

Town of Gibsonville

Recommended FY 2016-2017 Budget



Submitted to the Gibsonville Board of Aldermen on
May 2, 2016

BUDGET MESSAGE

May 2, 2016

Honorable Mayor Williams and Board of Aldermen:

I am pleased to submit the recommended budget for fiscal year 2016-2017 for the Town of Gibsonville. The budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. As this recommended document is transmitted from the town manager to the Board of Aldermen, it now becomes your budget and the community's budget to review, debate, adapt and ultimately adopt. Hence, it is expected that changes will be made to the recommended budget. The town manager and staff are ready to respond with whatever information the board deems necessary in helping it make well-informed decisions regarding this budget.

The recommended FY 2016-2017 total municipal budget is balanced at \$8,358,818. This is a decrease of \$3,843,237 or 31.5 percent below the FY amended 2015-2016 budget of \$12,202,055 as of March 21, 2016. The biggest change from the previous year included two large capital project funds. The Community Center Capital Project Fund is \$1,951,000 and the Sewer Capital Project Fund is \$409,500. Additionally, there is a change in the General Fund regarding transfers to capital project funds, which is explained below. The municipal budget is comprised of the General Fund, Water & Sewer Fund, and Perpetual Care Trust Fund. The recommended FY 2016-2017 General Fund budget is \$5,294,118. This is a decrease of \$1,412,660 or 21.1 percent below the amended FY 2015-2016 General Fund budget of \$6,706,778. As a reminder, in FY 2015-2016, General Fund fund balance was allocated and transferred to the Community Center Capital Project Fund in the amount of \$738,000 and to the Sewer Capital Project Fund in the amount of \$409,500. Additionally, Powell Bill Fund Balance was appropriated in the amount of \$259,600 for a street improvements project (paving and patching). The recommended FY 2016-2017 Water & Sewer Fund budget is \$3,062,000. This is a decrease of \$70,077 or 2.2% percent below the amended FY 2015-2016 Water & Sewer Fund budget of \$3,132,077. The recommended FY 2016-2017 Perpetual Care Trust Fund budget is \$2,700. This is the same amount as the amended FY 2015-2016 Perpetual Care Trust Fund budget of \$2,700. The recommended budget maintains the same tax rate of \$.51 per \$100 valuation as the amended FY 2015-2016 budget (**no property tax increase**).

FY 2016-2017 Key Budget Revenues

General Fund

The recommended budget includes the following projected significant General Fund revenue sources:

- Property Taxes: \$2,415,000
- Sales Tax: \$1,153,578
- Utility Franchise Taxes: \$422,000
- Motor Vehicle Taxes: \$325,000
- Sanitation Fees: \$223,000
- Powell Bill Allocation: \$187,000

- General Fund fund balance appropriation of \$277,000 to purchase capital items, complete capital projects, and participate in Link Transit
- \$55,500 from Guilford County for the Gibsonville Public Library
- One penny on the tax rate generates approximately \$53,725.

The following fee amendments are recommended:

- *Library Fees changes (Attachment #1)*

Water and Sewer Fund

The recommended budget includes the following projected significant Water & Sewer revenue sources:

- Sewer Sales: \$1,835,078
- Water Sales: \$1,014,922
- Water and Sewer Development Fees: \$80,000
- Reconnection Fees: \$80,000

The following rate and fee increases and additional fees are recommended:

- *Water and Sewer rates:* 3 percent increase in water rates (17 cents per 1,000 gallons for in-town customers and 33 cents per 1,000 gallons for out-of-town customers) and 11 percent increase in sewer rates (\$1.02 per 1,000 gallons for in-town customers and \$2.04 per 1,000 gallons for out-of-town customers). The City of Burlington charges the Town of Gibsonville for water sold and sewer (wastewater) treated. The Town's rate increases are needed to cover increases by the City of Burlington (they are recommending a 3 percent increase in water and sewer rates). The additional 8 percent sewer rates increase above Burlington's sewer rate increase is needed to build up adequate reserves that have been reduced to a dangerously low level as a result of paying the City of Burlington for unnecessary costs related to the processing of excessive inflow & infiltration (I &I) (water entering into the sewer system). Additionally, the 8 percent sewer increase above Burlington's increase will fund several capital projects and cover increased sewer expenses including the addition of one public works technician position (Attachment #1).
- I&I creates wastewater collection problems and significantly increase operational costs for the Town (approximately \$150,000 – \$300,000 annually). I&I activities include investigating and inspecting sewer lines and meters, identifying top priority problems, and then making repairs and rehabilitating lines to reduce I&I.
- Addition of *Third Party Meter Test Charge (Attachment #1)*
- Provided is information showing the impact of the proposed water and sewer rates increases on typical water bills (Attachment #2).

FY 2016-2017 Key Budget Expenditures

General Fund – Noteworthy Items

- \$102,000 to purchase one replacement Ford Police Interceptor Utility SUV and one additional Ford Police Interceptor Utility SUV for the police department. Said vehicles will be funded through the General Fund fund balance.
- \$50,000 General Fund contingency allocation
- \$45,000 for sidewalk improvements. Said project will be funded through Powell Bill funds.
- \$43,000 to purchase one compact tractor for the street department. Said equipment will be funded through the General Fund fund balance.
- \$40,000 for street patching and sealing. Said project will be funded through Powell Bill funds.

- \$35,000 to participate in Link Transit. Said participation will be funded through the General Fund fund balance.
- \$25,000 to construct a salt storage shelter for the public works department. Said project will be funded through the General Fund fund balance.
- \$23,000 to purchase a two way radio communications system for the public works department. Said equipment will be funded through the General Fund fund balance.
- \$20,000 to replace the floor tiles in the day room, radio room, kitchen, and training room at the fire station. Said project will be funded through the General Fund fund balance.
- \$13,000 to replace the roof and carpet at the Gibsonville Public Library. Said project will be funded through the General Fund fund balance.
- \$11,000 to purchase a replacement John Deere 1200A Field Groomer for the parks and recreation department. Said equipment will be funded through the General Fund fund balance.
- \$5,400 to lease one vehicle for an investigator (replaces existing vehicle) for the police department. Said equipment will be funded through the General Fund operating revenue.

Water & Sewer Fund – Noteworthy Items

- \$153,000 allocated in Contingency to indicate that the Fund is building up unrestricted cash (reserves), as of June 30, 2015, the Town had \$258,729 of unrestricted cash or 9.91% of operating expenditures. The Town Fund Balance Policy states that the unrestricted cash (reserves) “target” in the Water & Sewer Fund is 25% (3 months) of operating expenditures by June 30, 2018.
- \$73,000 to fund several capital projects (\$40,000 to renovate Scott Drive Lift Station, \$20,000 to replace two 10” check valves at the Travis Creek pump station, \$10,000 to install a replacement Travis Creek (Gibsonville/Elon) sewer meter, and \$3,000 to replace the alarm system at Sullivan Court lift station

Personnel – Noteworthy Items

- \$162,000 for three additional positions to include one Police Officer position (\$59,000 for salary, benefits, and uniforms) and one Firefighter position (\$55,000 for salary, benefits, and uniforms) in the General Fund and one Public Works Technician position (\$47,000 for salary, benefits, and uniforms) in the Water & Sewer Fund
- \$126,000 for a 4 percent across-the-board salary adjustment (both General Fund and Water & Sewer Fund). There was no across-the-board salary adjustment included in FY 2015-2016.
- \$18,000 for a 5 percent increase in health insurance (both General Fund and Water & Sewer Fund)
- \$8,300 increase in contributions to the Local Government Employees Retirement System (LGERS), approved by LGERS Board (both General Fund and Water & Sewer Fund)
- No performance pay

A detailed recommended line item budget is provided (Attachment #3).

Expenditures Removed from the FY 2016-2017 Recommended Budget

General Fund departmental requests were reduced by approximately \$338,936 in order to balance the General Fund budget. If these reductions were not made, it would have resulted in a \$0.059 tax increase. Listed below are the largest items requested by department heads that have been removed from the recommended budget:

- \$280,000 in salaries and benefits for five new positions (\$110,000 for two firefighter positions, \$59,000 for one police officer position, \$64,000 for police investigator position, and \$47,000 for one public works technician position)
- \$51,000 to purchase one additional Ford Police Interceptor Utility SUV for the police department

- *Water & Sewer Fund:* Removed \$21,000 to replace control system and level controls for Broad Street lift station to continue towards the target level for Water & Sewer Fund reserves as stated in the Town's Fund Balance Policy

Debt Service

A spreadsheet showing all current debt service is provided (Attachment #4). Said information shows what items are being financed, how much, and when the loans will be paid off.

Fund Balance Policy

A proposed Fund Balance policy is provided that explains the needs for maintaining adequate reserves in the Town's General Fund and Water & Sewer Fund and sets target levels to maintain in each Fund (Attachment #5).

Capital Projects

The Town will begin construction on a community center in FY 2016-2017 (Attachment #6). The Town will also start a sanitary sewer rehabilitation project in FY 2016-2017 that consist of the rehabilitation or replacement of existing sanitary sewer lines and manholes at several locations within the Town of Gibsonville. (Attachment #7)

Capital Improvement Plan (CIP)

The recommended FY 2016-2017 through FY 2020-2021 CIP is provided (Attachment #8). The CIP is simply a tool to forecast major capital needs over a five-year period. Due to new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities by the Mayor and Board of Aldermen, this plan is updated annually and projects included in later planning years are not guaranteed for funding. Overall, however, we believe that while capital planning in this manner is not an exact science, it is a proven approach to building a forward-looking community while vigilantly protecting the Town's fiscal health.

Closing Comments

I hope you find all the information necessary to thoroughly review and analyze the recommended budget. Please do not hesitate to contact me if you need additional information to help in your decision making process. This document is now in your hands. The staff will make every effort to respond quickly and objectively to help you develop a budget that you feel best addresses the needs of the community.

The recommended FY 2016-2017 budget will be presented at the Board of Aldermen meeting scheduled for 7:00 p.m. on Monday, May 2, 2016.

Sincerely,

Ben Baxley
Town Manager

(Attachment A)
 Town of Gibsonville
 Proposed Fee Schedule
 FY 2016-2017

Attachment #1

Water & Sewer Rates

		FY 15-16		PROPOSED FY 16-17
Inside Water				
1st 1500 gallons per month	\$	8.26	\$	8.51
over 1500 per 1000 per month	\$	5.51	\$	5.68
Outside Water				
1st 1500 gallons per month	\$	16.52	\$	17.02
over 1500 per 1000 per month	\$	11.02	\$	11.35
Inside Sewer				
1st 1500 gallons per month	\$	13.87	\$	15.40
over 1500 per 1000 per month	\$	9.25	\$	10.27
Outside Sewer				
1st 1500 gallons per month	\$	27.74	\$	30.79
over 1500 per 1000 per month	\$	18.50	\$	20.54
Sewer Flat Rate if no water per month	\$	51.74	\$	51.74
Water Meter 3/4 inch	\$	300.00	\$	300.00
Water Tap 3/4 inch				
Inside	\$	800.00	\$	800.00
Outside	\$	1,600.00	\$	1,600.00
Water Tap 1 inch				
Inside	\$	950.00	\$	950.00
Outside	\$	1,900.00	\$	1,900.00
Water Tap over 1 inch				
Inside		cost + 10%		cost + 10%
Outside		double cost + 10%		double cost + 10%
Sewer Tap 4 inch				
Inside	\$	800.00	\$	800.00
Outside	\$	1,600.00	\$	1,600.00
Sewer Tap over 4 inch				
Inside		cost + 10%		cost + 10%
Outside		double cost + 10%		double cost + 10%
Irrigation "Y" Tap	\$	550.00	\$	550.00
Water Deposit				
Inside	\$	100.00	\$	100.00
Outside	\$	200.00	\$	200.00
Late Fee (after 15th of Month)	\$	5.00	\$	5.00
Delinquent Fee (after 25th of Month)	\$	15.00	\$	15.00
8AM - 4PM Reconnect Fee		No Charge		No Charge
After 4PM Reconnect Fee	\$	25.00	\$	25.00
Meter Tampering Fee		\$50.00 plus damage		\$50.00 plus damage
Sewer Use Ordinance (Fats, Oils, Grease)	\$25.00 per annual inspection		\$25.00 per annual inspection	
Third Party Meter Test Charge			\$	50.00
Water & Sewer Dev. Fees				
Water Development Fee	\$	1,000.00	\$	1,000.00
Sewer Development Fee	\$	1,000.00	\$	1,000.00
Sanitation Fee				
Residential per month	\$	7.00	\$	7.00
One Additional Garbage Cart	\$	5.00	\$	5.00
One Additional Recycling Cart	\$	2.00	\$	2.00
Replacement Fee for Cart (Damaged by Customer)	\$	50.00	\$	50.00
Truck Fee	\$	100.00	\$	100.00
Brush Pickup over 1 ton dump truck load	\$	75.00	\$	75.00
Stormwater Fee				
Residential per month	\$	0.75	\$	0.75
Business per month	\$	0.75	\$	0.75

(Attachment A)
 Town of Gibsonville
 Proposed Fee Schedule
 FY 2016-2017

Attachment # 1

<u>Misc Fees</u>	Returned Check (Taxes per G.S.105-357)	Greater	\$30.00 or 10% of Check		\$30.00 or 10% of Check
	Returned Check (non-Taxes)	\$	30.00	\$	30.00
	Copies: Letter Black/White	\$	0.15	\$	0.15
	Copies: Legal Black/White	\$	0.20	\$	0.20
	Copies: Color	\$	0.30	\$	0.30
<u>Code Enforcement Fees</u>	Weeds/Trash		\$100 plus costs		\$100 plus costs
	Nuisance Vehicles		\$175 plus costs		\$175 plus costs
<u>Planning & Dev. Fees</u>	Certificate of Appropriateness	\$	25.00	\$	25.00
	Major Subdivision		\$150 plus \$10 per lot		\$150 plus \$10 per lot
	Minor Subdivision	\$	75.00	\$	75.00
	Variance	\$	200.00	\$	200.00
	Rezoning	\$	200.00	\$	200.00
	Special Use Permit	\$	200.00	\$	200.00
	Recreation Capital Improvement	\$	200.00	\$	200.00
	Sign Permit	\$	25.00	\$	25.00
	Driveway Permit	\$	25.00	\$	25.00
	Reinspection Fee	\$	30.00	\$	30.00
	Assessments				
	Water		\$15 per linear foot		\$15 per linear foot
	Sewer		\$25 per linear foot		\$25 per linear foot
	Water Acreage Fee (with plat recording)	\$	800.00	\$	800.00
	Sewer Acreage Fee (with plat recording)	\$	1,500.00	\$	1,500.00
	Stormwater Plan Review		\$500 per BMP		\$500 per BMP
<u>Cemetery Fees</u>	Resident				
	1 grave plot	\$	400.00	\$	400.00
	2 grave plot	\$	800.00	\$	800.00
	Non Resident				
	1 grave plot	\$	1,000.00	\$	1,000.00
	2 grave plot	\$	2,000.00	\$	2,000.00
	Permit for Setting Stone				
	Local Company (Guil./Alam. Co)	\$	30.00	\$	30.00
	Out of Town Company	\$	50.00	\$	50.00

(Attachment A)
 Town of Gibsonville
 Proposed Fee Schedule
 FY 2016-2017

Recreation Fees

Participation Fees

Soccer Fall				
Resident	\$	35.00	\$	35.00
Non-Resident	\$	45.00	\$	45.00
Soccer Spring				
Resident - uniform	\$	25.00	\$	25.00
Non-Resident - uniform	\$	35.00	\$	35.00
Soccer Spring				
Resident - no uniform	\$	35.00	\$	35.00
Non-Resident - no uniform	\$	45.00	\$	45.00
Baseball/Softball				
Resident	\$	35.00	\$	35.00
Non-Resident	\$	45.00	\$	45.00
Tee Ball				
Resident	\$	25.00	\$	25.00
Non-Resident	\$	35.00	\$	35.00
Basketball				
Resident	\$	35.00	\$	35.00
Non-Resident	\$	45.00	\$	45.00
Football				
Resident	\$	35.00	\$	35.00
Non-Resident	\$	45.00	\$	45.00
Flag Football				
Resident	\$	25.00	\$	25.00
Non-Resident	\$	35.00	\$	35.00
Picnic Shelter Rates				
Resident - Weekday	\$	15.00	\$	15.00
Resident - Weekend	\$	25.00	\$	25.00
Non-Resident - Weekday	\$	15.00	\$	15.00
Non-Resident - Weekend	\$	35.00	\$	35.00
Ball Field Rental				
Non-Town Sponsored Team		\$50 per day		\$50 per day
Lights		\$20 per hour		\$20 per hour
Resident Churches		No Charge		No Charge

Library Fees

Overdue Book	\$0.15 per day max \$5	\$0.15 per day, max fine \$5 per book
Lost or Unreturned Book	cost plus \$5	Replacement cost of item
Black and White Prints/Copies	\$ 0.15	\$0.15 per page
Color Copies	\$ 0.30	n/a
Color Prints		\$0.30 per page
Fax (send or receive)		\$0.25 per page
Movies	\$1.00 per day max \$7	\$1.00 per day, max \$5 per movie
Lost or Unreturned Movie	cost plus \$5	Replacement cost of item
Lost Card Replacement	\$ 1.00	

Police Fees

Storage Fees (Seized Vehicles)		\$10 per day		\$10 per day
Fingerprinting Fee				
Resident		No Charge		No Charge
Non-Resident	\$	10.00	\$	10.00
False Alarms 4th call within 30 day period	\$	50.00	\$	50.00
Police Report	\$	5.00	\$	5.00
Taxi Driver's Permit	\$	25.00	\$	25.00
Parking Ticket	\$	10.00	\$	10.00

Attachment #2

Water/Sewer Rates FYE2017
Typical Bill for Single Person Household
(Based on minimum)

	FY2015	FY2016	FY2017
	<u>Prior</u>	<u>Current</u>	<u>Proposed</u>
Water	\$ 8.02	\$ 8.26	\$ 8.51
Sewer	\$ 12.38	\$ 13.87	\$ 15.40
Solid Waste/Recycling	\$ 5.00	\$ 7.00	\$ 7.00
Stormwater	<u>\$ 0.75</u>	<u>\$ 0.75</u>	<u>\$ 0.75</u>
Total Every Month	\$ 26.15	\$ 29.88	\$ 31.65
Cost Per Day	\$ 0.87	\$ 1.00	\$ 1.06

Water/Sewer Rates FYE2017
Typical Bill for Average Household
(Based on 5,000 gallons)

	FY2015	FY2016	FY2017
	<u>Prior</u>	<u>Current</u>	<u>Proposed</u>
Water	\$ 26.75	\$ 27.55	\$ 28.38
Sewer	\$ 41.29	\$ 46.25	\$ 51.34
Solid Waste/Recycling	\$ 5.00	\$ 7.00	\$ 7.00
Stormwater	<u>\$ 0.75</u>	<u>\$ 0.75</u>	<u>\$ 0.75</u>
Total Every Month	\$ 73.79	\$ 81.55	\$ 87.46
Cost Per Day	\$ 2.46	\$ 2.72	\$ 2.92

FY2017 RECOMMENDED BUDGET - REVENUE

Attachment #3

	FY15 Actual	FY16 Budgeted	FY17 Recommended	\$ Change	% Change
GENERAL FUND REVENUE					
Current Yr Tax Refunds	11	-	-	-	0.0%
Tax Penalties & Interest	13,062	15,000	15,000	-	0.0%
2005 Taxes	385	-	-	-	-
2006 Taxes	426	-	-	-	-
2007 Taxes	518	100	-	-	0.0%
2008 Taxes	3,883	200	100	-	0.0%
2009 Taxes	2,035	400	200	-	0.0%
2010 Taxes	1,384	1,000	400	-	0.0%
2011 Taxes	6,421	2,000	800	(200)	-20.0%
2012 Taxes	7,922	4,000	1,200	(800)	-40.0%
2013 Taxes	17,673	6,000	4,000	-	0.0%
2014 Taxes	2,349,810	17,000	5,000	(1,000)	-16.7%
2015 Taxes	-	2,323,432	15,000	(2,000)	-11.8%
2016 Taxes			2,415,000	91,568	3.9%
Alamance County Sales Taxes	678,529	706,225	735,652	29,427	4.2%
Guilford County Sales Taxes	385,474	351,575	417,926	66,351	18.9%
Privilege Licenses	31,550	-	-	-	0
Motor Vehicle Tax	285,498	309,000	325,000	16,000	5.2%
Powell Bill Allocation	187,557	185,000	187,000	2,000	1.1%
State Drug Money	3,891	-	-	-	0.0%
Federal Drug Money	21,393	-	-	-	0.0%
Beer & Wine Taxes	31,983	31,000	31,500	500	1.6%
Utility Franchise Taxes	422,519	310,000	422,000	112,000	36.1%
Fire Dist. Tax/Guilford	11,970	14,000	12,000	(2,000)	-14.3%
Arrest Fees	117	-	-	-	0.0%
Brush Pickup	1,550	1,500	1,500	-	0.0%
Sanitation Fee Charge	159,800	210,000	223,000	13,000	6.2%
Stormwater Fee Charge	28,951	26,000	28,000	2,000	7.7%
Solid Waste Disposal Tax Dist	4,327	4,300	4,300	-	0.0%
Cemetery Revenues	13,841	13,000	13,000	-	0.0%
Code Enf/Planning Fees	7,860	8,000	8,000	-	0.0%
Police Citations	1,278	-	-	-	0.0%
GHA Pilot Fee	2,340	2,340	2,340	-	0.0%
Police Mutual Aid	3,795	-	-	-	0.0%
Library Revenues	769	500	500	-	0.0%
Guilford Co Funds	55,500	55,500	55,500	-	0.0%
Recreation Revenues	62,299	66,000	66,000	-	0.0%
Interest on Investment	9,553	7,500	7,500	-	0.0%
Int. on Investment-Powell Bill	10	-	-	-	0.0%
Sale of Fixed Assets	11,956	3,000	5,000	2,000	66.7%
Miscellaneous Revenues	21,798	12,906	12,000	(906)	-7.0%
Loan Proceeds	-	283,000	-	(283,000)	-100.0%
Insurance Proceeds	1,699	-	-	-	0.0%
Tran FM Perpetual Care	2,700	2,700	2,700	-	0.0%

FY2017 RECOMMENDED BUDGET - REVENUE

Attachment #3

	<u>Actual</u>	<u>Budgeted</u>	<u>Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Approp. Fund Bal - Gen Fund	86,843	1,475,000	277,000	(1,198,000)	-81.2%
Approp. Fund Bal - Powell Bill	-	259,600	-	(259,600)	-100.0%
	4,940,879	6,706,778	5,294,118	(1,412,660)	-21.1%

CEMETERY REVENUE

Cemetery Revenues	4,454	2,600	2,600	-	0.0%
Interest on Investments	4	100	100	-	0.0%
	4,457	2,700	2,700	-	0.0%

WATER & SEWER REVENUE

	<u>Actual</u>	<u>Budgeted</u>	<u>Recommended</u>		
Water & Sewer Rents	2,413,577	2,631,288	-	218,712	8.3%
Water Rents			1,014,922		
Sewer Rents			1,835,078		
Tapping Fees	4,000	1,000	1,000	-	0.0%
Meter Setting Charges	40,024	20,000	20,000	-	0.0%
Reconnection Fees	88,890	70,000	80,000	10,000	14.3%
Development Fees	76,870	40,000	80,000	40,000	100.0%
Interest on Investments	214	-	-	-	0.0%
Assessments	112	-	-	-	0.0%
Miscellaneous Revenues	80,793	19,789	22,000	2,211	11.2%
Internet Convenience Fees	-	-	9,000	9,000	100.0%
Loan Proceeds	-	350,000	-	(350,000)	0.0%
Transfer from Gen Fund	86,843	-	-	-	0.0%
	2,791,323	3,132,077	3,062,000	(70,077)	-2.2%

COMM CENTER PROJECT

Loan Proceeds		1,213,000		(1,213,000)	100.0%
Transfer from Gen Fund		738,000		(738,000)	100.0%
		1,951,000		(1,951,000)	100.0%

SEWER REHAB PROJECT

Transfer from Gen Fund		409,500		(409,500)	100.0%
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	7,736,660	12,202,055	8,358,818	(3,843,237)	-31.5%
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	FY2015 Actual	FY2016 Budgeted	FY2017 Dept Head	FY2017 RECOMMENDED	\$ Change	% Change
GOVERNING BOARD EXPENSES						
BOARD SALARIES	17,200	17,200	17,200	17,200	-	0.0%
FICA	1,316	1,316	1,316	1,316	-	0.0%
LEGAL FEES	7,986	7,500	7,500	7,500	-	0.0%
AUDITOR FEES	25,077	22,170	24,500	24,500	2,330.00	10.5%
TRAVEL & TRAINING	2,573	4,000	4,000	4,000	-	0.0%
CELL PHONE	750	800	800	800	-	0.0%
MISCELLANEOUS	719	1,200	1,200	1,200	-	0.0%
ELECTION EXPENSE	-	5,000	-	-	(5,000.00)	-100.0%
DUES & SUBSCRIPTIONS	11,176	10,500	10,500	10,500	-	0.0%
	66,797	69,686	67,016	67,016	(2,670.00)	-3.8%

ADMINISTRATION EXPENSES

SALARIES	357,748	400,384	414,753	414,753	14,368.78	3.6%
F I C A	27,383	30,629	31,729	31,729	1,099.21	3.6%
RETIREMENT	25,182	28,307	30,070	30,070	1,762.43	6.2%
GROUP INSURANCE	52,055	55,592	59,204	59,204	3,611.43	6.5%
401 K	17,765	20,019	20,738	20,738	718.44	3.6%
RETIRED INSURANCE	14,796	15,144	12,114	12,114	(3,030.00)	-20.0%
UNEMPLOYMENT RE-IMBUR:	-	9,000	9,000	9,000	-	0.0%
MED/PHY/MEN/DRUG	26,173	28,000	30,000	30,000	2,000.00	7.1%
GAS/OIL/ADM	1,299	2,000	2,000	2,000	-	0.0%
SAFETY (ADMIN)	2,055	3,000	2,500	2,500	(500.00)	-16.7%
ADVERTISING	2,809	3,000	3,000	3,000	-	0.0%
PRINTING	1,352	3,000	5,000	5,000	2,000.00	66.7%
TELEPHONE/INTERNET	5,641	6,000	6,000	6,000	-	0.0%
POSTAGE	2,863	3,200	3,200	3,200	-	0.0%
UTILITIES	9,385	10,500	10,500	10,500	-	0.0%
CELL PHONE	1,158	1,200	1,500	1,500	300.00	25.0%
TRAVEL & TRAINING	2,608	6,500	5,000	5,000	(1,500.00)	-23.1%
M & R EQUIPMENT	2,846	5,500	5,000	5,000	(500.00)	-9.1%
DUES & SUBSCRIPTIONS	1,990	3,500	3,500	3,500	-	0.0%
PH II STORMWATER	31,674	26,000	26,000	26,000	-	0.0%
TOWN INSURANCE & BONDS	160,468	165,000	185,000	185,000	20,000.00	12.1%
SUPPLIES & MATERIALS	4,977	11,000	9,000	9,000	(2,000.00)	-18.2%
SMALL EQUIPMENT/FURNITU	6,400	6,000	6,000	6,000	-	0.0%
MISCELLANEOUS	11,853	12,023	19,500	19,500	7,476.66	62.2%
BEAUTIFICATION/REVITALIZA	23,046	55,000	31,500	31,500	(23,500.00)	-42.7%
CONTRACTED SERVICES	72,174	108,872	113,800	113,800	4,927.98	4.5%
FORCED MOW/DEMOLITION	4,775	7,000	7,000	7,000	-	0.0%
	870,475	1,025,371	1,052,606	1,052,606	27,234.93	2.7%

NON-DEPARTMENTAL EXPENSES

CONTINGENCY		29,300	50,000	50,000	20,700.00	70.6%
TRANS.TO COMM.CTR.CAP.PROJ		738,000			(738,000.00)	-100.0%

	FY2015 Actual	FY2016 Budgeted	FY2017 Dept Head	FY2017 RECOMMENDED	\$ Change	% Change
TRANS.TO SEW.CAP.PROJ		409,500			(409,500.00)	-100.0%
Transfer to W/S Enterprise	86,843				-	0.0%
	86,843	1,176,800	50,000	50,000	(1,126,800.00)	-95.8%

POLICE DEPARTMENT EXPENSE

SALARIES	627,017	726,670	879,452	797,579	70,908.59	9.8%
Parttime	4,667	10,457	10,500	10,500	43.00	0.4%
OVERTIME	35,028	34,000	34,000	34,000	-	0.0%
F I C A	50,132	59,293	70,682	64,419	5,125.83	8.6%
RETIREMENT	47,128	54,585	71,154	64,604	10,018.88	18.4%
GROUP INSURANCE	97,979	119,393	151,520	135,368	15,974.89	13.4%
401(K) CONTRIBUTION	31,862	36,832	44,471	40,378	3,545.43	9.6%
UNIFORM PURCHASES	16,474	17,000	20,000	18,000	1,000.00	5.9%
GAS/OIL/POLICE	38,149	43,000	47,000	43,000	-	0.0%
TIRES/POLICE	3,675	4,000	4,000	4,000	-	0.0%
SAFETY (POLICE)	6,886	5,000	5,000	5,000	-	0.0%
SUPPLIES & MATERIALS	8,552	9,000	9,000	9,000	-	0.0%
SMALL EQUIPMENT/FURNIT	6,092	7,000	7,000	7,000	-	0.0%
ANIMAL CONTROL	1,239	1,500	1,500	1,500	-	0.0%
AMMUNITION	7,361	8,500	8,500	8,500	-	0.0%
TRAVEL & TRAINING	5,356	7,000	7,000	7,000	-	0.0%
TELEPHONE	5,630	5,000	5,000	5,000	-	0.0%
CELL PHONES	12,011	13,000	14,000	14,000	1,000.00	7.7%
M & R EQUIPMENT	1,678	3,000	3,000	3,000	-	0.0%
M&R VEHICLES	14,335	12,000	12,000	12,000	-	0.0%
M&R BLDGS/GROUNDS	4,206	5,000	10,000	10,000	5,000.00	100.0%
DRUG/INVESTIGATIONS	8,592	8,000	10,000	10,000	2,000.00	25.0%
MISCELLANEOUS	1,066	1,000	1,000	1,000	-	0.0%
DARE/COMMUNITY POLICIN	9,286	9,106	6,500	6,500	(2,606.00)	-28.6%
K-9 POLICE DOG	3,268	5,000	-	-	(5,000.00)	-100.0%
D.C.I. / P I N RENTAL	600	2,600	5,000	5,000	2,400.00	92.3%
DUES & SUBSCRIPTIONS	1,154	1,500	1,500	1,500	-	0.0%
CAPITAL OUTLAY/EQUIP	165,489	91,000	153,000	102,000	11,000.00	12.1%
CONTRACTED SERVICES	67,878	86,900	92,000	92,000	5,100.00	5.9%
	1,282,790	1,386,337	1,683,779	1,511,847	125,510.62	9.1%

	<u>FY2015</u> <u>Actual</u>	<u>FY2016</u> <u>Budgeted</u>	<u>FY2017</u> <u>Dept Head</u>	<u>FY2017</u> <u>RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
<u>FIRE DEPARTMENT EXPENSES</u>						
SALARIES	254,518	301,631	418,416	351,130	49,498.13	16.4%
VOLUNTEER FIRE PAY	24,890	29,815	30,000	30,000	185.00	0.6%
FIREMEN PENSION FUND	4,020	4,100	4,100	4,100	-	0.0%
FICA	21,399	25,356	34,304	29,156	3,800.76	15.0%
RETIREMENT	18,065	21,325	30,335	25,457	4,131.55	19.4%
GROUP INSURANCE	53,921	55,724	83,591	67,439	11,714.62	21.0%
401 K	12,790	15,082	20,921	17,556	2,474.91	16.4%
UNIFORM PURCHASES	12,154	10,000	11,000	11,000	1,000.00	10.0%
NFPA PHYSICALS	-	2,400	2,000	2,000	(400.00)	-16.7%
SUPPLIES & MATERIALS	8,682	8,000	8,000	8,000	-	0.0%
GAS/OIL/FIRE	9,982	11,000	11,500	11,500	500.00	4.5%
TIRES/FIRE	647	5,000	5,000	5,000	-	0.0%
FIRE HOSE/EQUIPMENT	2,614	5,000	6,000	6,000	1,000.00	20.0%
SAFETY (FIRE)	3,547	3,000	3,500	3,500	500.00	16.7%
TRAVEL & TRAINING	6,385	11,500	10,000	10,000	(1,500.00)	-13.0%
TELEPHONE	2,480	3,200	3,200	3,200	-	0.0%
PAGER	1,313	3,000	3,500	3,500	500.00	16.7%
CELL PHONES	2,809	3,000	2,000	2,000	(1,000.00)	-33.3%
UTILITIES	11,660	11,000	11,000	11,000	-	0.0%
M&R BUILDINGS/GROUNDS	13,141	11,000	11,000	11,000	-	0.0%
M&R VEHICLES	12,766	11,000	11,000	11,000	-	0.0%
MISCELLANEOUS	721	750	750	750	-	0.0%
DUES & SUBSCRIPTIONS	1,365	2,500	2,500	2,500	-	0.0%
CAPITAL OUTLAY/EQUIPMEN	35,001	27,500	25,000	25,000	(2,500.00)	-9.1%
CONTRACTED SERVICES	7,270	10,139	10,139	10,139	-	0.0%
DEBT SERV	74,913	75,000	74,913	74,913	(87.00)	-0.1%
	597,052	667,022	833,668	736,840	69,817.97	10.5%

	<u>FY2015</u> <u>Actual</u>	<u>FY2016</u> <u>Budgeted</u>	<u>FY2017</u> <u>Dept Head</u>	<u>FY2017</u> <u>RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
<u>STREET DEPARTMENT EXPENSES</u>						
SALARIES	185,602	205,104	247,218	218,152	13,047.67	6.4%
OVERTIME	6,944	11,000	11,000	11,000	-	0.0%
F I C A	14,542	16,379	19,754	17,530	1,151.10	7.0%
RETIREMENT	13,657	15,137	18,721	16,613	1,476.50	9.8%
GROUP INSURANCE	41,756	47,162	58,203	50,127	2,964.90	6.3%
401 K	9,591	10,705	12,911	11,458	752.58	7.0%
SUPPLIES & MATERIALS	10,334	11,500	11,500	10,500	(1,000.00)	-8.7%
UNIFORMS	5,513	5,250	6,250	5,250	-	0.0%
GAS/OIL/STREETS	12,544	14,400	14,400	14,400	-	0.0%
TIRES/STREETS	513	3,000	3,000	3,000	-	0.0%
SAFETY (STREET)	2,165	3,000	3,000	3,000	-	0.0%
TRAVEL & TRAINING	-	1,000	1,000	1,000	-	0.0%
CELL PHONES	3,281	3,000	3,000	4,000	1,000.00	33.3%
UTILITIES	62,263	63,000	65,000	65,000	2,000.00	3.2%
M & R EQUIPMENT	6,052	8,000	8,000	8,000	-	0.0%
M & R VEHICLE	7,209	4,500	11,000	11,000	6,500.00	144.4%
MISCELLANEOUS	-	1,000	1,000	650	(350.00)	-35.0%
EQUIPMENT RENTALS	608	2,000	1,000	1,000	(1,000.00)	-50.0%
CAPITAL OUTLAY/EQUIPMEN	197,581	76,000	43,000	43,000	(33,000.00)	-43.4%
CONTRACTED SERVICES	2,908	44,000	4,000	4,000	(40,000.00)	-90.9%
	583,063	545,137	542,956	498,680	(46,457.25)	-8.5%
<u>POWELL BILL EXPENSES</u>						
PROFESSIONAL SERVICES	16,957	15,000	20,000	20,000	5,000.00	33.3%
ST, DEPT. LABOR/OTHER	-	8,000	8,000	8,000	-	0.0%
SUPPLIES & MATERIALS	10,721	15,000	15,000	15,000	-	0.0%
GAS /OIL VEH.	11,665	11,300	11,300	11,300	-	0.0%
TIRES	2,523	2,500	2,500	2,500	-	0.0%
M&R EQUIPMENT	3,787	8,000	8,000	8,000	-	0.0%
M&R VEHICLES (P1,P3)	1,003	4,000	4,000	4,000	-	0.0%
PATCHING STREETS	10,217	20,000	40,000	40,000	20,000.00	100.0%
PAVING STREETS	1,943	280,000	-	-	(280,000.00)	-100.0%
SIDEWALKS	40,327	40,000	45,000	45,000	5,000.00	12.5%
STORM/CATCH BASIN	20	5,000	5,000	5,000	-	0.0%
CURB & GUTTER	272	12,000	5,000	5,000	(7,000.00)	-58.3%
MISCELLANEOUS	1,082	-	-	-	-	0.0%
POWELL BILL EQUIPMENT RE	-	300	300	300	-	0.0%
CAPITAL OUTLAY/EQUIPMEN	4,025	23,000	5,000	5,000	(18,000.00)	-78.3%
POWELL BILL CONTRACTED S	1,700	500	1,000	1,000	500.00	100.0%
	106,242	444,600	170,100	170,100	(274,500.00)	-61.7%

	<u>FY2015</u> <u>Actual</u>	<u>FY2016</u> <u>Budgeted</u>	<u>FY2017</u> <u>Dept Head</u>	<u>FY2017</u> <u>RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
<u>PUBLIC WORKS ADMINISTRATION</u>						
SALARIES	98,378	109,367	115,539	115,539	6,172.35	5.6%
OVERTIME	-	500	500	500	-	0.0%
F I C A	7,443	8,405	8,877	8,877	472.18	5.6%
RETIREMENT	6,893	7,768	8,413	8,413	645.26	8.3%
GROUP INSURANCE	14,868	15,888	16,917	16,917	1,028.79	6.5%
401K	4,874	5,493	5,802	5,802	308.62	5.6%
UNIFORMS	669	1,000	1,000	1,000	-	0.0%
SAFETY (PW ADMIN)	426	500	500	500	-	0.0%
SUPPLIES & MATERIALS	3,560	4,500	4,500	4,000	(500.00)	-11.1%
TELEPHONE	3,964	4,000	4,000	4,000	-	0.0%
CELL PHONE	311	700	700	700	-	0.0%
UTILITIES	8,055	10,400	10,400	10,000	(400.00)	-3.8%
M&R EQIP/BLDGS/GRDS	1,842	3,000	3,000	3,000	-	0.0%
MISCELLANEOUS	-	500	500	500	-	0.0%
CAPITAL OUTLAY	28,600	-	48,000	48,000	48,000.00	100.0%
CONTRACTED SERVICES	898	900	1,500	1,500	600.00	66.7%
DEBT SERVICE	14,275	14,275	14,275	14,275	(0.31)	0.0%
	195,057	187,196	244,423	243,523	56,326.89	30.1%

<u>SANITATION EXPENSES</u>						
SALARIES	32,126	34,564	36,295	36,295	1,731.54	5.0%
OVERTIME	935	1,500	1,500	1,500	-	0.0%
F I C A	2,514	2,759	2,891	2,891	132.46	4.8%
RETIREMENT	2,339	2,550	2,740	2,740	190.45	7.5%
GROUP INSURANCE	7,379	7,814	8,320	8,320	506.04	6.5%
401 K	1,654	1,803	1,890	1,890	86.58	4.8%
UNIFORMS	764	1,000	1,000	1,000	-	0.0%
SUPPLIES & MATERIALS	2,175	2,500	2,500	2,500	-	0.0%
GAS/OIL/SANIT	11,665	13,000	13,000	12,000	(1,000.00)	-7.7%
TIRES/SANIT	4,884	6,500	6,500	6,500	-	0.0%
SAFETY (SANITATION)	542	1,000	1,000	1,000	-	0.0%
GARBAGE/RECYCLE CARTS	11,939	12,500	12,800	12,800	300.00	2.4%
CELL PHONE	421	400	400	400	-	0.0%
M&R VEHICLE	14,730	14,000	14,000	14,000	-	0.0%
MISCELLANEOUS	201	-	-	-	-	0.0%
CAPITAL OUTLAY	-	283,000	-	-	(283,000.00)	-100.0%
CONTRACTED SERVICES	105,175	104,000	107,500	107,500	3,500.00	3.4%
CURBSIDE RECYCLE	39,630	36,000	36,000	36,000	-	0.0%
DEBT SERVICE-LOAN	-	60,048	59,006	59,006	(1,042.00)	-1.7%
	239,075	584,938	307,343	306,343	(278,594.93)	-47.6%

	<u>FY2015 Actual</u>	<u>FY2016 Budgeted</u>	<u>FY2017 Dept Head</u>	<u>FY2017 RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
<u>CEMETARY EXPENSES</u>						
MISCELLANEOUS	150	5,000	2,500	2,500	(2,500.00)	-50.0%
CONTRACTED SERVICES	13,965	15,000	15,000	15,000	-	0.0%
	14,115	20,000	17,500	17,500	(2,500.00)	-12.5%
<u>LIBRARY EXPENSES</u>						
SALARIES	39,638	43,319	44,142	44,142	823.00	1.9%
PART-TIME SALARIES	30,327	26,622	29,072	29,072	2,450.74	9.2%
F I C A	5,421	5,350	5,601	5,601	250.44	4.7%
RETIREMENT	2,838	3,063	3,200	3,200	137.64	4.5%
GROUP INSURANCE	6,787	7,863	8,381	8,381	518.62	6.6%
401 K	2,007	2,166	2,207	2,207	41.15	1.9%
BOOKS/MAGAZINES	6,991	9,500	11,000	11,000	1,500.00	15.8%
SAFETY (LIBRARY)	288	750	750	750	-	0.0%
SUPPLIES & MATERIALS	5,856	5,500	5,500	5,500	-	0.0%
SMALL EQUIPMENT/FURNIT	1,053	5,500	3,000	3,000	(2,500.00)	-45.5%
TRAVEL & TRAINING	-	-	2,000	2,000	2,000.00	100.0%
TELEPHONE	1,630	1,400	1,400	1,400	-	0.0%
UTILITIES	5,054	5,000	5,000	5,000	-	0.0%
M & R BLDGS & GROUNDS	1,596	2,000	15,000	15,000	13,000.00	650.0%
M & R EQUIPMENT	212	750	750	750	-	0.0%
MISCELLANEOUS	84	500	500	500	-	0.0%
	109,780	119,282	137,504	137,504	18,221.59	15.3%

	<u>FY2015</u> <u>Actual</u>	<u>FY2016</u> <u>Budgeted</u>	<u>FY2017</u> <u>Dept Head</u>	<u>FY2017</u> <u>RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
<u>RECREATION EXPENSES</u>						
SALARIES	152,776	164,675	173,326	173,326	8,650.77	5.3%
PART-TIME SALARIES	54,215	69,320	83,209	83,209	13,888.80	20.0%
F I C A	15,476	18,184	19,625	19,625	1,441.28	7.9%
RETIREMENT	10,801	11,643	12,566	12,566	923.60	7.9%
GROUP INSURANCE	22,317	23,855	25,368	25,368	1,513.64	6.3%
401 K	7,648	8,234	8,666	8,666	432.54	5.3%
UNIFORMS	420	500	500	500	-	0.0%
ATHLETIC EQUIP/SUPPLIES	61,580	58,000	65,000	63,000	5,000.00	8.6%
GAS/OIL/REC	3,080	4,200	4,200	4,200	-	0.0%
TIRES/REC	-	500	500	500	-	0.0%
SUPPLIES & MATERIALS	5,025	7,000	7,000	7,000	-	0.0%
SAFETY - RECREATION	1,433	1,500	1,500	1,500	-	0.0%
CRAFTS	495	2,000	1,500	1,500	(500.00)	-25.0%
SENIOR ACTIVITIES	5,958	7,000	6,000	6,000	(1,000.00)	-14.3%
PARTICIPANT FUNDED ACT	4,773	8,000	8,000	7,000	(1,000.00)	-12.5%
TRAVEL & TRAINING	707	1,500	1,500	1,500	-	0.0%
TELEPHONE	3,216	2,800	2,800	2,800	-	0.0%
CELL PHONES	1,498	1,700	2,900	2,900	1,200.00	70.6%
UTILITIES	15,807	17,500	17,500	17,500	-	0.0%
M&R EQUIP/BLDG/GRD.	20,526	25,300	25,000	25,000	(300.00)	-1.2%
M&R VEHICLE	1,537	1,000	1,500	1,500	500.00	50.0%
MISCELLANEOUS	129	500	500	500	-	0.0%
TREE REMOVAL	3,250	3,000	3,000	3,000	-	0.0%
SPECIAL EVENTS	4,299	5,000	5,000	5,000	-	0.0%
DUES & SUBSCRIPTIONS	120	500	500	500	-	0.0%
CAPITAL OUTLAY/EQUIPMEN	1,785	22,000	11,000	11,000	(11,000.00)	-50.0%
CONTRACTED SERVICES	24,102	15,000	17,000	17,000	2,000.00	13.3%
	422,702	480,409	505,160	502,160	21,750.62	4.5%
(10) - GENERAL FUND	4,573,990	6,706,778	5,612,054	5,294,118	(1,412,659.55)	-21.1%
<u>CEMETERY EXPENSES</u>						
TRAN TO GENERAL FUND	2,700	2,700	2,700	2,700	-	0.0%
	2,700	2,700	2,700	2,700	-	0.0%
(51) - PERPETUAL CARE TRU!	2,700	2,700	2,700	2,700	-	0.0%

	<u>FY2015</u> <u>Actual</u>	<u>FY2016</u> <u>Budgeted</u>	<u>FY2017</u> <u>Dept Head</u>	<u>FY2017</u> <u>RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
<u>WATER & SEWER EXPENSES</u>						
EQUIPMENT RENTALS	57	500	500	500	-	0.0%
SALARIES	153,217	163,687	201,399	201,399	37,712.02	23.0%
OVERTIME	6,577	8,000	9,000	9,000	1,000.00	12.5%
F I C A	11,961	13,211	16,096	16,096	2,884.97	21.8%
RETIREMENT	-	12,209	15,254	15,254	3,044.96	24.9%
GROUP INSURANCE	29,492	31,682	41,729	41,729	10,046.85	31.7%
401 K	7,805	8,634	10,520	10,520	1,885.60	21.8%
RETIREE HEALTH INS.	3,267	-	-	-	-	0.0%
SUPPLIES & MATERIALS	48,693	61,000	61,000	61,000	-	0.0%
UNIFORMS	2,773	3,000	4,000	4,000	1,000.00	33.3%
GAS/OIL	12,874	13,400	13,000	13,000	(400.00)	-3.0%
TIRES	955	2,500	3,000	3,000	500.00	20.0%
SAFETY (WATER&SEWER)	2,109	5,000	5,000	5,000	-	0.0%
TRAVEL & TRAINING	1,089	2,000	2,500	2,500	500.00	25.0%
TELEPHONE	2,856	3,400	3,400	3,400	-	0.0%
CELL PHONES	2,114	2,500	2,500	2,500	-	0.0%
UTILITIES	19,714	25,000	25,000	25,000	-	0.0%
DEHNR & WATER SAMPLES	8,514	10,000	10,000	10,000	-	0.0%
BURLINGTON WATER CHARG	584,295	547,960	600,000	600,000	52,040.00	9.5%
BURLINGTON SEWER FEES	1,278,544	1,442,000	1,509,000	1,509,000	67,000.00	4.6%
ELON SEWER FEES	144,931	144,200	145,000	145,000	800.00	0.6%
M&R BLDGS/GROUNDS	1,710	2,000	7,000	7,000	5,000.00	250.0%
M & R EQUIPMENT	4,452	9,000	7,000	7,000	(2,000.00)	-22.2%
M & R VEHICLE	1,584	4,000	6,000	6,000	2,000.00	50.0%
MISCELLANEOUS	6	1,000	9,115	9,115	8,115.00	811.5%
WATER TANK MAINT	18,052	18,500	18,500	18,500	-	0.0%
INSURANCE	12,000	15,000	18,000	18,000	3,000.00	20.0%
DUES & SUBSCRIPTIONS	3,053	4,000	4,750	4,750	750.00	18.8%
CAPITAL OUTLAY/OTHER IMF	2,070	350,000	94,000	73,000	(277,000.00)	-79.1%
INFLOW PROJECT	64,286	-	-	-	-	0.0%
CONTRACTED SERVICES	68,124	52,000	70,000	70,000	18,000.00	34.6%
DEBT SERV	1,861	45,604	17,738	17,738	(27,866.00)	-61.1%
PENSION EXPENSE	926	-	-	-	-	0.0%
CONTINGENCY	-	131,090	153,000	153,000	21,910.00	16.7%
DEPRECIATION EXP*	63,031	-	-	-	-	0.0%
	<u>2,562,995</u>	<u>3,132,077</u>	<u>3,083,000</u>	<u>3,062,000</u>	<u>(70,076.60)</u>	<u>-2.2%</u>
(61) - WATER & SEWER FUNI	<u>2,562,995</u>	<u>3,132,077</u>	<u>3,083,000</u>	<u>3,062,000</u>	<u>(70,076.60)</u>	<u>-2.2%</u>
COMM.CTR.CAP.PROJ(EXP)		<u>1,951,000</u>	-	-	<u>(1,951,000.00)</u>	<u>-100.0%</u>
SEWER.CAP.PROJ (EXP)		<u>409,500</u>	-	-	<u>(409,500.00)</u>	<u>-100.0%</u>

FY2016 RECOMMENDED BUDGET - EXPENDITURES

Attachment # 3

	<u>FY2015</u> <u>Actual</u>	<u>FY2016</u> <u>Budgeted</u>	<u>FY2017</u> <u>Dept Head</u>	<u>FY2017</u> <u>RECOMMENDED</u>	<u>\$ Change</u>	<u>% Change</u>
TOTAL ALL FUNDS	7,139,685	12,202,055	8,697,754	8,358,819	(3,843,236.15)	-31.5%

Water & Sewer Departments:

	<u>FY2017</u>	<u>FY2017</u>	<u>FY2017</u>	
<u>WATER & SEWER REVENUE</u>	<u>W&S</u>	<u>Water Dept</u>	<u>Sewer Dept</u>	
Water & Sewer Rents	-			-
Water Rents	1,014,922	1,014,922		-
Sewer Rents	1,835,078		1,835,078	-
Tapping Fees	1,000	450	550	-
Meter Setting Charges	20,000	9,000	11,000	-
Reconnection Fees	80,000	36,000	44,000	-
Development Fees	80,000	36,000	44,000	-
Miscellaneous Revenues	22,000	9,900	12,100	-
Internet Convenience Fees	9,000	4,050	4,950	-
	<u>3,062,000</u>	<u>1,110,322</u>	<u>1,951,678</u>	-
<u>WATER & SEWER EXPENSES</u>				
EQUIPMENT RENTALS	500	225	275	-
SALARIES	201,399	90,630	110,769	-
OVERTIME	9,000	4,050	4,950	-
F I C A	16,096	7,243	8,853	-
RETIREMENT	15,254	6,864	8,390	-
GROUP INSURANCE	41,729	18,778	22,951	-
401 K	10,520	4,734	5,786	-
SUPPLIES & MATERIALS	61,000	27,450	33,550	-
UNIFORMS	4,000	1,800	2,200	-
GAS/OIL	13,000	5,850	7,150	-
TIRES	3,000	1,350	1,650	-
SAFETY (WATER&SEWER)	5,000	2,250	2,750	-
TRAVEL & TRAINING	2,500	1,125	1,375	-
TELEPHONE	3,400	1,530	1,870	-
CELL PHONES	2,500	1,125	1,375	-
UTILITIES	25,000	11,250	13,750	-
DEHNR & WATER SAMPLES	10,000	10,000	-	-
BURLINGTON WATER CHARGES	600,000	600,000	-	-
BURLINGTON SEWER FEES	1,509,000	-	1,509,000	-
ELON SEWER FEES	145,000	-	145,000	-
M&R BLDGS/GROUNDS	7,000	3,150	3,850	-
M & R EQUIPMENT	7,000	3,150	3,850	-
M & R VEHICLE	6,000	2,700	3,300	-
MISCELLANEOUS	9,115	4,102	5,013	-
WATER TANK MAINT	18,500	18,500		-
INSURANCE	18,000	8,100	9,900	-
DUES & SUBSCRIPTIONS	4,750	2,138	2,613	-
CAPITAL OUTLAY/OTHER IMPROVE.	73,000	-	73,000	-
CONTRACTED SERVICES	70,000	31,500	38,500	-
DEBT SERV	17,738	7,982	9,756	-
CONTINGENCY	153,000	68,850	84,150	-
	<u>3,062,000</u>	<u>946,425</u>	<u>2,115,575</u>	-
(61) - WATER & SEWER FUND	<u>3,062,000</u>			-

Attachment # 3

TOWN OF GIBSONVILLE FY2017 - RECOMMENDED BALANCED BUDGET

GENERAL FUND REVENUE	\$	5,294,118
GENERAL FUND EXPENDITURES	\$	<u>5,294,118</u>
	\$	(0)
CEMETERY FUND REVENUE	\$	2,700
CEMETERY FUND EXPENDITURES	\$	<u>2,700</u>
	\$	-
WATER & SEWER REVENUE	\$	3,062,000
WATER & SEWER EXPENDITURES	\$	<u>3,062,000</u>
	\$	(0)
TOTAL TOWN REVENUE	\$	8,358,818
TOTAL TOWN EXPENDITURES	\$	<u>8,358,819</u>
	\$	(0)

Fund Balance Policy

General Fund: To insure the Town's fiscal stability, it is necessary to maintain a healthy operating fund balance (reserve or savings) in the Town's General Fund. Since Gibsonville has experienced disasters in the past, the Town must be prepared to deal with the financial hardships that can be dealt by unpredictable storms, tornadoes, and hurricanes. In addition to the need for emergency funds, the fund balance allows the Town to maintain adequate cash flow levels, provides steady investment income, helps absorb revenue shortfalls, allows the Town to take advantage of unexpected opportunities, and occasionally aids in making nonrecurring capital purchases if the reserves are large enough.

Each year during annual budget preparation, the Board of Aldermen will re-evaluate the fund balance level needed for the upcoming year. The Board will take into account the needs of the community, as well as the fiscal strength of the governmental unit, in making its decision to set an appropriate fund balance level. The Local Government Commission recommends that municipalities retain a fund balance level of at least 8 percent of the General Fund. The Town will maintain an undesignated fund balance level between 20 percent – 60 percent (compared to annual General Fund expenditures) and strive to keep a minimum of 34 percent as its "target" or the equivalent of 4.25 months of operating expenditures for its fund balance. Fund balances in excess of the 34 percent target may be used as a source of funding capital items. This benchmark figure will serve as a goal that the governing body will strive to meet each fiscal year in order to preserve the Town of Gibsonville's financial integrity.

*Audited Unassigned Fund Balance for the General Fund was \$2,937,150 (65.46% of annual General Fund expenditures) as of June 30, 2015 ($\$2,937,150/\$4,487,148=65.46\%$).

Water & Sewer Fund: The unrestricted cash (reserves) "target" in the Water & Sewer Fund is 25% (3 months) of operating expenditures by June 30, 2018.

**Audited unrestricted cash for the Water & Sewer Fund was \$258,729 (9.91% of operating expenditures) as of June 30, 2015.

**CAPITAL PROJECT ORDINANCE
COMMUNITY CENTER PROJECT**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby adopted:

Section 1. The Project authorized is Community Center Project.

Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.

Section 3. The following revenues are anticipated to be available to the Town to complete the project:

Loan Proceeds	\$	1,213,000
Transfer from General Fund Balance	\$	738,000

Section 4. The following amounts are appropriated for this project:

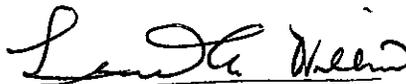
Construction	\$	1,572,000
Legal Fees	\$	12,000
Architectural/Engineering Fees	\$	133,000
Interest	\$	40,000
Equipment	\$	100,000
Project Contingency	\$	84,000
Furnishings	\$	10,000

Section 5. The Town Manger shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.

Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.

Section 7. That this ordinance shall take effect upon passage.

This the 7th day of March, 2016.


Leonard Williams, Mayor

ATTEST:

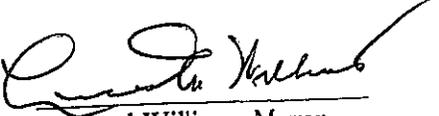

Laurie Yarbrough, Town Clerk

**CAPITAL PROJECT ORDINANCE
SEWER SYSTEM REHABILITATION PROJECT**

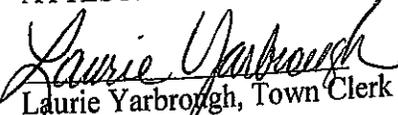
BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF GIBSONVILLE, NORTH CAROLINA, that pursuant to Section 13.2, Chapter 159 of the General Statutes of North Carolina, the following Capital Project Ordinance is hereby adopted:

- Section 1. The Project authorized is Sewer System Rehabilitation Project.
- Section 2. The officials of the Town of Gibsonville are hereby directed to proceed with this program within the terms of the project.
- Section 3. The following revenues are anticipated to be available to the Town to complete the project:
- | | | |
|------------------------------------|----|---------|
| Transfer from General Fund Balance | \$ | 409,500 |
|------------------------------------|----|---------|
- Section 4. The following amounts are appropriated for this project:
- | | | |
|---|----|---------|
| Engineering and Preliminary Investigation | \$ | 409,500 |
|---|----|---------|
- Section 5. The Town Manger shall report on the financial status of this project as directed by the Board of Aldermen and will inform the Board of any unusual occurrences.
- Section 6. Copies of this project ordinance shall be made available to the Town Manager and the Finance Officer for direction in carrying out this project.
- Section 7. That this ordinance shall take effect upon passage.

This the 3rd day of August, 2015.


Leonard Williams, Mayor

ATTEST:


Laurie Yarbrough, Town Clerk

Capital Improvement Plan Guide

Purpose and Definitions:

The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the Town.

The Town defines CIP capital expenditures as any expenditure of major value that results in the acquisition of a fixed asset, and has a useful life greater than one year. As a rule of thumb, items in the CIP include those which:

- Involve acquisition, renovation, and/or construction of a single fixed asset equal to or greater than \$10,000
- Involve any land purchases equal to or greater than 10,000 not associated with or included in another CIP project.

Capital Improvement Plan Development:

The CIP is updated annually as part of the Town's regular budget process. Projects are reviewed and evaluated based on Mayor and Board of Aldermen's service desires, other Town infrastructure needs, the financial capacity of the Town and the impact the projects will create on the Town's operating budget.

Once the projects are evaluated, a recommended CIP is developed that identifies the selection and timing of capital projects into future fiscal years. First-year projects are incorporated in the town manager's recommended annual operating budget. The Mayor and Board of Aldermen are also presented the future, non-appropriated planning years for their consideration, review and endorsement so staff can proceed with planning and evaluation of potential capital projects.

Capital Improvement Plan:

The capital improvement plan is simply that – a plan. As such, projects are subject to change based on new or shifting needs, special financing opportunities, emergency needs, or other directives or priorities established by the Mayor and Board of Aldermen. Because priorities can change, projects included in outward planning years are not guaranteed for funding.

The Gibsonville CIP achieves five major objectives as a component of the Town's budget and financial planning process:

1. To help the Town plan for the repair, replacement, and acquisition of capital items and facilities that are necessary in providing high quality services to residents.
2. To assist in financial planning by forecasting capital demands together with future revenues and expenditures.

Attachment # 8

3. To insure better coordination, evaluation, prioritization, and planning of projects to serve the community and its needs.
4. To provide lead time for project planning, regulatory permitting, design, land acquisition, and construction to assure projects will be ready when needed.
5. To maintain or improve the Town's credit rating and fiscal health through promoting strong budgetary and financial management planning.

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY

Department	Project	Primary Funding Source	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	Total Capital Cost
GENERAL FUND								
Administration								\$ -
Department Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire	Replace Tile in Kitchen/Training Room	Fund Balance	\$ 20,000					\$ 20,000
	Sunguard	Fund Balance	\$ 5,000					\$ 5,000
	Replace Bulk of Turn-Out Gear	Fund Balance			\$ 100,000			\$ 100,000
	Construct Training Center	Fund Balance			\$ 150,000	\$ 500,000	\$ 750,000	\$ 1,400,000
	Replace SCBA Filling Station	Fund Balance		\$ 25,000				\$ 25,000
	Replace SCBA	Fund Balance				\$ 120,000		\$ 120,000
	Replace Radios/Pagers	Fund Balance			\$ 100,000			\$ 100,000
	Replace Fire Apparatus	Debt Financing				\$ 600,000		\$ 600,000
Department Total			\$ 25,000	\$ 25,000	\$ 350,000	\$ 1,220,000	\$ 750,000	\$ 2,370,000

Department	Project Fund	(Capital)	Fund	Balance/Grant Funding	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	Total Capital Cost
Parks & Recreation	Construct Recreation Center					\$ 1,951,000				\$ 1,951,000
	Multi-purpose field (Moricle)		Debt Fin./GF			\$ 75,000	\$ 175,000			\$ 250,000
	Multi-purpose field (Murrell)		Debt Fin./GF			\$ 100,000				\$ 100,000
	Field Groomer		Fund Balance		\$ 11,000					\$ 11,000
	Replace Truck		Fund Balance			\$ 25,000				\$ 25,000
	Replace Gator		Fund Balance				\$ 13,000			\$ 13,000
	Replace Lawn Mower		Fund Balance			\$ 14,000				\$ 14,000
	Construct Lights at Moricle Park Field		Fund Balance					\$ 55,000		\$ 55,000
	Pave Off Roads and Parking Lots at Moricle Park		Debt Fin./GF						\$ 190,000	\$ 190,000
	Purchase Tractor		Fund Balance						\$ 35,000	\$ 35,000
Department Total					\$ 11,000	\$ 2,165,000	\$ 188,000	\$ 55,000	\$ 225,000	\$ 2,644,000

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY CONTINUED

Department	Project	Primary Funding Source	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	Total Capital Cost
Police	Replace Vehicle(s)	Fund Balance	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 510,000
	Lease Vehicles (2)	Fund Balance	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 54,000
	Hand Held Radios	Fund Balance	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 67,500
	Carpet/Tile	Fund Balance		\$ 10,000				\$ 10,000
	Remodel Former Rec. Building	Debt Fin./GF		\$ 50,000				\$ 50,000
Department Total			\$ 126,300	\$ 186,300	\$ 126,300	\$ 126,300	\$ 126,300	\$ 691,500

Powell Bill	Street Resurfacing	PB Operating Revenue/Fund Balance	\$ -	\$ 150,000	\$ -	\$ 250,000	\$ -	\$ 400,000
		PB Operating Revenue/Fund Balance	\$ 45,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 85,000
		PB Operating Revenue/Fund Balance		\$ 16,000				\$ 16,000
		PB Operating Revenue/Fund Balance	\$ 5,000		\$ 45,000			\$ 50,000
Department Total			\$ 50,000	\$ 186,000	\$ 45,000	\$ 270,000	\$ 85,000	\$ 636,000

Attachment # 8

Public Works Administration	Erection of Sheds for Public Works Storage	Fund Balance	\$ 25,000		\$ 30,000			\$ 55,000
		Fund Balance	\$ 23,000					\$ 23,000
		Fund Balance						\$ -
Department Total			\$ 48,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 78,000

Sanitation	Replace Garbage Truck	Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Department Total			\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000

Attachment # 8

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY CONTINUED

Department	Project	Primary Funding Source	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	Total Capital Cost
Streets	Purchase 4x4 Crew Pick-Up Truck	Fund Balance					\$ 30,000	\$ 30,000
	Purchase Compact Tractor w/attachs.	Fund Balance	\$ 43,000					\$ 43,000
	Purchase Brush Chipper	Fund Balance						\$ -
	Skid Steer w/Attachments	Fund Balance			\$ 50,000			\$ 50,000
	Purchase Mowing Tractor w/sideboom	Fund Balance		\$ 81,000				\$ 81,000
	Purchase Street Sweeper(PB Shared)	Fund Balance					\$ 85,000	\$ 85,000
	Purchase Mini Excavator	Fund Balance		\$ 95,000				\$ 95,000
	Replace Dump Truck	Fund Balance		\$ 70,000				\$ 70,000
	Purchase Knuckle Boom Type Truck	Fund Balance				\$ 140,000		\$ 140,000
Department Total			\$ 43,000	\$ 246,000	\$ 50,000	\$ 140,000	\$ 115,000	\$ 594,000
General Fund CIP Total			\$ 303,300	\$ 2,808,300	\$ 789,300	\$ 1,811,300	\$ 1,601,300	\$ 5,712,200

CAPITAL IMPROVEMENT PLAN (CIP) SUMMARY CONTINUED

Department	Project	Primary Funding Source	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	Total Capital Cost
WATER & SEWER FUND								
Sewer	Sewer System Rehab Project (Capital Project Fund)	USDA Loan / Revenue Bond	\$ 2,300,000					\$ 2,300,000
Sewer	SCADA System for Sewer Stations	Debt Financing			\$ 30,000		\$ 20,000	\$ 30,000
Sewer	Purchase Main Line Sewer Camera (Video System)	Debt Financing		\$ 75,000				\$ 75,000
Sewer	Rehab Scott Dr. Lift Station	Operating Revenue	\$ 40,000					\$ 40,000
Sewer	Travis Creek Ck Valve	Operating Revenue	\$ 20,000					\$ 20,000
Sewer	Travis Creek Sewer Meter	Operating Revenue	\$ 10,000					\$ 10,000
Sewer	Purchase Jet Vac Combo Truck	Debt Financing				\$ 275,000		\$ 275,000
Sewer	Rehab Broad St. Lift Station	Debt Financing		\$ 65,000				\$ 65,000
Water	Waterline Replacement Springwood Ave.	Debt Financing		\$ 325,000				\$ 325,000
Water	Waterline Replacement Cedar St.	Operating Revenue			\$ 150,000			\$ 150,000
Function Total			\$ 2,370,000	\$ 465,000	\$ 180,000	\$ 275,000	\$ 20,000	\$ 3,290,000
Water/Sewer	Replace Service Truck	Operating Revenue	\$ 40,000					\$ 40,000
Function Total			\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Water & Sewer Fund			\$ 2,370,000	\$ 505,000	\$ 180,000	\$ 275,000	\$ 20,000	\$ 3,330,000
CIP Total			\$ 2,673,300	\$ 3,313,300	\$ 969,300	\$ 2,086,300	\$ 1,621,300	\$ 9,042,200

Attachment # 8