

Town Of Elizabethtown

Proposed Budget



Image of A Live Oak Tree - "Oaks on Broad"

Fiscal Year 2018-2019

Prepared for:

Sylvia Campbell, Mayor Rufus Lloyd, Mayor Pro Tem

Council Members:

Howell Clark Dicky Glenn

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Prepared by: Eddie Madden, Town Manager

TOWN OF ELIZABETHTOWN
FY 2018-2019 PROPOSED BUDGET
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BUDGET MESSAGE

May 7, 2018

The Honorable Mayor Sylvia Campbell and Council Members,

In accordance with the General Statutes of North Carolina, I respectfully submit for your review and consideration, the proposed budget for the Town of Elizabethtown for Fiscal Year 2018-19. A copy of this budget is available for public inspection in the Municipal Building.

The compilation of this budget is a joint effort between the Town Manager's office, Finance office, Department Heads and other external agencies who have requested funding for consideration.

The proposed budget is composed of several funds, including the General Fund and the Utility Fund. The Town also maintains project funds for individual capital projects. These funds are budgeted on a project basis and may overlap between multiple budget years.

The proposed budget will set into motion the next steps to accomplish many of the priorities that have been established by Mayor Sylvia Campbell and the Elizabethtown Town Council during the Budget Retreat on February 27, 2018. It also represents the Council's interest in maintaining service levels currently provided to the citizens of Elizabethtown while containing costs and keeping expenses as low as possible.

Respectfully submitted,

Edwin H. Madden, Jr.

The Town of Elizabethtown's FY 2018 – 2019 Budget consists of seven major sections: Budget Message, Financial Summaries, Fee Schedules, General Fund, Water Fund, Debt Service Schedule and Capital Improvement Plan.

Budget Message

The Budget Message is a letter from the Town Manager to Town Council that provides an overview of the upcoming fiscal year budget.

Financial Summaries

The Financial Summaries provide a summary of revenues, expenditures, and debt obligation for the Town's funds. Information provided in both numerical and narrative format easily helps the reader determine how much money each fund is generating and spending.

General Fund. The General Fund accounts for most Town operations such as general government and public safety. The Budget will include information on each department.

Water Fund. The Water Fund is an enterprise fund, which means it operates like a business. Customers pay fees for water consumption and sewer usage to cover the cost of water distribution and wastewater treatment.

Capital Improvement Plan

The Elizabethtown Capital Improvement Plan (CIP) represents a multi-year forecast of the Town's capital needs. The CIP not only identifies capital projects, but also, the estimated cost and year that the project would be undertaken.

Financial Policies

Accounting Policy

The Town maintains an accounting system in accordance with the North Carolina Local Government Budget and Fiscal Control Act (LGBFCA). The Town's accounting system displays details relating to the Town's assets, liabilities, equities, revenues, and expenditures. The system shows appropriations and estimated revenues as established in the budget ordinance and each project ordinance as originally adopted and subsequently amended. An annual audit will be performed by an independent certified public accounting firm which will issue an official opinion on the annual financial statements, with a management letter explaining recommended improvements, if required.

Budget Amendment Policy

During the fiscal year, the budget must be amended to reflect changes to the original adopted budget ordinance. Town Council can amend the budget ordinance at any time after its adoption pursuant to North Carolina General Statute (N.C.G.S.) 159-15 as long as the ordinance, as amended continues to satisfy the requirements of N.C.G.S. 159-8 and 159-13. N.C.G.S. 159-8 requires budgets to be balanced and N.C.G.S. 159-13 describes the form, adoption, limitations, tax levy and filing of the budget ordinance. Budget amendments cannot increase or decrease the tax levy or alter a taxpayer's liability unless the Town is ordered to do so by the courts or an authorized State agency. The Finance Director prepares budget amendments to present to the Town Council for their approval. Budget amendments must be made prior to obligating funds in excess of adopted budget appropriations. Total increase in appropriations should equal total increases in revenues if new revenues are involved. In all situations, a brief description of the circumstances surrounding the amendment will be included on the face of the amendment.

Capital Improvement Policy

The Town will review and update annually a five-year Capital Improvement Plan (CIP), which details each capital project, estimated costs and the year the project will begin. Only the current year schedule, when adopted by Town Council, becomes part of the operating budget. Future forecasts in the CIP serve the Town by helping plan for capital repairs, replacements, and acquisitions.

Operating Budget Policy

Pursuant to North Carolina General Statutes 159-11, the Town will adopt a balanced budget. The LGBFCA defines a balanced budget as the sum of estimated net revenues and the appropriated fund balance in each fund is equal to appropriations in that fund.

The Town operates under an annual budget ordinance adopted in accordance with the LGBFCA. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for Governmental Capital Project Funds and the Water Fund. Project ordinances are ongoing until the project has been completed and closed.

Purchasing Policy

Purchases approved by the Department Head for \$500 or more require the approval of the Finance Director. Purchases \$1,000 or more require a Purchase Order approved by both the Town Manager and Finance Director.

Revenue Policy

The Finance Director prepares conservative revenue estimates based on revenues reasonably expected to be realized in the upcoming budget year, including amounts to be realized from collection of taxes levied in prior fiscal years. Major estimated revenue sources include ad valorem taxes, sales taxes, ABC distribution, utility franchise taxes, Powell Bill distribution, and sales and services including garbage fees. With each budget, the Town Council adopts a fee schedule that the Finance Department reviews annually to determine appropriate fees related to the cost of providing services.

Basis of Presentation

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenses as appropriate. Fund accounting segregates funds according to their intended purpose, and it is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

GOVERNMENTAL FUNDS

Governmental funds account for the Town's governmental functions. The Town of Elizabethtown's governmental funds include:

General Fund. The General Fund is the largest and most important governmental fund. It is the primary operating fund of the Town. Any transaction that cannot be accounted for in another fund is recorded in the General Fund. The primary revenue sources are ad valorem taxes, state-collected revenues, and various other taxes and fees. The primary expenditures are for general government, public safety and public works services.

Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The Town's special revenue fund is the Downtown Tax District Fund.

Capital Project Funds. Various Capital Project funds are used to account for financial resources to be used for non-major acquisitions or construction.

PROPRIETARY FUNDS

Proprietary funds account for the Town's business-like activities. There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The Town has one enterprise fund: Water Fund. This fund is used to account for the Town's water and sewer operations. The major revenue sources in this fund are water and sewer user charges.

Basis of Accounting & Budgeting: In accordance with the LGBFCA, the budget is developed and adopted under the modified accrual basis of accounting, whereby revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. At fiscal year end, the Town's Audited Financial Statements are prepared using Generally Accepted Accounting Principles (GAAP). All governmental funds are reported using the modified accrual basis of accounting and the proprietary funds are reported using the full accrual basis of accounting.

RECOMMENDED BUDGET

The FY 18-19 recommended budget totals \$6,343,233 for all Town operations. Following is the breakdown between the General Fund and the Water Fund:

	2015-16 <u>Adopted Budget</u>	2016-17 <u>Adopted Budget</u>	2017-18 <u>Adopted Budget</u>	2018-19 <u>Proposed Budget</u>
General Fund	\$4,407,533	\$5,339,302	\$5,585,960	\$4,766,233
Water Fund	<u>\$1,686,200</u>	<u>\$2,048,345</u>	<u>\$1,603,600</u>	<u>\$1,577,000</u>
Total All Funds	\$6,093,733	\$7,387,647	\$7,189,560	\$6,343,233

GENERAL FUND

The General Fund accounts for resources not required legally or by sound financial management to be accounted for in another fund. Typically, the General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. The FY 18-19 Recommended Budget for the General Fund totals \$4,766,233, which is 14.7% less than the FY 17-18 Adopted Budget of \$5,585,960.

Public Safety: Services provided for the well-being of the citizens and visitors to Elizabethtown. This includes the Police and Fire Departments.

Transportation: Services provided by the Public Services' Street Department includes the Powell Bill allocation for street maintenance and repair. Street maintenance also includes sign maintenance, drainage clearance, storm debris removal, street sweeping and lawn mowing of Town properties.

General Government: The Town Council is the legislative board of Town government and includes the mayor and six council members. The Council sets and directs policy regarding the operations of Town government. Administration of the policies and operations of the Town is coordinated by the Town Manager working with department heads and other employees.

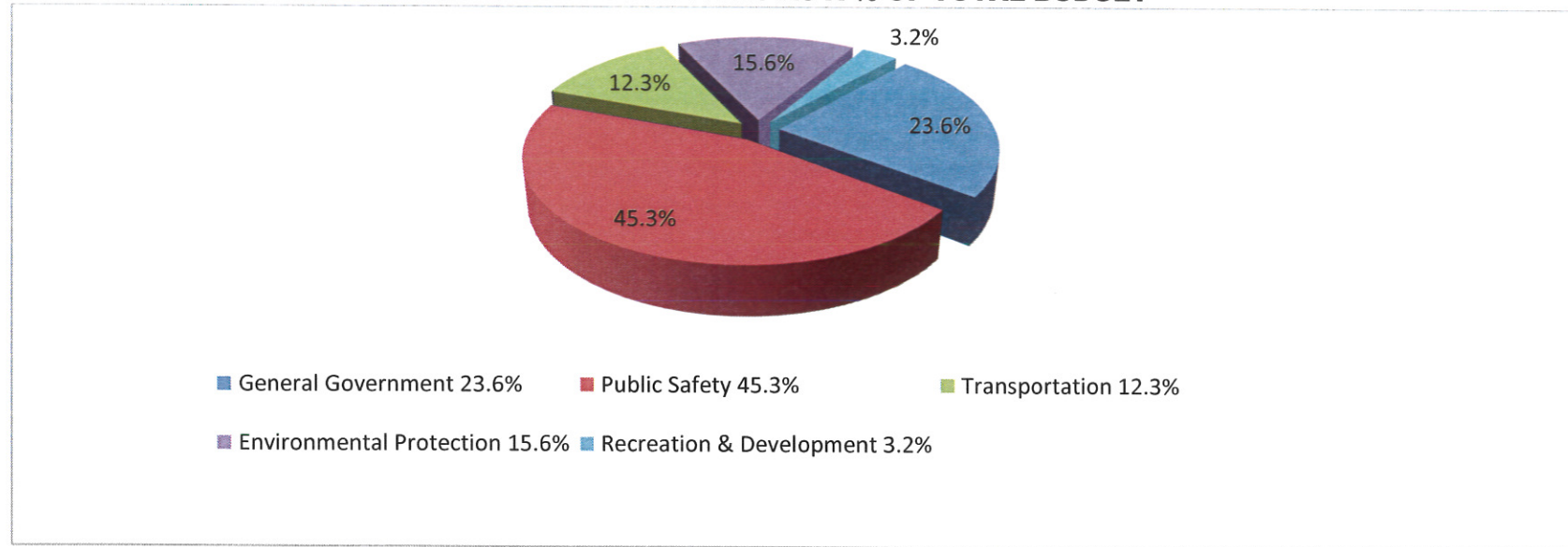
Environmental Protection: The Public Services Department works with the contracted sanitation vendor to remove garbage and pump commercial grease pits to protect our environment.

Recreation & Development: Recreation staff oversees the operations of the various parks located within the Town limits. Development involves contributions to various community organizations and functions to encourage visitors to the Town.

Airport Operation: The management of the Curtis L. Brown Jr. Field Airport is currently managed by Taylor Aviation for a contracted amount. Effective July 1, 2018, rather than a contracted management arrangement for the airport operation, it is recommended that Taylor Aviation employees become Town employees to manage the airport. There would be one full-time employee and one part-time employee paid biweekly through the General Fund. The Airport Fund would reimburse the General Fund for the employees' salaries and benefits.

The following graph breaks out the general functions as a percent of the FY 18-19 budget:

GENERAL FUND FUNCTIONS AS A % OF TOTAL BUDGET



GENERAL FUND REVENUES

The General Fund revenues decreased 14.7% from the prior year's approved budget. The single largest source of revenue, ad valorem tax, decreased slightly over the previous year. All other categories of revenue were relatively flat compared to last year with the exception of grants. The grant sources of revenue decreased 80% from the prior year with the expiration of the SAFER grant for paid firefighters.

Ad Valorem Tax: For FY 18-19, the ad valorem tax base is an estimated \$247,540,300 which will generate \$1.5 million in property taxes with a tax rate of \$0.615 per \$100 valuation at a 98 percent collection rate. The tax rate is unchanged from FY 17-18.

Local Option Sales Tax: Sales tax represents the Town's third largest revenue source at \$725,000. The State of North Carolina collects the sales tax and distributes it to the local units. Sales tax revenues have increased in the past several years as the economy continues to recover. The overall increase is 8.2% over the FY 17-18 approved budget.

Utility Franchise Tax: The State distributes a portion of tax proceeds to municipalities collected on electricity, natural gas, telecommunications and video programming fees. This tax has been relatively flat over the past several years. For FY 18-19, this tax is projected to decrease 4.5% from FY 17-18 approved budget. This decrease was calculated based on the trend of the payments during the past year.

Powell Bill: These funds represent redistribution by the State of a portion of the motor fuels tax. The use of these funds is restricted to maintaining, repairing, constructing or widening any public street within the Town limits. The State uses a formula of street miles and population to calculate the amount of tax for a municipality.

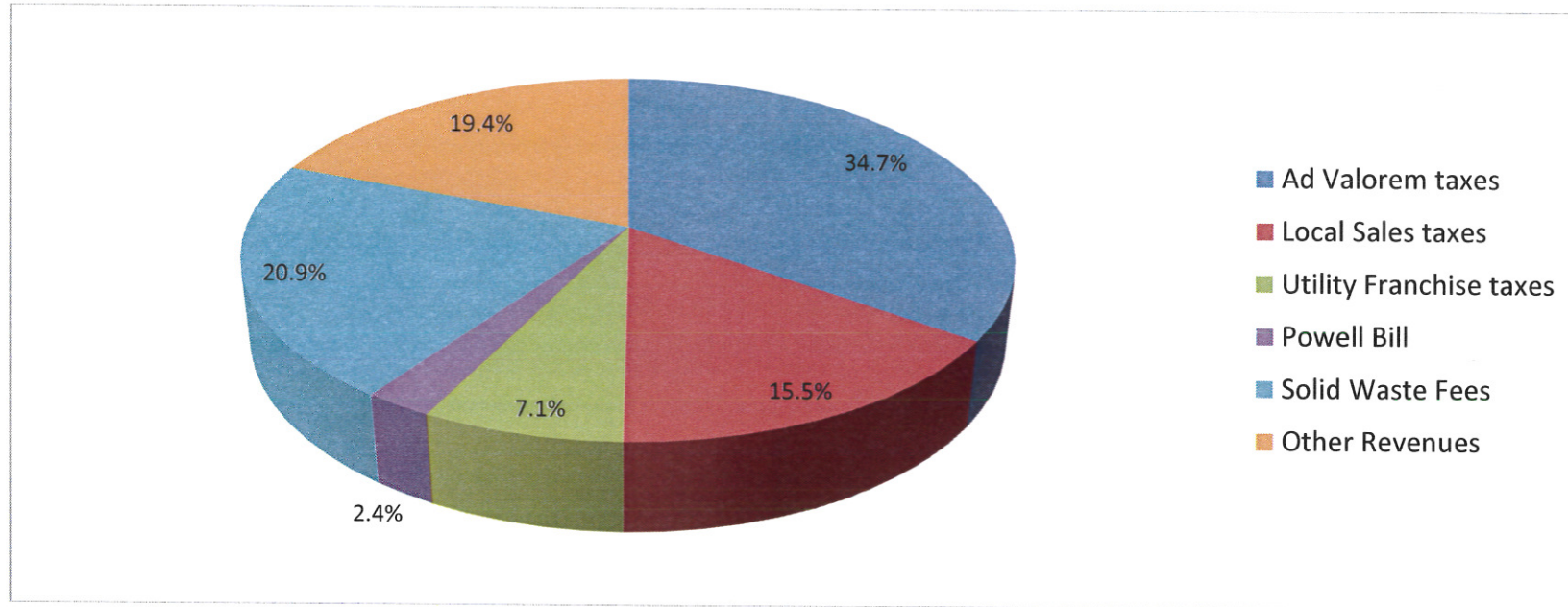
Bladen Fire District: The Elizabethtown Fire Department provides fire protection services in the Tory Hole Fire District, which extends beyond the Town limits. The residents in this district pay a fire tax at a rate established by the Bladen County Commissioners, and the County collects the taxes. The current fire district tax is \$0.07 per \$100 of property valuation.

Solid Waste Fees: The Town established fees to offset the cost of providing garbage and recycling collection to the residents and businesses of Elizabethtown. The fees for residential and commercial customers will increase 2.5% for FY 18-19 to pass on the increase in rates received from the waste collection vendor.

Interfund Transfer: The Interfund Transfer revenue is reimbursement received from the Airport Fund for salaries and benefits paid to employed staff. Also the transfer from the Water Fund for services provided by the staff employed in the General Fund. Specifically, this revenue covers the expense of billing and collecting the monthly water and sewer fees, billing and collecting commercial grease trap fees, other financial operations involving payroll and human resources, and the administrative expense of overseeing the operations of the Water Fund.

The following graph shows the revenue source for the FY 18-19 General Fund budget:

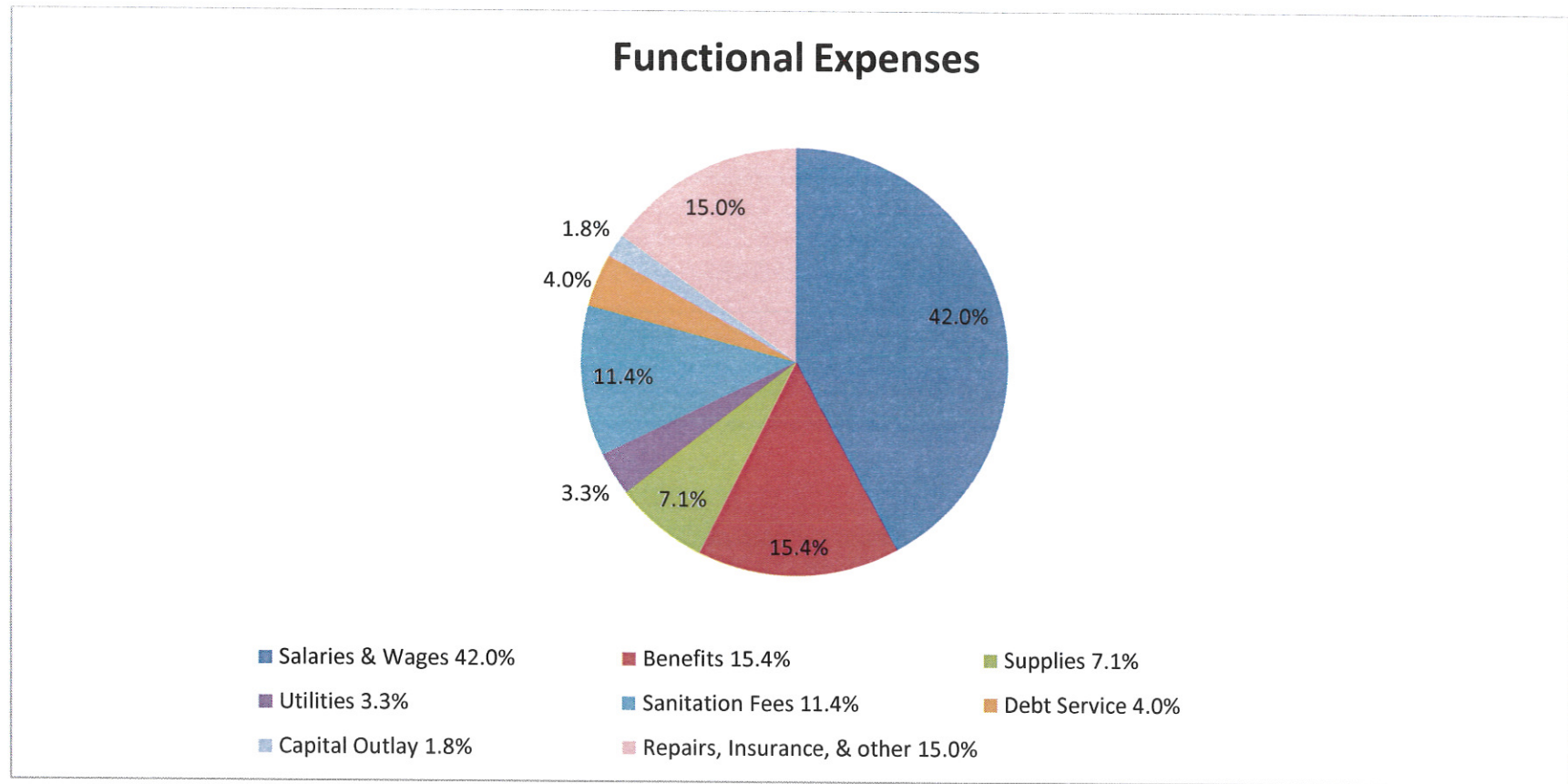
GENERAL FUND REVENUE BY SOURCE FY 2018 - 2019



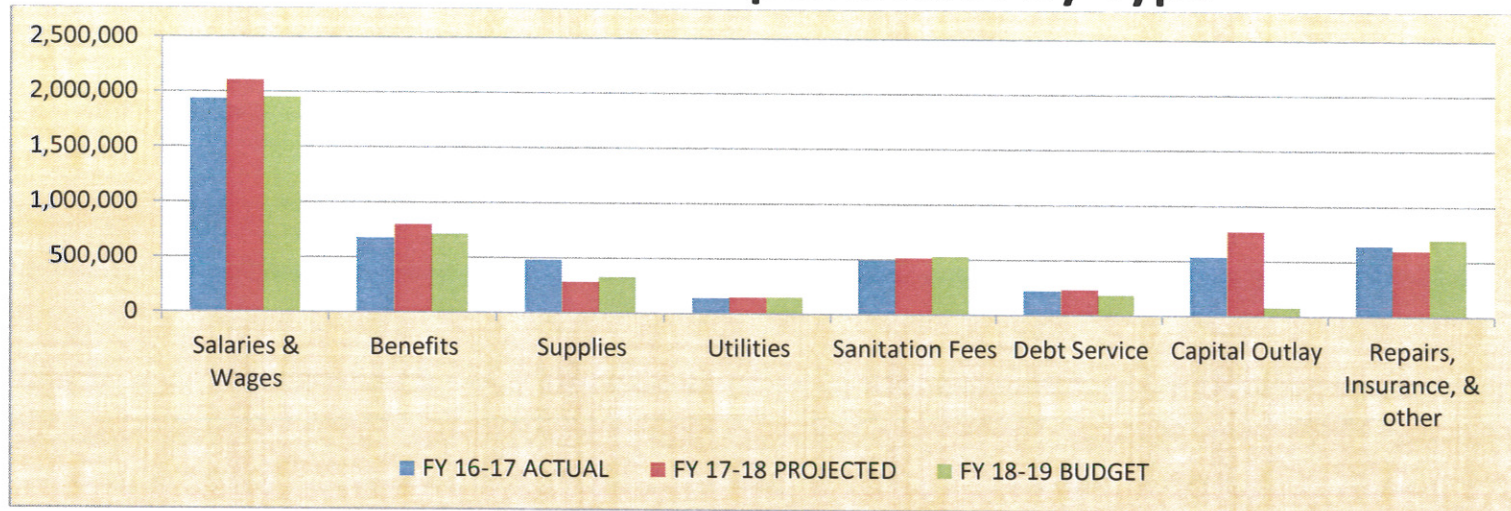
GENERAL FUND EXPENDITURES

The expenditures are classified by departments for the Town. Each department has listed the functional expenses related to their specific operations. Salaries & Wages are the largest functional expense of the Town's general fund budget comprising 42% of the total expenditures. The salaries coupled with the employee benefits comprise over 57% of the total budget.

The following pie graph lists the functional expenses as a percent of the total FY 18-19 budget. The bar graph compares three years of the General Fund expenditures by type:



General Fund Expenditures by Type



Salaries & Wages: The FY 18-19 budget includes a 2.5% cost-of-living increase for all employee salaries except police to offset inflation. Police salaries have been increased 6.5% to maintain parity with surrounding police departments.

Employee Benefits: Health – The budget includes an estimated increase in health insurance rates 3% to 5% beginning January 1, 2019 with the State Health Plan. This has been the average of the rate increases over the past several years with the State Health Plan.

Dental – The budget includes a 10% increase in our dental rates for the FY 18-19 which equates to an additional \$1,500 annually.

Life Insurance and Vision – No increase in the cost of these benefits is planned for the FY 18-19.

401(K) Contribution – As a part of the employee benefit plan, The Town of Elizabethtown contributes 3% of a regular employee's annual salary to the Town-sponsored 401(K) program. The employee may also contribute additional funds into the 401(K) program. All sworn law enforcement officers, as mandated by the State, have a 5% 401(K)

contribution made on their behalf to their investment account. The total contribution to support this program is \$81,885 annually which includes a mandated \$37,706 for law enforcement employees.

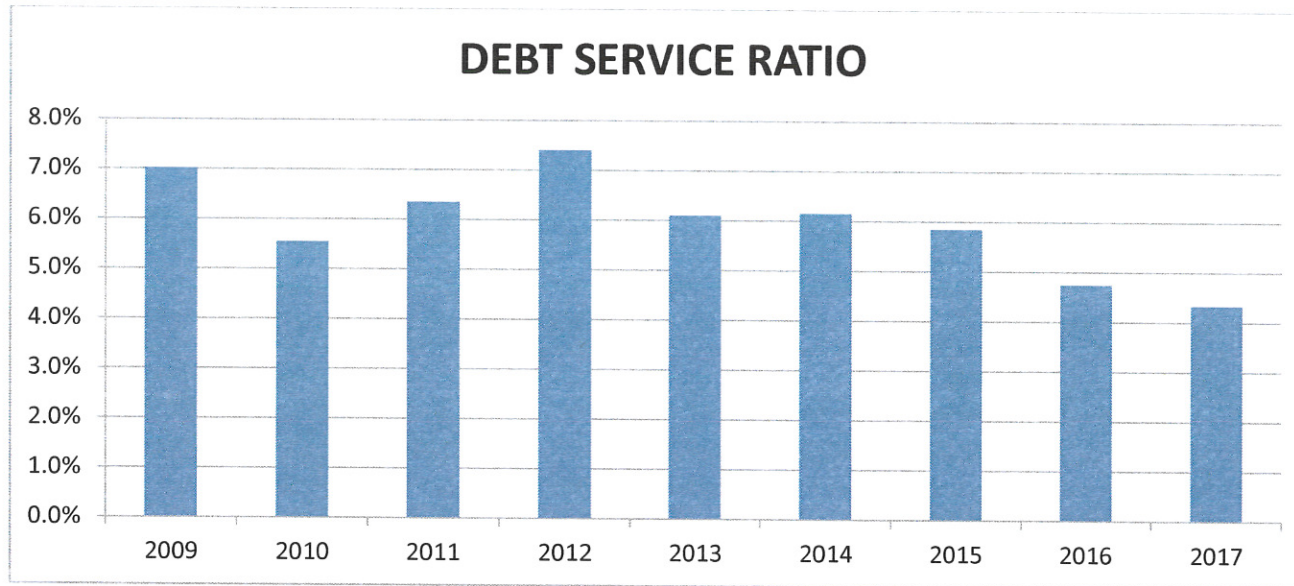
In addition, the Town is now allowing its employees to contribute additional funds to a 457 retirement account. The 457 plan offers more flexibility and permits the withdrawal of funds without penalty. The 457 plan is paid for entirely by the employee but is endorsed by Council as a retirement savings plan that benefits the employees as they prepare for retirement.

Sanitation Fees: FY 18-19 budget has an increase of 2.5% in Sanitation fees. These fees are paid to our contracted waste hauler for garbage and recycle pickup for both residential and commercial customers. These fees also include the cost to have a contractor pump the commercial grease pits.

Debt Service: As we take on additional capital projects, the Town will need to obtain additional long-term financing. Overall, we have been able to undertake several meaningful and impactful projects that have greatly enhanced the community while not putting a strain on the annual budget by utilizing long-term debt. With few exceptions, the Town has borrowed money from USDA Rural Development because it offers longer terms and lower interest rates.

While we would ideally like to pay debt down sooner on our existing loans, doing so has an adverse effect on our Fund Balance percentage. The method in which the Local Government Commission calculates our fund balance percentage prevents us from appropriating funds to pay down debt. One would think that a decrease in debt would improve the Town's position, but the decrease in debt isn't factored into the calculation as defined by the Local Government Commission. Any debt payment is treated as a budget expense which lowers the fund balance percentage.

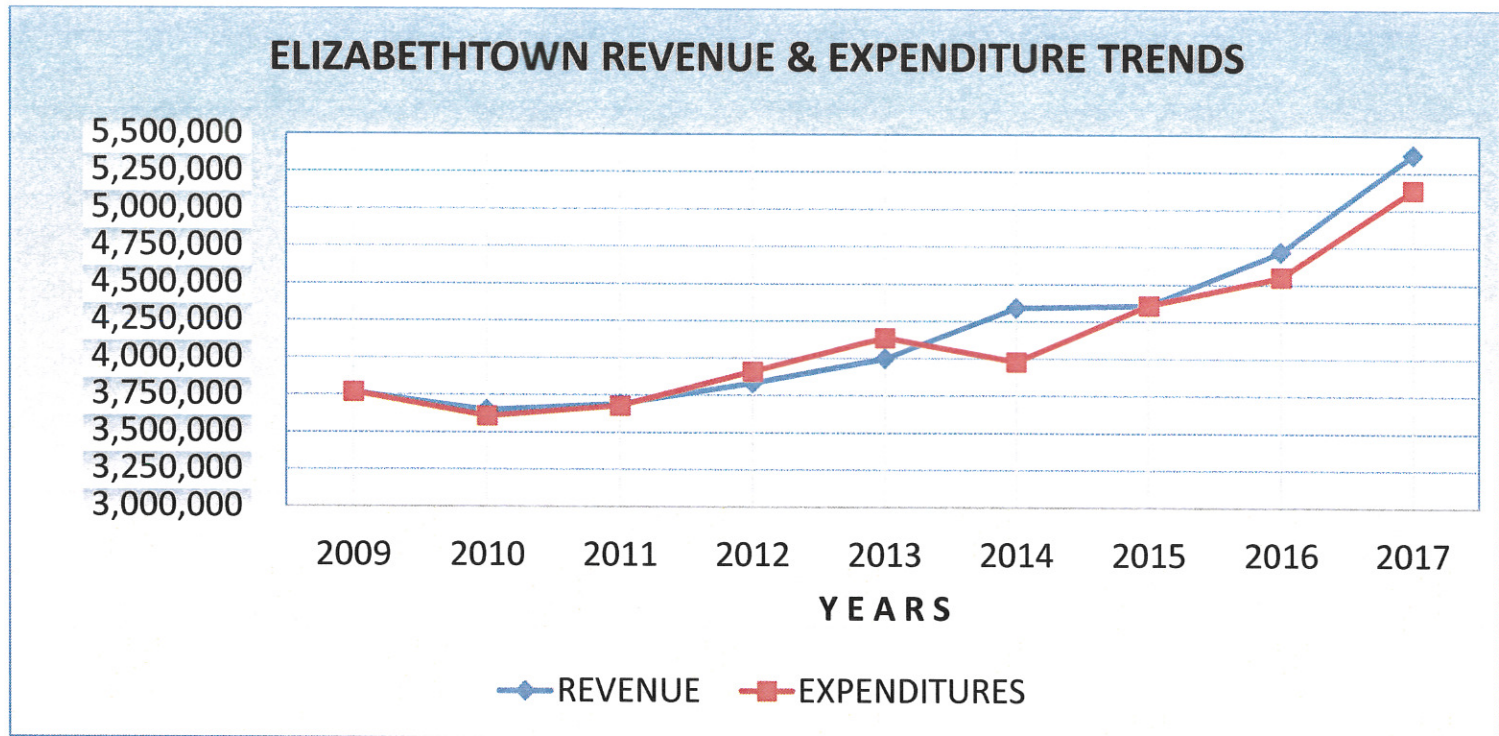
The proposed budget reflects the loan satisfaction of all police vehicle debt and the Martin Luther King Lift Station project. There is an increase in debt payments in FY 18-19 for a new Fire Tanker Engine and a backhoe lease.



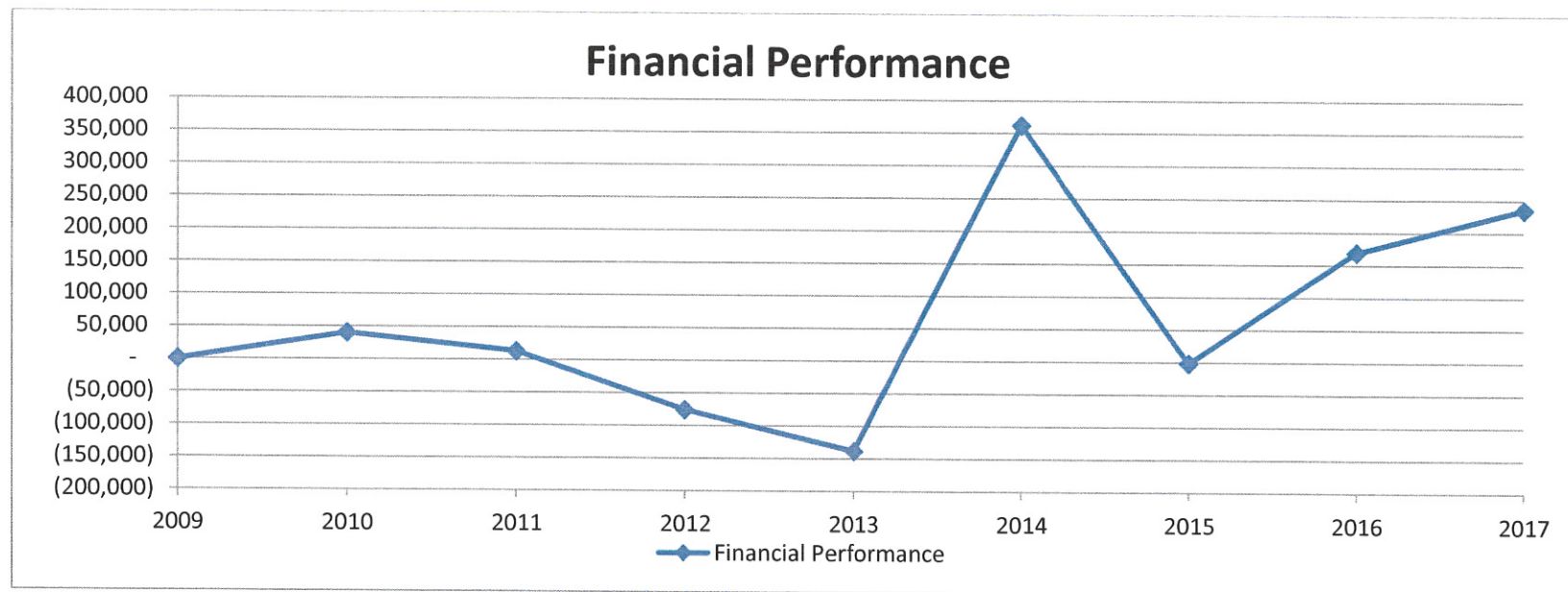
The chart above reflects the Town's debt service ratio over the past nine years. Financing obligation looks at service flexibility by determining the amount of total expenses committed to annual debt service. The debt service ratio is calculated as annual debt service divided by total expenses. A high ratio may restrict the availability of services as resources are committed to debt.

Capital Outlay: Expense in this category is major items that cost in excess of \$5,000 and have a life span of at least three years. The capital items in the FY 18-19 budget are \$50,000 for two police vehicles and \$32,224 in the Street Department for a new mower and a used flatbed dump truck.

The following graph compares the Town's total revenue to expenses for the past nine years:



The following graph of Financial Performance shows how much our financial position improved or deteriorated because of resource flow. The dollar amount reported is the difference between revenues and expenses. A positive amount indicates an improved financial position.



DEPARTMENTAL EXPENDITURES - GENERAL FUND

\$4,766,233

Governing Body. Salaries for Council are proposed to remain the same with no increase anticipated. A nominal change has been made for supplies, dues and subscriptions.

Administration. The salaries and wages include 70% of the Assistant Town Manager's salary with the other 30% charged to the Water Department. Recreation Planner Rod Fritz's salary and benefits were transferred to the Recreation Department. The debt

service is the annual payment for the Greene property next to Cape Fear Vineyard and Winery. All other budgeted expenses were similar to last year's amounts.

Finance. The budgeted expense for FY 18-19 is similar to the previous year's budget. Adjustments have been made based on the projected expenses for the current fiscal year.

Public Services. Salaries and benefits have been adjusted for the reclassification of 50% of the Public Services Director and his assistant's salaries to the Water Department. There is no capital outlay budgeted for this department in the coming year. The debt service is the annual payment for the downtown revitalization loan. The downtown parking lots were paid off in FY 17-18.

Public Facilities. Expenditures in the Public Facilities budget are expected to decrease \$27,625 with the major decrease in Capital Outlay. No major capital expenditures are planned in FY 18-19 budget. The debt service is the annual loan payment to USDA for the Farmer's Market renovation.

Police. The recommended budget for FY 18-19 has total expenditures of approximately the same as FY 17-18 budget. The largest reduction occurred in debt service, where all previous loans related to vehicle purchases have been paid off in FY 17-18. The budgeted capital outlay of \$50,000 is for the purchase of two replacement vehicles that will be paid with cash from our operating fund. The starting salary for a patrolman has been increased to address the turnover within the department. The starting salary will be in line with the County and a neighboring municipality that compete for police officers. Salaries of current officers will be adjusted to maintain the equity in pay based on experience and years of service.

Fire. Total expenditures for the Fire Department are budgeted to decrease 44.1%. The majority of the decrease occurs in Capital Outlay. There is no budgeted expense in this category for the coming year, but there is an increase in debt service for the new engine/tanker truck.

Fire-SAFER. This cost center included expenses and benefits for five full-time firemen in FY 17-18 that was covered 100% by a FEMA SAFER grant secured by Chief West. This grant will expire in October 2018. We have budgeted to keep three of the five full-time firemen from October through the end of FY 18-19.

Streets. Total budgeted expenditures for FY 18-19 are 16.3% lower than the previous fiscal year. The decrease is due to less being spent on Capital Outlay. The previous year's budget included a grapple truck for \$140,000, whereas the FY 18-19 budget includes \$25,000 for a used dump truck and \$7,224 for a new mower.

Powell Bill Expenditure. The Town is expected to receive funding similar to last year from the North Carolina Department of Transportation. These funds will be expensed to resurface and repair various streets.

Solid Waste Expenditure. Based on the multi-year contract with Waste Industries, we have been informed of an expected increase of 2.4% in our expenses due to inflation. This increase will take place in July, and we have proposed an increase of 2.5% in fees to offset this expense.

Recreation. We continue to make great strides in the development of new recreation parks and on the improvement of our existing parks. No capital expenditures are planned for this department in the coming fiscal year. The budgeted expense includes the salary and benefits for the full-time Recreation Planner on staff. We have budgeted expense for the "Pork and Beats" Festival in November. Revenue from the festival is budgeted and expected to exceed the expenses. When we receive grants for recreational development, we will bring a separate capital project ordinance to the Council for review and approval.

Airport. The current management for the operation of the Curtis L. Brown Jr. Field Airport is through a contract with Taylor Aviation. Beginning July 1, 2018, rather than a contracted management arrangement for the airport operation, it is recommended that Taylor Aviation employees become Town employees to handle the seven-day-a-week airport operation. Employment would consist of one full-time employee and one part-time employee paid biweekly through the General Fund. The Airport Fund would reimburse the General Fund 100% for all salaries and fringe benefits related to the employment of airport personnel. By having the airport personnel as Town employees, this incorporates the Town's plan to better promote the Elizabethtown community. The airport budget has been proposed as a balanced FY 2018-19 budget with these changes effective July 1, 2018.

Special Appropriations. It is recommended that we continue the same level of funding for the Elizabethtown Airport Commission, Dixie Youth, Bladen County Library and the Elizabethtown-White Lake Area Chamber of Commerce.

WATER FUND

The Water Fund comprises all revenues and expenditures that result from the Town's water and sewer utility operations. Customer charges and fees generate enough revenue to support the fund completely. The FY 18-19 recommended budget for the Water Fund totals \$1,577,000, a 1.6% decrease from the FY 17-18 budget.

Water Fund Revenues

The Town expects water and sewer charges to provide \$1,455,000 in revenues for FY 18-19. These revenues, along with revenues from tap fees, grease pit fees and late fees, will fund all expenditures for the Water Fund. The budget includes a recommendation to increase water and sewer rates by 2.5% to adjust for inflation and ensure adequate funding for future capital projects.

It is important to note that the rate increases for water and sewer are nominal and should have a minimal effect on the average user. For example, an average family that uses 3,000 gallons a month will see an increase of \$0.95 on their monthly water and sewer bill. Additionally, when comparing Elizabethtown to other utility systems around the state with approximately the same number of users, our Town's rates are consistently in the lower fifty percent while still providing adequate cost recovery and providing for future capital needs.

Water Fund Expenditures

Water. The FY 18-19 budget is 2.8% under last year's budget with the significant decrease in Capital Outlay. The proposed budget includes \$70,500 to Rehab Well #2, \$18,000 for a hydraulic pusher in the water lines, \$15,000 for a share of a flatbed truck and \$6,324 share of a new backhoe lease.

Sewer. The FY 18-19 budget is 10% under last year's budget with the decrease occurring in Capital Outlay. The proposed Capital Outlay includes \$75,000 to rehab Glenwood lift station, \$40,000 for a generator at Glenwood lift station, \$46,000 for a sewer flusher, \$7,500 for SCADA upgrades at the treatment plant, \$15,000 for a share of a flatbed truck and \$6,324 share of a new backhoe lease.

Utility Appropriations. Staff is recommending that \$139,439 be placed in capital reserve in anticipation of future capital needs to include an additional well that will need to be constructed as well as other water and sewer projects that may come up through the year.

CONCLUSION

I would like to express my appreciation to all Department Heads and other key staff for their help in preparing this budget and the budget document. I also would like to thank the Mayor and Town Council for their input in the budget process and for their continuing support for both the staff and myself.

The staff of the Town of Elizabethtown and I look forward to review of this document by you and the public and are eager to work with the Mayor, Council, advisory boards and citizens on the needs and goals of the community in the coming year.

**TOWN OF ELIZABETHTOWN
FISCAL YEAR 2018-19 CALENDAR OF BUDGET ACTIVITIES**

DATE	ACTIVITY	NOTES
January 2, 2018	Council determines their involvement in the preliminary budget process.	Local procedure.
January 12, 2018	Initial budget meeting for department heads. Review of budget management program by Manager to include Capital Improvement Requests.	Local procedure.
Jan. 13 to March 01	Town departments and Fire District work on their respective budget submissions.	Local procedure.
March 05	Presentation of proposed FY 2018 – 2022 Capital Improvements Plan to Council.	Local procedure.
February 27	Council Retreat – Cape Fear Vineyard and Winery	Local procedure.
March 12 to March 30	Preliminary Department & Fire District Budget Meetings with Town Mgr.	NCGS 159.10 & Town/Fire District Agreement.
March 19 to April 9	Town Manager conducts detailed budget work sessions.	NCGS 159.11 & Local procedure.
May 07	1. Submit proposed budget and message to Council. 2. Budget made available to public & press. 3. Publish budget statement & public hearing date.	<ul style="list-style-type: none"> • NCGS 159.11 • NCGS 159.12 • NCGS 159.12
May 07	Proposed Fire Budget to Council & County Commissioners and notify Dublin & County on any possible wastewater or water rate changes for July.	Local Agreement 60-day notice on water/sewer rate changes.
May 08 to May 31	Conduct any needed budget work sessions with Council.	Council Determines
June 04	Manager's Budget Presentation (to be done as part of regular Council Mtg.	NCGS 159.12
June 04 to June 30	Council adopts budget, levies tax rate and adopts fee schedules.	NCGS 159.13
June 04	Public Budget Hearing at 7:00 p.m.	NCGS 159.12
June 04	Tentative meeting to adopt FY 2018-19 budget ordinance.	NCGS 159.13

TOWN OF ELIZABETHTOWN

FY 2018 – 2019 PROPOSED BUDGET RECOMMENDATIONS

Revenue - In order to achieve a self-sufficient financial goal, the Town Manager proposes the following Town-controlled revenue generating recommendation's for Council's consideration:

GENERAL FUND	APPROVED FOR FY 17-18	PROPOSED FOR FY 18-19
<u>Tax Rate:</u>	\$.615 cents per \$100 valuation BID Tax \$0.010 per \$100 valuation	\$.615 cents per \$100 valuation \$ BID Tax \$0.010 per \$100 valuation
<u>Residential Solid Waste:</u>		
Garbage/Recycling	\$ 19.90 per month	\$ 20.40 per month
Limb/Leaves	\$ 6.15 per month	\$ 6.30 per month
Additional 90 Gallon Carts	\$ 14.00 per month	\$ 14.35 per month
Recycle fee	\$ 3.25 per month/per cart	\$ 3.40 per month/per cart
<u>Commercial Solid Waste:</u>		
Minimum Monthly Fee - One 90 Gallon Cart	\$ 22.50 per month	\$ 23.10 per month
2 Yard Container	\$ 63.00 per pick up	\$ 65.00 per pick up
4 Yard Container	\$ 114.00 per pick up	\$ 117.00 per pick up
6 Yard Container	\$ 170.00 per pick up	\$ 175.00 per pick up
8 Yard Container	\$ 225.00 per pick up	\$ 231.00 per pick up
Limb/Leaves (Optional)	\$ 6.90 per month	\$ 7.00 per month
Recycle fee (Optional)	\$ 3.25 per month/ per cart	\$ 3.40 per month/ per cart
<u>Recycle Dumpsters: (Dumped one time a week)</u>		
2 Yard Container	\$ 96.00 per month	\$ 99.00 per month
4 Yard Container	\$ 99.00 per month	\$ 102.00 per month
6 Yard Container	\$ 102.00 per month	\$ 105.00 per month
8 Yard Container	\$ 107.00 per month	\$ 110.00 per month
<u>Grease Trap Fees</u>		
900 gallons	\$ 215.00 per service	\$ 225.00 per service
1,000 gallons	\$ 215.00 per service	\$ 225.00 per service
1,500 gallons	\$ 240.00 per service	\$ 250.00 per service
2,000 gallons	\$ 290.00 per service	\$ 300.00 per service

TOWN OF ELIZABETHTOWN

FY 2018 – 2019 PROPOSED BUDGET RECOMMENDATIONS

With regard to the Utility Fund revenues, the following rate, charge and deposit recommendations are proposed:

UTILITY FUND	APPROVED FOR FY 17-18	PROPOSED FOR FY 18-19
<u>In-Town Residential Water Rates:</u>		
0 - 2,000 gallons	\$ 10.00 flat rate	\$ 10.25 flat rate
2,001 - 8,000 gallons	\$ 2.70 per 1,000 gallons	\$ 2.75 per 1,000 gallons
8,001 - 11,000 gallons	\$ 3.50 per 1,000 gallons	\$ 3.60 per 1,000 gallons
11,001 - 17,000 gallons	\$ 5.00 per 1,000 gallons	\$ 5.15 per 1,000 gallons
17,001 gallons and above	\$ 12.00 per 1,000 gallons	\$ 12.30 per 1,000 gallons
Administrative Fee	\$ 2.20 flat rate	\$ 2.25 flat rate
<u>In-Town Commercial Water Rates:</u>		
0-50,000 gallons	\$ 5.85 +3.05 per 1,000 gallons	\$ 6.00 +3.15 per 1,000 gallons
50,001 - 100,000 gallons	\$ 2.80 per 1,000 gallons	\$ 2.90 per 1,000 gallons
100,001 - 200,000 gallons	\$ 2.60 per 1,000 gallons	\$ 2.65 per 1,000 gallons
200,001 - 500,000 gallons	\$ 2.35 per 1,000 gallons	\$ 2.40 per 1,000 gallons
500,001 gallons and above	\$ 2.20 per 1,000 gallons	\$ 2.25 per 1,000 gallons
Administrative Fee	\$ 2.20 flat rate	\$ 2.25 flat rate
<u>In-Town Residential Sewer Rates:</u>		
0 - 2,000 gallons	\$ 6.00 per 1,000 gallons	\$ 6.15 per 1,000 gallons
2,001 - 8,000 gallons	\$ 5.20 per 1,000 gallons	\$ 5.35 per 1,000 gallons
8,001 - 25,000 gallons	\$ 4.90 per 1,000 gallons	\$ 5.00 per 1,000 gallons
25,001 - 100,000 gallons	\$ 4.40 per 1,000 gallons	\$ 4.50 per 1,000 gallons
100,001 - 1,000,000 gallons	\$ 4.00 per 1,000 gallons	\$ 4.10 per 1,000 gallons
1,000,001 gallons and above	\$ 3.95 per 1,000 gallons	\$ 4.05 per 1,000 gallons
Administrative Fee	\$ 6.00 flat rate	\$ 6.15 flat rate

TOWN OF ELIZABETHTOWN

FY 2018 – 2019 PROPOSED BUDGET RECOMMENDATIONS

UTILITY FUND (continued)

APPROVED FOR FY 17-18

PROPOSED FOR FY 18-19

In-Town Sprinkler Water Rates:

0 - 2,000 gallons	\$	10.00 flat rate	\$	10.25 flat rate
2,001 - 8,000 gallons	\$	2.70 per 1,000 gallons	\$	2.75 per 1,000 gallons
8,001 - 11,000 gallons	\$	3.50 per 1,000 gallons	\$	3.60 per 1,000 gallons
11,001 - 17,000 gallons	\$	5.00 per 1,000 gallons	\$	5.15 per 1,000 gallons
17,001 gallons and above	\$	12.00 per 1,000 gallons	\$	12.30 per 1,000 gallons
Administrative Fee	\$	2.20 flat rate	\$	2.25 flat rate

NOTE: Sprinkler usage is billed quarterly.

Out-Town Water, Sewer, and Sprinkler Rates:

Charged at 2.5 times the In-Town rates

In-Town Commercial Sewer Rates:

0 - 2,000 gallons	\$	4.95 per 1,000 gallons	\$	5.10 per 1,000 gallons
2,001 - 8,000 gallons	\$	5.20 per 1,000 gallons	\$	5.35 per 1,000 gallons
8,001 - 25,000 gallons	\$	5.00 per 1,000 gallons	\$	5.10 per 1,000 gallons
25,001 - 100,000 gallons	\$	4.50 per 1,000 gallons	\$	4.60 per 1,000 gallons
100,001 - 1,000,000 gallons	\$	4.10 per 1,000 gallons	\$	4.20 per 1,000 gallons
1,000,001 gallons and above	\$	4.00 per 1,000 gallons	\$	4.10 per 1,000 gallons
Administrative Fee	\$	8.25 flat rate	\$	8.45 flat rate

TOWN OF ELIZABETH TOWN
FY 2018-2019 PROPOSED BUDGET RECOMMENDATIONS
SERVICE FEE LISTING

	APPROVED FY 17-18	PROPOSED FY 18-19
ABC Permit Application	\$40	\$50
Above/Undergrd. Tank Removal	\$50	\$50
Accessory Use Permits	\$25	\$25
Additions/Alterations: Residential		\$50
Commercial		\$75
Annexation Voluntary (up to 100 acres)* +\$7 per prop owner to be notified		\$500
Annexation Voluntary (>100 acres)* +\$7 per prop owner to be notified		\$1,000
Appeal (Board of Adjustment Filing Fee)* +\$7 per prop owner to be notified	\$250	\$250
Appeal - Residential* +\$7 per prop owner to be notified		\$200
Commercial* +\$7 per prop owner to be notified		\$250
Building Demolition - Bond (Refundable upon satisfactory final inspection)	\$500	\$500
Building Demolition - Residential		\$100
Building Demolition - Commercial 0.1 - 10,000 sq. ft.		\$150
10,001 + sq. ft.		\$250
Building Moving Permit (relocating a structure)		\$100
Budget Ordinance Copy	\$15	\$15
Business Registration Fee	\$20	\$25
Cemetery Plot Fees:		
Town Residents	\$600	\$600
Non-Residents	\$800	\$800
Grave Marking/Burial Permit	\$50	\$60
Change of Use Permit/Zoning Review		\$100
Code of Ordinances Book (copy)	\$80	\$80
Conditional Use Permit App.	\$275	\$275
General* +\$7 per property owner notification		
Not requiring technical review*		\$250
Requiring technical review*		\$325
Planned Unit Developments* +\$7 per prop owner notification		
Fewer than 100 lots or dwelling units*		\$500
100-500 lots or dwelling units*		\$750
Over 500 lots or dwelling units*		\$1,000
Conditional Zoning Request* +\$7 per prop owner notification		\$250
Credit Card use fee	\$2.50 per trans.	\$2.50 per trans.

TOWN OF ELIZABETHTOWN
FY 2018-2019 PROPOSED BUDGET RECOMMENDATIONS
SERVICE FEE LISTING

	<u>APPROVED FY 17-18</u>	<u>PROPOSED FY 18-19</u>
Finger Print Request	\$20	\$20
Fire Flow Test	\$50	\$50
General Plan Review *	\$50	\$50
Hazard Mitigation Plan (copy)	\$25	\$25
Hazardous Chemicals-Business	\$50	\$50
Inspection-Cert. of Compliance	\$35	\$50
Land Use Plan (copy)	\$25	\$25
Manufactured Home Park - New		\$100 + \$5 per lot
Manufactured Home New		\$50
Mapping Labor	\$25/hr.	\$30/hr.
Photocopies: Per Page	\$0.15	\$0.15
Certified Copy: First Page	\$7	\$7
Additional Page for Cert. Copy	\$3	\$3
Residential Addition	\$25	\$25
Rezoning Application	\$250	\$250
Conventional Rezoning Application* +\$7 per prop owner to be notified		\$250
Conditional District Rezoning* +\$7 per prop owner to be notified		\$350
Sign Permit - Temporary	\$25	\$25
Sign Permit - Permanent	\$25 or \$2/sq.ft.	\$2 sq.ft. of sign face w/
Sign Permit - Modification - all signs		\$25 per side
Special Use Permit Application* +\$7 per prop owner to be notified	\$250	\$250
Stormwater Permit Application	\$1,000-up to 3 ac.	\$1,000 - up to 3 ac.
	\$2,000 - > 3 ac.	\$2,000- > to 3 ac.
	\$2,500 - > 5 ac.	\$2,500- > to 5 ac.
Strategic Plan	\$10	\$10
Subdivision Application-Major	\$300	\$300
Subdivision Application-Minor	\$200	\$200
Subdivision Ordinance (copy)	\$25	\$25
Subdivision Preliminary Review		\$100
Technical Services	\$25/hr	\$25/hr.
Tents/Air Support Structures	\$25	\$25
Text Amendment Application* +\$7 per prop owner notified	\$250	\$250
Variance Request* +\$7 per prop owner to be notified		\$250

TOWN OF ELIZABETHTOWN
FY 2018-2019 PROPOSED BUDGET RECOMMENDATIONS
SERVICE FEE LISTING

	<u>APPROVED FY 17-18</u>	<u>PROPOSED FY 18-19</u>
Vehicle Tag	\$5	\$5
Wireless Communication Facility Application (cell tower/antennae plan review)		\$500
Working without a permit (Fine) = relevant permit		\$100
Zoning Certification Letter* +\$7 per prop owner to be notified		\$25
Zoning Compliance - Residential	\$50	\$50
Zoning Compliance - Commercial	\$75	\$75
Zoning Compliance - New Construction		\$100
Zoning Ordinance Book (copy)	\$25	\$25
Business Identification Sign	\$2/sq.ft.	\$2/sq.ft.
<u>Recreation & Park Fees:</u>	<u>Resident</u>	<u>Non-Resident</u>
Tory Hole Picnic Shelter	4 hrs. - \$50	4 hrs. - \$75
Tory Hole Amphitheater	4 hrs. - \$50	4 hrs. - \$75
Tory Hole Wedding Package - (4 hrs. Fri. & 8 hrs. Sat.)	\$350	\$450
Lloyd Park Shelter	4 hrs. - \$25	4 hrs. - \$30
Brown's Landing Picnic Shelter	4 hrs. - \$50	4 hrs. - \$75
Johnson Park Picnic Shelter	4 hrs. - \$25	4 hrs. - \$30
Brown's Creek Bike Park	\$400 per day	\$400 per day
Martin Luther King, Jr. Park	4 hrs. - \$25	4 hrs. - \$30
Town Hall Soccer Field	4 hrs. - \$50	4 hrs. - \$75
<u>Water/Sewer Fees: **</u>		
Water Tap – ¾"	\$1,400	\$1,400
Water Tap - 1"	\$1,500	\$1,500
Water Tap - 2"	Town Cost + 15%	Town Cost + 15%
Large Tap fee (contractor installed)	\$500 + (cost + 15%)	\$500 + (cost + 15%)
Non-standard Water Tap	Town Cost + 15%	Town Cost + 15%
Sprinkler – Non-Main Tap ¾"	\$800	\$800
Sprinkler – Non-Main Tap 1"	\$900	\$900
Sewer Tap 4"	\$1,400	\$1,400
Sewer Tap 6"	\$1,500	\$1,500

TOWN OF ELIZABETH TOWN
FY 2018-2019 PROPOSED BUDGET RECOMMENDATIONS
SERVICE FEE LISTING

		APPROVED FY 17-18	PROPOSED FY 18-19
Non-standard Sewer Tap		Town Cost + 15%	Town Cost + 15%
Industrial/Commercial Tap		Town Cost + 15%	Town Cost + 15%
Meter Replacement		\$228	\$228
MTU Replacement		\$150	\$150
Meter Lid Replacement		\$35	\$35
Meter Box Replacement		\$60	\$60
Meter/MTU Tampering		\$125	\$200
<i>Utility Deposits **</i>			
Residential Renter/Homeowner		\$200	\$200
Commercial/Business		\$400	\$400
Industrial		\$1,350	\$1,350
Other: Return Check/Draft Fee		\$25	\$25
Delinquent Accts.		\$30	\$30
Reconnect Service		\$75	\$100
After Business Hour Reconnect		\$100	\$150
* <i>Commercial & Multi-family</i>			
Farmers Market - half day		\$225	\$225

**TOWN OF ELIZABETHTOWN
FY 2018-2019 PROPOSED BUDGET RECOMMENDATIONS**

FIRE SERVICE FEE LISTING

<u>Description</u>		<u>APPROVED FY 17-18</u>	<u>PROPOSED FY 18-19</u>	
<u>Fire Inspections:</u>				
	-Fire Inspection Level I (annually)	\$45.00	\$45.00	
	-Fire Inspection Level II (annually)	\$65.00	\$65.00	
	-Fire Inspection Level III (bi-annually)	\$85.00	\$85.00	
	-Re-inspection (30 days)	\$0.00	\$0.00	if violations corrected
	-Re-inspection (30 days)	\$100.00	\$100.00	if violations were not corrected
	-Additional re-inspections (14 days)	\$0.00	\$0.00	if violations corrected
	-Additional re-inspections (14 days)	\$100.00	\$100.00	if violations were not corrected
<u>Hazardous materials response</u>				
	a. Personnel and Equipment	\$250.00	\$250.00	per hour
	b. Supplies and materials	cost plus 15%	cost plus 15%	
<u>Motor Vehicle Crash response (Non-district residents)</u>				
	a. Personnel and Equipment	\$250.00	\$250.00	per hour
	b. Supplies and materials	cost plus 15%	cost plus 15%	
<u>False Fire Alarms</u>				
	a. Third false alarm	\$50.00	\$50.00	
	b. Fourth false alarm	\$75.00	\$75.00	
	c. Fifth or more false alarm	\$100.00	\$100.00	each
<u>Fire Protection Plans Review</u>				
	-Plans review <10,000 sq. ft.	\$25.00	\$25.00	
	- Plans review >10,000 sq. ft.	\$50.00	\$50.00	

TOWN OF ELIZABETH TOWN
FY 2018-2019 PROPOSED BUDGET RECOMMENDATIONS
FIRE SERVICE FEE LISTING

<u>Description</u>		<u>APPROVED FY 17-18</u>	<u>PROPOSED FY 18-19</u>	
<u>911 Addressing</u>				
	-non-visible house/business numbers			
	=first offense	warning	warning	
	=subsequent non-compliance	\$50.00	\$50.00	
<u>Operational Permits</u>				
	Fire Lane Parking violation	\$50.00	\$50.00	
	Temporary Tents	\$45.00	\$45.00	
	Fireworks/Explosives Tents	\$65.00	\$65.00	
	Standpipes	\$45.00	\$45.00	
	Carnivals/Fairs/Events	\$65.00	\$65.00	
	Flammable Liquid Tanks	\$65.00	\$65.00	
	Hazardous Materials Storage	\$100.00	\$100.00	
	Pyrotechnic Shows	\$65.00	\$65.00	
	Sparry Booths/Dipping	\$65.00	\$65.00	
	Automatic Fire Extinguishing Systems	\$65.00	\$65.00	
	Compressed Gas Storage	\$65.00	\$65.00	
	Fire Alarm/Detection Systems	\$65.00	\$65.00	
	Fire Pumps	\$65.00	\$65.00	

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

REVENUES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	3000-301	PENALTIES,INTEREST	14,000	14,000
10	3000-302	ADVERTISE	200	200
10	3000-390	PROPERTY TAX DISCOUNTS - 2%	(13,500)	(14,500)
10	3000-393	VEHICLE TAX REVENUE	180,000	200,000
10	3000-401	AD VALOREM - 2010	2,000	800
10	3000-402	AD VALOREM - 2011	2,000	900
10	3000-403	AD VALOREM - 2012	2,000	900
10	3000-404	AD VALOREM - 2013	2,000	1,000
10	3000-405	AD VALOREM - 2014	5,000	2,000
10	3000-406	AD VALOREM - 2015	10,000	2,000
10	3000-407	AD VALOREM - 2016	30,000	15,000
10	3000-408	AD VALOREM - 2017	1,510,500	30,000
10	3000-409	AD VALOREM - 2018	0	1,507,700
10	3000-500.17	BID TAX REVENUE - 2017	36,500	1,500
10	3000-500.18	BID TAX REVENUE - 2018	0	35,000
10	3100-302	LOCAL OPTION SALES	670,000	725,000
10	3100-309	PRIVILEGE LICENSE	2,000	3,000
10	3100-310	BEER & WINE LICENSES	200	200
10	3100-320	MOTOR VEHICLE LICENSES	1,000	1,000
10	3200-321	UTILITY FRANCHISE TAX	340,000	325,000
10	3200-321.03	SOLID WASTE DISPOSAL TAX	2,400	2,400

TOWN OF ELIZABETH TOWN

BUDGET REPORT

10 - General Fund

REVENUES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	3200-326	SALES TAX REFUND REVENUE	38,000	0
10	3200-332	ABC LAW ENFORCEMENT	5,000	5,600
10	3200-335	ABC STORE SALES REVENUE	105,000	105,000
10	3200-342	HOUSING AUTH. IN LIEU OF TAXES	2,000	1,500
10	3250-301	POWELL BILL STREET ALLOCATION	114,000	112,000
10	3300-302	BLADEN E'TOWN FIRE DISTRI	146,068	170,000
10	3300-310	PLANNING/ZONING FEES	9,000	9,000
10	3300-320	FIXED ASSET SALE:SURPLUS PROPERTY	38,000	15,000
10	3300-331	RESIDENTIAL SOLID WASTE	422,000	434,400
10	3300-332	YARD WASTE	90,000	92,000
10	3300-333	COMMERCIAL SOLID WASTE FEES	404,000	430,000
10	3300-334	SOLID WASTE - RECYCLE	3,500	4,000
10	3300-338	CEMETERY LOT SALES	2,000	2,000
10	3300-341	FIRE DEPT. - OTHER GRANT	431,455	85,162
10	3300-371	PROCEEDS/CAPITAL LEASE	440,000	0
10	3300-382	BUILDING LEASE/SALE	7,800	7,800
10	3300-392	OTHER :FIRE CODES & FEES	11,500	10,000
10	3300-600	PARK/RECREATION FEES	1,500	200
10	3300-700	FARMER'S MARKET RENT/FEE REV.	42,000	36,000
10	3300-985	REIMBURSEMENTS	114,161	5,000
10	3400-300	INTEREST	38,331	40,000
10	3400-315	PORK FESTIVAL INCOME	5,000	10,000

TOWN OF ELIZABETHTOWN BUDGET REPORT

10 - General Fund

REVENUES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	3400-301	POWELL BILL INTEREST	10	10
10	3400-321	OTHER	100	100
10	3500-310	COURT COSTS & FINES	1,500	1,500
10	3500-312	KIDS APPRECIATION DAY	1,500	1,500
10	3500-314	STATE DRUG MONEY	2,200	2,200
10	3500-331	MISCELLANEOUS	65,000	69,000
10	3800-305	TRANSFER FROM AIRPORT FUND	0	75,126
10	3800-320	TRANSFER FROM UTILITY FUND	189,035	189,035
10	3900-301	GENERAL FUND BAL. APPROPRIATIONS	60,000	0
TOTAL REVENUE			<u>\$ 5,585,960</u>	<u>\$ 4,766,233</u>

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Governing Body

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4110-121	SALARIES-REGULAR	20,145	20,145
10	4110-127	FRINGE BENEFITS	817	922
10	4110-181	FICA	1,541	1,541
10	4110-185	UNEMPLOY & WORKER COMP	126	126
10	4110-189.03	TRAINING & EDUCATION	250	250
10	4110-220	FOOD AND PROVISIONS	4,000	4,500
10	4110-290	SUPPLIES-OTHER	125	0
10	4110-312	TRAVEL/MEAL-SUBSISTENCE	5,500	5,800
10	4110-451	INSURANCE - PROP - LIABILITY	3,000	3,075
10	4110-453	INS:FIDELITY BONDS	200	200
10	4110-491	DUES & SUBSCRIPTIONS	400	200
TOTAL GOVERNING BODY			\$ 36,104	\$ 36,759

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Administration

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4120-121	SALARIES & WAGES	288,913	308,307
10	4120-122	SALARIES AND WAGES - OVERTIME	2,203	204
10	4120-127	FRINGE BENEFITS:401k, DENT, LIFE	12,940	12,159
10	4120-181	FICA	25,544	23,585
10	4120-182	RETIREMENT CONTRIBUTION	24,209	24,202
10	4120-183	HOSPITALIZATION	24,960	25,740
10	4120-185	UNEMPLOYMENT COMP, WORKERS COM	4,000	4,000
10	4120-200	OPERATIONS AND SERVICES	3,000	3,600
10	4120-211	SUPPLIES - JANATORIAL	1,000	1,200
10	4120-220	FOOD AND PROVISIONS	3,724	4,200
10	4120-250	SUPPLIES - VEHICLES	1,500	1,700
10	4120-251	SUPPLIES - FUELS AND LUBRICANTS	1,800	2,000
10	4120-260	SUPPLIES - OFFICE AND MATERIAL	5,000	5,500
10	4120-280	SUPPLIES - HEATING - UTILITY	5,500	5,500
10	4120-290	SUPPLIES - OTHER	10,500	11,089
10	4120-311	TRAVEL - MILEAGE REIMBURSE	13,000	13,000
10	4120-312	TRAVEL - SUBSISTENCE	3,000	3,000

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Administration

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4120-321	COMMUNICATIONS - TELEPHONE	1,400	1,400
10	4120-322	COMMUNICATIONS - CELL	1,750	1,750
10	4120-325	COMMUNICATIONS - POSTAGE	1,200	1,200
10	4120-329	COMMUNICATIONS - OTHER	6,000	6,000
10	4120-382	IT - OPERATIONS AND PROCESS	6,800	6,800
10	4120-391	LEGAL ADVERTISING	3,000	3,000
10	4120-395	EMPLOYEE TRAINING	1,200	1,200
10	4120-399	SERVICES -OTHER	106,400	76,994
10	4120-440	MAINT CONTRACTS - EQUIPMENT	12,000	12,000
10	4120-451	INSURANCE - PROP - LIABILITY	27,000	32,800
10	4120-491	DUES AND SUBSCRIPTIONS	8,524	8,524
10	4120-700	DEBT SERVICE	20,000	20,000
TOTAL ADMINISTRATION			\$ 626,067	\$ 620,654

TOWN OF ELIZABETHTOWN BUDGET REPORT

10 - General Fund

Finance

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4130-121	SALARIES & WAGES	174,437	185,349
10	4130-122	SALARIES AND WAGES - OVERTIME	1,370	1,173
10	4130-127	FRINGE BEN: 401k, DENTAL, LIFE	7,074	7,480
10	4130-181	FICA	13,449	14,269
10	4130-182	RETIREMENT CONTRIBUTION	12,746	14,642
10	4130-183	HOSPITALIZATION	24,020	24,000
10	4130-185	UNEMPLOY. COMP, WORKERS COMP	1,738	1,738
10	4130-200	OPERATIONS AND SERVICES	9,465	4,000
10	4130-220	FOOD AND PROVISIONS	100	100
10	4130-260	SUPPLIES - OFFICE AND MATERIAL	4,300	4,600
10	4130-290	SUPPLIES - OTHER	2,200	300
10	4130-311	TRAVEL - MILEAGE REIMBURSEMENT	300	300
10	4130-312	TRAVEL - SUBSISTENCE	3,000	3,000
10	4130-321	COMMUNICATIONS - TELEPHONE	1,800	1,500
10	4130-325	COMMUNICATIONS - POSTAGE	3,000	3,000
10	4130-370	ADVERTISING	1,000	1,200
10	4130-382	IT - OPERATIONS AND PROCESS	20,000	15,000
10	4130-395	EMPLOYEE TRAINING	1,500	1,500
10	4130-399	SERVICES -OTHER	39,000	31,000
10	4130-451	INSURANCE - PROP - LIABILITY	1,850	2,000
10	4130-491	DUES AND SUBSCRIPTIONS	700	700
TOTAL FINANCE			\$ 323,049	\$ 316,851

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Public Services

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4145-121	SALARIES & WAGES	148,120	94,809
10	4145-122	SALARIES AND WAGES - OVERTIME	462	464
10	4145-127	FRINGE BEN: 401k, DENTAL, LIFE	6,128	4,478
10	4145-181	FICA	11,367	7,289
10	4145-182	RETIREMENT CONTRIBUTION	10,772	7,479
10	4145-183	HOSPITALIZATION	17,820	12,269
10	4145-185	UNEMPLOY COMP., WORKERS COMP	2,028	2,028
10	4145-200	OPERATIONS AND SERVICES	24,500	6,000
10	4145-211	SUPPLIES - JANITORIAL	1,500	1,500
10	4145-212	SUPPLIES - UNIFORMS	2,500	2,000
10	4145-220	FOOD AND PROVISIONS	400	300
10	4145-250	SUPPLIES - VEHICLES	-	-
10	4145-251	SUPPLIES - FUELS AND LUBRICANTS	4,500	4,500
10	4145-253	SUPPLIES - PARTS	2,500	3,000
10	4145-255	SUPPLIES - CHEMICALS	200	200
10	4145-260	SUPPLIES - OFFICE AND MATERIAL	1,000	1,000
10	4145-290	SUPPLIES - OTHER	200	200
10	4145-321	COMMUNICATIONS - TELEPHONE	1,368	1,368

TOWN OF ELIZABETHTOWN BUDGET REPORT

10 - General Fund

Public Services

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4145-322	COMMUNICATIONS - CELL	700	400
10	4145-325	COMMUNICATIONS - POSTAGE	100	50
10	4145-331	UTILITIES - ELECTRICITY	6,000	7,000
10	4145-334	UTILITIES - WATER	1,400	1,400
10	4145-352	REPAIRS - EQUIPMENT	100	100
10	4145-355	GENERATOR MAINT & REP	200	100
10	4145-356	FIRE EXT. INSPECTION & MAINT.	200	200
10	4145-370	ADVERTISING	400	200
10	4145-395	EMPLOYEE TRAINING	200	100
10	4145-396	CONTRACT SERVICES	0	12,624
10	4145-439	RENTAL - OTHER EQUIPMENT	300	0
10	4145-451	INSURANCE - PROP - LIABILITY	3,500	3,600
10	4145-491	DUES AND SUBSCRIPTIONS	100	100
10	4145-500	CAPITAL OUTLAY	65,000	0
10	4145-700	DEBT SERVICE	54,396	32,845
TOTAL PUBLIC SERVICES			\$ 367,961	\$ 207,603

BUDGET REPORT

10 - General Fund

Public Facilities

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4190-200	OPERATIONS AND SERVICES	12,500	6,000
10	4190-211	SUPPLIES - JANITORIAL	750	500
10	4190-331	UTILITIES - ELECTRICITY	25,000	23,500
10	4190-334	UTILITIES - WATER	3,700	5,000
10	4190-351	REPAIRS - BUILDINGS	7,000	1,200
10	4190-356	FIRE EXT. INSPECTION & MAINT.	200	200
10	4190-399	SERVICES - OTHER	400	425
10	4190-451	INSURANCE - PROP - LIABILITY	3,850	3,950
10	4190-580	CAP.OUTLAY-BLDGS, STRUCTURES	15,000	0
10	4190-700	DEBT SERVICE	23,275	23,275
TOTAL PUBLIC FACILITIES			\$ 91,675	\$ 64,050

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Police

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4310-121	SALARIES AND WAGES	741,593	776,185
10	4310-122	SALARIES AND WAGES - OVERTIME	2,872	1,862
10	4310-127	FRINGE BEN: 401k, DENTAL, LIFE	44,910	46,802
10	4310-128	SEPARATION ALLOWANCE	26,402	26,402
10	4310-181	FICA	59,239	61,540
10	4310-182	RETIREMENT CONTRIBUTION	59,837	66,134
10	4310-183	HOSPITALIZATION	106,920	110,430
10	4310-185	UNEMPLOY COMP, WORKERS COMP	32,090	32,090
10	4310-200	OPERATIONS AND SERVICES	5,000	5,000
10	4310-201	KIDS APPRECIATION DAY	3,500	2,500
10	4310-212	SUPPLIES - UNIFORMS	11,900	10,500
10	4310-220	FOOD AND PROVISIONS	1,000	1,000
10	4310-230	SUPPLIES - K9	2,000	800
10	4310-250	SUPPLIES-VEHICLES	6,000	5,501
10	4310-251	SUPPLIES - FUELS AND LUBRICANTS	30,000	31,000
10	4310-260	SUPPLIES - OFFICE AND MATERIAL	1,500	500
10	4310-290	SUPPLIES - OTHER	33,000	30,000
10	4310-312	TRAVEL - SUBSISTENCE	2,000	1,500

TOWN OF ELIZABETHTOWN BUDGET REPORT

10 - General Fund

Police

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4310-321	COMMUNICATIONS - TELEPHONE	1,350	1,350
10	4310-322	COMMUNICATIONS - CELL	2,000	1,500
10	4310-325	COMMUNICATIONS - POSTAGE	200	100
10	4310-329	COMMUNICATIONS - OTHER	7,404	6,400
10	4310-352	REPAIRS - EQUIPMENT	3,000	2,000
10	4310-353	REPAIRS - VEHICLES	6,000	5,950
10	4310-370	ADVERTISING	720	720
10	4310-382	IT - OPERATIONS AND PROCESS	17,000	18,000
10	4310-395	EMPLOYEE TRAINING	2,000	1,000
10	4310-399	SERVICES -OTHER	5,350	4,000
10	4310-399.20	SERVICE: UNDERCOVER/DRUG	4,000	3,000
10	4310-451	INSURANCE - PROP - LIABILITY	24,000	25,000
10	4310-491	DUES AND SUBSCRIPTIONS	400	400
10	4310-500	CAPITAL OUTLAY	50,000	50,000
10	4310-700	DEBT SERVICE	35,759	0
TOTAL POLICE			\$ 1,328,946	\$ 1,329,166

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Fire

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4340-121	SALARIES AND WAGES	261,886	271,490
10	4340-122	SALARIES AND WAGES - OVERTIME	6,192	7,242
10	4340-127	FRINGE BEN: 401k, DENTAL, LIFE	10,400	10,846
10	4340-181	FICA	20,508	21,323
10	4340-182	RETIREMENT CONTRIBUTION	19,436	21,881
10	4340-183	HOSPITALIZATION	35,640	36,810
10	4340-185	UNEMPLOY COMP, WORKERS COMP	14,800	14,800
10	4340-200	OPERATIONS AND SERVICES	66,568	37,966
10	4340-211	SUPPLIES - JANATORIAL	1,800	1,800
10	4340-212	SUPPLIES - UNIFORMS	7,000	9,000
10	4340-220	FOOD AND PROVISIONS	2,000	2,500
10	4340-231	SUPPLIES - EDUCATIONAL	2,000	2,000
10	4340-239	SUPPLIES - OTHER MEDICAL	7,000	14,250
10	4340-251	SUPPLIES - FUELS AND LUBRICANTS	9,000	9,600
10	4340-260	SUPPLIES - OFFICE AND MATERIALS	2,000	1,500
10	4340-290	SUPPLIES - OTHER	2,000	0
10	4340-321	COMMUNICATIONS - TELEPHONE	1,500	1,500
10	4340-322	COMMUNICATIONS - CELL	0	1,000
10	4340-325	COMMUNICATIONS - POSTAGE	300	150
10	4340-329	COMMUNICATIONS - OTHER	6,500	8,000

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Fire

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4340-331	UTILITIES - ELECTRICITY	8,250	8,250
10	4340-333	UTILITIES - NATURAL GAS	2,750	2,750
10	4340-334	UTILITIES - WATER	1,700	1,700
10	4340-341	PRINTING	600	400
10	4340-351	REPAIRS - BUILDINGS	30,000	10,000
10	4340-352	REPAIRS - EQUIPMENT	7,000	11,000
10	4340-353	REPAIRS - VEHICLES	15,000	12,000
10	4340-370	ADVERTISING	500	250
10	4340-382	IT -OPERATIONS AND PROCESS	0	15,630
10	4340-395	EMPLOYEE TRAINING	6,000	7,000
10	4340-451	INSURANCE - PROP - LIABILITY	21,000	22,500
10	4340-491	DUES AND SUBSCRIPTIONS	2,250	5,500
10	4340-500	CAPITAL OUTLAY	522,820	0
10	4340-520	IT EQUIPMENT	9,500	0
10	4340-690	OTHER:GRANTS,CONTRACTS, ETC.	1,000	1,000
10	4340-700	DEBT SERVICE	51,071	74,655
TOTAL FIRE			\$ 1,155,971	\$ 646,293

TOWN OF ELIZABETH TOWN

BUDGET REPORT

10 - General Fund

Fire - SAFER

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4350-121	SALARIES AND WAGES	187,755	137,971
10	4350-122	SALARIES AND WAGES - OVERTIME	2,537	4,080
10	4350-127	FRINGE BEN: 401k, DENTAL, LIFE	7,590	6,148
10	4350-181	FICA	14,557	10,867
10	4350-182	RETIREMENT CONTRIBUTION	13,797	11,151
10	4350-183	HOSPITALIZATION	29,700	22,395
10	4350-185	UNEMPLOY COMP, WORKERS COMP	7,700	5,000
TOTAL FIRE - SAFER GRANT			\$ 263,636	\$ 197,612

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Streets

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4510-121	SALARIES & WAGES	150,356	168,467
10	4510-122	SALARIES AND WAGES - OVERTIME	599	622
10	4510-127	FRINGE BEN: 401k, DENTAL, LIFE	6,197	6,825
10	4510-181	FICA	11,548	12,936
10	4510-182	RETIREMENT CONTRIBUTION	10,944	13,274
10	4510-183	HOSPITALIZATION	23,760	24,540
10	4510-185	UNEMPLOY COMP, WORKERS COMP	13,100	10,100
10	4510-200	OPERATIONS AND SERVICES	37,844	19,500
10	4510-212	SUPPLIES - UNIFORMS	2,075	3,000
10	4510-220	FOOD AND PROVISIONS	100	100
10	4510-250	SUPPLIES: VEHICLE	750	200
10	4510-251	SUPPLIES - FUELS AND LUBRICANTS	18,500	18,000
10	4510-252	SUPPLIES - TIRES & TUBES	2,500	2,000
10	4510-253	SUPPLIES - PARTS	15,500	16,000
10	4510-255	SUPPLIES - CHEMICALS	1,250	500
10	4510-257	MOSQUITO SPRAY CHEMICALS	-	-
10	4510-257	MOSQUITO SPRAY CHEMCIALS	0	1,000
10	4510-260	SUPPLIES - OFFICE AND MATERIALS	50	50
10	4510-285	STREET SIGNS	500	500

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Streets

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4510-322	COMMUNICATIONS - CELL	500	300
10	4510-325	COMMUNICATIONS - POSTAGE	50	50
10	4510-331	UTILITIES-ELECTRICITY	94,000	90,000
10	4510-350	REP & MAINT-TRACTORS/BUSHHOGS	1,000	1,250
10	4510-352	REPAIRS - EQUIPMENT	3,100	4,000
10	4510-353	REPAIRS - VEHICLES	22,348	700
10	4510-359	REPAIRS - MOWERS & POWER TOOLS	1,700	4,200
10	4510-360	FREIGHT, EXPRESS, DELIVERIES	25	25
10	4510-393	TEMP HELP SERVICES	1,000	0
10	4510-452	INSURANCE - VEHICLES	7,350	8,300
10	4510-500	CAPITAL OUTLAY	159,500	32,224
10	4510-700	DEBT SERVICE	30,187	36,151
TOTAL STREETS			<u>\$ 616,333</u>	<u>\$ 474,814</u>

TOWN OF ELIZABETH TOWN

BUDGET REPORT

10 - General Fund

Powell Bill

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4515-240	SUPPLIES:CONSTRUCT/REPAIR	10,000	10,000
10	4515-399.05	SERVICES:STREET RESURFACE	105,909	105,909
TOTAL POWELL BILL			\$ 115,909	\$ 115,909

TOWN OF ELIZABETH TOWN

BUDGET REPORT

10 - General Fund

Solid Waste

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	4710-360	CONSTR & DEMOLITION DEBRIS	1,500	1,500
10	4710-361	STREET SWEEPINGS	3,200	3,200
10	4710-399	SERVICE: RESIDENTIAL	147,000	151,000
10	4710-399.05	BCSW - COMMERCIAL TRASH	115,155	113,000
10	4710-399.08	SERVICE:RECYCLE	61,000	64,000
10	4710-445	WI DUMPSTER RENTAL & SERVICE	185,000	197,000
TOTAL SOLID WASTE			\$ 512,855	\$ 529,700

TOWN OF ELIZABETHTOWN

BUDGET REPORT

10 - General Fund

Recreation

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	6120-121	SALARIES & WAGES	27,461	47,976
10	6120-122	SALARIES AND WAGES - OVERTIME	81	0
10	6120-127	FRINGE BEN: 401k, DENTAL, LIFE	943	1,578
10	6120-181	FICA	2,107	3,671
10	6120-182	RETIREMENT CONTRIBUTION	1,997	3,766
10	6120-183	HOSPITALIZATION	5,940	6,135
10	6120-185	UNEMPLOY COMP, WORKERS COMP	2,000	2,000
10	6120-200	OPERATIONS AND SERVICES	10,500	10,000
10	6120-212	SUPPLIES - UNIFORMS	425	0
10	6120-250	SUPPLIES: VEHICLE	600	50
10	6120-251	SUPPLIES - FUELS AND LUBRICANTS	4,000	500
10	6120-253	SUPPLIES - PARTS	1,500	250
10	6120-260	SUPPLIES - OFFICE AND MATERIAL	300	20
10	6120-290	SUPPLIES - OTHER	4,000	1,000
10	6120-300	PORK & BEATS FESTIVAL EXPENSE	0	5,000
10	6120-312	TRAVEL/MEAL	200	400
10	6120-320	MAILINGS & POSTAGE	100	50
10	6120-331	UTILITIES: ELECTRIC	5,800	5,800
10	6120-334	UTILITIES - WATER	2,000	2,000
10	6120-339	UTILITIES - OTHER	1,000	200

TOWN OF ELIZABETHTOWN BUDGET REPORT

10 - General Fund

Recreation

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	6120-350	REP & MAINT-TRACTORS/BUSHHOGS	-	
10	6120-352	REPAIRS - EQUIPMENT	3,200	500
10	6120-353	REPAIRS - VEHICLES	300	300
10	6120-359	M & R: PARKS	7,000	7,000
10	6120-491	DUES & SUBSCRIPTIONS	100	100
10	6120-500	CAPITAL OUTLAY	7,500	0
TOTAL RECREATION			\$ 89,054	\$ 98,296

TOWN OF ELIZABETH TOWN

BUDGET REPORT

10 - General Fund

Airport

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	6150-121	SALARIES & WAGES	0	57,260
10	6150-127	FRINGE BEN: 401k, DENTAL, LIFE	0	1,856
10	6150-181	FICA	0	4,380
10	6150-182	RETIREMENT CONTRIBUTION	0	4,495
10	6150-183	HOSPITALIZATION	0	6,135
10	6150-185	UNEMPLOY COMP, WORKERS COMP	0	1,000
TOTAL AIRPORT			0 \$	75,126

TOWN OF ELIZABETH TOWN

BUDGET REPORT

10 - General Fund

Special Appropriations

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
10	6170-693.01	COUNTY LIBRARY	1,000	1,000
10	6170-693.05	AIRPORT/ECON COMMISSION	40,000	40,000
10	6170-693.06	CHAMBER OF COMMERCE	7,000	7,000
10	6170-693.07	OTHER CONTRIBUTIONS	7,400	2,400
10	6170-693.08	DIXIE YOUTH BASEBALL	2,000	2,000
10	6170-693.09	WATER FESTIVAL	1,000	1,000
TOTAL SPECIAL APPROPRIATIONS			\$ 58,400	\$ 53,400
TOTAL EXPENDITURES			\$ 5,585,960	\$ 4,766,233

TOWN OF ELIZABETH TOWN

BUDGET REPORT

30 - WATER FUND

REVENUES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	3200-301	WATER SERVICE CHARGES	692,000	664,000
30	3200-303	WATER TAP CHARGES	5,000	2,400
30	3200-311	LATE/RECONNECT FEES	75,000	79,500
30	3200-355	MISC/REIMBURSEMENT	9,500	0
30	3300-301	SEWER SERVICE CHARGES	782,000	791,000
30	3300-304	GREASE TRAP FEE:	40,000	40,000
30	3500-301	INTEREST ON INVESTMENTS	100	100
TOTAL REVENUE			\$ 1,603,600	\$ 1,577,000

TOWN OF ELIZABETHTOWN BUDGET REPORT

30 - WATER FUND

Water

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	7130-121	SALARIES & WAGES	135,653	171,065
30	7130-121.01	SALARY TRANSFER TO GF	94,518	94,518
30	7130-122	SALARIES AND WAGES - OVERTIME	1,878	3,162
30	7130-127	FRINGE BEN: 401k, DENTAL, LIFE	4,594	6,011
30	7130-181	FICA	10,521	11,473
30	7130-182	RETIREMENT CONTRIBUTION	9,971	11,773
30	7130-183	HOSPITALIZATION	23,760	24,540
30	7130-185	UNEMPLOY COMP, WORKERS COMP	7,959	7,959
30	7130-200	OPERATIONS AND SERVICES	26,500	25,000
30	7130-211	SUPPLIES - JANITORIAL	200	150
30	7130-212	SUPPLIES - UNIFORMS	3,400	2,800
30	7130-220	FOOD & PROVISIONS	300	150
30	7130-250	SUPPLIES - VEHICLES	1,650	800
30	7130-251	SUPPLIES - FUELS AND LUBRICANTS	12,000	10,000
30	7130-252	SUPPLIES - TIRES & TUBES	1,500	1,000
30	7130-253	SUPPLIES - PARTS	58,000	50,000

TOWN OF ELIZABETHTOWN

BUDGET REPORT

30 - WATER FUND

Water

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	7130-255	SUPPLIES - CHEMICALS	4,800	4,800
30	7130-260	SUPPLIES - OFFICE AND MATERL	600	600
30	7130-311	TRAVEL	100	100
30	7130-312	TRAVEL - SUBSISTENCE (MEALS)	50	50
30	7130-314	TRAVEL - VEHICLE EXPENSE	50	50
30	7130-321	COMMUNICATIONS - TELEPHONE	1,368	1,368
30	7130-322	COMMUNICATIONS - CELL	1,600	1,600
30	7130-325	COMMUNICATIONS - POSTAGE	200	200
30	7130-331	UTILITIES - ELECTRICITY	53,000	52,000
30	7130-332	UTILITIES - FUEL OIL	250	250
30	7130-340	ITRON/ACLARA MAINT CONTRACT	3,000	3,000
30	7130-341	PRINTING	300	300
30	7130-352	REPAIRS - EQUIPMENT	1,500	1,500
30	7130-354	MAINT - WATER TANKS	49,063	49,063
30	7130-355	ASPHALT REP - WATER DAMAGED	4,500	5,000
30	7130-356	GENERATOR MT. & REPAIR	600	600
30	7130-360	FREIGHT, EXPRESS, DELIVERIES	175	100

TOWN OF ELIZABETHTOWN

BUDGET REPORT

30 - WATER FUND

Water

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	7130-395	EMPLOYEE TRAINING	1,250	1,250
30	7130-439	RENTAL - OTHER EQUIPMENT	500	500
30	7130-441	CONTRACT - LAB ANALYSIS	7,800	7,800
30	7130-445	MAINT & REPAIR - GENERATOR	600	600
30	7130-451	INSURANCE - PROP - LIABILITY	6,875	7,100
30	7130-491	DUES AND SUBSCRIPTIONS	2,800	2,800
30	7130-500	CAPITAL OUTLAY	164,000	109,824
30	7130-700	DEBT SERVICE	19,672	26,071
TOTAL WATER			\$ 717,057	\$ 696,927

TOWN OF ELIZABETHTOWN

BUDGET REPORT

30 - WATER FUND

Sewer

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	7140-121	SALARIES & WAGES	104,206	93,505
30	7140-121.01	SALARY TRANSFER TO GF	94,518	94,517
30	7140-122	SALARIES AND WAGES - OVERTM	1,726	1,200
30	7140-127	FRINGE BEN: 401k, DENTAL, LIFE	3,412	3,768
30	7140-181	FICA	8,104	7,245
30	7140-182	RETIREMENT CONTRIBUTION	7,680	7,434
30	7140-183	HOSPITALIZATION	11,880	12,271
30	7140-185	UNEMPLOY COMP, WORKERS COMP	4,325	4,325
30	7140-200	OPERATIONS AND SERVICES	25,000	30,000
30	7140-220	FOOD & PROVISIONS	250	100
30	7140-250	SUPPLIES - VEHICLES	100	100
30	7140-251	SUPPLIES - FUELS AND LUBRICN	2,250	2,250
30	7140-252	SUPPLIES - TIRES AND TUBES	500	500
30	7140-253	SUPPLIES - PARTS	13,000	13,000
30	7140-255	SUPPLIES - CHEMICALS	12,000	15,000
30	7140-260	SUPPLIES - OFFICE AND MATERL	100	100
30	7140-314	TRAVEL- VEHICAL EXPENSE	100	100
30	7140-321	COMMUNICATIONS - TELEPHONE	1,368	1,350
30	7140-322	COMMUNICATIONS - CELL	1,200	1,200

TOWN OF ELIZABETH TOWN

BUDGET REPORT

30 - WATER FUND

Sewer

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	7140-331	UTILITIES - ELECTRICITY	72,000	72,000
30	7140-332	UTILITIES - FUEL OIL	1,500	1,500
30	7140-334	UTILITIES - WATER	18,500	18,500
30	7140-352	REPAIRS - EQUIPMENT	500	500
30	7140-353	REPAIRS - VEHICLES	500	500
30	7140-356	GENERATOR MT. & REPAIR	5,500	2,000
30	7140-360	FREIGHT, EXPRESS, DELIVERIES	250	250
30	7140-395	EMPLOYEE TRAINING	1,000	1,000
30	7140-396	SERVICES - GREASE TRAP PUMPING	37,500	37,500
30	7140-441	CONTRACT - LAB ANALYSIS	16,000	16,000
30	7140-442	WWTP - ANNUAL SLUDGE DISPOSAL	24,500	24,500
30	7140-443	WWTP - ANNUAL PERMIT	5,860	5,860
30	7140-445	MAINT & REPAIR - GENERATOR	0	3,500
30	7140-451	INSURANCE - PROP - LIABILITY	8,900	9,200
30	7140-491	DUES AND SUBSCRIPTIONS	3,000	3,000
30	7140-500	CAPITAL OUTLAY	259,250	184,824
30	7140-700	DEBT SERVICE	75,255	72,035
TOTAL SEWER			\$ 821,734	\$ 740,634

TOWN OF ELIZABETH TOWN

BUDGET REPORT

30 - WATER FUND

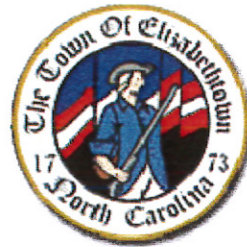
Sewer

EXPENDITURES

Fund	Account	Account Name	Adopted Budget FY 17-18	Recommended Budget FY 18-19
30	8168-980.30	CAPITAL RESERVE TRANSFER	64,809	139,439
			\$ 64,809	\$ 139,439
			\$ 1,603,600	\$ 1,577,000

TOWN OF ELIZABETHTOWN DEBT SERVICE SCHEDULE									
	Principal Balance 06/30/2018	Interest Rate	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
GENERAL FUND									
Administration Capital									
Mary Greene Property	120,000.00	0.000%	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	(payoff 2024)
Public Facilities									
Cape Fear Farmers Market (USDA Loan \$506,740)	465,667.84	3.375%	\$23,275.00	\$23,275.00	\$23,275.00	\$23,275.00	\$23,275.00	\$23,275.00	(payoff 2052)
Police Capital									
County of Bladen - Purchase of 17 mobile and portable VIPER radios	0.00	3.870%	\$8,568.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(payoff 2018)
First Citizens - 3 Police Vehicles(\$71,505)11/25/14	0.00	1.590%	\$10,176.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(payoff 11/17)
First Bank - 2 Police Vehicles (\$49,708) 12/15/15	0.00	1.700%	\$25,174.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(payoff 6/18)
Total	\$0.00		\$ 43,919.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fire Capital									
Purchase Fire Truck (Loan \$300,000 - 10 years)	240,000.00	0.000%	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	(payoff in 2026)
Fire Dept. Rehab. Project (USDA Loan - 30 yrs. - \$253,370)	233,973.32	4.000%	\$14,655.00	\$14,655.00	\$14,655.00	\$14,655.00	\$14,655.00	\$14,655.00	(payoff 2044)
Fire & Rescue Project - E. Broad (10 years - \$350,000 for property)	350,000.00	1.500%			\$37,712.24	\$37,712.24	\$37,712.24	\$37,951.96	(payoff 2029)
Tanker & Engine (\$300,000 - 10 years)	300,000.00	0.000%		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	(payoff 2028)
Total	\$ 1,123,973.32		\$ 44,655.00	\$ 74,655.00	\$ 112,367.24	\$ 112,367.24	\$ 112,367.24	\$ 112,606.96	
Public Service Capital									
Downtown Revitalization Project (USDA Loan \$650,000)	587,902.33	4.000%	\$32,845.00	\$32,845.00	\$32,845.00	\$32,845.00	\$32,845.00	\$32,845.00	(payoff 2050)
Rural Development (Downtown Parking Lots)	0.00	4.875%	\$43,185.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(last pmt 12-2017)
Utility burial W. Broad Street (\$1,611,000 - 40 yrs.) ***	1,611,000.00	3.375%			\$73,448.00	\$73,448.00	\$73,448.00	\$73,448.00	(payoff in 2059)
Total	\$ 2,198,902.33		\$ 76,030.00	\$ 32,845.00	\$ 106,293.00	\$ 106,293.00	\$ 106,293.00	\$ 106,293.00	
Street Department Capital									
Grapple Truck - loan \$140,479 -(5 years - 2.275%)	115,687.00	2.275%	\$24,792.00	\$29,750.64	\$29,750.64	\$29,750.64	\$29,750.64	\$7,437.58	(payoff 09/22)
Backhoe (Lease 4 yr., 4.2%)				\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$13,707.00	(payoff 7/22)
Total	\$115,687.00		\$24,792.00	\$36,150.64	\$36,150.64	\$36,150.64	\$36,150.64	\$21,144.58	
TOTAL IN GENERAL FUND	\$4,024,230.49		\$232,671.63	\$186,925.64	\$298,085.88	\$298,085.88	\$298,085.88	\$283,319.54	
WATER FUND									
Water Department									
NOTE: Aclara AMR Project - reduced to \$295,070 for 15 years	216,384.63	0.000%	\$19,671.38	\$19,671.38	\$19,671.38	\$19,671.38	\$19,671.38	\$19,671.38	(payoff 5-1-29)
Backhoe (Lease 4 yr., 4.2%)				\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$13,707.00	(payoff 7/22)
Construct Well #8 (\$600,000 - 20 yrs. @ 3%)							\$39,931.00	\$39,931.00	(payoff 2041)
Total	216,384.63		19,671.38	26,071.38	26,071.38	26,071.38	66,002.38	73,309.38	
Wastewater Department									
DTWW Rehab Project SRLF \$990,456 with annual pmt. \$49,522.80 (20 yrs.)	891,410.40	0.000%	\$49,522.80	\$49,522.80	\$49,522.80	\$49,522.80	\$49,522.80	\$49,522.80	(payoff 2037)
First Citizens Bank (Martin Luther King Lift Station Project)	15,829.25	3.570%	\$32,223.62	\$16,111.81	\$0.00	\$0.00	\$0.00	\$0.00	
Backhoe (Lease 4 yr., 4.2%)				\$6,400.00	\$6,400.00	\$6,400.00	\$6,400.00	\$13,707.00	(payoff 7/22)
Total	\$907,239.65		\$81,746.42	\$72,034.61	\$55,922.80	\$55,922.80	\$55,922.80	\$63,229.80	
TOTAL IN WATER FUND	\$1,123,624.28		\$101,417.80	\$98,105.99	\$81,994.18	\$81,994.18	\$121,925.18	\$136,539.18	
GRAND TOTAL	\$5,147,854.77		\$334,089.43	\$285,031.63	\$380,080.06	\$380,080.06	\$420,011.06	\$419,858.72	
Update: 1/31/18									
FUTURE CONSIDERATION:									
Utility burial S. Poplar Street (\$2,125,000 - 40 yrs.) ***	2,125,000.00	3.375%					\$96,882.00	\$96,882.00	(payoff in 2060)
*** NOTE: The projected debt for the S. Poplar Utility Burial project is an estimate without any interest. Once we have a price, completion date and interest rate we will update the schedule									

TOWN OF ELIZABETHTOWN



CAPITAL IMPROVEMENT PLAN

Fiscal Years 2018 – 2022

DEPARTMENT	Current Budget Year				
	2017-18	2018-19	2019-2020	2020-2021	2021-2022
Administration #4120					
Public Services #4145					
Facilities #4190					
Police #4310	Purchase Two New Police Cars \$50,000	Purchase Two New Police Cars \$50,000	Purchase Two New Police Cars \$50,000	Purchase Two New Police Cars \$50,000	Purchase Two New Police Cars \$50,000
Fire #4340	Replace 26 SCBA's \$185,000 (Grant Possible) Replace Tanker #555 and Engine #553 \$325,000			Refurbish 554 \$135,000	
Streets #4510	Purchase Knuckle-Boom Truck \$140,000	Utility Burial Phase II West Broad with lighting \$1,611,000			Utility Burial Phase III S. Poplar \$2,125,000
Recreation #6120		Greene's Lake Park Development \$500,000 PARTF Grant Project		Sallie Salter Park Improvements (Averitte Prop) (PARTF Grant Project) \$100,000	Lock & Dam #2 Upgrades/Renovations \$50,000

DEPARTMENT	2017-18	2018-19	2019-2020	2020-2021	2021-2022
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Water #7130

* Denotes projects that are critical needs.

Approved & In Process
Added Jan. 20, 2012
New Additions Sept 2012
Added Jan. 2014
Added Feb. 2015
Added Jan. 2016
Added Feb. 2017
Added January 2018

updated last on 2-20-18