



ANNUAL BUDGET
FISCAL YEAR 2019-2020

HORACE C. REID, JR.
MAYOR

PAMELA W. HURDLE
TOWN MANAGER

RETA BLAIR
INTERIM CLERK

BENJAMIN M. GALLOP
ATTORNEY



COMMISSIONERS:

QUENTIN JACKSON
MAYOR PRO TEM

SID ELEY

FRANK NORMAN

GRACIE M. FELTON

June 3, 2019

The Honorable Horace C. Reid, Jr., Mayor
Members of the Hertford Board of Commissioners

Budget Message

Dear Mayor Reid and Town of Hertford Board Commissioners:

In accordance with the Local Government Budget and Fiscal Control Act and NC G.S. § 159-11, the proposed Annual Budget for Fiscal Year beginning July 1, 2019 and ending June 30, 2020 is balanced and hereby submitted for your consideration. Upon your selection of a public hearing date, a notice of submission of this budget to the Mayor and Board of Commissioners will be published in accordance with G.S. § 159-12; as well, a copy of this budget has been placed on file with the Town Clerk and Town website for public inspection.

The attached budget ordinance with supporting documentation is presented as an assessment of the Town of Hertford's operating revenues and expenditures for the Fiscal Year 2019-2020.

Multiple factors influence the annual budget process including the condition of the national, state, and local economies and the needs identified in our community by elected officials, staff, advisory boards, and citizens. While the budget adoption occurs annually, the budget process is continuous as we all monitor performance, spending and review priorities. The proposed budget represents a significant amount of careful consideration and study in order for the Town to meet its obligations, fulfill its goals, and remain fiscally strong.

In preparing the Fiscal Year 2019-2020 (FY19-20) Budget, town staff followed the Board of Commissioner's direction to develop a proactive budget that will improve current town programs and services with development of new projects that address immediate and future needs.

The goal for the proposed budget was to remain fiscally stable, be transparent, and continue to provide high quality and efficient public services through a highly trained and knowledgeable workforce, while actively collaborating with regional, state, and national partners. To that avail, said budget is balanced with **no change in the current tax rate of \$0.47 per \$100 of value.**

The FY19-20 Proposed Budget totals \$7,067,823.00 for all town operations, capital improvements, and debt service requirements.

Budget Highlights

- Utility Fees and Rates (Water, Sewer and Electric) are proposed to remain unchanged.
- Personnel: the budget includes funding a Police Officer/Code Enforcer and Council Legislative Assistant/Clerk.
- Equipment: Chipper Truck, flatbed truck, enclosed tractor for spray field, vacuum truck or trailer, body and vehicle cameras for police officers, new modern expansion of the Municipal building, and a new website.
- Provides Town employees with a market competitive compensation package that will help us retain and recruit excellent employees. COLA (Cost of Living Adjustment) has been projected at 2% for all employees.
- Unassigned fund balance appropriated \$878,192.00 (as of June 30, 2018 the Town of Hertford's unassigned fund balance in the general fund was \$1,475,750 or 80.96% of general fund expenditures --- the Local Government Commission recommended minimum is 8%).

GENERAL FUND

The General Fund accounts for resources not required legally or by sound financial management to be accounted for in another fund. Typically, the General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. Additional funding is added this year for the town council's operation and expenses. The Administration funds reflect a new addition to the Municipal Building, police department adding one position and the NCDMV, Main Street, Planning, Cemetery departments and Sanitation contract operations remains nearly the same. \$2,592,406.00.

WATER & SEWER FUND

The revenue in the water and Sewer Fund for 2019-2020 represents the consistency of last year budget. It is recommended a rate study on water and sewer charges be implemented. This will verify the need base and the necessity of tap fees implementation. The capacity limit of wastewater flow will be addressed in this budget year so that the Town will comply to the state regulations. The Town of Winfall charges will be remain consistent. \$1,415,607.00.

ELECTRIC FUND

The sales of electricity in the Electric Fund for FY 2019-2020 are projected to be higher with the increase of electric rate by 1.1%. Disconnection/Connect collections are projected to be lower based on the new implementation of the ability to electronically pay utilities bills. \$3,059,810.00

FUND BALANCE APPROPRIATION

Fund Balance is, simply explained, the amount of assets in excess of liabilities in a given fund. These funds enable the Town to meet financial obligations without interruptions due to cash flow, generate investment income, eliminate the need for short-term borrowing, and provide a reserve of funds to respond to emergencies or opportunities. From time to time, the Town will use money from fund balance to cover one-time expenses such as specific capital items. The Town evaluates any decision to use fund balance carefully and often plans the use in advance to ensure adherence to the Town's fund balance policy. The FY 2019-2020 Budget includes a fund balance allocation of \$878,192.00. This amount includes:

- Funding Departments requirements to meet State and Federal regulations
- Replace inoperable equipment
- Funding the cost of renovations to the Administration Building.

Conclusion

The Town of Hertford is a great place to live, work and play. I am confident that this proposed budget will continue to move the Town to new heights and accomplishments. This budget represents the culmination of many hours of analysis, deliberation, and preparation by Town department heads and administrative staff. It is balanced in accordance with state statutes and it attempts to address the priorities set by the Mayor and Board of Commissioners for the 2019-2020 Fiscal Year.

While this budget is proposed by the Town Manager, it is neither final or is it necessarily a reflection of what will be approved by the Mayor and Board of Commissioners. Although it does not fund all the requests made by departments or external agencies, it does address the top priority needs of the town and will allow us to maintain a high level of service for Hertford citizens at a cost that they can afford.

Thank you in advance for the time that you will spend on reviewing and evaluating the Proposed Fiscal Year 2019-2020 Budget.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Pamela W. Hurdle".

Pamela W. Hurdle, Town Manager *pwh*



**2019-2020
TOWN OF HERTFORD
FISCAL YEAR BUDGET**



2019-2020 BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Hertford, North Carolina:

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020:

Ad Valorem Taxes	\$590,338.00
State Shared Revenues	\$593,800.00
Investment Earnings	\$ 500.00
Sales & Services	\$323,335.00
Grant Revenues	\$ 23,500.00
Payments from Other Funds	\$146,741.00
Miscellaneous	\$ 36,000.00
Fund Balance	<u>\$878,192.00</u>
	\$2,592,406.00

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020:

Governing Body	\$275,286.00
Administration Department	\$586,245.00
Police Department	\$953,904.00
Fire department	\$146,362.00
Street Department	\$414,933.00
Sanitation Department	\$121,873.00
NCDMV-License Plate Agency	\$ 42,448.00
Cemetery Department	\$ 27,500.00
Planning/Main Street Department	<u>\$ 23,855.00</u>
	\$2,592,406.00

SECTION 3: It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020:

Charges for Services	\$1,242,907.00
Tap Fees	\$ 2,000.00
Interest Earned	\$ 0.00
Grant Revenue	\$ 0.00
Winfall Charges	\$ 78,500.00
Miscellaneous	\$ 1,500.00
Fund Balance	<u>\$ 90,700.00</u>
	\$1,415,607.00

SECTION 4: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the Water and Sewer Utilities for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020:

Water Department	\$ 546,168.00
Wastewater Collection Department	\$ 149,355.00
Wastewater Treatment Department	<u>\$ 720,084.00</u>
	\$ 1,415,607.00

SECTION 5: It is estimated that the following revenues will be available in the Electric Fund for the Fiscal Year beginning July 1, 2019, and ending June 30, 2020:

Charges for Services	\$2,724,810.00
Connect/Disconnect Fees	\$ 60,000.00
Other Operating Fees	\$ 275,000.00
Fund Balance Appropriated	\$ _____ 0.00
	\$3,059,810.00

Section 6: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

Administration	\$ 367,907.00
Cost of Power	\$ 2,003,226.00
Electric Operations	\$ 371,287.00
Loans	\$ 19,400.00
Non-Department	\$ 297,990.00
Contingency	\$ _____ 0.00
	\$3,059,810.00

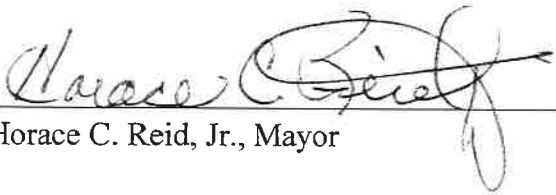
SECTION 7: There is hereby levied a tax at the rate of forty-seven cents (\$0.47) per one hundred dollars (\$100) valuation of the property as listed as of January 1, 2019, for the purpose of raising the revenue listed as Ad Valorem Taxes in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$124,168,617.00.

SECTION 8: The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Town Manager may transfer amounts up to \$3,000 between line-item expenditures within a department with an official report of such transfers being given at the next regular meeting of the Board of Commissioners.
- B. The Town Manager may transfer amounts up to \$1,000 between departments of the same fund with an official report of such transfers being given at the next regular meeting of the Board of Commissioners.
- C. The Town Manager may not transfer any amounts between funds or from any contingency appropriation within any fund, except as approved by the Governing Board in the budget ordinance as amended.
- D. Capital Purchases in excess of \$5,000 shall first be approved by the Town Council and registered as a fixed asset.
- E. Purchases between \$500 and \$5,000 shall be recorded on an internal inventory managed by the Town Clerk.

SECTION 9: Copies of this Budget Ordinance shall be furnished to the Finance Officer and to the Budget Officer of this Town to keep on file by them for their direction in the disbursements of funds.

Adopted this, the 18 day of June 2019.



Horace C. Reid, Jr., Mayor

(ATTEST)



Reta Blair, Interim Town Clerk



BUDGET DETAIL - FY 2019-2020

GENERAL FUND

Revenues	<u>FY '18-'19</u>	<u>FY '19-'20</u>
103000.0000 Appropriated Fund Balance		
103010.0000 Prior Year Taxes	\$25,000.00	\$25,000.00
2006 Through 2016 Taxes		
103010.0000 Ad-Valorem Taxes (\$.47 tax rate)	\$560,248.00	\$564,838.00
103010.2017 2019 Taxes Prepaid	\$800.00	\$500.00
103090.0000 Housing Authority	\$5,000.00	\$5,000.00
103170.0000 Tax Penalty & Interest	\$5,000.00	\$5,000.00
103190.0000 Town Tags	\$20,000.00	\$22,000.00
103250.0000 Business Registration	\$2,000.00	\$2,000.00
103290.0000 Interest on Investments	\$1,000.00	\$500.00
103350.0000 DMV Misc. Revenue	\$7,000.00	\$8,000.00
103370.0000 Utility Franchise Tax (Nat. Gas, Elec. and Telecomm., Video)	\$102,500.00	\$104,100.00
103380.0000 Solid Waste Disposal Tax	\$1,500.00	\$1,500.00
103410.0000 Beer & Wine Tax	\$12,500.00	\$12,500.00
103430.0000 Powell Bill	\$58,500.00	\$56,200.00
103450.0000 Local Option Sales Tax (Projected)	\$413,000.00	\$421,000.00
103460.0000 DMV Commission Fees	\$48,000.00	\$50,000.00
103470.0000 ABC Store Net Profits	\$35,000.00	\$40,000.00
103500.0100 County Fire Protection	\$72,500.00	\$70,000.00
103510.0000 Police Miscellaneous Fees	\$7,800.00	\$11,000.00
103610.0000 Cemetery Revenue	\$10,000.00	\$7,000.00
103810.0000 Misc. Revenue	\$20,000.00	\$25,000.00
Fireman's Relief Fund Payment from State (Moves based on Members)		
Relief Fund Payment for Fireman Life Ins. (\$4,000)		
From SEI for Firemen Life Ins. (\$1,364)		
Planning Board Fees(\$900)		
EAP Grant (\$1,000)		
Cemetery Repair Fund (\$0)		
Missing Mill Park Building Lease (\$0)		
Mowing Fees for unkept Properties (\$2,500)		
Fire Protection Services- State Owned Buildings (\$450)		
Misc. Fees (\$5,000)		
103830.0100 Solid Waste Collection Fee (\$10.02/can x 980 cans)	\$117,953.00	\$117,835.00
103970.3000 Contrib. From Water & Sewer		
103970.3100 Contrib. From Elec. Fund		
103990.0300 Vol. Fire Dept. Grants	\$18,250.00	\$23,500.00
.0301 Dept. of Insurance (\$23,500/ Town Match)		
.0302 Grant (hold for any other FD Grant revs.)		
103990.0700 Internal Service Reimb. (Admin. Chg.)	\$24,353.00	\$48,704.00
.0701 Water/Sewer Dept. (\$24,352.50 split between each)		
.0702 Electric Dept. (\$24,352.50)		
103990.0800 Elec. System Payment In lieu of Taxes	\$9,037.00	\$9,037.00
103990.0900 Elec. System Operating Transfer (3% of fixed assets)	\$84,000.00	\$84,000.00
103990.1400 Fund Balance Appropriated	\$131,433.00	\$878,192.00
TOTAL GENERAL FUND REVENUE	<u>\$1,792,374.00</u>	<u>\$2,592,406.00</u>

The Ad-Valorem tax is based on a valuation of \$105,233,985 taxed at a rate of \$0.47 per \$100.00 valuation and in Town Motor Vehicle valuation is \$13,789,808. Total valuation is \$124,168,617. a 96% collection rate on property and motor vehicles.

CPI increase to per can collection rate of 1.6%



GENERAL FUND - EXPENDITURES

Governing Body Expenditures

	<u>FY '18-'19</u>	<u>FY '19-'20</u>
104100.0200 Salaries		\$50,077.00
104100.0400 Professional Services		\$5,000.00
104100.0500 FICA		\$3,758.00
104100.0600 Group Health Insurance		\$4,400.00
104100.0700 Retirement		\$3,007.00
104100.1100 Operating Expenses		\$27,000.00
.1101 Telephone/Internet		
.1102 Dues		
.1104 Election Cost (\$20,000.00)		
.1109 Miscellaneous (Software, Supplies, Christmas, etc.)		
104100.3300 Material & Supplies		\$1,000.00
.3301 Office Supplies		
.3302 Printing		
.3303 Misc.		
104100.5400 Liability/Workers Comp		\$1,044.00
104100.5700 Miscellaneous Expense		\$45,000.00
.5701 In-kind Donations(\$15,000.00)		
.5702 Retreat (\$15,000.00)		
.5702 Charter/Ordinance Change(\$15,000.00)		
104100.7400 Capital Outlay		\$100,000.00
.7401 Security (Buildings Safety)		\$10,000.00
104100.0900 Travel & Training		\$25,000.00
		\$275,286.00

Administration

	<u>FY '18-'19</u>	<u>FY '19-'20</u>
104200.0200 Salaries & Wages	\$108,990.00	\$87,829.00
104200.0400 Professional Services	\$27,500.00	\$19,800.00
Audit (1/3 @ \$7,875)		
General Legal Services (\$5,000)		
Web Services (\$3,125)		
IT Services (\$3,800)		
104200.0500 FICA	\$8,046.00	\$5,770.00
104200.0600 Group Health Insurance	\$9,091.00	\$12,330.00
104200.0700 Retirement	\$10,988.00	\$11,154.00
104200.0900 Travel & Training	\$10,000.00	\$10,000.00
104200.1000 Cemetery Repairs	\$2,000.00	\$2,000.00
104200.1100 Operating Expense	\$24,000.00	\$33,000.00
.1101 Telephone/Internet (\$1,800)		
.1102 Dues (\$2,700) SOG		
.1103 Petty Cash (\$500)		
.1105 Copier Lease (\$170/mo. = \$2,040/yr.)		
.1106 Software Support (\$1,500)		
.1107 Hardware/ Printers/ Card Reader (\$12,000)		
.1108 Unemployment Quarterly Tax (\$6,000)		
.1109 Misc. (\$6,460) (Pesticide, Drug Screens, Hearing Test, Christmas, etc.)		
104200.1300 Utilities (Kemp Bldg., Town Hall and all other unbilled)	\$3,000.00	\$7,100.00
104200.1500 Maintenance & Repair	\$1,750.00	\$1,500.00
104200.1600 Municipal Park, MMP, Municipal bldg. maintenance	\$6,500.00	\$20,000.00
104200.2000 Tax Collection Charges	\$14,000.00	\$14,500.00
104200.2600 Advertising	\$2,800.00	\$4,000.00
104200.3300 Materials & Supplies	\$7,500.00	\$20,000.00
.3301 Office Supplies (\$3,000)		
.3302 Printing (\$3,000)		

.3303 Miscellaneous- desk top computers (\$14,000)		
104200.5400 Liability Insurance (\$5,382)	\$5,382.00	\$6,262.00
.5401 Workman's Comp. (\$880)		
104200.5700 Miscellaneous Expense (CPA Services \$10,000)	\$41,000.00	\$31,000.00
.5701 Wellness/EAP Expenditures (\$2,000)		
.5702 Donations-		
Fireworks (\$2,000)		
.5703 Condemnations/Blight Houses (\$14,000)		
.5704 Christmas (\$2,000)		
.5705 Safety Equipment (\$1,000)		
104200.7400 Capital Outlay- new bldg.	\$30,000.00	\$300,000.00
.7401 Municipal and Other Building Improvements		
.7402 Pay Study (\$10,000)		
.7403 Misc.		
109990.9000 Contingencies		
	\$312,547.00	\$586,245.00

Police

	FY '18-'19	FY '19-'20
105100.0200 Salaries & Wages	\$416,512.00	\$515,888.00
105100 .0400 Professional Services		\$6,925.00
Audit, General Legal Services, Web Services, IT		
105100.0500 FICA	\$27,773.00	\$30,699.00
105100.0600 Group Health Insurance	\$65,299.00	\$84,586.00
105100.0700 Retirement	\$56,229.00	\$75,835.00
105100.0800 Uniforms	\$5,000.00	\$8,925.00
105100.0900 Travel & Training	\$3,000.00	\$8,600.00
105100.1100 Operating Expense	\$15,000.00	\$27,320.00
.1101 Internet (\$1,440)		
.1102 Cell Phones, Telephones and Air Cards/server,(\$3600)		
.1104 Software Support/Server/Desktops/Repair, Taser, Range, Ammo(\$10900)		
.1105 Pest Control (\$600)		
.1106 Employment Testing (\$1,800)		
.1107 Postage (\$300)		
.1108 Safety (\$180)		
.1109 Miscellaneous (\$2,000)(Live Scan-\$1,500)		
.1110 Evidence Room (\$2000)		
.1112 Cadet Program (\$3000)		
105100.1300 Utilities	\$3,500.00	\$4,000.00
105100.1500 Maintenance & Repair of Building		
105100.1600 Maintenance & Repair of Equipment	\$2,500.00	\$4,500.00
105100.1700 Vehicle Expense	\$46,900.00	\$42,500.00
.1701 Fuel (\$28500) (Chargers avg. 10 mpg)		
.1702 Tires (\$2000)		
.1703 Repairs (\$6,000)		
.1704 Misc. (\$6000)		
105100.3300 Materials and Supplies	\$5,000.00	\$4,000.00
105100.5400 Liability Insurance (\$16,926)	\$25,511.00	\$30,126.00
.5401 Workman's Comp. (\$13,200)		
105100.5800 Debt Service	\$30,837.00	
105100.5900 Capital Improvement (Building)		\$45,000.00
105100.7400 Capital Outlay (Sync In car & body cams(\$30000), Radios(\$5000)		\$65,000.00
105100.8000 Emergency 911	\$72,000.00	
105100.8400 Matching Funds for Grant		
	\$775,061.00	\$953,904.00

Grant Revenue: None this FY

Net Police Dept. Budget(Minus Grants)

\$775,061.00 \$953,904.00

Fire Department

	<u>FY '18-'19</u>	<u>FY '19-'20</u>
105300.0700 Retirement & Insurance Expenses	\$0.00	\$0.00
.0702 Fireman's Pension Fund (\$3,600) Funded from Relief Fund for '18-'19		
105300.1100 Operating Expenses (\$300)	\$7,500.00	\$7,600.00
.1101 Building Cleaning (\$0)		
.1102 Postage, Supplies, Subscriptions \$(200)		
.1103 Phone/Cell/Internet (\$1,500)		
.1104 Safety Equipment (\$100)		
.1105 Christmas Cash (\$2000)		
.1106 Testing (\$2000)		
.1107 Compressor Contract (\$800)		
.1108 Giveaways		
.1109 Dues (\$700)		
105300.1300 Electricity	\$5,000.00	\$7,000.00
.1301 Gas (\$3,000)		
105300.1400 Travel & Training	\$1,200.00	\$1,000.00
105300.1600 Maintenance & Repair of Equipment	\$3,000.00	\$6,000.00
105300.1700 Vehicle Expense	\$15,500.00	\$20,000.00
.1701 Fuel (\$3,500)		
.1702 Repairs/ Ladder Tests and Tools (\$16,500)		
105300.1800 Truck Payment	\$41,262.00	\$41,262.00
.1801 2016 Ladder (\$25,484)		
.1802 2002 Pumper (\$5,146)		
.1803 2008 Rescue Truck (\$10,632)		
105300.3300 Materials & Supplies	\$2,000.00	\$2,000.00
105300.5400 Liability Insurance	\$22,154.00	\$23,000.00
.5401 Workers Comp. (\$1,716)		
.5402 AFLAC \$1,806		
.5403 Property & Liability (\$10,764)		
.5404 NC Fireman's Insurance (\$1,500)		
.5405 NC Fireman's Association (\$1,200)		
.5406 DOI to SEI Investments (\$2,200)		
.5407 MIT for Active Firemen Life Ins. (\$2,450)		
.5407 Kellogg Morgan Supp. Insurance (\$1,364)		
105300.7400 Capital Outlay & Equipment (air conditioner unit)	\$0.00	\$10,000.00
105300.7500 Fire Department Grants	\$36,500.00	\$23,500.00
.7501 Dept. of Ins. (\$23,500 match)		
.7502 FEMA Grant		
105300.8000 911 Communication	\$3,000.00	\$5,000.00
	\$137,116.00	\$146,362.00
Grant Revenue	\$18,250.00	\$23,500.00
County Fire Protection Payment	\$72,500.00	\$70,000.00
Net Fire Department Budget (General Fund Exp.)	\$46,366.00	\$52,862.00

Street Department

	<u>FY '18-'19</u>	<u>FY '19-'20</u>
105600.0200 Salaries & Wages	\$143,290.00	\$112,615.00
105600.0500 FICA	\$16,478.00	\$4,912.00
105600.0600 Group Health Insurance	\$25,386.00	\$39,704.00
105600.0700 Retirement (State + 401K)	\$16,478.00	\$14,302.00
105600.1100 Operating Expenses	\$20,014.00	\$24,500.00
.1101 Phone, cell, internet, fire ext. (\$1500)		
.1102 Town Cleanup (\$3,000)		
.1103 Safety/Drug Testing (\$500)		
.1104 Schools (\$1000)Travel & Training(\$1000.00)		
.1105 Misc. (\$6,000)/ Hwy 17 Maint. (12,000)		

105600.1300 Utilities	\$22,000.00	\$9,000.00
.1301 Electricity/Propane (street share cost)		
105600.1700 Vehicle Expenses	\$14,000.00	\$26,000.00
.1701 Fuel (\$13,000)		
.1702 Maintenance/Repair (\$13,000)		
105600.5800 Debt Service (Trucks)	\$6,028.00	\$6,028.00
105600.3300 Material & Supplies	\$1,500.00	\$5,000.00
.3301 Tools, Gloves, Safety Cones, Uniforms (\$4,200)		
.3302 Chemicals/Consumables (\$800)		
105600.4500 Powell Bill	\$40,000.00	\$40,000.00
105600.5400 Liability Ins (\$6,672)	\$12,245.00	\$14,990.00
.5401 Workman's Comp. (\$8,228)		
105600.7300 Capital Improvement (jenny gut(\$30,000.00), hi-bay(\$10,000.00), drainage ditches(\$30,000.00))	\$15,000.00	\$15,000.00
105600.74 Capital Outlay		\$70,000.00
105600.8000 Ice Plant Loan (\$18,882)	\$18,393.00	\$18,882.00
105600.8100 Landfill Maintenance		\$14,000.00
	\$350,812.00	\$414,933.00

Sanitation Department (Contracted)

	FY '18-'19	FY '19-'20
105800.0000 Contract Expense	\$119,953.00	\$121,873.00
Misc. Charges (\$600 for bulk item collection)		
Includes 6 yd container at Public Works- \$2,000/ yr.		
\$10.02/cart		
	\$119,953.00	\$121,873.00

DMV License Plate Agency

	FY '18-'19	FY '19-'20
107100.0200 Salaries & Wages	\$34,895.00	\$22,731.00
107100.0500 FICA	\$2,564.00	\$1,671.00
107100.0600 Group Health Insurance	\$7,251.00	\$11,340.00
107100.0700 Retirement Benefits (State + 401K)	\$4,013.00	\$2,887.00
107100.1100 Operating Expenses	\$1,000.00	\$1,500.00
.1101 Phone , Printing and office supplies		
107100.1300 Utilities (covered under general admin.)		
107100.3300 Materials & Supplies	\$200.00	\$500.00
107100.5300 Liability Ins./Workman's Comp.	\$1,611.00	\$1,819.00
	\$51,534.00	\$42,448.00

Cemetery Department

	FY '18-'19	FY '19-'20
106400.8000 Cemetery Upkeep Contract	\$25,500.00	\$25,500.00
106400.1500 Improvements		\$2,000.00
	\$25,500.00	\$27,500.00

Planning

	FY '18-'19	FY '19-'20
108600.0200 Salaries	\$14,342.00	\$14,780.00
108600.0500 FICA	\$1,053.00	\$1,085.00
108600.0600 Group Health	\$1,815.00	\$2,839.00
108600.0700 Retirement	\$1,649.00	\$1,877.00
108600.0900 PZBOA		\$2,100.00
108600.3300 Materials & Supplies		\$0.00
108600.5300 Liability/Workers Comp (\$756+418)	\$992.00	\$1,174.00
	\$19,851.00	\$23,855.00

GENERAL FUND EXPENDITURE TOTAL

Revenues Less Expenditures	\$1,792,374.00	\$2,592,406.00
	\$0.00	\$0.00

WATER & SEWER FUND:**REVENUES**

	<u>FY '18-'19</u>	<u>FY '19-'20</u>
303000.0000 Fund Balance Appropriated		\$90,700.00
303290.0000 Interest Earned		
303350.0000 Miscellaneous Water Revenue	\$1,500.00	\$1,500.00
303350.0100 Miscellaneous Sewer Revenue		
303710.0000 Water Taps	\$1,000.00	\$1,000.00
303710.0300 Water User Fees	\$0.00	\$0.00
303710.0400 Sewer Taps	\$1,000.00	\$1,000.00
303710.0500 Sewer User Fees	\$0.00	\$0.00
303710.0100 Water Charges	\$540,500.00	\$544,007.00
303710.0200 Sewer Charges	\$709,500.00	\$698,900.00
303710.0600 Winfall Charges	\$78,500.00	\$78,500.00
TOTAL REVENUE	\$1,332,000.00	\$1,415,607.00

Existing Rate**Basic Charge- Water- \$22.50/ Sewer- \$30.00****Cost per 1,000 gallons- Water- \$5.00/ Sewer- \$8.00**

(Out of Town rate to be \$36.00 basic charge and \$5.00 per 1,000 gallons w/ 5,000 gal. cost of \$61.00= \$2.25 more)

Based on an average user of 5,000 gal./mo.

Water \$47.50/ Sewer \$70.00= \$117.50/ month= \$1.75 more

WATER & SEWER FUND:**WATER DEPARTMENT****EXPENDITURES**

	<u>FY '18-'19</u>	<u>FY '19-'20</u>
308100.0200 Salaries & Wages	\$76,087.00	\$96,366.00
308100.0400 Professional Services	\$5,250.00	\$6,500.00
.0402 Legal Services (\$5,000)		
.0403 IT Services (\$1,500)		
308100.0500 FICA	\$6,635.00	\$7,777.00
308100.0600 Group Health Insurance	\$19,931.00	\$31,199.00
308100.0700 Retirement (State + 401K)	\$8,750.00	\$12,239.00
308100.1100 Operating Expenses	\$43,580.00	\$49,000.00
.1101 Phone/Cell/Internet (\$1,800)		
.1102 Postage/Supplies/Subscriptions (\$1,000)		
.1103 Software Support (\$1,500)		
.1104 Dues/Testing/Certifications/Uniforms (\$5,500)		
.1105 Samples (\$7,500)		
.1106 Travel and Training (\$1,500)		
.1107 Brine(\$21,200) Phosphate (\$4,000)Chemicals (\$5000)		
308100.1300 Utilities/Electricity (propane \$1,000/ share)	\$27,500.00	\$30,000.00
308100.1600 Maintenance & Repair	\$14,500.00	\$17,000.00
.1601 Generator Maintenance & Fuel (\$2,500)		
.1602 Plant/Equipment Maintenance & Repair		
.1603 Distribution System Maintenance (\$11,500)		
308100.1700 Vehicle Expense	\$4,800.00	\$6,000.00
.1701 Fuel (\$3,000)		
.1702 Repairs (\$2000)		
.1703 Backhoe (\$1000)		
308100.3300 Materials & Supplies	\$8,750.00	\$6,350.00
.3301 Chemicals (\$1,600)		
.3302 Safety (\$250)		
.3303 Bill Supplies (\$1,000)		
.3304 Lab Supplies (\$3,500)		
308100.5400 Liability Insurance (\$5850)	\$7,917.00	\$9,370.00
.5401 Workman's Comp. (\$3520)		

308100.7300 Capital Improvements SCADA Upgrade/Building storage	\$0.00	\$0.00
308100.7400 Capital Outlay-	\$12,000.00	\$0.00
.7401 Hydrant Repair or Replacement		
.7402 Storz Fire Fighting Hydrant Adaptors)		
308100.8200 Water Loan	\$255,885.00	\$264,737.00
.8201 USDA-RD Series 2008B (\$57,375)		
.8202 USDA-RD Series 2008C (\$37,650)		
.8202 DWSRF H-LRX-F-07-1037 (\$160,860)		
.8204 DWSRF H-LRX-F-DW-1037 (\$8,852)		
308100.8000 Ice Plant Loan (\$9,630)	\$9,630.00	\$9,630.00
308100.9300 Internal Service Charge	\$0.00	\$0.00
308100.9400 Contingency		
TOTAL EXPENDITURES	\$501,215.00	\$546,168.00

WATER & SEWER FUND:
WASTEWATER COLLECTION

<u>EXPENDITURES</u>	<u>FY '18-'19</u>	<u>FY '19-'20</u>
308200.0200 Salaries & Wages	\$29,112.00	\$20,044.00
308200.0400 Professional Services	\$14,375.00	\$14,675.00
.0401 Audit		
.0402 Legal Services		
.0503 IT Services		
308200.0500 FICA	\$2,039.00	\$1,243.00
308200.0600 Group Health Insurance	\$7,248.00	\$11,339.00
308200.0700 Retirement	\$3,348.00	\$2,546.00
308200.1100 Operating Expenses	\$8,000.00	\$11,000.00
.1101 Cell/Internet		
.1102 Software /Permit		
.1103 Training/Certification/Uniforms		
.1104 Misc./ Telemetric		
308200.1300 Utilities/Electricity	\$28,000.00	\$29,500.00
.1501 Electricity		
.1502 Propane		
308200.1600 Maintenance & Repair	\$12,000.00	\$15,000.00
.1601 Pump Maintenance		
.1602 Pump Repair		
.1603 Misc. Equipment		
.1604 Fuel		
308200.1700 Vehicle Expense	\$6,000.00	\$6,000.00
.1701 Fuel		
.1702 Vehicle/ Generator Maintenance		
.1703 Equip. Maint./ Jetter		
.1704 Backhoe Maint.		
308200.3300 Materials & Supplies	\$2,200.00	\$4,000.00
.3301 Tools (\$1,500)		
.3302 Safety Equipment (\$500)		
.3303 Supplies (\$2,000)		
308200.5400 Liability Insurance (\$3,822)	\$4,706.00	\$5,582.00
.5401 Workman's Comp. (\$1,760)		
308200.7300 Capital Improvements	\$4,500.00	
.7301 Pump Station Work		
.7302 Pump Station Upgrade		
308200.7400 Capital Outlay- Vac Truck or Trailer	\$10,000.00	
308200.8200 Sewer Loans	\$18,796.00	\$18,796.00
.8202 ARRA Loan (\$18,796)		
308200.8000 Ice Plant Loan -USDA-RD(\$9,630)	\$9,630.00	\$9,630.00
308200.9300 Internal Service Charge	\$0.00	
308200.9400 Contingency		

TOTAL EXPENDITURES	\$159,954.00	\$149,355.00
<u>WASTEWATER TREATMENT</u>		
<u>EXPENDITURES</u>		
	<u>FY '18-'19</u>	<u>FY '19-'20</u>
308300.0200 Salaries & Wages	\$68,772.00	\$101,931.00
308300.0400 Professional Services	\$11,050.00	\$14,000.00
.0401 Audit		
.0402 Legal Services (\$5,000)		
.0403 Land Application Report (\$4,000) renewal of permit		
.0404 IT Services (\$1,500)		
308300.0500 FICA	\$5,054.00	\$7,218.00
308300.0600 Group Health Insurance	\$18,119.00	\$28,369.00
308300.0700 Retirement (State + 401K)	\$7,909.00	\$12,945.00
308300.1100 Operating Expenses	\$57,485.00	\$52,828.00
.1101 Solids Removal (\$19,250)		
.1102 Permits (\$5,550)		
.1103 Sample/ Testing (\$13,572)		
.1104 Software Support (\$7,000)		
.1105 Phone/Cell (\$1,400)		
.1106 Internet (\$1,200)		
.1107 Lab Supplies /Flow meter Certifications(\$6,300)		
.1108 Travel & Training/ Operator's Certs./Uniforms		
308300.1300 Utilities/Electricity	\$102,000.00	\$105,000.00
.1301 Electricity & Water (\$105,000)		
308300.1600 Maintenance & Repair- spare parts	\$25,561.00	\$25,000.00
.1601 Spray Field maintenance (\$4,000)		
.1602 Building Maintenance (\$7,000)		
.1603 Plant Maintenance & Lubricants (\$14,000)		
308300.1700 Vehicle Expense	\$12,000.00	\$14,000.00
.1701 Fuel (\$4,500)		
.1702 Vehicle & Equipment Maintenance (\$9500)		
308300.3300 Materials & Supplies	\$38,017.00	\$26,500.00
.3301 Chemicals (\$19,500)		
.3303 Billing/Office Supplies/ Supplies/ Paper Products (\$3,500)		
.3304 Postage/Sample shipment (\$1,000)		
.3305 Safety Equip (\$2,500)		
308300.5400 Liability Insurance (\$3,822)	\$5,619.00	\$6,638.00
.5401 Workman's Comp. (\$2,816)		
308300.7300 Capital Improvements	\$3,590.00	\$10,000.00
.7301 - Shop and roof upgrades		
308300.8200 Sewer Loan	\$315,655.00	\$315,655.00
.8201 State Revolving Loan (\$150,000)		
.8202 USDA-RD Loan Series 2008A (\$165,655)		
308300.9300 Internal Service Charge (Admin. Pay.)	\$0.00	\$0.00
308300.9400 Contingency		
TOTAL EXPENDITURES - TREATMENT	\$670,831.00	\$720,084.00
TOTAL EXPENDITURES - COLLECTION	\$159,954.00	\$149,355.00
TOTAL EXPENDITURES - WATER	\$501,215.00	\$546,168.00
TOTAL - WATER SEWER FUND	\$1,332,000.00	\$1,415,607.00
Difference in Revenue and Expenses	\$0.00	\$0.00

ELECTRIC FUND

REVENUE

	<u>FY '17-'18</u>	<u>FY '19-'20</u>
313000.0000 Fund Balance Appropriated		
313290.0000 Interest Earned		
313350.0000 Miscellaneous Revenue	\$10,000.00	\$12,000.00
313670 0500 Sales Tax Refund	\$25,000.00	\$25,000.00
313670.0400 7% Sales Tax	\$175,000.00	\$178,000.00

313670.0500 Sales tax from State (to Include 44% tax reimb.)	\$60,000.00	\$60,000.00
313710.0000 Electric Charges	\$2,733,658.00	\$2,724,810.00
313750.0100 Disconnect/Reconnect Fees	\$62,000.00	\$60,000.00
TOTAL REVENUE	\$3,065,658.00	\$3,059,810.00

ELECTRIC FUND

EXPENDITURES

	FY '18-'19	FY '19-'20
318100.0200 Salaries & Wages	\$242,970.00	\$255,990.00
318100.0400 Professional Services	\$22,500.00	\$24,875.00
.0401 Audit (1/3 @ \$7,875)		
.0402 Legal Services (\$5,000)		
.0403 IT Services/ Upgrades (\$10,000)		
.0404 Meter Testing (\$2,000)		
318100.0500 FICA	\$16,838.00	\$16,873.00
318100.0600 Group Health Insurance	\$27,237.00	\$35,658.00
318100.0700 Retirement (State + 401K)	\$27,942.00	\$32,511.00
318100.0900 Travel & Training (Power Agency Mtgs, Annuals, Rodeo)	\$4,000.00	\$2,000.00
318100.1100 Operating Expenses	\$32,611.00	\$32,750.00
.1101 Software Annual Maint. (\$10,000)		
.1102 Postage/Billings (\$2,600)		
.1103 Phone/Cell/Internet/ office supp. (\$1,650)		
.1104 Uniforms/ FR and Arc Clothing (\$4,500)		
.1105 Misc. (\$10,000)		
.1106 Travel & Training (\$4000)		
318100.1700 Vehicle Expense	\$85,000.00	\$46,400.00
.1701 Fuel (\$6,500)		
.1702 Testing (\$2,500)		
.1703 Maintenance & repairs (\$37,400)		
318100.3300 Materials & Supplies	\$27,954.00	\$28,600.00
.3301 Safety Equipment (\$5,000)		
.3302 Tools (\$5,000)		
.3301 Supplies (\$18,600)		
318100.3700 7% Sales Tax	\$175,000.00	\$178,000.00
318100.4800 Electricity for Resale	\$2,005,231.00	\$2,003,226.00
318100.5300 Dues	\$2,600.00	\$2,600.00
318100.5400 Liability Insurance (\$23,244)	\$28,685.00	\$34,024.00
.5401 Workman's Comp. (\$10,780)		
318100.7400 Capital Outlay & Equipment	\$130,300.00	\$229,513.00
.7401 Smart Meters , sewer/water plant Gens., Substation Maint		
318100.9200 Internal Service Charge (Admin. Pay)	\$24,353.00	\$24,353.00
318100.9300 Payment in Lieu of Taxes	\$9,037.00	\$9,037.00
318100.9500 Electric Fund Operating Transfer	\$84,000.00	\$84,000.00
318100.8000 Ice Plant Loan (\$19,400)	\$19,400.00	\$19,400.00
318100.9700 Contingency	\$100,000.00	\$0.00
318100.9800 Upgrade Loan Payment		
TOTAL EXPENDITURES	\$3,065,658.00	\$3,059,810.00
Revenue over Expenses	\$0.00	\$0.00