

TOWN OF RICHLANDS
PROPOSED FY 2019-2020
BUDGET



PREPARED BY

GREGG WHITEHEAD

TOWN ADMINISTRATOR

TOWN OF RICHLANDS

NORTH CAROLINA

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May 14, 2019

BUDGET MESSAGE

To: Mayor McKinley Smith and the Richlands Board of Aldermen

From: Gregg Whitehead, Town Administrator

Re: The 2019-2020 Fiscal Year Budget Message

Introduction

I am pleased to present the balanced, proposed Fiscal Year 2019-2020 operating budget for the Town of Richlands. As you are aware, the actual departmentalized budget ordinance, complete with fee schedules, will be available for your adoption after the necessary public hearing is held and all line items and rates are agreed upon and finalized. The proposed budget and the information within this summary is a direct result of the budget workshop held on April 30, 2019 and therefore most if not all items discussed in detail should be familiar to you.

The total operating budget proposed for FY 19-20 is \$1,465,800 and solely consists of the General Fund. The proposed total operating budget represents a \$106,200 *increase* from the current year's budget, excluding any budget amendments adopted the previous year, and amounts to a 7.8% increase in the overall budget. The property tax base is projected to increase in FY 19-20 by approximately \$3,050,000 or 1.9% over the previous year for a total tax valuation of \$157,000,000 (see *Table 1*).

Table 1

Richlands Property Tax Values

| Fiscal Year | Real Estate | Personal Property | Public Service | Registered Vehicles | Total |
|----------------|---------------|-------------------|----------------|---------------------|---------------|
| FY 2019-2020 | \$135,000,000 | \$5,000,000 | \$2,500,000 | \$14,500,000 | \$157,000,000 |
| FY 2018-2019** | \$132,000,000 | \$4,900,000 | \$2,800,000 | \$14,250,000 | \$153,950,000 |
| FY 2017-2018 | \$133,000,000 | \$5,300,000 | \$2,760,500 | \$13,500,000 | \$154,560,500 |
| FY 2016-2017 | \$132,400,000 | \$5,300,000 | \$2,894,000 | \$12,800,000 | \$153,394,000 |
| FY 2015-2016 | \$133,000,000 | \$5,200,000 | \$2,730,000 | \$11,200,000 | \$152,130,000 |
| FY 2014-2015** | \$130,500,000 | \$5,200,900 | \$2,917,900 | \$13,674,400 | \$152,293,200 |

**Denotes a revaluation year

Though we anticipate modest gains in the distribution of the sales tax and an increase in the total tax valuation of property in Richlands, not all of the town’s needs can be addressed without a change in rates and fees. Therefore, I am recommending a two (2) cent increase in the property tax rate, and a \$.60 increase in the monthly garbage cart fees. The new property tax rate will be \$.40 per \$100 of tax valuation and the new solid waste collection fee will be \$15.50 per month per cart. The budget increases will allow the town to purchase a 60kw generator for town hall, cover the increased costs for disposing of recyclables and help meet departmental needs.

As a whole, the Town of Richlands is in excellent financial health and due to prudent fiscal management and restraint by both the town staff and the Board of Aldermen, the proposed budget for FY 19-20 will be able to meet the needs of the citizenry as well as effectively allocate limited resources to address needed departmental capital expenditures. Please note that the “size” of the budget is not solely a case of establishing revenues but also a reflection of the actual cost of services, which do not remain stagnate over time, and the function of the budget is to provide and manage those services.

Departmental requests outside of normal operating needs totaling \$73,280 have been budgeted across four departments: Governing Body, Administration, the Police Department and the Public Works Department. The capital item requests follow the capital needs identified in the 2018 Capital Improvement Plan (see *Table 2*).

The \$73,280 budgeted for departmental requests are \$57,672 *more* than the capital outlay expenditures from the FY 18-19 budget. The single largest capital expenditure in the budget is \$30,000 for a much needed 60kw generator for town hall. The capital outlay items are also discussed in further detail in a later section of this summary (see *Table 4*).

Please note that the growth in the budget is not solely a case of an increase in proposed revenues, but also a reflection of the actual cost of services, which do not remain stagnate over time, and the function of the budget is to provide and manage those services. A summary of the revenues and expenditures is outlined in table below.

Table 2

| FY 2019-2020 Budget Revenue & Expenditure Summary | | | | |
|--|--------------------|-------------|-------------|-------------|
| | 2019 | 2018 | 2017 | 2016 |
| • GENERAL FUND REVENUES | | | | |
| • Property Tax (including penalties and interest) | \$623,000 | \$580,000 | \$573,500 | \$572,000 |
| • Rent & Lease | \$50,500 | \$50,500 | \$49,500 | \$49,500 |
| • Miscellaneous & Other | \$8,600 | \$7,000 | \$9,710 | \$8,000 |
| • Sales Tax | \$328,000 | \$304,000 | \$294,000 | \$292,000 |
| • Sales Tax Refunds | \$2,000 | \$2,000 | \$2,000 | \$4,500 |
| • State Collected Revenues | \$137,800 | \$138,000 | \$141,200 | \$143,000 |
| • Powell Bill Funds | \$52,300 | \$52,600 | \$52,500 | \$51,000 |
| • ABC Revenues | \$40,000 | \$32,000 | \$37,000 | \$35,000 |
| • Grant Funds | \$0 | \$0 | \$0 | \$8,500 |
| • Contracted Services | \$11,000 | \$10,800 | \$10,300 | \$10,200 |
| • Permits, Fees & Penalties | \$6,600 | \$7,000 | \$8,800 | \$8,100 |
| • Garbage Collection Fees | \$174,000 | \$160,000 | \$163,000 | \$156,000 |
| • Fund Balance | \$32,000 | \$15,700 | \$0 | \$12,200 |
| | \$1,465,800 | \$1,359,600 | \$1,341,510 | \$1,350,000 |
| • GENERAL FUND EXPENDITURES | | | | |
| • Governing Body | \$94,600 | \$84,400 | \$81,700 | \$86,100 |
| • Administration | \$250,800 | \$242,700 | \$245,000 | \$239,300 |
| • Buildings | \$63,600 | \$33,800 | \$34,700 | \$27,900 |
| • Police | \$524,300 | \$480,500 | \$473,460 | \$479,900 |
| • Fire | \$30,000 | \$25,500 | \$25,500 | \$25,500 |
| • Streets | \$502,500 | \$492,700 | \$481,150 | \$491,300 |
| | \$1,465,800 | \$1,359,600 | \$1,341,510 | \$1,350,000 |
| • Revenues Over/(Under) Expenditures | \$0 | | | |

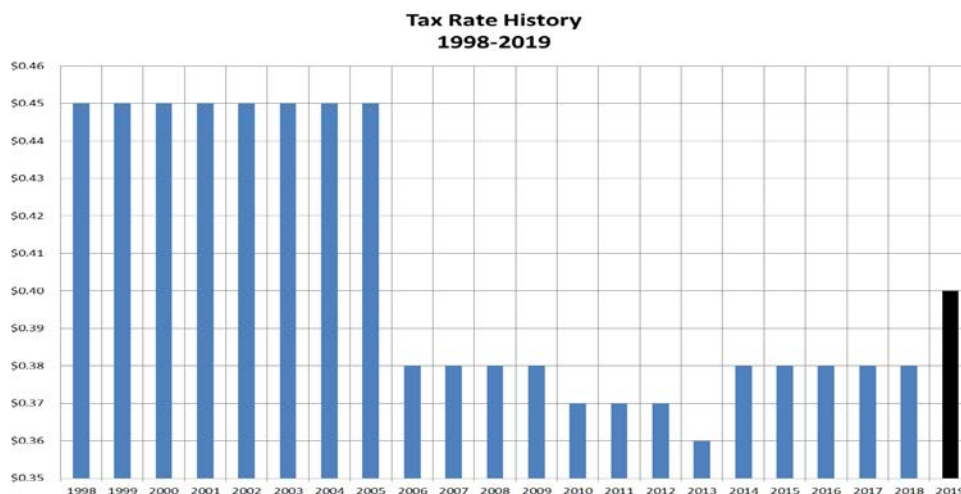
Since service delivery is our primary function, I believe I have developed a budget that allows the Town of Richlands to continue to provide a multitude of services at high levels while being fiscally responsible. In general, I have kept the growth of general expenditures to a low but realistic level. Many of the departmental expenditures have remained flat, except those supplies and services out of the town’s control such as fuel and electricity costs. The age based health insurance premiums are approximately 7% higher on average than the previous year but personnel changes have offset some of the costs. I have attempted to forecast conservative revenue estimates, though the estimated revenues in the General Fund are higher than last year due to projected increases in the anticipated property tax, sales tax revenues and solid waste fee.

Please remember that the budget is titled “proposed” and therefore nothing contained herein is permanent. Upon your receiving this proposal, the bulk of my work has been completed. I hope the budget I am proposing meets the priorities and goals of the Board of Aldermen.

Revenues

The primary source of revenue for the town is by the collection of property tax (*Table 3*) and for FY 19-20 the total property tax value of the town is estimated to be 1.9% higher than FY 2018-2019 and represents an increase in tax value of approximately \$3,050,000 in actual dollars. The Town’s total taxable valuation is now \$157,000,000 and is illustrated over time in *Table 1*. Since 2014, the average growth rate of the town’s tax base is .25% or a quarter of one percent per year. During this time the tax rate has remained the same (see *Table 4*), while the need to meet service demands and departmental needs has certainly increased. Though never popular, a two cent tax increase will provide the necessary resources to meet growing service demands and more readily position the town to strongly address future projects such as street paving and other expensive infrastructure needs.

Table 3



Accounting for a 100% collection rate, a penny levied equals \$15,700.00 of property tax revenue. With the proposed rate of \$.40 per \$100, approximately \$628,000 in ad valorem taxes would be levied for FY 19-20 at a 100% collection rate. Since state law requires that municipalities estimate a collection rate equal to or lower than the previous year’s rate, I have utilized a collection rate of 97% for the FY 19-20 budget. Therefore utilizing a total tax valuation

of \$157,000,000 with a tax rate of \$.40 the town can expect to generate approximately \$609,000 in property tax revenue, excluding property tax revenue collected from previous years.

As mentioned previously, the revenue derived from sales tax receipts has been higher than budgeted over the past three years and sales tax revenue growth has been consistent over the same period of time as well. Current sales tax receipts are on pace to exceed the budgeted amount by \$15,000. I have always attempted to budget conservative sales tax revenue estimates and according to the N.C. League of Municipalities FY 19-20 Revenue Projections Summary, sales tax receipts are projected to grow 4.5 percent from the 2018-2019 fiscal year. Taking into consideration these factors, I have budgeted a sales tax revenue number that reflects only 2% growth over the amount the town is expected to receive this current fiscal year. Assuming sales tax revenues grow as projected, sales tax receipts should come in higher than budgeted.

While the revenue from the collection of sales tax was once on par with property tax levies, the revenues from sales tax has been outpaced by the growth in property tax revenues since 2002 and now only accounts for 22.8% of all revenue collected. The reason is two-fold: The initial loss in population from the 2000 Census combined with significant increases in tax values over the course of three re-evaluations has created a significant revenue disparity between sales tax revenues and property tax revenues. Please note that though sales tax revenues are an important source of revenue, the revenues derived from property taxes are more stable and less subject to economic changes.

In determining revenue projections for state collected revenue (Powell Bill Funds, the Wine and Beer Tax and the Utilities Franchise Tax), I rely heavily on the estimates established by the N.C. League of Municipalities and known trends. The revenue received from the state collected revenue (Powell Bill Funds, the Wine and Beer Tax and the Utilities Franchise Tax), is based on the town's population, though Powell Bill funding is also a product of the amount of miles in the town street system. Town population (1809) increased by 19 people from last year so no significant revenue increase in any revenue based on population can be expected. Based on the League research, Powell Bill funding will decrease to approximately \$52,300, which is \$300 less than the current year. Please note that almost 70% of Powell Bill funding is based on the population. I am not anticipating any change in the amount of revenue received from the Cable Franchise taxes collected by the State. However I am anticipating a slight decrease in the Utilities Franchise Tax, though the percentages are in the single digits.

No monies are being budgeted from either State grant funds available for mosquito control operation or the Governor's Highway Safety Grant. \$32,000 from fund balance is being appropriated for FY 19-20 to cover the approved departmental capital requests.

I am not proposing any changes in the Planning and Development fees or rental fees for the Community Building. Due to the increasing costs to dispose of recyclables, I am proposing a sixty (.60) cent increase to the solid waste collection fees. The proposed fee increases are listed in the attached FY 19-20 Fee Schedule. As a whole, revenue growth is expected to be minimal with the primary gains coming from slightly higher property tax values and a projected statewide increase in sales tax receipts. Revenues by category are referenced in *Table 3*.

Expenditures

For the FY 19-20 the town will incur approximately \$84,152 in obligated expenditures for capital items and installment purchase payments, which is \$46,505 *more* than last year and includes \$30,000 for a 60kw generator for town hall, \$11,000 for the installment purchase of a new patrol car and \$11,180 in additional departmental purchases. The town has two recurring debt payments: one for the 2012 Community Building Improvements and the second is the loan payment for the 2014 street paving project. To better map out our current and projected capital needs I have included the five year Capital Improvement Plan (CIP) that was adopted in 2018 and can be seen in *Table 4* below. The CIP is a comprehensive list of all anticipated and potential departmental needs over a five year span. However, not all items listed on the CIP is obligated or guaranteed to be part of a future budget but a roadmap of future needs. Please note that items such as the annual street sweeping contract costs or the proposed sidewalk repair costs are not included in the CIP. Rather these are operational costs and not a capital expenditure in the normal sense of the word.

Table 4

GENERAL FUND CAPITAL PROJECTS

These items meet or exceed the Capital threshold of \$2,500 per item as set by the Board.

| Department | Capital Expenditure | Funding Source | Total Amount | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 |
|-----------------------------------|------------------------------------|-----------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Public Buildings | 2012 Community Building Renovation | General Fund | \$57,865.66 | \$3,945.00 | \$3,945.00 | \$3,945.00 | \$3,945.00 | \$3,945.00 |
| Public Safety | Police Vehicles | Debt Service or Purchase Outright | \$116,423.00 | | \$41,741.00 | \$24,241.00 | \$24,241.00 | \$26,200.00 |
| Public Works | 2012 Steet Improvement Plan | Powell Bill | \$101,200.00 | \$28,702.85 | \$28,022.28 | \$27,341.71 | \$26,661.14 | \$25,980.57 |
| | Flatbed Truck | Debt Service or Purchase Outright | \$38,000.00 | | | | | \$38,000.00 |
| | Mower | General Fund | \$10,000.00 | | \$10,000.00 | | | |
| GENERAL FUND CAPITAL TOTAL | | | \$323,488.66 | \$32,647.85 | \$83,708.28 | \$55,527.71 | \$54,847.14 | \$94,125.57 |

GENERAL FUND NON-CAPITAL PROJECTS

These items do not meet or exceed the Capital threshold of \$2,500 per item as set by the Board.

| Department | Capital Expenditure | Funding Source | Total Amount | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 |
|-----------------------------------|------------------------------|----------------|--------------------|-------------------|-------------------|-------------------|-----------------|---------------|
| Governing Body | Netbook Replacement | General Fund | \$1,800.00 | | \$1,800.00 | | | |
| Administration | Computer Hardware | General Fund | \$1,800.00 | | \$900.00 | | \$900.00 | |
| Public Safety | Computer Hardware | General Fund | \$900.00 | | | \$900.00 | | |
| | Police Operational Equipment | General Fund | \$6,200.00 | \$3,700.00 | | \$2,500.00 | | |
| Public Works | Computer Hardware | General Fund | \$900.00 | | \$900.00 | | | |
| | Operational Equipment | General Fund | \$1,050.00 | \$1,050.00 | | | | |
| GENERAL FUND CAPITAL TOTAL | | | \$12,650.00 | \$4,750.00 | \$3,600.00 | \$3,400.00 | \$900.00 | \$0.00 |

GENERAL FUND TOTAL PROJECTS

| Department | Total Amount | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 |
|----------------------------------|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Governing Body | \$1,800.00 | | \$1,800.00 | | | |
| Administration | \$1,800.00 | | \$900.00 | | \$900.00 | |
| Public Buildings | \$57,865.66 | \$3,945.00 | \$3,945.00 | \$3,945.00 | \$3,945.00 | \$3,945.00 |
| Public Safety | \$123,523.00 | \$3,700.00 | \$41,741.00 | \$27,641.00 | \$24,241.00 | \$26,200.00 |
| Public Works | \$151,150.00 | \$29,752.85 | \$38,922.28 | \$27,341.71 | \$26,661.14 | \$63,980.57 |
| TOTAL GENERAL FUND IMPACT | | \$37,397.85 | \$87,308.28 | \$58,927.71 | \$55,747.14 | \$94,125.57 |

As mentioned previously, approximately \$52,180 is being budgeted between the departments for capital purchases and program improvements and the single largest outlay item proposed is \$30,000 for a much needed 60kw generator that will replace the aging and unreliable generator that the town hall currently relies on for back-up power. The \$52,180 in proposed departmental purchases and improvements for FY 19-20 represents 3.5% of the General Fund budget. Please note that for accounting purposes the total cost of purchasing the patrol vehicle is listed in the budget; however the actual amount spent toward the vehicle will be the initial lease purchase cost of approximately \$11,000. A summary of the purchase items for all departments is provided in *Table 5*.

Powell Bill expenditures in the amount \$52,300, of which \$28,720 will be utilized to cover the street improvement debt, is budgeted for routine street maintenance needs. An additional \$12,700 is being allocated for those street and sidewalk maintenance and/or improvements that

fall outside the scope of authorized Powell Bill expenditures, for example any maintenance to sidewalks located on state owned streets. No Powell Bill funds are to be used to cover the salaries of the Public Works Department.

Table 5

2019 Departmental Purchase Requests

| Department | Item Description | Quantity | Unit Cost | Financing Terms | Annual Cost | Total Cost |
|------------------|---------------------------|----------|-----------|-----------------|------------------------|--------------------------|
| Administration | PC | 1 | \$800 | | | \$800 |
| | Netbooks | 6 | \$350 | | | \$2,100 |
| | | | | | | Subtotal \$2,900 |
| | | | | | Total Budgeted | \$2,900 |
| Public Buildings | 60kw Generator | 1 | \$30,000 | | | \$30,000 |
| | Water Cooler | 1 | \$1,000 | | | \$1,000 |
| | | | | | | Subtotal \$31,000 |
| | | | | | Total Budgeted | \$31,000 |
| Public Safety | Crime Scene Camera | 1 | \$500 | | | \$500 |
| | Flashlights | 7 | \$150 | | | \$1,050 |
| | In-car Camera Mics | 4 | \$295 | | | \$1,180 |
| | Patrol Vehicle | 1 | \$11,000 | | | \$11,000 |
| | | | | | | Subtotal \$13,730 |
| | | | | | Total Budgeted | \$13,730 |
| Public Works | Weed Trimmers | 2 | \$350 | | | \$700 |
| | Traffic Barricades | 8 | \$113 | | | \$900 |
| | Hand Held Edger | 1 | \$350 | | | \$350 |
| | Roll-Up Signs/Stand | 2 | \$250 | | | \$500 |
| | Ventrac Tiller Attachment | 1 | \$3,200 | | | \$3,200 |
| | Roll Out Carts | 50 | \$70 | | | \$3,500 |
| | | | | | | Subtotal \$9,150 |
| | | | | | Total Budgeted | \$4,550 |
| | | | | | Total Requested | \$56,780 |
| | | | | | TOTAL BUDGETED | \$52,180 |

* Yellow highlighted items represent items included in proposed budget

I have budgeted \$2,000 in funds to help fund façade grant program provided by Revive Downtown Richlands as well as insurance costs. Departmental operating costs are not expected to change significantly though the cost of health insurance premiums which will increase approximately 7% in Fiscal Year 19-20. In addition, the town’s general liability insurance premiums are expected to be marginally increased from FY 18-19. The annual contract fee for fire protection by the Richlands Volunteer Fire Department will increase from \$25,500 to \$30,000 to cover water usage expenses at the old Police Department and Venters Park.

Overall, I have attempted to budget departmental expenditures at a conservative yet realistic level in order to provide high level of municipal services to the community. The cost breakdown for each department is highlighted in *Table 2*.

Personnel Costs

Since people do the bulk of the town work, total payroll, including salaries and benefits, accounts for 56% of the proposed General Fund budget. Due to the increasing cost of basic living expenses and the need to stay competitive in retaining and recruiting excellent staff, I am proposing a 2.5% cost of living adjustment for all full-time staff.

Please note that even with the 2.5% COLA, the total payroll including benefits for FY 19-20 is only \$20,863 more than FY 18-19. However, the payroll increase is partially due to the increase in the newly established retirement rate. The retirement rate for non-law enforcement personnel

is increasing from .075% to .0895% and the retirement rate for law enforcement personnel is increasing from .0825% to .097%. The new retirement rates alone will account for \$8,246 of the proposed \$20,863 in additional personnel costs for FY 19-20. In addition, the proposed budget is accounting for an approximate 7% increase in costs for the town provided health plan. I firmly believe that properly investing in the maintaining and recruiting of excellent staff brings a multitude of dividends to our organization and community.

Salaries for the Mayor and Board of Aldermen have not changed and are budgeted at the following levels:

| | |
|---------------|---------|
| Mayor | \$2,016 |
| Mayor Pro-tem | \$1,701 |
| Aldermen | \$1,323 |

Sanitation

Due to the ongoing volatility regarding the market for recyclables in China, the cost to dispose of residential recyclables has substantially increased. Recycling costs can expect to be \$6,000 more than in FY 18-19. In addition, the solid waste contract will increase from \$11.02 to \$11.24 per cart for FY 19-20. Therefore, I am proposing an increase in the residential solid waste fees to \$15.50 per cart per month which is a \$.60 increase.

Utilizing an average of 940 carts serviced per month, the projected annual cost of the solid waste collection contract is \$127,000 and includes both the collection of solid waste and recyclables. The disposal costs, which include the disposal of recyclables by Sonoco and landfill tipping fees for residential solid waste, are projected to be approximately \$44,000 for FY 19-20. An additional \$3,500 is in the budget to purchase 50 garbage carts. The total solid waste collection and disposal costs for FY 19-20 are projected to be approximately \$172,000. Please note that the proposed monthly per cart rate of \$15.60 that is charged to our citizens includes the residential recycling program and when comparing our combined rate to other communities nearby our rate is still one of the lowest in the area.

Buildings and Grounds

As previously mentioned, the purchase of a 60kw generator for town hall has been placed in the budget. The new generator will have a 1,000 gallon propane tank, comes equipped with automatic switchover and will replace the 30 plus year old surplus generator currently in use. The existing generator has a 50 gallon diesel tank and is not reliable. The limitations of the existing generator were well experienced during Hurricane Florence. I am not proposing any changes to the rental fees for the Community Building for FY 19-20. In addition, no funds have been placed in the proposed budget to renovate or fix the Help Building. Finally, \$2,000 in funds is budgeted for replenishing the mulch at Venters Park.

Conclusion

I firmly believe that the proposed budget will meet the citizen demand for efficient and effective municipal services without compromising the fiscal integrity of the Town, as well as meeting the funding priorities of the Board as established at the Budget Workshop. I have included a

complete fee schedule and other appendices for your review. Please feel free to contact me any time at your convenience if you have any questions regarding the proposed budget.

2019-2020 General Fund Budget Preparation

5/13/2019

| GL Account/Description | Current Actual | P/Y Actual | Current Budget | P/Y Budget | Requested | Recommended | Approved |
|---|----------------|--------------|----------------|--------------|-----------|-------------|----------|
| 10-301-0100 TAXES - AD VALOREM CURRENT YEAR | \$517,173.01 | \$528,185.33 | \$515,000 | \$516,000.00 | \$552,000 | \$552,000 | \$0 |
| 10-301-0150 TAXES-DMV NCVTS DISTRIBUTION | \$41,706.72 | \$54,779.98 | \$52,000 | \$48,000.00 | \$56,000 | \$56,000 | \$0 |
| 10-301-0200 TAXES - AD VALOREM PRIOR YEAR | \$1,593.20 | \$12,416.18 | \$8,000 | \$7,000.00 | \$10,000 | \$10,000 | \$0 |
| 10-301-0300 TAXES - AD VALOREM 2ND PRIOR Y | \$590.01 | \$2,517.14 | \$2,000 | \$2,000.00 | \$2,000 | \$2,000 | \$0 |
| 10-301-0400 TAXES - AD VALOREM ALL OTHER Y | \$354.36 | \$1,297.91 | \$1,000 | \$500.00 | \$1,000 | \$1,000 | \$0 |
| 10-312-0000 REFUNDS PAID - AD VALOREM TAXE | (\$34.46) | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-317-0000 TAX PENALTIES & INTEREST | \$1,088.13 | \$3,825.90 | \$2,000 | \$2,000.00 | \$2,000 | \$2,000 | \$0 |
| 10-325-0000 PRIVILEGE LICENSES | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-328-0100 CABLE TV FRANCHISE | \$15,237.81 | \$21,525.87 | \$21,000 | \$20,000.00 | \$20,000 | \$20,000 | \$0 |
| 10-329-0000 INTEREST EARNED/INV | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-329-0100 INTEREST EARNED - BANK CD'S | \$2,820.77 | \$981.57 | \$400 | \$200.00 | \$1,000 | \$1,000 | \$0 |
| 10-329-0200 POWELL BILL INTEREST | \$10.10 | \$19.65 | \$100 | \$10.00 | \$100 | \$100 | \$0 |
| 10-331-0000 RENT & CONCESSIONS | \$705.00 | \$3,830.00 | \$6,000 | \$5,000.00 | \$6,000 | \$6,000 | \$0 |
| 10-331-0100 GTE LEASE | \$7,176.24 | \$9,568.32 | \$9,500 | \$9,500.00 | \$9,500 | \$9,500 | \$0 |
| 10-331-0200 ONWASA RENT | \$26,249.99 | \$35,000.00 | \$35,000 | \$35,000.00 | \$35,000 | \$35,000 | \$0 |
| 10-335-0000 MISCELLANEOUS REVENUES | \$6,870.96 | \$14,426.37 | \$5,000 | \$5,000.00 | \$5,000 | \$5,000 | \$0 |
| 10-335-0100 MISC (PARK PATROL) | \$0.00 | \$10,585.22 | \$10,800 | \$10,300.00 | \$11,000 | \$11,000 | \$0 |
| 10-335-0200 MISC (NARCOTICS ENFORCEMENT) | \$0.00 | \$640.78 | \$500 | \$500.00 | \$500 | \$500 | \$0 |
| 10-336-0000 DONATIONS FROM PRIVATE SOURCES | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-337-0000 UTILITIES FRANCHISE TAX | \$83,431.74 | \$113,810.53 | \$109,000 | \$114,000.00 | \$110,000 | \$110,000 | \$0 |
| 10-341-0000 WINE & BEER TAX | \$0.00 | \$7,752.98 | \$8,000 | \$7,200.00 | \$7,800 | \$7,800 | \$0 |
| 10-343-0000 POWELL BILL REVENUES | \$52,837.76 | \$53,216.40 | \$52,600 | \$52,500.00 | \$52,300 | \$52,300 | \$0 |
| 10-345-0100 ARTICLE 40 SALES TAX (1/2%) | \$54,834.37 | \$68,949.10 | \$69,000 | \$68,000.00 | \$72,000 | \$72,000 | \$0 |
| 10-345-0200 ARTICLE 42 SALES TAX (1/2%) | \$45,100.44 | \$53,938.68 | \$56,000 | \$53,000.00 | \$60,000 | \$60,000 | \$0 |
| 10-345-0300 SALES TAX (ON SLOW) | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-345-0400 ARTICLE 44 SALES TAX (NEW 1/2) | \$58,742.15 | \$78,532.24 | \$73,000 | \$70,000.00 | \$80,000 | \$80,000 | \$0 |
| 10-345-0500 ARTICLE 39 SALES TAX (1%) | \$86,610.31 | \$103,174.38 | \$106,000 | \$103,000.00 | \$116,000 | \$116,000 | \$0 |
| 10-347-0000 ABC REVENUES | \$39,177.00 | \$42,924.00 | \$32,000 | \$37,000.00 | \$40,000 | \$40,000 | \$0 |
| 10-348-0100 STATE GOVT. GRANTS-MOSQUITO CO | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-348-0200 STATE GRANTS - CRIME CONTROL | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-348-0300 STATE GRANTS-PARTF Park | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-349-0100 FED. GOVT. GRANTS - COPS FAST | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-349-0200 FEMA REIMBURSEMENT | \$13,404.98 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-350-0000 TSA GRANT | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-351-0000 COURT COSTS, FEES & CHARGES | \$2,920.50 | \$4,454.83 | \$3,500 | \$4,500.00 | \$4,000 | \$4,000 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|--------------------|------------|
| 10-351-0100 ORDINANCE VIOLATION FEES/ASSMT | \$635.00 | \$631.50 | \$500 | \$1,200.00 | \$500 | \$500 | |
| 10-352-0000 PARKING VIOLATION FEES | \$0.00 | \$0.00 | \$0 | \$100.00 | \$100 | \$100 | \$0 |
| 10-355-0000 BUILDING PERMITS | \$2,025.00 | \$3,750.00 | \$3,000 | \$3,000.00 | \$2,000 | \$2,000 | \$0 |
| 10-357-0000 INSPECTION FEES | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-359-0000 GARBAGE COLLECTION FEES | \$120,390.28 | \$156,842.48 | \$160,000 | \$163,000.00 | \$174,000 | \$174,000 | \$0 |
| 10-367-0100 NC SALES TAX REFUNDS | \$4,833.85 | \$0.00 | \$2,000 | \$2,000.00 | \$2,000 | \$2,000 | \$0 |
| 10-367-0200 NC GAS TAX REFUNDS | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-382-0000 SALE OF ASSETS | \$0.00 | \$408.25 | \$1,000 | \$2,000.00 | \$2,000 | \$2,000 | \$0 |
| 10-391-0100 REIMBURSEMENT - WATER FUND | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-391-0200 REIMBURSEMENT - SEWER FUND | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-394-0000 APPROPRIATED FUND BALANCE | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-398-0000 Proceeds Frm Installmt Purchas | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-399-0000 FUND BALANCE APP | \$0.00 | \$0.00 | \$15,700 | \$84,420.00 | \$0 | \$32,000 | \$0 |
| 10-650-3401 POWELL BILL - CURRENT YEAR | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-650-3402 POWELL BILL - SURPLUS | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-700-0000 TRANSFER TO CAPITAL PROJ. | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| Revenues Total | \$1,186,485.22 | \$1,387,985.59 | \$1,359,600.00 | \$1,425,930.00 | \$1,433,800 | \$1,465,800 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|--|--------------------|--------------------|--------------------|--------------------|-----------------|-----------------|------------|
| GOVERNING BODY | | | | | | | |
| 10-410-0100 TOWN OFFICIALS | \$6,756.75 | \$9,009.00 | \$9,100.00 | \$9,100.00 | \$9,100 | \$9,100 | \$0 |
| 10-410-0200 EXPERIENCE BONUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-410-0300 INCENTIVE BONUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-410-0400 ATTORNEY FEES | \$8,000.00 | \$9,600.00 | \$9,600.00 | \$11,200.00 | \$9,600 | \$9,600 | \$0 |
| 10-410-0500 FICA | \$517.02 | \$689.36 | \$700.00 | \$800.00 | \$700 | \$700 | \$0 |
| 10-410-0550 AUDITOR | \$11,775.00 | \$13,925.00 | \$12,000.00 | \$13,925.00 | \$13,900 | \$13,900 | \$0 |
| 10-410-1000 TRAINING | \$150.00 | \$500.00 | \$800.00 | \$1,000.00 | \$500 | \$500 | \$0 |
| 10-410-1400 TRAVEL | \$0.00 | \$119.44 | \$1,000.00 | \$1,500.00 | \$1,000 | \$1,000 | \$0 |
| 10-410-4500 CONTRACTED SERVICES | \$6,400.26 | \$7,019.50 | \$6,200.00 | \$7,020.00 | \$11,500 | \$11,500 | \$0 |
| 10-410-5300 DUES & SUBSCRIPTIONS | \$4,196.00 | \$3,957.00 | \$4,000.00 | \$3,957.00 | \$4,200 | \$4,200 | \$0 |
| 10-410-5400 INSURANCE & BONDS | \$37,950.51 | \$33,110.34 | \$37,000.00 | \$33,111.00 | \$38,000 | \$38,000 | \$0 |
| 10-410-5700 MISCELLANEOUS EXPENSES | \$1,159.82 | \$6,400.50 | \$4,000.00 | \$6,418.00 | \$4,000 | \$4,000 | \$0 |
| 10-410-7100 NON-CAPITAL OUTLAY - EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,400 | \$2,100 | \$0 |
| 10-410-7500 CAPITAL OUTLAY NEW TOWN H | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-410-9000 DONATIONS / GRANTS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-410-9100 CDBG CONTRIBUTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 410 GOVERNING BODY | \$76,905.36 | \$84,330.14 | \$84,400.00 | \$88,031.00 | \$94,900 | \$94,600 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|--|---------------------|---------------------|---------------------|---------------------|------------------|------------------|------------|
| ADMINISTRATION | | | | | | | |
| 10-420-0200 SALARIES & WAGES | \$125,881.94 | \$154,124.46 | \$155,000 | \$154,125.00 | \$159,000 | \$159,000 | \$0 |
| 10-420-0400 PROFESSIONAL SERVICES | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-420-0500 FICA EXPENSE | \$9,144.96 | \$11,445.54 | \$11,800 | \$11,700.00 | \$12,100 | \$12,100 | \$0 |
| 10-420-0600 GROUP HEALTH INSURANCE | \$18,890.10 | \$21,810.60 | \$21,500 | \$21,811.00 | \$22,900 | \$22,900 | \$0 |
| 10-420-0700 RETIREMENT | \$9,802.05 | \$11,613.19 | \$11,600 | \$11,614.00 | \$14,200 | \$14,200 | \$0 |
| 10-420-0800 401(K) | \$5,543.16 | \$4,996.05 | \$3,800 | \$4,997.00 | \$3,800 | \$3,800 | \$0 |
| 10-420-1000 TRAINING | \$1,095.00 | \$2,605.00 | \$2,800 | \$3,042.00 | \$2,800 | \$2,800 | \$0 |
| 10-420-1100 TELEPHONE & POSTAGE | \$2,386.88 | \$3,082.45 | \$3,200 | \$3,500.00 | \$3,200 | \$3,200 | \$0 |
| 10-420-1200 PRINTING & PUBLISHING | \$0.00 | \$357.23 | \$200 | \$358.00 | \$200 | \$200 | \$0 |
| 10-420-1300 UTILITIES | \$5,400.33 | \$6,337.68 | \$6,500 | \$7,000.00 | \$6,800 | \$6,800 | \$0 |
| 10-420-1400 TRAVEL | \$1,488.06 | \$4,840.21 | \$4,000 | \$4,841.00 | \$4,500 | \$4,500 | \$0 |
| 10-420-1500 MAINTENANCE - BUILDINGS | \$0.00 | \$0.00 | \$100 | \$500.00 | \$100 | \$100 | \$0 |
| 10-420-1600 MAINTENANCE - EQUIPMENT | \$0.00 | \$0.00 | \$100 | \$500.00 | \$100 | \$100 | \$0 |
| 10-420-1700 MAINTENANCE - AUTOS | \$0.00 | \$0.00 | \$100 | \$500.00 | \$100 | \$100 | \$0 |
| 10-420-2600 ADVERTISING | \$454.62 | \$722.73 | \$1,200 | \$1,500.00 | \$1,000 | \$1,000 | \$0 |
| 10-420-3100 AUTO SUPPLIES | \$0.00 | \$0.00 | \$100 | \$100.00 | \$0 | \$0 | \$0 |
| 10-420-3200 OFFICE SUPPLIES | \$629.61 | \$958.55 | \$1,000 | \$1,000.00 | \$1,000 | \$1,000 | \$0 |
| 10-420-3300 DEPARTMENTAL SUPPLIES | \$534.85 | \$921.28 | \$1,000 | \$1,500.00 | \$1,000 | \$1,000 | \$0 |
| 10-420-3400 OTHER SUPPLIES | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-420-3700 NC SALES TAX | \$0.00 | \$0.00 | \$500 | \$500.00 | \$500 | \$500 | \$0 |
| 10-420-4000 ONSLOW COUNTY SALES TAX | \$0.00 | \$0.00 | \$200 | \$200.00 | \$200 | \$200 | \$0 |
| 10-420-4100 TAX COLLECTION FEE | \$5,203.96 | \$5,491.05 | \$6,000 | \$6,000.00 | \$5,800 | \$5,800 | \$0 |
| 10-420-4500 CONTRACTED SERVICES | \$5,528.18 | \$9,382.00 | \$7,500 | \$9,500.00 | \$7,000 | \$7,000 | \$0 |
| 10-420-4550 IT CONTRACTED SERVICES | \$1,799.20 | \$2,204.80 | \$2,500 | \$2,700.00 | \$1,900 | \$1,900 | \$0 |
| 10-420-5300 DUES & SUBSCRIPTIONS | \$1,459.09 | \$1,700.07 | \$1,800 | \$1,800.00 | \$1,600 | \$1,600 | \$0 |
| 10-420-5400 INSURANCE | \$0.00 | \$0.00 | \$100 | \$200.00 | \$100 | \$100 | \$0 |
| 10-420-5700 MISCELLANEOUS EXPENSE | \$0.00 | \$424.00 | \$100 | \$500.00 | \$100 | \$100 | \$0 |
| 10-420-7100 NON-CAPITAL OUTLAY - EQUIPMENT | \$299.89 | \$0.00 | \$0 | \$0.00 | \$800 | \$800 | \$0 |
| 10-420-7200 CAPITAL OUTLAY - BUILDING | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-420-7400 CAPITAL OUTLAY - EQUIPMENT | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-420-9400 DEBT SERV. - COMP. SYS. | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 420 ADMINISTRATION | \$195,541.88 | \$243,016.89 | \$242,700.00 | \$249,988.00 | \$250,800 | \$250,800 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|--|--------------------|--------------------|-----------------|--------------------|-----------------|-----------------|------------|
| PUBLIC BUILDINGS | | | | | | | |
| 10-500-1100 TELEPHONE | \$0.00 | \$0.00 | \$0 | \$100.00 | \$0 | \$0 | \$0 |
| 10-500-1300 UTILITIES | \$5,670.20 | \$6,068.60 | \$6,500 | \$6,327.00 | \$6,000 | \$6,500 | \$0 |
| 10-500-1500 MAINTENANCE - BUILDINGS | \$2,626.64 | \$3,316.25 | \$2,000 | \$8,782.00 | \$3,000 | \$3,000 | \$0 |
| 10-500-1600 MAINTENANCE - EQUIPMENT | \$1,038.28 | \$120.65 | \$2,000 | \$7,900.00 | \$1,500 | \$1,000 | \$0 |
| 10-500-3300 DEPARTMENTAL SUPPLIES | \$186.56 | \$2,411.35 | \$300 | \$300.00 | \$300 | \$300 | \$0 |
| 10-500-4500 CONTRACTED SERVICES | \$14,118.48 | \$19,710.93 | \$15,500 | \$19,801.00 | \$15,500 | \$15,500 | \$0 |
| 10-500-5700 MISCELLANEOUS EXPENSE | \$41.08 | \$21.08 | \$500 | \$772.00 | \$100 | \$100 | \$0 |
| 10-500-7100 NON-CAPITAL OUTLAY - EQUIPMENT | \$0.00 | \$685.51 | \$1,000 | \$686.00 | \$1,200 | \$1,200 | \$0 |
| 10-500-7300 CAPITAL OUTLAY - OTHER | \$0.00 | \$5,465.46 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-500-7400 CAPITAL OUTLAY - EQUIPMENT | \$0.00 | \$7,600.00 | \$0 | \$0.00 | \$30,000 | \$30,000 | \$0 |
| 10-500-7500 PARK PROJECT | \$96.06 | \$0.00 | \$2,000 | \$3,000.00 | \$2,000 | \$2,000 | \$0 |
| 10-500-7600 TOWN HALL OUTLAY | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-500-7700 PARTF-VENTERS PARK | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-500-9400 COMMUNITY BLDG DEBT SERVICE | \$3,945.00 | \$3,945.00 | \$4,000 | \$4,000.00 | \$4,000 | \$4,000 | \$0 |
| 500 PUBLIC BUILDINGS | \$27,722.30 | \$49,344.83 | \$33,800 | \$51,668.00 | \$63,600 | \$63,600 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|--|---------------------|---------------------|---------------------|---------------------|------------------|------------------|------------|
| POLICE / PUBLIC SAFETY | | | | | | | |
| 10-510-0200 SALARIES & WAGES | \$242,835.20 | \$301,088.74 | \$300,700.00 | \$301,089.00 | \$306,000 | \$306,000 | \$0 |
| 10-510-0500 FICA EXPENSE | \$18,512.98 | \$22,974.10 | \$19,800.00 | \$22,975.00 | \$20,000 | \$20,000 | \$0 |
| 10-510-0600 GROUP HEALTH INSURANCE | \$54,164.14 | \$57,895.38 | \$60,000.00 | \$58,500.00 | \$53,900 | \$53,900 | \$0 |
| 10-510-0700 RETIREMENT | \$20,065.23 | \$24,154.01 | \$23,800.00 | \$24,155.00 | \$28,300 | \$28,300 | \$0 |
| 10-510-0800 401(K) | \$12,834.78 | \$14,702.40 | \$14,500.00 | \$14,703.00 | \$14,600 | \$14,600 | \$0 |
| 10-510-1000 TRAINING | \$48.60 | \$314.58 | \$900.00 | \$1,200.00 | \$1,200 | \$1,200 | \$0 |
| 10-510-1100 TELEPHONE & POSTAGE | \$4,806.66 | \$8,054.34 | \$7,000.00 | \$8,669.00 | \$6,000 | \$6,000 | \$0 |
| 10-510-1200 PRINTING & PUBLISHING | \$0.00 | \$128.50 | \$200.00 | \$200.00 | \$200 | \$200 | \$0 |
| 10-510-1300 UTILITIES | \$5,400.24 | \$6,390.72 | \$6,200.00 | \$6,500.00 | \$6,500 | \$6,500 | \$0 |
| 10-510-1400 TRAVEL | \$159.92 | \$72.09 | \$500.00 | \$600.00 | \$600 | \$600 | \$0 |
| 10-510-1500 MAINTENANCE - BUILDINGS | \$0.00 | \$0.00 | \$200.00 | \$200.00 | \$200 | \$200 | \$0 |
| 10-510-1600 MAINTENANCE - EQUIPMENT | \$0.00 | \$190.61 | \$500.00 | \$1,000.00 | \$1,000 | \$500 | \$0 |
| 10-510-1700 MAINTENANCE - AUTOS | \$9,902.50 | \$6,962.69 | \$6,000.00 | \$7,000.00 | \$7,500 | \$7,000 | \$0 |
| 10-510-2600 ADVERTISING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-510-3100 AUTO SUPPLIES | \$12,257.98 | \$11,765.70 | \$11,500.00 | \$12,000.00 | \$14,500 | \$14,500 | \$0 |
| 10-510-3200 OFFICE SUPPLIES | \$1,855.18 | \$1,054.34 | \$1,500.00 | \$1,500.00 | \$1,500 | \$1,500 | \$0 |
| 10-510-3300 DEPARTMENTAL SUPPLIES | \$2,082.20 | \$3,043.83 | \$4,000.00 | \$6,000.00 | \$4,000 | \$4,000 | \$0 |
| 10-510-3500 LAUNDRY / DRY CLEANING | \$0.00 | \$0.00 | \$100.00 | \$100.00 | \$100 | \$100 | \$0 |
| 10-510-3600 UNIFORMS | \$1,238.58 | \$2,131.96 | \$2,500.00 | \$3,500.00 | \$4,500 | \$4,500 | \$0 |
| 10-510-3700 NC SALES TAX | \$0.00 | \$0.00 | \$100.00 | \$1,000.00 | \$100 | \$100 | \$0 |
| 10-510-4000 ONSLOW COUNTY SALES TAX | \$0.00 | \$0.00 | \$100.00 | \$500.00 | \$100 | \$100 | \$0 |
| 10-510-4200 ORDINANCE VIOLATION FEES | \$1,811.69 | \$258.53 | \$0.00 | \$0.00 | \$2,500 | \$2,000 | \$0 |
| 10-510-4500 CONTRACTED SERVICES | \$10,144.14 | \$11,763.03 | \$13,000.00 | \$12,004.00 | \$13,000 | \$13,000 | \$0 |
| 10-510-4550 IT CONTRACTED SERVICES | \$3,421.48 | \$3,993.83 | \$3,000.00 | \$3,994.00 | \$4,000 | \$4,000 | \$0 |
| 10-510-5300 DUES & SUBSCRIPTIONS | \$0.00 | \$150.00 | \$200.00 | \$200.00 | \$100 | \$100 | \$0 |
| 10-510-5400 INSURANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200 | \$200 | \$0 |
| 10-510-5700 MISCELLANEOUS EXPENSE | \$0.00 | \$94.00 | \$300.00 | \$500.00 | \$100 | \$100 | \$0 |
| 10-510-7100 NON-CAPITAL OUTLAY - EQUIPMENT | \$4,160.00 | \$7,295.48 | \$3,700.00 | \$9,000.00 | \$2,800 | \$2,800 | \$0 |
| 10-510-7200 CAPITAL OUTLAY - BUILDING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-510-7400 CAPITAL OUTLAY - EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32,100 | \$32,100 | \$0 |
| 10-510-7600 CAPITAL OUTLAY-GHSP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-510-7900 PROJECTS | \$0.00 | \$0.00 | \$200.00 | \$200.00 | \$200 | \$200 | \$0 |
| 10-510-9000 SAFETY GRANTS/DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-510-9100 DUE TO RICHLANDS VFD | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-510-9400 DEBT SERVICE - AUTO LEASE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 510 PUBLIC SAFETY | \$405,701.50 | \$484,478.86 | \$480,500.00 | \$497,289.00 | \$525,800 | \$524,300 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|---|--------------------|-------------------|--------------------|-------------------|------------------|--------------------|-----------------|
| FIRE DEPT | | | | | | | |
| 10-530-1300 UTILITIES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0 | \$0 |
| 10-530-7200 CAPITAL OUTLAY BLDG | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0 | \$0 |
| 10-530-7400 CAPITAL OUTLAY-EQUIP (PAGERS) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0 | \$0 |
| 10-530-7500 CONTRIBUTION/FIRE DEPT | \$25,500.00 | \$25,500.00 | \$25,500.00 | \$25,500.00 | | \$0 | \$0 |
| 530 FIRE PROTECTION | \$25,500.00 | \$25,500.00 | \$25,500.00 | \$25,500.00 | \$30,000 | \$30,000 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|--|--------------|--------------|-------------|--------------|-----------|-------------|----------|
| 10-560-0000 STREETS | | | | | | | |
| 10-560-0200 SALARIES & WAGES | \$109,601.28 | \$124,510.42 | \$131,000 | \$128,000.00 | \$136,000 | \$136,000 | \$0 |
| 10-560-0400 PROFESSIONAL SERVICES | \$0.00 | \$0.00 | \$0 | \$500.00 | \$0 | \$0 | \$0 |
| 10-560-0500 FICA EXPENSE | \$8,373.37 | \$9,489.13 | \$9,400 | \$9,500.00 | \$11,000 | \$11,000 | \$0 |
| 10-560-0600 GROUP HEALTH INSURANCE | \$20,864.90 | \$26,646.98 | \$24,000 | \$27,500.00 | \$24,400 | \$24,400 | \$0 |
| 10-560-0700 RETIREMENT | \$8,493.56 | \$9,338.33 | \$9,800 | \$9,600.00 | \$12,000 | \$12,000 | \$0 |
| 10-560-0800 401(K) | \$3,122.85 | \$3,442.24 | \$4,000 | \$3,800.00 | \$4,100 | \$4,100 | \$0 |
| 10-560-1000 TRAINING | \$350.66 | \$297.00 | \$300 | \$300.00 | \$300 | \$300 | \$0 |
| 10-560-1100 TELEPHONE & POSTAGE | \$1,545.54 | \$2,020.27 | \$2,000 | \$2,040.00 | \$2,000 | \$2,000 | \$0 |
| 10-560-1200 PRINTING & PUBLISHING | \$37.35 | \$23.50 | \$100 | \$100.00 | \$100 | \$100 | \$0 |
| 10-560-1300 UTILITIES | \$25,077.30 | \$31,308.69 | \$34,000 | \$31,000.00 | \$33,000 | \$33,000 | \$0 |
| 10-560-1400 TRAVEL | \$0.00 | \$0.00 | \$100 | \$100.00 | \$0 | \$0 | \$0 |
| 10-560-1500 MAINTENANCE - BUILDING | \$0.00 | \$0.00 | \$100 | \$300.00 | \$100 | \$100 | \$0 |
| 10-560-1600 MAINTENANCE - EQUIPMENT | \$2,433.32 | \$7,829.75 | \$4,000 | \$7,808.00 | \$3,000 | \$3,000 | \$0 |
| 10-560-1700 MAINTENANCE - AUTOS | \$1,985.24 | \$966.14 | \$2,000 | \$3,000.00 | \$2,200 | \$2,200 | \$0 |
| 10-560-2600 ADVERTISING | \$0.00 | \$908.46 | \$100 | \$909.00 | \$100 | \$100 | \$0 |
| 10-560-3100 AUTO SUPPLIES | \$6,809.80 | \$7,160.02 | \$7,000 | \$6,749.00 | \$7,500 | \$7,200 | \$0 |
| 10-560-3200 OFFICE SUPPLIES | \$228.63 | \$0.00 | \$100 | \$200.00 | \$200 | \$200 | \$0 |
| 10-560-3300 DEPARTMENTAL SUPPLIES | \$2,906.39 | \$2,080.94 | \$2,500 | \$2,500.00 | \$3,000 | \$3,000 | \$0 |
| 10-560-3400 POWELL BILL EXPENSES | \$42,371.72 | \$35,497.39 | \$70,800 | \$77,392.00 | \$52,300 | \$52,300 | \$0 |
| 10-5603450 STREET/SIDEWALK REPAIR | \$0.00 | \$0.00 | \$0 | \$0.00 | \$17,700 | \$12,700 | |
| 10-560-3500 LAUNDRY / DRY CLEANING | \$4,772.35 | \$6,092.13 | \$6,500 | \$6,103.00 | \$6,500 | \$6,500 | \$0 |
| 10-560-3600 UNIFORMS / SAFETY EQUIPMENT | \$783.67 | \$679.17 | \$1,500 | \$800.00 | \$1,000 | \$1,000 | \$0 |
| 10-560-3700 NC SALES TAX | \$0.00 | \$0.00 | \$100 | \$800.00 | \$100 | \$100 | \$0 |
| 10-560-3800 SIGN REPLACEMENT | \$0.00 | \$2,921.17 | \$3,000 | \$3,000.00 | \$4,000 | \$4,000 | \$0 |
| 10-560-4000 ONSLOW COUNTY SALES TAX | \$0.00 | \$0.00 | \$100 | \$400.00 | \$100 | \$100 | \$0 |
| 10-560-4400 CONTRACT SERVICE - WASTE INDUS | \$116,695.38 | \$121,647.83 | \$124,000 | \$121,648.00 | \$127,000 | \$132,000 | \$0 |
| 10-560-4500 CONTRACTED SERVICES | \$7,624.63 | \$33,150.20 | \$16,000 | \$19,564.00 | \$13,000 | \$13,000 | \$0 |
| 10-560-4550 IT CONTRACTED SERVICES | \$1,463.85 | \$571.54 | \$800 | \$750.00 | \$1,000 | \$800 | \$0 |
| 10-560-5400 INSURANCE | \$0.00 | \$0.00 | \$100 | \$200.00 | \$100 | \$100 | \$0 |
| 10-560-5700 MISCELLANEOUS EXPENSE | \$0.00 | \$737.26 | \$200 | \$738.00 | \$200 | \$200 | \$0 |
| 10-560-7100 NON-CAPITAL OUTLAY - EQUIPMENT | \$4,787.92 | \$1,140.62 | \$1,100 | \$11,640.00 | \$6,000 | \$4,600 | \$0 |
| 10-560-7200 MAINT & REPAIR BLDG | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-560-7300 CAPITAL OUTLAY - OTHER | \$0.00 | \$0.00 | \$0 | \$0.00 | \$0 | \$0 | \$0 |
| 10-560-7400 CAPITAL OUTLAY - EQUIPMENT | \$0.00 | \$10,498.75 | \$0 | \$0.00 | \$3,200 | \$0 | \$0 |
| 10-560-9100 ONSLOW COUNTY TIPPING FEES | \$32,098.36 | \$34,812.23 | \$38,000 | \$35,713.00 | \$36,000 | \$36,000 | \$0 |
| 10-560-9200 SUPPLIES MOSQUITO CONTOL | \$297.90 | \$0.00 | \$0.00 | \$800.00 | \$800 | \$400 | \$0 |
| 10-560-9201 INS SAFETY GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |

2019-2020 General Fund Budget Preparation

| GL Account/Description | Current Act | P/Y Actual | Current Bgt | P/Y Budget | Requested | Recommended | Approved |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|--------------------|-----------------|
| 10-560-9300 FEMA/CULVERT PIPE | \$680.00 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-560-9301 FEMA/HURRICANE - DISASTER | \$173,734.53 | \$0.00 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 10-560-9400 DEBT SERVICE - AUTO LEASE | \$0.00 | \$29,383.40 | \$0.00 | \$0.00 | \$0 | \$0 | \$0 |
| 560 STREETS | \$577,140.50 | \$503,153.56 | \$492,700.00 | \$513,454.00 | \$508,000 | \$502,500 | \$0 |
| Expenses | \$1,308,511.54 | \$1,389,824.28 | \$1,359,600.00 | \$1,425,930.00 | \$1,473,100 | \$1,465,800 | \$0 |
| Revenues Over/Under Expenses | (\$122,026.32) | (\$1,838.69) | \$0.00 | \$0.00 | (\$39,300) | \$0 | \$0 |

PROPOSED FY 19-20 FEE SCHEDULE

The following table summarizes the fee schedule the Town of Richlands charges various fees for several of the services that are provided. These fees are charged in order to recover the cost of providing a service and replacing assets that are consumed by municipal activities.

| <u>Fee Type</u> | <u>Fee Schedule</u> |
|----------------------------------|-------------------------------------|
| Property Tax Rate | \$.40/\$100 assessed valuation |
| Business Privilege Licenses | Repealed by law |
| Community Building Rent | \$250.00 per day with \$100 deposit |
| Town Hall Board Room | \$30.00 per day |
| Venters Park Picnic Shelter | \$15.00 per hour w/three hour limit |
| Garbage Service | |
| residential, per cart | \$15.50 per month |
| commercial, 1 cart | \$15.50 per month |
| commercial, 2 carts | \$31.00 per month |
| commercial, 3 carts | \$46.50 per month |
| Bulky Item Pickup | \$10.00 per item permitted |
| Copies | \$.10 per page |
| Golf Cart Registration | \$25.00 Annually |
| Police Reports | \$5.00 per report copy |
| Applicant Fingerprint Requests | \$15.00 per request |
| VIN # Verification | \$25.00 per verification |
| Zoning Permit (Residential) | \$65.00 |
| Zoning Permit (Commercial) | \$90.00 |
| Zoning Verification Letter | \$10.00 |
| Flood Verification | \$10.00 |
| Flood Development Permit | \$200.00 |
| Rezoning Application (Map) | \$350.00 |
| Rezoning Application (Text) | \$250.00 |
| Conditional Use Application | \$250.00 |
| Variance Request | \$450.00 |
| Subdivision Plan Review | |
| 10 Lots or Less | \$50.00 |
| 11 – 50 Lots | \$100.00 |
| 50 + Lots | \$200.00 |
| Minor Subdivision Approval | \$50.00 |
| Sign Permit | |
| Wall Mounted | \$100.00 |
| Free Standing | \$200.00 |
| Minimum Residential Planning Fee | \$75.00 |
| Minimum Commercial Planning Fee | \$100.00 |