

TOWN OF AYDEN, NORTH CAROLINA

FY 2020

Adopted Budget

For the Fiscal Year End June 30, 2020



4144 West Avenue Ayden, North Carolina 28513

TOWN OF AYDEN, NORTH CAROLINA

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TOWN OF AYDEN, NORTH CAROLINA

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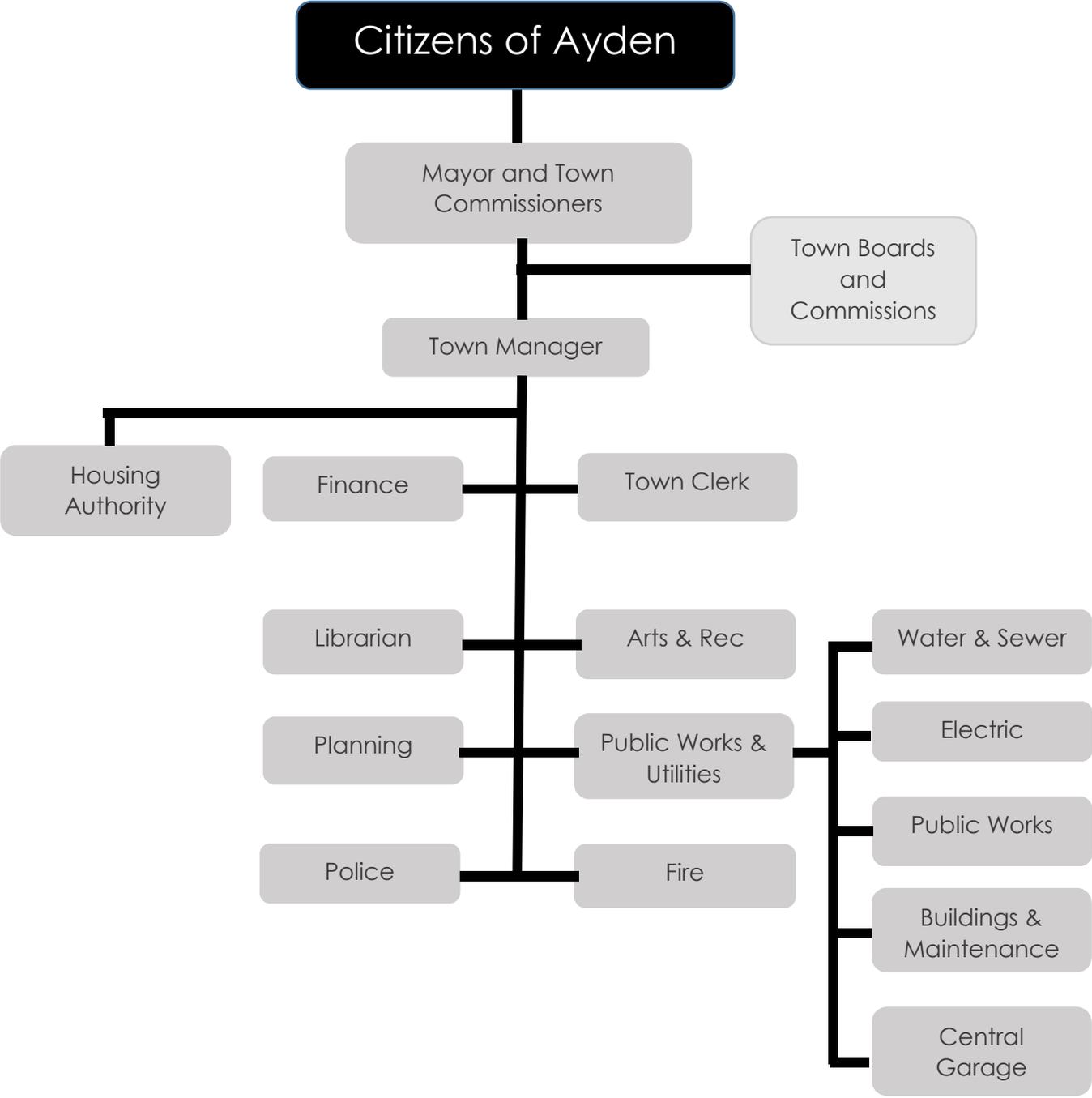
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Town of Ayden

Organizational Chart



MAYOR AND BOARD OF COMMISSIONERS

Mayor.....Stephen W. Tripp
Mayor Pro Tem.....Ivory Mewborn
Commissioner – Ward 2.....Cynthia Goff
Commissioner – Ward 3.....Raymond Langley
Commissioner – Ward 4.....Johnny Davis
Commissioner - Ward 5.....Phyllis Ross

MANAGEMENT STAFF

Town Manager.....Steven L. Harrell
Town Clerk.....Sarah Radcliff
Interim Public Works & Utility Director.....Keith Murphy
Finance Director.....Robert C. Taylor, Jr
Planning Director.....Stephen Smith
Arts & Recreation Director.....William T. Duncan
Librarian.....Rachelle Mondovich
Police Chief.....Barry Stanley
Fire Chief.....Sam Jones
Housing Authority Director.....Nicole Maye-Brown
Town Attorney.....Scott Dixon, Dixon Law Group, PLLC

BUDGET MESSAGE



Budget Message for FY2019 - 2020

Honorable Mayor Tripp
and Town Commissioners
Town of Ayden, North Carolina

The FY2019-2020 Budget for the Town of Ayden, North Carolina has been prepared in accordance with the N. C. Local Government Budget and Fiscal Control Act and General Statute 159-11. The Budget identifies revenue and expenditure estimates for FY2019 – 2020 with the goal to maintain a continuum of quality services to the citizens of Ayden. This Budget is inclusive of all financial obligations, while all municipal services remain funded. Revenues are conservatively projected and expenditures realistically projected.

Summary

General Fund	\$	5,055,410
Rural Fire Fund	\$	238,802
Library Trust Fund	\$	1,000
Electric Fund	\$	13,082,264
Water & Sewer Fund	\$	3,181,741
Stormwater Fund	\$	112,000
	\$	<u>21,671,217</u>

The recommended Budget focuses on ensuring provision of Ayden's core governmental services for FY2019-2020. The Budget includes \$1.2 million for the installation of an Advanced Metering Infrastructure (AMI) and \$487,400 for street

resurfacing. Other new capital items/projects and program initiatives are at an affordable level for the coming FY2019 – 2020. Typically, the Budget does not increase contributions to any outside agencies currently funded, nor any funding to additional outside agencies. Such funding is at the discretion of the Town Board. However, the Chamber requested an additional \$4,000 to accommodate moving the Chamber office downtown and their request is included.

Pay adjustments are included in this year's budget. Employee pay is adjusted by a 1.5% COLA (based on current CPI) and the Town's years of service scale where applicable for the respective employee. The pay classification pay ranges were adjusted up by the 1.5% COLA, as well.

Allocation costs for administration among Towns funds continues to be 24% to General Fund, 60% to Electric Fund, 15% to Water/Sewer Fund and 1% to Stormwater Fund. With the exception of a few salaries, allocated costs this year are shown at their full face value in the department to which they are assigned. A new departmental category is reported, i.e., Cost Allocations, which distributes these allocated costs as a total amount to the various funds.

Budget highlights of each of four (4) major funds follows:

General Fund Revenues

Major sources of revenue remain generally the same. Fund balance appropriation is \$612,082. Includes payment of Utility Franchise Tax of \$594,405 and \$59,188 Payment in Lieu of Taxes, both from the Electric Fund. Note that Utility Franchise Tax is based on the N.C. statutorily allowed five percent (5%) of gross annual electric sales. The fund balance appropriation of \$612,082 includes \$372,000 allocation from Powell Bill reserves for aforementioned street resurfacing.

The FY 2019-2020 Budget keeps the current tax rate of \$0.54 per \$100 valuation. In FY 2018-2019, the real property and vehicle valuation for the Town of Ayden was \$232,929,812.

The FY 2019-2020 real property and vehicle valuation is \$239,453,235; we can estimate to collect \$1,275,916 in property tax revenue (ad valorem tax). Note that a \$0.01 of property tax in Ayden raises only \$23,443. Collection rate through Pitt County Tax Collector's Office is an outstanding 97.94%.

General Fund Expenditures

The Budget reflects operational costs at accurate estimates. Certain expenses for events and activities (such as the Collard Festival) in the community, and within the Town organization (i.e, employee retirement luncheons and holiday meals) for which the Town has a practice of supporting/expending are reflected at accurate estimates in the Budget.

General Fund FY 19/20 Capital

Central Garage & Warehouse

- Vehicle Emission Analyzer \$7,000
- Fuel System \$15,000

Public Buildings

- Entrance Sign Roundabout \$7,000

Police

- Surveillance cameras – looking for grant \$80,000
- Finger Print machine \$8,000
- Dispatch Hardware & Software \$13,000

Fire

- Turn Out Gear– Grant(50/50 Rural Fire) \$90,000

Public Works

- Finish Mower \$5,000
- UTV \$13,000

Powell Bill

- Street Resurfacing \$487,400

Sanitation

- Recycle carts \$48,000

Arts & Recreation

- Lawn Mower \$7,500
- Pocket Park in downtown alley \$5,000

Enterprise Funds

Electric Fund

Purchased power costs of \$7,747,562 from the Power Agency for the upcoming fiscal year is covered by the fund's projected revenue. \$752,214 in fund balance is appropriated to help cover costs of installation of AMI system.

Electric Fund FY 19/20 Capital

- AMI System \$1,200,000
- Bucket Truck \$272,000
- Truck \$29,000

Water & Sewer Fund

Neuse Regional Water and Sewer Authority water rate remains unchanged with a total annual cost of \$564,000. CMSD treatment cost is budgeted at \$934,000, up from the \$800,000 in the current fiscal year (2018 was one of the wettest years on record, some 20 inches of rain over normal year's rainfall). \$145,801 of fund balance is appropriated in the Budget.

Water & Sewer Fund FY 18/19 Capital

- Sewer Camera System \$90,000
- Water Line Replacements \$25,000
- Hydrant Replacements \$5,000

Sanitary Sewer I&I Project Ordinances

We have the following funding for Sanitary Sewer Inflow & Infiltration Projects:

- Clean Water State Revolving Fund: \$1,550,000 loan
- N.C. State Water Infrastructure Authority: CDBG \$968,000 grant
- Clean Water State Revolving Fund: \$500,000 grant & \$805,130 loan
- U.S. Dept. of Agriculture: \$916,000 loan & \$784,000 grant

Stormwater Fund

This is second year of this enterprise fund with total budget of \$112,000. No fund balance allocation – available revenue vs. operations costs does not generate a fund balance in this fund. No capital outlays in the fund either this Budget.

Ayden Housing Authority FY2019-2020

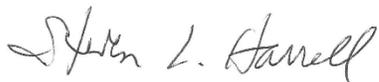
The Ayden Housing Authority annual budget will be included in this Budget after presentation of its budget at April 29, 2019 budget workshop.

PUBLIC HEARING

This recommended FY2019-2020 Budget for the Town of Ayden was submitted to Town Commissioners on April 17, 2019. A draft copy is available for public inspection at Town Hall, 4144 West Avenue Ayden NC, from 9 am to 5 pm weekdays. In accordance with N.C.G.S. § 159-12(b) a public hearing on the recommended Budget will be held at the May 13, 2018 Regular Meeting of the Town Board, at 7:00 pm, at the Ayden Town Hall. Any person wishing to make comments can do so at that time.

The adoption of the final approved FY2019 – 2020 Budget Ordinance is scheduled for the June 10, 2019 Regular Meeting of the Town Board, at 7:00 pm, at the Ayden Town Hall.

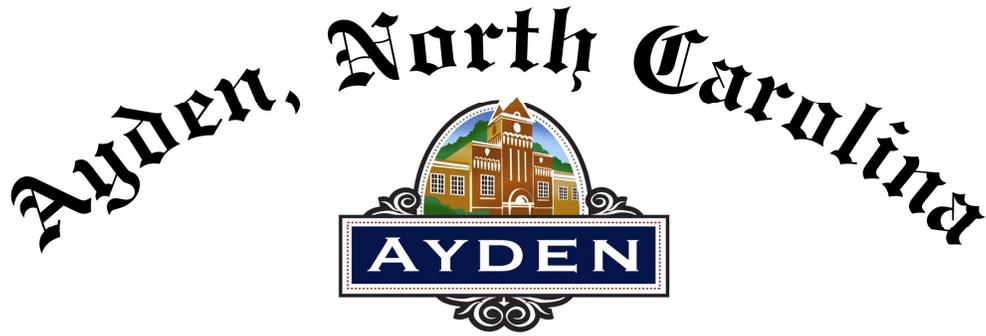
Respectfully Submitted,



Steven L. Harrell

Town Manager

BUDGET ORDINANCE



ORDINANCE NO. 19-20-01

**FYE JUNE 30, 2020
OPERATING BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of the Town of Ayden, North Carolina, that the following anticipated fund revenues and departmental expenditures together with a certain Fee and Charge Schedule, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

SUMMARY

General Fund	\$	5,055,410
Rural Fire Fund	\$	238,802
Library Trust Fund	\$	1,000
Electric Fund	\$	13,082,264
Water & Sewer Fund	\$	3,181,741
Stormwater Fund	\$	112,000
		<hr/>
	\$	21,671,217

SECTION 1: GENERAL FUND REVENUES

REVENUES

2019 Taxes	\$ 1,098,560
Vehicle Taxes	\$ 167,356
Prior Years	\$ 10,000
Motor Vehicle Fee	\$ 16,000
Penalties & Interest	\$ 5,000
1% Sales Tax - Art. 39	\$ 416,000
0.5% Sales Tax - Art. 40	\$ 244,400
0.5% Sales Tax - Art. 42	\$ 208,000
Hold Harmless Tax	\$ 239,200
Utility Franchise Tax	\$ 375,000
Beer and Wine Tax	\$ 22,300
Cell Tower Franchise Fee	\$ 56,200
Cable TV Franchise Tax	\$ 50,000
Piped Natural Gas	\$ 2,000
Solid Waste Disposal Tax	\$ 3,600
Rural Fire/EMS Lease Pmts	\$ 30,319
Powell Bill	\$ 147,500
Local/State Grants	\$ 272,700
Planning Fees/Permits	\$ 5,000
Refuse Collection Fees	\$ 315,000
Cemetery Plot Sales	\$ 32,000
Recreation Revenue	\$ 68,000
Facility Rental Fees	\$ 20,000
Investment Earnings	\$ 45,000
Misc. Revenues	\$ 40,000
Sale of Fixed Assets	\$ 10,000
Special Donations	\$ 10,000
Inter-Gov't Electric Franchise Tax	\$ 594,405
PIL Tax - Electric Utility	\$ 64,788
Transfer (to) Other Funds	\$ (125,000)
GF Fund Balance Appropriated	\$ 612,082
	<u>\$ 5,055,410</u>

EXPENDITURES

Governing Board	\$	65,249
Administration	\$	97,738
Finance	\$	95,537
Central Garage	\$	79,774
Public Buildings	\$	45,931
Police Department	\$	1,900,855
Fire Department - Town	\$	168,893
Public Works	\$	661,205
Powell Bill	\$	519,500
Sanitation	\$	324,263
Planning and Zoning	\$	200,616
Economic Development	\$	23,898
Library	\$	134,133
Recreation	\$	495,153
Debt Service	\$	242,665
	\$	<u>5,055,410</u>

SECTION 2: RURAL FIRE FUND

REVENUES

Contracted Services	\$	<u>238,802</u>
	\$	<u>238,802</u>

EXPENDITURES

Rural Fire Dept. Operations	\$	<u>238,802</u>
	\$	<u>238,802</u>

SECTION 3: LIBRARY TRUST FUND

REVENUES

Revenues	\$ 1,000
	<u>\$ 1,000</u>

EXPENDITURES

Library Fund Expenditures	\$ 1,000
	<u>\$ 1,000</u>

SECTION 4: ELECTRIC FUND

REVENUES

Electric Utility Charges	\$ 11,550,000
Reconnect Fees & Penalties	\$ 75,000
New Account Connect Fees	\$ 50,000
Facility Fees	\$ 120,350
Service Charges	\$ 1,200
Investment Earnings	\$ 160,000
Misc. Receipts	\$ 55,000
Cable TV Pole Lease	\$ 16,500
Sale of Material & Assets	\$ 30,000
Issuance of Debt	\$ 272,000
Fund Balance Appropriated	\$ 752,214
	<u>\$ 13,082,264</u>

EXPENDITURES

Electric Admin/Billing	\$ 1,095,425
Electric Operations	\$ 3,044,033
Wholesale Power Purchase	\$ 7,747,562
Debt Service	\$ 541,651
Special Appropriations	\$ 653,593
	<u>\$ 13,082,264</u>

SECTION 5: WATER / SEWER FUND

REVENUES

Water Charges	\$ 1,236,240
Sewer Charges	\$ 1,642,200
Reconnect Fees & Penalties	\$ 39,000
Connection & Install Fees	\$ 6,000
Subdivision Installation Fees	\$ 2,500
Investment Earnings	\$ 20,000
Loan Proceeds	\$ 90,000
Fund Balance Appropriated	\$ 145,801
	<u>\$ 3,181,741</u>

EXPENDITURES

Water/Sewer Operations	\$ 2,653,596
Debt Service	\$ 528,145
	<u>\$ 3,181,741</u>

SECTION 6: STORMWATER FUND

REVENUES

Stormwater Fees	\$ 112,000
	<u>\$ 112,000</u>

EXPENDITURES

Stormwater Operations	\$ 112,000
	<u>\$ 112,000</u>

SECTION 7: UTILITY RATES

There is hereby established, for the fiscal year 2019-2020, utility charges and fees as scheduled herewith:

ELECTRIC RATES

Effective for Bills Rendered after July 1, 2019

Tariff	Class Type	Customer User Charge (\$)	Energy (\$/kWh)	Demand (\$/kW)
EL1	Residential Single Phase	\$11.50	\$0.11110	
EL2	Residential Three Phase	\$14.50	\$0.11110	
EL3-SFL	Sports Field Lighting	\$21.00	\$0.09190	\$2.00
EL4-5	Small General Service (SGS) - Single Phase and Bulk Barn	\$16.00	\$0.12872 for 1st 1500kWh	
			\$0.12253 for next 2000kWh	
			\$0.10007 for any usage above 3500 kWh	
EL6	SGS Three Phase	\$19.00	Same as SGS Single Phase	
EL7	Large General Service (LGS) - Single Phase	\$25.00	\$0.06490	\$14.00
EL8	LGS Three Phase	\$28.00	\$0.07836	\$14.00
Manual	Seasonal	\$25.00	\$0.06490	\$13.50
Manual	General CP	\$350.00	\$0.05280	CP \$24.00
				Excess \$6.00
Manual	Seasonal CP	\$350.00	\$0.06820	CP \$24.00
				Excess \$6.00
Manual	Industrial	\$1,000.00	\$0.04518	CP \$24.00
				Excess \$6.00
Manual	ED CP Rate (offered case by case)	\$1,000.00	\$0.05629	CP \$24.00
				Excess \$6.00
ELAL	Metered Area Lights	\$12.00	\$0.11550	
AL1	Area Lights	\$11.05	175 Watt Mercury Vapor NO LONGER AVAILABLE	
AL2	Area Lights	\$14.75	100 Watt HPS	
AL3	Area Lights	\$15.65	150 Watt HPS	
AL4	Area Lights	\$20.25	250 Watt HPS	
AL5	Area Lights	\$32.20	400 Watt Flood SV - 50,000 Lumens	
TAX	SALES TAX	7%		

WATER & SEWER RATES

Effective for Bills Rendered after July 1, 2019

WATER

	In Town	Out of Town
Monthly Base User Charge/Availability Fee	\$13.00	\$26.00
Monthly Base User Charge Addt'l Dwelling (Master Metered Accounts) per unit	\$10.00	\$18.00
First 5,000 Gallons	\$ 5.25	\$ 6.25
Next 10,000 Gallons	\$ 6.50	\$ 7.50
Over 15,000 Gallons	\$ 8.00	\$ 9.00

Consumption Rate is per 1,000 Gallons

IRRIGATION/SPRINKLER RATES: Same as In Town and Out of Town rates respectively; no additional user charge assessed.

SEWER

	In Town	Out of Town
Monthly Base User Charge/Availability Fee	\$20.34	\$37.99
Monthly Base User Charge Addt'l Dwelling (Master Metered Accounts) per unit	\$16.28	\$29.84
First 5,000 Gallons	\$ 8.48	\$ 9.83
Next 10,000 Gallons	\$10.17	\$11.19
Over 15,000 Gallons	\$12.21	\$13.56

Consumption Rate is per 1,000 Gallons

Rates are based on monthly usage. Base user charge is charged on all active accounts regardless of usage. A sewer availability Charge is assessed for anyone who has availability to Town sewer line but is not connected

SECTION 8: FEE SCHEDULE

There is hereby established, for the fiscal year 2019-2020, various fees and charges as scheduled herewith:

ADMINISTRATION

Photocopies	\$0.10 / page
Agenda Copies Sunshine List	\$10.00 / year
Certified True Copies of Documents	\$3.00 / first page \$1.00 / additional pages
Notary Fee	\$5.00 per signature
Motor Vehicle License Fee	\$5.00 / vehicle

BILLING & COLLECTIONS

Return Check/ Bank Draft Fee	\$25.00 / occurrence
Residential Utility Deposits	\$175.00
Small Commercial Utility Deposits	\$300.00
Large Commercial Utility Deposits	\$1000.00 up front and the balance of an average of 1.5 months usage over six months due at the end of six months of operations.
Industrial Utility Deposits	\$1500.00 up front and the balance of an average of 1.5 months usage over six months due at the end of six months of operations.
Temporary Service Charge	\$35.00 Connection Fee \$35.00 Meter Deposit (first time Ayden Utility customer)
Temporary Service Charge (Realtor)	\$20.00 Connection Fee (48 hrs of service)
Connection Fee	\$10.00 Electric \$10.00 Water & Sewer
Late Payment Fee	1% of account balance
Delinquent (Cut off) Fee	\$25.00
Reconnection Fee:	
Business Hours	No Charge
After Hours (Town Error)	No Charge

After Hours (Customer Request)	\$25.00
Meter Check	
Defective	No Charge
Operational	\$35.00

ELECTRIC SERVICES

All Fees due at time of service request

Residential Installment Fee	
150LF or less	\$250.00/ dwelling
Greater than 150LF	\$250.00/ dwelling plus \$3.50/LF over 150LF

Commercial Installment Fee	
200 AMP	\$300.00
400 AMP	\$700.00
600 AMP	\$1000.00
Over 600 Amp	Calculated at time of service request for services
Transformer and pad at customer expense	

Primary Line Extension	Material Cost + 15%
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Subdivision Installment Fee (Electric)	\$800.00/ unit
Cost to developer for Town to install Backbone. Paid by developer prior to ordering of materials.	

Metering Tampering Fee	\$500.00
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WATER AND WASTEWATER SERVICES

All Fees due at time of service request
Where applicable, Fees are for Town installing taps and service to property line

Water Connection Fee	In Town	Out of Town
¾" Meter	\$ 450.00	\$ 900.00
1" Meter	\$ 750.00	\$1500.00
1 ½" Meter	\$1200.00	\$2400.00
2" Meter	\$2200.00	\$4500.00
Greater than 2"	Cost of materials/labor plus 20%	
Sprinkler Connection Fee	\$450.00	\$900.00
Sewer Connection Fee	\$500.00/ dwelling	\$1000.00/ dwelling
8' depth or less		
Sewer Connection Fee		
Greater than 8' depth		

Where a sewer line is deeper than eight (8) feet, the Town of Ayden will equally cost share with the owner/developer/builder in the difference between the actual cost to tap the sewer line at eight (8) feet and the cost of the tap at the depth of the line below eight (8) feet, with that depth not exceeding fourteen (14) feet.

The Town of Ayden's share of the difference shall not exceed the total amount of property tax revenue generated by the new development in the first taxable 36 months of the development. This collected 36 month tax revenue will be used to reimburse the water & sewer fund for the cost advanced by the fund.

The Town of Ayden's share of the connection costs shall be only as a reimbursement of the actual connection costs of the owner/developer/builder, and only after the property in question is fully developed and ready for occupancy – Certificate of Occupancy issued.

This cost sharing of sewer connection costs shall only apply to connections made after the effective date of this policy.

The Town of Ayden shall acquire at least three (3) quotes from contractors for the sewer tap work in question.

Sewer Connection Fee (Commercial)	Cost of materials/labor plus 20%
CMUSD Impact Fee	
Residential	\$1000.00
Commercial/Industrial	\$1000.00 per 350 /GPD estimated flow

Paid by builder prior to issuance of Zoning Compliance Certificate

Subdivision Installment Fee (Water/Sewer)	\$200.00/ unit
Developer installs lines and extends taps to property line. Paid by builder prior to issuance of Zoning Compliance Certificate.	

STORMWATER FEE

Residential - Monthly	\$ 3.50
Commercial - Monthly	\$ 6.00
Industrial - Monthly	\$10.00

FACILITY RENTALS

Buildings and stage

	<u>Refundable Deposit</u>		<u>Utility Customers</u>	<u>Non-Utility Customers</u>	<u>Civic or Non-Profit Orgs Only</u>
<i>Second Street Community Building</i>	\$ 50.00				
		Per Use	\$ 150.00	\$ 225.00	
		Annually for once a month use	NA	NA	\$ 600.00
		Annually for once a week use	NA	NA	\$1,000.00
<i>Old Town Hall</i>	\$ 50.00	Per Use	\$ 100.00	\$ 150.00	
		Annually for once a month use	NA	NA	\$ 600.00
		Annually for once a week use	NA	NA	\$1,000.00
<i>West Avenue Stage</i>	\$ 250.00	Per Use	\$ 250.00	\$ 375.00	

Arts and Recreation Center Campus

	<u>Refundable Deposit</u>		<u>Utility Customer</u>	<u>Non-Utility Customer</u>
Doug Mitchell Auditorium	\$ 150.00	Non-Profit per use	\$ 350.00	\$ 525.00
		For Profit per use	\$ 700.00	\$ 1,050.00
Classrooms		4 Hour maximum	\$ 50.00	\$ 75.00

Park Shelters

Reservations are required for all park shelters

	<u>Refundable</u> <u>Deposit</u>		<u>Utility</u> <u>Customer</u>	<u>Non-Utility</u> <u>Customer</u>
Veteran's Park Shelter (small)	\$ 50.00	Half Day (4 hours)	\$ 15.00	\$ 22.50
		Full Day (8 hours)	\$ 30.00	\$ 45.00
Veteran's Park Baldree Shelter	\$ 50.00	Half Day (4 hours)	\$ 30.00	\$ 45.00
		Full Day (8 hours)	\$ 60.00	\$ 90.00
J.J. Brown Park Shelter	\$ 50.00	Half Day (4 hours)	\$ 20.00	\$ 30.00
		Full Day (8 hours)	\$ 40.00	\$ 60.00
District Park Shelter (small)	\$ 50.00	Half Day (4 hours)	\$ 40.00	\$ 60.00
		Full Day (8 hours)	\$ 70.00	\$ 105.00
District Park Shelter (large)	\$ 50.00	Half Day (4 hours)	\$ 70.00	\$ 105.00
		Full Day (8 hours)	\$ 130.00	\$ 195.00

Outdoor Athletic Fields and Gymnasium are NOT available for rent

See rental use agreement for terms

Off-Duty Staff \$35.00/hour per staff member

Rental fee, including any off-duty staff fees, guarantees reservation and must be paid at least three (3) days in advance of requested reservation unless specified otherwise in the rental use agreement.

POLICE

Noise Permit
Permit to exceed noise limitations/
Permit for outdoor amplified sound \$15.00/ event

No permitted event may last more than 4 hours in duration. No permitted event may extend beyond 11:00 pm.

SOLID WASTE

Refuse & Recycling

Residential Collection	\$11.50/dwelling/monthly
Business and Church Collection	\$16.50/ first two rollouts/monthly \$16.50/ each additional rollout/monthly

Residential Bulk Pick-Up

Major Appliance	1 item per month per address at no charge \$10.00 per month for each additional item
Furniture and Mattress	1 item per month per address at no charge \$10.00 per month for each additional item
½ a load Collection	\$50.00
Full Load Collection	\$100.00

Residential Yard Waste, Limbs, Leaves

Standard Collection	No Charge
½ a load Collection	\$50.00
Full Load Collection	\$100.00

Rollout Containers

Refuse - 1	No Charge
Recycle - 1	No Charge
Additional Refuse or Recycle	\$65.00 /each additional

PLANNING

Zoning and Subdivision Ordinance Copy	\$15.00
Erosion and Sedimentation Control	Administered by Pitt County Planning
Flood Prevention	Administered by Pitt County Planning
Minimum Housing Requirements	\$5.00
Thoroughfare Plan	Administered by Greenville MPO
Code of Ordinances Copy	\$25.00
Town Maps (8.5" x 11" Black and White)	\$1.00
Town Maps (11" x 17" Black and White)	\$2.00
Zoning, ETJ, and Land Use Maps	
24" x 36" Color	\$20.00
36" x 42" Color	\$35.00

Driveway Permit Fee	\$50.00 (Town Maintained Streets Only)
Rezoning Request	\$300.00
Future Land Use Map Amendment	\$150.00
Zoning Ordinance Text Amendment	\$150.00
Board of Adjustment Hearings	\$250.00 Variance Zoning Administrator Appeal Ordinance Interpretation
Conditional Use Permits	\$250.00
Voluntary Annexation Petition	\$50.00
Preliminary Plat Review (Subdivisions)	\$200.00 plus \$50.00 per acre or fraction thereof not to exceed \$1000.00
Preliminary Plat Review (Minor Revisions)	\$100.00
Construction Drawing Review	\$200.00
Final Plat Review (Subdivisions)	\$150.00 plus \$50.00 per acre or fraction thereof not to exceed \$500.00
Final Plat Review (Minor Revisions)	\$50.00
Site Plan Review	\$250.00 plus \$25.00 per acre or fraction thereof not to exceed \$500.00
Site Plan Review (Minor Revisions)	\$50.00 (Minor Revisions must be requested in writing by owner/applicant)
Landscape Plan Review	\$100.00 (Submitted with Original Site Plan)
Landscape Plan Review (Minor Revisions)	\$50.00 (Minor Revisions must be requested in writing by owner/applicant)
Erosion and Sedimentation Control Plan	Administered by Pitt County Planning Department
Stormwater Permit	Major Subdivisions \$400.00 Other \$250.00
Inspection Permit	Administered by Pitt County Planning, Inspections

RECREATION

	Resident	Non-Resident
Tackle Football Activity Fee	\$25.00	\$50.00
Flag Football Activity Fee	\$20.00	\$40.00
Softball Activity Fee	\$20.00	\$30.00
Basketball Activity Fee	\$20.00	\$30.00
Cheerleading	\$20.00	\$30.00
Volleyball	\$20.00	\$30.00
Classes (Art, Pottery, Etc...)	\$30.00	\$40.00
Summer Day Camps	\$45.00/ per week	\$55.00/per week
Specialty/Sport Camps	Cost Varies/Determined by Instructor Fees	
Gate Admission to Events	\$1.00	
District Park Splash Pad Admission	\$2.00 (All Day Pass)	

CEMETERY

Lot Fee:	
Resident	\$450.00
Non-Resident on Ayden Utilities	\$550.00
Non-Resident	\$750.00
Mausoleums	Plot price x 4 as set above
Lot Transfer	\$50.00 per deed
Grave Openings and Closings	
Weekday	\$350.00
Weekday Cremation	\$125.00
Weekend/Holiday (O/C)	\$600.00
Weekend/Holiday Cremation	\$150.00

SECTION 9: LEVY OF TAXES

There is hereby levied, for the fiscal year 2019-2020, a 2019 tax rate of \$0.54 per one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2019, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations. This rate of tax is based on an estimated real and personal property valuation of \$239,453,235.

SECTION 10: SPECIAL AUTHORIZATIONS – BUDGET OFFICER

- A. The Budget Officer shall be authorized to reallocate appropriations within departments, and among the various line accounts not organized by departments, as the officer deems necessary.
- B. The Budget Officer shall be authorized to execute interdepartmental transfers, within the same fund, not to exceed ten percent (10%) of the appropriated monies for the department whose allocation is reduced. Notification of all such transfers shall be made to the Town Board at its next meeting following the date of the transfer.
- C. Inter-fund transfers, established in the Budget Ordinance, may be accomplished without additional approval from the Town Board.

SECTION 11: RESTRICTIONS – BUDGET OFFICER

- A. Inter-fund and interdepartmental transfer of monies, except as noted in Section 9, shall be accomplished by Town Board authorizations only.
- B. Utilization of appropriations contained in contingencies may be accomplished only with specific approval of the Town Board.

SECTION 12: RE-APPROPRIATION OF FUNDS ENCUMBERED IN FISCAL YEAR 2019

Fiscal Year 2018-2019 expenditures encumbered on the financial records as of June 30, 2019 are hereby re-appropriated to Fiscal Year 2019-2020.

SECTION 13: UTILIZATION OF BUDGET ORDINANCE

This ordinance shall be the basis of the financial plan for the Town of Ayden municipal government during the 2019-2020 fiscal year. The budget officer shall administer the budget and this officer shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.

The finance and purchasing departments shall establish and maintain all records, which are in accordance with this Budget Ordinance, and the appropriate statutes of the State of North Carolina.

SECTION 14: EFFECTIVE DATE OF SALARY CHANGES

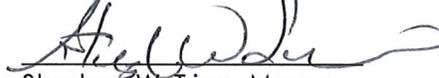
Any salary changes for Town employees shall begin the first full payroll in the new fiscal year which will begin June 25, 2019.

SECTION 15: INCLUSION OF AYDEN HOUSING AUTHORITY FY19 – 20 OPERATING BUDGET

The Ayden Housing Authority FY19 – 20 Operating Budget, although adopted by separate HUD Public Housing Agency "Approving Operating Resolution", is included in the Town's FY19 – 20 annual adopted budget.

Adopted this 10th day of June 2019 in Ayden, North Carolina.

AYDEN, NORTH CAROLINA


Stephen W. Tripp, Mayor

ATTEST:


Sarah W. Radcliff, Town Clerk



BUDGET SUMMARY & INFORMATION

BUDGET CALENDAR

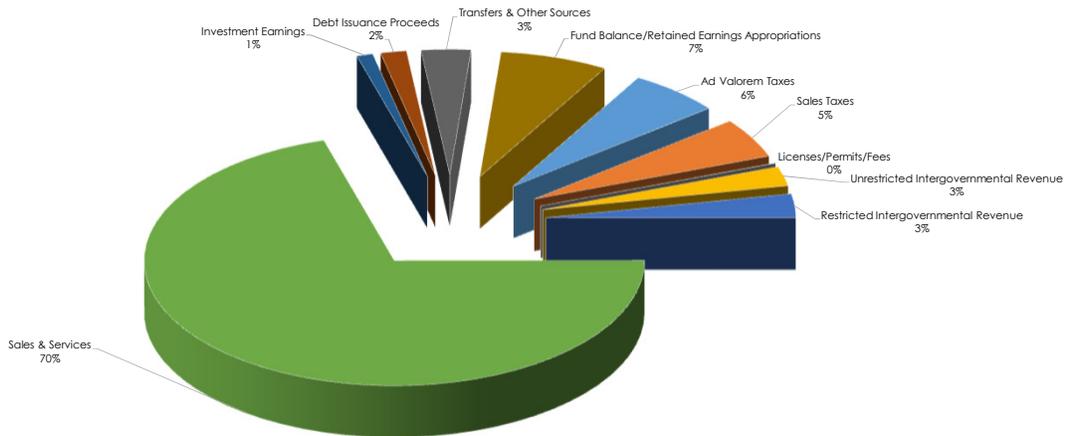
Budget Preparation Step	Date
Departments begin meeting internally to develop CIP project requests	Monday, December 03, 2018
Departments submit CIP project request to Finance Dept	Monday, January 07, 2019
Town Manager and Finance Dept review CIP project request. Department Heads meet with Town Manager and Finance staff to discuss CIP project requests	Monday January 14-19, 2019
Strategic planning and goal confirmation workshop with Town Board	Saturday, Feburary 2, 2019
Town Manager and Finance staff rank CIP project requests & establish a priority list	Friday, February 15, 2019
CIP workshop with Town Board	Monday, February 25, 2019
Budget packages delivered to departments	Tuesday, February 26, 2019
CIP project impact & financial analysis is completed to prepare for operating budget	Monday , March 4-8, 2019
Departments submit budget request	Friday, March 15, 2019
Town Manager & Finance staff review budget request & prepare recommendations	Monday, March 18-April 12, 2019
Submit recommended 19/20 CIP & budget to Town Board	Wednesday, April 17, 2019
Budget workshop with Town Board	Monday, April 22, 2019
Budget workshop with Town Board	Monday, April 29, 2019
Board holds public hearing regarding proposed FY19/20 budget	Monday, May 13, 2019
Budget workshop with Town Board if needed	Monday, June 03, 2019
Town Board adopts FY19/20 Budget	Monday, June 10, 2019
Fiscal year 19/20 begins	Monday, July 01, 2019

TOWN REVENUES & EXPENDITURES SUMMARY

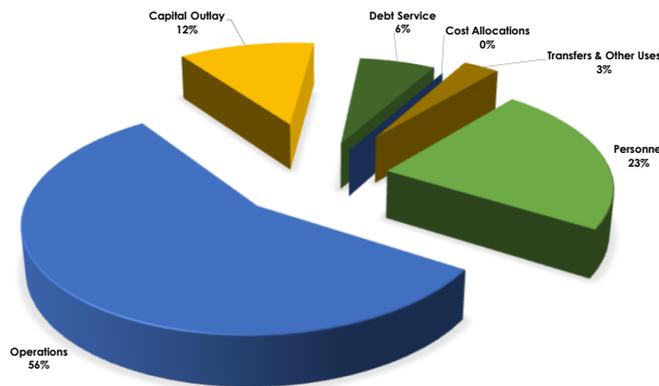
FY20 Revenues	Governmental Funds			Enterprise Funds			All Funds
	General	Rural Fire	Library Trust	Electric	Water & Sewer	Stormwater	
Ad Valorem Taxes	\$ 1,296,916						\$ 1,296,916
Sales Taxes	1,107,600						1,107,600
Licenses/Permits/Fees	5,000						5,000
Unrestricted Intergovernmental Revenue	539,419						539,419
Restricted Intergovernmental Revenue	420,200	238,802					659,002
Sales & Services	435,000			11,796,550	2,925,940	112,000	15,269,490
Investment Earnings	45,000		1,000	160,000	20,000		226,000
Debt Issuance Proceeds				272,000	90,000		362,000
Transfers & Other Sources	594,193			101,500		-	695,693
Fund Balance/Retained Earnings Appropriations	612,082			752,214	145,801		1,510,097
Total Town Revenues	\$ 5,055,410	\$ 238,802	\$ 1,000	\$ 13,082,264	\$ 3,181,741	\$ 112,000	\$ 21,671,217

FY20 Expenditures	Governmental Funds			Enterprise Funds			All Funds
	General	Rural Fire	Library Trust	Electric	Water & Sewer	Stormwater	
Personnel	\$ 3,545,684	\$ 28,113		\$ 872,986	\$ 495,312	\$ -	\$ 4,942,095
Operations	1,552,045	62,180	1,000	8,667,600	1,826,925	97,909	12,207,659
Capital Outlay	785,900	90,000		1,501,000	120,000		2,496,900
Debt Service	242,665	58,509		541,651	528,145		1,370,970
Cost Allocations	(1,070,884)			845,434	211,359	14,091	(0)
Transfers & Other Uses				653,593			653,593
Total Town Expenditures	\$ 5,055,410	\$ 238,802	\$ 1,000	\$ 13,082,264	\$ 3,181,741	\$ 112,000	\$ 21,671,217

FY20 Budgeted Revenues

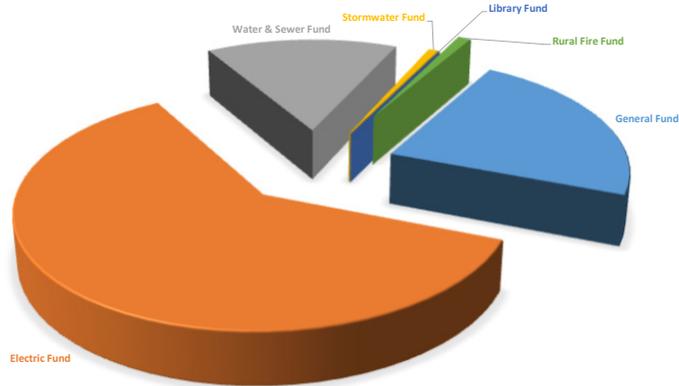


FY20 Budgeted Expenditures

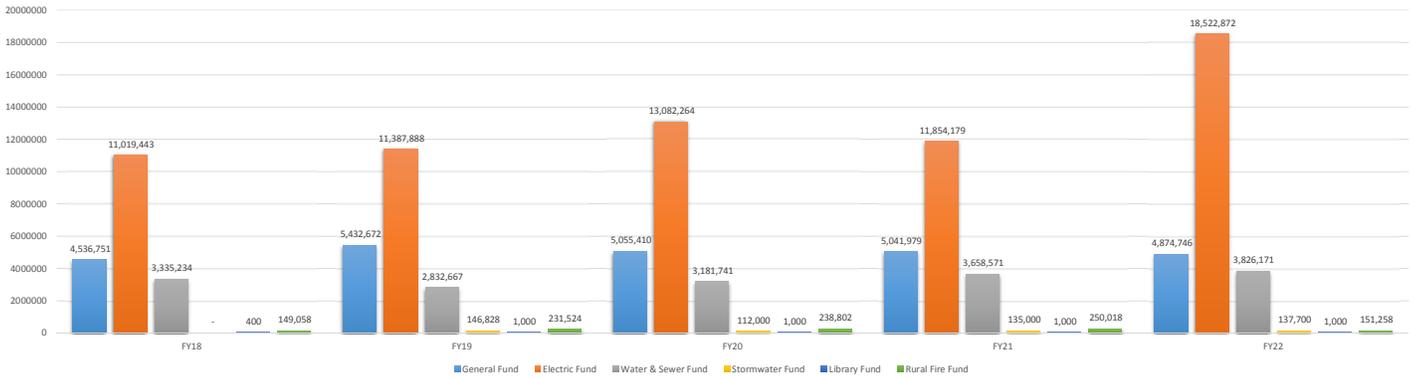


TOWN REVENUES

By Budget Fund	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
General Fund	4,536,751	5,432,672	5,055,410	5,041,979	4,874,746	(377,262)	-6.94%
Electric Fund	11,019,443	11,387,888	13,082,264	11,854,179	18,522,872	1,694,376	14.88%
Water & Sewer Fund	3,335,234	2,832,667	3,181,741	3,658,571	3,826,171	349,074	12.32%
Stormwater Fund	-	146,828	112,000	135,000	137,700	(34,828)	-23.72%
Library Fund	400	1,000	1,000	1,000	1,000	-	0.00%
Rural Fire Fund	149,058	231,524	238,802	250,018	151,258	7,278	3.14%
Total Town Revenues	\$ 19,040,886	\$ 20,032,579	\$ 21,671,217	\$ 20,940,747	\$ 27,513,747	\$ 1,638,638	8.18%
% Change		5.21%	8.18%	-3.37%	31.39%		



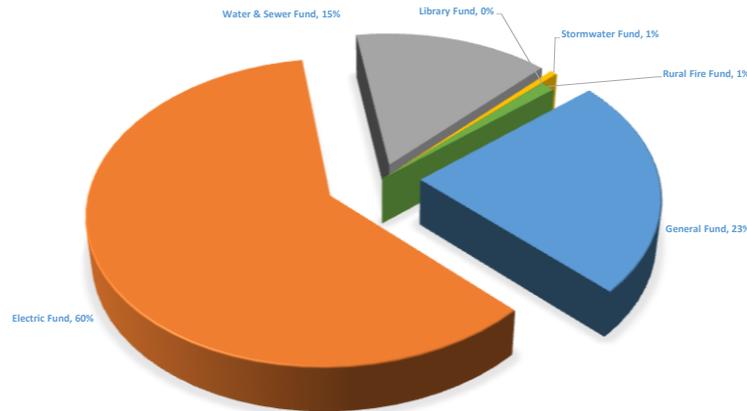
Town Revenues
Trends & Forecast



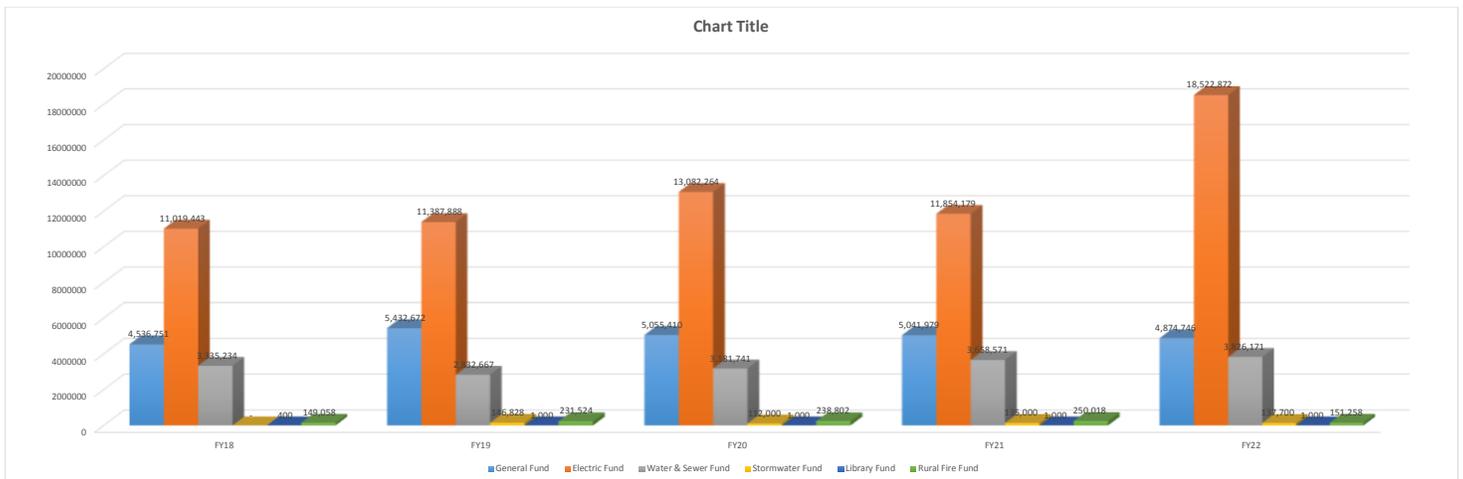
TOWN EXPENDITURES

By Budget Fund	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
General Fund	4,536,751	5,432,672	5,055,410	5,041,979	4,874,746	(377,262)	-6.94%
Electric Fund	11,019,443	11,387,888	13,082,264	11,854,179	18,522,872	1,694,376	14.88%
Water & Sewer Fund	3,335,234	2,832,667	3,181,741	3,658,571	3,826,171	349,074	12.32%
Stormwater Fund	-	146,828	112,000	135,000	137,700	(34,828)	-23.72%
Library Fund	400	1,000	1,000	1,000	1,000	-	0.00%
Rural Fire Fund	149,058	231,524	238,802	250,018	151,258	7,278	3.14%
Total Town Expenditures	\$ 19,040,886	\$ 20,032,579	\$ 21,671,217	\$ 20,940,747	\$ 27,513,747	\$ 1,638,638	8.18%
% Change		5.21%	8.18%	-3.37%	31.39%		

FY20 Town-wide Expenditures by Fund



Town-Wide Expenditures Trends & Forecast



TOWN EXPENDITURES by Category by Fund

	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Projection</u>	<u>Projection</u>	<u>Change</u>	<u>Change</u>
Personnel							
General Fund	2,956,051	3,178,298	3,545,684	3,647,544	3,783,919	367,386	11.56%
Electric Fund	725,192	920,652	872,986	909,140	939,385	(47,666)	-5.18%
Water & Sewer Fund	496,365	388,565	495,312	517,746	536,538	106,748	27.47%
Stormwater Fund	-	82,534	-	-	-	(82,534)	-100.00%
Library Fund	-	-	-	-	-	-	-
Rural Fire Fund	26,547	32,470	28,113	28,651	29,200	(4,358)	-13.42%
Total Town Personnel	\$ 4,204,155	\$ 4,602,519	\$ 4,942,095	\$ 5,103,082	\$ 5,289,042	339,576	7.38%
% Change		9.48%	7.38%	3.26%	3.64%		
Operations							
General Fund	1,619,201	1,613,581	1,552,045	1,578,243	1,612,789	(61,536)	-3.81%
Electric Fund	8,701,871	8,579,755	8,667,600	8,760,749	8,936,697	87,845	1.02%
Water & Sewer Fund	1,772,795	1,693,400	1,826,925	1,850,165	1,873,440	133,525	7.89%
Stormwater Fund	-	60,551	97,909	119,679	122,502	37,358	61.70%
Library Fund	400	1,000	1,000	1,000	1,000	-	0.00%
Rural Fire Fund	122,511	131,954	62,180	62,858	63,550	(69,774)	-52.88%
Total Town Operations	\$ 12,216,778	\$ 12,080,241	\$ 12,207,659	\$ 12,372,694	\$ 12,609,977	127,418	1.05%
% Change		-1.12%	1.05%	1.35%	1.92%		
Capital Outlay							
General Fund	292,920	1,031,521	785,900	738,000	426,000	(245,621)	-23.81%
Electric Fund	313,769	483,750	1,501,000	82,000	6,545,100	1,017,250	210.28%
Water & Sewer Fund	560,123	113,750	120,000	502,500	510,000	6,250	5.49%
Stormwater Fund	-	-	-	-	-	-	-
Library Fund	-	-	-	-	-	-	-
Rural Fire Fund	-	67,100	90,000	100,000	-	22,900	34.13%
Total Town Capital Outlay	\$ 1,166,812	\$ 1,696,121	\$ 2,496,900	\$ 1,422,500	\$ 7,481,100	800,779	47.21%
% Change		45.36%	47.21%	-43.03%	425.91%		
Debt Service							
General Fund	168,623	249,209	242,665	242,632	207,158	(6,544)	-2.63%
Electric Fund	316,604	312,944	541,651	517,878	514,518	228,707	73.08%
Water & Sewer Fund	351,591	460,391	528,145	558,335	678,210	67,754	14.72%
Stormwater Fund	-	-	-	-	-	-	-
Library Fund	-	-	-	-	-	-	-
Rural Fire Fund	-	-	58,509	58,509	58,509	58,509	
Total Town Debt Service	\$ 836,818	\$ 1,022,544	\$ 1,370,970	\$ 1,377,354	\$ 1,458,395	348,426	34.07%
% Change		22.19%	34.07%	0.47%	5.88%		
Cost Allocations							
General Fund	(500,044)	(639,937)	(1,070,884)	(1,164,441)	(1,155,118)	(430,947)	67.34%
Electric Fund	345,684	459,633	845,434	919,295	911,937	385,801	83.94%
Water & Sewer Fund	154,360	176,561	211,359	229,824	227,983	34,798	19.71%
Stormwater Fund	-	3,743	14,091	15,321	15,198	10,348	276.46%
Total Cost Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
% Change							
Transfers & Other Uses							
General Fund	-	-	-	-	-	-	-
Electric Fund	616,323	631,154	653,593	665,116	675,235	22,439	3.56%
Water & Sewer Fund	-	-	-	-	-	-	-
Stormwater Fund	-	-	-	-	-	-	-
Library Fund	-	-	-	-	-	-	-
Rural Fire Fund	-	-	-	-	-	-	-
Total Town Transfers & Other	\$ 616,323	\$ 631,154	\$ 653,593	\$ 665,116	\$ 675,235	\$ 22,439	3.56%
% Change		2.41%	3.56%	1.76%	1.52%		
Total	\$ 19,040,886	\$ 20,032,579	\$ 21,671,217	\$ 20,940,746	\$ 27,513,747	1,638,638	8.18%
% Change		5.21%	8.18%	-3.37%	31.39%		

DEBT OBLIGATIONS - FY20

Issue Year	Project/Equipment	Loan Type	Amount Issued	Loan Term	Calendar Year Retired	Interest Rate	FY20 Payments (Principal & Interest)
GENERAL FUND							
2015	Fire Truck	Installment Purchase	\$ 436,000	7	2021	2.29%	\$ 68,120
2016	Knuckleboom Truck	Installment Purchase	\$ 130,794	5	2022	3.05%	\$ 28,238
2018	Garbage Truck	Installment Purchase	\$ 150,000	3	2020	1.94%	\$ 51,940
2019	Fire Truck	Installment Purchase	\$ 407,996	7	2026	3.20%	\$ 65,983
2019	Police Radios	Installment Purchase	\$ 52,000	2	2021	2.89%	\$ 25,686
2019	Police Vehicles	Installment Purchase	\$ 179,082	3	2021	3.28%	\$ 61,207
Total Debt Service - General							\$ 301,174
ELECTRIC FUND							
2016	Substation	Installment Purchase	\$ 1,500,000	10	2027	2.44%	\$ 179,280
2016	Bucket & Digger Trucks	Installment Purchase	\$ 403,784	5	2020	3.75%	\$ 86,810
2017	Bucket Truck	Installment Purchase	\$ 199,300	5	2022	2.57%	\$ 43,194
2018	Generator	Installment Purchase	\$ 651,471	3	2021	2.74%	\$ 232,367
Total Debt Service - Electric							\$ 541,651
WATER & SEWER FUND							
2008	USDA Bond	Revenue Bond	\$ 2,937,000	40	2048	4.375%	\$ 159,750
2008	State Revolving Loan	Installment Purchase	\$ 2,614,025	20	2028	2.265%	\$ 157,345
2017	State Revolving Loan CS370902-01	Revolving Loan	\$ 1,550,000	20	2038	0.000%	\$ 77,500
2017	State Revolving Loan CS370902-02	Revolving Loan	\$ 805,130	20	2038	0.000%	\$ 40,257
2017	Frederick Street Extension	Installment Purchase	\$ 240,000	5	2023	2.740%	\$ 53,453
2018	USDA Bond 2018 Series	Revenue Bond	\$ 916,000	40	2058	1.875%	\$ 39,840
Total Debt Service - Water & Sewer							\$ 528,145
Total Town Debt Service							\$ 1,370,970
LEGAL DEBT MARGIN							
	Total Assessed Value	\$	235,364,873				
	Debt Limit (8% of assessed value)	\$	18,829,190				
	Total Debt Applicable to Limit	\$	-				
	Legal Debt Margin	\$	18,829,190				
	Debt Percentage to Assessed Value		0.00%				

GOVERNMENTAL FUNDS

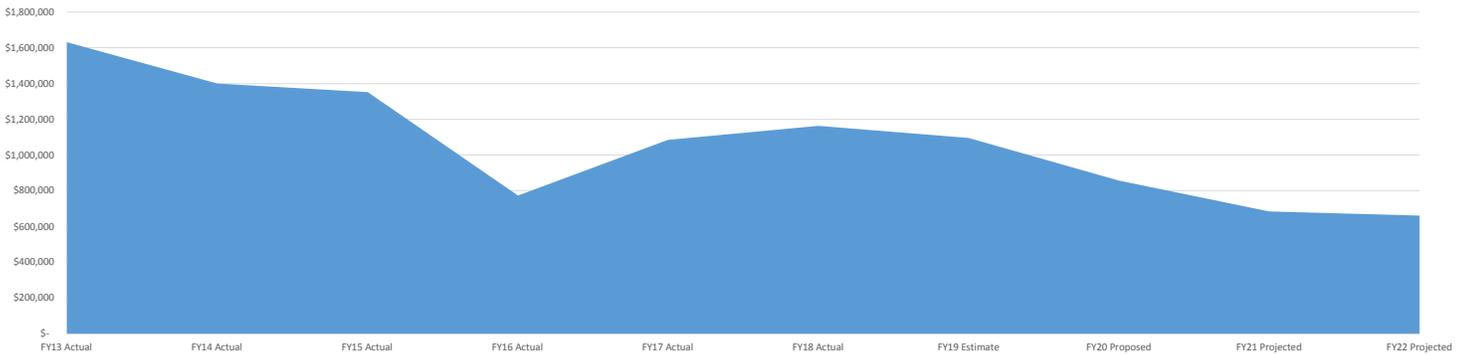
GENERAL FUND

FUND BALANCE - GENERAL FUND

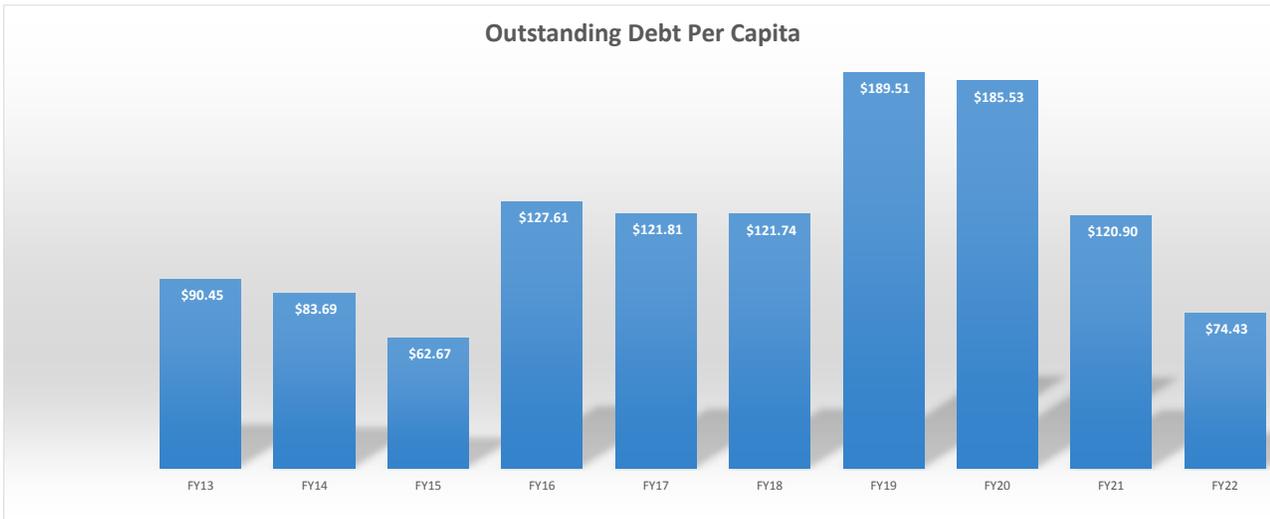
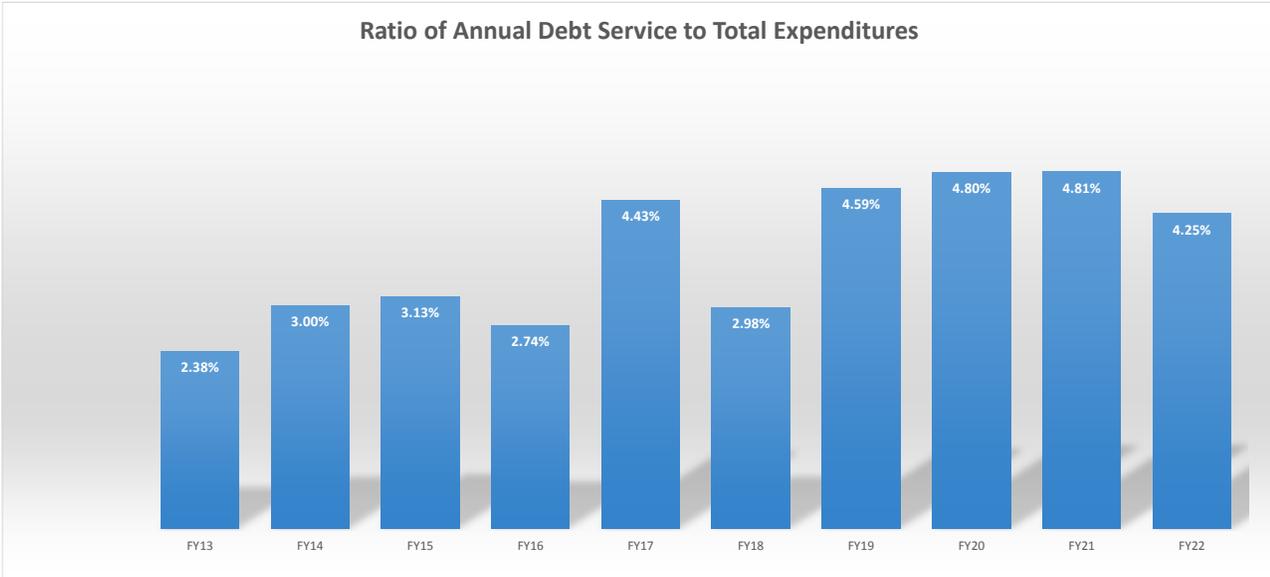
Fiscal Year	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance	% of Annual Expenditures	Months Equivalent
FY13 Actual	\$ 1,615,205	\$ 1,631,837	\$ (46,714)	35%	4.15
FY14 Actual	1,631,837	\$ 1,400,923	(191,933)	33%	3.94
FY15 Actual	1,400,923	\$ 1,352,380	471,345	33%	3.91
FY16 Actual	1,352,380	\$ 773,658	(576,309)	17%	2.05
FY17 Actual	773,658	\$ 1,086,369	479,218	21%	2.57
FY18 Actual	1,086,369	\$ 1,164,649	232,297	26%	3.08
FY19 Estimate	1,164,649	\$ 1,097,224	(333,450)	20%	2.42
FY20 Proposed	1,097,224	\$ 857,142	(240,082)	17%	2.03
FY21 Projected	857,142	\$ 684,869	(172,273)	14%	1.63
FY22 Projected	684,869	\$ 661,486	(23,383)	14%	1.63

Fund Balance Level: The Town Board's current policy is to maintain an unassigned fund balance no less than 10% of annual expenditures - 1.2 month operating equivalent

General Fund Balance - History & Projections



DEBT RATIOS - GENERAL FUND



Fiscal Year	General Debt Service ¹	General Fund Expenditures	Debt Service to Total Operating Expenditures	Population ²	General Outstanding Debt	Outstanding Debt per Capita
FY13	90,519	3,798,568	2.38%	5,032	455,160	\$ 90.45
FY14	119,711	3,985,130	3.00%	5,048	422,466	\$ 83.69
FY15	131,214	4,195,879	3.13%	5,059	317,058	\$ 62.67
FY16	131,214	4,785,536	2.74%	5,053	644,819	\$ 127.61
FY17	227,395	5,132,470	4.43%	5,191	632,312	\$ 121.81
FY18	168,623	5,661,432	2.98%	5,143	626,094	\$ 121.74
FY19	249,209	5,432,672	4.59%	5,246	994,143	\$ 189.51
FY20	242,665	5,055,410	4.80%	5,351	992,713	\$ 185.53
FY21	242,632	5,041,979	4.81%	5,458	659,837	\$ 120.90
FY22	207,158	4,874,746	4.25%	5,567	414,333	\$ 74.43

¹ Represents principal and interest

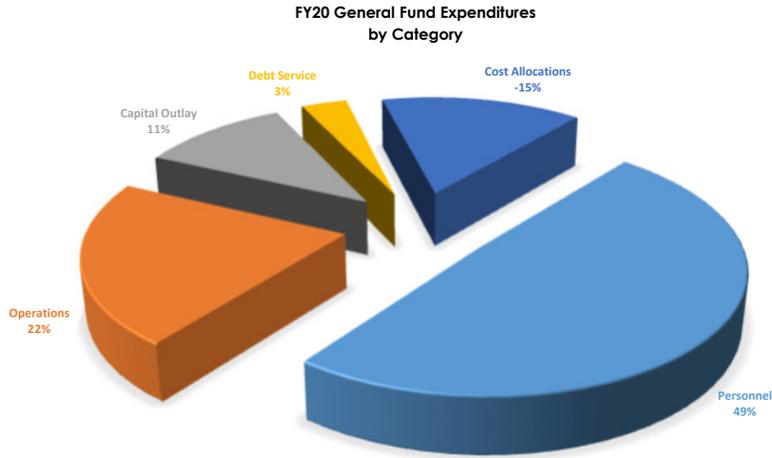
² US Census Data - 2% growth rate projected

GENERAL FUND REVENUES

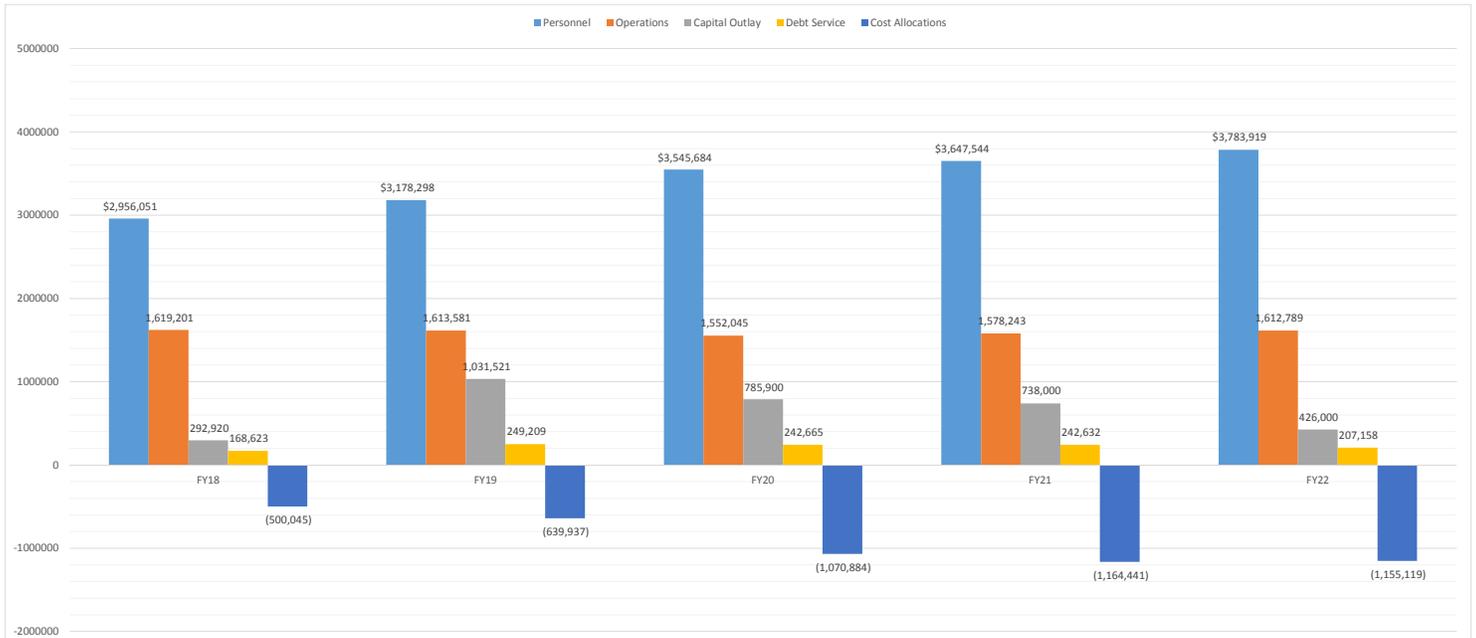
	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY20 Adopted</u>	<u>FY21 Projection</u>	<u>FY22 Projection</u>	<u>% Change</u>	<u>Comments</u>
Ad Valorem Taxes							
Current Tax Levy	1,079,543	1,085,000	1,098,560	1,175,459	1,210,723	1.25%	Per Cty/ Note Revaluation in FY20
Prior Years Tax Levy	11,474	10,000	10,000	10,000	10,000	0.00%	
Current Motor Vehicle Tax Levy	156,604	164,000	167,356	170,703	174,117	2.05%	
Motor Vehicle License Fee	17,147	16,000	16,000	16,320	16,646	0.00%	
Penalties & Interest	9,955	5,000	5,000	5,100	5,202	0.00%	
Ad Valorem Taxes Total	1,274,723	1,280,000	1,296,916	1,377,582	1,416,689	1.32%	
Local Option Sales Taxes							
1% Sales Tax - Art. 39	403,776	400,000	416,000	424,320	432,806	4.00%	NCLM guidance + Internet Sales
0.5% Sales Tax - Art. 40	239,681	235,000	244,400	249,288	254,274	4.00%	NCLM guidance + Internet Sales
0.5% Sales Tax - Art. 42	203,005	200,000	208,000	212,160	216,403	4.00%	NCLM guidance + Internet Sales
Hold Harmless Tax	240,236	230,000	239,200	243,984	248,864	4.00%	NCLM guidance + Internet Sales
Sales Tax Total	1,086,698	1,065,000	1,107,600	1,129,752	1,152,347	4.00%	
Unrestricted Intergovernmental							
Utility Franchise Tax	383,406	360,000	375,000	382,500	390,150	4.17%	
Beer and Wine Tax	21,639	22,300	22,300	22,746	23,201	0.00%	
Cell Tower Rental Fees	51,221	53,000	56,200	57,324	58,470	6.04%	
Cable TV Franchise Tax	54,179	56,000	50,000	51,000	52,020	-10.71%	NCLM Guidance
Piped Natural Gas	-	2,000	2,000	2,000	2,000	0.00%	Agreement GUC
Solid Waste Disposal Tax	4,123	3,553	3,600	3,672	3,745	1.32%	
Rural Fire/EMS Lease Pmt.	60,780	91,554	30,319	30,319	30,319	-66.88%	\$11400 Rural 18919 EMS
Unrestr. Intergovt. Rev. Total	575,348	588,407	539,419	549,561	559,906	-8.33%	
Restricted Intergovernmental							
Powell Bill	149,453	150,000	147,500	150,500	150,500	-1.67%	
Local/State Grants	263,017	184,042	272,700	202,000	154,000	48.17%	GHSP, Pitt, Fire, Cameras,SRO
Restr. Intergovt. Rev. Total	412,470	334,042	420,200	352,500	304,500	0	
Permits and Fees							
Court Facility Fees	4,309	8,000	-	-	-	-100.00%	Court removed - TBD
Planning Fees/Permits	5,014	14,000	5,000	5,100	5,202	-64.29%	
Permit and Fees Total	9,323	22,000	5,000	5,100	5,202	(2)	
Sales and Services							
Refuse Collection Fees	311,349	312,000	315,000	369,495	376,885	0.96%	Recommend FY21 \$1.75 Rate increase
Cemetery Sales	40,500	32,000	32,000	32,000	32,000	0.00%	
Rents	18,099	32,500	20,000	20,000	20,000	-38.46%	
Recreation Revenue	91,405	68,000	68,000	68,000	68,000	0.00%	
Stormwater Fees	114,098	-	-	-	-		Moved to new fund
Sales and Services Total	575,451	444,500	435,000	489,495	496,885	-2.14%	
Investment Earnings							
Investment Earnings	24,055	22,000	45,000	45,000	45,000	104.55%	
Investment Earnings Total	24,055	22,000	45,000	45,000	45,000	104.55%	
Other Revenue/Non-Operating							
Miscellaneous	83,105	40,000	40,000	40,000	40,000	0.00%	
Sale of Fixed Assets	57,777	10,000	10,000	50,000	10,000	0.00%	
Donations(Shop w/Cop)	10,170	10,000	10,000	10,000	10,000	0.00%	
Other Rev./Non-Op Total	151,052	60,000	60,000	100,000	60,000	-	
Other Finance Sources(Uses)							
Inter-Gov't Electric Franchise Tax	570,685	571,645	594,405	597,828	607,504	3.98%	5% of Electric Fund Prior Yr Sales
PILOT - Electric Fund	45,638	59,509	59,188	67,288	67,731	-0.54%	
PILOT- AHA	-	18,123	5,600	5,600	5,600	-69.10%	
Proceeds from Issuance of Debt	147,216	655,996	-	275,000	130,000	-100.00%	
Insurance Proceeds	17,797	-	-	-	-	0.00%	
Transfer To Other Funds	(87,308)	(22,000)	(125,000)	(125,000)	-	468.18%	\$250K 2018 CDBG-NR 18-19-25 Over 2 yrs
Fund Balance Appropriated (Contribution)	(266,397)	333,450	612,082	172,273	23,383	83.56%	FY20 -\$372,000 from Powell Bill
Other Finance Sources(Uses) Total	427,631	1,616,723	1,146,275	992,989	834,218	-29.10%	
	4,536,751	5,432,672	5,055,410	5,041,979	4,874,746	-6.94%	

GENERAL FUND EXPENDITURES BY CATEGORY

Category	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
Personnel	\$ 2,956,051	\$ 3,178,298	\$ 3,545,684	\$ 3,647,544	\$ 3,783,919	\$ 367,386	11.56%
Operations	1,619,201	1,613,581	1,552,045	1,578,243	1,612,789	(61,536)	-3.81%
Capital Outlay	292,920	1,031,521	785,900	738,000	426,000	(245,621)	-23.81%
Debt Service	168,623	249,209	242,665	242,632	207,158	(6,544)	-2.63%
Cost Allocations	(500,045)	(639,937)	(1,070,884)	(1,164,441)	(1,155,119)	(430,947)	67.34%
Total Expenditures	\$ 4,536,751	\$ 5,432,672	\$ 5,055,410	\$ 5,041,979	\$ 4,874,747	\$ (377,262)	-6.94%
% Change		19.75%	-6.94%	-0.27%	-3.32%		



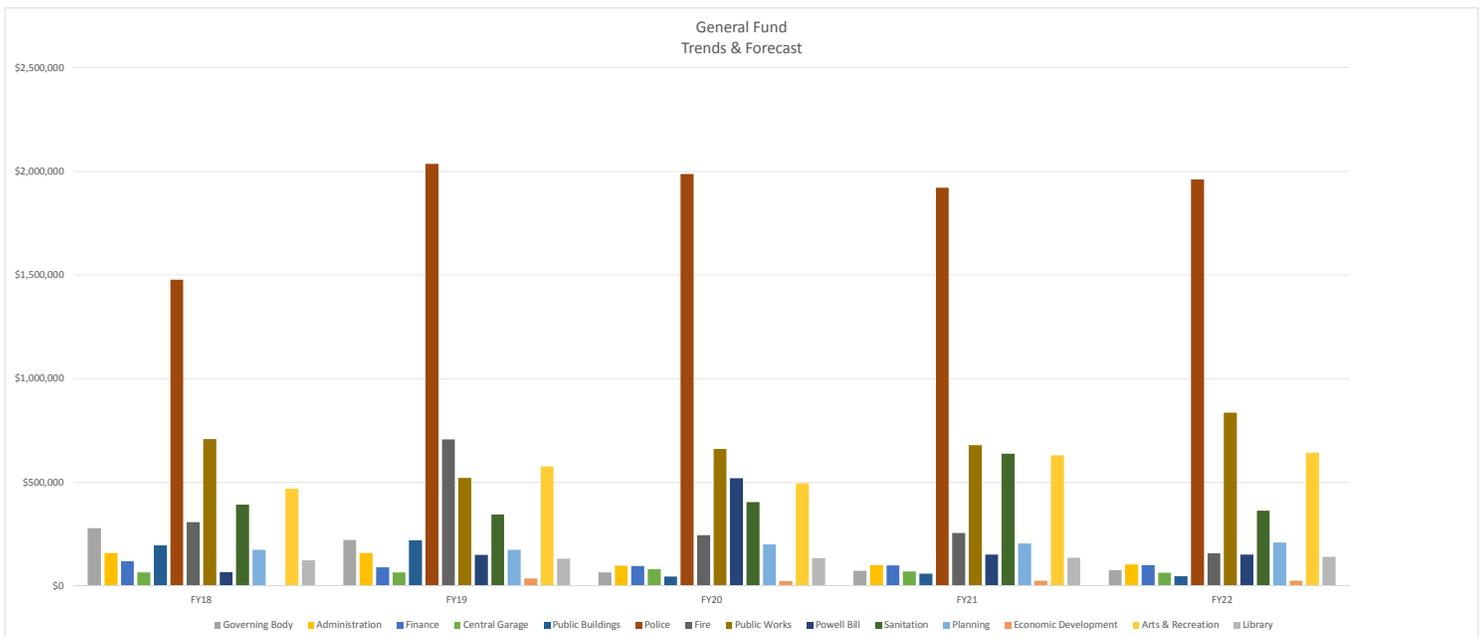
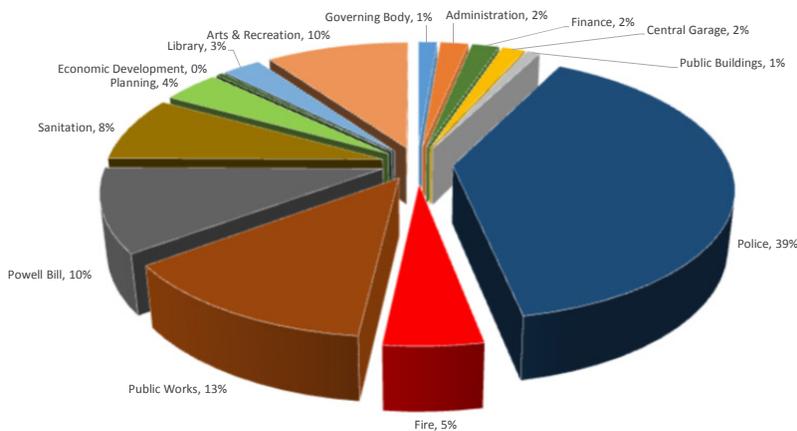
FY20 General Fund Expenditures Trends & Forecast



GENERAL FUND EXPENDITURES BY UNIT

By Budget Unit	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
Governing Body	\$ 277,993	\$ 221,432	\$ 65,249	\$ 73,442	\$ 75,933	\$ (156,183)	-70.53%
Administration	159,347	159,492	97,738	100,355	103,045	(61,754)	-38.72%
Finance	118,433	89,536	95,537	98,206	100,968	6,001	6.70%
Central Garage	65,010	65,563	79,774	69,575	63,347	14,211	21.68%
Public Buildings	195,472	220,441	45,931	59,261	46,898	(174,510)	-79.16%
Police	1,478,082	2,037,011	1,987,748	1,921,475	1,961,528	(49,263)	-2.42%
Fire	307,163	706,390	244,487	255,703	156,944	(461,903)	-65.39%
Public Works	708,240	521,423	661,205	679,508	835,124	139,782	26.81%
Powell Bill	67,127	150,000	519,500	150,500	150,500	369,500	246.33%
Sanitation	392,511	344,494	404,441	637,449	362,887	59,947	17.40%
Planning	174,903	173,712	200,616	205,278	210,232	26,904	15.49%
Economic Development	-	35,623	23,898	24,554	25,363	(11,725)	-32.91%
Library	123,638	131,014	134,133	136,335	140,052	3,119	2.38%
Arts & Recreation	468,832	576,541	495,153	630,338	641,925	(81,388)	-14.12%
Total Expenditures	\$ 4,536,751	\$ 5,432,672	\$ 5,055,410	\$ 5,041,979	\$ 4,874,746	\$ (377,262)	-6.94%
% Change		19.75%	-6.94%	-0.27%	-3.32%		

FY20 General Fund Expenditures by Budget Unit



GOVERNING BODY - 4110

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	34,821	34,200	32,760	34,200	34,200	(1,440)	-4.21%	
Social Security	2,617	2,616	2,506	2,616	2,616	(110)	-4.21%	
WC Insurance	113	47	45	50	50	(2)	-4.93%	
Personnel Subtotal	37,551	36,863	35,311	36,866	36,866	(1,552)	-4.21%	
Operations								
Professional Fees	87,945	38,248	65,750	67,065	68,406	27,502	71.90%	Moved auditor
Attorney Fees	87,945	38,248	40,000	40,800	41,616			
Auditor	-	-	25,750	26,265	26,790			
Supplies	501	1,000	1,000	500	500	-	0.00%	
Travel & Training	5,170	9,000	4,000	4,000	4,000	(5,000)	-55.56%	decrease to avg history
Community Appearance	56,768	68,000	75,000	76,500	78,030	7,000	10.29%	
Rent of Land	900	900	900	900	900	-	0.00%	
Dues and Subscriptions	8,026	8,295	8,311	8,311	8,311	16	0.19%	
NCLM Annual Dues	5,697	5,645	5,645	5,645	5,645			
SOG Annual Dues	613	630	646	646	646			
Mid East Commission	1,591	1,600	1,600	1,600	1,600			
NCBEMO Annual Dues	50	210	210	210	210			
NCWMG Annual Dues	75	210	210	210	210			
Miscellaneous	14,300	3,110	3,000	3,000	3,000	(110)	-3.54%	
Contracts	24,000	25,500	-	-	-	(25,500)	-100.00%	auditor to professional svc
Local Support of Organizations	64,947	70,000	70,000	70,000	70,000	-	0.00%	
Chamber of Commerce	21,000	21,000	25,000	22,000	22,000			1 time > move downtown
Main Street Committee	8,498	13,000	13,000	13,000	13,000			
School Support	9,000	9,000	9,000	9,000	9,000			
Other	6,449	7,000	3,000	6,000	6,000			
Collard Festival	10,000	10,000	10,000	10,000	10,000			
Barbecue Festival	10,000	10,000	10,000	10,000	10,000			
Special Events	2,628	2,500	8,600	2,000	9,510	6,100	244.00%	
Elections	-	-	6,100	-	6,710			Pitt County Board of Elections
Other	2,628	2,500	2,500	2,000	2,800			Retirements, etc
Operations Subtotal	265,185	263,416	236,561	269,142	279,523	(26,855)	-10.19%	
Subtotal before Allocation	302,736	300,279	271,872	306,008	316,389	(28,407)	-9.5%	
Cost Allocations								
Charge for Services to Electric	(17,747)	(62,290)	(163,123)	(183,605)	(189,834)			60% 18/19 and forward
Charge for Services to Water/Sewer	(6,997)	(15,400)	(40,781)	(45,901)	(47,458)			15% 18/19 and forward
Charge for Services to Stormwater	-	(1,157)	(2,719)	(3,060)	(3,164)			1% 18/19 and forward
Cost Allocations Subtotal	(24,744)	(78,847)	(206,623)	(232,566)	(240,456)	(127,776)	162.06%	
Governing Body Total	277,993	221,432	65,249	73,442	75,933	(156,183)	-70.53%	
% Change		-20.35%	-70.53%	12.56%	3.39%			

ADMINISTRATION - 4120

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	152,021	152,021	156,952	160,091	163,293	4,931	3.24%	Includes auto allowance
Social Security	11,630	11,630	11,915	12,247	12,492	285	2.45%	
Retirement - Manager 401K	5,100	6,222	9,114	9,296	9,482	2,892	46.47%	
Retirement Contribution	8,828	8,828	14,047	16,249	18,534	5,219	59.13%	LGRS - 8.95%, 10.15%, 11.35%
Employee Group Insurance	14,568	15,744	17,170	18,887	20,776	1,426	9.06%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	113	1,500	2,094	2,136	2,179	594	39.61%	
Personnel Subtotal	192,260	195,945	211,292	218,906	226,755	15,347	7.83%	
Operations								
Supplies	3,207	1,671	2,000	2,000	2,000	329	19.69%	
Travel & Training	4,878	3,516	4,100	4,182	4,266	584	16.61%	
NC Clerk's Annual Conference	1,274	1,283	1,400	1,428	1,457			
NCCMA Conference	982	1,348	1,400	1,428	1,457			
Electricities Conference	1,042	575	800	816	832			
Other	1,580	310	500	510	520			
Telephone	9,212	6,056	8,700	8,874	9,051	2,644	43.66%	Includes Cell phone Allow.
Postage	-	100	100	102	104	-	0.00%	
Advertising	11,272	6,151	12,000	12,240	12,485	5,849	95.09%	
Dues and Subscriptions	1,935	1,398	1,558	1,558	1,558	160	11.44%	
ICMA(1)	160	160	160	160	160			
NCCMA(1)	240	240	240	240	240			
ASCAP(1)	690	348	348	348	348			
NCMCA(1)	170	120	120	120	120			
Notary(1)	52	50	50	50	50			
Newspapers(2)	223	240	240	240	240			
Kiwanis(1)	400	400	400	400	400			
Miscellaneous	955	1,950	2,200	2,200	2,200	250	12.82%	
Property & Liability Insurances	35,963	25,500	29,000	29,580	30,172	3,500	13.73%	
Contracts	153,115	153,607	136,290	138,502	140,758	(17,317)	-11.27%	
IT/VOIP - Cybersharks	126,470	122,329	110,000	112,200	114,444			
Suddenlink Fiber	16,510	18,015	12,840	12,840	12,840			New contract 50/50 with utility billing
Copier	3,807	4,200	4,200	4,200	4,200			
Website Hosting	588	600	600	612	624			
Preemployment Screening	642	650	650	650	650			
Codification			1,125	500	500			Code on Internet
Other	5,098	7,813	6,875	7,500	7,500			
Operations Subtotal	220,537	199,949	195,948	199,238	202,594	(4,001)	-2.00%	
Subtotal before Allocation	412,797	395,894	407,240	418,144	429,349	11,346	2.9%	
Cost Allocations								
Charge for Services to Electric	(169,811)	(186,758)	(244,344)	(250,886)	(257,609)			60% 18/19 and forward
Charge for Services to Water/Sewer	(83,639)	(47,280)	(61,086)	(62,722)	(64,402)			15% 18/19 and forward
Charge for Services to Stormwater	-	(2,364)	(4,072)	(4,181)	(4,293)			1% 18/19 and forward
Cost Allocations Subtotal	(253,450)	(236,402)	(309,502)	(317,789)	(326,304)	(73,100)	30.92%	
Administration Total	159,347	159,492	97,738	100,355	103,045	(61,754)	-38.72%	
% Change		0.09%	-38.72%	2.68%	2.68%			
FTE Equivalents	2.00	2.00	2.00	2.00	2.00			

FINANCE - 4130

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	168,398	177,650	201,452	190,000	193,800	23,802	13.40%	FY20 PT payroll Tech FT APay
Social Security	12,882	13,592	15,411	14,535	14,826	1,819	13.39%	
Retirement Contribution	12,209	13,767	15,797	19,285	21,996	2,030	14.75%	LGRS - 8.95%, 10.15%, 11.35%
Employee Group Insurance	21,852	24,008	25,549	37,472	41,220	1,541	6.42%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	335	175	177	181	184	2	1.14%	
Personnel Subtotal	215,676	229,192	258,387	261,473	272,026	29,195	12.74%	
Operations								
Supplies	2,118	2,700	3,000	2,500	2,500	300	11.11%	
Travel & Training	3,152	3,980	3,800	3,864	3,929	(180)	-4.52%	
SOG Classes	3,117	2,780	3,200	3,264	3,329			
Tyler Incode		400	200	200	200			
Electricities & Other		400	400	400	400			
Cherry Bekeart Govt Review	35	400	-	-	-			
Telephone	-	-	720	720	720	720	0.00%	Includes Cell phone Allow.
Dues and Subscriptions	595	550	1,305	1,305	1,305	755	137.27%	
GFOA(1)	160		160	160	160			
NC GFOA(2)	-		100	100	100			
AICPA(1)			275	275	275			New
NC ACPA(1)			250	250	250			New
CPA License Renewal(1)			60	60	60			New
GFOA Audit Certification	435	550	460	460	460			
Miscellaneous	4,805	1,300	3,000	5,500	3,000	1,700	130.77%	
Actuarial Studies	367	1,000	2,500	5,000	2,500			New GASB standards 73 & 75
Other	4,438	300	500	500	500			
Contracts	37,403	26,000	66,254	68,394	69,929	40,254	154.82%	
Pitt County Tax Collection	22,403	26,000	19,454	20,664	21,250			1.50%
Tyler Software Renewal & Support			30,000	30,600	31,212			Moved from Utility Billing
Electricities - Tyler Hosting			16,500	16,830	17,167			Moved from Utility Billing
Bookkeeping G Isley	15,000	-	-	-	-			
Other Software Renewals			300	300	300			
Operations Subtotal	48,073	34,530	78,079	82,283	81,383	43,549	126.12%	
Subtotal before Allocation	263,749	263,722	336,466	343,756	353,409	72,744	27.6%	
Cost Allocations								
Charge for Services to Electric	(97,365)	(137,515)	(190,207)	(193,855)	(199,295)			60% 18/19, no tax coll.
Charge for Services to Water/Sewer	(47,951)	(34,379)	(47,552)	(48,464)	(49,824)			15% 18/19, no include tax coll.
Charge for Services to Stormwater	-	(2,292)	(3,170)	(3,231)	(3,322)			1% 18/19, no include tax coll.
Cost Allocations Subtotal	(145,316)	(174,186)	(240,929)	(245,550)	(252,441)			
Finance Total	118,433	89,536	95,537	98,206	100,968	6,001	6.70%	
% Change		-24.40%	6.70%	2.79%	2.81%			
FTE Equivalents	4.00	3.00	3.50	3.50	3.50			

CENTRAL GARAGE & WAREHOUSE - 4250

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	44,301	50,236	88,818	98,094	99,906	38,582	76.80%	Warehouse Attendant added
Social Security	3,389	3,843	6,795	7,504	7,643	2,951	76.80%	
Retirement Contribution	3,544	3,893	7,949	9,957	11,339	4,056	104.18%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	7,294	7,904	16,857	18,543	20,397	8,953	113.28%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	339	225	1,558	1,589	1,621	1,333	592.39%	
Personnel Subtotal	58,867	66,101	121,977	135,687	140,906	55,876	84.53%	Warehouse Attendant added
Operations								
Uniforms & PPE	1,910	1,800	2,000	2,000	2,000	200	11.11%	
Fuel & Lubricants	4,417	4,761	6,500	6,630	6,763	1,739	36.53%	
Training	-	-	1,000	1,000	1,000	1,000		New
Shop Tools and Supplies	4,510	8,750	9,000	9,180	9,364	250	2.86%	
Shop Equipment and Repair	2,589	2,000	5,000	5,100	5,202	3,000	150.00%	
Fire Ext Cart Annual Inspect			2,000	2,040	2,081			
Vehicles (1)			1,500	1,530	1,561			
Other			1,500	1,530	1,561			software updates
Vehicle Repairs and Maintenance	36,633	25,000	5,000	5,100	5,202	(20,000)	-80.00%	Moved to Police Dept
Fire Extinguisher Inspection			900	918	936			
Other			4,100	4,182	4,266			various items for all units
Miscellaneous	32	-	-	-	-	-	0.00%	
Operations Subtotal	50,091	42,311	28,500	29,010	29,530	(13,811)	-32.64%	
Capital Outlay								
Vehicle Emission Analyzer	-	-	7,000	-	-			Per CIP
Fuel System	-	-	15,000	-	-			Per CIP
Per CIP	-	-	-	8,000	-			Per CIP
Capital Outlay Subtotal	-	-	22,000	8,000	-			
Subtotal before Allocation	108,958	108,412	172,477	172,697	170,436	64,065	59.1%	
Cost Allocations								
Charge for Services to Electric	(32,961)	(33,824)	(73,186)	(81,412)	(84,544)			60% 18/19 and forward
Charge for Services to Water/Sewer	(10,987)	(8,437)	(18,297)	(20,353)	(21,136)			15% 18/19 and forward
Charge for Services to Stormwater	-	(588)	(1,220)	(1,357)	(1,409)			1% 18/19 and forward
Cost Allocation Subtotal	(43,948)	(42,849)	(92,703)	(103,122)	(107,089)			
Central Garage Total	65,010	65,563	79,774	69,575	63,347	21.68%		
% Change		0.85%	21.68%	-12.78%	-8.95%			
FTE Equivalents	1.00	1.00	2.00	2.00	2.00			

PUBLIC BUILDINGS - 4260

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	56,274	63,813	70,257	71,662	73,096	6,444	10.10%	
Social Security	4,305	4,882	5,375	5,482	5,592	493	10.10%	
Retirement Contribution	4,221	4,945	6,288	7,274	8,296	1,343	27.16%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	12,688	14,568	14,574	16,032	17,635	6	0.04%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	872	1,372	1,812	1,848	1,885	440	32.05%	
Personnel Subtotal	78,360	89,580	98,306	102,298	106,504	8,726	9.74%	
Operations								
Uniforms	903	925	925	971	1,020	-	0.00%	
Fuel & Lubricants	1,334	2,000	2,000	2,100	2,205	-	0.00%	
Supplies	17,354	19,000	19,500	20,475	21,499	500	2.63%	
Training - Safety	-	-	600	600	600	600	0.00%	
Utilities	28,862	30,000	30,000	30,000	30,000	-	0.00%	
Propane	3,233	5,000	5,000	5,000	5,000			
Electric	25,629	25,000	25,000	25,000	25,000			
Repairs & Maintenance - Bldgs	69,530	42,075	25,000	26,250	27,563	(17,075)	-40.58%	
Repairs & Maintenance -Equip	-	-	2,000	2,000	2,000	2,000	0.00%	
Vehicles(2)			1,000	1,000	1,000			
Other			1,000	1,000	1,000			
Miscellaneous	-	-	250	263	276	-		
Contracts	3,080	5,300	5,800	6,065	6,343	500	9.43%	
Fire Extinguishers	1,520	2,800	2,800	2,940	3,087			
Vehicle GPS			500	500	500			New
Pest Control	1,560	2,500	2,500	2,625	2,756			
Building Improvements	28,636	5,000	-	-	-	(5,000)	-100.00%	
Operations Subtotal	149,699	104,300	86,075	86,124	88,905	(18,225)	-17.47%	
Capital Outlay								
Elevator/Ramp Town Hall		67,425						
Entrance Sign Roundabout			7,000					Per CIP
Per CIP	-	-	-	58,500	-			Per CIP
Capital Outlay Subtotal	-	67,425	7,000	58,500	-			
Subtotal before Allocation	228,059	261,305	191,381	246,922	195,409	(69,924)	-26.8%	
Cost Allocations								
Charge for Services to Electric	(16,294)	(20,432)	(114,829)	(148,153)	(117,246)			60% 18/19 and forward
Charge for Services to Water/Sewer	(16,293)	(20,432)	(28,707)	(37,038)	(29,311)			15% 18/19 and forward
Charge for Services to Stormwater	-	-	(1,914)	(2,469)	(1,954)			1% 18/19 and forward
Cost Allocation Subtotal	(32,587)	(40,864)	(145,450)	(187,661)	(148,511)			
Public Buildings Total	195,472	220,441	45,931	59,261	46,898	-79.16%		
% Change		12.77%	-79.16%	29.02%	-20.86%			
FTE Equivalent	2.00	2.00	2.00	2.00	2.00			

POLICE - 4310

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personal Services								
Full-time Salaries	934,762	1,008,408	1,083,504	1,105,174	1,127,278	75,096	7.45%	
Part-time Salaries	14,585	30,973	30,973	31,000	31,000	0	0.00%	
Social Security	70,232	81,738	87,313	88,099	89,790	5,575	6.82%	
Retirement Contribution	73,774	82,728	104,727	107,229	121,319	21,999	26.59%	{ LGRS 8.95%, 10.15% 11.35%
401K Contribution	40,549	43,607	44,932	49,187	50,132	1,325	3.04%	LEO 9.70%, 10.90%, 12.1%
LEOSSA Contribution	16,722	30,598	26,874	15,453	15,453	(3,724)	-12.17%	5% match
Employee Group Insurance	136,670	189,290	176,084	193,692	213,062	(13,206)	-6.98%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	24,075	20,456	21,822	22,258	22,703	1,366	6.68%	
Personnel Subtotal	1,311,369	1,487,798	1,576,229	1,612,093	1,670,737	88,431	5.94%	
Operations								
Uniforms	9,483	13,500	13,000	13,260	13,525	(500)	-3.70%	
Jail Operations	135	500	250	255	260	(250)	-50.00%	Reduce actual cost/close
Fuel & Lubricants	34,821	37,000	40,000	40,800	41,616	3,000	8.11%	
Supplies	11,355	14,100	14,100	14,382	14,670	-	0.00%	
Office	1,486	2,000	2,000	2,040	2,081			
Weapons/Ammunition	6,102	9,600	9,600	9,792	9,988			
Finger Printing		500	500	510	520			
Radio & Other	3,767	2,000	2,000	2,040	2,081			
COPS Program	4,904	6,000	5,500	5,610	5,722	(500)	-8.33%	
Supplies		1,500	1,500	1,530	1,561			
Community Night Out		2,000	1,500	1,530	1,561			
Halloween		2,500	2,500	2,550	2,601			
Travel & Training	2,975	3,000	3,000	3,060	3,121	-	0.00%	
Officer		3,000	2,000	2,040	2,081			
Leadership		-	1,000	1,020	1,040			
Telephone	13,031	16,000	15,000	15,000	15,000	(1,000)	-6.25%	
Utilities - Electric	4,215	5,000	5,000	5,100	5,202	-	0.00%	
Repairs & Maintenance	4,601	5,000	24,000	24,480	24,970	19,000	380.00%	
Vehicles(17)		2,500	20,000	20,400	20,808			Moved from Central Garage
Radios		2,500	3,000	3,060	3,121			
Other	4,601	-	1,000	1,020	1,040			
Animal Control	8,804	12,500	12,000	12,240	12,485	(500)	-4.00%	
County Shelter Fees		7,760	11,000	11,220	11,444			
Vet Fees & Food	1,044	1,000	1,000	1,020	1,040			
DCI Terminal Rental	2,904	3,000	3,000	3,060	3,121	-	0.00%	
Dues and Subscriptions	825	800	800	800	800	-	0.00%	
ROCIC	-	400	400	400	400			
NC Chief Assoc	150	150	150	150	150			
ICAP	525	150	150	150	150			
NC Police Exec Assoc	150	100	100	100	100			
Miscellaneous	5,694	6,500	4,600	4,660	4,721	(1,900)	-29.23%	
Radar Certification	575	1,500	600	600	600			
Psync Exams	380	1,000	1,000	1,000	1,000			
Evidence Kits	38	500	500	510	520			
Other	4,701	3,500	2,500	2,550	2,601			
Drug Interdiction	1,000	3,000	3,000	3,000	3,000	-	0.00%	
Shop With A Cop	7,637	7,000	8,000	8,000	8,000	1,000	14.29%	
Contracts	18,615	19,607	26,876	22,298	27,324	7,269	37.07%	
Fire Extinguishers		500	500	510	520			
Tip411	-	-	4,800	-	4,800			New Service added biannual
Copier	5,230	5,460	5,376	5,376	5,376			
HRMS & RMS -Southern Software	4,596	4,597	4,600	4,692	4,786			
Radio Traffic Recording System	2,600	2,550	2,600	2,600	2,600			
Vehicle GPS			3,000	3,000	3,000			New
Radios	6,189	6,500	6,000	6,120	6,242			
LS Grant Appropriations	35,654	43,000	43,000	43,000	43,000	-	0.00%	
K9 Patrol Operations	60	3,000	2,500	2,550	2,601	(500)	-16.67%	
Operations Subtotal	166,713	198,507	223,626	221,555	229,139	25,119	12.65%	
Capital Outlay								
Cameras, Vehicles & Radios		323,000	-					
Cameras			80,000	-	-			Per CIP
Finger Printing			8,000	-	-			Per CIP
Dispatch Hardware & Software			13,000	-	-			Per CIP
Capital Outlay Subtotal	-	323,000	101,000	-	-	(222,000)	-68.73%	
Debt Service								
Radios		27,706	25,686	24,206				2.89% for 2 years
Vehicles			61,207	63,621	61,652			
Debt Service Subtotal	-	27,706	86,893	87,827	61,652	59,187	213.63%	
Police Total	1,478,082	2,037,011	1,987,748	1,921,475	1,961,528	(49,263)	-2.42%	
% Change		37.81%	-2.42%	-3.33%	2.08%			
FTE Equivalents	25.50	25.50	25.50	25.50	25.50			

FIRE - 4340

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	24,019	28,000	25,000	25,500	26,010	(3,000)	-10.71%	
Social Security	1,799	2,400	1,913	1,951	1,990	(488)	-20.31%	
WC Insurance	1,239	1,239	1,200	1,200	1,200	(39)	-3.15%	
Personnel Subtotal	27,057	31,639	28,113	28,651	29,200	(3,526)	-11.14%	
Operations								
Supplies	3,328	5,350	3,500	3,570	3,641	(1,850)	-34.58%	
Fuels & Lubricants	1,429	4,000	1,800	1,836	1,873	(2,200)	-55.00%	
Food	1,144	1,800	1,500	1,530	1,561	(300)	-16.67%	
Travel & Training	1,700	1,800	1,700	1,734	1,769	(100)	-5.56%	
Utilities - Propane	5,471	5,500	5,000	5,100	5,202	(500)	-9.09%	
Repairs & Maintenance	10,130	12,000	11,400	11,628	11,861	(600)	-5.00%	
Hose Testing	160	2,000	1,750	1,785	1,821			
Pump Testing	1,467	2,000	2,000	2,040	2,081			
SCBA Testing	1,379	500	1,500	1,530	1,561			
Air Packs Testing & Maintenance	1,050	750	1,200	1,224	1,248			
Mowing Substation	-	700	450	459	468			
Trucks & Other	6,074	6,050	4,500	4,590	4,682			
Insurance	8,813	10,250	9,000	9,180	9,364	(1,250)	-12.20%	
Miscellaneous	1,929	3,600	1,880	1,880	1,880	(1,720)	-47.78%	
Phone & Cell Phones	550	1,200	700	700	700			
Internet	180	200	180	180	180			
Other	1,199	2,200	1,000	1,000	1,000			
Grant Appropriations	15,567	15,000	15,000	15,000	15,000	-		
Operations Subtotal	49,511	59,300	50,780	51,458	52,150	(8,520)	-14.37%	
Capital Outlay								
Rural Fire Building 50%	90,240							Reduct. in AR for 50% share
Fire Truck	-	475,096						
Turn Out Gear	-	-	90,000					Grant Split w/Rural 50/50
Prior and Future Years	-			100,000	-			Grant Split w/Rural 50/50
Capital Outlay Subtotal	90,240	475,096	90,000	100,000	-	(385,096)	-81.06%	
Debt Service								
Fire Truck - 2015	72,235	72,235	-	-	-			Maturity 2019
Fire Truck - 2016	68,120	68,120	42,603	42,603	42,603			Split w/Rural
Fire Truck - 2019			32,991	32,991	32,991			Split w/Rural 50/50
Debt Service Subtotal	140,355	140,355	75,594	75,594	75,594	(64,761)	-46.14%	
Fire Total	307,163	706,390	244,487	255,703	156,944	(461,903)	-65.39%	
% Change		129.97%	-65.39%	4.59%	-38.62%			

PUBLIC WORKS - 4510

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	362,254	283,259	362,228	369,473	376,862	78,969	27.88%	
Social Security	26,984	21,669	27,710	28,265	28,830	6,041	27.88%	
Retirement Contribution	26,783	21,952	32,419	37,501	42,774	10,467	47.68%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	60,582	67,344	85,996	94,596	104,055	18,652	27.70%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	12,648	8,099	10,119	50	50	2,020	24.94%	
Personnel Subtotal	489,251	402,323	518,473	529,884	552,571	116,150	28.87%	
Operations								
Uniforms & PPE	6,075	5,000	6,420	6,548	6,679	1,420	28.40%	
Fuel & Lubricants	17,385	22,000	24,500	24,990	25,490	2,500	11.36%	
Supplies	48,032	31,000	37,360	38,107	38,869	6,360	20.52%	
Office		1,000	1,000	1,020	1,040			
Street signage		3,000	3,000	3,060	3,121			
Traffic Control			5,000	5,100	5,202			Move from Miscellaneous
Pesticide/Herbicide		5,000	5,000	5,100	5,202			
Job Materials		23,000	13,360	13,627	13,900			
Gravel/Sand		-	10,000	10,200	10,404			
Travel & Training	4,910	6,000	6,422	6,477	6,534	422	7.03%	
Safety	2,455	2,000	2,772	2,827	2,884			
Pesticide/Herbicide	230	750	750	750	750			
ITRE	1,905	2,500	2,500	2,500	2,500			
CDL	320	750	400	400	400			
Permits	883	-	-	-	-			Moved to Stormwater Fund
Telephone	480	1,000	1,200	1,200	1,200	200	20.00%	
Repairs & Maintenance -System	71,768	-	-	-	-			Moved to Stormwater Fund
Repairs & Maintenance -Equip	52,186	25,000	40,000	26,440	26,889	15,000	60.00%	
Vehicles (7)		5,000	5,000	4,000	4,000			
Flat Bed Trucks (4)		13,000	12,000	12,240	12,485			
Street Sweeper and Other			13,000					
Tractors, Backhoe, Bush Hog		7,000	10,000	10,200	10,404			
Miscellaneous	15,728	10,000	6,000	6,000	6,000	(4,000)	-40.00%	
Equipment Rentals	7,184	5,000	5,000	5,000	5,000			
Other	8,544	5,000	1,000	1,000	1,000			
Contracts	1,542	3,100	2,830	2,861	2,892	(270)	-8.71%	
Radio Maintenance	1,430	1,500	1,530	1,561	1,592			
Vehicle GPS			1,000	1,000	1,000			New
Inmate Labor	112	1,600	300	300	300			
Operations Subtotal	218,989	103,100	124,732	112,624	114,553	21,632	20.98%	
Capital Outlay								
Mowers	-	16,000	-	-	-			
Finish Mower	-	-	5,000	-	-			Per CIP
UTV	-	-	13,000	-	-			Per CIP
Per CIP	-	-	-	37,000	168,000			
Capital Outlay Subtotal	-	16,000	18,000	37,000	168,000			
Public Works Total	708,240	521,423	661,205	679,508	835,124	139,782	26.81%	Stormwater moved FY19
% Change		-26.38%	26.81%	2.77%	22.90%			
FTE Equivalents	6.82	6.82	9.24	7.82	7.82			

POWELL BILL - 4511

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Operations								
Maintenance & Repair	2,776	14,000	13,500	7,000	7,000	(500)	-3.57%	
Cold Patching	-	4,000	8,500	4,000	4,000			
Sand	1,256	5,000	2,500	1,500	1,500			
Stone	1,520	5,000	2,500	1,500	1,500			
Curb Guttering & Sidewalk Improv.	-	7,500	7,500	4,000	4,000	-	0.00%	
Drainage Improvements	5,060	-	-	-	-	-		
Traffic Control	8,254	8,500	8,500	8,500	8,500	-	0.00%	
MPO Pavement Condition Survey	-	-	2,600	-	-			Every three years
Transfer to Stormwater Fund	-	35,000	-			(35,000)	-100.00%	
Operations Subtotal	16,090	65,000	32,100	19,500	19,500	(35,500)	(1)	
Capital Outlay								
Resurfacing	51,037	85,000	487,400	131,000	131,000			\$372K from restr. fund balance
Capital Outlay Subtotal	51,037	85,000	487,400	131,000	131,000			
Powell Bill Total	67,127	150,000	519,500	150,500	150,500	369,500	246.33%	
% Change		123.46%	246.33%	-71.03%	0.00%			

SANITATION - 4710

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	83,416	87,914	115,109	117,411	119,759	27,195	30.93%	
Social Security	6,474	6,725	8,806	8,982	9,162	2,080	30.93%	
Retirement Contribution	5,951	6,813	10,302	11,917	13,593	3,489	51.21%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	25,578	26,101	24,260	26,686	29,354	(1,841)	-7.05%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	2,879	1,993	2,837	2,893	2,951	844	42.33%	
Personnel Subtotal	124,298	129,546	161,313	167,889	174,819	31,767	24.52%	
Operations								
Uniforms & PPE	2,003	4,300	4,300	4,386	4,474	-	0.00%	
Fuel & Lubricants	11,414	17,000	17,000	17,340	17,687	-	0.00%	
Supplies	15,415	20,000	15,000	16,560	17,471	(5,000)	-25.00%	
Tools		5,000	5,000	5,000	5,000			
Disinfectants		3,000	3,000	3,060	3,121			
Garbage & Recycle rollouts		12,000	7,000	8,500	9,350			reduction w/ new rollouts
Training - Safety	560	-	1,000	1,000	1,000	1,000	0.00%	
Equipment Repairs & Maintenance	31,714	56,500	38,150	35,833	36,550	(18,350)	-32.48%	
Sanitation Trucks (2)		23,500	24,600	22,000	22,440			
Knuckle Boom Trucks (2)		25,500	6,050	6,183	6,307			
Leaf Truck		7,500	7,500	7,650	7,803			
Solid Waste Disposal Fees	23,308	27,000	27,000	27,540	28,091	-	0.00%	
Miscellaneous	2,897	3,000	2,000	2,000	2,000	-	0.00%	
Other	-	3,000	2,000	2,000	2,000			
Contracts	5,418	6,000	10,500	10,690	10,884	4,500	75.00%	
Vehicle GPS			1,000	1,000	1,000			New
Bill Print Services - Acculink (25%)		6,000	9,500	9,690	9,884			Split Electric/Sanitation/Water
Operations Subtotal	92,729	133,800	114,950	115,349	118,156	(18,850)	-14.09%	
Capital Outlay								
Garbage Truck	147,216	-						
Recycle Carts	-	-	48,000					Per CIP
Garbage Truck	-	-		275,000				Per CIP
Capital Outlay Subtotal	147,216	-	48,000	275,000	-			
Debt Service								
Knuckleboom Truck	28,268	28,238	28,238	28,238	9,412			
Garbage Truck	-	52,910	51,940	50,973				
Garbage Truck	-	-	-	-	60,500			Est 3.25% APR 5 yrs
Debt Service Subtotal	28,268	81,148	80,178	79,211	69,912	(970)	-1.20%	
Sanitation Total	392,511	344,494	404,441	637,449	362,887	59,947	17.40%	
% Change		-12.23%	17.40%	57.61%	-43.07%			
FTE Equivalents	3.33	3.33	3.33	3.33	3.33			

PLANNING - 4910

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	86,044	67,051	86,918	88,657	90,430	19,867	29.63%	
Social Security	5,812	5,129	6,649	6,782	6,918	1,520	29.63%	
Retirement Contribution	6,287	5,196	7,779	8,999	10,264	2,583	49.71%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	12,798	10,207	11,469	12,616	13,877	1,262	12.36%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	1,065	734	965	984	1,004	231	31.46%	
Personnel Subtotal	112,006	88,317	113,781	118,038	122,493	25,464	28.83%	
Operations								
Uniforms	251	500	500	510	520	-	0.00%	
Fuel & Lubricants	666	2,000	2,000	2,040	2,081	-	0.00%	
Supplies	2,327	2,000	3,000	3,060	3,121	1,000	50.00%	Increase for office supplies
Travel & Training	3,947	6,000	7,500	7,650	7,803	1,500	25.00%	Increase for code & safety
NCArc Conference			3,000	3,060	3,121			
NCACHO Conference			1,500	1,530	1,561			
Other - Code & Safety			3,000	3,060	3,121			
Telephone	210	720	800	816	832	80	11.11%	
Dues and Subscriptions	1,490	1,875	535	480	480	(1,340)	-71.47%	Move to Economic Dev
NC Planning Association	40	40	40	40	40			
NC Association of Housing Code	30	30	30	30	30			
American Planning Association	285	245	300	245	245			
Urban Forestry Membership		100	100	100	100			
NCFMAC		40	40	40	40			
NC Arc Users Group	30	25	25	25	25			
Other	1,105	1,395	-	-	-			Move to Economic Dev
Code Enforcement	42,232	60,000	60,000	60,000	60,000	-	0.00%	
Demo and Cleanup	42,232	30,000	30,000	30,000	30,000			
Grass Cutting		30,000	30,000	30,000	30,000			
Repairs & Maintenance Vehicle(1)	-	-	1,500	1,500	1,530	1,500	0.00%	Vehicle added 18/19
Miscellaneous	1,541	1,400	1,400	1,428	1,457	-	0.00%	
Planning Board Dinner	730	1,000	1,000	1,020	1,040			
Filing Fees	156	400	400	408	416			
Other	655	-	200	200	200			
Contracts	10,233	10,900	9,600	9,756	9,915	(1,300)	-11.93%	
Copier -25%	1,291	1,400	1,400	1,400	1,400			
MPO Staff Cost - Share	1,172	949	1,200	1,224	1,248			
GIS Software Maintenance	3,661	4,300	4,300	4,386	4,474			
Vehicle GPS			400	400	400			New
Misc. Software, studies, etc.	4,109	4,251	2,300	2,346	2,393			
Operations Subtotal	62,897	85,395	86,835	87,240	87,739	1,440	1.69%	
Planning Total	174,903	173,712	200,616	205,278	210,232	26,904	15.49%	
% Change		-0.68%	15.49%	2.32%	2.41%			
FTE Equivalents	1.55	1.55	1.55	1.55	1.55			

ECONOMIC DEVELOPMENT - 4920

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries		68,400	68,400	69,768	71,163	-	0.00%	
Social Security		5,233	5,233	5,337	5,444	(0)	0.0%	
Retirement Contribution		5,301	6,122	7,081	8,077	821	15.48%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance		8,665	7,478	8,226	9,048	(1,187)	-13.70%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance		93	93	95	97	0	0.32%	
Personnel Subtotal	-	87,692	87,325	90,507	93,830	(367)	-0.42%	
Operations								
Supplies		2,000	2,500	2,000	2,000	500	25.00%	computer equipment
Fuels & Lubricants		2,000	-	-	-	(2,000)	-100.00%	
Travel & Training		6,000	4,500	4,500	4,500	(1,500)	-25.00%	
Telephone		720	1,200	1,200	1,200	480	66.67%	
Dues and Subscriptions		1,500	1,550	1,550	1,550	50	3.33%	
Committee of 100		1,000	1,000	1,000	1,000			Moved from Planning
NC Economic Dev. Assoc.		250	300	300	300			Moved from Planning
NC Downtown Dev. Assoc.		250	250	250	250			Moved from Planning
Miscellaneous		2,500	2,500	2,550	2,601	-	0.00%	
Operations Subtotal	-	14,720	12,250	11,800	11,851	(2,470)	-16.78%	
Subtotal before Allocation	-	102,412	99,575	102,307	105,681	(2,837)	-2.8%	
Cost Allocations								
Charge for Services to Electric	-	(52,366)	(59,745)	(61,384)	(63,409)			60% 18/19 and forward
Charge for Services to Water/Sewer	-	(13,195)	(14,936)	(15,346)	(15,852)			15% 18/19 and forward
Charge for Services to Stormwater	-	(1,228)	(996)	(1,023)	(1,057)			1% 18/19 and forward
Cost Allocations Subtotal	-	(66,789)	(75,677)	(77,753)	(80,318)	(8,888)	13.31%	
Economic Development Total	-	35,623	23,898	24,554	25,363	(11,725)	-32.91%	
% Change			-32.91%	2.74%	3.29%			
FTE Equivalents		1.00	1.00	1.00	1.00			

LIBRARY - 6110

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	42,770	50,872	51,889	52,927	53,985	1,017	2.00%	
Part-time Salaries	22,954	25,369	26,377	26,904	27,442	1,008	3.97%	
Social Security	4,672	5,833	5,987	6,107	6,229	154	2.65%	
Retirement Contribution	3,066	5,053	6,017	5,372	6,127	964	19.08%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	13,944	7,995	7,412	8,154	8,969	(583)	-7.29%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	174	104	106	108	110	2	1.85%	
Personnel Subtotal	87,580	95,226	97,788	99,572	102,863	2,562	2.69%	
Operations								
Supplies	3,000	3,500	3,500	3,500	3,500	-	0.00%	
Telephone	1,676	1,500	1,700	1,700	1,700	200	13.33%	
Utilities	4,516	5,000	5,000	5,100	5,202	-	0.00%	
Repairs & Maintenance - Equip	2,430	-	1,200	1,200	1,200	1,200	0.00%	
Miscellaneous	992	1,500	1,800	1,816	1,832	300	20.00%	
Board Banquet	685	1,500	800	816	832			
Computers	-		500	500	500			
Other	307		500	500	500			
Donor Designated Expenses	183	-	-	-	-	-	0.00%	
Books	10,134	10,000	10,000	10,200	10,404	-	0.00%	
Contracts	3,947	9,288	8,145	8,247	8,351	(1,143)	-12.31%	
Copier	3,947	4,188	3,045	3,045	3,045			
Software renewals		5,100	5,100	5,202	5,306			
Grant Appropriations	4,753	5,000	5,000	5,000	5,000	-	0.00%	Pitt County grant
Operations Subtotal	31,631	35,788	36,345	36,763	37,189	557	1.56%	
Capital Outlay								
Computers	4,427	-	-	-	-			Per CIP
Capital Outlay Subtotal	4,427	-	-	-	-			
Library Total	123,638	131,014	134,133	136,335	140,052	3,119	2.38%	
% Change		5.97%	2.38%	1.64%	2.73%			
FTE Equivalents	2.00	2.00	2.00	2.00	2.00			

ARTS & RECREATION - 6120

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	130,240	142,860	144,964	147,863	150,820	2,104	1.47%	
Part-Time Salaries	44,287	40,000	40,000	40,800	41,616	-	0.00%	
Social Security	12,850	13,989	14,150	14,433	14,721	161	1.15%	
Retirement Contribution	9,409	14,172	12,974	15,008	17,118	(1,198)	-8.45%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	21,864	23,881	22,112	24,323	26,756	(1,769)	-7.41%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	3,126	3,174	3,189	3,253	3,318	15	0.48%	
Personnel Subtotal	221,776	238,076	237,389	245,680	254,349	(687)	-0.29%	
Operations								
Official & Instructor Fees	41,927	38,790	40,790	41,606	42,438	2,000	5.16%	
Basketball		10,000	10,000	10,200	10,404			
Football		3,840	3,840	3,917	3,995			
Baseball		7,500	7,500	7,650	7,803			
Softball		5,000	5,000	5,100	5,202			
Volleyball		3,200	3,200	3,264	3,329			
Soccer		3,450	3,450	3,519	3,589			
Kickball		1,000	1,000	1,020	1,040			
Booking Fees	35	1,800	1,800	1,836	1,873			
Instructor - Yoga, Stained Glass etc	-	3,000	5,000	5,100	5,202			
Uniforms	11,606	13,350	13,100	13,362	13,629	(250)	-1.87%	
Basketball		4,700	4,500	4,590	4,682			
Football		1,500	1,500	1,530	1,561			
Softball		1,950	1,900	1,938	1,977			
Volleyball		2,600	2,600	2,652	2,705			
Soccer		1,200	1,200	1,224	1,248			
Cheerleading		600	600	612	624			
Special Events		300	300	306	312			
Staff		500	500	510	520			
Program Supplies	21,256	25,150	24,400	24,888	25,386	(750)	-2.98%	
Basketball		250	1,000	1,020	1,040			
Football		3,500	1,000	1,020	1,040			
Baseball		-	1,000	1,020	1,040			
Softball		1,000	1,000	1,020	1,040			
Volleyball		300	300	306	312			
Soccer		600	600	612	624			
Cheerleading		500	500	510	520			
Art & Stain Glass		7,500	7,500	7,650	7,803			
Summer Camp		4,000	4,000	4,080	4,162			
Special Events		7,500	7,500	7,650	7,803			
Program Awards	5,498	6,850	5,850	5,967	6,086	(1,000)	-14.60%	
Basketball		2,250	1,500	1,530	1,561			
Football	2,118	1,250	1,250	1,275	1,301			
Softball	3,117	1,200	1,200	1,224	1,248			
Volleyball		900	800	816	832			
Soccer		900	800	816	832			
Cheerleading		350	300	306	312			
Fuels and Lubricants	4,844	10,000	5,000	5,100	5,202	(5,000)	-50.00%	
Concession Stand Food	12,878	13,500	13,700	13,974	14,253	200	1.48%	
Supplies	28,484	33,100	33,600	34,272	34,957	500	1.51%	
Office & Custodial		6,500	7,000	7,140	7,283			
Horticultural		16,500	16,500	16,830	17,167			
Field Painting		1,500	1,500	1,530	1,561			
Splash Pad		5,000	5,000	5,100	5,202			
Other		3,600	3,600	3,672	3,745			
Travel & Training	2,071	3,100	3,000	3,000	3,000	(100)	-3.23%	
Rec. Dir Annual Conference		300	300	300	300			
NCRPA Confernece		1,950	1,850	1,850	1,850			
All-Star Basketball Meals		300	300	300	300			
All-Star Softball Meals		300	300	300	300			
Rec Teleconference		250	250	250	250			
Telephone & Internet	2,496	2,060	2,500	2,500	2,500	440	21.36%	
Postage	-	150	150	150	150	-	0.00%	
Utilities	39,040	37,000	37,000	40,000	40,640	-	0.00%	
Propane	9,148	8,000	8,000	8,000	8,000			
Electric	29,892	29,000	29,000	32,000	32,640			
Repairs & Maintenance	63,453	69,375	45,000	51,000	51,900	(24,375)	-35.14%	
Building	62,253	63,375	40,000	45,000	45,900			
Vehicles (5)		5,000	3,500	3,500	3,500			
Equipment	1,200	1,000	1,500	2,500	2,500			
Insurance - Team Sports	1,594	2,000	1,800	2,000	2,000	(200)	-10.00%	
Dues & Subscriptions	205	1,180	1,000	1,000	1,000	(180)	-15.25%	
NCRP	170	250	250	250	250			
All-Star Basketball & Softball		680	500	500	500			
Baseball League	35	250	250	250	250			
Miscellaneous	800	1,000	1,930	820	840	930	93.00%	
Board Banquet	800	1,000	800	820	840			
Other	-	-	1,130	-	-			icemaker

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Contracts	10,846	11,860	11,444	11,519	11,594	(416)	-3.51%	
Copier	3,891	4,560	3,444	3,444	3,444			
Dumpster	2,295	3,500	2,600	2,650	2,700			
PC Program	4,100	2,300	2,300	2,300	2,300			
Vehicle GPS			1,000	1,000	1,000			New
Elevator & Security	560	-	600	625	650			
Pest Control		1,500	1,500	1,500	1,500			
Grant Appropriations	58	5,000	5,000	5,000	5,000	-	0.00%	
Operations Subtotal	247,056	273,465	245,264	256,158	260,576	(28,201)	-10.31%	
Capital Outlay								
Veterans Park Bathroom		65,000						
Lawn Mower			7,500					Per CIP
Pocket Park			5,000					Per CIP
CIP				128,500	127,000			Per CIP
Capital Outlay Subtotal	-	65,000	12,500	128,500	127,000	(52,500)	-80.77%	
Arts & Recreation Total	468,832	576,541	495,153	630,338	641,925	(81,388)	-14.12%	
% Change		22.97%	-14.12%	27.30%	1.84%			
FTE Equivalents	3.00	3.00	3.00	3.00	3.00			

RURAL FIRE

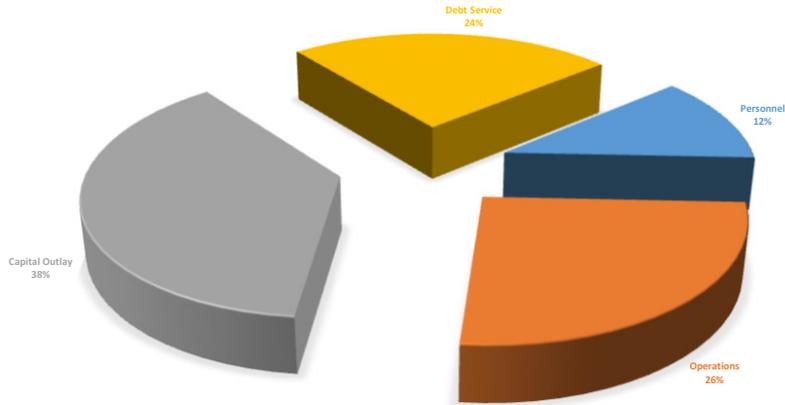
RURAL FIRE FUND REVENUES

By Budget Unit	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Fire Tax	177,998	162,330	195,000	195,000	195,000	32,670	20.13%	
Grants	19,000	25,000	83,700	93,000		58,700	234.80%	
Other Financing Sources								
Fund Balance								
Appropriation(Contribution)	(47,940)	44,194	(39,898)	(37,982)	(43,742)	(84,092)	-190.28%	
Total Revenues	\$ 149,058	\$ 231,524	\$ 238,802	\$ 250,018	\$ 151,258	\$ 7,278	3.14%	
% Change		55.32%	3.14%	4.70%	-39.50%			

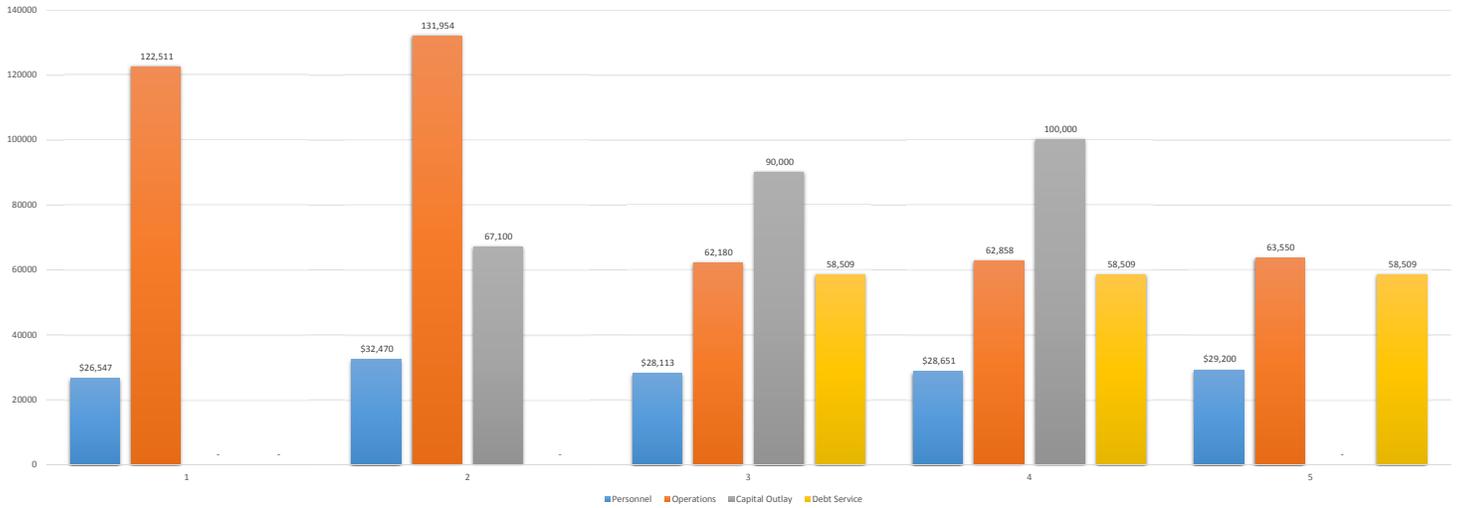
RURAL FIRE EXPENDITURES BY CATEGORY

Category	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
Personnel	\$ 26,547	\$ 32,470	\$ 28,113	\$ 28,651	\$ 29,200	(4,358)	-13.42%
Operations	122,511	131,954	62,180	62,858	63,550	(69,774)	-52.88%
Capital Outlay	-	67,100	90,000	100,000	-	22,900	34.13%
Debt Service	-	-	58,509	58,509	58,509	58,509	
Total Expenditures	\$ 149,058	\$ 231,524	\$ 238,802	\$ 250,018	\$ 151,258	\$ 7,278	3.14%
% Change		55.32%	3.14%	4.70%	-39.50%		

FY20 Rural Fire Fund Expenditures



Rural Fire Fund Trends & Forecast



RURAL FIRE FUND EXPENDITURES

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personal Services								
Full-time Salaries	24,280	28,000	25,000	25,500	26,010	(3,000)	-10.71%	
Social Security	1,028	2,400	1,913	1,951	1,990	(488)	-20.31%	
WC Insurance	1,239	2,070	1,200	1,200	1,200	(870)	-42.03%	
Personnel Services Subtotal	26,547	32,470	28,113	28,651	29,200	(4,358)	-13.42%	
Operations								
Supplies	2,829	5,350	3,500	3,570	3,641	(1,850)	-34.58%	
Fuels & Lubricants	1,438	2,500	1,800	1,836	1,873	(700)	-28.00%	
Food	1,144	1,800	1,500	1,530	1,561	(300)	-16.67%	
Travel & Training	1,691	3,300	1,700	1,734	1,769	(1,600)	-48.48%	
Utilities - Propane	5,491	5,500	5,000	5,100	5,202	(500)	-9.09%	
Equipment Repairs	11,043	12,000	11,400	11,628	11,861	(600)	-5.00%	
Hose Testing	160	2,500	1,750	1,785	1,821			
Pump Testing	1,467	2,500	2,000	2,040	2,081			
SCBA Testing	1,379	1,000	1,500	1,530	1,561			
Air Packs Testing & Maintenance	1,050	1,000	1,200	1,224	1,248			
Mowing Substation	-	695	450	459	468			
Other	6,987	4,305	4,500	4,590	4,682			
Insurance	8,813	10,250	9,000	9,180	9,364	(1,250)	-12.20%	
Miscellaneous	1,933	3,600	1,880	1,880	1,880	(1,720)	-47.78%	
Phone & Cell Phones	45	1,000	700	700	700			
Internet	-	200	180	180	180			
Communication & Other	1888	2,400	1,000	1,000	1,000			
Capital Leases	72,654	72,654	11,400	11,400	11,400	(61,254)	-84.31%	Bldg lease only
Grant Appropriations	15,475	15,000	15,000	15,000	15,000	-		
Operations Subtotal	122,511	131,954	62,180	62,858	63,550	(69,774)	-52.88%	
Capital Outlay								
Turn Out Gear	-	-	90,000					cost split 50/50 with Fire dept
Prior and Future Years	-	67,100		100,000	-			cost split 50/50 with Fire dept
Capital Outlay Subtotal	-	67,100	90,000	100,000	-			
Debt Service								
Fire Truck - 2016	-	-	25,518	25,518	25,518			Share of Truck Payment
Fire Truck - 2019	-	-	32,991	32,991	32,991			Split 50/50 with Fire Dept
Debt Service Subtotal	-	-	58,509	58,509	58,509	58,509		
Rural Fire Total	149,058	231,524	238,802	250,018	151,258	7,278	3.14%	
% Change		55.32%	3.14%	4.70%	-39.50%			

LIBRARY TRUST FUND

LIBRARY FUND REVENUES

By Budget Unit	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Interest Income	27	250	1,000	1,000	1,000	750	300.00%	Improved Earnings
Fund Balance Appropriation	373	750	-	-	-	(750)	-100.00%	
Total Revenues	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -		
% Change		150.00%	0.00%	0.00%	0.00%			

LIBRARY FUND EXPENDITURES

By Budget Unit	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Summer Reading Program Supplies	400	1,000	1,000	1,000	1,000	-	0.00%	
Total Expenditures	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	
% Change			0%	0%	0%			

ENTERPRISE FUNDS

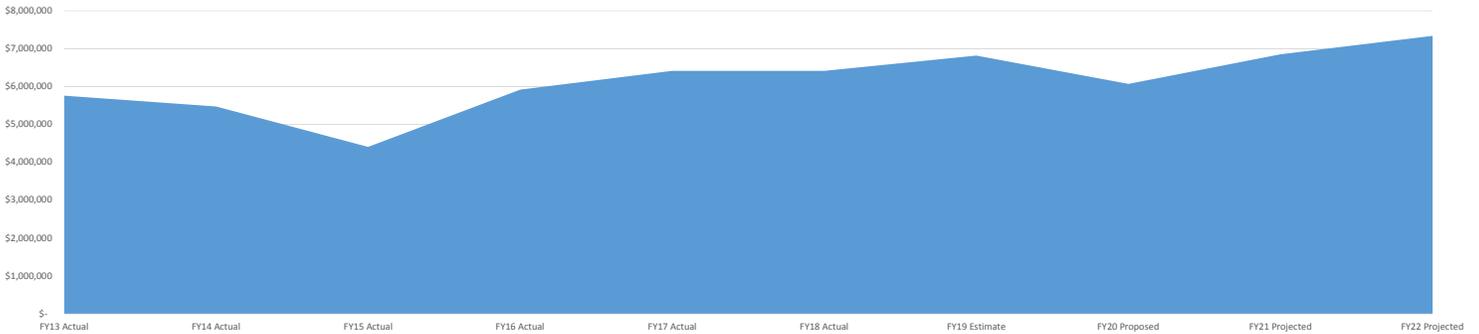
ELECTRIC FUND

WORKING CAPITAL - ELECTRIC

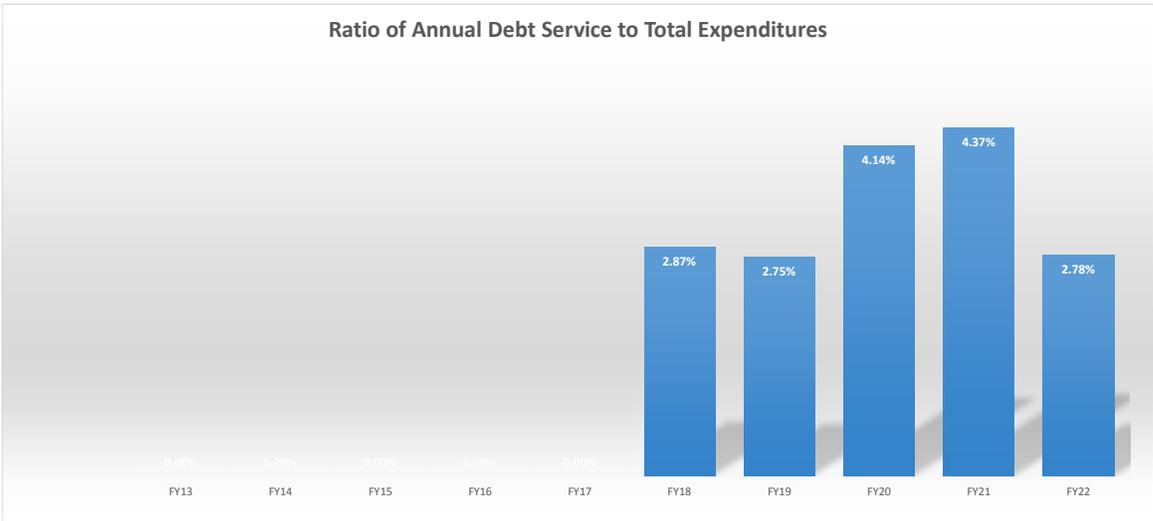
Fiscal Year	Current Assets	Current Liabilities	Working Capital	% of Annual Expenditures	Months Equivalent
FY13 Actual	\$ 6,924,054	\$ 1,166,810	\$ 5,757,244	46%	5.53
FY14 Actual	6,627,137	1,160,603	5,466,534	42%	5.06
FY15 Actual	5,759,542	1,360,290	4,399,252	37%	4.40
FY16 Actual	7,258,203	1,348,060	5,910,143	58%	7.02
FY17 Actual	7,862,181	1,452,092	6,410,089	58%	6.97
FY18 Actual	7,862,181	1,452,092	6,410,089	60%	7.15
FY19 Estimate	8,267,093	1,452,092	6,815,001	63%	7.60
FY20 Proposed	7,514,879	1,452,092	6,062,787	49%	5.85
FY21 Projected	8,295,705	1,452,092	6,843,613	61%	7.34
FY22 Projected	8,787,990	1,452,092	7,335,898	41%	4.93

The Town does not have a policy on level of working capital to maintain for the Electric Fund

Working Capital Balance - History & Projections



DEBT RATIOS - ELECTRIC FUND



Fiscal Year	Electric Debt Service ¹	Electric Fund Expenditures	Debt Service to Total Operating Expenditures	Electric Outstanding Debt
FY13	-	12,487,277	0.00%	-
FY14	-	12,963,914	0.00%	-
FY15	-	11,993,101	0.00%	-
FY16	-	10,103,774	0.00%	-
FY17	-	11,041,113	0.00%	1,941,352
FY18	316,604	11,019,443	2.87%	1,678,344
FY19	312,944	11,387,888	2.75%	2,331,727
FY20	541,651	13,082,264	4.14%	1,786,289
FY21	517,878	11,854,179	4.37%	1,328,535
FY22	514,518	18,522,872	2.78%	7,409,543

¹ Represents principal and interest

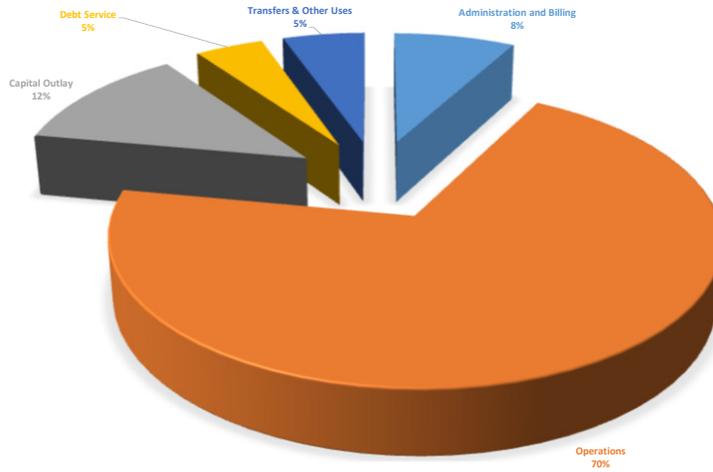
ELECTRIC FUND REVENUES

	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY20 Adopted</u>	<u>FY21 Projection</u>	<u>FY22 Projection</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Comments</u>
Sales and Services								
Electric Utility Charges	11,504,527	11,420,000	11,550,000	11,781,000	12,016,620	130,000	1.14%	
Reconnect Fees & Penalties	85,615	90,000	75,000	76,500	78,030	(15,000)	-16.67%	
New Account Connect & Install Fees	15,072	20,000	50,000	51,000	52,020	30,000	150.00%	
Facility Fees	120,350	120,300	120,350	120,350	120,350	50	0.04%	
Service Charges	1,166	4,500	1,200	1,224	1,248	(3,300)	-73.33%	
Sales and Services Total	11,726,730	11,654,800	11,796,550	12,030,074	12,268,268	141,750	1.22%	
Investment Earnings								
Investment Earnings	73,202	102,000	160,000	120,000	122,400	58,000	56.86%	
Investment Earnings Total	73,202	102,000	160,000	120,000	122,400	58,000	56.86%	
Miscellaneous Revenues								
Miscellaneous Revenues	79,407	10,500	55,000	56,100	57,222	44,500	423.81%	
Cable TV Pole Lease		10,500	16,500	16,830	17,167	6,000	57.14%	
Sale of Material & Assets	8,752	15,000	30,000	5,000	5,000	15,000	100.00%	bucket truck
Miscellaneous Total	88,159	36,000	101,500	77,930	79,389	65,500	181.94%	
Other Financing Sources								
Issuance of Debt	-		272,000	407,000	6,545,100	272,000		bucket truck
Fund Balance Appropriation (Contribution)	(868,648)	(404,912)	752,214	(780,825)	(492,285)			
Other Financing Sources	(868,648)	(404,912)	1,024,214	(373,825)	6,052,815	272,000	-	
Total Electric Fund Revenue	\$ 11,019,443	\$ 11,387,888	\$ 13,082,264	11,854,179	18,522,872	\$ 1,694,376	14.88%	
		3.34%	14.88%	-9.39%	56.26%			

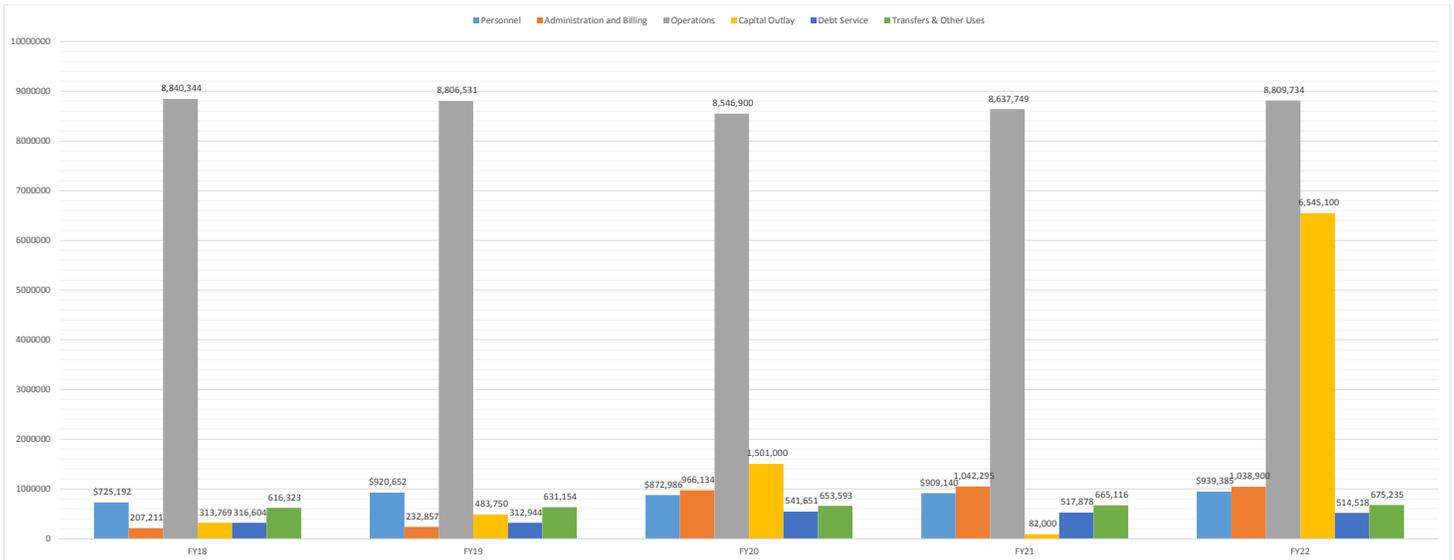
ELECTRIC FUND EXPENDITURES BY CATEGORY

Category	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
Personnel	\$ 725,192	\$ 920,652	\$ 872,986	\$ 909,140	\$ 939,385	(47,666)	-5.18%
Administration and Billing	207,211	232,857	966,134	1,042,295	1,038,900	733,277	314.90%
Operations	8,840,344	8,806,531	8,546,900	8,637,749	8,809,734	(259,631)	-2.95%
Capital Outlay	313,769	483,750	1,501,000	82,000	6,545,100	1,017,250	210.28%
Debt Service	316,604	312,944	541,651	517,878	514,518	228,707	73.08%
Transfers & Other Uses	616,323	631,154	653,593	665,116	675,235	22,439	3.56%
Total Expenditures	\$ 11,019,443	\$ 11,387,888	\$ 13,082,264	\$ 11,854,179	\$ 18,522,872	\$ 1,694,376	14.88%
% Change		3.34%	14.88%	-9.39%	56.26%		

FY20 Electric Fund Expenditures



Electric Fund Trends & Forecast



Administration and Billing - 7210

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full & Part-time Salaries	169,407	190,102	95,106	97,008	98,948	(94,996)	-49.97%	Part-time Staff
Social Security	11,709	14,543	7,276	7,421	7,570	(7,267)	-49.97%	
Retirement Contribution	12,272	14,733	8,512	9,846	11,231	(6,221)	-42.23%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	27,408	32,171	18,269	20,095	22,105	(13,902)	-43.21%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	467	260	130	132	135	(130)	-50.11%	
Personnel Subtotal	221,263	251,809	129,292	134,503	139,988	(122,517)	-48.65%	
Operations								
Supplies	5,599	6,000	7,500	6,000	6,000	1,500	25.00%	
Travel & Training	796	2,500	2,000	2,000	2,000	(500)	-20.00%	
Electricities - Customer Service	796	2,500	2,000	2,000	2,000			
Telephone	1,023	2,000	2,000	2,000	2,000	-	0.00%	
Postage	22,008	25,000	26,000	26,520	27,050	1,000	4.00%	
Bank Card Fees	50,259	45,000	58,000	60,900	63,945	13,000	28.89%	
Contracts	21,030	73,817	25,200	25,580	25,968	(48,617)	-65.86%	
Copier	8,125	4,217	4,200	4,200	4,200			50/50 with Admin Dept
Postage Meter	1,821	1,200	2,000	2,000	2,000			
Billing Services - Acculink 50%	6,630	7,200	19,000	19,380	19,768			Split Electric/Sanitation/Water
Meter Readers - ITRON	4,454	7,200	-	-	-			
AMI Data Hosting & Support	-	-	4,800	30,393	31,913			
Tyler Software Support	29,585	30,000	-	-	-			Move to Finance Dept FY20
Electricities - Software hosting	-	24,000	-	-	-			Move to Finance Dept FY20
Operations Subtotal	100,715	154,317	120,700	123,000	126,963	(33,617)	-21.78%	
Capital Outlay								
Remodel Teller Line	-	20,000	-	-	-			
Capital Outlay Subtotal	-	20,000	-	-	-			
Cost Allocations								
Cost Allocation - General Govt	106,496	78,540	845,434	919,295	911,937	766,894	976.44%	60% 18/19
Cost Allocations Subtotal	106,496	78,540	845,434	919,295	911,937			
Administration & Billing Total	428,474	504,666	1,095,425	1,176,798	1,178,888	590,759	117.06%	
% Change		17.78%	117.06%	7.43%	0.18%			
FTE Equivalents	2.50	2.50	2.13	2.13	2.13			

Electric Operations - 7220

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	359,345	498,057	559,204	570,388	581,796	61,147	12.28%	Full Staff FY20
Social Security	27,490	41,279	42,780	43,635	44,507	1,501	3.64%	
Retirement Contribution	26,906	36,109	50,049	62,458	66,034	13,940	38.60%	LGRS 8.95% 10.15% 11.35%
Employee Group Insurance	78,000	83,398	78,863	86,749	95,424	(4,535)	-5.44%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	12,188	10,000	12,799	11,408	11,636	2,799	27.99%	
Personnel Subtotal	503,929	668,843	743,695	774,638	799,397	74,852	11.19%	
Operations								
Professional Services - Engineering	9,381	130,000	60,000	61,200	62,424	(70,000)	-53.85%	
Uniforms	10,746	12,700	9,300	9,486	9,676	(3,400)	-26.77%	
Supplies	156,284	126,000	140,000	142,800	145,656	14,000	11.11%	
Safety Equipment & PPE	44,184	49,455	51,000	52,020	53,060	1,545	3.12%	
Fuels & Lubricants	24,720	48,300	30,000	30,600	31,212	(18,300)	-37.89%	
Advertising	-	-	20,000	20,400	20,808	20,000	100.00%	
Subdivision Supplies	66,629	90,000	80,000	81,600	83,232	(10,000)	-11.11%	
Travel & Training	6,425	12,000	8,554	8,725	8,900	(3,446)	-28.72%	
NCAMES		1,000	3,000	3,000	3,000			
Lineman School		11,000	2,500	2,500	2,500			
Safety Training			3,054	3,054	3,054			
Telephone	2,333	11,040	2,500	2,550	2,601	(8,540)	-77.36%	
Utilities	12,586	12,000	12,000	10,000	10,000	-	0.00%	
Purchase Power	7,910,945	7,533,589	7,747,562	7,825,208	7,981,712	213,973	2.84%	
NCEMPA	7,897,245	7,518,069	7,730,562	7,807,868	7,964,025			1.2% FY19 3% FY20 Load Mgmt
SEPA	11,684	13,020	15,000	15,300	15,606			
DUKE	2,016	2,500	2,000	2,040	2,081			
Equipment Repairs and Maint.	43,334	35,000	30,000	30,600	31,212	(5,000)	-14.29%	
Vehicles(8)		7,500	7,500	7,650	7,803			
Bucket Trucks(7)		7,500	7,500	7,650	7,803			
Mini Excavator(1)		5,000	5,000	5,100	5,202			
Backhoe(1)		7,500	5,000	5,100	5,202			
Ditchwitch (1)		7,500	5,000	5,100	5,202			
Generators O&M	66,280	69,000	70,000	71,400	72,828	1,000	1.45%	
Fuel	20,175	44,000	50,000	51,000	52,020			
Maintenance	46,105	25,000	20,000	20,400	20,808			
System Repairs and Maint.	163,346	158,000	170,000	173,400	176,868	12,000	7.59%	FY19 Florence \$87000
High line Transmission Poles		82,000	75,000	76,500	78,030			
Poles, Transformers etc.		76,000	95,000	96,900	98,838			Electricities grant LED st lights
ROW Maintenance	34,587	28,000	35,000	35,700	36,414	7,000	25.00%	
Property and Liability Insurance	23,238	62,000	52,000	53,040	54,101	(10,000)	-16.13%	
Dues and Subscriptions	160	10,650	10,074	10,100	10,100	(576)	-5.41%	
Electricities	160	10,650	10,074	10,100	10,100			
Miscellaneous	13,033	16,180	12,000	12,000	12,000	(4,180)	-25.83%	
N2N Contribution	4,000	4,500	4,500	4,500	4,500			
Other	9,033	11,680	7,500	7,500	7,500			
Contracts	12,945	21,524	6,910	6,920	6,931	(14,614)	-67.90%	
NC One Call	196	500	510	520	531			
Other	9,676	500	-	-	-			
Vehicle GPS	-	-	5,000	5,000	5,000			New
Facility Rental -General Fund	-	17,500	-	-	-			remove
Copier	3,073	3,024	1,400	1,400	1,400			new lease
Operations Subtotal	8,601,156	8,425,438	8,546,900	8,637,749	8,809,734	121,462	1.44%	
Capital Outlay								
AMI System	-	-	1,200,000	-	-			Per CIP
Bucket Truck	-	-	272,000	-	-			Per CIP
Truck	-	-	29,000	-	-			Per CIP
Prior & Future Years	313,769	463,750	-	82,000	6,545,100			Per CIP
Capital Outlay Subtotal	313,769	463,750	1,501,000	82,000	6,545,100			
Debt Service								
Substation	186,600	182,940	179,280	173,520	170,160			
Bucket & Digger Truck	86,810	86,810	86,810	-	-			
Bucket Truck	43,194	43,194	43,194	43,194	43,194			
Generator	-	-	232,367	229,164	229,164			
CIP - Bucket Truck	-	-	-	72,000	72,000			5 Year 3.5%
Debt Service Subtotal	316,604	312,944	541,651	517,878	514,518			
Transfers								
Payment in Lieu of Taxes(PILOT)	45,638	59,509	59,188	67,288	67,731			
Inter-Govt Franchise Tax	570,685	571,645	594,405	597,828	607,504			5% of prior audited revenue
Transfers Subtotal	616,323	631,154	653,593	665,116	675,235			
Cost Allocations								
Cost Allocation - General Govt	239,188	381,093	-	-	-			FY20 move Adm & Billing Dept
Cost Allocations Subtotal	239,188	381,093	-	-	-			
Electric Operations Total	10,590,969	10,883,222	11,986,839	10,677,380	17,343,984	1,103,616	10.14%	
% Change		2.76%	10.14%	-10.92%	62.44%			
FTE Equivalents	11.18	8.18	10.18	10.18	10.18			

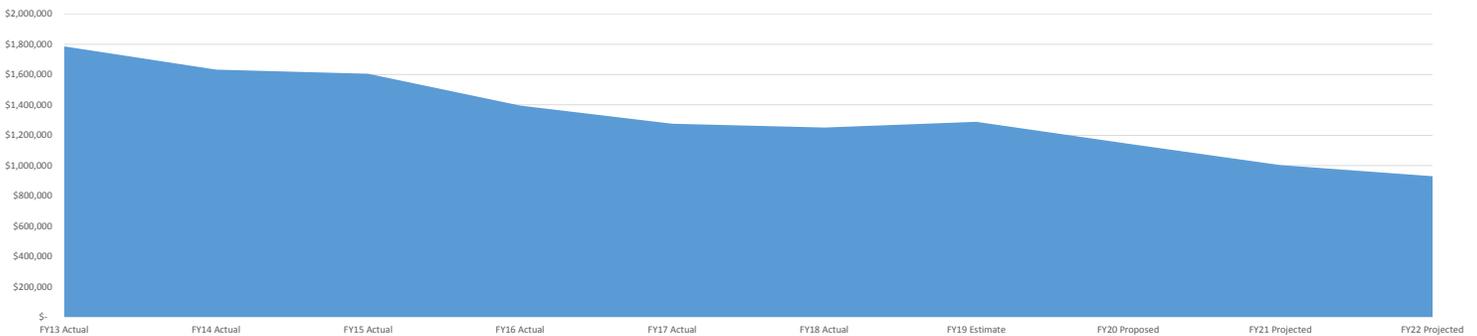
WATER & SEWER FUND

WORKING CAPITAL - WATER & SEWER FUND

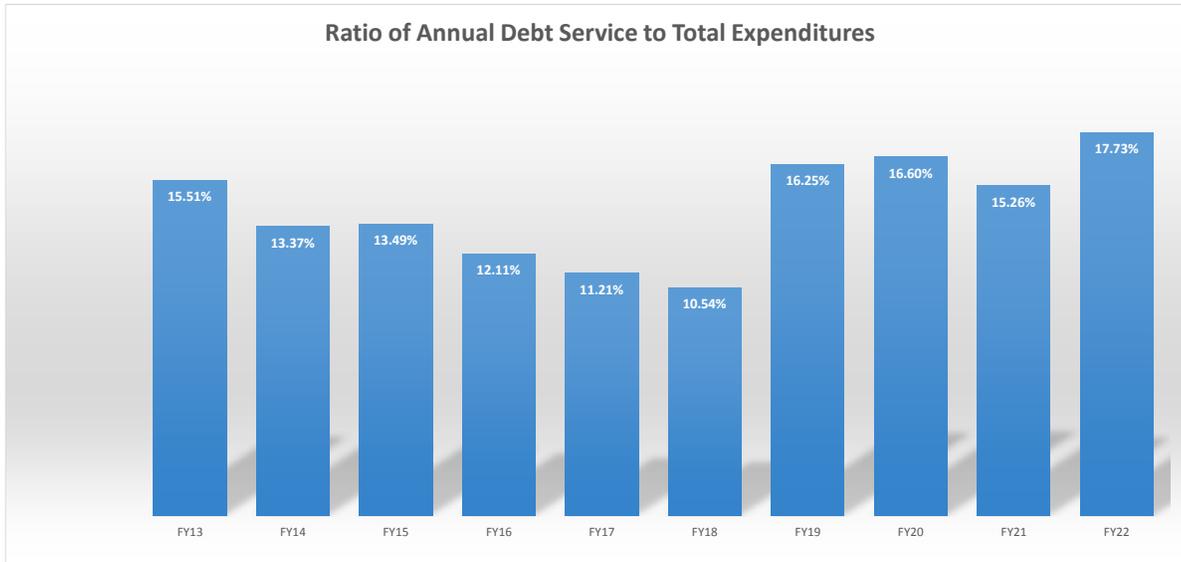
Fiscal Year	Current Assets	Current Liabilities	Working Capital	% of Annual Expenditures	Months Equivalent
FY13 Actual	\$ 1,974,963	\$ 188,642	1,786,321	59%	7.13
FY14 Actual	1,823,839	191,641	1,632,198	54%	6.51
FY15 Actual	1,906,035	302,098	1,603,937	53%	6.40
FY16 Actual	1,821,974	427,599	1,394,375	46%	5.56
FY17 Actual	1,502,567	228,449	1,274,118	42%	5.08
FY18 Actual	1,526,724	277,163	1,249,561	42%	4.99
FY19 Estimate	1,565,057	277,163	1,287,894	43%	5.14
FY20 Proposed	1,419,256	277,163	1,142,093	38%	4.56
FY21 Projected	1,279,630	277,163	1,002,467	33%	4.00
FY22 Projected	1,205,900	277,163	928,737	31%	3.71

The Town does not have a policy on level of working capital to maintain for the Water & Sewer Fund

Working Capital Balance - History & Projections



DEBT RATIOS - WATER & SEWER FUND



Fiscal Year	Water & Sewer Debt Service ¹	Water & Sewer Expenditures	Debt Service to Total Operating Expenditures	Water & Sewer Outstanding Debt
FY13	337,761	2,178,105	15.51%	\$ 4,799,520
FY14	335,312	2,508,043	13.37%	4,632,819
FY15	331,778	2,460,052	13.49%	4,465,116
FY16	329,199	2,719,018	12.11%	4,295,415
FY17	325,906	2,908,104	11.21%	4,123,714
FY18	351,591	3,335,234	10.54%	4,191,013
FY19	460,391	2,832,667	16.25%	6,294,870
FY20	528,145	3,181,741	16.60%	6,823,188
FY21	558,335	3,658,571	15.26%	7,182,058
FY22	678,210	3,826,171	17.73%	6,672,170

¹ Represents principal and interest

BOND COVENANTS

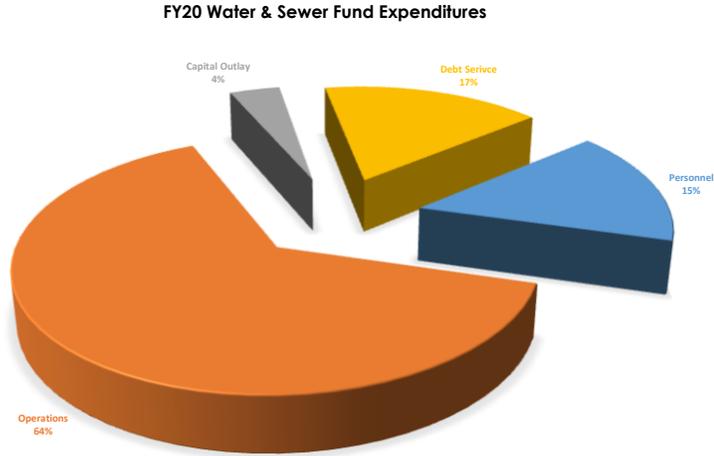
	FY18	FY19	FY20	FY21	FY22
Operating Revenue	\$ 2,946,458	\$ 2,871,000	\$ 2,945,940	\$ 3,159,785	\$ 3,543,281
Operating Expenses	2,423,520	2,258,526	2,533,596	2,597,736	2,637,961
Income Available for Debt Service	522,938	612,474	412,344	562,049	905,320
Revenue Bond Payment	159,513	159,675	199,590	192,494	192,394
Subordinate Debt Payments	192,078	300,716	328,555	365,841	485,816
Debt Service Ratio - Bond 100% Required	327.83%	383.58%	206.60%	291.98%	470.56%
Debt Service Ratio - Sub 110% Required	272.25%	203.67%	125.50%	153.63%	186.35%

WATER & SEWER FUND REVENUES

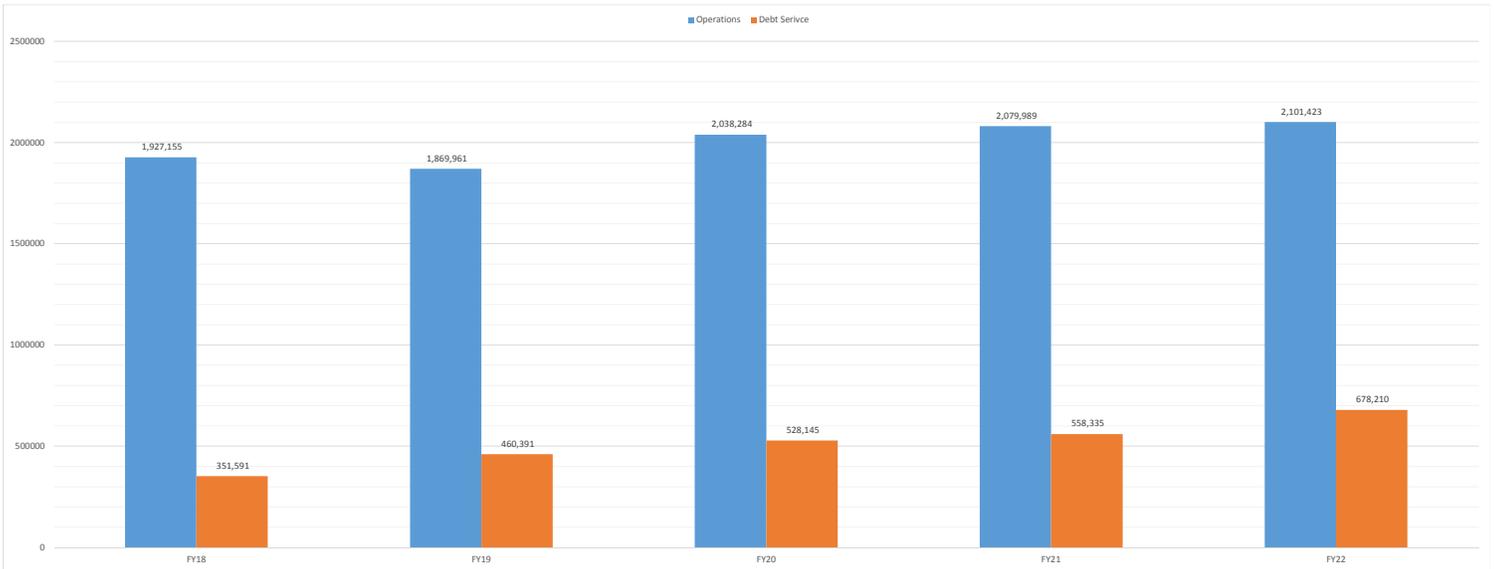
	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY20 Adopted</u>	<u>FY21 Projection</u>	<u>FY22 Projection</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Comments</u>
Sales and Services								
Water Charges	1,201,340	1,212,000	1,236,240	1,329,260	1,410,079	24,240	2.00%	4% Rate> in FY21 & in FY22
Sewer Charges	1,603,427	1,610,000	1,642,200	1,764,125	1,871,383	32,200	2.00%	4% Rate> in FY21 & in FY22
Reconnect Fees & Penalties	39,230	20,000	39,000	39,780	40,576	19,000	95.00%	
Connection & Install Fees		6,000	6,000	6,120	6,242	-	0.00%	
Subdivision Installation Fees		2,000	2,500	2,500	2,500	500	25.00%	
Sales and Services Total	2,843,997	2,850,000	2,925,940	3,141,785	3,330,781	75,940	2.66%	
Investment Earnings								
Investment Earnings	16,305	21,000	20,000	18,000	12,500	(1,000)	-4.76%	
Investment Earnings Total	16,305	21,000	20,000	18,000	12,500	(1,000)	-4.76%	
Miscellaneous Revenues								
Miscellaneous Revenues	56,866	-	-	-	-	-	-	
Sale of Material & Assets	29,290	-	-	-	200,000	-	-	Sale of old Vac Truck
Miscellaneous Total	86,156	-	-	-	200,000	-	-	
Other Financing Sources								
Issuance of Debt	240,000	-	90,000	350,000	200,000	90,000	0.00%	AMI/Vac Truck
Transfer from General Fund	87,308	-	-	-	-	-	0.00%	
Fund Balance Appropriation (Contribution)	61,468	(38,333)	145,801	148,786	82,890	184,134	-480.35%	
Other Financing Sources	388,776	(38,333)	235,801	498,786	282,890	274,134	-715.14%	
Total Water & Sewer Fund Revenue	\$ 3,335,234	\$ 2,832,667	\$ 3,181,741	3,658,571	3,826,171	349,074	12.32%	

WATER & SEWER FUND EXPENDITURES BY CATEGORY

Category	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
Personnel	\$ 496,365	\$ 388,565	\$ 495,312	\$ 517,746	\$ 536,538	106,748	27.47%
Operations	1,927,155	1,869,961	2,038,284	2,079,989	2,101,423	168,323	9.00%
Capital Outlay	560,123	113,750	120,000	502,500	510,000	6,250	5.49%
Debt Service	351,591	460,391	528,145	558,335	678,210	67,754	14.72%
Total Expenditures	\$ 3,335,234	\$ 2,832,667	\$ 3,181,741	\$ 3,658,571	\$ 3,826,171	\$ 349,075	12.32%
% Change		-15.07%	12.32%	14.99%	4.58%		



Sewer Fund & Forecast



WATER & SEWER OPERATIONS - 7130

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries	400,359	283,094	365,127	372,429	379,878	82,033	28.98%	Full Staff/ Change in Alloc.
Social Security	30,627	21,657	27,932	28,491	29,061	6,276	28.98%	Full Staff
Retirement Contribution	30,027	21,940	32,679	40,781	44,446	10,739	48.95%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance	28,348	55,648	63,492	69,841	76,826	7,844	14.10%	FY20 -7.61% FY21 10% FY22 10%
WC Insurance	7,004	6,226	6,082	6,204	6,328	(144)	-2.31%	
Personnel Subtotal	496,365	388,565	495,312	517,746	536,538	106,748	27.47%	
Operations								
Professional Services	-	-	2,000	2,000	2,000	2,000	0.00%	New
Uniforms & PPE	2,863	3,800	4,000	4,000	4,000	200	5.26%	
Fuel & Lubricants	16,875	22,000	20,000	20,400	20,808	(2,000)	-9.09%	
Supplies	58,402	52,500	52,500	53,550	54,621	-	0.00%	
Office		500	1,000	1,020	1,040			
Chemicals		7,000	8,000	8,160	8,323			
Meters & ERTs		15,000	15,000	15,300	15,606			
Vac Truck & Pump		10,000	6,000	6,120	6,242			
Field & Tools		9,000	10,000	10,200	10,404			
Misc fittings		5,000	5,000	5,100	5,202			
ABC, Sand, Gravel		6,000	7,500	7,650	7,803			
Travel & Training	9,254	8,500	8,400	8,460	8,521	(100)	-1.18%	
Safety	1,200	2,000	3,000	3,060	3,121			
Schools	7,519	5,000	5,000	5,000	5,000			
Certification Exams	535	1,500	400	400	400			
Permits & Licenses	2,835	4,950	3,050	3,050	3,050	(1,900)	-38.38%	
NCDWQ - Water System	1,925	2,600	2,000	2,000	2,000			
NCDWQ - Water Quality	810	850	850	850	850			
NCDWQ Water Operator Lic.	50	1,000	100	100	100			
NCDWQ Sewer Operator Lic.	50	500	100	100	100			
Telephone	19,297	21,100	16,000	16,000	16,000	(5,100)	-24.17%	
Postage	12	100	100	100	100	-	0.00%	
Utilities - Electric	34,947	34,000	34,500	35,190	35,894	500	1.47%	
Repairs & Maint. - Equipment	55,532	34,000	31,000	31,620	32,252	(3,000)	-8.82%	
Vehicles(3)		2,500	3,000	3,060	3,121			
Dump Truck(1)		5,000	5,000	5,100	5,202			
Backhoe(1)		5,000	5,000	5,100	5,202			
Vac Truck(1)		8,000	8,000	8,160	8,323			
Pumps, Generator & Other		13,500	10,000	10,200	10,404			
Repairs & Maint. - System	70,716	75,000	70,000	75,700	76,414	(5,000)	-6.67%	
PS/Well Pumps		18,000	20,000	25,000	25,000			
Pump System Controls		37,000	15,000	15,000	15,000			
Infrastructure		20,000	35,000	35,700	36,414			
Property and Liability Insurance		15,500	17,000	17,340	17,687	1,500	9.68%	To actual
Dues and Subscriptions	940	800	1,125	1,125	1,125	325	40.63%	
NCRWA	580	450	600	600	600			
AWWA	360	225	400	400	400			
NCWOA	-	125	125	125	125			
Miscellaneous	1,986	4,200	2,000	2,000	2,000	(2,200)	-52.38%	
Contracts	1,499,136	1,416,950	1,565,250	1,579,630	1,598,968	148,300	10.47%	
CMSD	897,392	800,000	934,000	948,010	966,970			> in flow to CMSD 39.74%
NRWASA	564,000	564,000	564,000	564,000	564,000			
NC One Call	287	300	300	300	300			
Lab Analysis & Testing	9,063	3,000	9,000	9,180	9,364			
Well & Tank Maintenance	27,000	45,250	45,250	45,250	45,250			
Vehicle GPS			2,000	2,000	2,000			New
Billing Services - Acculink 25%		3,000	9,500	9,690	9,884			Split Electric/Sanitation/Water
Copier	1,394	1,400	1,200	1,200	1,200			
Operations Subtotal	1,772,795	1,693,400	1,826,925	1,850,165	1,873,440	133,525	7.89%	

Capital Outlay								
Pump, SCADA, Paving		113,750						
Sewer Camera System			90,000					Per CIP
Water Line Replacements			25,000	75,000	100,000			Per CIP
Hydrant Replacements			5,000	7,500	10,000			Per CIP
Ops Center Redesign/Expansion				33,000				Per CIP
Pickup Truck				37,000				Per CIP
Prior & Future Years	560,123			350,000	400,000			Per CIP
Capital Outlay Subtotal	560,123	113,750	120,000	502,500	510,000	6,250	5.49%	
Debt Service								
USDA Revenue Bond 2008	159,513	159,675	159,750	159,738	159,638			
State Revolving Loan	162,708	160,305	157,345	154,384	151,424			
State Revolving Loan CS370902-01		85,633	77,500	77,500	77,500			
State Revolving Loan CS370902-02			40,257	40,257	40,257			
Frederick Street Extension		54,778	53,453	51,810	50,765			
USDA Revenue Bond 2018			39,840	32,756	32,756			
Sewer Camera				32,730	32,730			Estimate 3 yrs @4%
AMI & Vac Truck					123,980			Estimate 5 & 7 yrs @4%
Debt Reserve	29,370	-	-	9,160	9,160			Per new bond requirements
Debt Service Subtotal	351,591	460,391	528,145	558,335	678,210	67,754	14.72%	
Cost Allocations								
Cost Allocation - General Govt	154,360	176,561	211,359	229,824	227,983			15%
Cost Allocations Subtotal	154,360	176,561	211,359	229,824	227,983	34,798	19.71%	
Water & Sewer Operations Total	3,335,234	2,832,667	3,181,741	3,658,571	3,826,171	349,075	12.32%	
% Change		-15.07%	12.32%	14.99%	4.58%			
FTE Equivalents	6.18	8.18	8.06	8.06	8.06			

STORMWATER FUND

WORKING CAPITAL - STORMWATER

Fiscal Year	Current Assets	Current Liabilities	Working Capital	% of Annual Expenditures	Months Equivalent
FY18 Actual	- \$	-	-	0	-
FY19 Estimate	- \$	-	-	0	-
FY20 Proposed	- \$	-	-	0	-
FY21 Projected	- \$	-	-	0	-
FY22 Projected	- \$	-	-	0	-

The Town does not have a policy on level of working capital to maintain for the Stormwater Fund

Working Capital Balance - History & Projections



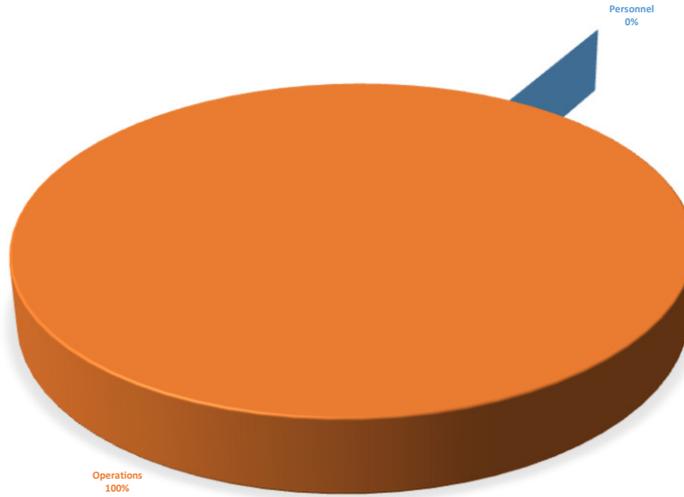
STORMWATER FUND REVENUES

By Budget Unit	FY18	FY19	FY20	FY21	FY22	\$	%	Comments
	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>	<u>Projection</u>	<u>Projection</u>	<u>Change</u>	<u>Change</u>	
Stormwater Fee	-	111,828	112,000	135,000	137,700	172	0.15%	\$0.75 rate increase FY21
Other Financing Sources								
Transfers - Powell Bill		35,000	-	-	-	(35,000)	-100.00%	
Total Revenues	\$ -	\$ 146,828	\$ 112,000	\$ 135,000	\$ 137,700	\$ (34,828)	-23.72%	
% Change			-23.72%	20.54%	2.00%			

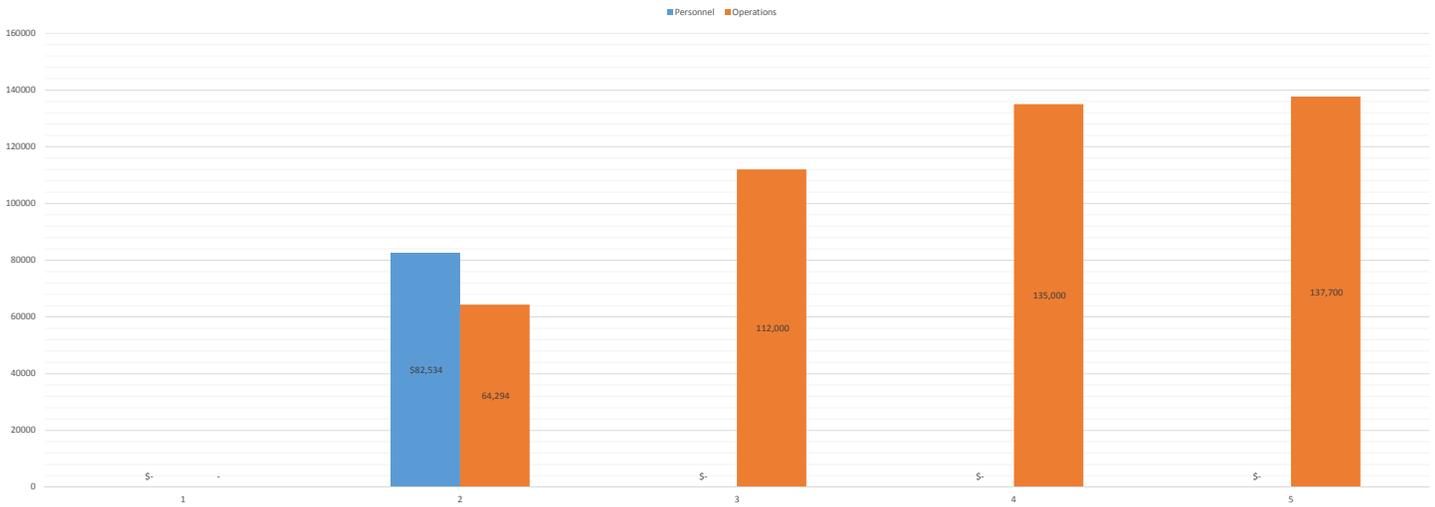
STORMWATER FUND EXPENDITURES BY CATEGORY

Category	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change
Personnel	\$ -	\$ 82,534	\$ -	\$ -	\$ -	(82,534)	-100.00%
Operations	-	64,294	112,000	135,000	137,700	47,706	74.20%
Total Expenditures	\$ -	\$ 146,828	\$ 112,000	\$ 135,000	\$ 137,700	\$ (34,828)	-23.72%
% Change		100.00%	-23.72%	20.54%	2.00%		

Stormwater Fund
FY20 Expenditures



Stormwater Fund
Trends & Forecast



STORMWATER OPERATIONS - 7501

Account Name	FY18 Actual	FY19 Budget	FY20 Adopted	FY21 Projection	FY22 Projection	\$ Change	% Change	Comments
Personnel								
Full-time Salaries		59,665	-	-	-	(59,665)	-100.00%	
Social Security		4,564	-	-	-	(4,564)	-100.00%	
Retirement Contribution		4,624	-	-	-	(4,624)	-100.00%	LGRS 8.95%, 10.15% 11.35%
Employee Group Insurance		12,042	-	-	-	(12,042)	-100.00%	FY20 6.9% FY21 10% FY22 10%
WC Insurance		1,639	-	-	-	(1,639)	-100.00%	
Personnel Subtotal	-	82,534	-	-	-	(82,534)	-100.00%	
Operations								
Professional Services	-	2,212	2,000	2,000	2,000	(212)	-9.58%	
Uniforms & PPE	-	320	-	320	320	(320)	-100.00%	
Fuel & Lubricants	-	4,500	-	-	-	(4,500)	-100.00%	
Supplies	-	-	-	500	500	-		
Permits	-	860	860	860	860	-	0.00%	
Equipment Repairs & Maintenance	-	11,840	-	-	-	(11,840)	-100.00%	
Street Sweeper		8,000	-	-	-			
Large Tractor & Sweeper		3,000	-	-	-			
Mini Excavator & Other		840	-	-	-			
System Repairs & Maintenance	-	40,179	94,299	115,249	118,072	54,120	134.70%	
Ditch Spraying		8,179	9,000	9,180	9,364			
Ditch Clearing & Maintenance		32,000	80,299	100,914	103,437			
Drain Tiles		-	5,000	5,000	5,100			
Miscellaneous	-	640	750	750	750	110	17.19%	
Operations Subtotal	-	60,551	97,909	119,679	122,502	37,358	61.70%	
Cost Allocations								
Cost Allocation - General Fund	-	3,743	14,091	15,321	15,198			
Cost Allocations Subtotal	-	3,743	14,091	15,321	15,198	10,348	276.46%	
Stormwater Operations Total	-	146,828	112,000	135,000	137,700	(34,828)	-23.72%	
% Change			-23.72%	20.54%	2.00%			
FTE Equivalents	0.00	0.00	0.00	0.00	0.00			

SUPPLEMENTARY INFORMATION

AUTHORIZED POSITIONS

Position	Pay Grade	FY18 (Actual)			FY19 (Budget)			FY20 (Proposed)			FY20 (Projected)			FY21 (Projected)		
		Full-Time	Part-Time	FTE	Full-Time	Part-Time	FTE	Full-Time	Part-Time	FTE	Full-Time	Part-Time	FTE	Full-Time	Part-Time	FTE
General Fund																
(Administration)																
Town Manager	30	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Executive Assistant/Town Clerk	21	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
		2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
(Finance)																
Accounts Payable Technician	14	0		0.00	0		0.00	1		1.00	1		1.00	1		1.00
Payroll Technician - Part Time	14	0		0.00	0		0.00	0	1	0.50	0	1	0.50	0	1	0.50
Payroll and Accounting Technician	15	1		1.00	1		1.00	0		0.00	0		0.00	0		0.00
Purchasing Officer	16	1		1.00	0		0.00	0		0.00	0		0.00	0		0.00
Accountant	18	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Finance Director	27	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
		4	0	4.00	3	0	3.00	3	1	3.50	3	1	3.50	3	1	3.50
(Central Garage/Warehouse)																
Equipment Mechanic	15	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Warehouse Attendant	12	0		0.00	0		0.00	1		1.00	1		1.00	1		1.00
		1	0	1.00	1	0	1.00	2	0	2.00	2	0	2.00	2	0	2.00
(Public Buildings)																
Senior Facility Maintenance Worker	13	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Facility Maintenance Worker	11	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
		2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00	2	0	2.00
General Government Subtotal		9	0	9.00	8	0	8.00	9	1	9.50	9	1	9.50	9	1	9.50
(Police)																
Chief	27	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Captain	22	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Lieutenant	21	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Sergeant	18	4		4.00	4		4.00	4		4.00	4		4.00	4		4.00
Master Officer	15	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Senior Police Officer	15	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Officer	15	7		7.00	7		7.00	7		7.00	7		7.00	7		7.00
Investigator	17	2		2.00	2		2.00	2		2.00	2		2.00	2		2.00
Telecommunicator	11	4		4.00	4		4.00	4		4.00	4		4.00	4		4.00
Permanent Part Time Animal Control Officer	10		1	0.50		1	0.50		1	0.50		1	0.50		1	0.50
Part Time Temporary Reserve Officer	15		6	3.00		6	3.00		6	3.00		6	3.00		6	3.00
		22	7	25.50	22	7	25.50	22	7	25.50	22	7	25.50	22	7	25.50
Public Safety Subtotal		22	7	25.50	22	7	25.50	22	7	25.50	22	7	25.50	22	7	25.50
(Streets)																
Director of Public Works and Utilities(33% Streets/33% Electric/33% WaterSewer)	29	1		0.23	1		0.23	1		0.33	1		0.23	1		0.23
Superintendent of Public Works(66% Public Works/ 33% Sanitation)	22	1		0.33	1		0.33	1		0.66	1		0.33	1		0.33
Administrative Support Specialist	15	1		0.25	1		0.25	1		0.25	1		0.25	1		0.25
Senior Equipment Operator	12	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Equipment Operator	10	2		2.00	2		2.00	2		2.00	2		2.00	2		2.00
Street Maintenance Crew Leader	14	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Senior Street Maintenance Worker	12	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Street Maintenance Worker	8	1		1.00	1		1.00	3		3.00	2		2.00	2		2.00
		9	0	6.82	9	0	6.82	11	0	9.24	10	0	7.82	10	0	7.82
Transportation Subtotal		9	0	6.82	9	0	6.82	11	0	9.24	10	0	7.82	10	0	7.82
(Sanitation)																
Superintendent of Public Works(66% Public Works/ 33% Sanitation)	22	1		0.33	1		0.33	1		0.33	1		0.33	1		0.33
Sanitation Crew Leader	11	1		1.00	1		1.00	1		1.00	1		1.00	1		1.00
Sanitation Worker	7	2		2.00	2		2.00	2		2.00	2		2.00	2		2.00
		4	0	3.33	4	0	3.33	4	0	3.33	4	0	3.33	4	0	3.33
Environmental Protection Subtotal		4	0	3.33	4	0	3.33	4	0	3.33	4	0	3.33	4	0	3.33
(Economic Development)																
Economic Developer	24	0		0.00	0		0.00	1		1.00	1		1.00	1		1.00
		0	0	0.00	0	0	0.00	1	0	1.00	1	0	1.00	1	0	1.00
(Planning, Zoning, and Inspections)																
Community and Economic Planner(50% Planning/25% Electric/25% WaterSewer)	24	1		0.50	1		0.50	1		0.50	1		0.50	1		0.50
Senior Code Enforcement/Safety(80% Planning/10% Electric/10% WaterSewer)	16	1		0.80	1		0.80	1		0.80	1		0.80	1		0.80

Administrative Support Specialist(25% Planning/25% Public Works/25% Electric Admin/25% WaterSewer	15	<u>1</u> 3	<u>0.25</u> 0	<u>1.55</u>												
Economic and Physical Development Subtotal		3	0	1.55	3	0	1.55	4	0	2.55	4	0	2.55	4	0	2.55
(Library)																
Library Director	20	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Assistant Librarian	10	<u>2</u> 1	<u>1.00</u> 2	<u>2.00</u>												
(Recreation)																
Arts, Parks and Recreation Director	22	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Athletic Program Supervisor	16	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Athletic Program Assistant	12	<u>1</u> 3	<u>1.00</u> 0	<u>3.00</u>												
Cultural and Recreational Subtotal		4	2	5.00												
GENERAL FUND TOTAL		51	9	51.20	50	9	50.20	54	10	55.12	53	10	53.70	53	10	53.70
Electric Fund																
(Electric Administration and Billing)																
Senior Customer Service Representative(75% Electric/25% WaterSewer)	12	1	0.75		1	0.75		1	0.75		1	0.75		1	0.75	
Customer Service Representative(75% Electric/25% WaterSewer)	11	2	1.50		2	1.50		0	3	1.13	0	3	1.13	0	3	1.13
Administrative Support Specialist	15	<u>1</u> 4	<u>0.25</u> 0	<u>2.50</u>	<u>1</u> 4	<u>0.25</u> 0	<u>2.50</u>	<u>1</u> 2	<u>0.25</u> 3	<u>2.13</u>	<u>1</u> 2	<u>0.25</u> 3	<u>2.13</u>	<u>1</u> 2	<u>0.25</u> 3	<u>2.13</u>
(Electric Operations)																
Director of Public Works and Utilities	29	1	0.33		1	0.33		1	0.33		1	0.33		1	0.33	
Powerline Superintendent	24	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Powerline Crew Leader	21	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Powerline Tech III	19	2	2.00		1	1.00		2	2.00		2	2.00		2	2.00	
Powerline Tech II	17	2	2.00		1	1.00		1	1.00		1	1.00		1	1.00	
Powerline Service Coordinator	13	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Powerline Ground Technician	11	3	3.00		2	2.00		3	3.00		3	3.00		3	3.00	
Meter Reader(50% Electric/50% WaterSewer)	9	2	0.50		2	0.50		2	0.50		2	0.50		2	0.50	
Senior Code Enforcement and Energy Officer	16	1	0.10		1	0.10		1	0.10		1	0.10		1	0.10	
Community and Economic Planner	24	<u>1</u> 15	<u>0.25</u> 0	<u>11.18</u>	<u>1</u> 12	<u>0.25</u> 0	<u>8.18</u>	<u>1</u> 14	<u>0.25</u> 0	<u>10.18</u>	<u>1</u> 14	<u>0.25</u> 0	<u>10.18</u>	<u>1</u> 14	<u>0.25</u> 0	<u>10.18</u>
ELECTRIC FUND TOTAL		19	0	13.68	16	0	10.68	16	3	12.31	16	3	12.31	16	3	12.31
Water/Sewer Fund																
(Water/Sewer Operations)																
Director of Public Works and Utilities	29	1	0.33		1	0.33		1	0.33		1	0.33		1	0.33	
Water/Sewer Superintendent	23	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Water/Sewer Crew Leader	14	1	1.00		1	1.00		1	1.00		1	1.00		1	1.00	
Water/Sewer Maintenance Worker	9	2	2.00		4	4.00		4	4.00		4	4.00		4	4.00	
Meter Reader	9	2	0.50		2	0.50		2	0.50		2	0.50		2	0.50	
Senior Customer Service Representative	12	1	0.25		1	0.25		1	0.25		1	0.25		1	0.25	
Customer Service Representative	11	2	0.50		2	0.50		0	3	0.38	0	3	0.38	0	3	0.38
Administrative Support Specialist	15	1	0.25		1	0.25		1	0.25		1	0.25		1	0.25	
Community and Economic Planner	24	1	0.25		1	0.25		1	0.25		1	0.25		1	0.25	
Senior Code Enforcement and Energy Officer	16	<u>1</u> 13	<u>0.10</u> 0	<u>6.18</u>	<u>1</u> 15	<u>0.10</u> 0	<u>8.18</u>	<u>1</u> 13	<u>0.10</u> 3	<u>8.06</u>	<u>1</u> 13	<u>0.10</u> 3	<u>8.06</u>	<u>1</u> 13	<u>0.10</u> 3	<u>8.06</u>
WATER/SEWER FUND TOTAL		13	0	6.18	15	0	8.18	13	3	8.06	13	3	8.06	13	3	8.06
Stormwater Fund																
(Stormwater)																
Director of Public Works and Utilities	29	0	0.00		0	0.00		0	0.00		1	0.10		1	0.10	
Superintendent of Public Works	22	0	0.00		0	0.00		0	0.00		1	0.33		1	0.33	
Street Maintenance Worker	8	<u>0</u> 0	<u>0.00</u> 0	<u>0.00</u>	<u>0</u> 0	<u>0.00</u> 0	<u>0.00</u>	<u>0</u> 0	<u>0.00</u> 0	<u>0.00</u>	<u>1</u> 3	<u>1.00</u> 0	<u>1.43</u>	<u>1</u> 3	<u>1.00</u> 0	<u>1.43</u>
STORMWATER FUND TOTAL		0	0	0.00	0	0	0.00	0	0	0.00	3	0	1.43	3	0	1.43
TOTAL FULL-TIME EMPLOYEES		83			81			83			85			85		
TOTAL PERM. PART-TIME EMPLOYEES		9			9			16			16			16		
TOTAL FTE			71.06			69.06			75.49			75.50			75.50	

Volunteer Fireman and Seasonal Part Time Recreation Employees are not included in the above schedule

Ayden Salaries, Grades, and Classifications
fye 2020

<u>Grade</u>	<u>Classification</u>	<u>Exempt Status</u>	<u>Hiring Rate</u>	<u>Max Salary</u>
9	Maintenance wtrswr worker Meter Reader Sanitation Worker Streets Maintenance Worker Meter Reader		\$26,719	\$39,544
10	Equipment Operator Assistant Librarian Animal Control Officer		\$28,055	\$41,521
11	Facility Maintenance Worker Customer Service Representative Police Telecommunicator Sanitation Crew Leader Sr. Water/Sewer Maintenance Worker Powerline Ground Technician		\$29,458	\$43,598
12	Sr. Customer Service Representative Sr. Equipment Operator Warehouse Attendant Sr. Street Maintenance Worker Athletic Program Assistant		\$30,931	\$45,778
13	Administrative Assistant Sr. Facility Maintenance Worker Water/Sewer Distribution Tech Powerline Services Coordinator		\$32,478	\$48,067
14	Street Maintenance Crew Leader Payroll Technician Accounts Payable Technician Water/Sewer Maintenance Crew Leader Code Enforcement Officer		\$34,102	\$50,471
15	Equipment Mechanic Police Officer Powerline Technician I Payroll and Accounting Technician Administrative Support Specialist		\$35,807	\$52,994
16	Athletics Program Supervisor Purchasing Officer Senior Code Enforcement Officer		\$37,597	\$55,644

17	Powerline Technician II Police Investigator Sr. Accounting Technician Revenue Collector		\$39,477	\$58,426
18	Accountant Safety/Energy Officer Police Sergeant Int. Collection and Distribution Supt.		\$41,451	\$61,347
19	Powerline Technician III Revenue Collector Building Inspector		\$43,524	\$64,416
20	Library Director	E	\$45,700	\$67,636
21	Police Lieutenant Powerline Crew Leader Executive Asst./Town Clerk Town Planner	E E E	\$47,985	\$71,018
22	Public Works Superintendent Arts, Parks, and Recreation Director Police Captain Planning Director	E E E E	\$50,384	\$74,568
23	Collection and Distribution Supt.	E	\$52,903	\$78,296
24	Poweline Supt. Economic Developer Community and Economic Planner	E E E	\$55,548	\$82,211
25	N/A		\$58,325	\$86,321
26	Int. Public Works and Utilities Supt.	E	\$61,241	\$90,637
27	Police Chief Finance Director	E E	\$64,303	\$95,168
28	N/A		\$67,518	\$99,927
29	Public Works and Utilities Director Asst. Town Manager Town Attorney	E E E	\$70,894	\$104,923
30	N/A		\$74,439	\$110,170

E = Exempt from wage and hour provisions of the FLSA

Ayden Salary Scale
fye 2019-2020

Grade	<u>COLA ADJUSTMENT</u>			
	Hiring	Min	1.50% Mid	Max
9	\$26,719	\$28,055	\$33,132	\$39,544
10	\$28,055	\$29,458	\$34,788	\$41,521
11	\$29,458	\$30,931	\$36,528	\$43,598
12	\$30,931	\$32,478	\$38,355	\$45,778
13	\$32,478	\$34,102	\$40,273	\$48,067
14	\$34,102	\$35,807	\$42,287	\$50,471
15	\$35,807	\$37,597	\$44,401	\$52,994
16	\$37,597	\$39,477	\$46,621	\$55,644
17	\$39,477	\$41,451	\$48,952	\$58,426
18	\$41,451	\$43,524	\$51,399	\$61,347
19	\$43,524	\$45,700	\$53,970	\$64,416
20	\$45,700	\$47,985	\$56,668	\$67,636
21	\$47,985	\$50,384	\$59,502	\$71,018
22	\$50,384	\$52,903	\$62,476	\$74,568
23	\$52,903	\$55,548	\$65,600	\$78,296
24	\$55,548	\$58,325	\$68,880	\$82,211
25	\$58,325	\$61,241	\$72,323	\$86,321
26	\$61,241	\$64,303	\$75,939	\$90,637
27	\$64,303	\$67,518	\$79,736	\$95,168
28	\$67,518	\$70,894	\$83,723	\$99,927
29	\$70,894	\$74,439	\$87,909	\$104,923
30	\$74,439	\$78,161	\$92,305	\$110,170
31	\$78,161	\$82,069	\$96,920	\$115,678
32	\$82,069	\$86,172	\$101,766	\$121,462
33	\$86,172	\$90,481	\$106,854	\$127,535
34	\$90,481	\$95,005	\$112,197	\$133,912
35	\$95,005	\$99,755	\$117,806	\$140,607
36	\$99,755	\$104,743	\$123,696	\$147,637
37	\$104,743	\$109,980	\$129,882	\$155,020

*BLS CPI 12 month February 2018 to February 2019 all items

COMPARISON OF UTILITY RATES

	Ayden	Grifton	Winterville	Farmville	GUC	Kinston
5000 gallons In Town						
Water	\$ 39.25	\$ 42.90	\$ 29.02	\$ 44.26	\$ 29.85	\$ 41.86
Sewer	62.75	49.35	43.79	58.45	41.20	42.15
Total	<u>\$ 102.00</u>	<u>\$ 92.25</u>	<u>\$ 72.81</u>	<u>\$ 102.71</u>	<u>\$ 71.05</u>	<u>\$ 84.01</u>
Ayden Rates Percent Higher		10.6%	40.1%	-0.7%	43.6%	21.4%
Garbage Collection	\$ 11.50	\$ 10.00	\$ 11.50	\$ 20.00	\$ 16.00	\$ 31.08
Stormwater Fee	\$ 3.50	\$ 3.00	\$ 2.00	\$ -	\$ 5.35	\$ 4.50
Electric						
1500 Kwh	\$ 178.15	\$ 187.78	\$ 180.08	\$ 191.85	\$ 162.21	\$ 189.73
Ayden Rate Percent Higher/Lower		-5.1%	-1.1%	-7.1%	9.8%	-6.1%
Total Utilities In Town Limits	\$ 295.15	\$ 293.03	\$ 266.39	\$ 314.56	\$ 254.61	\$ 309.32

Updated as of June 10, 2019

MEMO TO THE EXECUTIVE DIRECTOR

REGARDING THE ENCLOSED PLAIN-PAPER BUDGETARY DOCUMENTS

AYDEN HOUSING AUTHORITY LOW RENT PUBLIC HOUSING AUTHORITY REGARDING YOUR NEXT FISCAL YEAR ORIGINAL BUDGET PLAIN-PAPER DOCUMENTS FOR EXECUTIVE DIRECTOR REVIEW	FOR FISCAL YEAR BEGINNING 07/01/2019
	FOR FISCAL YEAR ENDING 06/30/2020

DATE: 04/19/2019
TO: EXECUTIVE DIRECTOR, AYDEN HOUSING AUTHORITY
FROM: BRENTON D. UMPHLETT, CPA
SUBJECT: PLAIN-PAPER ORIGINAL BUDGET DOCUMENTS FOR FISCAL YEAR BEGINNING 07/01/2019

- MEMO:
- I. WE HAVE COMPLETED AND ARE TRANSMITTING :
PLAIN-PAPER BUDGET SUMMARY FOR THE BOARD
PLAIN-PAPER BUDGET DETAIL FOR MANAGEMENT
 1. THE SUB-TOTALS IN THE BUDGET DETAIL FOR MANAGEMENT MAKE UP THE ENTRY AMOUNTS IN THE BUDGET SUMMARY FOR THE BOARD.
 - II. THESE PLAIN-PAPER DOCUMENTS ARE WORKING DOCUMENTS FOR YOUR ORIGINAL BUDGET FOR YOUR FISCAL YEAR ENDING 06/30/2020.
 1. WE HAVE PREPARED THESE BUDGETARY ESTIMATES BASED ON REVIEW OF YOUR ACTUAL INCOME AND EXPENSE DATA ALONG WITH ANY OTHER INFORMATION PROVIDED TO US.
 - III. YOU SHOULD CAREFULLY REVIEW THE PROPOSED BUDGET ENTRIES IN THE BUDGET DETAIL FOR MANAGEMENT, MAKING NOTE OF CHANGES YOU WOULD LIKE TO BE MADE.
 - IV. YOU SHOULD TRANSMIT EITHER YOUR ACCEPTANCE OR YOUR CHANGES TO US IN WRITING, AS SOON AS YOU POSSIBLY CAN.
 - V. WHEN YOU GET FINAL PLAIN-PAPER PRINTOUTS ACCEPTABLE TO YOU, YOU SHOULD SUBMIT SAME TO YOUR BOARD FOR THEIR APPROVAL.
 - VI. IF YOUR BOARD MAKES CHANGES IN THIS BUDGET, YOU SHOULD TRANSMIT SAME TO US IN WRITING AS SOON AS YOU POSSIBLY CAN.
 - VII. AFTER BOARD APPROVAL OF THIS BUDGET, YOU SHOULD TRANSMIT TO US SUCH IN WRITING AND WE WILL TRANSMIT YOUR OFFICIAL BUDGET FORMS TO YOU (IF REQ).
 - VIII. YOU SHOULD DESTROY ALL PRIOR ISSUES OF THIS MATERIAL TO PREVENT ANY CONFUSION AS TO WHICH SET IS CORRECT AND CURRENT.
 - IX. NOTE THAT YOUR PHA IS REQUIRED TO HAVE AN APPROVED BUDGET IN PLACE BEFORE THE START OF THE FISCAL YEAR; ALSO, ALL BUDGET MODIFICATIONS ARE REQUIRED TO BE APPROVED NO LATER THAN THE LAST DAY OF THE FISCAL YEAR.
 -  IX. NOTE THAT YOUR PHA IS REQUIRED TO SEND FORM HUD-52574 (INCLUDED WITH THIS PACKAGE) WITH YOUR BOARD CHAIRPERSON'S SIGNATURE THEREON TO HUD-GREENSBORO BEFORE THE BEGINNING OF YOUR NEXT FISCAL YEAR.

**ORIGINAL BUDGET
FYE 06/30/2020**

Public reporting burden for this collection of information is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to respond to complete this form, unless it displays a valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income housing program and provides a summary of proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: **AYDEN HOUSING AUTHORITY**

PHA Code: **NC082**

PHA Fiscal Year Beginning: **JULY 1, 2019**

Board Resolution Number: _____

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

DATE

- Operating Budget approved by Board resolution on: _____
- Operating Budget submitted to HUD, if applicable, on: _____
- Operating Budget revision approved by Board resolution on: _____
- Operating Budget revision submitted to HUD, if applicable, on: _____

I certify on behalf of the above-named PHA that:

1. All regulatory and statutory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditures are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

I hereby certify that all the information stated within, as well as any information provided in the accompaniment herewith, if applicable, is true and accurate.

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012.31, U.S.C 3729 and 3802)

Print Board Chairperson's Name:	Signature:	Date:
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AYDEN HOUSING AUTHORITY

LOW RENT PUBLIC HOUSING AUTHORITY

**ORIGINAL OPERATING BUDGET
SUMMARIES AND DETAIL SCHEDULES**
Prepared On The Modified Accrual Accounting Basis

FOR THE FISCAL YEAR END OF JUNE 30, 2020

**Selected Information - Substantially All Disclosures That Might Be
Required By The Modified Accrual Accounting
Basis Are Not Included.**

Description of the Entity

The Entity identified above is a Public Housing Authority subject to transaction recording and financial budgeting and reporting requirements of its cognizant Federal agency, the United States Department of Housing and Urban Development (HUD).

Restriction on Distribution

The Budgetary Financial Summaries And Schedules referred to above are intended by Management solely for the information and use of the Officers and Commissioners of the Entity identified above.

Description of the Special Purpose Accounting Basis used herein

Under the modified accrual accounting basis the Entity is required by HUD to use in compiling its budget, the amounts in the accompanying Original Operating Budget Summaries and Detail Schedules have been estimated from expected changes in attendant actual historical amounts reported therein with modifications thereto by Management based on known and expected differences from historical amounts. Generally revenues and expenses are estimated on the full accrual accounting basis, expected capital outlays are included in expenditures, depreciation expense is not included, and bad debts are as estimated to be written off in the budget year.

Subsequent changes to amounts reported herein

Amounts reported in the Operating Budget Summaries and Detail Schedules referred to above are subject to substantial revision before fiscal year end should actual revenues and expenditures occur materially different from budgeted estimates; generally the Entity's budgetary estimates are expected by HUD to be not more than a 5% difference from actual revenues and expenditures.

What is not included

The Operating Budget Summaries and Detail Schedules referred to above include only the budgeted financial activities included therein, and do not include financial data for any other activity of the Entity.

ACCOUNTANT'S DISCLAIMER

**On The Accompanying
Original Budget Worksheets
For The Fiscal Year Ending 06/30/2020**

*The Officers and Directors
Ayden Housing Authority
Low Rent Public Housing Authority*

The accompanying Budgetary Financial Summaries And Detail Schedules listed below:

*Budget Estimate Summary For The Board
Budget Estimate Detail For Management*

of the Fund referred to above of the Entity identified above for the last two full fiscal years ended 06/30/2017 and 06/30/2018, the 8 months year to date ended 02/28/2019 , the amended budget ended 06/30/2019 , and the original budget ended 06/30/2020 , were not subjected to an audit, review, or compilation engagement by me and accordingly I do not express an opinion, a conclusion, nor provide any assurance on them.

Brenton D. Umphlett

s/s

*Brenton D. Umphlett
Certified Public Accountant*

*April 19, 2019
Farmville, North Carolina*

**AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE SUMMARY FOR THE BOARD**

**ORIGINAL BUDGET SUMMARY
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020**

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

	ACTUAL Revenues & Expenditures		BUDGETED Revenues & Expenditures		BUDGET CHANGES	
	12 MONTHS ACTUAL PREVIOUS FY ENDED 06/30/2018	8 MONTHS ACTUAL CURRENT FY TO DATE 02/28/2019	LATEST BUDGET CURRENT FY ENDING 06/30/2019	ORIGINAL BUDGET NEXT FY ENDING 06/30/2020	NEXT YEAR BUDGET MORE(LESS) THAN THIS YEAR	NEXT YEAR BUDGET % MORE (LESS)
Revenues						
Tenant revenue	\$ 584,310	\$ 386,919	\$ 583,000	\$ 583,000	\$	
Miscellaneous revenue	65,235	12,323	14,200	4,100	(10,100)	-246.3%
Interproject revenue						
Interfund revenue	220,643					
Associated entity revenue						
SubTotal Revenues	870,189	399,242	597,200	587,100	(10,100)	-1.7%
HUD subsidy	683,221	367,197	710,000	690,000	(20,000)	-2.9%
Total Revenues	1,553,410	766,439	1,307,200	1,277,100	(30,100)	-2.4%
Wage Expenses						
Administrative salaries	97,113	71,529	114,500	136,100	21,600	15.9%
Resident services salaries						
Maintenance salaries	130,954	80,418	140,300	142,300	2,000	1.4%
Protective services salaries						
Employee benefits & payroll tax	74,496	48,925	74,800	76,600	1,800	2.3%
SubTotal Wage Expenses	302,563	200,872	329,600	355,000	25,400	7.2%
Operating Expenses						
Administrative expense	71,114	53,121	84,700	82,800	(1,900)	-2.3%
Resident services expense	881	1,738	2,600	2,600		
Utilities expense	497,881	286,851	430,300	430,300		
Maintenance expense	151,230	129,629	197,200	186,500	(10,700)	-5.7%
Protective services expense						
General expenses	55,084	188,800	95,100	82,100	(13,000)	-15.8%
Housing assistance payments						
Family self-sufficiency						
SubTotal Operating Expenses	776,190	660,139	809,900	784,300	(25,600)	-3.3%
Other Expenditures						
Interest & debt payments						
Capital and other expenditures	133,600	30,007	86,600	112,500	25,900	23.0%
SubTotal Other Expenditures	133,600	30,007	86,600	112,500	25,900	23.0%
Total Expenditures	1,212,353	891,018	1,226,100	1,251,800	25,700	2.1%
BUDGETARY ACCOUNTING BASIS NET REVENUES (DEFICIT)	341,057	(124,579)	81,100	25,300		

**AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE SUMMARY FOR THE BOARD**

**ORIGINAL BUDGET SUMMARY
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020**

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

SELECTED BUDGETARY STATISTICS	BUDGETS		ORIGINAL BUDGET	ORIGINAL BUDGET
	2018-2019 FISC YR BUDGET	2019-2020 FISC YR BUDGET	2019-2020 MORE (LESS)	2019-2020 MORE -LESS
PHA revenue	\$ 597,200	587,100	\$ (10,100)	-1.7%
HUD subsidy revenue	710,000	690,000	(20,000)	-2.8%
Total revenue	1,307,200	1,277,100	(30,100)	-2.3%
Total routine expenses	1,139,500	1,139,300	(200)	0.0%
Total capital and other expenditures	86,600	112,500	25,900	29.9%
Total expenditures	1,226,100	1,251,800	25,700	2.1%
Net Revenues (Net Expenditures)	81,100	25,300	(55,800)	
Total employee salaries	\$ 254,800	\$ 278,400	\$ 23,600	9.3%
Total employee benefits expense	74,800	76,600	1,800	2.4%
Total employee salaries & benefits expense	329,600	\$ 355,000	25,400	7.7%
Employee benefits as percent of total employee salaries	29.4%	27.5%		

ESTIMATED OPERATING RESERVE BALANCES	
Targeted Operating Reserve for budget year ending 06/30/2020 <i>(6 months of operating expenses)</i>	\$ 734,100
Actual per REAC balance sheet at FYE 06/30/2018	
Total cash/investment balances	1,806,900
Add total receivables, prepayments	39,300
Less total current liabilities payable	(258,700)
Operating Reserve per HUD per REAC balance sheet at FYE 06/30/2018	1,587,500
Add (less) estimated net revenues (expenditures) per budget FYE 06/30/2019	81,100
Add (less) estimated net revenues (expenditures) per budget FYE 06/30/2020	25,300
Estimated Operating Reserve Balance at 06/30/2020	\$ 1,693,900
Estimated Operating Reserve Balance at 06/30/2020 as % of HUD Operating Reserve Target <i>(Generally should be not less than 50%)</i>	230.7%
Estimated Number Of Months Of Net Operating Reserve At 06/30/2020 <i>(Generally should be not less than 6 months)</i>	13.8 Months

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**AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE SUMMARY FOR THE BOARD**

**ORIGINAL BUDGET SUMMARY
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020**

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

EMPLOYEE SALARIES	BUDGETS		REQUESTED CHANGES	
	LATEST BUDGET CURRENT FY ENDING 06/30/2019	ORIGINAL BUDGET NEXT FY ENDING 06/30/2020		
	ADMINISTRATIVE SALARIES			
Housing Director	\$ 60,000	\$ 60,900	\$ 900	1.5%
Admin Support Specialist	34,000	37,000	3,000	8.8%
Admin Assistant	10,000	32,700	22,700	227.0%
Occupancy Specialist				
Contingency	10,000	5,000	(5,000)	-50.0%
Merit bonus				
Overtime pay				
Longevity pay	500	500		
Total Administrative Salaries	114,500	136,100	21,600	18.9%
TENANT SERVICES SALARIES				
Overtime pay				
Total Tenant Services Salaries				
MAINTENANCE SALARIES				
Maintenance Supervisor	56,900	57,800	900	1.6%
Maintenance Mechanic	33,500	34,000	500	1.5%
Maintenance Mechanic	41,100	41,700	600	1.5%
Meter Reader				
Contingency	2,500	2,500		
Merit bonus				
Overtime pay	5,000	5,000		
Longevity pay	1,300	1,300		
Total Maintenance Salaries	140,300	142,300	2,000	1.4%
PROTECTIVE SERVICES SALARIES				
Total Protective Services Salaries				
TOTAL EMPLOYEE SALARIES	\$ 254,800	\$ 278,400	\$ 23,600	9.3%

Selected Data Included In This Budget Extracted Here For Additional Financial Analysis

TENANT REVENUES

<u>Fiscal Year End</u>	<u>Comment</u>	<u>Amounts</u>	<u>Base Year = 2017</u>
06/30/2017	Actual	\$ 697,792	100%
06/30/2018	Actual	\$ 584,310	84%
06/30/2019	Budget Estimate	\$ 583,000	84%
06/30/2020	Budget Estimate	\$ 583,000	84%

HUD OPERATING SUBSIDY

<u>Fiscal Year End</u>	<u>Comment</u>	<u>Amounts</u>	<u>Base Year = 2017</u>
06/30/2017	Actual	\$ 835,046	100%
06/30/2018	Actual	\$ 683,221	82%
06/30/2019	Budget Estimate	\$ 710,000	85%
06/30/2020	Budget Estimate	\$ 690,000	83%

NET ROUTINE EXPENSES (Net of reimbursements from other Funds/Entities and not including capital expenditures)

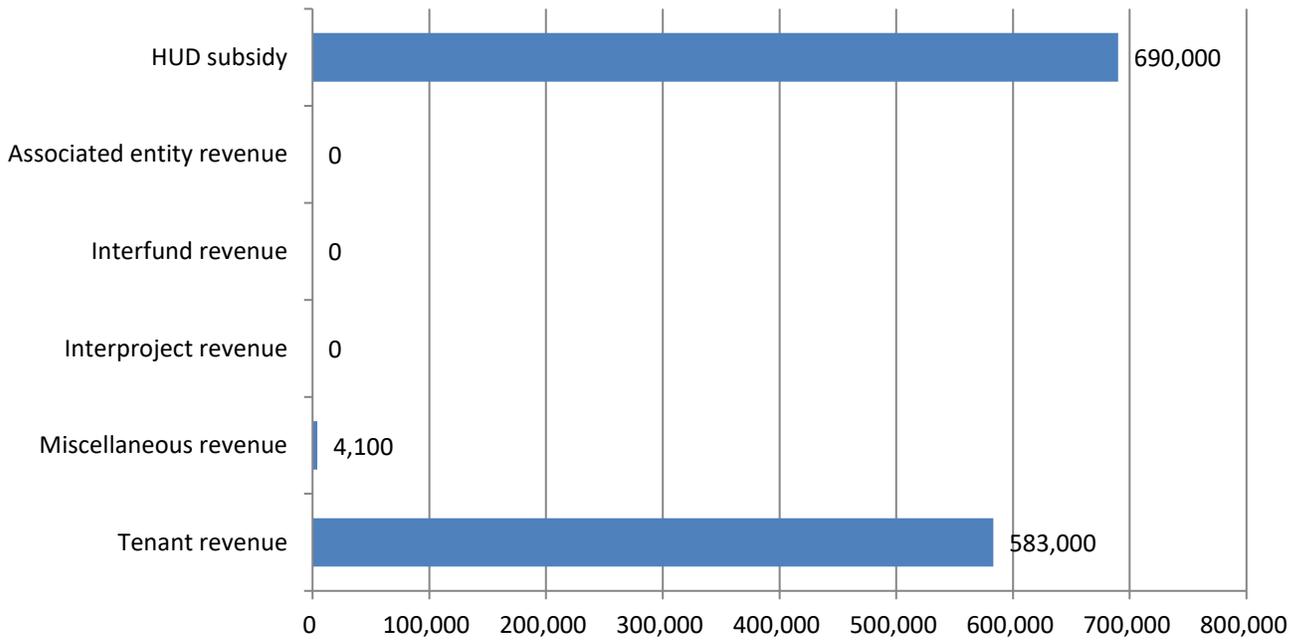
<u>Fiscal Year End</u>	<u>Comment</u>	<u>Amounts</u>	<u>Base Year = 2017</u>
06/30/2017	Actual	\$ 1,230,392	100%
06/30/2018	Actual	\$ 1,078,753	88%
06/30/2019	Budget Estimate	\$ 1,139,500	93%
06/30/2020	Budget Estimate	\$ 1,139,300	93%

TENANT REVENUES plus HUD OPERATING SUBSIDY minus NET ROUTINE EXPENSES

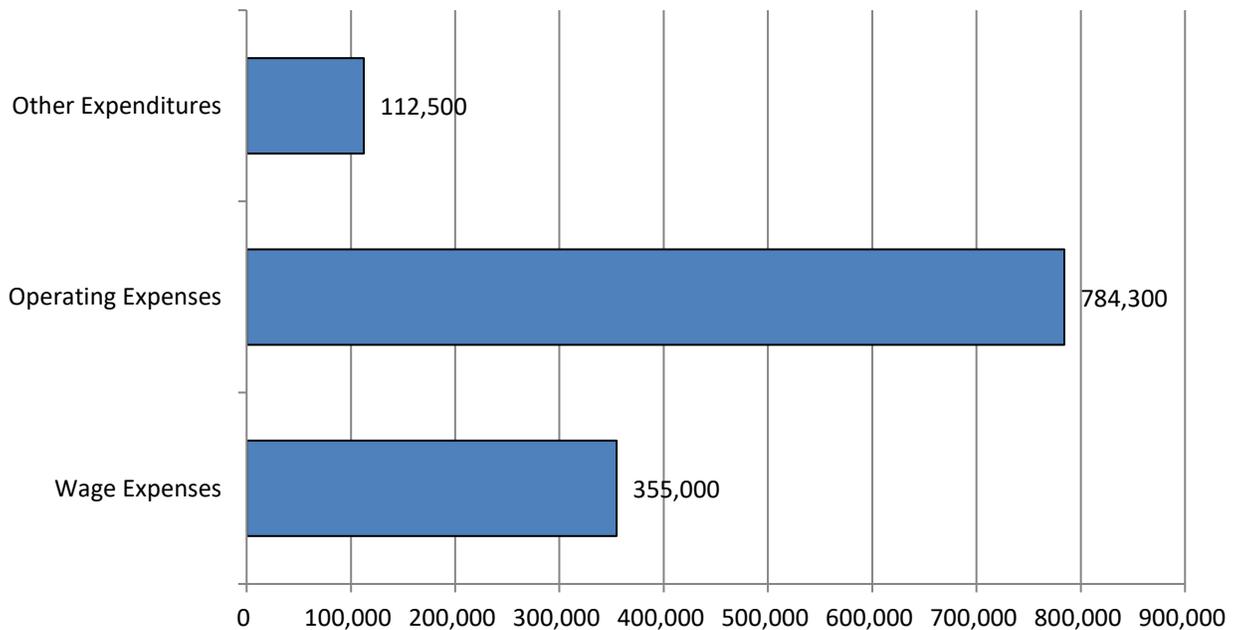
<u>Fiscal Year End</u>	<u>Comment</u>	<u>Amounts</u>
06/30/2017	Actual	\$ 302,446
06/30/2018	Actual	\$ 188,778
06/30/2019	Budget Estimate	\$ 153,500
06/30/2020	Budget Estimate	\$ 133,700

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

REVENUES BY CATEGORY



EXPENSES BY SUB TOTAL CATEGORY

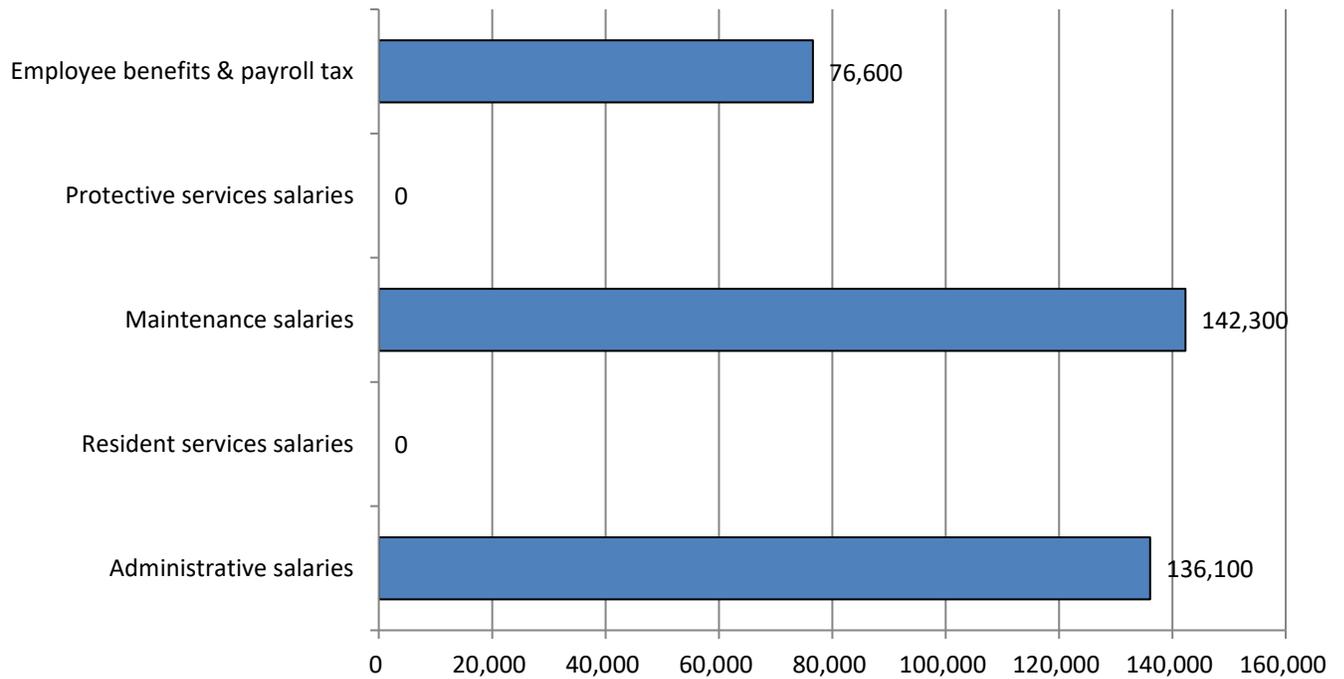


**AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 REVENUE & EXPENSE PIE CHARTS**

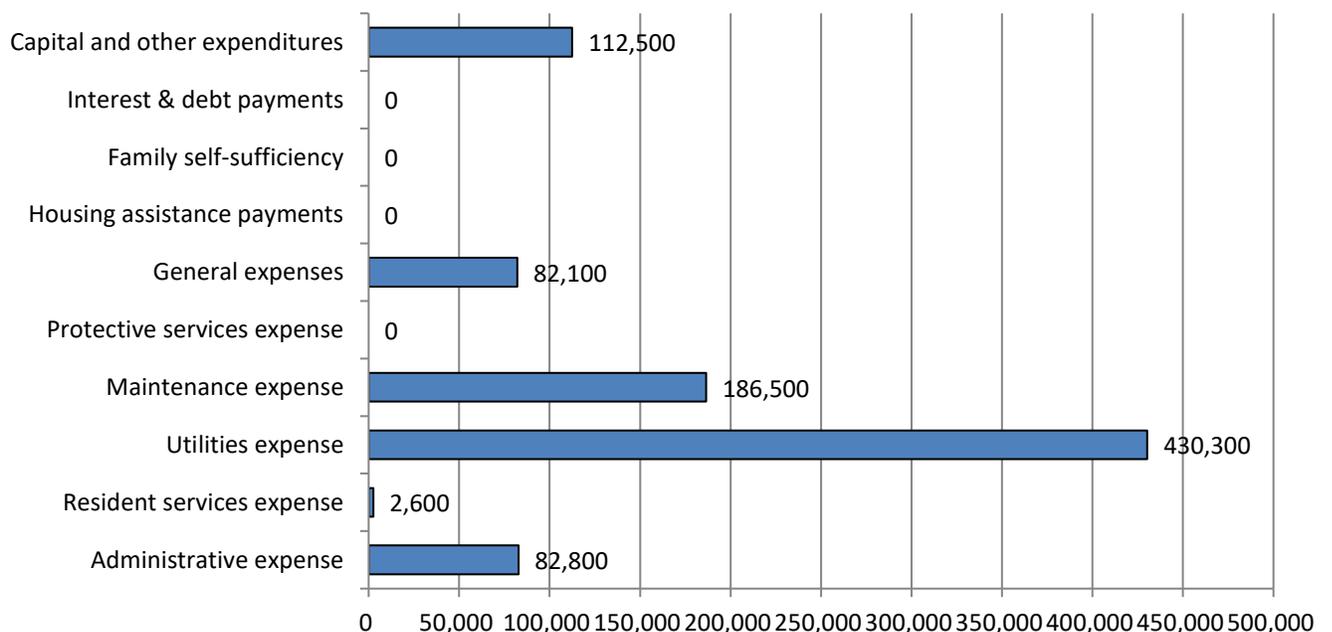
**ORIGINAL BUDGET SUMMARY
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020**

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

WAGE EXPENSES PER BUDGET SUMMARY



OPERATING EXPENSES PER BUDGET SUMMARY



AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

BASIC PAYROLL INPUT DATA Department And Position	12 Months Latest Budget For FYE 06/30/2019	12 MONTHS ORIGINAL BUDGET FOR FYE 06/30/2020			
		Salaries	Lngvty %	Lngvty \$	Lngvty Pay
ADMINISTRATIVE SALARIES					
Housing Director	60,000	60,900		350	400
Admin Support Specialist	34,000	37,000		100	100
Admin Assistant	10,000	32,700			
Occupancy Specialist					
Contingency	10,000	5,000			
Merit bonus					
Overtime pay					
Longevity pay	500	500			
Estimated to Projects					
Estimated to other Funds					
Total Administrative Salaries	114,500	136,100			
TENANT SERVICES SALARIES					
Overtime pay					
Estimated to Projects					
Estimated to other Funds					
Total Tenant Services Salaries					
MAINTENANCE SALARIES					
Maintenance Supervisor	56,900	57,800		600	600
Maintenance Mechanic	33,500	34,000		100	100
Maintenance Mechanic	41,100	41,700		600	600
Meter Reader					
Contingency	2,500	2,500			
Merit bonus					
Overtime pay	5,000	5,000			
Longevity pay	1,300	1,300			
Estimated to Projects					
Total Maintenance Salaries	140,300	142,300			
PROTECTIVE SERVICES SALARIES					
Longevity pay					
Total Protective Services Salaries					
Total PHA budgeted payroll	254,800	278,400			

AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT
 BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

SUMMARY OF BUDGETED SALARIES	General Ledger Acct #	8 Months Actual Current FY To Date 02/28/2019	Latest Budget Curent FY Ending 06/30/2019	Original Budget Next FY Ending 06/30/2020	Next Year Budget More(Less) Than This Year	Next Year Budget % More (Less)
Administrative salaries	4110	71,529	114,500	136,100	21,600	18.9%
Tenant services salaries	4210					
Maintenance salaries	4410	80,418	140,300	142,300	2,000	1.4%
Protective services salaries	4460					
Total PHA Salaries		151,947	254,800	278,400	23,600	9.3%

EMPLOYER SHARE OF EMPLOYEE BENEFITS	General Ledger Acct #	8 Months Actual Current FY To Date 02/28/2019	Latest Budget Curent FY Ending 06/30/2019	Original Budget Next FY Ending 06/30/2020		Next Year Budget More(Less) Than This Year	
		Amount	Amount	Percent	Amount	Amount	Percent
Social security tax	4540	8,926	15,800	6.20%	17,300	1,500	9.49%
Medicare tax	4541	2,088	3,700	1.45%	4,000	300	8.11%
State unemployment tax	4542						
Federal unemployment tax	4543						
Employee medical insurance	4544	26,680	35,000	12.57%	35,000		
Employee life insurance	4545		100	0.04%	100		
Empl workr comp insurance	4546						
Empl retire insur	4547	11,231	20,000	7.18%	20,000		
Empl retire insur - other	4547						
Empl disability insurance	4548		100	0.04%	100		
Other empl benefits (reimb)	4549		100	0.04%	100		
Total Employee Benefits		48,925	74,800	27.51%	76,600	1,800	2.41%

AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

	ACTUAL	BUDGETED	BUDGET CHANGES				
				12 MONTHS ACTUAL PREVIOUS FY ENDED	12 MONTHS ACTUAL PREVIOUS FY ENDED	8 MONTHS ACTUAL CURRENT FY TO DATE	LATEST BUDGET CURRENT FY ENDING
Acct #	06/30/2017	06/30/2018	02/28/2019	06/30/2019	06/30/2020		
Tenant Revenue							
Dwelling rental 3110	663,465	550,805	366,101	550,700	550,700		
Rent refunds paid to tenants 3111	(791)	(463)	(650)				
Net uncoded deposits 3112	2,413	4,227	1,657				
3113							
Excess utilities 3120	10,987	15,014	8,961	13,400	13,400		
Late charges 3310	8,919	7,565	5,132	7,700	7,700		
Sales, service, work order billings 3410	9,684	6,763	7,160	10,700	10,700		
Pet fees 3420	600	400					
Fraud recovery 3430	2,514						
Misc tenant charges 3450			(1,442)	500	500		
Total Tenant Revenue	697,792	584,310	386,919	583,000	583,000		
Miscellaneous Revenue							
Investment income 3610	1,826	2,195	3,381	5,100	4,000	(1,100)	
Miscellaneous rentals 3620							
Realty sales 3630							
Equipment sales 3640		916					
Insurance proceeds 3650	2,813	61,221	8,942	9,000		(9,000)	
3660							
3670							
Utilities reimbursement from Town 3680							
Other income 3690	97,832	903		100	100		
Total Miscellaneous Revenue	102,471	65,235	12,323	14,200	4,100	(10,100)	
Interproject Revenue							
Management fees 3901							
Bookkeeping fees 3902							
Asset management fees 3903							
Administrative rentals 3904							
Maintenance rentals 3905							
Interproject cash transfers received 3909							
Total Interproject Revenue							
Interfund Revenue							
Management fees 3911							
Bookkeeping fees 3912							
Maintenance fees 3913							
Administrative rentals 3914							
Maintenance rentals 3915							
3916							
3917							
Cash transfers from Capital Fund 3919	28,330	220,643					
Total Interfund Revenue	28,330	220,643					

AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

	ACTUAL			BUDGETED		BUDGET CHANGES
	12 MONTHS ACTUAL PREVIOUS FY ENDED	12 MONTHS ACTUAL PREVIOUS FY ENDED	8 MONTHS ACTUAL CURRENT FY TO DATE	LATEST BUDGET CURRENT FY ENDING	ORIGINAL BUDGET NEXT FY ENDING	NEXT YEAR BUDGET MORE(LESS) THAN THIS YEAR
Acct #	06/30/2017	06/30/2018	02/28/2019	06/30/2019	06/30/2020	
Associated Entity Revenue						
Management fees 3921						
Bookkeeping fees 3922						
Maintenance fees 3923						
Administrative rentals 3924						
Maintenance rentals 3925						
	3926					
	3927					
	3929					
Total Associated Entity Revenue						
HUD Subsidy						
HUD operating subsidy 8020	835,046	683,221	367,197	710,000	690,000	
	8021					
Total HUD Subsidy	835,046	683,221	367,197	710,000	690,000	(20,000)
HUD Subsidy Calculation:	Other Subsidy		Operating Subsidy			
SUBSIDY REVENUE	Collected Per Books	Estimated Remaining	Collected Per Books	Estimated Remaining		
Jul - 2019			60,069			
Aug - 2019			59,340			
Sep - 2019			118,264			
Oct - 2019			61,358			
Nov - 2019			663			
Dec - 2019			67,503			
Jan - 2020				57,918		
Feb - 2020				57,918		
Mar - 2020				56,524		
Apr - 2020				56,524		
May - 2020				56,524		
Jun - 2020				59,000		
			367,197	344,407		
TOTALS					711,604	
USDA RD Subsidiy Calculation:						
	<i>HUD Rental Rate Per USDA-RD</i>					
	<i>Less Budgeted Rental Income Per Above</i>				(550,700)	
	<i>Less Note Payment (if deducted from subsidy)</i>					
	<i>Estimated Operating Subsidy</i>				(550,700)	

AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

	ACTUAL	BUDGETED	BUDGET CHANGES			
				12 MONTHS ACTUAL PREVIOUS FY ENDED	12 MONTHS ACTUAL PREVIOUS FY ENDED	8 MONTHS ACTUAL CURRENT FY TO DATE
Acct #	06/30/2017	06/30/2018	02/28/2019	06/30/2019	06/30/2020	
Administrative Expense			#REF!			
Management fees 4101						
4102						
4103						
4104						
Administrative salaries 4110	111,379	97,113	71,529	114,500	136,100	21,600
Contract administrative personnel 4112	29,708	19,749	5,059	7,600	7,600	
Court costs, fees, etc. 4130	(880)	(85)	1,086	1,600	1,600	
Attorney fees 4131	2,306	264				
Admin training & education 4140	1,557	1,726	4,797	7,200	7,200	
Admin travel expense 4150						
Accounting fees 4170	16,975	17,888	11,475	17,200	17,200	
Auditing fees 4171	6,500	7,000	7,000	7,000	7,000	
4172						
Admin office & equip rentals 4180			1,094	1,600	1,600	
Office janitorial expense 4181						
Advertising, marketing, legal notices 4182		312	4,743	7,100	7,100	
Sundry office supplies and expense 4190	2,711	5,006	6,304	9,500	9,500	
Telephone, fax, & internet expense 4191	6,334	6,108	4,476	6,700	6,700	
Credit check expense 4192	1,469	2,115	875	1,300	1,300	
Bank service charges 4193	405	660	440	700	700	
Dues & subscriptions 4194	245	595	645	1,000	1,000	
Postage & box rent 4195	589	670	437	700	700	
Admin equip/veh oper/repair exp 4196	918	1,057	738	1,100	1,100	
Computer service & expense 4197	12,504	8,050	3,609	5,400	12,000	6,600
4198						
Other administrative expense 4199	572		346	9,000	500	(8,500)
Total Administrative Expense	193,291	168,227	124,650	199,200	218,900	19,700
Resident Services Expense						
Resident services salaries 4210						
Recreation, publications, etc. 4220	101	881	1,738	2,600	2,600	
Contracted costs 4230						
Resident participation expense 4231						
4239						
Total Resident Services Expense	101	881	1,738	2,600	2,600	

AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

	ACTUAL	BUDGETED	BUDGET CHANGES			
				12 MONTHS ACTUAL PREVIOUS FY ENDED	12 MONTHS ACTUAL PREVIOUS FY ENDED	8 MONTHS ACTUAL CURRENT FY TO DATE
Acct #	06/30/2017	06/30/2018	02/28/2019	06/30/2019	06/30/2020	
Utilities Expense						
Water expense 4310	72,147	72,217	39,774	59,700	59,700	
Electricity expense 4320	293,264	250,174	154,054	231,100	231,100	
Natural gas expense 4330	64,250	65,310	32,202	48,300	48,300	
Fuel oil expense 4340						
Sewerage expense 4390	103,386	110,181	60,821	91,200	91,200	
Tenant utility allowances & payment 4398						
4399						
Total Utilities Expense	533,047	497,881	286,851	430,300	430,300	
Maintenance Expense						
Maintenance fees 4401						
4404						
Maintenance salaries 4410	169,369	130,954	80,418	140,300	142,300	2,000
Maintenance employee uniforms 4412	3,278	2,971	2,903	4,400	4,400	
Maintenance materials & supplies 4420	24,748	28,491	32,803	49,200	45,000	(4,200)
Pest control services & supplies 4430	29,315	23,035	5,590	12,000	12,000	
Waste disposal service 4431	30,444	23,319	14,340	21,500	21,500	
Heating & cooling repair service 4432		220	307	500	500	
Snow removal service 4433						
Elevator maintenance repair service 4434						
Landscape & grounds service 4435	46,572	30,868	31,494	47,200	47,200	
Dwelling unit turnaround service 4436	28,300	13,225	18,800	28,200	28,200	
Electrical repair service 4437	1,020		305	500	500	
Plumbing repair service 4438			1,525	2,300	2,300	
Painting Service 4439			1,850	2,000	2,000	
Other contracted maintenance servi 4440	14,381	25,492	14,331	21,500	15,000	(6,500)
Maint equip/veh oper/repair exp 4441	6,595	3,610	4,753	7,100	7,100	
Maintenance training & education 4442			195	200	200	
Maintenance travel expense 4443			153	200	200	
Maint building & equipment rentals 4444						
Contract maintenance personnel 4445	91		150	200	200	
Outside unit inspection fees 4446						
Other maintenance expense 4449			131	200	200	
Total Maintenance Expense	354,112	282,184	210,047	337,500	328,800	(8,700)

AYDEN HOUSING AUTHORITY
 LOW RENT PUBLIC HOUSING AUTHORITY
 BUDGET ESTIMATE DETAIL FOR MANAGEMENT

ORIGINAL BUDGET WORKSHEETS
 FISCAL YEAR BEGINNING : 07/01/2019
 FISCAL YEAR ENDING : 06/30/2020

BUDGETARY MODIFIED ACCRUAL BASIS OF ACCOUNTING - UNAUDITED

	ACCT #	ACTUAL			BUDGETED		BUDGET CHANGES
		12 MONTHS ACTUAL PREVIOUS FY ENDED 06/30/2017	12 MONTHS ACTUAL PREVIOUS FY ENDED 06/30/2018	8 MONTHS ACTUAL CURRENT FY TO DATE 02/28/2019	LATEST BUDGET CURRENT FY ENDING 06/30/2019	ORIGINAL BUDGET NEXT FY ENDING 06/30/2020	NEXT YEAR BUDGET MORE(LESS) THAN THIS YEAR
Protective Services Expense							
Protective services salaries	4460						
Materials	4470						
Contracted costs	4480	27,500					
	4489						
Total Protective Service Expense		27,500					
General Expense							
Property fire/flood insurance	4510	583	46,474	162,896	55,000	55,000	
Vehicle/landlord liability insurance	4511		986				
Bond & other insurance	4512						
Payment in lieu of tax (PILOT)	4520	13,204	5,669		12,000	12,000	
Social security tax expense	4540	17,406	13,834	8,926	15,800	17,300	1,500
Medicare tax expense	4541	4,071	3,235	2,088	3,700	4,000	300
NC unemployment tax expense	4542						
US unemployment tax expense	4543						
Empl medical insurance expense	4544	57,076	36,207	26,680	35,000	35,000	
Employee life & other insur	4545	461	(226)		100	100	
Empl workmens comp insurance	4546		3,275				
Empl retirement insurance expense	4547	20,335	18,217	11,231	20,000	20,000	
Empl disability insurance expense	4548	288			100	100	
Other empl benefits/reimbursement	4549	399	(46)		100	100	
Allocated employee benefits	4550						
Compensated absence expense	4560						
Net collection losses	4570	8,409	1,834	25,904	28,000	15,000	(13,000)
Bond service fees	4590						
Alarm system monitoring	4591						
Energy audit expense	4592						
	4593						
Other general expense	4599	108	122		100	100	
Total General Expense		122,341	129,580	237,725	169,900	158,700	(11,200)
Housing Assistance Payments							
	4715						
	4716						
	4717						
	4718						
Total Housing Assistance Payments							

