5,812	(848)	6,026
Buncombe	270,935	302,284	31,349	11.6	27,660	31,863	(4,203)	35,552
Madison	23,034	25,679	2,645	11.5	2,306	3,085	(779)	3,424
Henderson	121,192	134,696	13,504	11.1	12,867	18,187	(5,320)	18,824

According to OSBM estimates, Leland was ranked seventh in North Carolina for growth with a rate of 32.7% between 2010 and 2016, which equates to an increase in population of 4,429 citizens. This ranking is also up from the prior year rank of ninth between 2010 and 2015, and twelfth between 2010 and 2014.

Comparing the population change of 32.7% to that of the United States average of 3.2% and North Carolina at 4.3%, Leland measures considerably more in growth between 2010 and 2016.

Rank	Municipality	Total Population		Change	
		April 2010	July 2016	Numeric	Percent
1	Fontana Dam	15	23	8	53.3
2	Bermuda Run	1,725	2,610	885	51.3
3	Rolesville	3,786	5,723	1,937	51.2
4	St. James	3,165	4,580	1,415	44.7
5	Harrisburg	11,526	16,176	4,650	40.3
6	Fuquay-Varina	17,937	24,254	6,317	35.2
7	Leland	13,527	17,956	4,429	32.7
8	Waxhaw	9,859	13,035	3,176	32.2
9	Morrisville	18,576	24,456	5,880	31.7
10	Stem	463	588	125	27.0
11	Holly Springs	24,661	31,230	6,569	26.6
12	Pinehurst	13,124	16,452	3,328	25.4
13	Apex	37,476	46,673	9,197	24.5
14	Falcon	258	321	63	24.4
15	Holly Ridge	1,268	1,573	305	24.1
16	Weaverville	3,120	3,858	738	23.7
17	Midland	3,073	3,760	687	22.4
18	Pittsboro	3,743	4,577	834	22.3
19	Huntersville	46,773	57,145	10,372	22.2
20	Cornelius	24,866	30,207	5,341	21.5
21	Boiling Spring Lakes	5,372	6,519	1,147	21.4
22	Shallotte	3,675	4,457	782	21.3
23	Southport	2,833	3,428	595	21.0
24	Knightdale	11,401	13,786	2,385	20.9
25	Navassa	1,505	1,815	310	20.6

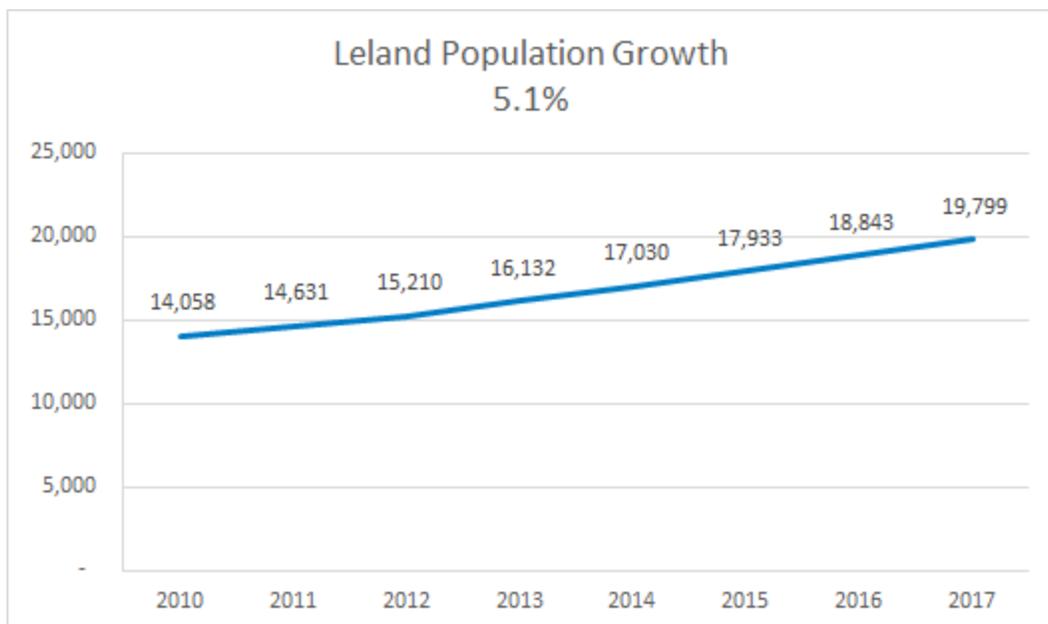
# BUDGET MESSAGE



According to US Census estimates, Leland was the 50<sup>th</sup> most populated town/city in North Carolina out of 553 municipalities with an estimated population of 18,843 in July 2016. This population value placed it just above Boone, and just below Clemmons and Lexington in the ranking. In one year, Leland’s population surpassed that of Boone. This was a substantial increase in ranking from the 2010 US Census when the Town of Leland was ranked 65<sup>th</sup> in the State with a population of 13,527.

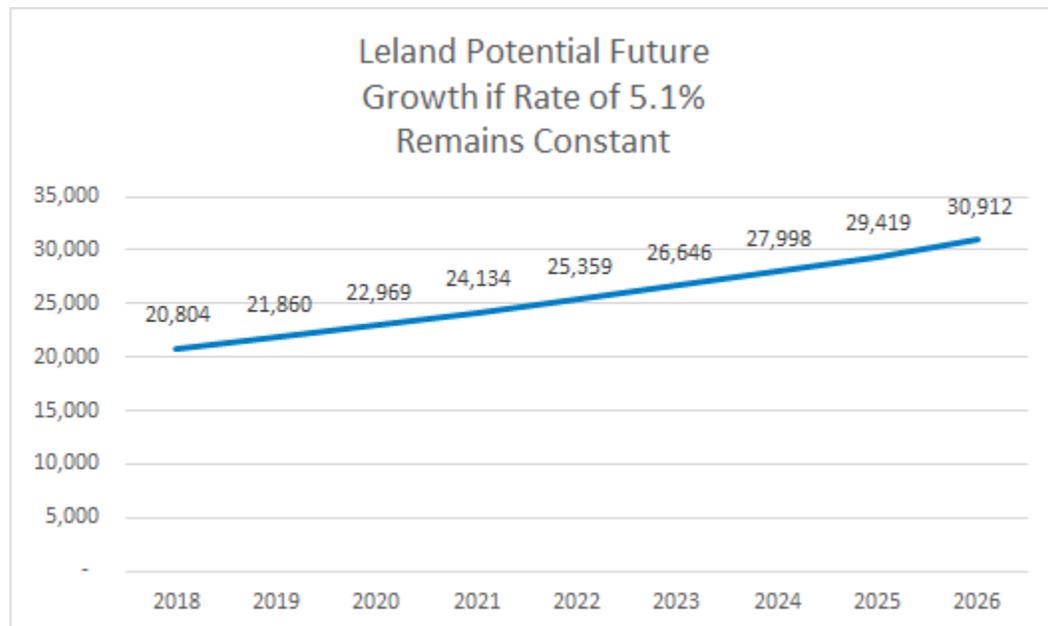
Rank	Municipality	Population	Rank	Municipality	Population
1	Charlotte	842,051	36	Statesville	26,506
2	Raleigh	458,880	37	Mint Hill	26,236
3	Greensboro	287,027	38	Asheboro	26,141
4	Durham	263,016	39	Fuquay-Varina	25,865
5	Winston-Salem	242,203	40	Morrisville	24,732
6	Fayetteville	204,759	41	Kernersville	24,066
7	Cary	162,320	42	Lumberton	21,499
8	Wilmington	117,525	43	Carrboro	21,265
9	High Point	111,223	44	Kinston	20,923
10	Greenville	91,495	45	Clayton	20,260
11	Concord	89,891	46	Shelby	20,260
12	Asheville	89,121	47	Havelock	20,244
13	Gastonia	75,536	48	Clemmons	20,079
14	Jacksonville	67,784	49	Lexington	19,105
15	Chapel Hill	59,246	50	Leland	18,843
16	Rocky Mount	55,466	51	Boone	18,834
17	Huntersville	54,839	52	Lenoir	17,973
18	Burlington	52,709	53	Elizabeth City	17,926
19	Wilson	49,620	54	Morganton	16,665
20	Kannapolis	47,839	55	Hope Mills	16,227
21	Apex	47,349	56	Albemarle	16,004
22	Hickory	40,567	57	Pinehurst	15,945
23	Wake Forest	40,112	58	Laurinburg	15,473
24	Indian Trail	38,222	59	Stallings	15,378
25	Mooresville	36,543	60	Eden	15,376
26	Goldsboro	35,792	61	Harrisburg	15,349
27	Monroe	34,818	62	Roanoke Rapids	15,171
28	Salisbury	34,001	63	Henderson	15,166
29	Holly Springs	33,260	64	Knightdale	14,794
30	Matthews	31,495	65	Graham	14,707
31	New Bern	30,101	66	Mount Holly	14,495
32	Sanford	29,128	67	Waxhaw	14,194
33	Garner	28,776	68	Mebane	14,117
34	Cornelius	28,515	69	Reidsville	13,977
35	Thomasville	27,030	70	Hendersonville	13,840

Trending data from the US Census indicates the Town of Leland has grown at a rate of 5.1% which interpolates to a July 2017 population of 19,799. 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 30,912 by 2026. Whether this rate is sustainable depends on a variety of factors such as available land, Town square-mileage growth, and local and national economies.

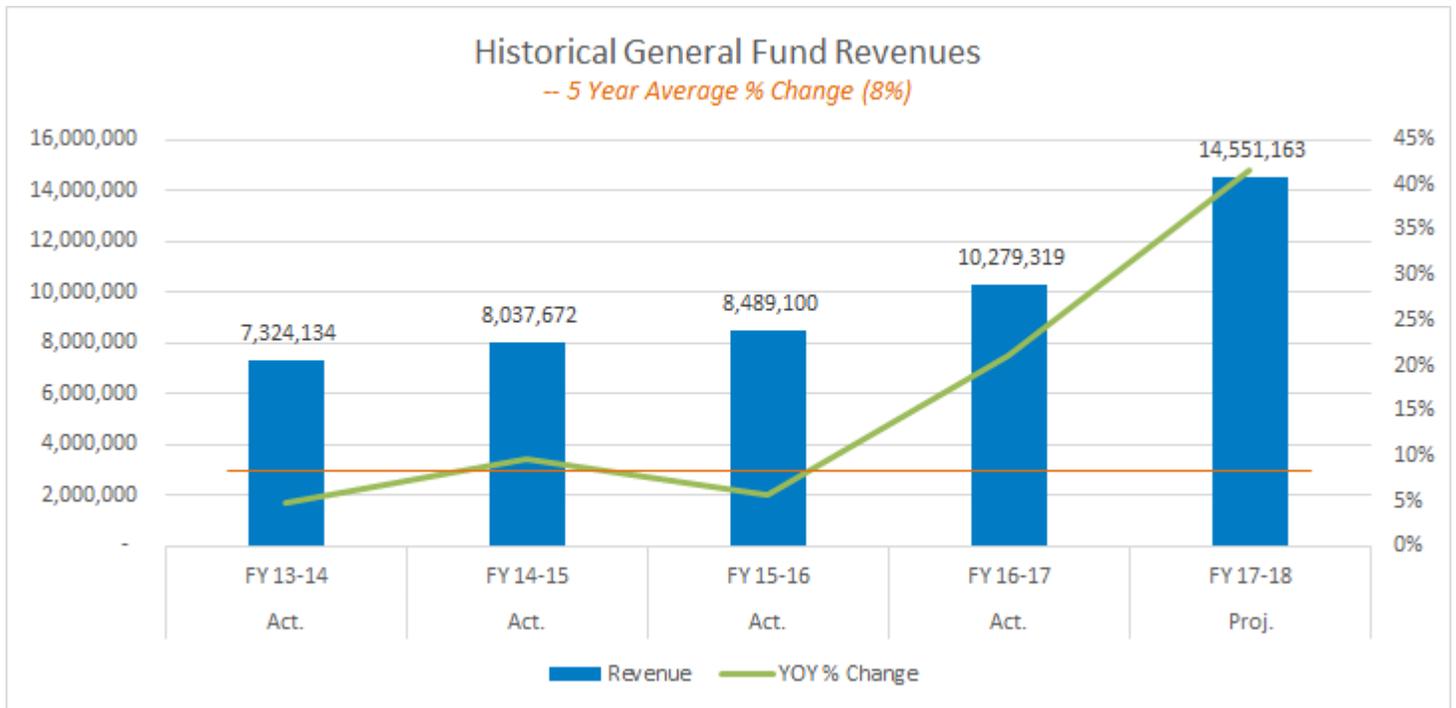
Not only are a large number of citizens choosing Leland as their new home, those moving to the area are financially well positioned. In 2016, the median household income for Leland was \$61,127.00 with a median age of 42.8 years according to the Census data.



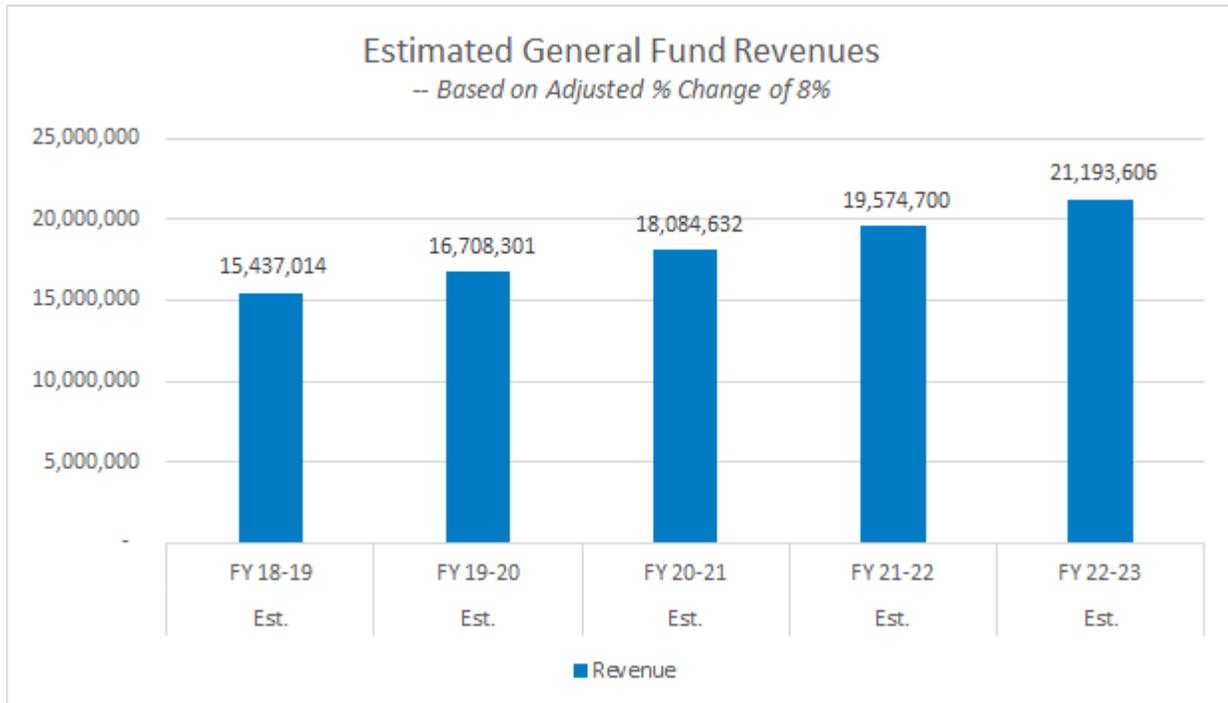
## Town Financial Growth – Looking back in order to plan ahead.

### Revenues

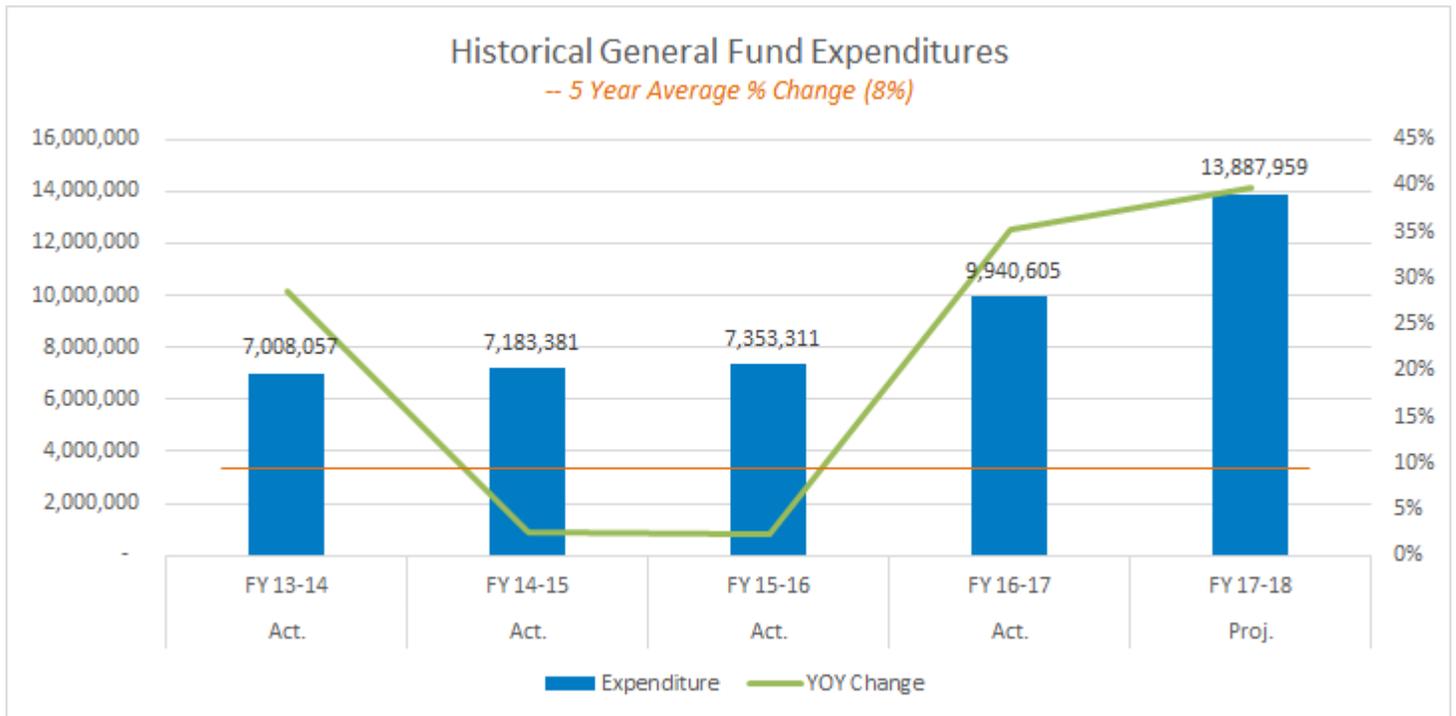
The Town of Leland has been fortunate to have increasing revenues within the General Fund primarily due to growth in town-wide property values and the increase in population. As shown in the graph below, the adjusted five year average growth rate in General Fund revenues is 8%. The total dollar amount of increase from the FY13/14 to the FY17/18 projections is \$7,227,029.00. The large increase for FY17/18 is mainly attributed to the acquisition of the Fire/Rescue department and the related fire fee and EMS revenues.



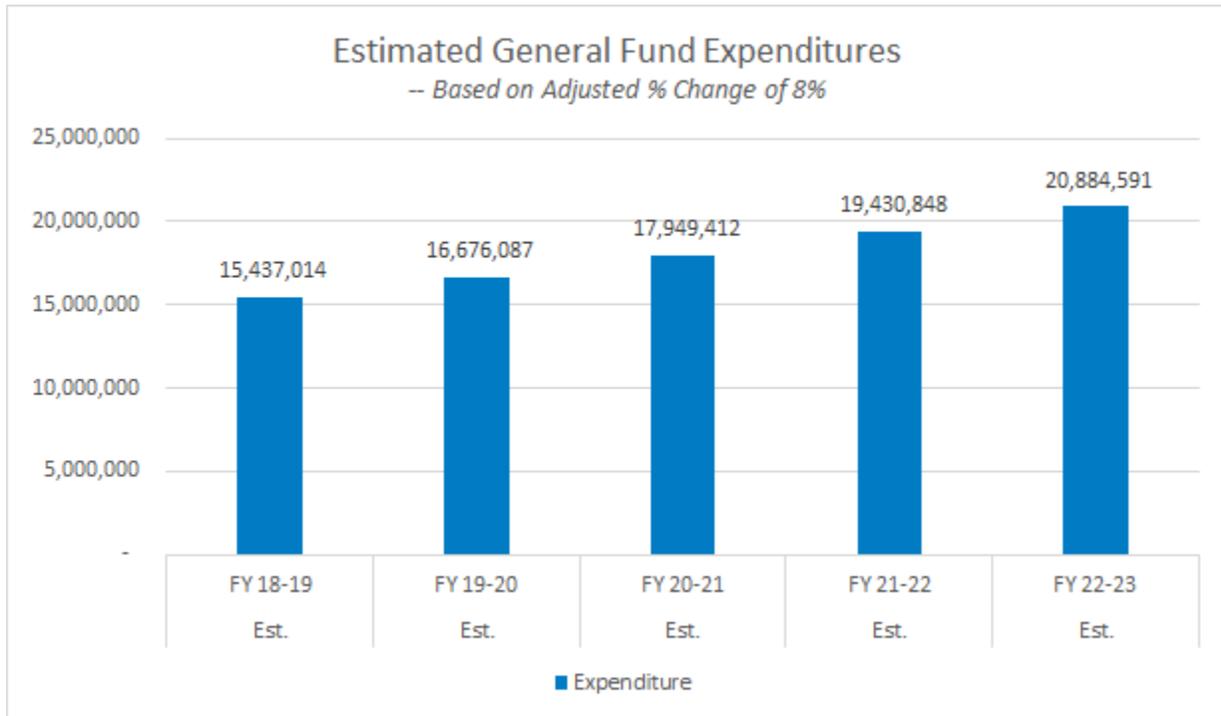
Using the same trend data, the projected General Fund revenue is shown in the following graph. If the growth rate is similarly applied to the adjusted five year average, the revenue will reach just over \$21.1M by FY22/23 at the proposed tax rate for FY18/19. There are many factors that will influence 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.



General Fund expenditures have also continued to increase over the past five years, although the three years from FY13/14 through FY15/16, showed minimal variances. The large increase in FY16/17 was mainly due to an increase in additional Police personnel and related vehicle and operational equipment associated with those new hires, but also due to the restructuring of debt payments. The large increase in FY17/18 correlates to the acquisition of the Fire/Rescue department, to include personnel, equipment, vehicles, and additional debt.

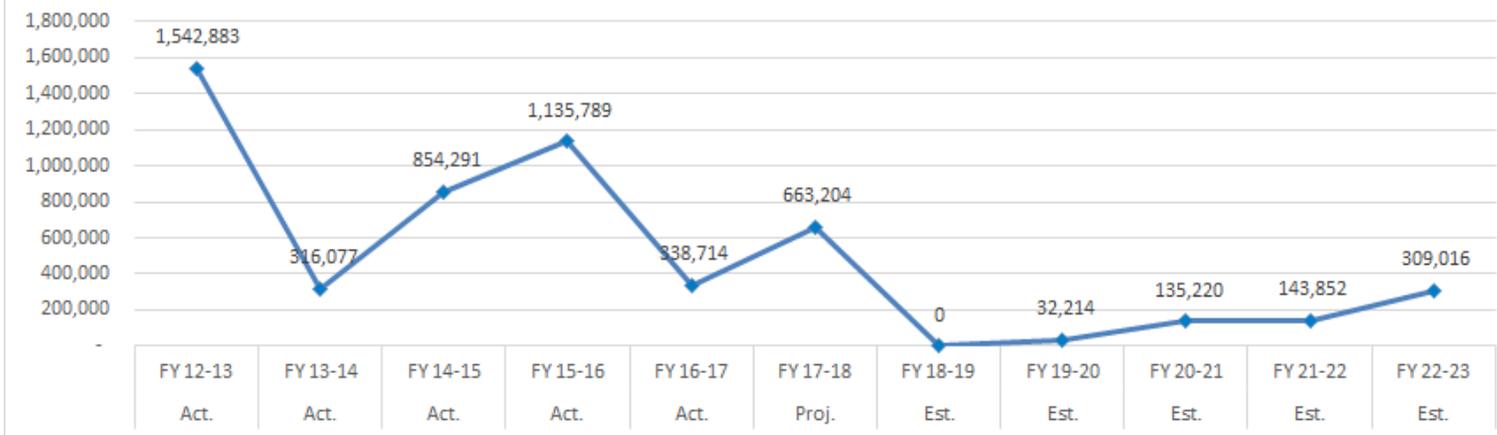


The rate of increase in General Fund expenditures is adjusted to account for fluctuations due to the acquisition of the Fire/Rescue department. At the adjusted rate of 8%, the expenditures will top \$20.8M in FY22/23. The expenditure increase will need to be analyzed more fully on an annual basis to 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.

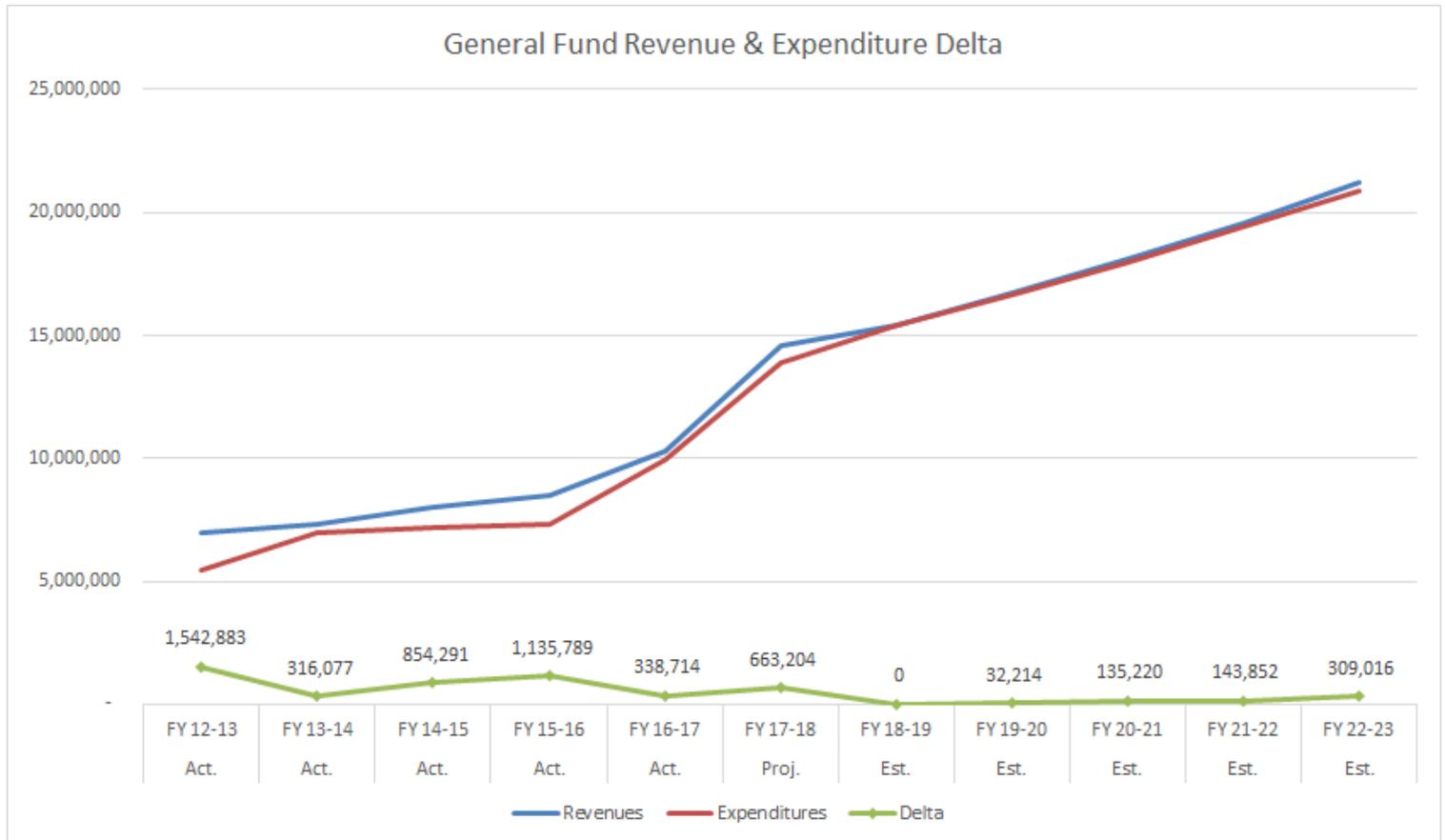


The following graph shows the surplus or deficit that has resulted from the difference in General Fund revenues and expenditures. The Town of Leland has been fortunate not to have experienced deficits which generally means the revenue streams have been conservatively projected or spending has been managed efficiently. Each fiscal year, a balanced budget is presented to, and approved by the Town Council. Therefore, the proposed budget for FY18/19 shown in the graph indicates zero surplus/deficit.

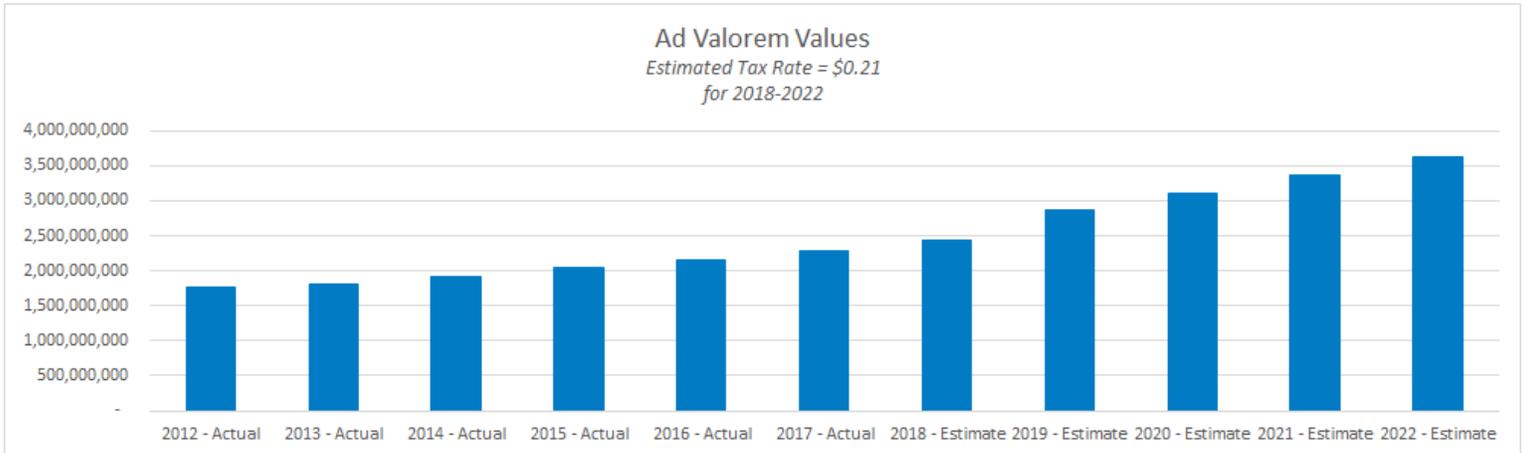
General Fund Surplus/(Deficit)



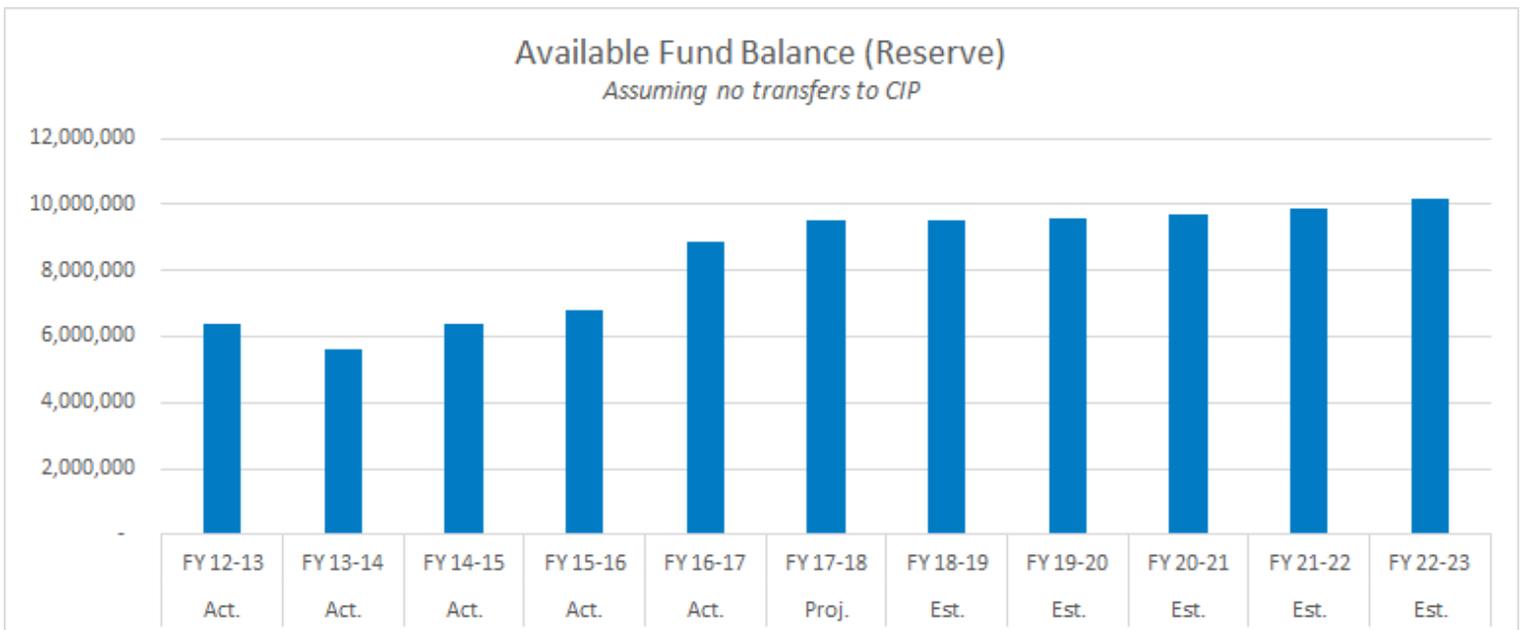
As projected for future years, the General Fund expenditures are slightly less than the revenues as shown in the following combined graph. The small difference results in additional funds that can be applied to capital projects or used to increase reserves. As presented, the amount of additional funds, 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 66.0% of its proposed FY18/19 General Fund operating budget in reserves, including those funds earmarked for capital projects.



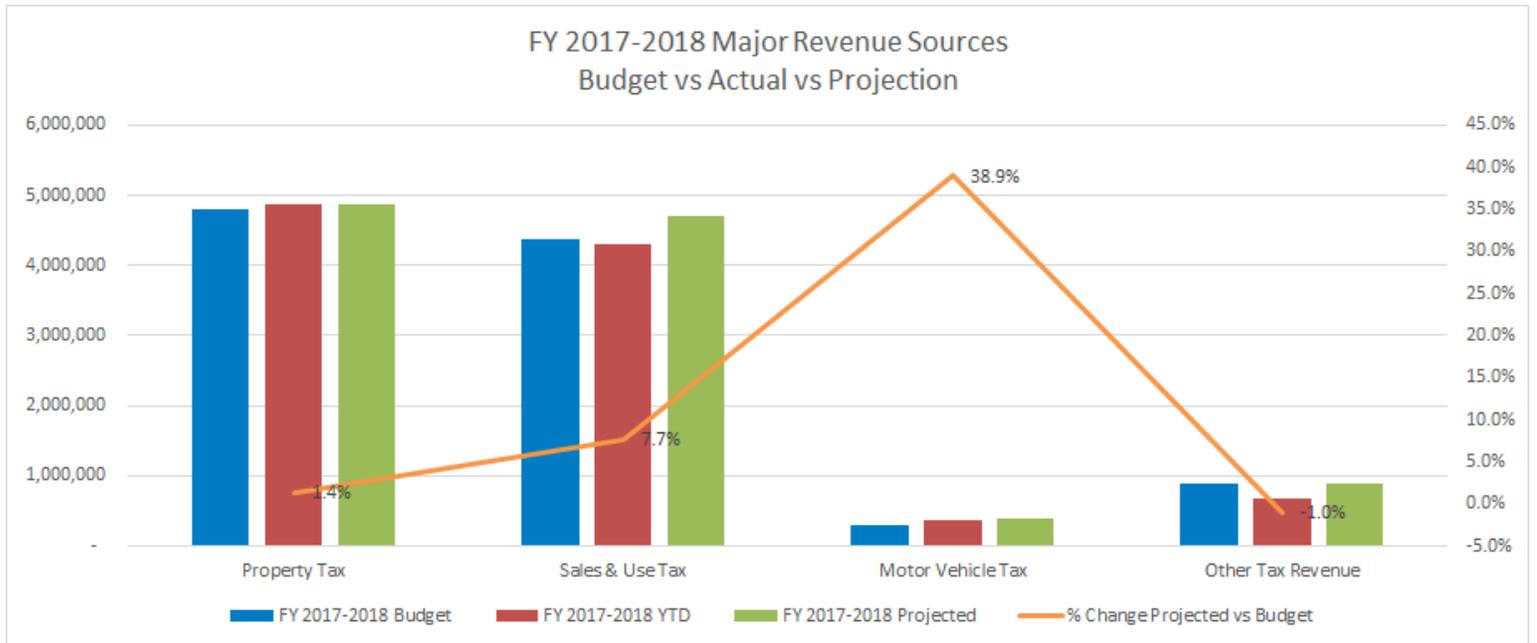
The following graph shows the projected growth in overall property value for the Town. The projected increase over the next five years shows the ad valorem base values topping over \$3.6B in 2022. This is just over a \$1.1M increase from the current year.



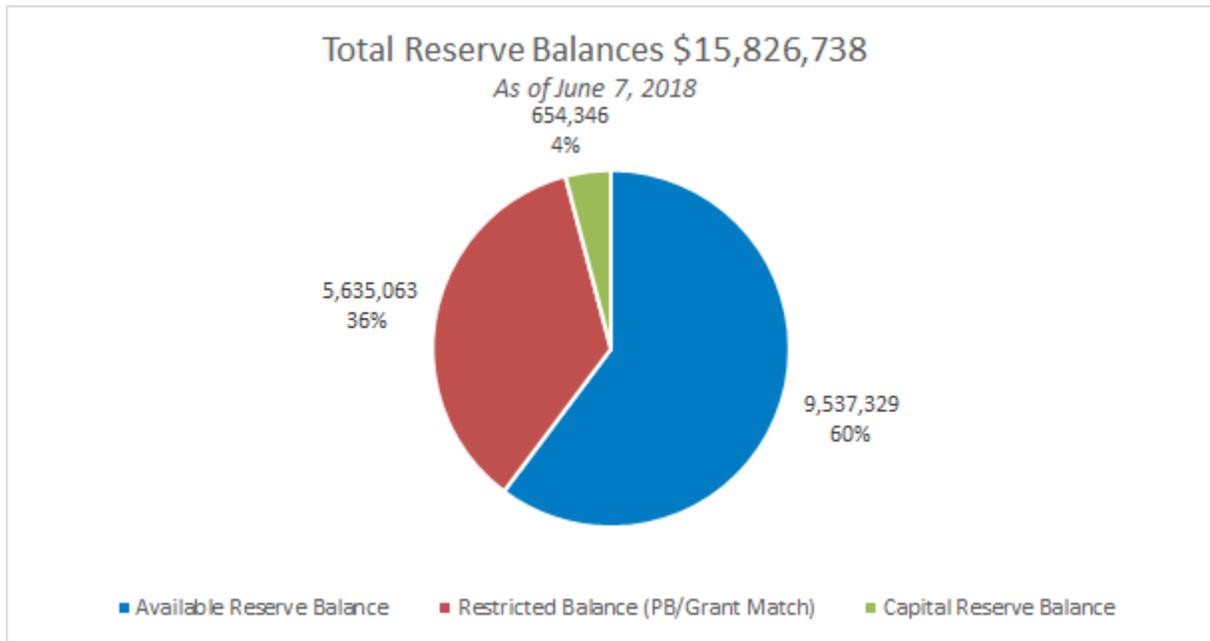
The next graph represents the available fund balance, or reserve balance, both historically and as projected over the next five years. These funds would be available to hold in reserve, a Council approved minimum of 35% as previously mentioned, with any excess available to be transferred to capital projects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



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 utilizing a conservative approach in order to be as fiscally responsible as the taxpayer would expect. The following graph provides the comparison of the FY17/18 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 projects, grant match projects, and other projects which require the funds to be set aside separately. 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 2018/2019**

The Fiscal Year 2018/2019 budget shows an increase of 10.5% over the previous year's budget, or just over \$1.4M. The increase is the result of several individual elements as detailed below.

### **Fire/Rescue Department**

With the incorporation of the Fire/Rescue department during the previous fiscal year, the Town continues to strive to ensure the public safety of the residents is of primary focus. The overall increase of the department budget is about \$847K, or 28.5%. The greatest portion of the increased expense is the addition of six (6) new full-time fire personnel and one (1) full-time EMS position which will allow for the creation of specialized response teams as well as improved specialized management.

The addition of the Fire/Rescue Department last year, to include the thirteen (13) full-time personnel additions in the FY17/18 budget, as well as the seven (7) new positions in the FY18/19 budget, demonstrate the Town's continued focus on public safety for the residents of the Town. A total of forty (40) full-time personnel is exactly a fifty (50%) increase over the full-time personnel on staff prior to the acquisition of the department. This allows for better response times and 24/7 staffing at the two primary fire stations.

### **Support Staff**

The budget includes the addition of four (4) support staff employees in various departments including Information Technology, Grounds & Maintenance, Street Maintenance, and Planning for a total of \$186K.

### **Debt Service**

Debt service will increase by thirty-one percent (31%) due to the acquisition of debt for the Village Road Fire building improvements and also for the Northgate Drive Realignment project, which is currently in process of being completed.

### **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 55%-85% of the annual General Fund operating budget.

There is an estimated rollover amount of about \$660K expected to be placed into the General Fund reserves from the current FY17/18 budget. This shows staff's commitment of valuing taxpayer funds, and to provide services at the lowest possible cost.

The Public Utility Enterprise Fund is budgeted to transfer approximately \$529K into the reserve fund which has been reduced in recent years to fund unexpected maintenance issues. There is also a budgeted transfer of \$550K to begin funding of utility capital projects.

## **Capital Projects**

The budget does not include any transfer amounts from the General Fund for street improvements, although the Powell Bill will fund street improvements in the amount of \$281K.

## **Tax Rate**

There is no proposed ad valorem tax rate increase within the FY18/19 budget. The rate of 21.0 cents per \$100.00 of valuation is expected to remain the same.

## Proposed General Fund Budget Expenditure Summary for FY 2018/2019

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

GENERAL FUND EXPENDITURES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
GOVERNING BODY	524,763	3.4%
ADMINISTRATION	978,886	6.3%
IT	873,639	5.7%
HUMAN RESOURCES	279,287	1.8%
FINANCE	337,627	2.2%
PARKS & RECREATION	347,961	2.3%
GROUNDS & MAINTENANCE	962,451	6.2%
STREET MAINTENANCE	1,481,328	9.6%
POLICE	3,104,397	20.1%
FIRE	3,824,109	24.8%
ECONOMIC & COMMUNITY DEVELOPMENT	546,832	3.5%
TRANSFER TO CULTURAL ARTS CENTER	554,412	3.6%
TRANSFER TO CAPITAL IMPROVEMENT PROJECTS	-	0.0%
TRANSFER TO GENERAL FUND RESERVES	-	0.0%
DEBT	1,621,323	10.5%
<b>Total</b>	<b>15,437,014</b>	

## Proposed General Fund Budget Revenue Summary for FY 2018/2019

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

GENERAL FUND REVENUES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
PROPERTY TAX	5,550,059	36.0%
SALES & USE TAX	5,286,820	34.2%
FRANCHISE TAX	791,829	5.1%
BEER & WINE TAX	80,000	0.5%
FIRE/EMS REVENUE	3,080,565	20.0%
ZONING/PERMITS	50,000	0.3%
INTEREST INCOME	60,000	0.4%
OTHER REVENUE	233,347	1.5%
APPROPRIATIONS	-	0.0%
ALLOCATION REVENUE	304,395	2.0%
<b>Total</b>	<b>15,437,014</b>	

## Proposed Powell Bill Budget Revenue and Expenditure Summary for FY 2018/2019

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

POWELL BILL REVENUES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
RESTRICTED POWELL BILL	505,000	97.1%
INTEREST EARNED ON INVESTMENTS	15,000	2.9%
<b>Total</b>	<b>520,000</b>	
POWELL BILL EXPENDITURES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	135,877	26.1%
OPERATIONS	12,865	2.5%
CAPITAL OUTLAY/EQUIPMENT RESERVE	15,000	2.9%
STREET MAINTENANCE/CONSTRUCTION	75,405	14.5%
TRANSFER TO POWELL BILL RESERVE	280,853	54.0%
<b>Total</b>	<b>520,000</b>	

## Proposed Building Inspections Budget Revenue and Expenditure Summary for FY 2018/2019

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

BUILDING INSPECTION REVENUES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
BUILDING INSPECTIONS - LELAND	945,200	96.6%
BUILDING INSPECTIONS - NAVASSA	28,991	3.0%
BUILDING INSPECTIONS - SANDY CREEK	4,706	0.5%
<b>Total</b>	<b>978,897</b>	
BUILDING INSPECTION EXPENDITURES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	476,792	48.7%
OPERATIONS	89,117	9.1%
CAPITAL OUTLAY/VEHICLE RESERVE	30,000	3.1%
BUILDING INSPECTION RESERVE	270,343	27.6%
TRANSFER TO GENERAL FUND	112,645	11.5%
<b>Total</b>	<b>978,897</b>	

## Proposed Cultural Arts Center Budget Revenue and Expense Summary for FY 2018/2019

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

CULTURAL ARTS CENTER REVENUES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
REGISTRATION REVENUE	95,000	13.8%
FACILITY RENTAL REVENUE	15,000	2.2%
SALES REVENUE	18,500	2.7%
OTHER REVENUE	4,950	0.7%
TRANSFER FROM GENERAL FUND	554,412	80.6%
<b>Total</b>	<b>687,862</b>	
CULTURAL ARTS CENTER EXPENSES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	281,057	40.9%
OPERATIONS	199,720	29.0%
PROGRAM & EVENT FEES	120,480	17.5%
TRANSFER TO GENERAL FUND	86,605	12.6%
<b>Total</b>	<b>687,862</b>	

## Proposed Public Utility Budget Revenue and Expense Summary for FY 2018/2019

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

PUBLIC UTILITY REVENUES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
SEWER BASE & USAGE	1,853,375	39.1%
SEWER CAPACITY FEES	1,544,417	32.6%
WATER BASE & USAGE	814,629	17.2%
WATER CAPACITY FEES	274,372	5.8%
IRRIGATION BASE & USAGE	65,517	1.4%
IRRIGATION CAPACITY FEES	-	0.0%
INTEREST INCOME	10,000	0.2%
OTHER REVENUE	180,820	3.8%
<b>Total</b>	<b>4,743,129</b>	
PUBLIC UTILITY EXPENSES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
PERSONNEL	477,965	10.1%
OPERATIONS	350,356	7.4%
PURCHASES FOR RESALE	511,807	10.8%
MAINTENANCE/TREATMENT	945,818	19.9%
DEBT SERVICE	1,242,545	26.2%
CAPITAL OUTLAY	30,000	0.6%
TRANSFER TO GENERAL FUND	105,145	2.2%
TRANSFER TO UTILITY RESERVES/CPF	1,079,493	22.8%
<b>Total</b>	<b>4,743,129</b>	

### Total Budget for FY 2018/2019

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

TOTAL REVENUES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
GENERAL FUND	15,437,014	69.0%
POWELL BILL	520,000	2.3%
BUILDING INSPECTIONS	978,897	4.4%
CULTURAL ARTS CENTER ENTERPRISE	687,862	3.1%
UTILITY ENTERPRISE	4,743,129	21.2%
<i>Total</i>	<b>22,366,902</b>	
TOTAL EXPENDITURES	FY 2018-2019 SUBMITTED BUDGET	PERCENT OF BUDGET
GENERAL FUND	15,437,014	69.0%
POWELL BILL FUND	520,000	2.3%
BUILDING INSPECTIONS	978,897	4.4%
CULTURAL ARTS CENTER ENTERPRISE FUND	687,862	3.1%
PUBLIC UTILITY ENTERPRISE FUND	4,743,129	21.2%
<i>Total</i>	<b>22,366,902</b>	

## 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 18-19 TRANSFERS	\$ FY 18-19 FUNDED BALANCE	FUNDING SOURCE
<b>Sturgeon Creek Community Park Project</b>						
Engineering/Design	1,350,000	1,281,219	239,717	-	1,281,219	GENERAL FUND
Construction	7,650,000	-	-	-	-	GENERAL FUND
<b>Leland Municipal Park Improvements</b>						
Phase I Engineering/Design	299,864	100,000	54,631	-	100,000	GENERAL FUND
Phase I Construction	2,498,713	-	-	-	-	GENERAL FUND
Future Campus Engineering/Design	588,290	-	-	-	-	GENERAL FUND
Future Campus Construction	4,902,573	-	-	-	-	GENERAL FUND
<b>Leland Greenway Planning</b>						
Engineering/Design	100,000	100,000	30,001	-	100,000	GENERAL FUND
Construction	-	-	-	-	-	GENERAL FUND
<b>Cypress Cove Park</b>						
Engineering/Design	183,750	19,900	8,096	-	19,900	GENERAL FUND
Construction	1,041,250	-	-	-	-	GENERAL FUND
<b>Property Acquisition - General</b>						
	10,000,000	130,000	17,652	-	130,000	GENERAL FUND
<b>Public Places - Parks &amp; Facilities Totals</b>						
	28,614,440	1,631,119	350,097	-	1,631,119	

## Sturgeon Creek Community Park 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 regional boating access developed in partnership with the 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 land for this project since early 2016 and intends to acquire additional properties as they become available in FY18/19.

### **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 Public Safety needs, to include a garage and animal control facility, 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 and design 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 the Brunswick Forest/Mallory Creek area, 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 over the long-term. The project is in the planning stages.

### **Cypress Cove Park**

This project expands Cypress Cove 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 will connect via blueway to other water access sites in the region.

The project's existing funded balance is \$19,900.00 which can be used for minor enhancements.

### **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 18-19 TRANSFERS	\$ FY 18-19 FUNDED BALANCE	FUNDING SOURCE
Northgate/Lee Drive Realignment	3,000,000	3,000,000	2,346,608	-	3,000,000	FINANCED
Old Fayetteville Road Multi-Use Path (TIP # U5534 D)	2,261,575	2,261,575	595,146	-	2,261,575	GRANT/GF
Town Hall Pedestrian Loop (TIP # U 5534 J)	276,324	276,324	211,136	-	276,324	GRANT/GF
Village Road Multi-Use Path Extension (TIP # U 5534 I)	168,468	168,468	108,536	-	168,468	GRANT/GF
Leland Middle School Sidewalk (TIP # 5534 K)	278,665	278,665	239,354	-	278,665	GRANT/GF
<b>Economic &amp; Community Development Totals</b>	<b>5,985,032</b>	<b>5,985,032</b>	<b>3,500,780</b>	<b>-</b>	<b>5,985,032</b>	

### Northgate/Lee Drive 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 be completed during FY18/19.

### Old Fayetteville Road Multi-Use Path (MUP) (U5534 D)

This pedestrian-oriented project consists of a ten (10) foot MUP located along the north side of Old Fayetteville Road, approximately 0.98 miles in length. It will connect the Leland Municipal Campus to North Brunswick High School. The project has been partially funded with a Surface Transportation Program Grant-Direct Attributable (STPG-DA) grant, with the remaining funds appropriated from a Town match. Construction is expected to begin during FY18/19.

### Town Hall Pedestrian Loop (U5534 J)

This project includes the construction of sidewalks in three locations: (1) The construction of an 8 foot concrete sidewalk along Village Road from Town Hall Drive to the apartment complex and widening the existing 5 foot sidewalk in front of the apartment complex to 8 feet; (2) The construction of a 6 foot sidewalk along Town hall Drive from Village Road NE to the sidewalk currently existing at the new Town Hall; and (3) The construction of a 5 foot sidewalk along Old Fayetteville Road from the existing sidewalk in front of the apartment complex to Village Road NE. The project has been partially funded with a Surface Transportation Program Grant-Direct Attributable (STPG-DA) grant, with the remaining funds appropriated from a Town match. Construction is expected to begin during FY18/19.

### Village Road Multi-Use Path (MUP) Extension (U5534 I)

This project includes the construction of an 8 foot concrete path from the connection at the Brunswick Center at Leland, across the front of the library property, to transition to a 10 foot wide asphalt MUP along Village Road, down Village Road ending on the western edge of the First Baptist Church property before the Sturgeon Creek Bridge. The project has been partially funded with a Surface Transportation Program Grant-Direct Attributable (STPG-DA) grant, with the remaining funds appropriated from a Town match. Construction is

expected to begin during FY18/19.

### **Leland Middle School Sidewalk (U5534 K)**

This project includes the construction of a 5 foot wide concrete sidewalk adjacent to Old Fayetteville Road from Ricefield Branch Road to the US Highway 74/76 overpass at Glendale Drive, with connections to Leland Middle School and the surrounding neighborhoods. The project has been partially funded with a Surface Transportation Program Grant-Direct Attributable (STPG-DA) grant, with the remaining funds appropriated from a Town match. Construction is expected to begin during FY18/19.

# CAPITAL PROJECTS – INFRASTRUCTURE STREETS



PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE	FY 18-19 TRANSFERS	\$ FY 18-19 FUNDED BALANCE	FUNDING SOURCE
<b>Wayne Street Extension</b>						
Engineering/Design	300,000	50,582	50,582	-	50,582	GENERAL FUND
Construction	2,000,000	-	-	-	-	GENERAL FUND
<b>Mallory Creek Drive Resurfacing and Patching</b>						
Engineering/Design	106,732	20,000	20,000	-	20,000	POWELL BILL
Construction	666,675	47,500	47,500	-	47,500	POWELL BILL
Construction	44,875	-	-	-	-	GENERAL FUND
<b>Moore Street Repaving</b>						
Engineering/Design	27,151	27,151	26,378	-	27,151	POWELL BILL
Construction	181,013	6,477	6,477	-	6,477	POWELL BILL
<b>Royal Street Repaving</b>						
Engineering/Design	19,950	20,002	19,230	-	20,002	POWELL BILL
Construction	133,000	52	-	-	52	POWELL BILL
<b>Cypress Cove Park Access</b>						
Engineering/Design	75,000	75,000	45,300	-	75,000	POWELL BILL
Construction	500,000	96,989	96,989	-	96,989	POWELL BILL
<b>Waterford Resurfacing</b>						
Engineering/Design	23,310	23,310	-	-	23,310	POWELL BILL
Construction	478,296	478,296	478,296	-	478,296	POWELL BILL
<b>Brunswick Forest Parkway &amp; Low Country Blvd Intersection</b>						
Engineering/Design	-	-	-	-	-	POWELL BILL
Engineering/Design	64,050	64,050	-	-	64,050	GENERAL FUND
Construction	308,120	27,267	27,267	280,853	308,120	POWELL BILL
Construction	62,830	62,830	58,920	-	62,830	GENERAL FUND
<b>Infrastructure - Streets Totals</b>	<b>4,991,002</b>	<b>999,506</b>	<b>876,939</b>	<b>280,853</b>	<b>1,280,359</b>	

## 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.

## Mallory Creek Drive Resurfacing and Patching

This project includes resurfacing and patching approximately 2,075 linear feet of road. It will be funded with Powell Bill reserves. It is currently in the design phase.

## Moore Street Repaving

This project includes resurfacing 1,214 linear feet of road. It is currently on hold.

## **Royal Street Repaving**

This project includes resurfacing 1,584 linear feet of road. It is currently on hold.

## **Cypress Cove Park Access**

This project will create direct road access into the park from Village Road. It is currently in the design phase.

## **Waterford Resurfacing**

This project will resurface portions of Olde Waterford Way, Pine Harvest Drive, and Olde Village Circle within the Waterford subdivision. Construction is expected to be completed in early FY18/19.

## **Brunswick Forest Parkway & Low County Boulevard 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. It is currently in the design phase.

# CAPITAL PROJECTS – INFRASTRUCTURE PUBLIC UTILITY ENTERPRISE FUND



PROJECT	ESTIMATED COST	\$ FUNDED	\$ AVAILABLE BALANCE	FY 18-19 TRANSFERS	\$ FY 18-19 FUNDED BALANCE	FUNDING SOURCE
US 17 Corridor Force Main Upgrade	2,000,000	2,000,000	1,747,546	-	2,000,000	FINANCED
Lift Station #10 Upgrade	2,000,000	2,000,000	1,930,710	-	2,000,000	FINANCED
Lift Station #1 Upgrade	267,467	267,467	267,467	-	267,467	UTILITY ENTERPRISE FUND
<b>Booster Pump Project</b>						
Engineering/Design	38,810	38,810	18,309	-	38,810	UTILITY ENTERPRISE FUND
Construction	250,000	-	-	250,000	250,000	UTILITY ENTERPRISE FUND
<b>Hewett Burton Road Lift Station</b>						
Engineering/Design	245,000	-	-	100,000	100,000	UTILITY ENTERPRISE FUND
Construction	3,070,000	-	-	-	-	UTILITY ENTERPRISE FUND
<b>Old Town Creek Road Lift Station</b>						
Engineering/Design	316,000	-	-	100,000	100,000	UTILITY ENTERPRISE FUND
Construction	3,950,000	-	-	-	-	UTILITY ENTERPRISE FUND
<b>Hazel Branch Road Lift Station</b>						
Engineering/Design	200,000	-	-	100,000	100,000	UTILITY ENTERPRISE FUND
Construction	2,500,000	-	-	-	-	UTILITY ENTERPRISE FUND
<b>Infrastructure - Public Utility Totals</b>	<b>14,837,277</b>	<b>4,306,277</b>	<b>3,964,031</b>	<b>550,000</b>	<b>4,856,277</b>	

## US 17 Corridor Force Main Upgrade

This 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 currently under construction.

## Lift Station #10 Upgrade

This project increases the available storage capacity for Lift Station #10 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 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, minimize costs, and will serve developing areas along the US 17 corridor. It is currently under construction.

## 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. This is on hold until the US 17 corridor force main and lift station #10 projects are complete.

## Booster Pump Project

This project includes the construction of a booster pump for the Brunswick Forest water tower, in the vicinity of the existing meter vault, in order to allow the Town to better control the level of water within the tower and pressure within the system. This is currently in the design stage.

## **Hewett Burton Road Lift Station**

This project includes a lift station to be located in the vicinity of Hewett Burton Road, south of the intersection at Kay Todd Road and Highway 17. The lift station should be sized to accommodate approximately 1.7 MGD (to be confirmed by an engineering analysis) and accommodate flow from the future development of the Brunswick Forest neighborhood and other future development along the Highway 17 corridor. Associated with this, the project will include approximately 11,000 linear feet of new force main from the new lift station to connect with the existing force main at Jackey's Creek. This is currently in the design stage.

## **Old Town Creek Road Lift Station**

This project includes a lift station to be located off Old Town Creek Road, approximately 0.75 miles from the road's intersection with Highway 17. The lift station should be sized to accommodate approximately 1 MGD (to be confirmed by an engineering analysis) and accommodate future flow from the Old Town Creek Road area and future development along the Highway 17 corridor. Associated with this, the project will include approximately 7,500 linear feet of force main from the Old Town Creek Road lift station to the future Hazel Branch Road lift station. This is currently in the design stage.

## **Hazel Branch Road Lift Station**

This project includes a lift station to be located in the vicinity of Hazel Branch Road, near the road's intersection with Highway 17. The lift station should be sized to accommodate approximately 1.3 MGD (to be confirmed by an engineering analysis) and to accommodate flow from future development along the Highway 17 corridor. Associated with this, the project will include approximately 9,000 linear feet of force main from the lift station to the future Hewett Burton Road Lift Station. This is currently in the design stage.

# SYSTEM DEVELOPMENT FEES PUBLIC UTILITY ENTERPRISE FUND



## **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. 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.

# SYSTEM DEVELOPMENT FEES PUBLIC UTILITY ENTERPRISE FUND



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 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

# DEPARTMENTAL EXPENDITURE DETAIL: GOVERNING BODY



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
MAYOR/COUNCIL ATTENDANCE ALLOWANCE	63,000	34,105	31,613	34,105	34,743	34,105	34,105	PERSONNEL
BOARD/COMMITTEE ATTENDANCE ALLOWANCE	9,240	9,660	5,600	9,660	5,363	4,913	2,450	PERSONNEL
HEALTH INSURANCE	-	7,069	4,724	7,069	5,691	16,702	15,660	BENEFITS
ELECTED OFFICIAL HEALTH REIMBURSEMENT	-	23,995	16,719	23,995	23,490	11,650	4,350	BENEFITS
WORKERS' COMPENSATION INSURANCE	55	157	157	151	90	97	92	BENEFITS
FICA/MEDICARE	5,526	5,184	4,126	5,184	4,828	3,748	3,134	BENEFITS
UNEMPLOYMENT TAX	939	744	510	744	938	1,129	950	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	59,178	47,000	43,295	56,875	42,702	44,039	8,922	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
LEGAL	215,000	250,000	217,328	15,000	13,197	18,203	-	ATTORNEY FEES
LAWSUIT SETTLEMENTS	25,000	-	-	25,000	2,355	-	25,500	SETTLEMENT OF LAWSUITS
CODIFICATION	4,250	9,000	8,472	12,250	11,146	566	3,289	CODIFICATION
PROFESSIONAL/CONTRACT FEES	60,150	130,000	97,866	69,950	50,656	77,154	26,145	PROFESSIONAL/CONTRACT FEES
PRIVATE DEVELOPMENT COSTS	25,000	-	-	-	-	-	-	COSTS ASSOCIATED WITH PRIVATE DEVELOPMENT
CELLPHONE/AIRCARD	-	-	-	-	1,605	1,813	1,750	CELLPHONE/AIRCARDS/NETBOOKS
OFFICE SUPPLIES	4,375	1,200	1,056	1,780	2,862	2,474	1,595	OFFICE SUPPLIES/PRINTING/POSTAGE
ELECTIONS	-	10,031	10,031	8,000	-	7,772	-	COST FOR TOWN ELECTIONS
HISTORICAL MARKERS	-	4,000	2,197	7,500	2,203	-	-	TOWN-WIDE HISTORICAL MARKERS (PRIOR IN ADMIN)
WAVE TRANSIT TRANSPORTION	53,050	51,500	51,500	51,500	50,000	50,688	63,201	CONTRIBUTION TO WAVE FOR PUBLIC TRANSPORTATION
LELAND FIRE/RESCUE	-	-	-	-	178,104	-	-	CONTRIBUTION TO LELAND RESCUE SQUAD
<b>TOTAL</b>	<b>524,763</b>	<b>583,645</b>	<b>495,192</b>	<b>328,763</b>	<b>429,971</b>	<b>275,052</b>	<b>191,143</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: ADMINISTRATION



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	537,568	450,000	401,314	496,442	278,652	237,034	216,729	PERSONNEL
401(K) TOWN CONTRIBUTION	26,878	22,500	18,594	24,822	13,931	11,852	11,227	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	41,661	33,750	27,890	37,233	20,272	15,810	16,242	BENEFITS
HEALTH INSURANCE	75,486	75,000	67,421	87,106	52,000	43,372	36,627	BENEFITS
DENTAL INSURANCE	4,779	4,250	4,048	5,075	2,663	2,502	2,364	BENEFITS
VISION INSURANCE	827	750	631	768	452	611	527	BENEFITS
DISABILITY INSURANCE	2,286	1,800	1,515	2,141	1,020	516	468	BENEFITS
LIFE INSURANCE	1,057	900	870	1,030	799	862	804	BENEFITS
WORKERS' COMPENSATION INSURANCE	1,174	2,044	2,044	2,198	813	800	853	BENEFITS
FICA/MEDICARE	41,124	34,425	28,588	37,978	19,655	16,221	16,851	BENEFITS
UNEMPLOYMENT TAX	2,102	1,400	1,057	2,102	1,209	1,940	2,689	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	11,635	8,500	7,616	9,510	7,988	9,404	8,392	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	-	-	-	-	-	-	49	TOWN-WIDE LOGO ITEMS
LEGAL	10,000	8,000	5,372	10,000	10,355	5,724	14,027	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	-	500	199	2,250	1,090	8,176	10,134	PROFESSIONAL/CONTRACT FEES
MARKETING	6,900	-	-	-	-	-	-	MARKETING
PROPERTY/AUTO/LIABILITY INSURANCE	194,239	127,000	124,163	225,000	122,755	114,079	110,340	TOWN-WIDE PROPERTY, AUTO & LIABILITY INSURANCE
ADMINISTRATIVE DUES/FEES	16,670	15,500	14,621	12,800	10,065	8,807	15,944	TOWN-WIDE ANNUAL DUES/FEES
BANK FEES	-	-	-	-	-	-	4,007	BANK FEES (MOVED TO FINANCE)
CELLPHONE/AIRCARD	-	-	-	-	2,023	1,272	1,267	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	-	-	-	-	486	579	938	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	431	232	241	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	3,000	3,000	3,000	3,000	-	5,000	FUTURE VEHICLE PURCHASE (ADMIN/FINANCE/HR)
UTILITY	-	-	-	-	-	-	50,998	TOWN-WIDE ELECTRICITY/WATER/SEWER (MOVED TO G&M )
OFFICE SUPPLIES	4,500	4,600	4,460	4,000	4,133	4,816	7,136	OFFICE SUPPLIES/PRINTING/POSTAGE
HISTORICAL MARKERS	-	-	-	-	-	-	3,095	TOWN-WIDE HISTORICAL MARKERS (MOVED TO GB)
<b>TOTAL</b>	<b>978,886</b>	<b>793,919</b>	<b>713,403</b>	<b>963,455</b>	<b>553,791</b>	<b>484,607</b>	<b>536,949</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: INFORMATION TECHNOLOGY



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	33,793	-	-	-	-	-	66,882	PERSONNEL
401(K) TOWN CONTRIBUTION	1,690	-	-	-	-	-	3,662	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	2,619	-	-	-	-	-	5,116	BENEFITS
HEALTH INSURANCE	7,753	-	-	-	-	-	10,088	BENEFITS
DENTAL INSURANCE	330	-	-	-	-	-	747	BENEFITS
VISION INSURANCE	71	-	-	-	-	-	179	BENEFITS
DISABILITY INSURANCE	144	-	-	-	-	-	192	BENEFITS
LIFE INSURANCE	81	-	-	-	-	-	136	BENEFITS
WORKERS' COMPENSATION INSURANCE	81	-	-	-	-	-	308	BENEFITS
FICA/MEDICARE	2,585	-	-	-	-	-	5,278	BENEFITS
UNEMPLOYMENT TAX	300	-	-	-	-	-	1,064	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	830	235	235	4,810	185	150	150	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	-	-	-	-	-	-	957	UNIFORMS
PROFESSIONAL/CONTRACT FEES	354,865	328,843	321,609	328,843	253,800	253,207	53,321	PROFESSIONAL/CONTRACT FEES
SOFTWARE SUPPORT	238,907	250,000	181,221	261,730	251,414	106,323	91,327	ANNUAL SERVICE & MAINTENANCE CONTRACTS
LOCAL AREA NET TECH SUPPORT	-	-	-	-	-	-	17,226	NETWORK EQUIP/LICENSING/VIRUS PROTECTION
TELEPHONE/INTERNET SERVICE	90,750	98,000	94,407	90,379	77,459	96,771	81,617	TELEPHONE & INTERNET
CELLPHONE/AIRCARD	64,250	58,183	48,797	58,183	620	930	2,174	CELLPHONE/AIRCARDS/NETBOOKS
AD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	2,000	1,500	925	2,000	3,623	1,406	181	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
ECD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	3,150	2,000	627	3,450	2,079	750	2,908	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
FIN-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	5,500	5,500	4,029	5,750	5,315	757	1,215	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
GB-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	150	53	500	3,398	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
GM-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	100	37	500	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
HR-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	1,300	1,000	862	1,206	2,069	126	14	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
IT-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	4,500	13,000	11,454	24,050	619	714	2,221	MAINT, REPAIR & REPLACE EXISTING IT EQUIPMENT
PD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	10,860	243,268	101,982	123,268	66,720	-	2,672	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
PR-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	1,700	300	248	500	2,601	75	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
PU-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	-	-	-	-	-	70	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
PW-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACEMENT	-	-	-	-	-	339	768	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
SM-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	-	-	-	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
FD-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	500	6,000	4,348	13,500	-	-	-	MAINT, REPAIR & REPLACE EXISTING EQUIPMENT
EQUIPMENT LEASES	41,400	42,000	39,462	34,900	30,254	28,155	26,540	LEASE PAYMENT OF COPY MACHINES
EQUIPMENT RENTAL	2,180	2,180	1,251	2,180	2,855	2,688	2,852	RENTAL OF POSTAGE MACHINE
VEHICLE FUEL	-	-	-	-	-	-	143	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	-	513	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	2,000	FUTURE VEHICLE PURCHASE - TRANSFERRED TO ADMIN
OFFICE SUPPLIES	-	-	-	-	34	42	1,368	OFFICE SUPPLIES/PRINTING/POSTAGE
<b>TOTAL</b>	<b>873,639</b>	<b>1,052,258</b>	<b>811,544</b>	<b>955,749</b>	<b>703,047</b>	<b>492,503</b>	<b>383,819</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: HUMAN RESOURCES



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	155,056	120,000	107,157	147,736	104,679	97,964	94,663	PERSONNEL
401(K) TOWN CONTRIBUTION	7,753	6,000	4,753	7,387	5,233	4,899	4,972	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	12,017	9,000	8,034	11,080	7,619	6,535	7,061	BENEFITS
HEALTH INSURANCE	24,859	21,000	18,755	27,342	16,132	20,502	18,876	BENEFITS
DENTAL INSURANCE	1,310	1,100	1,026	1,284	845	1,041	1,030	BENEFITS
VISION INSURANCE	314	280	216	294	204	375	387	BENEFITS
DISABILITY INSURANCE	804	600	493	762	489	288	288	BENEFITS
LIFE INSURANCE	243	200	150	229	163	223	208	BENEFITS
WORKERS' COMPENSATION INSURANCE	339	697	697	654	239	345	308	BENEFITS
FICA/MEDICARE	11,862	9,180	8,041	11,302	7,734	6,930	7,146	BENEFITS
UNEMPLOYMENT TAX	901	375	341	901	616	940	1,371	BENEFITS
EMPLOYEE BACKGROUND REVIEWS	-	-	-	-	-	-	5,146	BACKGROUND CHECKS FOR POTENTIAL EMPLOYEES
TRAVEL/MEETINGS/SCHOOLS/DUES	5,427	3,000	2,714	4,946	2,362	3,683	1,817	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
EMPLOYEE DEVELOPMENT/TRAINING	2,750	1,600	1,579	6,000	-	47	527	TOWN-WIDE EMPLOYEE TRAINING/DEVELOPMENT
EMPLOYEE HEALTH & WELLNESS	13,925	6,000	3,639	12,095	2,480	1,623	10,395	HEALTH & WELLNESS PROGRAMS/MATERIALS
EMPLOYEE RECOGNITION	16,167	17,000	12,572	22,608	9,512	9,511	10,607	EMPLOYEE RECOGNITION PROGRAMS/MATERIALS
EMPLOYEE SAFETY	1,800	1,000	59	1,670	7,359	809	226	SAFETY PROGRAMS/MATERIALS
LEGAL	1,500	800	350	1,300	683	1,015	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	11,655	30,000	26,475	1,655	23,915	8,750	12,418	PROFESSIONAL/CONTRACT FEES
ADVERTISING	9,116	6,666	5,533	6,666	3,260	2,726	998	ADVERTISING JOB POSTINGS
CELLPHONE/AIRCARD	-	-	-	-	636	583	53	CELLPHONE/AIRCARDS/NETBOOKS
OFFICE SUPPLIES	1,490	1,750	1,524	3,246	1,369	846	1,990	OFFICE SUPPLIES/PRINTING/POSTAGE
<b>TOTAL</b>	<b>279,287</b>	<b>236,248</b>	<b>204,105</b>	<b>269,157</b>	<b>195,530</b>	<b>169,635</b>	<b>180,488</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: FINANCE



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	170,214	129,972	117,372	171,525	115,161	100,251	124,434	PERSONNEL
401(K) TOWN CONTRIBUTION	8,511	6,499	5,868	8,576	5,632	5,013	6,584	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	13,192	9,748	8,801	12,864	8,200	6,687	9,345	BENEFITS
HEALTH INSURANCE	24,859	23,000	20,326	25,856	13,634	13,898	19,390	BENEFITS
DENTAL INSURANCE	1,310	1,300	1,254	1,563	1,032	1,108	1,465	BENEFITS
VISION INSURANCE	266	255	183	260	173	241	347	BENEFITS
DISABILITY INSURANCE	841	675	596	844	506	288	384	BENEFITS
LIFE INSURANCE	243	200	153	243	103	170	244	BENEFITS
WORKERS' COMPENSATION INSURANCE	372	803	803	760	239	345	463	BENEFITS
FICA/MEDICARE	13,021	9,943	8,917	13,122	8,704	7,604	9,846	BENEFITS
UNEMPLOYMENT TAX	901	550	501	901	590	935	2,192	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	4,778	9,000	8,591	10,460	1,479	3,415	4,854	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
LEGAL	2,500	1,100	795	2,000	1,043	1,224	-	ATTORNEY FEES
AUDIT	20,000	12,750	12,750	18,500	11,500	9,500	21,000	AUDIT SERVICES
TAX/SCROLL/BILLING/COLLECTION	44,825	40,375	36,558	40,375	30,144	23,499	28,671	BRUNS CO COST TO BILL & COLLECT TAXES
PROFESSIONAL/CONTRACT FEES	22,595	22,220	16,372	22,220	11,941	12,333	12,435	PROFESSIONAL/CONTRACT FEES
BANK FEES	4,800	4,300	3,424	4,450	3,533	3,339	-	BANK SERVICE FEES (PREVIOUSLY UNDER ADMIN)
CELLPHONE/AIRCARD	-	-	-	-	756	757	753	CELLPHONE/AIRCARDS/NETBOOKS
OFFICE SUPPLIES	4,400	3,300	3,250	3,900	2,857	2,529	6,299	OFFICE SUPPLIES/PRINTING/POSTAGE
<b>TOTAL</b>	<b>337,627</b>	<b>275,989</b>	<b>246,515</b>	<b>338,419</b>	<b>217,226</b>	<b>193,135</b>	<b>248,705</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC PLACES PARKS & RECREATION



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	148,907	118,000	108,672	138,924	139,673	113,919	116,155	PERSONNEL
401(K) TOWN CONTRIBUTION	6,404	5,900	5,167	6,332	6,746	5,219	5,312	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	10,410	8,850	7,529	9,498	9,823	6,963	7,304	BENEFITS
HEALTH INSURANCE	21,421	25,096	21,590	25,096	18,337	21,115	19,318	BENEFITS
DENTAL INSURANCE	986	1,000	946	927	762	821	804	BENEFITS
VISION INSURANCE	221	196	179	196	176	277	280	BENEFITS
DISABILITY INSURANCE	667	679	551	679	541	288	288	BENEFITS
LIFE INSURANCE	203	203	177	203	184	215	208	BENEFITS
WORKERS' COMPENSATION INSURANCE	3,709	4,735	4,735	3,912	3,723	3,300	4,347	BENEFITS
FICA/MEDICARE	11,391	9,027	8,150	10,628	10,340	8,222	9,655	BENEFITS
UNEMPLOYMENT TAX	1,392	550	407	1,275	1,247	1,245	1,799	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	4,045	3,750	3,337	3,970	2,160	6,722	2,090	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	250	250	-	650	-	-	-	UNIFORMS & RELATED ITEMS
LEGAL	1,000	800	560	1,000	1,470	5,980	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	2,374	2,000	1,085	3,095	719	2,815	7,483	PROFESSIONAL/CONTRACT FEES
MARKETING	8,030	8,500	7,258	9,230	8,016	-	-	MARKETING
CELLPHONE/AIRCARD	-	-	-	-	1,193	1,987	1,882	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	-	-	-	-	437	500	1,023	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	-	-	-	-	-	1,622	35	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	-	-	-	3,000	-	4,000	FUTURE VEHICLE PURCHASE
UTILITY	-	-	-	-	-	-	22,598	PARKS UTILITIES (MOVED TO G&M)
OFFICE SUPPLIES	900	500	288	900	893	1,211	5,438	OFFICE SUPPLIES/PRINTING/POSTAGE
SITE IMPROVEMENTS	3,000	5,000	3,405	5,000	1,247	4,472	8,094	SITE IMPROVEMENTS TO PARKS GROUNDS
INSTRUCTOR FEES	3,000	2,500	1,492	4,800	2,517	2,591	-	PAYMENTS TO P&R INSTRUCTORS
RECREATION	72,250	40,000	35,163	43,750	29,211	18,835	19,200	RECREATION PROGRAMS
FOUNDERS DAY	47,400	38,600	36,156	38,600	31,150	33,386	28,315	TOWN FOUNDERS DAY
<b>TOTAL</b>	<b>347,961</b>	<b>276,136</b>	<b>246,845</b>	<b>308,665</b>	<b>273,565</b>	<b>241,704</b>	<b>265,626</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC PLACES GROUNDS & MAINTENANCE



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	303,489	215,000	200,160	252,458	187,982	59,322	62,453	PERSONNEL
401(K) TOWN CONTRIBUTION	14,810	10,750	9,528	12,181	8,999	2,822	3,284	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGMERS)	22,955	16,125	14,514	18,271	13,082	3,765	4,437	BENEFITS
HEALTH INSURANCE	62,076	58,710	54,547	58,710	36,349	12,901	10,199	BENEFITS
DENTAL INSURANCE	2,973	2,400	2,450	2,410	1,741	705	536	BENEFITS
VISION INSURANCE	634	485	456	511	381	236	194	BENEFITS
DISABILITY INSURANCE	1,834	1,350	1,250	1,506	1,082	225	207	BENEFITS
LIFE INSURANCE	632	519	455	519	412	185	131	BENEFITS
WORKERS' COMPENSATION INSURANCE	9,220	5,013	5,013	4,651	2,021	3,977	6,236	BENEFITS
FICA/MEDICARE	23,217	16,448	15,150	19,313	13,977	4,397	4,972	BENEFITS
UNEMPLOYMENT TAX	2,822	1,250	1,053	2,432	1,932	929	1,180	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	2,250	2,000	1,746	2,250	817	293	703	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	5,350	4,000	2,641	4,750	3,002	3,669	4,222	UNIFORMS & RELATED ITEMS
LEGAL	500	450	385	-	53	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	710	1,000	575	1,220	7,082	-	-	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	-	-	-	1,718	1,867	1,375	CELLPHONE/AIRCARDS/NETBOOKS
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	9,450	10,000	6,830	11,450	2,416	3,708	1,889	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
CAPITAL EQUIPMENT OUTLAY	21,500	-	-	-	-	-	9,980	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
EQUIPMENT RESERVE TRANSFER	-	10,000	10,000	10,000	5,000	-	-	FUTURE EQUIPMENT PURCHASE
VEHICLE FUEL	11,340	6,250	5,472	10,740	3,707	4,846	5,810	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	7,440	5,500	1,219	7,940	2,799	145	3,308	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	25,000	25,000	25,000	5,000	-	5,000	FUTURE VEHICLE PURCHASE
UTILITY	120,300	115,000	100,912	117,000	82,308	84,232	4,564	ELECTRICITY/WATER/SEWER TOWN-WIDE
JANITORIAL SUPPLIES	19,300	12,000	9,702	19,500	5,040	9,905	4,752	CLEANING SUPPLIES
CHRISTMAS SUPPLIES	42,200	7,000	6,418	10,000	3,745	1,816	8,197	CHRISTMAS DECORATIONS
OPERATIONAL SUPPLIES/EQUIPMENT	2,200	1,200	866	1,500	2,355	2,110	5,031	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
CLEANING TOWN FACILITIES	6,400	7,000	3,980	8,900	4,263	594	12,185	CLEANING CONTRACT FOR TOWN-WIDE LOCATIONS
FACILITY IMPROVEMENTS	114,500	40,000	38,822	35,615	11,823	-	-	TOWN FACILITY IMPROVEMENTS
FACILITY MAINTENANCE/REPAIR	56,950	243,439	110,336	243,439	54,315	44,677	10,827	NORMAL MAINTENANCE/REPAIR OF TOWN FACILITIES
GROUNDS MAINTENANCE	42,250	30,000	23,803	39,300	26,350	13,292	19,105	UPKEEP & MAINTENANCE OF ALL TOWN OWNED PROPERTIES
STORMWATER	-	3,000	2,367	3,000	1,451	8,063	-	STORMWATER MAINTENANCE AND REQUIREMENTS
WASTE DISPOSAL	5,150	4,000	3,503	4,450	2,407	2,191	4,741	TRASH PICK UP AT TOWN LOCATIONS
DEBRIS DISPOSAL	50,000	35,000	31,621	40,000	42,004	29,886	22,327	DUMPSTER PROVIDED FOR YARD WASTE
<b>TOTAL</b>	<b>962,451</b>	<b>889,889</b>	<b>690,777</b>	<b>969,016</b>	<b>535,612</b>	<b>300,758</b>	<b>217,846</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE STREET MAINTENANCE



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	126,320	107,000	93,860	111,042	110,110	59,322	62,453	PERSONNEL
401(K) TOWN CONTRIBUTION	6,316	5,350	4,692	5,552	5,505	2,822	3,284	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	9,790	8,025	7,038	8,328	8,006	3,765	4,437	BENEFITS
HEALTH INSURANCE	24,602	20,924	18,978	20,924	16,275	12,901	10,199	BENEFITS
DENTAL INSURANCE	1,117	976	943	976	846	705	536	BENEFITS
VISION INSURANCE	251	190	177	190	174	236	194	BENEFITS
DISABILITY INSURANCE	692	550	486	583	480	225	207	BENEFITS
LIFE INSURANCE	219	165	143	178	144	185	131	BENEFITS
WORKERS' COMPENSATION INSURANCE	8,365	5,979	5,979	5,241	4,114	3,977	6,236	BENEFITS
FICA/MEDICARE	9,663	8,186	6,921	8,495	8,154	4,397	4,972	BENEFITS
UNEMPLOYMENT TAX	1,006	500	324	901	667	929	1,180	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	2,900	1,000	858	1,700	490	293	703	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	5,500	1,750	936	2,550	811	3,669	4,222	UNIFORMS & RELATED ITEMS
LEGAL	4,500	4,000	3,106	4,500	2,833	2,695	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	10,715	35,000	29,252	38,310	32,640	96,013	6,973	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	-	-	-	3,450	1,867	1,375	CELLPHONE/AIRCARDS/NETBOOKS
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	8,500	9,000	7,296	12,500	7,491	3,708	1,889	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
CAPITAL OUTLAY EQUIPMENT	27,595	50,000	50,000	50,000	-	-	9,980	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
EQUIPMENT RESERVE TRANSFER	-	-	-	-	-	-	-	FUTURE EQUIPMENT PURCHASE
VEHICLE FUEL	4,500	6,500	5,242	8,500	4,892	4,846	5,810	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	7,200	7,500	6,233	10,884	1,476	145	3,308	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	-	-	-	5,000	-	5,000	FUTURE VEHICLE PURCHASE
STREET LIGHT ELECTRICITY	700,000	510,000	481,257	550,000	511,937	486,420	508,730	STREET LIGHTS ELECTRICITY COST
OPERATIONAL SUPPLIES/EQUIPMENT	12,000	6,000	4,675	12,950	3,928	2,110	5,031	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
STORMWATER	9,000	-	-	26,500	312	12,860	13,099	STORMWATER MAINTENANCE AND REQUIREMENTS
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	41,500	77,000	41,767	88,093	48,109	24,359	15,339	MAINT/REPAIR TOWN STREETS - POT HOLES, GRADING OF ROADS
STREET TREE MAINTENANCE	-	3,500	2,400	10,000	7,025	17,019	29,245	MAINTENANCE OF STREET TREES
RECYCLING	446,176	415,000	383,995	420,000	388,165	360,258	309,036	TOWN-WIDE RECYCLING
VECTOR CONTROL	12,900	10,000	7,084	12,900	2,186	17,983	912	SPRAYING OF MOSQUITOS
<b>TOTAL</b>	<b>1,481,328</b>	<b>1,294,095</b>	<b>1,163,641</b>	<b>1,411,797</b>	<b>1,175,220</b>	<b>1,123,710</b>	<b>1,014,481</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE POWELL BILL



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	88,670	74,000	66,779	77,902	71,424	97,605	98,832	PERSONNEL
401(K) TOWN CONTRIBUTION	4,433	3,700	3,338	3,895	3,571	4,865	4,815	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	6,872	5,550	5,007	5,843	5,199	6,489	7,180	BENEFITS
HEALTH INSURANCE	19,871	15,514	14,810	15,514	11,906	19,443	20,622	BENEFITS
DENTAL INSURANCE	920	774	708	774	632	1,044	1,097	BENEFITS
VISION INSURANCE	206	147	130	147	136	334	394	BENEFITS
DISABILITY INSURANCE	544	446	321	446	358	378	414	BENEFITS
LIFE INSURANCE	186	146	99	146	84	253	262	BENEFITS
WORKERS' COMPENSATION INSURANCE	6,685	4,536	4,536	4,063	2,635	6,400	6,236	BENEFITS
FICA/MEDICARE	6,783	5,661	5,002	5,959	5,425	7,307	7,653	BENEFITS
UNEMPLOYMENT TAX	706	300	259	601	565	1,315	1,893	BENEFITS
UNIFORMS/PROMOTIONAL ITEMS	5,500	800	516	1,350	688	1,759	2,473	UNIFORMS
PROFESSIONAL/CONTRACT FEES	7,215	-	-	4,000	2,720	2,200	-	PROFESSIONAL/CONTRACT FEES
CAPITAL EQUIPMENT OUTLAY	-	-	-	-	-	-	20,000	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
EQUIPMENT RESERVE TRANSFER	15,000	-	-	-	15,000	15,000	-	FUTURE EQUIPMENT PURCHASE
OFFICE SUPPLIES	150	920	920	-	1,588	2,340	4,480	OFFICE SUPPLIES/PRINTING/POSTAGE
STREET MAINTENANCE/REPAIR/IMPROVEMENTS	75,405	30,000	10,730	64,240	34,096	118,145	260,618	MAINT/REPAIR TOWN STREETS - POT HOLES, GRADING OF ROADS
TRANSFER TO POWELL BILL RESERVE*	280,853	-	-	-	273,983	97,039	128,300	TRANSFER TO POWELL BILL PAVING PROJECT
TRANSFER TO BF PKWY & LOW COUNTRY BLVD INTER	-	308,120	308,120	308,120	-	-	-	TRANSFER TO BF PARKWAY & LOW COUNTRY BLVD INTERSECTION
<b>TOTAL</b>	<b>520,000</b>	<b>450,613</b>	<b>421,275</b>	<b>493,000</b>	<b>430,009</b>	<b>381,916</b>	<b>565,270</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC SAFETY POLICE



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	1,925,913	1,650,000	1,489,675	1,732,819	1,544,372	1,257,741	1,269,830	PERSONNEL
401(K) TOWN CONTRIBUTION	93,912	82,500	74,031	87,887	76,351	61,296	69,482	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	159,651	136,125	122,607	145,013	122,420	87,525	97,315	BENEFITS
HEALTH INSURANCE	321,708	330,000	314,773	376,805	271,483	215,695	206,075	BENEFITS
DENTAL INSURANCE	18,773	22,000	19,220	18,587	14,705	12,845	13,188	BENEFITS
VISION INSURANCE	4,169	3,887	3,553	3,887	3,220	3,815	3,980	BENEFITS
DISABILITY INSURANCE	10,268	8,500	7,998	9,847	7,290	3,809	3,902	BENEFITS
LIFE INSURANCE	3,243	3,168	2,673	3,168	2,527	2,966	2,724	BENEFITS
WORKERS' COMPENSATION INSURANCE	61,251	68,428	68,428	60,365	49,974	51,198	54,443	BENEFITS
FICA/MEDICARE	147,332	126,225	112,268	137,509	113,126	92,744	99,124	BENEFITS
UNEMPLOYMENT TAX	12,632	7,000	5,837	12,529	11,318	15,040	20,092	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	29,160	16,000	14,543	21,600	22,768	20,804	12,688	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	16,270	23,500	20,224	28,665	25,833	25,464	30,825	UNIFORMS & RELATED ITEMS
LEGAL	3,500	2,750	2,118	3,500	4,940	1,006	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	7,290	10,935	9,323	10,935	18,325	17,257	6,020	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	-	-	-	-	25,823	19,872	16,077	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	75,000	80,000	77,273	65,000	56,039	64,066	89,543	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	68,400	50,000	35,320	55,000	40,227	46,964	47,067	VEHICLE MAINTENANCE & REPAIR
CAPITAL VEHICLE OUTLAY	36,000	165,000	154,128	205,821	251,168	122,140	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
VEHICLE RESERVE TRANSFER	-	-	-	-	36,000	18,000	80,000	FUTURE VEHICLE PURCHASE
UTILITY	-	-	-	-	-	-	10,750	ELECTRICITY/WATER/SEWER (MOVED TO G&M)
OFFICE SUPPLIES	6,000	5,500	4,493	7,000	8,542	10,285	11,985	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	24,500	22,000	17,908	32,512	39,928	28,381	3,205	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
CLEANING TOWN FACILITIES	-	-	-	-	-	2,850	259	FINAL CLEANUP OF POLICE DEPARTMENT RENTAL
FACILITY RENTAL	-	-	-	-	-	5,000	30,000	RENTAL OF POLICE DEPARTMENT
ARMORY	23,725	10,000	8,373	27,033	36,314	21,662	8,086	PURCHASE OF FIREARMS/AMMO/TASERS, ETC
COMMUNITY POLICING	7,000	7,500	7,059	15,500	10,971	9,177	7,567	PROGRAMS TO ENHANCE COMMUNITY RELATIONS
ANIMAL CONTROL	6,500	4,000	2,827	6,000	4,387	2,493	2,834	ANIMAL CONTROL MAINTENANCE/FOOD, ETC
INVESTIGATIONS EXPENSE	10,650	7,000	5,973	15,785	16,165	10,954	9,657	INVESTIGATION/CRIME SCENE SUPPLIES/EQUIPMENT
SPECIAL OPERATIONS	21,300	10,500	9,221	13,900	13,269	-	11,365	SABLE/GANGS/SPECIAL EVENTS AND OPERATIONS
NARCOTICS	7,000	-	-	7,000	3,000	2,831	4,895	NARCOTICS OPERATIONS
K-9 OPERATIONS	3,250	3,500	-	6,140	-	-	-	ACTIVITIES SPECIFIC TO K-9 OPERATIONS
<b>TOTAL</b>	<b>3,104,397</b>	<b>2,856,018</b>	<b>2,589,844</b>	<b>3,109,808</b>	<b>2,830,484</b>	<b>2,233,879</b>	<b>2,222,977</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC SAFETY FIRE/RESCUE



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	2,234,299	1,500,000	1,377,512	1,681,051	-	-	-	PERSONNEL
OVERTIME	150,000	180,000	173,830	150,000	-	-	-	PERSONNEL
FIRE/EMS STIPENDS	15,000	15,000	13,273	33,750	-	-	-	PERSONNEL
401(K) TOWN CONTRIBUTION	101,086	84,000	68,847	75,894	-	-	-	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	158,246	126,000	104,497	113,841	-	-	-	BENEFITS
HEALTH INSURANCE	348,027	279,840	269,102	279,840	-	-	-	BENEFITS
DENTAL INSURANCE	19,086	15,500	14,122	13,083	-	-	-	BENEFITS
VISION INSURANCE	3,847	2,350	2,274	2,209	-	-	-	BENEFITS
DISABILITY INSURANCE	10,612	7,675	5,910	7,675	-	-	-	BENEFITS
LIFE INSURANCE	3,243	2,550	1,991	17,570	-	-	-	BENEFITS
WORKERS' COMPENSATION INSURANCE	101,852	53,010	53,010	50,642	-	-	-	BENEFITS
FICA/MEDICARE	182,399	129,668	115,650	141,988	-	-	-	BENEFITS
UNEMPLOYMENT TAX	29,046	13,000	11,106	22,179	-	-	-	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	14,577	22,000	20,667	24,600	-	-	-	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
EMPLOYEE DEVELOPMENT/TRAINING	10,500	13,000	11,727	14,010	-	-	-	TOWN-WIDE EMPLOYEE TRAINING/DEVELOPMENT
UNIFORMS/MATS/PROMOTIONAL ITEMS	25,000	20,000	15,373	26,500	-	-	-	UNIFORMS & RELATED ITEMS
LEGAL	5,000	9,500	9,226	9,000	-	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	74,188	30,000	27,604	25,650	-	-	-	PROFESSIONAL/CONTRACT FEES
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	17,600	8,000	6,100	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	43,500	40,025	40,000	-	-	-	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	79,500	80,050	72,208	80,050	-	-	-	VEHICLE MAINTENANCE & REPAIR
CAPITAL VEHICLE OUTLAY	45,000	-	-	45,000	-	-	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	-	FUTURE VEHICLE PURCHASE
OFFICE SUPPLIES	5,000	8,775	8,104	8,775	-	-	-	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	116,000	64,699	60,935	64,699	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
EMS	35,000	38,000	35,762	36,300	-	-	-	EMS SUPPLIES/EXPENDITURES
<b>TOTAL</b>	<b>3,824,109</b>	<b>2,746,116</b>	<b>2,518,856</b>	<b>2,976,996</b>	-	-	-	

# DEPARTMENTAL EXPENDITURE DETAIL: BUSINESS & NEIGHBORHOOD ENHANCEMENT - ECONOMIC & COMMUNITY DEVELOPMENT



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	325,150	222,000	201,541	307,161	285,043	254,295	199,645	PERSONNEL
401(K) TOWN CONTRIBUTION	16,258	11,100	10,028	15,358	14,251	12,714	10,058	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	25,199	16,650	15,041	23,037	20,747	16,960	14,848	BENEFITS
HEALTH INSURANCE	49,697	43,500	39,893	53,642	47,819	43,533	37,706	BENEFITS
DENTAL INSURANCE	3,002	2,700	2,563	2,821	2,586	2,422	2,133	BENEFITS
VISION INSURANCE	642	572	494	572	539	763	656	BENEFITS
DISABILITY INSURANCE	1,704	1,200	1,070	1,517	1,321	704	612	BENEFITS
LIFE INSURANCE	520	400	331	439	379	557	451	BENEFITS
WORKERS' COMPENSATION INSURANCE	5,064	5,858	5,858	5,482	3,770	2,658	2,807	BENEFITS
FICA/MEDICARE	24,874	16,983	14,624	23,498	20,482	18,338	15,824	BENEFITS
UNEMPLOYMENT TAX	2,142	800	639	1,834	1,592	2,645	2,910	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	15,680	10,000	8,415	13,505	16,137	6,167	2,592	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	2,500	500	391	800	734	322	-	UNIFORMS & RELATED ITEMS
LEGAL	27,500	16,500	14,756	18,000	15,219	43,341	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	8,000	32,650	27,631	32,650	110,823	21,367	36,313	PROFESSIONAL/CONTRACT/ENGINEERING FEES
PRIVATE DEVELOPMENT COSTS	-	4,000	4,000	4,000	35,723	-	-	COSTS ASSOCIATED WITH PRIVATE DEVELOPMENT
ADVERTISING	5,550	4,800	4,628	4,550	4,783	2,163	-	LEGAL/ANNEXATION ADS
MARKETING	5,000	10,112	10,112	10,000	10,000	-	-	PROMOTIONS
CELLPHONE/AIRCARD	-	-	-	-	1,794	3,403	3,205	CELLPHONE/AIRCARDS/NETBOOKS
VEHICLE FUEL	1,000	1,500	1,274	675	1,102	1,571	1,698	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	850	500	406	500	321	1,508	1,708	VEHICLE MAINTENANCE & REPAIR
VEHICLE RESERVE TRANSFER	-	-	-	-	5,000	-	5,000	FUTURE VEHICLE PURCHASE
OFFICE SUPPLIES	6,500	5,000	4,283	6,950	4,707	3,830	2,567	OFFICE SUPPLIES/PRINTING/POSTAGE
STORMWATER	10,500	7,500	6,860	7,000	860	-	-	ANNUAL TOWN STORMWATER PERMIT
DEMOS/ABATEMENTS	9,500	1,000	500	2,000	7,439	100	400	DEMOLITIONS/ABATEMENTS
<b>TOTAL</b>	<b>546,832</b>	<b>415,825</b>	<b>375,338</b>	<b>535,991</b>	<b>613,170</b>	<b>439,360</b>	<b>341,132</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: BUSINESS & NEIGHBORHOOD ENHANCEMENT - BUILDING INSPECTIONS



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	336,778	285,000	263,215	324,232	275,177	254,295	199,645	PERSONNEL
401(K) TOWN CONTRIBUTION	16,839	14,250	13,156	16,212	13,758	12,714	10,058	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	26,100	21,375	19,734	24,317	20,022	16,960	14,848	BENEFITS
HEALTH INSURANCE	57,917	63,000	59,013	73,344	50,114	43,533	37,706	BENEFITS
DENTAL INSURANCE	1,101	3,200	2,979	1,373	2,685	2,422	2,133	BENEFITS
VISION INSURANCE	810	705	639	705	545	763	656	BENEFITS
DISABILITY INSURANCE	1,756	1,726	1,399	1,726	1,301	704	612	BENEFITS
LIFE INSURANCE	534	534	438	534	412	557	451	BENEFITS
WORKERS' COMPENSATION INSURANCE	6,861	6,370	6,370	5,565	4,486	2,658	2,807	BENEFITS
FICA/MEDICARE	25,764	21,803	19,180	24,804	19,232	18,338	15,824	BENEFITS
UNEMPLOYMENT TAX	2,332	850	824	2,327	1,522	2,645	2,910	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	17,155	5,000	3,321	14,435	7,925	6,167	2,592	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	3,430	3,000	2,390	3,710	1,883	1,288	1,888	UNIFORMS & RELATED ITEMS
LEGAL	500	500	490	500	350	-	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	5,155	1,877	1,877	3,000	2,482	-	-	PROFESSIONAL/CONTRACT FEES
CELLPHONE/AIRCARD	4,800	6,000	4,894	7,350	4,968	3,403	3,205	CELLPHONE/AIRCARDS/NETBOOKS
BI-IT EQUIPMENT MAINTENANCE/REPAIR/REPLACE	3,550	-	-	-	-	-	-	MAINT, REPAIR & REPLACE EQUIPMENT
VEHICLE FUEL	10,000	7,000	6,125	12,500	4,682	4,714	5,094	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	14,450	7,500	5,249	8,100	3,919	4,525	1,708	VEHICLE MAINTENANCE & REPAIR
CAPITAL VEHICLE OUTLAY	30,000	56,000	53,249	56,000	-	-	-	VEHICLE PURCHASE IN EXISTING FISCAL YEAR
VEHICLE RESERVE TRANSFER	-	-	-	-	-	-	10,000	FUTURE VEHICLE PURCHASE
OFFICE SUPPLIES	7,640	8,500	7,861	13,750	3,076	3,830	2,567	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	1,000	1,200	903	1,500	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
RESERVE FOR FUTURE EXPENDITURES	270,343	175,989	-	95,376	-	-	-	RESERVE FOR FUTURE EXPENDITURES
PERMIT REIMBURSEMENT-NAVASSA	14,165	11,068	8,301	6,168	13,003	-	2,673	50% PERMIT COLLECTION REIMBURSEMENT
PERMIT REIMBURSEMENT-SANDY CREEK	2,313	1,908	1,431	771	396	-	448	50% PERMIT COLLECTION REIMBURSEMENT
HOMEOWNERS RECOVERY FEE (HRF)	4,959	5,410	4,095	5,410	4,311	3,555	3,033	\$10.00 PER NEW RESIDENTIAL CONSTRUCTION
ALLOCATION TRANSFER TO GENERAL FUND	112,645	114,394	-	114,394	147,484	-	-	ALLOCATIONS FOR GENERAL FUND SERVICES
<b>TOTAL</b>	<b>978,897</b>	<b>824,158</b>	<b>487,132</b>	<b>818,103</b>	<b>583,733</b>	<b>383,070</b>	<b>320,856</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: PUBLIC PLACES CULTURAL ARTS CENTER ENTERPRISE FUND



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	207,039	190,000	173,742	198,120	165,041	118,925	72,119	PERSONNEL
401(K) TOWN CONTRIBUTION	7,655	9,500	6,460	6,628	5,667	3,668	2,148	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	13,422	14,250	10,903	9,941	9,209	1,230	(1,499)	BENEFITS
PENSION COST	-	-	-	-	-	3,746	461	YEAR END AUDIT ADJUSTMENT
HEALTH INSURANCE	28,688	32,000	30,497	26,719	17,554	11,771	7,460	BENEFITS
DENTAL INSURANCE	1,382	1,500	1,402	1,048	740	543	367	BENEFITS
VISION INSURANCE	269	300	238	219	159	199	141	BENEFITS
DISABILITY INSURANCE	900	900	803	765	574	228	156	BENEFITS
LIFE INSURANCE	300	300	279	251	201	195	138	BENEFITS
WORKERS' COMPENSATION INSURANCE	3,717	5,208	5,208	4,954	1,417	3,900	2,550	BENEFITS
FICA/MEDICARE	15,838	14,535	13,288	15,156	12,489	9,160	5,501	BENEFITS
UNEMPLOYMENT TAX	1,848	1,000	924	1,776	1,813	2,133	1,083	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	2,935	1,200	1,159	2,260	675	363	-	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
LEGAL	-	35	35	-	-	123	-	ATTORNEY FEES
PROFESSIONAL/CONTRACT FEES	25,290	29,000	26,445	32,240	29,763	35,057	6,643	PROFESSIONAL/CONTRACT FEES
MARKETING	32,920	30,000	28,397	37,220	22,113	2,237	50	MARKETING
BANK FEES	-	20	16	-	1	-	-	BANK SERVICE FEES
CELLPHONE/AIRCARD	700	700	531	700	636	583	-	CELLPHONE/AIRCARDS/NETBOOKS
UTILITY	41,540	39,000	36,992	45,128	43,035	25,262	10,666	ELECTRICITY/WATER/SEWER
OFFICE SUPPLIES	4,605	2,000	1,513	4,700	8,070	19,648	4,824	OFFICE SUPPLIES/PRINTING/POSTAGE
INVENTORY SUPPLIES	23,000	14,800	13,826	14,800	2,978	5,773	-	SUPPLIES FOR RESALE
JANITORIAL SUPPLIES	3,450	2,700	1,707	2,850	1,661	-	-	JANITORIAL SUPPLIES
OPERATIONAL SUPPLIES/EQUIPMENT	11,200	6,500	5,991	7,744	-	-	-	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE
CLEANING TOWN FACILITIES	4,000	1,600	-	1,600	-	-	-	CLEANING CONTRACT FOR TOWN-WIDE LOCATIONS
FACILITY IMPROVEMENTS	41,160	12,500	11,428	14,000	3,565	-	-	FACILITY IMPROVEMENTS
FACILITY MAINTENANCE/REPAIR	7,320	14,140	9,776	14,140	10,747	-	-	NORMAL MAINTENANCE/REPAIR OF FACILITIES/EQPT
WASTE DISPOSAL	1,600	1,500	1,086	1,900	-	-	-	TRASH PICK UP AT TOWN LOCATIONS
INSTRUCTOR FEES	70,380	55,000	51,055	63,750	43,387	31,964	6,263	INSTRUCTOR FEES
COMMISSION EXPENSE	2,000	1,250	824	2,000	1,558	1,391	-	COMMISSIONS PAID FOR SALE OF ARTIST ITEMS
PROGRAMS & SPECIAL EVENTS	48,100	35,500	33,912	46,000	31,374	7,265	5,075	PROGRAMS/SPECIAL EVENTS
MISCELLANEOUS EXPENSE	-	-	-	-	7	-	-	MISCELLANEOUS EXPENDITURES
ALLOCATION TRANSFER TO GENERAL FUND	86,605	84,446	-	84,446	75,203	-	-	ALLOCATIONS FOR GENERAL FUND SERVICES
<b>TOTAL</b>	<b>687,862</b>	<b>601,384</b>	<b>468,440</b>	<b>641,055</b>	<b>489,635</b>	<b>285,363</b>	<b>124,146</b>	

# DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE PUBLIC UTILITY ENTERPRISE FUND

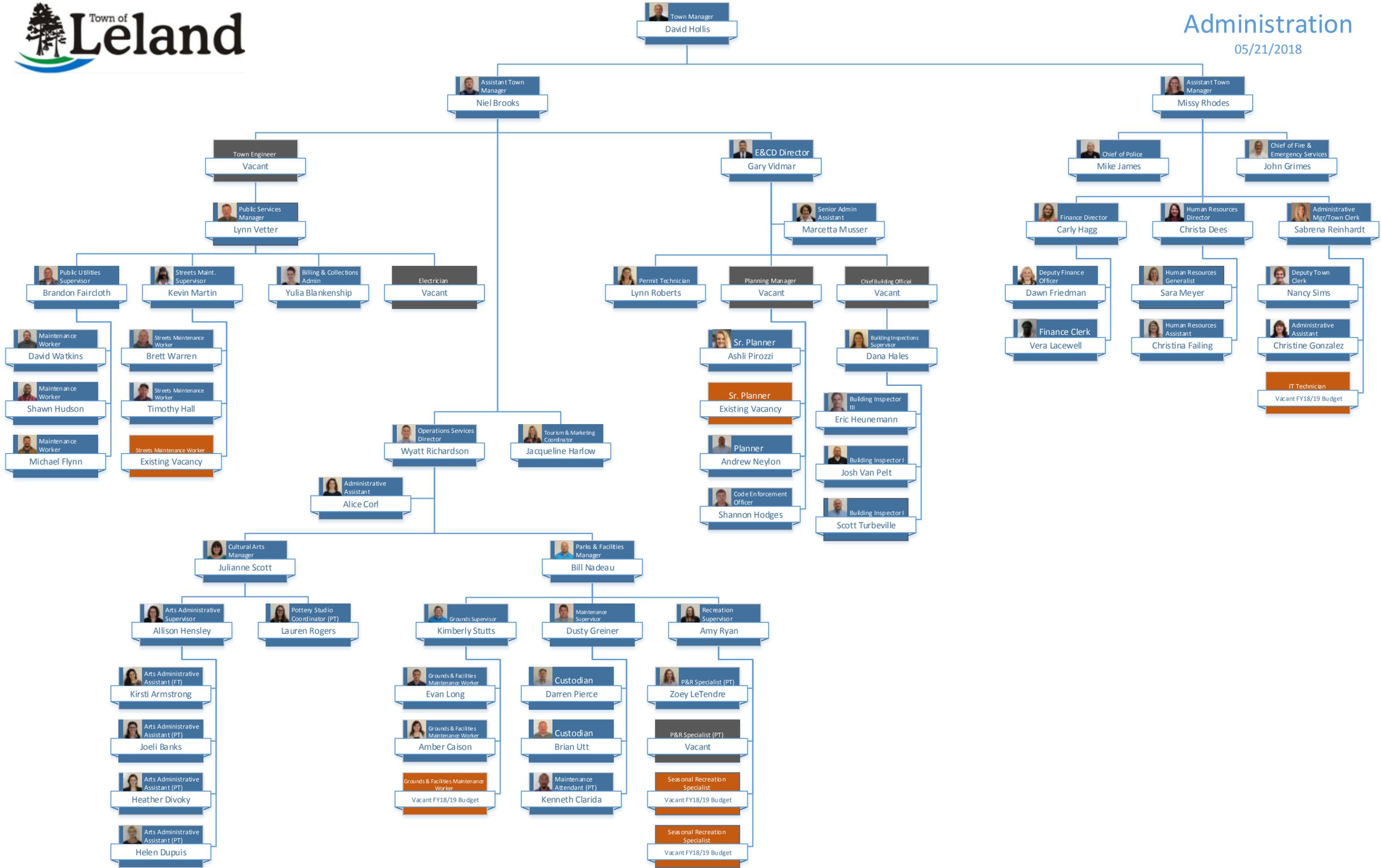


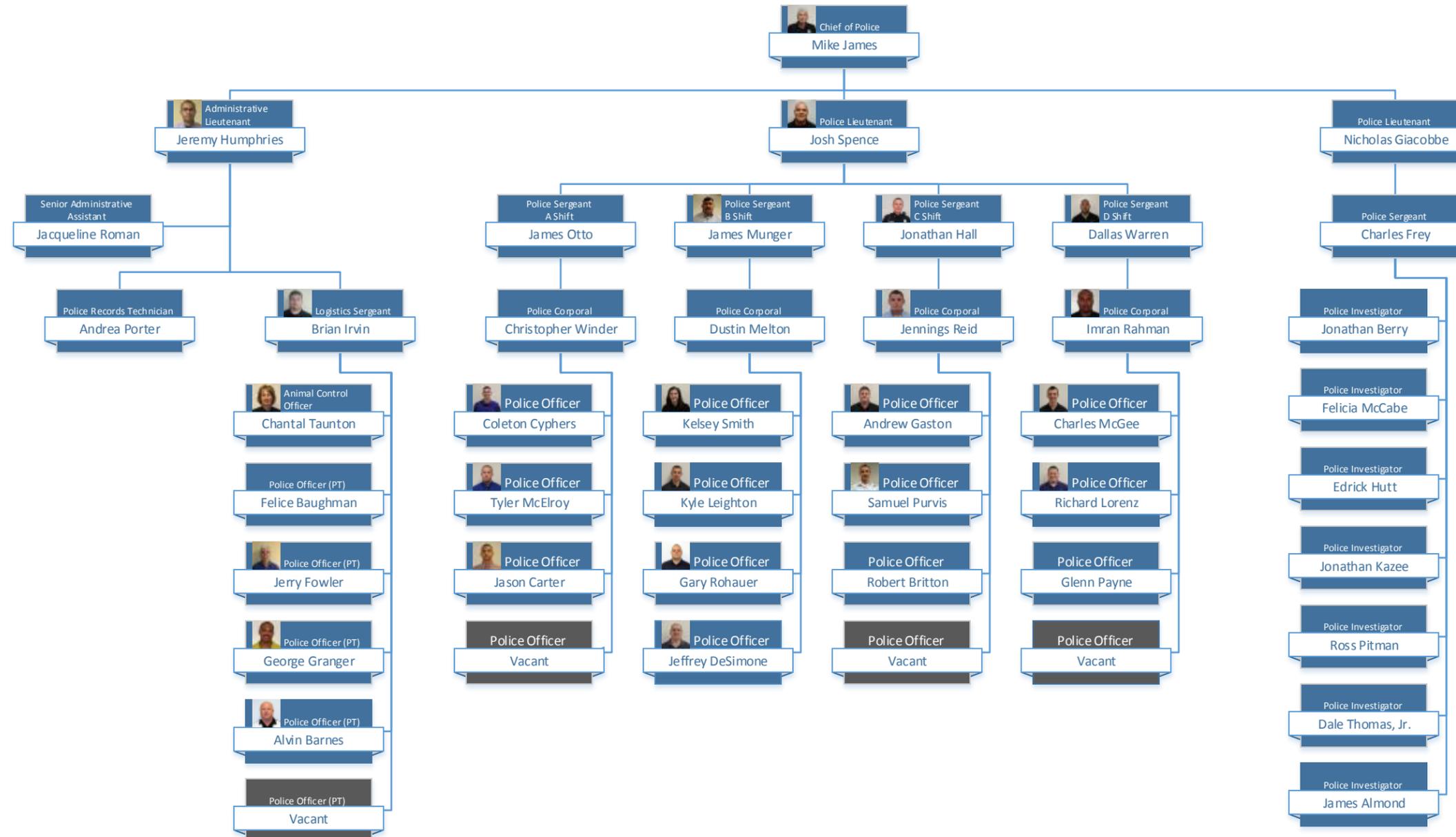
ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
SALARIES/WAGES	341,292	235,000	207,486	328,743	257,988	222,360	198,168	PERSONNEL
401(K) TOWN CONTRIBUTION	17,065	11,750	10,372	16,437	12,893	11,119	11,304	BENEFITS
LOCAL GOVERNMENT RETIREMENT (LGRS)	26,450	17,625	15,558	24,656	21,686	14,837	-	BENEFITS
PENSION COST	-	-	-	-	-	-	1,540	YEAR END AUDIT ADJUSTMENT
HEALTH INSURANCE	49,505	42,500	38,737	63,277	41,651	43,781	40,847	BENEFITS
DENTAL INSURANCE	3,104	2,600	2,418	3,180	2,539	2,405	2,186	BENEFITS
VISION INSURANCE	610	480	392	597	446	756	740	BENEFITS
DISABILITY INSURANCE	1,827	1,350	1,089	1,797	1,319	877	636	BENEFITS
LIFE INSURANCE	567	450	397	567	490	629	538	BENEFITS
WORKERS' COMPENSATION INSURANCE	9,034	10,757	10,757	9,242	6,437	7,300	6,470	BENEFITS
FICA/MEDICARE	26,109	17,978	15,465	25,149	19,051	16,146	14,966	BENEFITS
UNEMPLOYMENT TAX	2,402	1,000	903	2,402	1,864	3,430	3,419	BENEFITS
TRAVEL/MEETINGS/SCHOOLS/DUES	6,826	2,500	2,288	4,783	2,295	2,799	1,200	TOWN FUNDED TRAVEL/MEETING/SCHOOLS/DUES
UNIFORMS/PROMOTIONAL ITEMS	5,149	2,000	1,514	5,149	1,955	4,524	4,592	UNIFORMS & RELATED ITEMS
LEGAL	3,000	900	765	3,000	1,698	548	683	ATTORNEY FEES
TAX/SCROLL/BILLING/COLLECTION	85,920	85,000	79,615	77,091	81,177	79,210	76,533	BILLING/METER READING FEES
PROFESSIONAL/CONTRACT FEES	23,312	45,000	37,350	46,019	6,624	117	-	PROFESSIONAL/CONTRACT FEES
ENGINEERING/DESIGN FEES	5,000	312,000	102,446	317,510	3,000	3,460	(6,600)	ENGINEER FEES
PUBLIC INFORMATION-FLYERS/NEWSLETTERS	5,464	800	236	3,912	651	3,451	2,185	MANDATORY MAILINGS
BANK FEES	14,400	14,400	12,067	14,400	12,566	10,520	12,878	BANK SERVICE FEES
CELLPHONE/AIRCARD	6,285	4,750	3,733	6,285	4,956	3,254	3,146	CELLPHONE/AIRCARDS/NETBOOKS
OPERATIONAL EQUIPMENT MAINTENANCE/REPAIR	1,500	500	190	1,500	-	-	229	NORMAL MAINTENANCE/REPAIR OF EQUIPMENT
CAPITAL EQUIPMENT OUTLAY	30,000	50,000	47,369	220,000	96,154	22,804	3,600	CAPITAL EQUIPMENT PURCHASE OUTSIDE OF CAPITAL PROJECT
VEHICLE FUEL	14,075	9,500	8,383	10,325	10,667	8,512	8,265	VEHICLE & EQUIPMENT FUEL
VEHICLE MAINTENANCE/REPAIR/SUPPLIES	4,128	4,000	1,580	4,128	3,298	1,635	3,772	VEHICLE MAINTENANCE & REPAIR
UTILITY	112,752	100,000	92,088	108,238	92,959	86,653	77,526	ELECTRICITY FOR LIFT STATIONS
OFFICE SUPPLIES	149	1,000	842	164	950	1,173	2,187	OFFICE SUPPLIES/PRINTING/POSTAGE
OPERATIONAL SUPPLIES/EQUIPMENT	12,000	10,000	7,269	15,000	11,637	2,715	4,713	SUPPLIES/EQUIPMENT NEEDED FOR OPERATIONAL USE

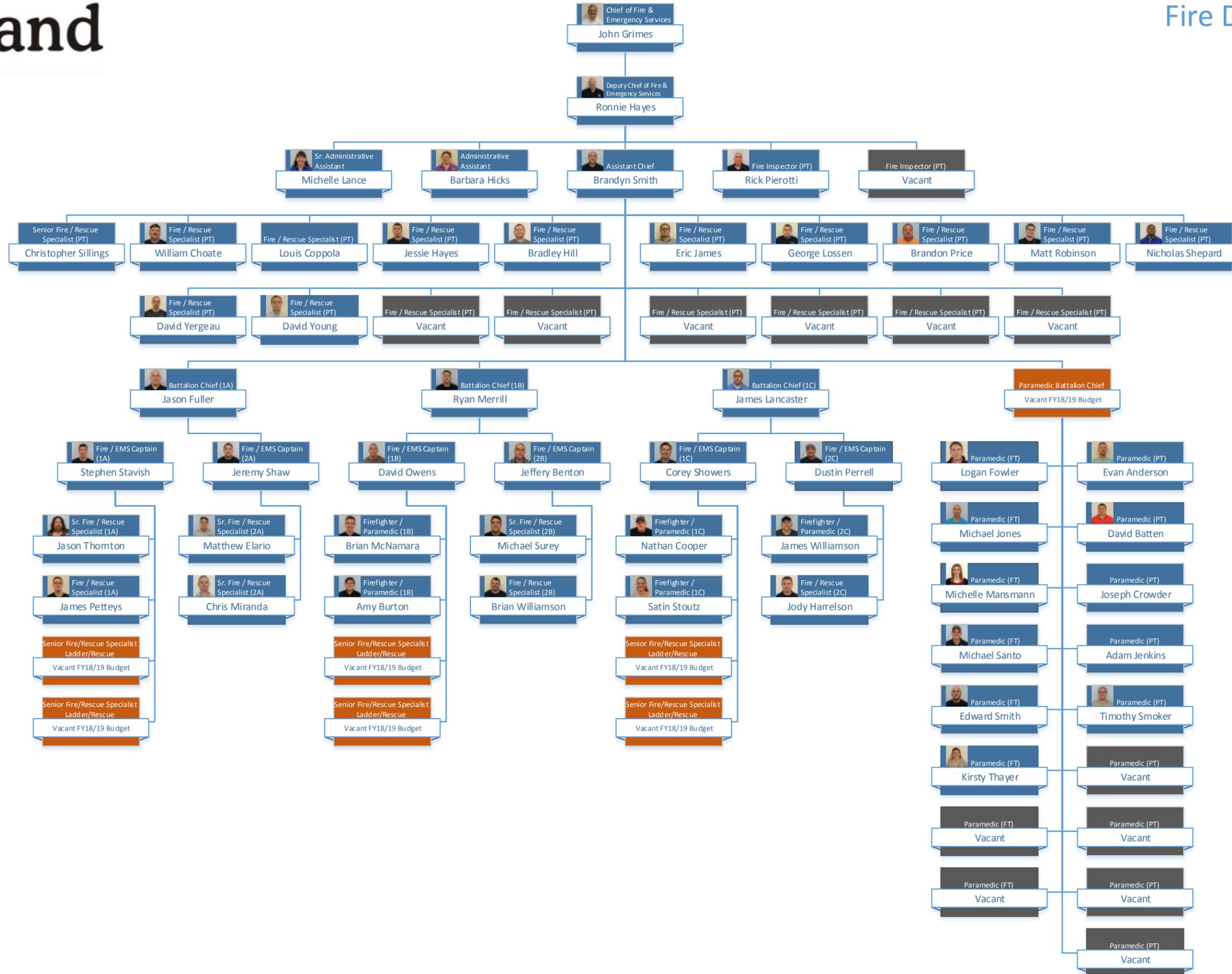
# DEPARTMENTAL EXPENDITURE DETAIL: INFRASTRUCTURE UTILITY ENTERPRISE FUND (CON.)



ACCOUNT DESCRIPTION	FY 2018-2019 SUBMITTED BUDGET	FY 2017-2018 PROJECTED 6/11/2018	FY 2017-2018 YTD 6/7/2018	FY 2017-2018 BUDGET	FY 2016-2017 ACTUAL	FY 2015-2016 ACTUAL	FY 2014-2015 ACTUAL	JUSTIFICATION
CHEMICALS	3,000	1,000	-	3,000	-	-	4,165	CHEMICALS FOR SEWAGE
LAB TESTS	12,610	6,500	5,685	12,610	5,995	3,805	3,855	REQUIRED LAB WORK
COLLECTION LINE MAINTENANCE	101,376	71,376	63,509	71,376	44,751	58,595	71,182	MAINTENANCE OF COLLECTION LINES
DISTRIBUTION SYSTEM MAINTENANCE	257,987	170,000	98,077	209,187	121,207	112,139	110,716	DAILY OPERATIONS, YOKES, METERS, ETC
LIFT STATION MAINTENANCE	170,130	181,730	167,767	181,730	100,274	73,636	146,067	MAINTENANCE OF LIFT STATIONS
SEWAGE TREATMENT	413,325	450,000	428,368	413,325	384,149	354,372	311,665	PAID TO BRUNSWICK COUNTY FOR SEWAGE TREATMENT
SLUDGE REMOVAL	3,000	3,000	-	3,000	-	-	-	REMOVAL OF SLUDGE FROM SYSTEM
WATER PURCHASES	511,807	325,000	279,185	486,503	309,849	306,856	193,262	PURCHASE OF WATER
WATER SERVICE	1,686	1,500	1,012	1,686	996	1,412	1,759	WATER FOR LIFT STATIONS
OPERATOR CONTRACT/PERMIT FEE	33,100	2,924	2,550	2,924	2,160	1,680	5,280	OPERATOR & PERMIT FEES
DEBT PAYMENT - BRUNSWICK COUNTY/BB&T	1,242,545	918,067	918,067	918,067	922,692	927,092	966,523	DEBT PAYMENTS
TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	TRANSFERS TO GENERAL FUND
ALLOCATION TRANSFER TO GENERAL FUND	105,145	109,518	-	109,518	122,980	-	-	ALLOCATIONS FOR GENERAL FUND SERVICES
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	-	367,467	367,467	367,467	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	529,493	-	-	-	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	30,000	-	TRANSFER TO VEHICLE CPF
TRANSFER TO LIFT STATION CONSTRUCTION CPF	300,000	-	-	-	-	-	-	TRANSFER TO LIFT STATION CONSTRUCTION CPF
TRANSFER TO BOOSTER PUMP CPF	250,000	-	-	-	-	-	-	TRANSFER TO BOOSTER PUMP CPF
<b>TOTAL</b>	<b>4,743,129</b>	<b>3,591,922</b>	<b>3,032,996</b>	<b>4,093,944</b>	<b>3,594,900</b>	<b>3,093,836</b>	<b>4,010,761</b>	







1 = Village Road  
2 = Westport

