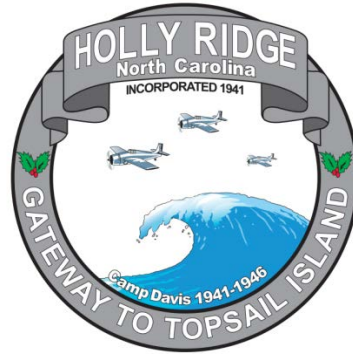


TOWN OF HOLLY RIDGE



PROPOSED FISCAL YEAR 2019 – 2020 BUDGET

Submitted on May 21st, 2019

Mayor Anita Dinger
Mayor Pro-Tem Carolyn Stanley
Councilmember Greg Hines
Councilmember Rena Bragg
Councilmember Pamala Hall
Councilmember Kelly Collins

Heather Reynolds, Interim Town Manager
Chuck Strickland, Finance Director
Tracy Martin, Deputy Town Clerk

FISCAL YEAR 2019 – 2020 BUDGET MESSAGE

In accordance with Chapter 159-11 of the North Carolina General Statutes, I am pleased to submit to the Citizens and Town Council of Holly Ridge the proposed Fiscal Year 2019 - 2020 Proposed Annual Budget for the Town of Holly Ridge. The proposed budget establishes a tax rate of \$0.395 cents per \$100 of valuation and based on current valuations .01 cent generates approximately \$33,480.00.

In an effort to simplify the budget process and inform the Town Council and Citizens of the different possibilities with a municipal budget, I am presenting three options for the Town Council to review and consider. The final product can be any variation in-between, as our documents are fluid in nature.

Option one reflects the Interim Manager's Recommendation and is based on a 95% collection rate in an effort to remain conservative. This option will pay off all remaining debt service for the Town and save approximately \$104,927.96 in interest if the Town were to continue to make yearly debt service payments. *Please note this presentation is based on option one and there will be a summary of the three options below in the packet.*

The revenue sources for the upcoming budget year total \$3,207,467.83. Each option presented produces a balanced budget for the Town. Overall the Town of Holly Ridge appears to be in a good financial standing with the fund balance currently showing \$1,456,196.55. As of April 30th, 2019 the Town is at a 95% collection rate for current year taxes, with two additional months before the close of the fiscal year. Presently the Town has collected an excess of \$356,373.01 in revenues over the budgeted amount. The increase is partly due to the increase in building activity, as that revenue line item has collected to date \$205,699.97 over the budgeted amount.

BUDGET HIGHLIGHTS

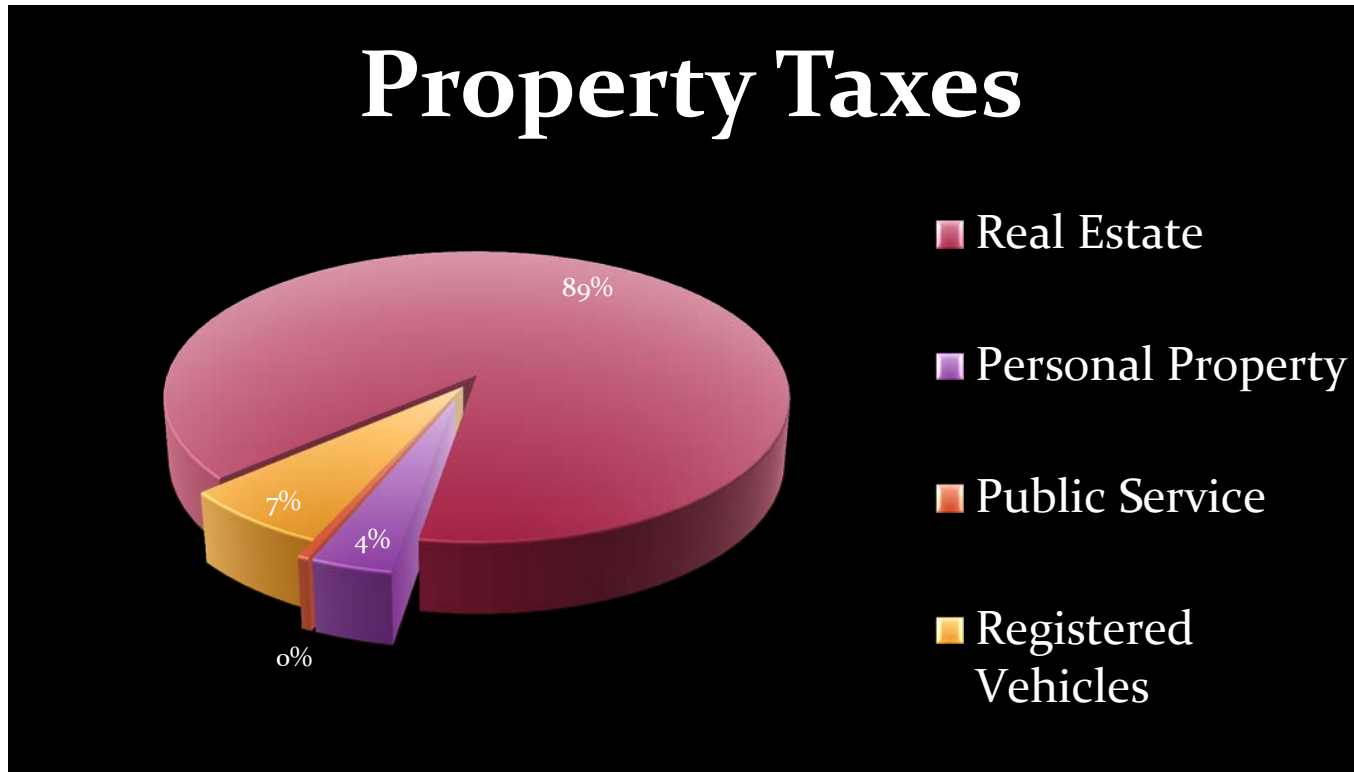
Highlights of the Fiscal Year 2019 – 2020 Proposed Budget include the following:

- A tax decrease of \$0.01 is proposed bringing the tax rate to .395
- A 2% cost of living allowance (COLA) increase for Town employees;
- A merit pool of \$28,284.12 for employees, representing up to a 3% increase;
- All outstanding debt service belonging to the Town will be paid in full.
- A Full-time Planner is included in the Planning & Zoning Department Budget
- A Full-time Front Desk Clerk is included in the Administration Department Budget
- Several allocations are proposed for the first time including funds for Emergency Management, Parks & Recreation grant opportunities, and capital improvements for streets.
- A Health Reimbursement Arrangement is included in the Budget and allocates \$1,000 to each employee to assist with the costs of co-payments, prescriptions, and deductibles.
- Sanitation revenues and expenses were increased by \$35,000.00 to account for the influx of residents for which we provide service.

PROJECTED REVENUES

The Town's total property valuation has increased from \$332,600,000 to \$334,800,000, showing growth at an amount of \$2,200,000 for the upcoming year. Currently the tax rate for the Town is established at .405 per \$100 of valuation.

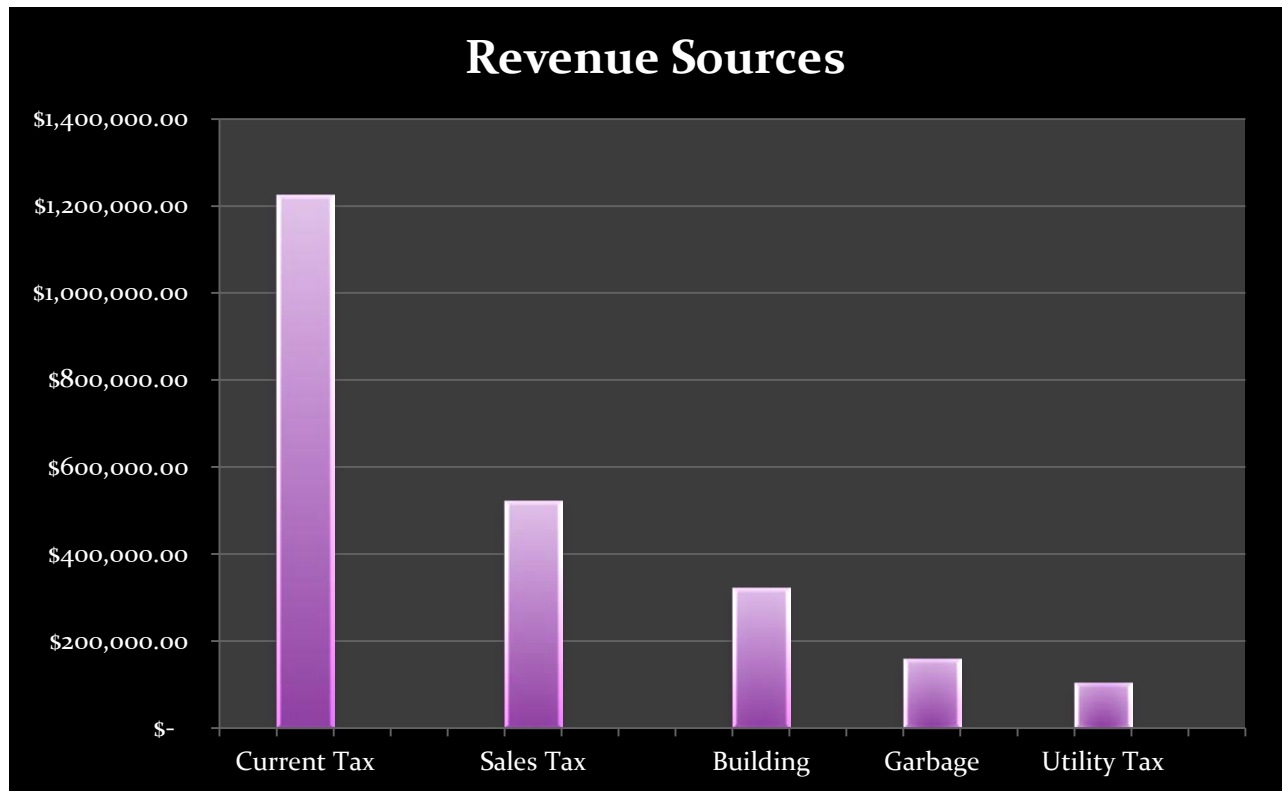
Based on a 95% collection rate, the Town can expect to collect \$1,256,337.00 and based on a collection rate of 97% the Town can expect to collect \$1,282,786.20 from property taxes – a difference of approximately \$27,000. Below is a graph showing the makeup of the assessed values for the Town.



REVENUES	\$ 33,480.00	Tax Rate		0.395	Tax Valuation	\$ 334,800,000.00	
Line Item	Description	FY 17 Approved	FY 18 Approved	FY18 Actuals	FY 19 Approved	FY19 Actual through April	FY20 Rec.
10-301-00-0	Property Taxes(Prior)	\$ 100,000.00	\$ 100,000.00	\$ 39,772.87	\$ 50,000.00	\$ 20,677.03	\$ 66,123.00
10-301-91-0	Property Taxes(Current)	\$1,057,575.00	\$1,102,650.00	\$1,151,949.39	\$1,288,904.00	\$ 1,228,269.06	\$ 1,256,337.00
10-301-91-1	DMV Tax			\$ 90,117.12	\$ 65,000.00	\$ 72,817.80	\$ 94,263.75
10-302-00-0	FEMA				\$ 200,000.00		
10-317-00-0	Interest on Taxes	\$ 18,000.00	\$ 13,000.00	\$ 13,657.70	\$ 13,000.00	\$ 10,227.50	\$ 10,000.00
10-329-00-0	Interest Income	\$ 500.00	\$ 500.00	\$ 1,549.51	\$ 100.00	\$ 1,622.22	\$ 1,500.00
10-330-00-0	Parks and Recreation	\$ 2,350.00	\$ 2,500.00	\$ 485.00	\$ 400.00	\$ 873.00	\$ 800.00
10-320-01-0	Special Events		\$ 2,000.00	\$ 2,805.00	\$ 2,000.00	\$ 2,470.00	\$ 2,000.00
10-325-00-0	Privilege Licenses			\$ 45.00	\$ 45.00	\$ -	\$ 50.00
10-331-01-0	Liberty Fountain	\$ 1,471.00	\$ 1,500.00	\$ 650.00	\$ 500.00	\$ 211.00	\$ 250.00
10-335-00-0	Miscellaneous Income	\$ 9,500.00	\$ 2,000.00	\$ 18,577.68	\$ 9,500.00	\$ 28,848.91	\$ 5,000.00
10-335-01-0	ONWASA Satellite Off	\$ 35,000.00	\$ 35,000.00	\$ 165,077.61	\$ 35,000.00	\$ 29,166.66	\$ 35,000.00
10-336-00-0	NC Motor Fuel Tax	\$ 4,900.00	\$ 4,900.00	\$ 4,900.00	\$ 3,240.00	\$ -	\$ -
10-337-00-0	Utility Franchise Tax	\$ 110,000.00	\$ 118,000.00	\$ 141,068.62	\$ 118,000.00	\$ 106,221.68	\$ 123,421.89
10-338-00-0	Cable Franchise Tax	\$ 13,000.00	\$ 14,000.00	\$ 14,000.00	\$ 13,500.00	\$ -	\$ 14,074.92
10-345-00-0	Local Option Sales Tax	\$ 547,348.00	\$ 566,505.00	\$ 614,243.32	\$ -	\$ 523,078.39	\$ 612,267.20
10-347-00-0	ABC Revenue	\$ 26,000.00	\$ 27,000.00	\$ 30,953.09	\$ 24,000.00	\$ 27,712.00	\$ 25,000.00
10-349-00-0	Solid Waste Tax	\$ 900.00	\$ 900.00	\$ 1,068.73	\$ 100.00	\$ 829.00	\$ 1,068.74
10-351-00-0	Court Fees	\$ 3,000.00	\$ 3,000.00	\$ 4,194.52	\$ 3,000.00	\$ 5,180.00	\$ 4,500.00
10-352-00-0	Civil Citations	\$ 250.00	\$ 250.00	\$ 2,895.46	\$ 1,500.00	\$ 300.00	\$ 300.00
10-353-00-0	Homeowner Recovery	\$ 100.00	\$ 100.00	\$ 1,143.00	\$ 100.00	\$ 171.00	\$ 150.00
10-354-00-0	Substance Tax Proceeds		\$ 1,500.00	\$ 214.78	\$ 1,500.00	\$ 884.42	\$ 800.00
10-355-00-0	Zoning Permits	\$ 5,500.00	\$ 7,000.00	\$ 12,600.48	\$ 13,000.00	\$ 6,260.00	\$ 6,260.00
10-355-01-0	Planning Fees			\$ 4,905.00	\$ 2,200.00	\$ 11,155.00	\$ 10,000.00
10-357-00-0	Building Fee	\$ 117,000.00	\$ 100,000.00	\$ 174,043.52	\$ 117,000.00	\$ 322,699.97	\$ 300,000.00
10-358-00-0	Sale of Surplus Property	\$ 2,000.00	\$ 1,500.00	\$ -	\$ 10,000.00	\$ -	\$ -
10-359-00-0	Solid Waste Fees	\$ 226,032.00	\$ 229,506.00	\$ 151,369.40	\$ 220,608.00	\$ 160,416.27	\$ 220,000.00
10-361-00-0	Recycling Fees	\$ 57,490.00	\$ 62,000.00	\$ 41,293.24	\$ 59,304.00	\$ 46,574.60	\$ 60,000.00
10-367-00-0	Sales Tax Refund	\$ 5,000.00	\$ 6,000.00	\$ (4,465.60)	\$ 6,000.00	\$ -	\$ 6,000.00
10-399-00-0	Fund Balance Appr.						\$ 335,301.33
10-400-00-0	Community Building	\$ 23,000.00	\$ 8,200.00	\$ 10,634.50	\$ 8,500.00	\$ 15,708.50	\$ 12,000.00
10-415-00-0	County Tourism Grant	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Total	\$2,370,916.00	\$2,414,511.00	\$2,694,748.94	\$2,271,001.00	\$ 2,627,374.01	\$ 3,207,467.83

BUILDING FEES

Fiscal Year 2018 – 2019 has brought an influx of building to our area, to date our Inspections Department has collected \$322,699.97 – two times the amount of fees they were forecasted to collect and more than they have collected in the past. According to the current trends and information collected by the Department Head, there is not an anticipation of the building progress to slow. For Fiscal Year 2018 – 2019 the building fees have proven to be the third largest revenue source for the Town.



STATE-COLLECTED TAX REVENUES

Below is a chart showing the Projected Change from FY 2018 – 2019 to FY 2019 – 2020:

Sales and Use Tax	4.5% Increase
Electricity Sales Tax	1.5% Increase
Solid Waste Disposal Tax	0.4% Increase
Alcoholic Beverages Tax	1.0% Increase
Local Video Programming Tax	0.1% Decrease
Telecommunications Sales Tax	3.9% Decrease

POWELL BILL FUNDS

Three years ago, the General Assembly began appropriating state dollars for the Powell Bill Funds, rather than basing distribution on a percentage of gas tax revenue. The Powell Bill has consistently received an allocation of \$147.5 million per year. Representatives with the League of Municipalities expect the appropriations to remain the same for the upcoming year.

Powell Bill funds are a 75/25 split, 75% of the allocation is based on population and the remaining 25% is based on the number of town-maintained street system miles in the municipality.

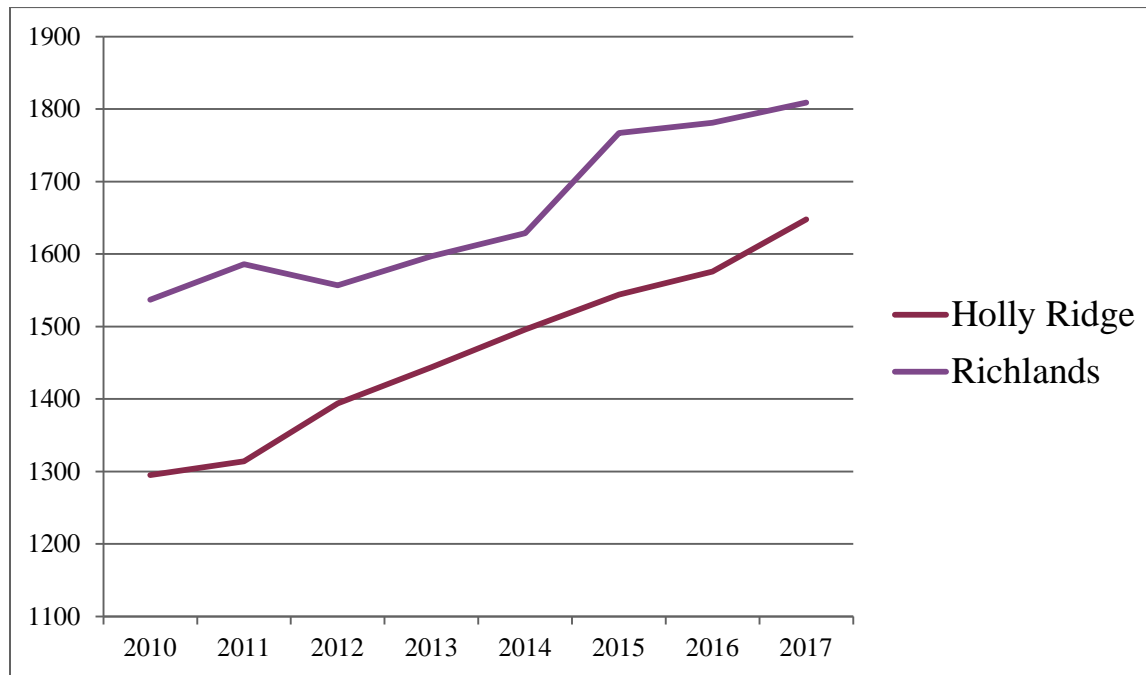
Below is the estimated breakdown for the upcoming year.

\$19.33 per person X 1,648 people in Town =	\$31,855.84
\$1,591.15 per mile X 15.32 miles in Town =	\$24,376.42
<hr/> TOTAL	\$56,232.26

If the Town Council were to adopt option 1, the Town would be able to set aside approximately \$42,000.00 for the newly created Streets Capital Improvements line item. These funds would be used in conjunction with the Powell Bill funds.

POPULATION GROWTH

The Town of Holly Ridge was ranked 15 out of the Top Twenty Fastest Growing Municipalities by percentage from 2010 – 2016. Although other municipalities in Onslow County show higher population numbers, the Town of Holly Ridge continues to increase in population every year according to the State Demographers Officer. Below shows a representation of the growth between Holly Ridge and the Town of Richlands, whereas the Town of Richlands reduced in population numbers between 2011 and 2012; Holly Ridge has continued to increase consistently over the years.



HISTORICAL YEAR TO DATE FUND BALANCE

2017 – 2018	2018 – 2019
\$1,230,963.94	\$1,456,196.55

TOWN OF HOLLY RIDGE DEBT SERVICE SUMMARY FY 2019 - 2020

DEBT SERVICE

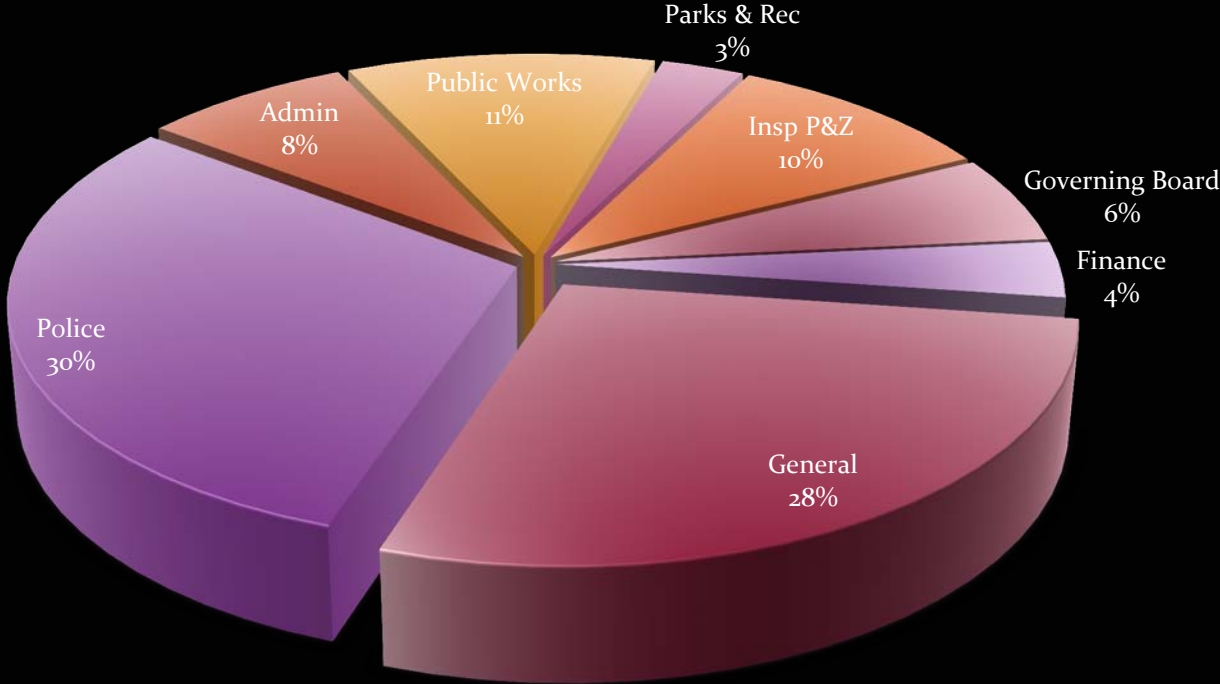
STREET BOND - USDA / Issued 08/02/2004	AMOUNT
Beginning Bond Amount	\$325,000.00
Payments made to date	-\$190,000.00
Balance Owed to GEO BONDS by 06/01/2024	<u>\$135,000.00</u>
<hr/>	
STREET BOND - Issued / 12/19/2011	AMOUNT
Beginning Loan Amount	\$400,000.00
Payments made to date	-\$276,938.67
Balance Owed to BB & T by 12/19/2026	<u>\$123,061.33</u>
<hr/>	
MUNICIPAL BUILDING LOAN - Issued / 08/21/2007	AMOUNT
Beginning Loan Amount	\$296,400.00
Payments made to date	-\$217,360.00
Balanced owed to BOA by 8/21/2022	<u>\$77,240.00</u>
<hr/>	
<u>BALANCE OWED as of 5-01-2019</u>	<u>\$335,301.33</u>

COMPARISONS OF THREE DIFFERENT OPTIONS

OPTION 1	OPTION 2	OPTION 3
<ul style="list-style-type: none"> • Lower tax rate to 0.395 • Pays off debt service in the amount of \$335,301.33 • Saves the Town approximately \$104,927.96 in interest between the three loans • Reduce 10-560-15-0 Capital Improvement for Streets from \$52,554.06 to \$42,376.39 • Increase 10-580-45-0 sanitation by \$35,000 • Increase 10-999-06-0 Economic Dev. Grant by \$4,225 to \$9,225 	<ul style="list-style-type: none"> • Lower tax rate to 0.395 • Do not fill the vacant position within the Police Department <p style="text-align: center;">MAKE THE FOLLOWING CHANGES</p> <ul style="list-style-type: none"> • Reduce 10-510-10-0 Training by \$1023 • Reduce 10-510-14-0 Travel & Expenses by \$4,300 • Reduce 10-510-36-0 Uniforms by \$2,291 • Reduce 10-620-91-2 Parks & Grounds by \$5,000 • Reduce 10-620-96-0 Capital Improvements Parks & Rec by \$15,000 • Reduce 10-710-14-0 Travel & Expense by \$2,000 • Reduce 10-710-16-0 M/R Equipment by \$4,011.88 • Reduce 10-999-07-0 Emergency Management by \$20,000 • Reduce 10-560-15-0 Capital Improvement – Streets by \$10,383.39 • Increase 10-580-45-0 Sanitation by \$35,000 • Increase 10-999-06-0 Economic Dev. Grant by \$4,225 to \$9,225 	<ul style="list-style-type: none"> • Lower tax rate to 0.395 • Payoff Two of the Debt Service (Streets) in the amount of \$258,061.33 • Fill the vacant Police Officer Position • Decrease 10-620-96-0 Capital Improvements Park & Rec by \$10,000 to \$30,000 • Decrease 10-710-14-0 Travel & Expenses by \$1,000 to \$3,000 • Decrease 10-560-15-0 Capital Improvements Street by \$7,554.06 to \$45,000 • Increase 10-540-00-5 Pest Control by \$505.00 to \$1,500 • Increase 10-540-00-4 Cleaning Supplies by \$300 to \$1,000 • Increase 10-999-08-0 Contingencies by \$2,825.06 to \$12,825.06 • Increase 10-999-06-0 Economic Dev. Grant by \$4,225 to \$9,225

EXPENDITURES						
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-410-00-0	Governing Board					\$ 191,790.00
10-420-00-0	Administration					\$ 246,894.23
10-510-00-0	Police Department					\$ 969,892.22
10-540-04-0	Public Buildings & Grounds					\$ 54,495.00
10-560-13-0	Streets					\$ 372,772.72
10-580-45-0	Sanitation					\$ 280,000.00
10-610-00-0	Public Works					\$ 364,023.72
10-620-00-0	Parks and Recreation					\$ 97,785.00
10-660-00-0	Finance					\$ 121,403.32
10-710-00-0	Inspections/Plannng/Zoning					\$ 320,611.61
10-999-00-0	Non Departmental					\$ 187,800.00
	Total	\$ 2,370,916.00	\$ 2,414,511.00	\$ 2,652,676.00	\$2,309,598.37	\$ 3,207,467.83

Expenditures



GOVERNING BOARD

Line Item #	Description	FY17 Approved	FY18 Approved	FY 18 Actuals	FY19 Approved	FY19 Actual through April	Recommended FY20
10-410-01-0	Salaries	\$ 16,200.00	\$ 16,200.00	\$17,026.24	\$ 16,200.00	\$ 13,396.00	\$ 16,200.00
	Social Security				\$ 1,240.00	\$ 1,136.08	\$ 1,240.00
10-410-04-0	Prof Serv Legal	\$ 18,000.00	\$ 18,000.00	\$20,212.50	\$ 18,000.00	\$ 13,267.50	\$ 18,000.00
10-410-04-1	Prof Serv Audit	\$ 10,000.00	\$ 16,400.00	\$16,460.00	\$ 12,950.00	\$ 12,500.00	\$ 12,950.00
10-410-05-0	Ads/Notices				\$ 2,500.00	\$ 1,994.55	\$ 2,500.00
10-410-06-0	Code Services				\$ 10,000.00	\$ -	\$ 3,000.00
10-410-07-0	Contracted Services	\$ 98,075.00	\$ 100,000.00		\$ 115,700.00	\$ 97,110.54	\$ 115,700.00
10-410-08-0	Donations to Other Org	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00	\$ -	\$ 4,000.00
10-410-09-0	Departmental Supplies				\$ 3,825.00	\$ 1,725.38	\$ 2,500.00
10-410-10-0	Dues & Subscriptions				\$ 3,200.00	\$ 4,713.00	\$ 5,000.00
10-410-11-0	Travel, Training, Meetings				\$ 2,500.00	\$ 64.00	\$ 2,500.00
10-410-12-0	Consumables				\$ 4,250.00	\$ 444.45	\$ 1,000.00
10-410-12-0	Tax Refunds	\$ 2,000.00	\$ 2,300.00		\$ 2,000.00	\$ 729.12	\$ 2,000.00
10-410-13-0	Elections	\$ -	\$ 5,200.00		\$ -	\$ -	\$ 5,200.00
	Total Department Budget	\$146,275.00	\$ 160,100.00	\$53,698.74	\$ 194,365.00	\$ 147,080.62	\$ 191,790.00

ADMINISTRATION							
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-420-02-0	Salaries	\$187,504.00	\$216,632.00	\$223,594.44	\$165,178.00	\$160,709.32	\$162,138.79
10-420-02-1	Longevity	\$1,003.00	\$1,543.00	\$1,541.84	\$1,567.00	\$1,567.00	\$2,300.30
10-420-02-2	Christmas Bonus	\$675.00	\$675.00	\$675.00	\$450.00	\$300.00	\$450.00
10-420-05-0	Social Security	\$14,421.00	\$16,742.00	\$8,677.29	\$12,636.00	\$12,758.41	\$10,052.60
10-420-06-0	Unemployment Ben.			\$787.07	\$-		
10-420-07-0	Retirement	\$12,792.00	\$15,582.00	\$15,161.82	\$12,553.00	\$9,708.59	\$15,915.56
10-420-08-0	401K	\$5,655.00	\$6,566.00	\$3,448.46	\$4,955.00	\$3,147.10	\$4,892.67
10-420-09-0	Other Fringe Benefits	\$44,784.00	\$24,792.00	\$28,402.28	\$21,492.00	\$12,360.54	\$25,890.24
10-420-10-0	Training	\$2,000.00	\$4,700.00	\$5,308.73	\$5,000.00	\$769.00	\$2,500.00
10-420-11-0	Postage			\$3,109.53	\$-		
10-420-11-1	Telephone	\$3,000.00	\$3,900.00	\$4,309.07	\$2,400.00	\$3,362.09	\$3,000.00
10-420-13-0	Utilities			\$7,954.79	\$-		
10-420-14-0	Travel & Expenses	\$1,800.00	\$1,000.00	\$1,305.89	\$4,650.00	\$531.19	\$2,000.00
10-420-15-0	M/R Bldg, Grounds			\$1,087.59	\$-	\$-	
10-420-16-0	M/R Equipment	\$10,960.00	\$2,100.00	\$2,057.90	\$2,000.00	\$1,272.00	\$2,000.00
10-420-26-0	Advertising	\$2,500.00	\$2,500.00	\$3,953.05	\$1,000.00	\$-	\$1,000.00
10-420-27-0	Bank Service Charges			\$262.10	\$-	\$5.00	
10-420-32-0	Office Supplies	\$5,500.00	\$3,850.00	\$4,131.15	\$4,500.00	\$1,578.07	\$3,500.00
10-420-33-0	Departmental Supplies	\$1,000.00	\$1,200.00	\$2,823.11	\$3,850.79	\$2,856.46	\$3,850.00
10-420-37-0	Cleaning Supplies			\$428.90	\$-	\$-	
10-420-45-0	Contracted Services			\$57,353.27	\$-	\$-	
10-420-53-0	Dues and Subscriptions	\$3,500.00	\$4,000.00	\$4,260.00	\$1,250.00	\$1,229.00	\$1,500.00
10-420-54-0	Insurance and Bonds			\$45,500.90			
10-420-57-0	Miscellaneous	\$15,000.00	\$8,670.00	\$12,782.35	\$4,250.00	\$4,961.11	\$5,904.07
10-420-57-1	Tax Refunds			\$1,129.88			
10-420-74-0	Capital Outlay Equip	\$-	\$10,662.00	\$10,662.00			
	Total Dept Budget	\$312,094.00	\$325,114.00	\$450,708.41	\$247,731.79	\$217,114.88	\$246,894.23

POLICE DEPARTMENT							
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actuals	FY 19 Approved	FY19 Actual through April	Recommended
10-510-02-0	Salaries	\$472,242.00	\$ 480,702.00	\$ 514,826.03	\$ 505,154.00	\$ 467,154.29	\$ 530,814.23
10-510-02-1	Longevity	\$ 5,264.00	\$ 2,863.00	\$ 2,820.70	\$ 3,770.00	\$ 3,770.00	\$ 4,576.67
10-510-02-3	Christmas Bonus	\$ 1,650.00	\$ 1,650.00		\$ 1,650.00	\$ 1,650.00	\$ 1,500.00
10-510-03-0	PSA Salary				\$ -		\$ 19,560.00
10-510-04-0	Retiree Benefits			\$ 40,440.69	\$ 38,844.00	\$ 17,302.44	\$ 20,131.32
10-510-05-0	Social Security	\$ 37,263.00	\$ 37,379.00		\$ 38,644.00	\$ 37,824.52	\$ 32,910.48
10-510-07-0	Retirement	\$ 41,471.00	\$ 41,208.00		\$ 42,938.00	\$ 38,533.96	\$ 51,856.62
10-510-08-0	401K	\$ 39,344.00	\$ 39,089.00	\$ 26,828.30	\$ 40,412.00	\$ 36,218.91	\$ 41,476.74
10-510-09-0	Other Fringe Benefits--Ins	\$123,156.00	\$ 95,016.00	\$ 97,507.39	\$ 78,804.00	\$ 59,291.03	\$ 71,198.16
10-510-10-0	Training	\$ 2,825.00	\$ 1,837.00	\$ 1,792.96	\$ 1,928.00	\$ 223.00	\$ 2,023.00
10-510-11-1	Telephone	\$ 15,192.00	\$ 11,394.00	\$ 10,875.60	\$ 14,958.00	\$ 8,738.71	\$ 14,958.00
10-510-14-0	Travel & Expenses	\$ 1,202.00	\$ 1,260.00	\$ 657.48	\$ 6,300.00	\$ 1,332.03	\$ 6,300.00
10-510-15-0	M/R Bldg & Grounds			\$ 4,806.97			
10-510-16-0	M/R Equipment	\$ 13,502.00	\$ 14,170.00	\$ 19,411.96	\$ 10,471.00	\$ 6,868.64	\$ 13,088.00
10-510-17-0	M/R Auto	\$ 11,550.00	\$ 13,913.00	\$ 15,020.94	\$ 21,602.00	\$ 14,923.11	\$ 15,324.00
10-510-31-0	Auto Supplies - Fuel	\$ 28,680.00	\$ 18,424.00	\$ 27,900.22	\$ 18,424.00	\$ 16,339.60	\$ 21,000.00
10-510-33-0	Departmental Supplies	\$ 6,547.00	\$ 5,237.00	\$ 11,251.02	\$ 4,496.00	\$ 1,945.01	\$ 5,768.00
10-510-34-0	Substance Tax Expenditures		\$ 1,500.00	\$ 855.91	\$ 1,500.00	\$ 650.00	\$ 1,500.00
10-510-36-0	Uniforms	\$ 7,852.00	\$ 7,900.00	\$ 5,575.82	\$ 8,291.00	\$ 2,440.63	\$ 8,291.00
10-510-53-0	Dues and Subscriptions	\$ 300.00	\$ 300.00	\$ 91.04	\$ 2,700.00	\$ 2,460.50	\$ 5,200.00
10-510-57-0	Miscellaneous	\$ 6,881.00	\$ 5,504.00	\$ 7,040.53	\$ 5,776.00	\$ 5,216.50	\$ 5,776.00
10-510-74-0	Capital Outlay	\$ 11,052.00	\$ 8,140.00		\$ 106,865.92	\$ 92,215.03	\$ 19,400.00
10-510-84-0	Debt Service - Vehicles	\$ 42,200.00	\$ 21,823.00	\$ 20,124.35	\$ 21,000.00		\$ -
10-510-84-1	Debt Service - Building	\$ 27,000.00	\$ 24,704.00	\$ 19,760.00	\$ 23,880.00	\$ 23,946.34	\$ 77,240.00
	Total Department Budget	\$895,173.00	\$ 834,013.00	\$ 827,587.91	\$ 998,407.92	\$ 839,044.25	\$ 969,892.22

PUBLIC BUILDINGS & GROUNDS

Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY 19 Actual through	Recommended FY 20
10-540-00-1	M/R Buildings and Grounds	\$ 8,355.00	\$ 9,155.00		\$ 221,000.00	\$ 77,551.91	\$ 21,000.00
10-540-00-2	Utilities	\$ 9,500.00	\$ 5,000.00		\$ 12,500.00	\$ 9,753.87	\$ 14,000.00
10-540-00-3	Cleaning Services				\$ 7,800.00	\$ 6,750.00	\$ 7,800.00
10-540-00-4	Cleaning Supplies	\$ 700.00	\$ 600.00		\$ 600.00	\$ 826.84	\$ 700.00
10-540-00-5	Pest Control				\$ 1,050.00	\$ 1,140.00	\$ 995.00
10-540-00-6	Capital Outlay				\$ 26,200.00		\$ 10,000.00
	Total Department Budget	\$ 18,555.00	\$ 14,755.00		\$ 269,150.00	\$ 96,022.62	\$ 54,495.00

PUBLIC WORKS							
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY19 Actual through April	Recommended FY 20
10-610-02-0	Salaries	\$ 180,217.00	\$ 187,942.00	\$ 192,248.91	\$ 197,339.00	\$ 182,391.98	\$ 199,640.78
10-610-02-1	Longevity Pay	\$ 1,478.00	\$ 1,057.00	\$ 1,138.80	\$ 1,584.00	\$ 1,584.00	\$ 1,418.75
10-610-02-2	Christmas Bonus	\$ 750.00	\$ 750.00		\$ 750.00	\$ 750.00	\$ 750.00
10-610-05-0	Social Security	\$ 13,900.00	\$ 14,516.00	\$ 7,017.50	\$ 15,096.00	\$ 14,170.29	\$ 12,377.73
10-610-07-0	Retirement	\$ 14,909.00	\$ 14,735.00	\$ 14,061.59	\$ 14,998.00	\$ 13,214.85	\$ 17,972.38
10-610-08-0	401K	\$ 5,451.00	\$ 5,692.00	\$ 4,590.53	\$ 5,920.00	\$ 5,418.21	\$ 5,964.29
10-610-09-0	Insurance	\$ 44,784.00	\$ 30,990.00	\$ 38,025.16	\$ 35,820.00	\$ 20,751.60	\$ 32,362.80
10-610-10-0	Training	\$ 263.00	\$ 300.00	\$ 256.59	\$ 350.00		\$ 1,000.00
10-610-11-1	Telephone	\$ 2,700.00	\$ 3,024.00	\$ 3,286.64	\$ 3,300.00	\$ 2,226.12	\$ 3,300.00
10-610-15-0	M/R Buildings & Grounds	\$ 3,150.00	\$ 4,350.00	\$ 6,526.76			
10-610-16-0	M/R Equipment	\$ 5,145.00	\$ 14,600.00	\$ 13,739.92	\$ 5,320.00	\$ 3,248.00	\$ 8,320.00
10-610-17-0	M/R Auto	\$ 4,500.00	\$ 4,635.00	\$ 3,331.07	\$ 4,635.00	\$ 3,006.28	\$ 7,635.00
10-610-31-0	Auto Supplies	\$ 9,193.00	\$ 5,717.00	\$ 8,604.55	\$ 6,717.00	\$ 5,959.55	\$ 7,053.00
10-610-33-0	Departmental Supplies	\$ 5,191.00	\$ 5,350.00	\$ 3,368.32	\$ 5,665.00	\$ 2,167.41	\$ 5,786.00
10-610-34-0	Mosquito Control	\$ 1,500.00	\$ 2,100.00		\$ 1,970.56	\$ 1,970.56	\$ 8,000.00
10-610-36-0	Uniforms	\$ 1,623.00	\$ 2,850.00	\$ 2,393.75	\$ 2,936.00	\$ 3,176.83	\$ 3,300.00
10-610-57-0	Miscellaneous	\$ 2,625.00	\$ 2,705.00	\$ 2,250.43	\$ 2,705.00	\$ 1,663.93	\$ 3,786.00
10-610-74-0	Capital Outlay-Equipment		\$ 15,100.00	\$ 14,740.50			\$ 45,357.00
	Total Department Budget	\$ 297,379.00	\$ 316,413.00	\$ 315,581.02	\$ 305,105.56	\$ 261,699.61	\$ 364,023.72

PARKS & RECREATION

Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actuals	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-620-91-0	Events	\$ 2,500.00	\$ 5,152.00		\$ 8,000.00	\$ 4,735.41	\$ 5,000.00
10-620-91-1	Salaries				\$ 16,625.00	\$ 420.45	\$ 13,806.00
10-620-91-2	Parks, Grounds, Revitalization	\$15,000.00	\$13,030.00		\$15,000.00	\$ 1,330.53	\$ 15,000.00
10-620-92-0	Dues & Subscriptions				\$ 75.00		\$ -
10-620-93-0	Community Building	\$ 9,980.00	\$ 9,980.00	\$8,620.45	\$ 9,980.00	\$ 4,631.20	\$ 9,979.00
10-620-94-0	Liberty Fountain	\$ 7,500.00	\$ 7,500.00	\$2,883.19	\$ 2,500.00	\$ 1,154.53	\$ 2,500.00
10-620-95-0	Fireworks	\$10,000.00	\$10,000.00		\$11,500.00	\$ 11,500.00	\$ 11,500.00
	Capital Improvements						\$ 40,000.00
	Total Department Budget	\$42,480.00	\$40,510.00		\$63,680.00	\$ 23,772.12	\$ 97,785.00

FINANCE

Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-660-01-0	Salary			\$ 51,521.00	\$ 50,212.60	\$ 57,469.50
10-660-02-0	Longevity			\$ -	\$ -	\$ 25.00
10-660-03-0	Christmas Bonus			\$ 150.00	\$ 150.00	\$ 150.00
10-660-04-0	Social Security			\$ 3,941.00	\$ 3,764.62	\$ 3,563.11
10-660-05-0	Retirement			\$ 3,916.00	\$ 3,653.64	\$ 5,156.82
10-660-06-0	401K			\$ 1,546.00	\$ 1,394.54	\$ 1,711.33
01-660-07-0	Other Fringe Benefits--Ins			\$ 7,164.00	\$ -	\$ 6,472.56
10-660-08-0	Contracted Services			\$ 41,161.67	\$ 36,847.96	\$ 42,000.00
10-660-09-0	Office Supplies			\$ 2,000.00	\$ 358.23	\$ 750.00
10-660-10-0	Training			\$ 600.00	\$ 575.00	\$ 650.00
10-660-11-0	Travel & Expenses			\$ 500.00	\$ 715.49	\$ 800.00
10-660-12-0	Dues & Subscriptions			\$ 3,600.00	\$ -	\$ 500.00
10-660-13-0	Telephone			\$ 455.00	\$ -	\$ 455.00
10-660-14-0	Miscellaneous			\$ 508.00	\$ 325.89	\$ 500.00
10-660-15-0	Bank Service Charges	\$ 1,200.00	\$ 500.00	\$ 1,200.00	\$ 20.00	\$ 1,200.00
	Total Departmental Budget			\$ 118,262.67	\$ 98,017.97	\$ 121,403.32

INSPECTIONS/PLANNING/ZONING							
Description	Line Item #	FY 17 Approved	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-710-02-0	Salaries	\$131,605	\$141,513	\$151,654	\$129,279.00	\$125,164.63	\$212,617.53
10-710-02-1	Longevity Pay	\$1,539	\$2,469	\$2,447	\$604.00	\$604.00	\$758.88
10-710-02-2	Christmas Bonus	\$450	\$450		\$450.00	\$450.00	\$600.00
10-710-05-0	Social Security	\$10,186	\$11,049	\$5,786	\$9,890.00	\$11,068.07	\$13,182.29
10-710-07-0	Retirement	\$10,237	\$11,889	\$10,760	\$9,825.00	\$9,788.92	\$19,126.51
10-710-08-0	401K	\$3,994	\$4,333	\$3,439	\$3,878.00	\$4,056.89	\$5,964.29
10-710-09-0	Insurance	\$33,588	\$18,594	\$22,746	\$21,492.00	\$13,145.32	\$25,890.24
10-710-10-0	Training	\$3,545	\$2,304	\$1,874	\$3,000.00	\$840.95	\$3,000.00
10-710-11-1	Telephone	\$1,900	\$1,368	\$1,116	\$2,300.00	\$1,653.08	\$2,300.00
10-710-14-0	Travel & Expense	\$1,745	\$1,225	\$770	\$4,000.00	\$3,883.18	\$4,000.00
10-710-16-0	M/R Equipment	\$4,419	\$2,200	\$1,481	\$2,310.00	\$-	\$6,511.88
10-710-17-0	M/R Auto	\$2,000	\$2,000	\$301	\$2,100.00	\$144.70	\$2,100.00
10-710-31-0	Auto Supplies	\$2,200	\$2,200	\$1,806	\$2,310.00	\$1,129.37	\$2,300.00
10-710-33-0	Department Supplies	\$5,000	\$5,750	\$4,655	\$7,750.00	\$3,624.68	\$8,260.00
10-710-36-0	Uniforms	\$1,250	\$1,250	\$809	\$1,250.00	\$595.98	\$1,250.00
10-710-45-0	Planning and Zoning Contract	\$0	\$30,000	\$32,332	\$30,000.00	\$18,399.79	\$10,000.00
10-710-53-0	Dues & Subscriptions	\$635	\$635	\$396	\$2,564.90	\$622.24	\$2,500.00
10-710-57-0	Miscellaneous	\$250	\$250	\$370	\$250.00	\$150.00	\$250.00
10-710-58-0	Capital Outlay					\$27,063.45	
	Total Department Budget		\$214,543	\$242,742	\$239,479	\$222,385.25	\$320,611.61

NON-DEPARTMENTAL EXPENSES						
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-999-01-0	Insurance & Bonds	\$ 40,000.00	\$ 56,000.00	\$ 50,000.00	\$ 46,576.27	\$ 50,000.00
10-999-02-0	Contracted Services	\$ 23,540.00	\$ 45,271.00	\$ 37,400.00	\$ 28,186.73	\$ 36,600.00
10-999-03-0	Website			\$ 4,234.00	\$ 4,234.00	\$ 5,000.00
10-999-04-0	Postage	\$ 3,200.00	\$ 2,300.00	\$ 3,000.00	\$ 644.87	\$ 3,000.00
10-999-05-0	Unemployment Insurance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 714.13	\$ 3,000.00
10-999-06-0	Economic Development Grant			\$ 9,225.00	\$ 9,225.00	\$ 5,000.00
10-999-07-0	Emergency Management					\$ 50,000.00
10-999-08-0	Contengcies					\$ 10,000.00
10-999-09-0	Health Reimbursement Arrangement					\$ 25,200.00
	Total Department Budget	\$ 69,740.00	\$ 106,571.00		\$ 80,356.00	\$ 187,800.00

SANITATION							
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY 19 Actual through May	Recommended FY 20
10-580-45-0	Solid Waste & Recycling Removal Contract	\$220,000.00	\$ 237,120.00	\$ 266,625.46	\$236,262.00	\$ 225,165.50	\$ 280,000.00
	Total Department Budget						\$ 280,000.00

STREETS - MUNICIPAL							
Line Item #	Description	FY 17 Approved	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
10-560-13-0	Street Lights	\$ 42,055.00	\$ 51,565.00	\$ 42,288.30	\$ 62,900.00	\$ 35,759.88	\$ 72,335.00
10-560-14-0	Debt Service	\$ 68,257.00	\$ 63,729.00		\$ 65,000.00	\$ 36,338.67	\$ 258,061.33
10-560-15-0	Capital Improvements						\$ 42,376.39
	Total Department Budg	\$110,312.00	\$115,294.00	\$ 42,288.30	\$127,900.00	\$ 72,098.55	\$ 372,772.72

POWELL BILL FUND**STREETS - State Aid****REVENUE**

Line Item #	Description	FY 18 Approved	FY 18 Actual	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
11-102-00-0	Powell Bill - Balance Forward	\$ 89,271.19		\$ 122,457.00	\$ -	\$ -
11-343-00-0	Powell Bill - Allocation	\$ 47,714.95	\$ 56,052.10	\$ 56,052.00		\$ 56,232.24
	Total Fund Budget	\$ 136,986.14	\$ 56,052.10	\$ 178,509.00		\$ 56,232.24

EXPENDITURES

Line Item #	Description	FY 18 Approved	FY 18 Actuals	FY 19 Approved	FY 19 Actual through April	Recommended FY 20
11-570-01-0	Surveys & Engineering	\$ -		\$ 15,000.00		
11-570-02-0	Salaries	\$ 10,000.00		\$ -	\$ 15,000.00	
11-570-03-0	Equipment	\$ -		\$ 55,000.00		
11-570-18-0	M/R Streets	\$ 126,986.14	\$ 24,249.77	\$ 108,510.00	\$ 11,841.00	\$ 60,000.00
	Total Fund Budget	\$ 136,986.14	\$ 24,249.77	\$ 178,510.00	\$ 26,841.00	\$ 60,000.00

OPTION 2

OPTION 3