

Town of Nashville, NC



Proposed Budget Fiscal Year 2019 -2020

May 1, 2019

Town of Nashville, NC
Proposed Budget – Fiscal Year 2019-2020
Budget Presentation
May 1, 2019

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May 1, 2019

Honorable Mayor Donald Street and Members of Council
Town of Nashville
P.O. Drawer 987
Nashville, NC 27856

Dear Mayor and Members of Council:

Pursuant to my responsibility as Town Manager and Budget Officer for the Town of Nashville, I am pleased to present herein for Council's consideration my recommended Annual Operating Budget for Fiscal Year 2019-2020, which begins on July 1, 2019 and ends on June 30, 2020. I am particularly pleased to present this proposed budget in a new format which staff feels will provide the reader with greater detail presented in a manner that is easy to follow. For this reason the Budget Message will take on a slightly different approach from those previously submitted. My thanks go to members of the Finance Department under the guidance of Interim Finance Director Melonie Bryan, Department Heads and Members of Town Council for their input.

This budget has been prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act as required by North Carolina General Statute 159-7. Accordingly, all funds within the budget are balanced along with all revenue and expenditure estimates being identified for Fiscal Year 2019-2020. My budget message summarizes the contents of the actual budget and identifies any significant matters being undertaken in Fiscal Year 2019-2020.

My recommended budget contains no increase in the tax rate, currently set at \$0.58 per \$100.00 valuation. Nominal fee increases are proposed for certain rezoning fees in the Planning Department and for sanitation and recycling fees in the Sanitation Department. Explanation for those recommended fee increases are given on page 23. Recommended appropriations from the General Fund Balance are minimal and only amount to \$120,000 set aside for the purchase of a used 100' Platform Ladder Fire Truck expected to be acquired in early 2020.

Of note is the continued strength of the Town's financial position exhibited by its General Fund Balance mentioned above. The Town's latest audited Unassigned Fund Balance on June 30, 2018 was \$4,294,580 or 82.92 % of Total Expenditures. With only \$120,000 recommended for use in

the upcoming budget for the fire truck purchase, the Town remains well positioned to deal effectively with future major capital needs. Additionally, the Town’s Enterprise Fund is healthy as well. The June 30, 2018 audit confirmed an Unrestricted Net Position of \$2,276,321 in the Water and Sewer Fund.

One significant change to our budget process involves the proper cost allocation between the two major funds. Interim Town Manager Pete Connet initiated an analysis of the contribution being made from the Enterprise Fund to the General Fund to properly account for the actual costs associated with the operation of that fund (Summary is on page 62). Based on the findings of that analysis, I am recommending the contribution be increased from \$85,307 to \$152,000 in the upcoming fiscal year budget. A second step necessary to get the contribution to full indirect cost reimbursement is also recommended for our next budget cycle.

The total recommended budget for FY 2019-2020 is \$10,346,004 as reflected in the chart below and in the **TOWN OF NASHVILLE FISCAL YEAR 2019-2020 BUDGET ORDINANCE** on page 10.

| Fund | Amount |
|-------------------------------------|----------------------|
| General Fund | \$ 6,002,004 |
| Municipal Service District | \$ 32,000 |
| Enterprise Fund | \$ 4,018,000 |
| Capital Reserve – General | \$ 214,150 |
| Capital Reserve – Enterprise | \$ 79,850 |
| Total | \$ 10,346,004 |

INTRODUCTION

Please note that the Town of Nashville operates through three permanent funds: General, Municipal Service District, and Enterprise. There also two capital reserve funds, one for the General Fund and one for the Enterprise Fund. Pertinent information regarding each of these funds and how they are developed and managed is contained throughout this document. Highlights of each fund are summarized later in this presentation.

PERSONNEL

The current number of full-time employees working for the Town of Nashville is 64. There are also a number of part-time (hourly/no benefits) employees on our payroll. A few of these are permanent part-time year round while others are seasonal. The total number of FTE’s does not change in the proposed budget. One new position is recommended for the Library, and one position is being deleted in the Finance Department. The impact of the position recommended in

the Library's budget is offset by a reduction of 1,000 hours of part-time funding found in the current year budget. Funds for part-time employment have been budgeted in Finance to replace the deleted full-time position. At this time, those funds will not be used until an assessment of need has been concluded. Based on the changes in that department over the past year or more, this review is prudent and should be finalized by the end of summer.

Greater detail regarding where employees are assigned, salary and benefits may be found throughout the **Expenditure Summary** by department beginning on page 31 and the **Human Resources Summary** beginning on page 53.

The NCLM Municipal Insurance Trust will continue to provide Dental, Vision, and Life Insurance for Town of Nashville employees and retirees with no significant increase in cost. Our medical insurance which is provided through the State Health Plan has historically experienced annual increases averaging 4% to 5%. We have therefore included funds necessary to cover a potential overall increase of 5% to our rates for FY 2019-2020 effective January 1, 2020.

The recommended budget includes funds to extend a 1.5% Cost of Living Adjustment (COLA) to each full-time employee effective with the pay period beginning July 2, 2019. This adjustment will result in a cost of \$42,960 to the General Fund and \$6,208 to the Enterprise Fund including all salary and benefits. This COLA recommendation is based on the 12-month year over year Consumer Price Index (CPI) change for the Southern region (data provided on page 59).

In 2017, the Town completed a salary study for our workforce. Due to turnover that has been experienced during the past two years, the Manager and Human Resources Director undertook a current year market assessment updating the 2017 results to reflect current market conditions. It is staff's recommendation that the Town review all positions every other year to ensure market compliance. This year, the review of the Public Safety positions was conducted. Next year, the review of the balance of our positions (non-Public Safety positions) will be conducted with results brought forward in the next budget cycle. Funding to implement the results of this year's review is included in this budget. The cost to implement across the public safety departments is \$78,500. Funding equal to the total cost of both the COLA and the Pay Study may be found in the respective General and Enterprise Fund Non-Departmental budgets in Reserve line items.

CAPITAL OUTLAY

Capital Outlay for the General Fund includes several items that are part of the long-range capital plan. We will continue to budget \$6,200 for future HVAC replacement. Roof work and parking lot improvements are included in the Public Buildings budget along with HVAC replacement at the Recreation Center. In the Police Department, funds are recommended for the purchase of three new police cars and requisite equipment such as the lights, siren, and radio.

Funds are included in the Parks, Recreation, and Cultural Resources Department for the Glover Park playground project and the purchase of bleachers. The total cost of these two items is \$110,000, and are in accordance with the Capital Project/Replacement Plan. All capital outlay is accounted for in the budget without the need for installment financing. Detailed information regarding planned Capital Outlay in the budget and the status of the Capital Reserve Funds begins on page 63.

GENERAL FUND HIGHLIGHTS

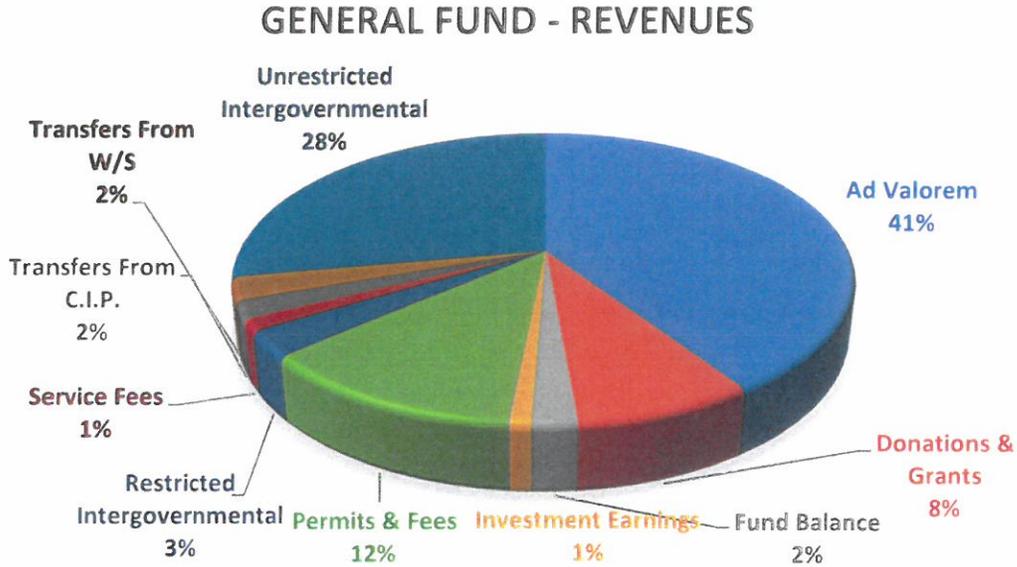
Nashville's General Fund provides funding for the operations of all departments except those associated with the Municipal Service District (MSD) Fund and the Enterprise Fund (Water and Sewer). The General Fund has sixteen functions with anticipated operations scheduled to total \$6,002,004 for the upcoming fiscal year.

General Fund Revenues - A summary of General Fund Revenue is shown on page 16. We are pleased to see improved growth in General Fund revenues, particularly in the area of tax revenue from both real and personal property, as well as sales and other tax revenue associated with increased commercial development. While we don't have hard data on housing starts available at this time, I have included data from a manual house count recently conducted by members of our Fire Department taken during recent training exercises. That data, which includes the Town of Nashville, the Gully Fire District, and the Combined totals begins on page 20.

Note that the Gully Fire District is actually larger in size and valuation than the Town of Nashville. That difference is at least partially attributable to the Town's limited ability to annex property which is adjacent to, or near the town's corporate limits. The growth in the Gully Fire District does, however, contribute to increased sales and other tax revenues, resulting from an increase in commercial development here in the Town of Nashville. We see that growth continuing in the future. The downside to be noted though is the continued pressure to serve such a large area with adequate fire protection.

Figure 1, which follows, gives a breakdown of the broad revenue streams of the General Fund that the Town of Nashville is projected to receive throughout the coming year. An explanation of each of these revenue types/sources can be found beginning on page 17.

Figure 1

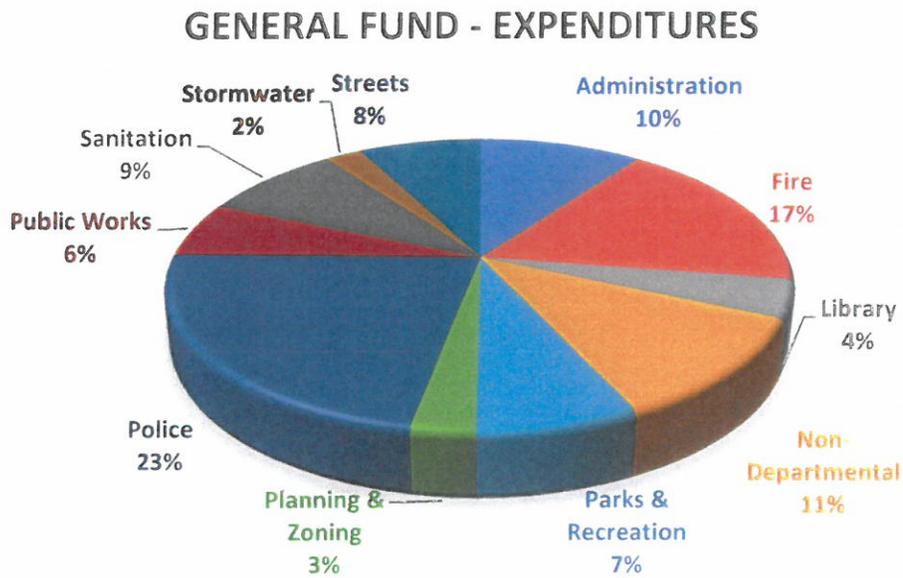


General Fund Expenditures - A summary of General Fund Expenditures begins on page 29. On the pages following there are descriptions of each department giving a service description, list of current year accomplishments, budget summary, staffing level, and year-to-year significant changes.

Please note in the Expenditure Summary (page 30) that the Finance Department has been split out from Administration to provide greater clarity. Notable increases that stand out include the following: Non-Departmental includes the necessary funds for the COLA described above as well as implementation of the pay study for public safety employees, Recreation includes funding for the Glover Park Playground Remodel, Administration includes funding for additional salary and benefits for the manager position, Public Buildings includes funding for numerous capital projects, and Fire includes funding for the purchase of a used truck.

Figure 2, which follows, gives a breakdown of General Fund Expenditures by category. Please note that public safety expenditures through our Police and Fire Departments represent 40% of our total expenditures. Individual department summaries begin on page 31.

Figure 2



ENTERPRISE FUND HIGHLIGHTS

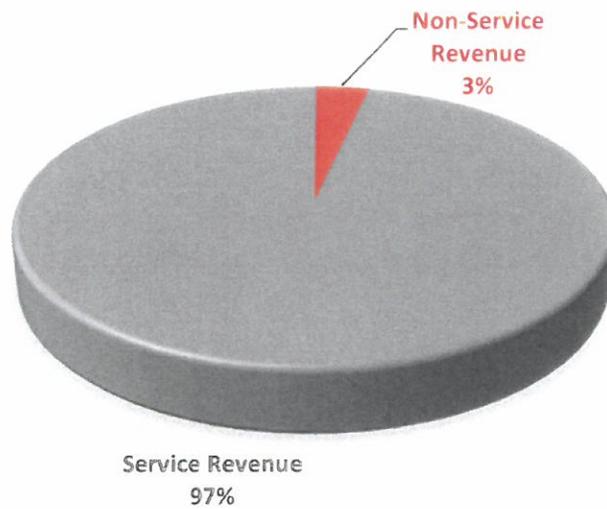
Nashville's Enterprise Fund provides funding for the operations of the departments associated with Water and Sewer Utilities. Anticipated operations are scheduled to total \$4,018,000 for the upcoming fiscal year. We anticipate no increase in our charges for services provided by The City of Rocky Mount.

Enterprise Fund Revenues – A summary of Enterprise Fund Revenue is shown on page 16. This fund's greatest source of revenue is the sale of water and the accompanying provision of sewer service to our customers. Since we essentially retail water and sewer services to our customers which are basically wholesaled to us by the City of Rocky Mount, our challenge is to maximize efficiencies on our side of the operation to insure the greatest return on investment. I think we have done a very good job in that endeavor, but we must continue to make that efficiency a priority.

Figure 3, which follows, gives a breakdown of the revenue streams the Town of Nashville is scheduled to receive in the Enterprise (Water and Sewer Fund) throughout the coming year.

Figure 3

ENTERPRISE FUND - REVENUES

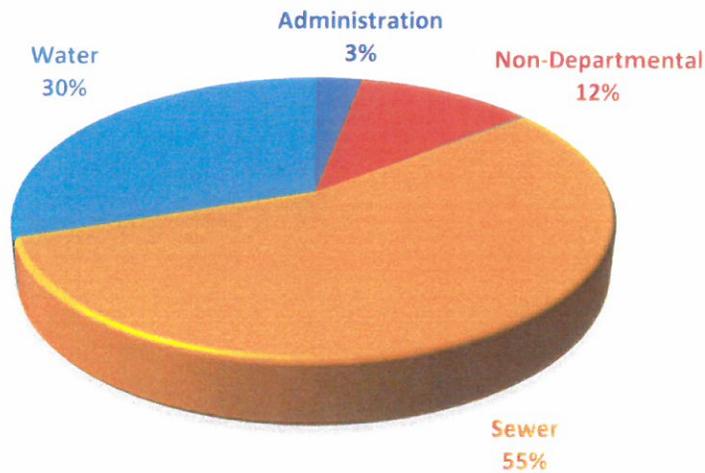


Enterprise Fund Expenditures - A summary of Enterprise Fund Expenditures is shown on page 30. The descriptions of each department (cost center) in the Enterprise Fund giving a service description, list of current year accomplishments, budget summary, staffing level and year-to-year significant changes is included in this document and begin on page 48. Other than capital expenditures listed elsewhere, the only notable increase in this fund is \$78,000 for rehabilitation of our sewer outfall line leading from the prison back into town – with the major benefit of this project being to reduce inflow and infiltration (I&I) and \$40,000 for a study to perform an inventory of our sewer lines to help with planning for future rehabilitation and improvements.

Figure 4, which follows, gives a breakdown of expenditures by department in the Enterprise Fund. Note the largest two categories of expenditures are services to our citizens through the provision of water (30% of the fund) and sewer (55% of the fund).

Figure 4

ENTERPRISE FUND - EXPENDITURES



MUNICIPAL SERVICE DISTRICT

The Municipal Service District was created to assist with funding for special projects that would enhance the viability of Downtown Nashville. Property owners agreed to an additional special tax equal to \$0.10 of their assessed valuation for such purpose. With a reported valuation of \$31,325,000 and an estimated collection rate of 98.1%, \$32,000 is recommended for appropriation for projects during FY2019-2020. A summary of MSD Revenue is shown on page 16. Please note that the Council has the prerogative to appropriate any additional funds which goes unspent during Fiscal Year 2018-2019 and thereby lapse into MSD’s fund balance as restricted funds.

DEBT SERVICE

In addition to the Town’s strong position in its General Fund, fund balance, it also lays claim to the Town having “0” debt, an achievement not often found in local governments. As a result there is no debt service payments in that fund. Only two loans remain outstanding at the time of this budget presentation and they are both in the Enterprise Fund. One is a sewer jet/vac truck which will have a fiscal year, beginning principle balance of \$183,933 with a payoff date of June 30, 2024. The other is an interest-free loan on a bypass pump at a cost of \$9,900 per year until June 2022.

CONCLUSION

The adoption of the proposed Fiscal Year 2019-2020 Budget will likely coincide with the formal swearing in of a new Town Manager and, hopefully, the beginning of a new era of prosperity for the citizens of Nashville and Nash County. Having now served for the second time in an interim role as Town Manager here in Nashville, I feel I have gained an even better perspective of what this community is about and where it is headed. It has been said that the Town has been in flux for over a year now. If so, I see flux as good. It has given us the opportunity to review, and thereby, significantly improve any number of the Town's operations and procedures. Credit for those improvements go to many, including Interim Finance Director, Melonie Bryan and her staff, Part-time retirees, Lynne Hobbs, Patricia Holloman, and Sandra Griffin, former Interim Town Manager Pete Connet, and others. Each brought much needed experience and maturity to key leadership positions within the town's governmental structure, and I thank each of them for their efforts to get us to this point.

I also thank the Town Council for their efforts during not just one, but two manager searches to select the right person to lead the Town forward. Our incoming town manager, Randy Lansing brings a level of experience and maturity to the Town that I believe will prove to be beneficial for years to come. I am confident that under his leadership great things will happen here in the Town of Nashville. I will be watching from the sidelines.

Respectfully Submitted,

Leonard O. Barefoot
Interim Town Manager



**TOWN OF NASHVILLE
FISCAL YEAR 2019-2020
BUDGET ORDINANCE**

WHEREAS, the Town Manager has presented to the Town Council of the Town of Nashville a proposed budget for fiscal year 2019-2020, and;

WHEREAS, the Town Council has conducted a Public Hearing on May 29, 2019 which was advertised on May 16, 2019, in the Nashville Graphic, a local newspaper with general circulation.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Nashville that the 2019-2020 Fiscal Year Budget is adopted with the revenues and appropriations by fund as stated in the summary of funds for fiscal year 2019-2020 showing estimated revenues and appropriations are subject to following:

Section 1

The tax rate will be set at \$0.58 per \$100.00 based on an assessed estimated evaluation of \$358,591,000 at a 98.1% prior year collection rate. The vehicle license tax is set at \$12.50 per registered vehicle. An additional tax rate of \$0.10 per \$100.00 of assessed evaluation is levied in the Municipal Service District. A tax rate of \$0.12 per \$100.00 of assessed evaluation is levied in the N.S. Gulley Rural Fire District.

Section 2

Authorization to transfer appropriations during the fiscal year are allowed under the following conditions:

- i. The Budget Officer (Town Manager) is authorized to transfer monies from one appropriation to another within the same department. Any such transaction shall be reported to the Town Council at its regular meeting and shall be recorded in the minutes.
- ii. The Budget Officer (Town Manager) is authorized to transfer amounts up to \$5,000 between departments of the same fund upon finding they are consistent with operational needs. Any such transaction shall be reported to the Town Council at its regular meeting and shall be recorded in the minutes.
- iii. Any transfer over \$5,000 between departments and all transfers across funds shall be submitted to the Town Council for approval prior to the movement/transfer of funds.
- iv. No revenues may be increased and no funds may be moved from the Contingency account without formal approval from the Town Council prior to the action.
- v. The funding for cost of living adjustments (COLA) and/or market increases as approved in the adopted budget may be moved from the Non-Departmental Reserve accounts with the approval of the Town Manager.

TOWN OF NASHVILLE

Section 3

Changes to the Town of Nashville's fees and charges as presented in the Budget document as the May 1, 2019 meeting will be effective July 1, 2019 and incorporated into the Town's Manual of Fees.

The Budget Document is accepted, made part of this Ordinance, and is on file in the Office of the Town Clerk of the Town of Nashville.

Section 4

GENERAL FUND SUMMARY 2019-2020

| | |
|---|-----------------------|
| Estimated Revenue | \$5,882,004.00 |
| Appropriated Fund Balance | 120,000.00 |
| Total Estimated Revenues | \$6,002,004.00 |
| Governing Body | \$33,628.00 |
| Administration | \$317,191.00 |
| Finance & Tax | \$256,988.00 |
| Planning and Development | \$172,286.00 |
| Public Buildings | \$191,812.00 |
| Police | \$1,341,255.00 |
| Fire | \$1,037,240.00 |
| Central Maintenance | \$61,683.00 |
| Streets | \$314,714.00 |
| Powell Bill | \$148,000.00 |
| Sanitation | \$515,262.00 |
| Stormwater | \$137,443.00 |
| Parks, Recreation, and Cultural Resources | \$428,935.00 |
| Library | \$258,216.00 |
| Cemetery | \$110,678.00 |
| Non-Departmental | \$676,673.00 |
| Total Appropriations | \$6,002,004.00 |

MUNICIPAL SERVICE DISTRICT FUND SUMMARY 2019-2020

| | |
|--------------------------|--------------------|
| Estimated Revenue | \$32,000.00 |
| Appropriations | \$32,000.00 |

TOWN OF NASHVILLE

ENTERPRISE FUND SUMMARY 2019-2020

| | |
|------------------------------|-----------------------|
| Estimated Revenue | \$4,018,000.00 |
| Non-Departmental | \$457,148.00 |
| Administration | \$117,547.00 |
| Water Operations | \$1,212,066.00 |
| Sewer Operations | \$2,221,339.00 |
| Restricted Sewer Maintenance | \$9,900.00 |
| Total Appropriations | \$4,018,000.00 |

CAPITAL RESERVE FUND – GENERAL FUND SUMMARY 2019-2020

| | |
|-----------------------------|----------------------|
| Estimated Revenue | \$ 214,150.00 |
| Total Appropriations | \$ 214,150.00 |

CAPITAL RESERVE FUND – ENTERPRISE FUND SUMMARY 2019-2020

| | |
|-----------------------------|---------------------|
| Estimated Revenue | \$ 79,850.00 |
| Total Appropriations | \$ 79,850.00 |

GRAND TOTAL ALL FUNDS 2019-2020

| | |
|-----------------------------------|------------------------|
| General Fund | \$ 6,002,004.00 |
| Municipal Service District | \$ 32,000.00 |
| Enterprise Fund | \$ 4,018,000.00 |
| Capital Reserve Fund – General | \$ 214,150.00 |
| Capital Reserve Fund – Enterprise | \$ 79,850.00 |
| Grand Total of All Funds | \$10,346,004.00 |

Adopted this _____ day of _____.

Donald B. Street, Mayor

ATTEST:

Lou Bunch, Town Clerk

Town of Nashville Budget Process Fiscal Year 2019-2020

Changing conditions, along with demands for increased services, have forced a re-evaluation of the roles of local governments. As public officials, we are charged with the responsibility of ensuring that all local governmental services are provided in the most efficient and effective manner possible in order to maximize available resources. The budgetary process allows for the accumulation of financial and performance information relative to these services and provides the tools necessary to analyze the merits and cost implications of each.

LEGAL BUDGET REQUIREMENTS

North Carolina cities budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The LGBFCA (G.S. 159-10-13) establishes the dates by which each stage in the annual budget process is to be completed.

Budget Preparation Calendar

- Departmental requests must be submitted to the budget officer before April 30.
- The recommended budget must be given to the Town Council no later than June 1.
- The Council must enact the budget ordinance by July 1, when the budget year begins.

Budget Forms and Procedures

The budget officer must prescribe the forms and procedures for the departments to use in preparing their requests; in the words of G.S. 159-10, requests “shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe.” G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated expenditures for the current year and requests for the proposed budget year.

Departmental Requests

G.S. 159-11 requires that the budget officer’s recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. G.S. 159-11(b) states what the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year,
- Important features of the activities anticipated in the budget,

- The reasons for stated changes from the previous year in program goals, programs, and
- appropriation levels, and
- Any major changes in fiscal policy.

Board Review

Once the budget is before the Town Council, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least ten days must pass between submission of the budget and the adoption of the budget ordinance.
- On the same day that the budget is submitted to the Town Council, the Budget Officer must file a copy of it in the office of the Clerk to the Board where it is available to the public and the press.
- The Clerk to the Board must publish a notice that the budget has been delivered to the Town Council and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Council may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meetings Law (G.S. 143-318.9 - 318.18) applies to the budget preparation and adoption process.

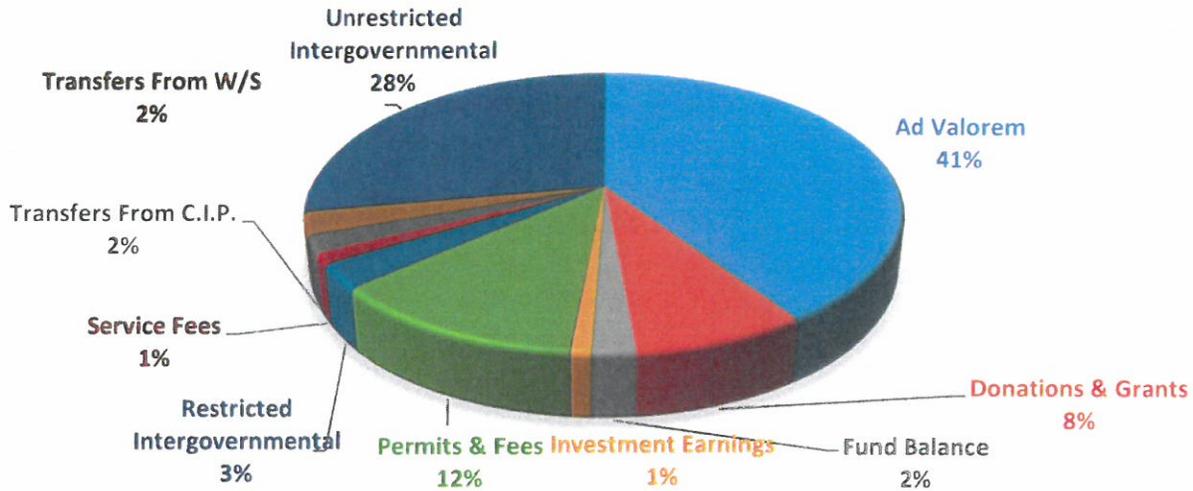
Adoption of the Budget Ordinance

The budget ordinance must contain the appropriations, the estimated revenues, the property tax levy and actual tax rate. As required by the Local Government Budget and Fiscal Control Act (G.S. 159, Article 3), the governing board must adopt an annual balanced budget ordinance by July 1 for all funds except those funds that operate under project ordinances. A balanced budget is one in which the sum of estimated net revenues and appropriated fund balances equals the appropriations.

TOWN OF NASHVILLE

Fiscal Year 2019-2020

WHERE DOES THE \$ COME FROM?



| Revenues | |
|--------------------------------|--------------|
| Ad Valorem | \$ 2,436,566 |
| Donations & Grants | \$ 476,891 |
| Fund Balance | \$ 120,000 |
| Investment Earnings | \$ 54,234 |
| Miscellaneous | \$ 5,000 |
| Permits & Fees | \$ 716,900 |
| Restricted Intergovernmental | \$ 171,500 |
| Service Fees | \$ 81,500 |
| Transfers From C.I.P. | \$ 115,213 |
| Transfers From W/S | \$ 152,000 |
| Unrestricted Intergovernmental | \$ 1,672,200 |

GENERAL FUND \$ 6,002,004

Town of Nashville
Fiscal Year 2019-2020 Revenue Summary

| Department Name | FY17-18 Actual | FY18-19 | | FY19-20 | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| | | Amended* | Requested | Requested | Recommended |
| Ad Valorem | \$ 2,304,790 | \$ 2,302,240 | \$ 2,382,263 | \$ 2,436,566 | |
| Donations & Grants | \$ 518,577 | \$ 609,111 | \$ 451,714 | \$ 476,891 | |
| Fund Balance | \$ - | \$ 169,822 | \$ - | \$ 120,000 | |
| Investment Earnings | \$ 54,478 | \$ 18,300 | \$ 35,000 | \$ 54,234 | |
| Miscellaneous | \$ 20,030 | \$ 21,929 | \$ 5,000 | \$ 5,000 | |
| Permits & Fees | \$ 642,176 | \$ 628,300 | \$ 629,400 | \$ 716,900 | |
| Restricted Intergovernmental | \$ 171,172 | \$ 246,618 | \$ 180,000 | \$ 171,500 | |
| Service Fees | \$ 96,259 | \$ 82,950 | \$ 81,500 | \$ 81,500 | |
| Transfers From C.I.P. | \$ - | \$ - | \$ 395,000 | \$ 115,213 | |
| Transfers From W/S | \$ 86,498 | \$ 85,307 | \$ 143,000 | \$ 152,000 | |
| Unrestricted Intergovernmental | \$ 1,599,292 | \$ 1,559,137 | \$ 1,657,200 | \$ 1,672,200 | |
| TOTAL - GENERAL FUND | \$ 5,493,272 | \$ 5,723,714 | \$ 5,960,077 | \$ 6,002,004 | |
| Ad Valorem | \$ 34,504 | \$ 56,723 | \$ 30,730 | \$ 32,000 | |
| TOTAL - MSD FUND | \$ 34,504 | \$ 56,723 | \$ 30,730 | \$ 32,000 | |
| Investment Earnings | \$ 6,723 | \$ 1,500 | \$ 1,500 | \$ 1,500 | |
| Non-Service Revenue | \$ 99,421 | \$ 274,195 | \$ 81,000 | \$ 135,500 | |
| Service Revenue | \$ 3,976,744 | \$ 3,715,500 | \$ 3,881,000 | \$ 3,881,000 | |
| TOTAL - ENTERPRISE FUND | \$ 3,310,915 | \$ 3,991,195 | \$ 3,845,004 | \$ 4,018,000 | |

* Amended budgets are as of March 31, 2019 and reflect any changes/amendments made between July 1, 2018 - March 31, 2019.

TOWN OF NASHVILLE
Explanation of Revenues
Fiscal Year 2019-2020

Ad Valorem Taxes: The Ad Valorem Taxation is the single largest revenue category in the Town's budget. This category includes property taxes generated by a proposed tax rate of \$0.58 per \$100.00 of valuation. In addition, this category includes Motor Vehicle Taxes, and Interest / Penalties on past due accounts.

Unrestricted Intergovernmental: The second largest revenue source in the General Fund is Unrestricted Intergovernmental revenue. This category includes sources of local revenue collected by another governmental unit and then distributed to Nashville. These funds can be appropriated for any purpose by the Governing Board. Many of these revenue types are based upon population, private consumer usage, and a rural fire district contract with Nash County. Revenues in this category include: Sales Tax on Video Programming, Utility Sales Tax – Electricity, Utility Sales Tax – Natural Gas, Telecommunications Sales Tax, Beer and Wine Tax, Sales and Use Distribution Tax, ABC Net Profits, and Fire Protection Contribution.

Donations/Grants: As the category is titled, these are revenues collected from either donations or grants that may or may not require local matches. Revenues in this category include: Donations and grants the various town departments receive each year.

Service Fees: The largest individual revenue in this category is the Sanitation Fees that includes garbage and recycling collection fees. Other revenues in this category include: Disposal Fee – White Goods, Sale of Cemetery Lots, Cemetery Upkeep, Opening and Closing Fees, Perpetual Care, Perpetual Care – Restricted, Moving Cemetery Markers, Stormwater Fees, Recreation Department – Miscellaneous Receipts, Concession Stand Sales, Gate Receipts, and Park Rental Fees.

Restricted Intergovernmental: The Restricted Intergovernmental is composed of local revenue collected by another governmental unit and then distributed to Nashville. The appropriation of these funds are then restricted to specific purposes as prescribed by General Statutes or agreements. Revenues in this category include: Powell Bill Allocation, State Library Aid, Library Fund – Nash County Share, Solid Waste Tax Distribution, and Powell Bill Reserves

Miscellaneous/Other: The revenues in this category represent a very small amount and are generally revenues that may or may not recur each year. Items included are the Reimbursement of Expenses Incurred, and Sale of Surplus Property.

Permits & Fees: These are revenues collected via General Statute, local ordinance, and the local fee schedule. Revenues in this category include: Auto Sticker Fee, Business Permit, Library Fees, Court Cost – Officer’s Fee, Parking Violations, Planning and Zoning Revenue.

Investment Earnings: This revenue category reflects interest earned on the investment of the Town of Nashville’s reserve and investment accounts. Revenues in this category include: Interest on Investments and Interest on Investments – Powell Bill.

Fund Balance: This revenue category reflects the use of money from the Town’s reserves.

Transfers: This category reflects transfers from one fund of the Town’s budget to another. A transfer may cover the costs paid in one fund for the benefit of another (Transfer from Water & Sewer to reimburse General Fund for administrative costs) or to utilize reserve funds to cover budgeted capital outlay (Transfer from CIP).

Services: The services category is used in the Enterprise Fund which operates like a business. Revenues for this category include: Service Initiation Fees, Water Revenue, Sewer Revenue, Water and Sewer Taps, Reconnection Fees, and Sale of Water.

Non-Service Revenue: Revenues for this category include : Sewer Impact Fees (Restricted), Sewer Surcharges, Federal Mandate (Testing/Rehab), Late Charges – Penalties, and NSF Fees.

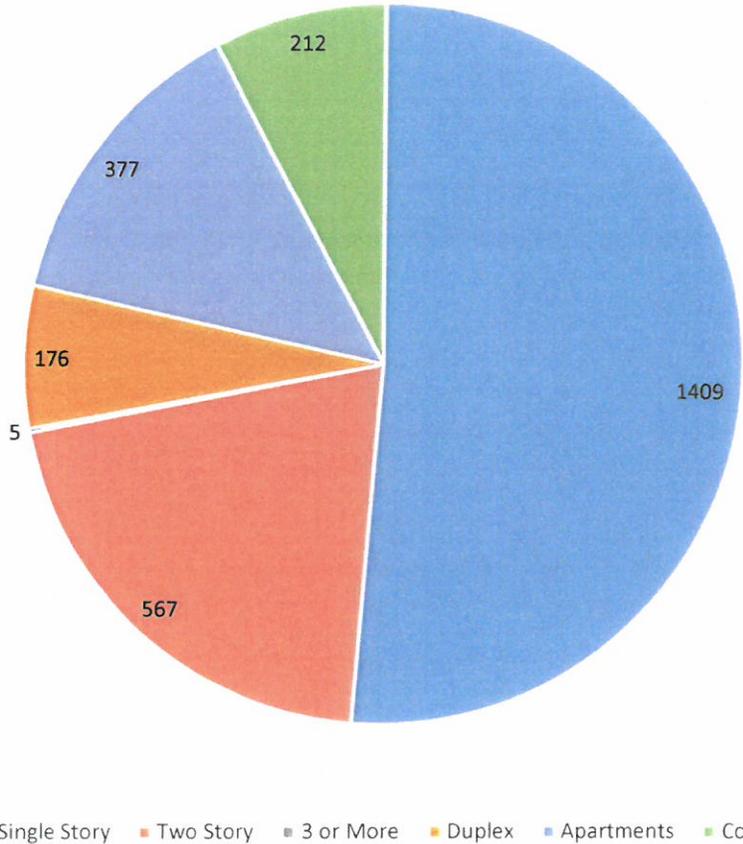
Town of Nashville
 Estimated Tax Revenue for 2019-2020

| | Total Assessed Taxable Value |
|--|---------------------------------|
| Estimated Real & Personal Property Valuation* | \$ 370,200,200 |
| Public Utility Values (as provided by NCDOR) | \$ 6,010,962 |
| Total Estimated Value | \$ 376,211,162 |
| Current Town Tax Rate \$0.58 | \$ 2,182,025 |
| Estimated Collection Rate of 98.1% | \$ 2,140,566 |
| | |
| Municipal Service District Assessed Value | \$ 31,325,000 |
| Current MSD Tax Rate \$0.10 | \$ 31,325 |
| Estimated Collection Rate of 98.1% | \$ 30,730 |
| | |
| N S Gulley Fire District | \$ 385,344,000 |
| Current Fire District Tax Rate \$0.12 | \$ 462,413 |
| Estimated Collection Rate of 98.7%** | \$ 456,401 |

*Based on 03/21/2019 Values from Nash County Tax Assessor's Office

**Using County's 2018 Collection Rate as this tax is billed/collected by Nash County.

Town of Nashville



The total number of residential and commercial properties for the Town of Nashville are broken down in the chart above. These numbers were taken by the fire department during regular training exercises where staff learn the streets and the high hazards areas in the Nashville Fire District.

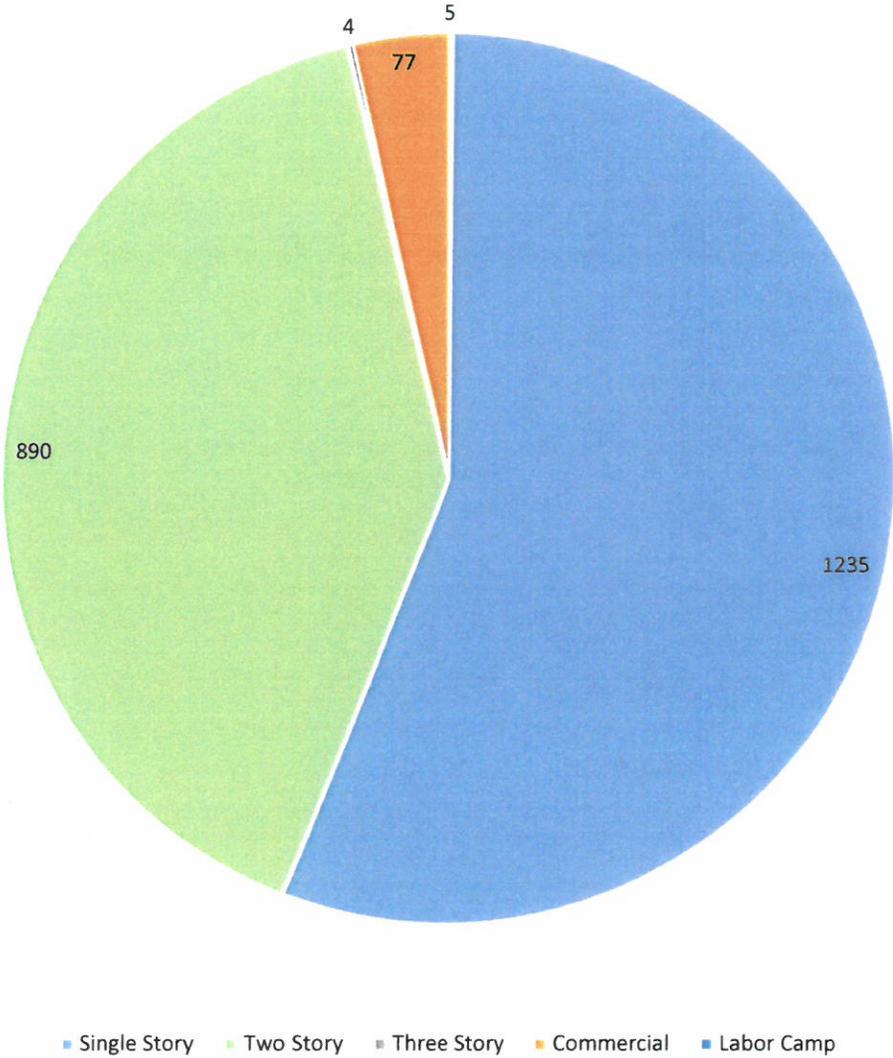
Residential Properties

| | |
|-------------------|--------------------|
| Single Story | 1409 |
| Two Story | 567 |
| 3 or more stories | 5 |
| Duplex | 176 (88 Buildings) |
| Apartments | 377 |
| Total | 2534 |

Commercial Properties

| | |
|-----------|-----|
| Buildings | 212 |
|-----------|-----|

N.S Gulley Fire District



The total number of residential and commercial properties for the Newton S. Gulley Fire District are broken down in the chart above. These numbers were taken by the fire department during regular training exercises where staff learn the streets and the high hazards areas in the Nashville Fire District.

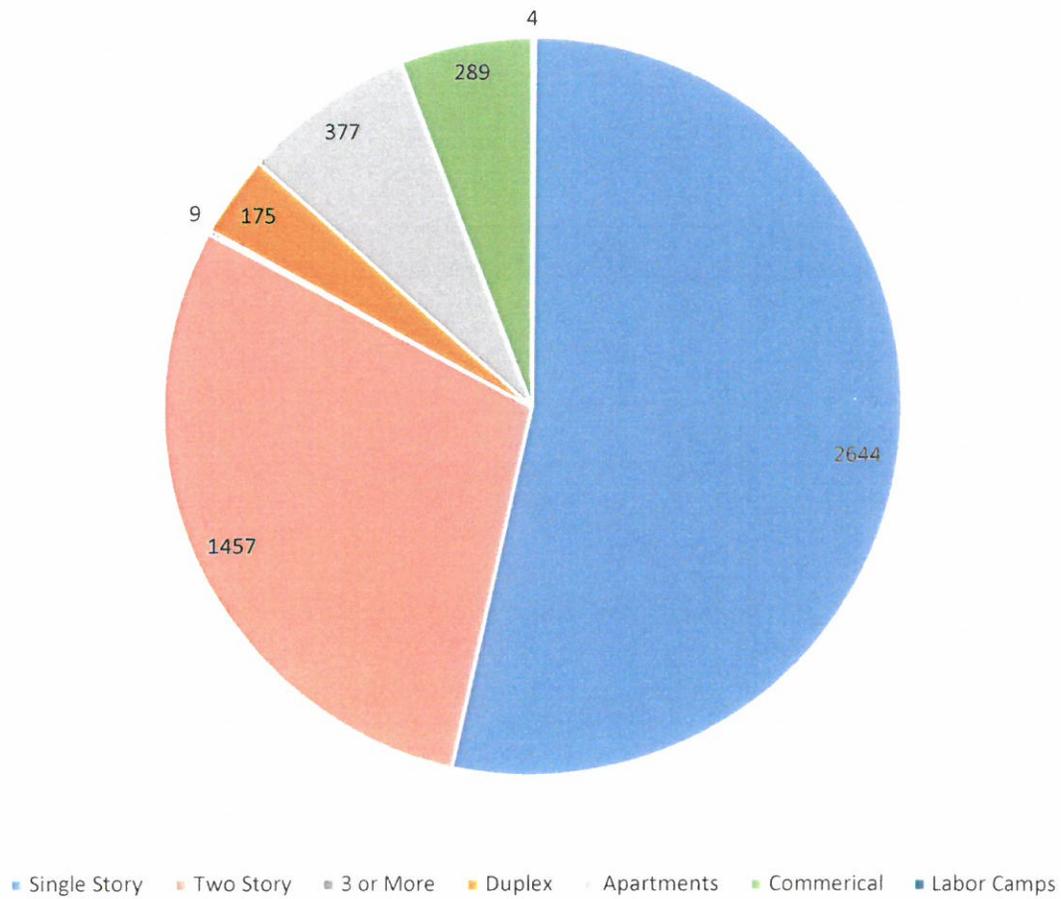
Residential Properties

| | |
|-------------------|------|
| Single Story | 1235 |
| Two Story | 890 |
| 3 or more stories | 4 |
| Total | 2129 |

Commercial Properties

| | |
|-------------|----|
| Buildings | 77 |
| Labor Camps | 5 |

Nashville Fire Department District



The combined total of residential and commercial properties for the Town of Nashville and the Newton S. Gulley Fire District are broken down in the chart above. These numbers were taken by the fire department during regular training exercises where staff learn the streets and the high hazards areas in the Nashville Fire District.

Residential Properties

| | |
|-------------------|--------------------|
| Single Story | 2644 |
| Two Story | 1457 |
| 3 or more stories | 9 |
| Duplex | 176 (88 Buildings) |
| Apartments | 377 |
| Total | 4663 |

Commercial Properties

| | |
|-------------|-----|
| Buildings | 289 |
| Labor Camps | 5 |

**Town of Nashville
Proposed Fee Changes
Fiscal Year 2019-2020**

The Town of Nashville departments have proposed several fee changes in the proposed Fiscal Year 2019-2020 budget. These changes are requested to (1) help offset a cost increase the Town will have to cover or (2) to accurately reflect the cost/value of the service being provided.

Sanitation Department

The first fee increase is the Recycling Fee. In March 2019, the Town saw its cost for recycling go up \$.60/bin per month. For the 2018-2019 year, the Town covered the cost increase but feels it is necessary to request a fee increase moving into the new fiscal year. As volume of waste increases due to growth and development the Town’s tipping costs to transfer waste to the City of Rocky Mount is also increasing. A 15% increase to the monthly garbage is requested to help defray these costs.

These small increases will allow the sanitation fees to cover the sanitation department costs (except for the purchase of capital outlay). It is our practice to operate this service as close to a breakeven (enterprise-like) operation as possible.

Current Combined Fees \$12.25/Sanitation + \$3.73/Recycling per month = \$15.98
 Recommended Combined Fees \$14.00/Sanitation + \$4.50/Recycling per month = \$18.50

Planning Department

Increase to several fees are recommended to recover the cost of staff time involved in processing is currently not covered by fee. Planning fees are allowed to include staff time and resources to help defray expenses. Several fees are so low the Town is losing money with each transaction. Proposed increases help bridge the current gap, but do not fully recover the cost. I am proposing a slight increase this year, and a slight increase next year to help transition developers into a higher fee structure that will be more in line with the actual cost to the Town for staff time, resources, and advertising needs.

| | Current Fee | Proposed Fee |
|------------------------------|-------------|--------------|
| Rezoning Fee: | \$175 | \$200 |
| Zoning Certification Letter: | \$10 | \$30 |
| Special Use Permit: | \$175 | \$200 |
| Site Development Plans: | \$50 | \$100 |
| Variance: | \$175 | \$200 |
| Appeal: | \$175 | \$200 |
| Voluntary Annexation: | \$0 | \$200 |
| Flood Zone Certifications: | \$10 | \$30 |

Town of Nashville Fee Schedule for Fiscal Year 2019-2020

| PUBLIC UTILITIES | |
|---|--|
| <u>Description</u> | <u>Fee</u> |
| ¾" Water Tap | \$1,300.00 (Radio Read Meter) |
| > than a ¾" Water Tap | Greater of \$1,500.00 or Cost plus 10% |
| 4" Sewer Tap | \$1,000.00 |
| Larger than 4" Clean-Out | Greater of \$1,500.00 or Cost plus 10% |
| Service Fee | \$35.00 |
| Utility & Waste Receptacle Deposit | \$100.00 |
| Federal Mandate Fee | \$6.00 |
| ¾" Tap - Sewer System Impact Fee | \$100.00 |
| > Than a ¾" Tap – Sewer System Impact Fee | \$250.00 |
| Sewer System Application Fee | \$10.00 |
| Reconnect Fee | \$30.00 |
| Nonpayment Fee | \$50.00 |
| Irrigation Split Tap (Water Only) | \$550.00 (Radio Read Meter) |
| New Meter Fee (Customer Request) | \$300.00 |
| Late Utility Payments | 5% of Bill |
| Bulk Water Fee | \$5.90 per 1,000 gallons |

| PUBLIC UTILITIES – WATER & SEWER RATES | | | |
|--|-----------------|-------------------------------------|------------|
| <u>Type</u> | <u>Location</u> | <u>Description</u> | <u>Fee</u> |
| Water* | In Town | First 1,000 gallons | \$5.74 |
| | | Each Additional 1,000 gallons | \$4.18 |
| | Out of Town | First 1,000 gallons | \$11.70 |
| | | Each Additional 1,000 gallons | \$8.52 |
| Sewer | In Town | Flat Rate | \$13.91 |
| | | Per 1,000 gallons on all water used | \$9.53 |
| | Out of Town | Flat Rate | \$28.33 |
| | | Per 1,000 gallons on all water used | \$19.41 |
| Sewer without Water | In Town | Flat Rate | \$69.62 |
| | Out of Town | | \$141.77 |

*Sprinkler rate equals respective water rate

PUBLIC WORKS - CEMETERY

| <u>Type</u> | <u>Description</u> | <u>Fee</u> |
|---|---------------------------------------|---------------|
| Grave Site | Single | \$735.00 |
| | Two | \$1,417.00 |
| | Four | \$2,730.00 |
| | Eight | \$5,250.00 |
| Opening/Closing Fees for Interment by Coffin | Operating Hours - Resident | \$575.00 |
| | Operating Hours – Non-Resident | \$700.00 |
| | Non-Operating Hours – Resident | \$650.00 |
| | Non-Operating Hours – Non-Resident | \$800.00 |
| | Holiday Weekends - Residents | \$700.00 |
| | Holiday Weekends - Non-Resident | \$950.00 |
| | Holidays | Not Available |
| Opening/Closing Fees for Interment by Cremation | Operating Hours - Resident | \$350.00 |
| | Operating Hours – Non-Resident | \$425.00 |
| | Non-Operating Hours – Resident | \$400.00 |
| | Non-Operating Hours – Non-Resident | \$450.00 |
| | Holiday Weekends - Residents | \$475.00 |
| | Holiday Weekends - Non-Resident | \$500.00 |
| | Holidays | Not Available |
| Annual Upkeep | \$30.00/year or \$150.00 one-time fee | |
| Stone Setting/Moving Fee | \$25.00 | |
| Deed Recording | Nash County Rate | |
| Perpetual Care/Grave Site | \$314.00* | |

*Applied equally between line-items 10-361-0300 and 10-361-0400

PUBLIC WORKS – SANITATION & RECYCLING FEES

| <u>Description</u> | <u>Current Fee</u> | <u>Proposed Fee</u> |
|-------------------------------|---------------------------------|---------------------|
| Sanitation Monthly Fee | \$12.25 | \$14.00 |
| Recycling Monthly Fee | \$3.73 | \$ 4.50 |
| White Good Pick-Up | \$15.00 | |
| Yard Trash/Flat Bed Load | \$25.00 | |
| Each Additional Roll Out Cart | \$6.80 | |
| Code Enforcement Cleanup Work | \$75.00/hour (one hour minimum) | |

PUBLIC WORKS – STORMWATER FEES

| <u>Description</u> | <u>Fee</u> |
|--------------------|----------------------------|
| Residential | \$2.50 per month/flat rate |
| Non-Residential | \$2.50 per month per ERU* |

*Each Equivalent Residential Unit equals 2,500 square feet.

ADMINISTRATION

| <u>Description</u> | <u>Fee</u> |
|---------------------|-----------------|
| Copies | \$0.10 per page |
| Street Event Permit | \$125.00 |
| Returned Check Fee | \$25.00 |

POLICE DEPARTMENT

| <u>Description</u> | <u>Fee</u> |
|--|------------|
| Police Report Copy | \$5.00 |
| Parking Violations | \$25.00 |
| Handicap Parking Violation | \$250.00 |
| Parking in a Fire Lane | \$50.00 |
| Parking within 15' of a Fire Hydrant | \$50.00 |
| Peddler's Permit | \$50.00 |
| Littering | \$100.00 |
| Fingerprinting* | \$15.00 |
| *Free for officers and children; \$15.00 for up to two cards, \$5.00 for each additional card. | |

FIRE DEPARTMENT

| <u>Description</u> | <u>Fee</u> |
|--------------------|------------|
| Fire Report Copy | \$5.00 |

LIBRARY

| <u>Description</u> | <u>Fee</u> |
|-----------------------|--|
| Lost Library Card | \$5.00 |
| Lost Purchased Book | Replacement Cost |
| Lost Donated Book | \$5.00 |
| Incoming/Outgoing Fax | \$1.00 per page |
| Overdue Book | \$0.25 per day and per book with a maximum of \$50.00 |
| Lost Videogame | Replacement Cost |
| Overdue Videogame | \$1.00 per day and per videogame with a maximum of \$50.00 |
| Copies and Scans | Black & White \$0.25 per page Color \$0.75 per page |

PLANNING DEPARTMENT

| <u>Type</u> | <u>Description</u> | <u>Current</u> | <u>PROPOSED</u> |
|---|---|-----------------------------|-----------------|
| Zoning (Requires Public Hearing) | Zoning Certificate | \$ 30.00 | |
| | Rezoning | \$175.00 | \$200.00 |
| | Text Amendment | \$200.00 | |
| | Zoning Certification Letter | \$ 10.00 | \$ 30.00 |
| | Special Use Permit | \$175.00 | \$200.00 |
| Subdivisions | Major Preliminary (more than 5 lots; no improvements) | \$10 flat fee & \$5 per lot | |
| | Major Preliminary (more than 5 lots; w/ improvements) | \$50 flat fee & \$5 per lot | |
| | Major Final Plat Review | \$25.00 | |
| | Minor (5 or less lots; no improvements) | \$5 per lot | |
| | Text Change (Ordinance Revision) | \$200.00 | |
| Site Development Plans | Residential and Commercial | \$50.00 | \$100.00 |
| Board of Adjustment | Variance | \$175.00 | \$200.00 |
| | Appeal/Interpretation | \$175.00 | \$200.00 |
| Annexation | Voluntary | \$ 0 | \$200.00 |
| | Involuntary | \$0 | |
| Signs | Free Standing Sign | \$75.00 | |
| | Flush Mounted Sign | \$50.00 | |
| | Temporary Sign/Banner | \$35.00 | |
| Yard Sale | First Permit in 12 Month Period | \$5.00 | |
| | Next Permit in 12 Month Period | \$10.00 | |
| Permit to Develop in a Flood Hazard Area | | \$ 50.00 | |
| Flood Zone Certifications | | \$ 10.00 | \$ 30.00 |
| Copy of Development Ordinance/Land Use Plan | | \$ 20.00 | |
| Business Registration Fee | | \$ 20.00 | |

PARKS, RECREATION, AND CULTURAL RESOURCES DEPARTMENT

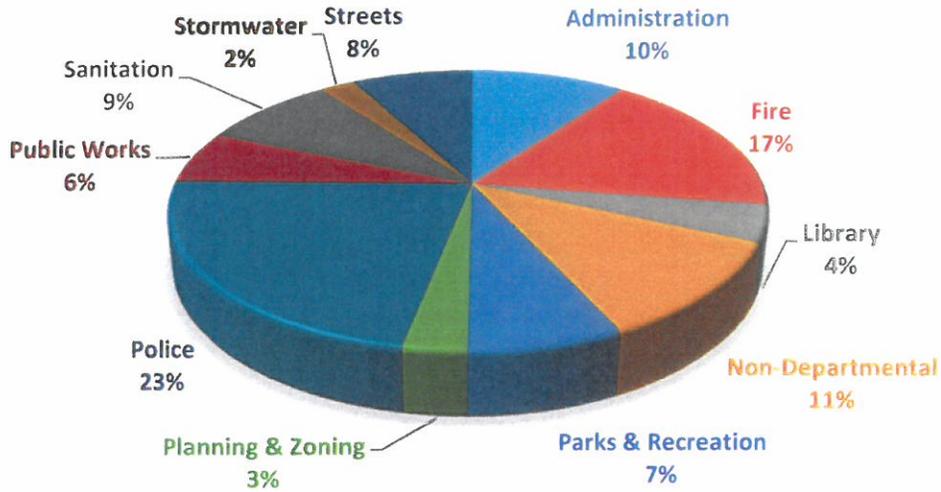
| <u>Type</u> | <u>Fee</u> |
|---|--|
| Adult Athletics | Resident Fee is \$0 and the Non-Resident Fee is \$10.00 for all sports. |
| Youth Athletics | Resident Fee is \$0 and the Non-Resident Fee is \$10.00 for all sports. |
| Gate Money for Football Games | Adults \$5.00 |
| | Child (Ages 6-12) \$3.00 |
| | Under Age 5 is Free |
| Summer Camps | Resident \$15.00/day |
| | Non-Resident \$25.00/day |
| Field use by Nashville Residents or 401C and 501C Organizations | \$50 refundable key/security/clean-up fee |
| Field use by individuals and businesses outside of Town limits | \$100 refundable deposit will be required along with a rental fee of \$75 full-day / \$50 half-day / \$15 per hour |
| Field Lights | \$20.00/night |

Town of Nashville
 General Fund - Fund Balance Appropriation
 Year over Year History - 10 years
 FYE 6/30/09 to 6/30/18

| | 6/30/2009 | 6/30/2010 | 6/30/2011 | 6/30/2012 | 6/30/2013 | 6/30/2014 | 6/30/2015 | 6/30/2016 | 6/30/2017 | 6/30/2018 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Appropriated Fund Balance | \$ 952,609.00 | \$ - | \$ 5,500.00 | \$ 158,492.00 | \$ 130,932.00 | \$ 228,521.00 | \$ 175,315.00 | \$ 817,881.00 | \$ 1,330,997.29 | \$ 745,292.00 |
| Amount of Fund Balance (used) OR Amount of excess revenues over expenditures gained | \$ (336,219.00) | \$ 489,995.00 | \$ 264,241.00 | \$ 178,670.00 | \$ (19,389.00) | \$ (20,381.00) | \$ 100,127.00 | \$ (15,791.00) | \$ (376,737.00) | \$ 65,926.00 |
| Beginning Fund Balance | \$ 4,064,316.00 | \$ 3,728,097.00 | \$ 4,218,092.00 | \$ 4,482,333.00 | \$ 4,661,003.00 | \$ 4,641,614.00 | \$ 4,849,754.00 | \$ 5,125,196.00 | \$ 5,109,405.00 | \$ 4,732,668.00 |
| Actual Change in Fund Balance | \$ (336,219.00) | \$ 489,995.00 | \$ 264,241.00 | \$ 178,670.00 | \$ (19,389.00) | \$ 208,140.00 | \$ 275,442.00 | \$ (15,791.00) | \$ (376,737.00) | \$ 65,926.00 |
| Ending Fund Balance | \$ 3,728,097.00 | \$ 4,218,092.00 | \$ 4,482,333.00 | \$ 4,661,003.00 | \$ 4,641,614.00 | \$ 4,849,754.00 | \$ 5,125,196.00 | \$ 5,109,405.00 | \$ 4,732,668.00 | \$ 4,798,594.00 |
| Unassigned Fund Balance | \$ 3,420,188.00 | \$ 3,731,693.00 | \$ 4,072,348.00 | \$ 4,265,135.00 | \$ 4,294,182.00 | \$ 4,388,374.00 | \$ 4,610,638.00 | \$ 4,603,321.00 | \$ 4,073,846.00 | \$ 4,294,580.00 |
| Total Expenditures | \$ 3,913,029.00 | \$ 3,952,809.00 | \$ 4,333,595.00 | \$ 4,495,265.00 | \$ 4,662,038.00 | \$ 4,376,228.00 | \$ 4,472,438.00 | \$ 4,973,325.00 | \$ 5,593,170.00 | \$ 5,179,462.00 |
| Unassigned Fund Balance as a % of Expenditures | 87.41% | 94.41% | 93.97% | 94.88% | 92.11% | 100.28% | 103.09% | 92.56% | 72.84% | 82.92% |

TOWN OF NASHVILLE Fiscal Year 2019-2020

WHERE DOES THE \$ GO?



| Expenses | |
|--------------------|--------------|
| Administration | \$ 607,807 |
| Fire | \$ 1,037,240 |
| Library | \$ 258,216 |
| Non-Departmental | \$ 676,673 |
| Parks & Recreation | \$ 428,935 |
| Planning & Zoning | \$ 172,286 |
| Police | \$ 1,341,255 |
| Public Works | \$ 364,173 |
| Sanitation | \$ 515,262 |
| Stormwater | \$ 137,443 |
| Streets | \$ 462,714 |

GENERAL FUND

\$ 6,002,004

Town of Nashville
Fiscal Year 2019-2020 Expenditure Summary

| Department Name | Department Code | FY17-18 Actual | FY18-19 Amended* | FY19-20 Requested | FY19-20 Recommended | |
|--------------------------------|-----------------|-------------------------------|---------------------|---------------------|---------------------|------------|
| Governing Body | 10-410 | \$ 27,421 | \$ 33,628 | \$ 33,628 | \$ 33,628 | |
| Administration | 10-420 | \$ 525,045 | \$ 535,517 | \$ 563,444 | \$ 317,191 | |
| Finance & Tax | 10-460 | Administration in prior years | | | | \$ 256,988 |
| Planning & Zoning | 10-490 | \$ 168,569 | \$ 153,699 | \$ 173,295 | \$ 172,286 | |
| Public Buildings | 10-500 | \$ 56,020 | \$ 80,272 | \$ 223,327 | \$ 191,812 | |
| Police | 10-510 | \$ 1,196,095 | \$ 1,396,417 | \$ 1,372,147 | \$ 1,341,255 | |
| Fire | 10-530 | \$ 1,378,533 | \$ 993,148 | \$ 929,085 | \$ 1,037,240 | |
| Central Maintenance | 10-555 | \$ 56,234 | \$ 62,900 | \$ 62,454 | \$ 61,683 | |
| Streets | 10-560 | \$ 279,029 | \$ 314,153 | \$ 319,124 | \$ 314,714 | |
| Powell Bill | 10-570 | \$ 96,961 | \$ 219,000 | \$ 148,000 | \$ 148,000 | |
| Sanitation | 10-580 | \$ 416,877 | \$ 525,678 | \$ 380,882 | \$ 515,262 | |
| Stormwater | 10-590 | \$ 225,460 | \$ 130,000 | \$ 128,572 | \$ 137,443 | |
| Recreation | 10-620 | \$ 193,137 | \$ 306,716 | \$ 689,287 | \$ 428,935 | |
| Library | 10-630 | \$ 203,922 | \$ 222,313 | \$ 354,398 | \$ 258,216 | |
| Cemetery | 10-640 | \$ 99,535 | \$ 149,192 | \$ 114,229 | \$ 110,678 | |
| Non-Departmental | 10-660 | \$ 551,873 | \$ 614,250 | \$ 340,574 | \$ 676,673 | |
| TOTAL - GENERAL FUND | | \$ 5,474,711 | \$ 5,736,883 | \$ 5,832,446 | \$ 6,002,004 | |
| Planning & Zoning | 20-490 | \$ - | \$ 43,554 | \$ 32,000 | \$ 32,000 | |
| TOTAL - MSD FUND | | \$ - | \$ 43,554 | \$ 32,000 | \$ 32,000 | |
| Non-Departmental | 30-660 | \$ 179,630 | \$ 257,532 | \$ 291,981 | \$ 457,148 | |
| Administration | 30-720 | \$ 84,947 | \$ 106,712 | \$ 117,603 | \$ 117,547 | |
| Water Operations | 30-810 | \$ 901,213 | \$ 1,248,749 | \$ 1,197,136 | \$ 1,212,066 | |
| Sewer Operations | 30-820 | \$ 2,135,225 | \$ 2,368,302 | \$ 2,228,384 | \$ 2,221,339 | |
| Sewer Maintenance | 30-828 | \$ 9,900 | \$ 9,900 | \$ 9,900 | \$ 9,900 | |
| TOTAL - ENTERPRISE FUND | | \$ 3,310,915 | \$ 3,991,195 | \$ 3,845,004 | \$ 4,018,000 | |

*Amended budgets are as of March 31, 2019 and reflect any changes/amendments made between July 1, 2018 - March 31, 2019.

Service Description

The Mayor and Council members serve as the governing body for the Town of Nashville. This body approves the annual budget; sets policies, goals and objectives to direct the Town's growth and development; adopts and provides for ordinances, rules, and regulations as necessary for the general welfare of the Town's citizens; and enters into written contractual or legal obligations on behalf of the Town.

FY 18-19 Accomplishments

- 1.) Oversaw operations of Town activities.
- 2.) Conducted extensive search process and hired new Town Manager

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$27,421 | \$33,628 | \$33,628 | \$33,628 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change.

Service Description

The Town's Administration works to effectively administer the ordinances, rules, and regulations set forth by the Mayor and Council members. This department oversees, reviews, and approves requests from the other town's departments. The goal of the administration is to ensure the Town is operating ethically and responsibly to better serve the citizens of Nashville.

FY 18-19 Accomplishments

- 1.) Supervised the operations of all Town departments/functions.
- 2.) Maintained personnel records / benefits administration for all Town employees.
- 3.) Maintained minutes for all Town Council meetings and prepared agendas/advertisements/ records/etc. required to keep Town business documented.
- 4.) Maintained Town website.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$524,123 | \$531,767 | \$559,944 | \$317,191 |

Staffing

| | | | |
|---|---|---|---|
| 3 | 3 | 3 | 3 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Increase in manager's compensation package.
- 2.) Finance department costs removed from Administration and accounted for as its own department.

Service Description

The Town's Finance & Tax Collections department work to account for all monetary transactions and collect the taxes for Nashville in a equitable, consistent, and efficient manner. The tax collections department strives to collect all taxes that are due to the Town so that all operations will have the necessary funding to provide services to Nashville's citizens.

FY 18-19 Accomplishments

- 1.) Delivered clean audit w/ no significant findings.
- 2.) Re-organized staff duties to reflect functional efficiencies. Reviewed all processes and implemented standard operating procedures.
- 3.) Hired new finance officer.
- 4.) Implemented additional collections strategies for property taxes and other miscellaneous Town billings.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$921 | \$3,750 | \$3,500 | \$256,988 |

Staffing

| | | | |
|---|---|---|---|
| 4 | 4 | 3 | 3 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) This department was changed from Tax Collections to Finance & Tax.
- 2.) Reflects the deletion of 1 full-time position.
- 3.) Retains part-time finding for finance supervision through completion of audit.
- 4.) Budgets part-time finding for peak time customer service / counter support.
- 5.) Includes funding to implement on-line bill pay and conversion to 8 1/2 x 11" utility bills with opportunity to include monthly town newsletter.

Service Description

The Town's Planning & Zoning department provides guidance for future development and addresses land use issues for Nashville. Some of their major services include: land use planning, community development, stormwater management, and administering permits. The Planning & Zoning department create economic development and growth for the Town to ensure a brighter future for Nashville and it's citizens.

FY 18-19 Accomplishments

- 1.) Maintained Class 8 insurance rating securing another 5 years of flood insurance rates at a 10% discount for the citizens.
- 2.) Annual Report for Municipal Separate Storm Sewer System Permit (MS4) submitted and accepted.
- 3.) Training on GIS to prepare for MS4 mapping requirements.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$168,569 | \$153,699 | \$173,295 | \$172,286 |

Staffing

| | | | |
|---|---|---|---|
| 2 | 2 | 2 | 2 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Increase in salaries due to replacement costs related to staff changes.
- 2.) Travel increased to ensure staff meets continuing education requirements.
- 3.) Includes funding for legal oversight.

Service Description

The Town's Public Buildings department is responsible for maintaining, repairing, and improving the public buildings of Nashville.

FY 18-19 Accomplishments

- 1.) Purchased a new bucket truck.
- 2.) Continued maintenance of facilities and grounds of all town facilities.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$56,020 | \$80,272 | \$223,327 | \$191,812 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Funds a new roof for library (\$48,000) and resurfacing (10,000).
- 2.) Funds HVAC unit for Glover Park (\$25,000)
- 3.) Includes funding to Upgrade phone system (\$30,000)
- 4.) Continues funding for replacement HVAC at \$6,200.

Service Description

The Town's Police department provides protection to the lives and property of Nashville and it's citizens. The department is responsible for maintaining public order and strives to provide the most effective and efficient law enforcement and protection possible for the citizens of the Town.

FY 18-19 Accomplishments

- 1.) Upgraded the fleet with a brand new graphic scheme.
- 2.) Obtained 800 hours of free formal law enforcement training for our officers.
- 3.) Increased community involvement by hosting four block party events, assisting with afternoon tutoring at the Methodist Church, and participating in the One Book, One Community event.
- 4.) There has been a drastic decrease in residential and commercial break-ins this fiscal year.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$1,196,095 | \$1,396,417 | \$1,372,147 | \$1,341,255 |

Staffing

| | | | |
|----|----|----|----|
| 18 | 18 | 18 | 18 |
|----|----|----|----|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Decrease in budget relates to removal of HOPE Initiative costs from prior year.
- 2.) Includes funding for three (3) police vehicles with associated equipment.
- 3.) Includes funding to pay separation allowances for 2 2019 retirees.

Service Description

The Town's Fire department responds to emergency situations and provides emergency medical and fire services to the citizens of Nashville. The fire department responds to and directs emergency response activities in a timely manner to ensure the safety of the Town's citizens.

FY 18-19 Accomplishments

- 1.) Put a new fire truck into service.
- 2.) Hosted 11 birthday parties at the fire station.
- 3.) The Fire Department participated in 39 public events within the fire district
- 4.) Continued to facilitate employee safety training.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$1,378,533 | \$964,553 | \$929,085 | \$1,037,240 |

Staffing

| | | | |
|----|----|----|----|
| 13 | 13 | 13 | 13 |
|----|----|----|----|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Includes funds for the planned purchase of a used ladder truck from Town of Cary.
- 2.) Operations remain constant.

Service Description

The Town's Central Maintenance department is responsible for servicing and maintaining the Town's equipment.

FY 18-19 Accomplishments

- 1) Maintains 72 pieces of Town equipment and vehicles.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$56,234 | \$62,900 | \$62,454 | \$61,683 |

Staffing

| | | | |
|---|---|---|---|
| 1 | 1 | 1 | 1 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change.

Service Description

The Town's Streets department is responsible for the maintenance and upkeep of our Town's streets. The streets departments goal is to ensure that citizens have clear and safe roadways to travel on in Nashville.

FY 18-19 Accomplishments

- 1.) Recycled over 40 tons of asphalt for pot holes.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$279,029 | \$314,153 | \$319,124 | \$314,714 |

Staffing

| | | | |
|---|---|---|---|
| 3 | 3 | 3 | 3 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change.

Service Description

The Town's Powell Bill department seeks to provide the citizens of Nashville safe roadways to travel on by repaving, filling potholes, and resurfacing streets and sidewalks.

FY 18-19 Accomplishments

- 1.) Resurfacing 4,600 feet on Boddie Street, Ward Street, and Village Lane.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$96,961 | \$219,000 | \$148,000 | \$148,000 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Size of Budget matches the anticipated Powell Bill revenue for the year. Powell Bill fund balance is available for appropriation and use should paving / sidewalk improvements require additional support. Project list to be approved.

Service Description

The Town's Sanitation department provides the garbage and sanitation services for Nashville and it's citizens to ensure the cleanliness and health of our Town.

FY 18-19 Accomplishments

- 1.) Purchased a new garbage truck and put in service in early 2019.
- 2.) Absorbed mid year recycling rate.
- 3.) Averaged 5.89 tons of garbage per day.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$416,877 | \$525,678 | \$380,882 | \$515,262 |

Staffing

| | | | |
|---|---|---|---|
| 4 | 4 | 4 | 4 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change. Operations remain constant and include funding for anticipated rate increases for tipping and recycling from our vendors.

Service Description

The Town's Stormwater department provides services to ensure that water and runoff properly drain.

FY 18-19 Accomplishments

- 1.) Abated over 15 flooding issues.
- 2.) Elm Street drainage project underway.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$225,460 | \$130,000 | \$109,567 | \$137,443 |

Staffing

| | | | |
|---|---|---|---|
| 1 | 1 | 1 | 1 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change.

Service Description

The Town's Recreation Department works to provide recreational programs and activities for Nashville's citizens. Some major services include youth and adult sports, movie nights, and other cultural and environmental events.

FY 18-19 Accomplishments

- 1.) Purchased and installed three new water fountains at Glover Park.
- 2.) The addition of a full-time staff member as a maintenance worker with the department.
- 3.) The department offered two fall and one spring music event at Stoney Creek Environmental Park.
- 4.) The department expanded offerings this year including the addition of a daycamp during Winter and Spring break, karate, adult recreation nights, and family campouts.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$193,137 | \$306,716 | \$689,287 | \$428,935 |

Staffing

| | | | |
|---|---|---|---|
| 2 | 3 | 3 | 3 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Includes Glover Park light repairs (\$6,000)
- 2.) Includes Glover Park tree removal and replacement with less invasive species. (\$5,000)
- 3.) Includes Glover Park playground remodel (\$110,000)

Service Description

The Town's library provides educational services, written and digital resources, and computer services for the Town of Nashville and its citizens.

FY 18-19 Accomplishments

- 1.) Administered two grants in order to create the Cooley Learning Lab.
- 2.) Joined Cardinal Consortium to increase items available for checkout from 20,000 to 6.4 million.
- 3.) Cohosted Fall Fest with Parks & Rec which had an attendance of 450 people.
- 4.) Awarded grant from Walmart for advanced Lego robotics kits.
- 5.) Offered a Summer Reading Program which enjoyed double the usual community participation.
- 6.) Provided 28 Digital Literacy classes with plans for a few more before year end.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$203,922 | \$222,313 | \$354,398 | \$258,216 |

Staffing

| | | | |
|---|---|---|---|
| 2 | 2 | 5 | 3 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Changes recommends 1 part-time position to full-time (at cost of aprox. \$25,000) as increase is offset by reduction in part-time funding.
- 2.) Slight increase in book budget (\$5,000)
- 3.) Included some microsoft product training to allow staff to better assist citizens with computer use issues.

Service Description

The Town's Cemetery department provides services for maintaining the grounds of Nashville's cemetery.

FY 18-19 Accomplishments

- 1.) Purchased a backhoe loader.
- 2.) Adopted life-time maintenance option (\$150) for lots in old sections.
- 3.) Billed and collected annual maintenance charges.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$99,535 | \$149,192 | \$114,229 | \$110,678 |

Staffing

| | | | |
|---|---|---|---|
| 2 | 2 | 2 | 2 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Decrease related to costs not being repeated in capital outlay as as in FY 18-19.
- 2.) Maintains same level of service as prior year.

Service Description

The Town's Non-Departmental department serves as a general department that provides operational necessities to all departments of Nashville.

FY 18-19 Accomplishments

This department does not have accomplishments. It is simply the holding account for Town-wide or budget wide costs such as reserves, contingency, transfer to/from special funds.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$551,873 | \$607,493 | \$340,574 | \$676,673 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Includes reserve funds to implement 1.5% cost of living (COLA) increase.
- 2.) Includes reserve funds to implement 1st half of 2018 approved market adjustment for public safety staff (approximately 50% of town positions). Balance of positions planned for FY20-21.
- 3.) Includes funding for municipal elections.
- 4.) Reflects anticipated increases in retiree insurance costs.
- 5.) Continues transfer to capital improvement plan.
- 6.) Includes slight increase in contingency funding.

Service Description

The Town's Municipal Service District is a special fund for economic improvement and beautification for the town's business district.

FY 18-19 Accomplishments

- 1.) Purchased Christmas Lights - Poinsettias for the street light poles in the district.
- 2.) Applied for and accepted into the Downtown Strong Initiative.
- 3.) Training at Main Street Conference for Downtown Associate Community Programs.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$0 | \$43,554 | \$32,000 | \$32,000 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Budget is set at amount the MSD tax generates annually. Fund balance from prior years will be available for appropriation should projects arise that council desires to support.

Service Description

The Town's Water & Sewer Non-Departmental department accounts for the costs of water & sewer costs through multiple departments within the Water & Sewer Fund.

FY 18-19 Accomplishments

This department does not have accomplishments. It is simply the holding account for water/sewer fund-wide costs such as reserves, contingency, transfer to/from special funds.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$179,630 | \$511,532 | \$291,981 | \$457,148 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Continues contribution to retained earnings but margins have decreased.
- 2.) Continues transfer to capital improvement plan as adopted to Town.
- 3.) Contains increase in reimbursement to General Fund to accurately cover costs for support services provided by General Fund to Enterprise Fund.

Service Description

The Town's Water & Sewer Administration department accounts for the costs related to utility accounts payable, billing, and accounts receivable.

FY 18-19 Accomplishments

- 1.) Re-organized administrative staff to maximize process flow and operational efficiencies.
- 2.) Sent staff to municipal finance training at Wilson Community College.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$84,947 | \$106,712 | \$117,603 | \$117,547 |

Staffing

| | | | |
|---|---|---|---|
| 2 | 2 | 2 | 2 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change. No operational changes anticipated.

Service Description

The Town's Water Operations is committed to serving the need of the residents of the Town of Nashville by provide high-quality drinking water, safeguarding public health, and provided continous improvements to our water systems.

FY 18-19 Accomplishments

- 1.) Billing statements have been consistently mailed out on time.
- 2.) Water usage has increased by more than 8%.
- 3.) Implemented strategies to collect outstanding accounts receivable.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$901,213 | \$1,148,749 | \$1,197,136 | \$1,212,066 |

Staffing

| | | | |
|---|---|---|---|
| 4 | 4 | 4 | 4 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) There are no cost / rate increases needed. Decrease relates to need for less capital outlay in budget.
- 2.) No operational changes anticipated.

Service Description

The Town's Sewer Operations department is committed to serving the needs of the residents of the Town of Nashville by providing wastewater disposal services, safeguarding public health and the environment, and providing continuous cost efficiency improvements.

FY 18-19 Accomplishments

- 1.) Sewer usage has increased by more than 8%.
- 2.) Operating expenses have declined.
- 3.) Located and resolved 3 Inflow and Infiltration issues.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$2,135,225 | \$1,984,302 | \$2,228,384 | \$2,221,339 |

Staffing

| | | | |
|---|---|---|---|
| 3 | 3 | 3 | 3 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

- 1.) Increase funding for sewage treatment related to volume of waste processed. Include funding for consultant study of infrastructure to aid in future planning of system improvements. Includes funds for capital outlay in accordance with capital improvement plan.
- 2.) No operational changes anticipated.

Service Description

The Town's Restricted Sewer Maintenance department accounts for the CIFI debt payment that runs through FY 21-22.

FY 18-19 Accomplishments

This department does not have any accomplishments. It is simply the account for making the debt service payments for the CIFI loan.

Budget Summary

| FY17-18 Actual | FY18-19 Amended | FY19-20 Requested | FY19-20 Recommended |
|-------------------|--------------------|----------------------|------------------------|
| \$3,310,915 | \$9,900 | \$9,900 | \$9,900 |

Staffing

| | | | |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

Year over Year Significant Changes (FY18-19 to FY19-20)

This budget does not reflect any year over year budgetary change.

**TOWN OF NASHVILLE
BUDGET PREPARATION
SALARIES FY 2019-2020**

| | FTE | Hrly Rate (shift) | Annual Salary |
|-----------------------------|-------|----------------------|---|
| Governing Body | | | |
| | 1 | | \$ 4,800.00 |
| | 1 | | \$ 4,800.00 |
| | 1 | | \$ 6,000.00 |
| | 1 | | \$ 4,800.00 |
| | 1 | | \$ 4,800.00 |
| | | | <u>\$ 25,200.00</u> |
| Adminstration | | | |
| Town Manager | 1 | | \$ 110,000.00 |
| Clerk/HR Director | 1 | | \$ 52,946.00 |
| Deputy Clerk/Personnel Tech | 1 | | \$ 33,974.00 |
| | | | <u>\$ 196,920.00</u> |
| Finance & Tax | | | |
| Finance Director | 1 | | \$ 52,705.00 |
| Staff Accountant | 1 | | \$ 45,563.00 |
| Accounting Tech - DELETE | 0 | | \$ - |
| | | | <u>\$ 98,268.00</u> |
| Hours | | Hrly Rate | |
| | 1000 | \$ 12.00 | Need for part-time in lieu of FT being assessed. Funds for Finance Director supervision included through audit. |
| | 150 | \$ 50.00 | |
| | 120 | \$ 25.00 | |
| Planning | | | |
| Planning Director | 1 | | \$ 70,000.00 |
| Planning Technician | 1 | | \$ 43,169.00 |
| | | | <u>\$ 113,169.00</u> |
| Public Buildings | | | |
| Hours | | Hrly Rate | |
| | 1000 | \$ 10.15 | |
| Police | | | |
| | 16.36 | | 2184 hrs |
| Chief | 1 | | \$ 62,457.00 |
| Officer | 1 | 15.56 | \$ 33,974.00 |
| Captain | 1 | | \$ 44,973.00 |
| Officer | 1 | 15.56 | \$ 32,356.00 |
| Captain | 1 | | \$ 51,076.00 |

**TOWN OF NASHVILLE
BUDGET PREPARATION
SALARIES FY 2019-2020**

| | FTE | Hrly Rate (shift) | Annual Salary |
|-----------------|-------|----------------------|----------------------|
| | 16.36 | | |
| | 17.43 | | |
| Sergeant | 1 | | \$ 43,649.00 |
| Civilian | 1 | | \$ 33,000.00 |
| Officer | 1 | 15.56 | \$ 33,974.00 |
| Officer | 1 | 15.56 | \$ 33,974.00 |
| | 16.36 | | |
| | 16.36 | | |
| Officer | 1 | 15.56 | \$ 33,974.00 |
| Sergeant | 1 | | \$ 39,329.00 |
| Sergeant | 1 | 18.01 | \$ 39,329.00 |
| Officer | 1 | 15.56 | \$ 32,356.00 |
| Officer | 1 | 15.56 | \$ 33,974.00 |
| Officer | 1 | 15.56 | \$ 33,974.00 |
| Sergeant | 1 | 18.01 | \$ 39,329.00 |
| Officer | 1 | 15.56 | \$ 32,356.00 |
| Sergeant | 1 | 18.01 | \$ 39,329.00 |
| | | | <u>\$ 693,383.00</u> |
| Hours | | Hrly Rate | |
| | 950 | \$ 16.00 | Chief, 2 Captains, |
| Fire | | | 2912 |
| | 10.66 | | |
| | 10.87 | | |
| Battalion Chief | 1 | 14.95 | \$ 43,511.00 |
| Battalion Chief | 1 | 14.03 | \$ 40,877.00 |
| Engineer | 1 | 11.67 | \$ 33,974.00 |
| Firefighter | 1 | 10.08 | \$ 29,348.00 |
| | 12.11 | | |
| Lieutenant | 1 | 13.17 | \$ 38,349.00 |
| Chief | 1 | | \$ 58,107.00 |
| Firefighter | 1 | 10.08 | \$ 29,348.00 |
| Engineer | 1 | 11.67 | \$ 33,974.00 |
| | 10.66 | | |
| | 10.66 | | |
| Firefighter | 1 | 10.08 | \$ 29,348.00 |

**TOWN OF NASHVILLE
BUDGET PREPARATION
SALARIES FY 2019-2020**

| | FTE | Hrly Rate (shift) | Annual Salary |
|--------------------------------|-----|----------------------|----------------------|
| Engineer | 1 | 11.67 | \$ 33,974.00 |
| Lieutenant | 1 | 12.46 | \$ 36,298.00 |
| | | 10.66 | |
| | | 12.11 | |
| Lieutenant | 1 | 12.25 | \$ 35,673.00 |
| Battalion Chief | 1 | 17.18 | \$ 50,042.00 |
| | | | <u>\$ 492,823.00</u> |
| Hours | | Hrly Rate | |
| | | 4368 | \$ 11.30 |
| Central Maintenance | | | |
| Mechanic | 1 | | <u>\$ 41,060.00</u> |
| Streets | | | |
| Maintenance Worker | 1 | | \$ 25,352.00 |
| Maintenance Worker | 1 | | \$ 33,143.00 |
| Assistant Public Works Dir | 1 | | \$ 41,295.00 |
| | | | <u>\$ 99,790.00</u> |
| Stormwater | | | |
| Equipment Operator | 1 | | <u>\$ 29,544.00</u> |
| Sanitation | | | |
| Sanitation Equip Operator | 1 | | \$ 31,826.00 |
| Maintenance Worker | 1 | | \$ 24,145.00 |
| Sr Maintenance Worker | 1 | | \$ 33,799.00 |
| Sanitation Equip Operator | 1 | | \$ 28,253.00 |
| | | | <u>\$ 118,023.00</u> |
| Recreation | | | |
| Parks, Rec, & Cultural Res Dir | 1 | | \$ 54,810.00 |
| | | 10 | |
| | | 10.15 | |
| | | 10.15 | |
| | | 10.45 | |
| | | 10 | |
| | | 10 | |
| | | 10.15 | |
| | | 12.32 | |

**TOWN OF NASHVILLE
BUDGET PREPARATION
SALARIES FY 2019-2020**

| | FTE | Hrly Rate (shift) | Annual Salary |
|-------------------------------------|-----|----------------------|---|
| | | 12.32 | |
| | | 10.15 | |
| | | 11.44 | |
| | | 10.15 | |
| | | 10.15 | |
| | | 10.15 | |
| Recreation Supervisor | 1 | | \$ 37,457.00 |
| Maintenance Worker | 1 | | \$ 26,118.00 |
| | | 10 | |
| | | 10.15 | |
| | | | <u>\$ 118,385.00</u> |
| Hours | | Hrly Rate | |
| | | 2368 | \$ 12.00 |
| Library | | | |
| Library Assistant | 1 | | \$ 29,665.00 |
| | | 11.96 | |
| | | 10.77 | |
| | | 10.93 | |
| Library Director | 1 | | \$ 47,804.00 |
| | | 11.65 | |
| | | 10.93 | |
| Library Assistant - NEW Recommended | 1 | | \$ 26,691.00 |
| Library Assistant - NEW Requested | 0 | | \$ - |
| Library Assistant - NEW Requested | 0 | | \$ - |
| | | | <u>\$ 104,160.00</u> |
| Hours | | Hrly Rate | |
| | | 4000 | \$ 11.25 *Reduced hours with new position |
| Cemetery | | | |
| Equipment Operator | 1 | | \$ 34,428.00 |
| Maintenance Worker | 1 | | \$ 32,170.00 |
| | | | <u>\$ 66,598.00</u> |
| Utilities - Administration | | | |
| Accounting Tech - Billing/AR | 1 | | \$ 32,356.00 |
| Accounting Tech - Payables | 1 | | \$ 32,356.00 |
| | | | <u>\$ 64,712.00</u> |

**TOWN OF NASHVILLE
BUDGET PREPARATION
SALARIES FY 2019-2020**

| | FTE | Hrly Rate (shift) | Annual Salary |
|----------------------------|-----|----------------------|------------------|
| <hr/> | | | |
| Water Operations | | | |
| Utility Maintenance Worker | 1 | | \$ 28,137.00 |
| Assistant Public Works Dir | 1 | | \$ 41,744.00 |
| Sr Utility Mechanic | 1 | | \$ 38,367.00 |
| Utility Equipment Operator | 1 | | \$ 28,369.00 |
| | | | <hr/> |
| | | | \$ 136,617.00 |
| Sewer | | | |
| Public Works Director | 1 | | \$ 66,881.00 |
| Sr Utility Maint Mechanic | 1 | | \$ 34,059.00 |
| Utility Maint Worker | 1 | | \$ 25,732.00 |
| | | | <hr/> |
| | | | \$ 126,672.00 |
| | 69 | | \$ 2,328,404.00 |

**Town of Nashville
Benefits Changes
Fiscal Year 2019-2020**

Cost of Living Recommendation

The proposed Fiscal Year 2019-2020 budget includes a proposed Cost of Living Adjustment (COLA) of 1.5% for all employees. This recommendation is based upon the year over year change in the Consumer Price Index (CPI) for the Southern region (see chart included).

Retirement Benefit Contribution

The budget also includes the retirement rate adjustments that are required by the State Treasurer for participants in the State Retirement Plan. The documentation of these required rate changes following in this workbook.

The total value of the benefits paid on behalf of Town employees as percentages of salary are reflected below:

| Class of Employee | Law Enforcement | General Employees |
|--------------------------|------------------------|--------------------------|
| Retirement | 9.70% | 9.03% |
| 401(k) | 5.00% | 3.00% |
| FICA | 7.65% | 7.65% |

Health Care Cost Recommendation

Lastly, the budget includes changes in the costs for health benefits as received from the Town's providers. The following costs make up the cost of health care for Town employees:

| | |
|-----------------------|-----------------|
| Health Care | \$6,379.26 |
| Teledoc | \$ 78.42 |
| Dental | \$ 363.00 |
| Vision | \$ 86.10 |
| Life Insurance | <u>\$ 17.22</u> |
| Total - General Staff | \$6,924.00 |

Note the Life Insurance cost for Department Heads is \$8.00/year more so total cost for those positions for insurance is \$6,932.00.

The Town also has retirees who have lifetime health benefits. The rates for these former employees vary. However, funding is included in the budget as shown below to pay for these lifetime benefits. Note, effective July 2018, the Town moved health benefits to the State Plan and ceased offering lifetime coverage.

| | |
|--|-------------|
| Retiree Insurance – General Fund | \$35,000.00 |
| Retiree Insurance – Water & Sewer Fund | \$ 9,000.00 |



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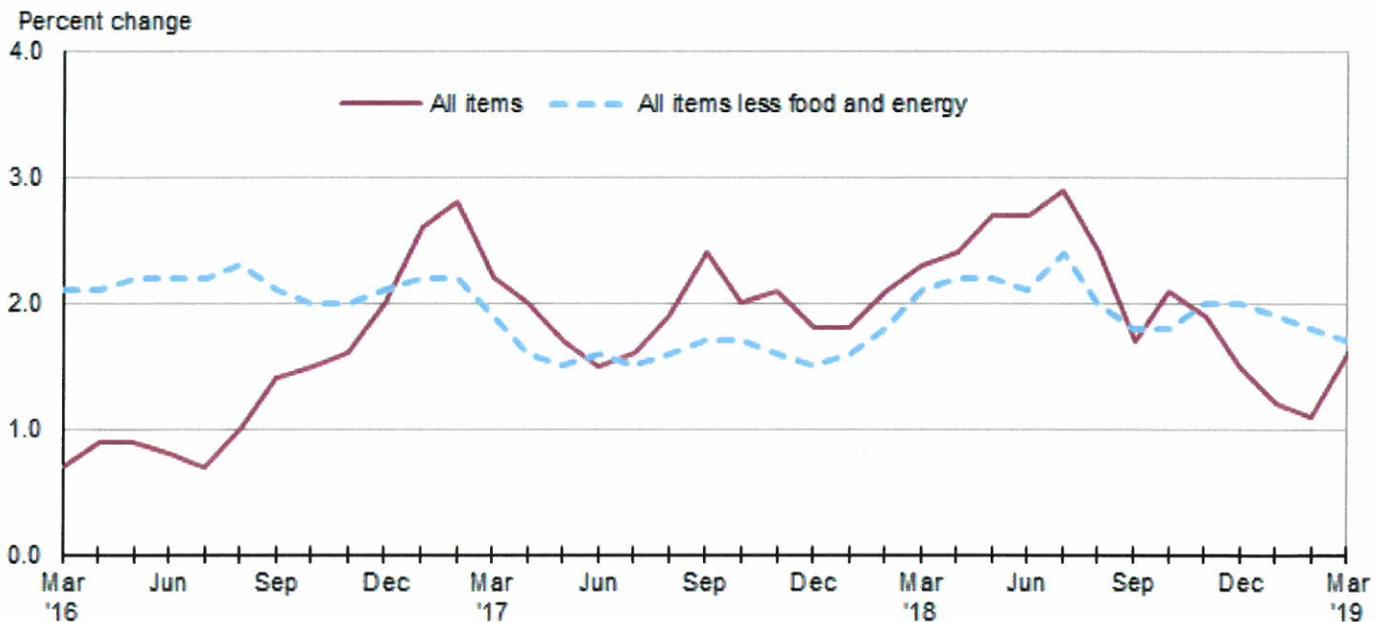
Consumer Price Index, South Region – March 2019

Prices in the South up 0.7 percent over the month and 1.6 percent over the year

The Consumer Price Index for All Urban Consumers (CPI-U) for the South rose 0.7 percent in March, the U.S. Bureau of Labor Statistics reported today. The energy index contributed to the increase, up 5.9 percent over the month. The all items less food and energy index edged up 0.2 percent and the food index increased 0.3 percent in March. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes reflect the impact of seasonal influences.)

The all items CPI-U for the South increased 1.6 percent over the year. Since March 2018, the all items less food and energy index advanced 1.7 percent and the food index rose 2.3 percent. The energy index was unchanged over the last 12 months. (See [chart 1](#) and [table 1](#).)

Chart 1. Over-the-year percent change in CPI-U, South region, March 2016–March 2019



Source: U.S. Bureau of Labor Statistics.

Food

The food index edged up 0.3 percent in March, reflecting over-the-month increases in the food at home index (0.4 percent) and the food away from home index (0.2 percent).



RETIREMENT SYSTEMS DIVISION

STEVEN C. TOOLE
EXECUTIVE DIRECTOR

Local Governmental Employees' Retirement System

NOTICE OF EMPLOYER CONTRIBUTION RATES EFFECTIVE 7/1/2019

Sent Date: 03/19/2019

96421 - TOWN OF NASHVILLE
PO DRAWER 987
NASHVILLE, NC 27856

Thank you for your participation in the Local Governmental Employees' Retirement System (LGERS). We are pleased to share with you important information you need for your next year's budget. The table below provides your employer contribution rates effective July 01, 2019.

The rates are based on the current benefits structure and the actuarial valuation of LGERS as of December 31, 2017. Changes in your rates may occur from year to year. Investment performance, law changes, and other items can affect the rates.

These rates apply to all compensation reported on and after the July 01, 2019 ORBIT Report for your employees who are LGERS members.

| Plan | Rate | % | Begin Date |
|----------------------------------|---------------------|----------|---------------|
| Local Firefighter's Class (LOCF) | Pension | 8.950% | 7/1/2019 |
| | Death | 0.080% | 7/1/2019 |
| | Net Payable: | | 9.030% |
| Local General Class (LOCG) | Pension | 8.950% | 7/1/2019 |
| | Death | 0.080% | 7/1/2019 |
| | Net Payable: | | 9.030% |
| Local LEO Class (LOCL) | Pension | 9.700% | 7/1/2019 |
| | Death | 0.140% | 7/1/2019 |
| | Court Costs | (0.140)% | 7/1/2019 |
| | Net Payable: | | 9.700% |

Town of Nashville
Salary (Market) Study Implementation Costs

Police

| Position | Current | Hiring Range Based on Like Size Municipalities | Yrs in Current Position | New Grade | New Hiring Rate | New Minimum | New Salary | Increase | % Value of Fringes | Total Cost to Implement |
|--------------|-----------|--|-------------------------|-----------|-----------------|-------------|------------|----------|--------------------|-------------------------|
| Police Chief | \$ 58,107 | 60303-65653 | 0 | 34 | \$ 61,928 | \$ 64,062 | \$ 64,062 | \$ 5,955 | | |
| Captain | \$ 51,076 | 46882-48873 | 2 | 28 | \$ 45,528 | \$ 47,804 | \$ 51,076 | \$ - | | |
| Captain | \$ 44,973 | | 2 | 28 | \$ 45,528 | \$ 47,804 | \$ 49,249 | \$ 4,276 | | |
| Sergeant | \$ 39,329 | 40878-43228 | 0 | 25 | \$ 39,329 | \$ 41,295 | \$ 41,295 | \$ 1,966 | | |
| Sergeant | \$ 39,329 | | 0 | 25 | \$ 39,329 | \$ 41,295 | \$ 41,295 | \$ 1,966 | | |
| Sergeant | \$ 39,329 | | 1 | 25 | \$ 39,329 | \$ 41,295 | \$ 41,914 | \$ 2,585 | | |
| Sergeant | \$ 39,329 | | 1 | 25 | \$ 39,329 | \$ 41,295 | \$ 41,914 | \$ 2,585 | | |
| Sergeant | \$ 39,329 | | 1 | 25 | \$ 39,329 | \$ 41,295 | \$ 41,914 | \$ 2,585 | | |
| Officer | \$ 33,974 | 34196-36029 | 0 | 22 | \$ 33,974 | \$ 35,673 | \$ 35,673 | \$ 1,699 | | |
| Officer | \$ 33,974 | | 1 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,208 | \$ 2,234 | | |
| Officer | \$ 33,974 | | 1 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,208 | \$ 2,234 | | |
| Officer | \$ 33,974 | | 1 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,208 | \$ 2,234 | | |
| Officer | \$ 33,974 | | 2 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,751 | \$ 2,777 | | |
| Officer | \$ 33,974 | | 0 | 22 | \$ 33,974 | \$ 35,673 | \$ 35,673 | \$ 1,699 | | |
| Officer | \$ 33,974 | | 1 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,208 | \$ 2,234 | | |
| Officer | \$ 33,974 | | 0 | 22 | \$ 33,974 | \$ 35,673 | \$ 35,673 | \$ 1,699 | | |
| Officer | \$ 33,974 | | 0 | 22 | \$ 33,974 | \$ 35,673 | \$ 35,673 | \$ 1,699 | | |
| Records | \$ 33,000 | 29538-30475 | 0 | 19 | \$ 29,348 | \$ 30,815 | \$ 33,000 | \$ - | | |
| | | | | | | | | \$40,427 | 23.85% | \$ 50,069 |

Fire

| Position | Current | Hiring Range Based on Like Size Municipalities | Yrs in Current Position | New Grade | New Hiring Rate | New Minimum | New Salary | Increase | % Value of Fringes | Total Cost to Implement |
|-----------------|-----------|--|-------------------------|-----------|-----------------|-------------|------------|----------|--------------------|-------------------------|
| Fire Chief | \$ 58,107 | 55997-60240 | 1 | 32 | \$ 55,340 | \$ 58,107 | \$ 58,979 | \$ 872 | | |
| Battalion Chief | \$ 43,511 | 39723-45347 | 1 | 25 | \$ 39,329 | \$ 41,295 | \$ 43,511 | \$ - | | |
| Battalion Chief | \$ 40,877 | | 1 | 25 | \$ 39,329 | \$ 41,295 | \$ 41,914 | \$ 1,037 | | |
| Battalion Chief | \$ 50,042 | | 2 | 25 | \$ 39,329 | \$ 41,295 | \$ 50,042 | \$ - | | |
| Lieutenant | \$ 38,349 | 35630-36724 | 1 | 23 | \$ 35,673 | \$ 37,457 | \$ 38,349 | \$ - | | |
| Lieutenant | \$ 35,673 | | 1 | 23 | \$ 35,673 | \$ 37,457 | \$ 38,019 | \$ 2,346 | | |
| Lieutenant | \$ 36,298 | | 1 | 23 | \$ 35,673 | \$ 37,457 | \$ 38,019 | \$ 1,721 | | |
| Engineer | \$ 33,974 | 33550-34200 | 1 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,208 | \$ 2,234 | | |
| Engineer | \$ 33,974 | | 1 | 22 | \$ 33,974 | \$ 35,673 | \$ 36,208 | \$ 2,234 | | |
| Engineer | \$ 33,974 | | 0 | 22 | \$ 33,974 | \$ 35,673 | \$ 35,673 | \$ 1,699 | | |
| Firefighter | \$ 30,815 | 32651-33042 | 1 | 21 | \$ 32,356 | \$ 33,974 | \$ 34,484 | \$ 3,669 | | |
| Firefighter | \$ 30,815 | | 1 | 21 | \$ 32,356 | \$ 33,974 | \$ 34,484 | \$ 3,669 | | |
| Firefighter | \$ 30,815 | | 1 | 21 | \$ 32,356 | \$ 33,974 | \$ 34,484 | \$ 3,669 | | |
| | | | | | | | | \$23,150 | 21.18% | \$ 28,053 |

Fringe Calculation

| | LEO | General |
|---------------|--------|---------|
| Proposed COLA | 1.50% | 1.50% |
| FICA | 7.65% | 7.65% |
| Retirement | 9.70% | 9.03% |
| 401(k) | 5.00% | 3.00% |
| | 23.85% | 21.18% |

**\$ 78,122
Total Cost to Implement**

Town of Nashville
Analysis of Contribution from Enterprise Fund
Fiscal Year 2019-2020

| Based on 18-19 Adopted Budget | Amount | % of Total Budget |
|-------------------------------|---------------------|-------------------|
| Enterprise Fund | \$ 3,539,200 | 39.15% |
| General Fund | \$ 5,471,156 | 60.52% |
| MSD Fund | \$ 30,385 | 0.34% |
| | <u>\$ 9,040,741</u> | <u>100.00%</u> |

Enterprise Fund accounts for nearly 40% of the Town's budget and should offset several of the administrative costs related to supervision of those functions/funds.

Budgeted Enterprise Fund Contribution to the General Fund in FY 2018-19 \$ 85,307

Recommend 2-phase implementation of movement to recover actual costs

| | | Actual / Estimated Salary & Benefits* | Allocation Amount |
|-----------------------|-----|--|-------------------|
| Town Manager | 40% | \$ 138,300 | \$ 55,320 |
| Clerk/HR Director | 15% | \$ 69,900 | \$ 10,485 |
| Finance Director | 40% | \$ 69,900 | \$ 27,960 |
| Asst. Clerk/Hr | 15% | \$ 47,069 | \$ 7,060 |
| Staff Accountant | 40% | \$ 60,976 | \$ 24,390 |
| Property / Liability/ | | | |
| Workers Comp | 15% | \$ 153,000 | \$ 22,950 |
| Webpage | 50% | \$ 9,500 | \$ 4,750 |

Proposed Enterprise Fund Contribution to the General Fund in FY2019-20 \$ 152,916

| | | Actual / Estimated Salary | Allocation Amount |
|-----------------------|-----|---------------------------------|-------------------|
| Town Manager | 40% | \$ 140,375 | \$ 56,150 |
| Clerk/HR Director | 40% | \$ 70,949 | \$ 28,379 |
| Finance Director | 40% | \$ 70,949 | \$ 28,379 |
| Asst. Clerk/Hr | 40% | \$ 47,775 | \$ 19,110 |
| Staff Accountant | 40% | \$ 61,890 | \$ 24,756 |
| Property / Liability/ | | | |
| Workers Comp | 40% | \$ 153,000 | \$ 61,200 |
| Webpage | 50% | \$ 9,500 | \$ 4,750 |

Proposed Enterprise Fund Contribution to the General Fund in FY2020-21 \$ 222,725

This 2-step implementation would have the Utility Fund cost allocation in line with actual level of support received. Recommend updating the analysis during Spring 2020 to make sure %s and costs are still in line with assumptions used above.

*Note - This amount includes Base Salary, Insurance, FICA, Retirement, and 401(k).

**Town of Nashville
Capital Outlay Items
Fiscal Year 2019-2020**

The Town of Nashville has an adopted Capital Improvement Plan and has been strategically buying some items each year. At the same time, the Town has also created a Capital Reserve Plan and, for the past 2 years, been reserving funds to purchase items that will need to be replaced in future years. This will allow the Town to make some big purchases without a negative impact on the Town's financial position.

In the proposed Fiscal Year 2019-2020 budget, the following items from the approved replacement plan are included in the budget:

Police

| | |
|-------------------------------------|-----------|
| Three (3) replacement patrol cars | \$ 98,100 |
| Equipment for three (3) patrol cars | \$ 29,673 |

Fire

| | |
|--------------------------|-----------|
| Ladder Truck & Equipment | \$120,000 |
|--------------------------|-----------|

Recreation

| | |
|------------------------------------|------------|
| Playground Equipment – Glover Park | \$100,000* |
| Bleachers | \$ 10,000 |

Public Buildings

| | |
|--|-----------|
| HVAC Unit – Recreation | \$ 25,000 |
| Roof Improvements – Library | \$ 48,000 |
| Parking Improvements – Library/Town Hall | \$ 10,000 |
| Phone System – Town Hall | \$ 30,000 |
| Reserve – HVAC Unit | \$ 6,200 |

Water Operations

| | |
|-----------------------|-----------|
| Replacement Truck 116 | \$ 23,500 |
|-----------------------|-----------|

Sewer Operations

| | |
|-------------------------|------------|
| Argo | \$ 15,000 |
| Skid Steer Mower/Loader | \$ 38,000* |

Transfer FROM Capital Reserve Funds in Fiscal Year 2019-2020

In the proposed Fiscal Year 2019-2020 budget, the following transfers FROM the Capital Reserve fund are budgeted to help cover the cost of items that are included for purchase this year from the approved Capital Improvement Plan.

| | |
|--|------------|
| Transfer INTO General Fund - helps offset planned equipment purchases | \$115,213* |
| Transfer INTO Enterprise Fund – helps offset planned equipment purchases | \$ 54,500* |

Transfers TO Capital Reserve Funds in Fiscal Year 2019-2020

In the proposed Fiscal Year 2019-2020 budget, the following transfers TO the Capital Reserve Fund are budgeted to reserve these funds for future use to cover items that will be purchased in future years according to the approved Capital Reserve Plan.

| | |
|--------------------|-----------|
| General Fund | \$214,150 |
| Water & Sewer Fund | \$ 79,850 |

As an additional recommendation, in the new year, with the start of a new Manager and new Finance Director, it would be prudent to have staff review the items on the plan to ensure (1) need for equipment still exists, (2) new needs which may have arisen are included, and (3) cost estimates remain in line with pricing.

Town of Nashville
Capital Reserve Fund
Year over Year Performance 2017-2020

| | Beg Balance July 1, 2017 | 2017-2018 Purchase | Audited Balance 6/30/2018 | Budgeted FY18-19 Transfer | Projected Ending Balance 6/30/2019 | 2019-2020 Purchase/Use | Proposed FY19-20 Transfer | Projected Ending Balance 6/30/2020 |
|--|-----------------------------|------------------------|---------------------------------|---------------------------------|--|---------------------------|---------------------------------|--|
| GENERAL FUND | | | | | | | | |
| 2001 Engine 141 | \$ 262,500.00 | \$ (262,500.00) | \$ - | \$ - | \$ - | \$ - | \$ 31,250.00 | \$ 31,250.00 |
| 2010 Squad 14 | \$ 27,500.00 | \$ - | \$ 27,500.00 | \$ 27,500.00 | \$ 55,000.00 | \$ - | \$ 27,500.00 | \$ 82,500.00 |
| 2001 Rescue 14 | \$ 27,000.00 | \$ - | \$ 27,000.00 | \$ 27,000.00 | \$ 54,000.00 | \$ - | \$ 27,000.00 | \$ 81,000.00 |
| 2007 Engine 14 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 58,000.00 | \$ 58,000.00 |
| 2007 Truck 14 | \$ 16,000.00 | \$ - | \$ 16,000.00 | \$ 16,000.00 | \$ 32,000.00 | \$ - | \$ 16,000.00 | \$ 48,000.00 |
| Garbage Truck | \$ 84,000.00 | \$ - | \$ 84,000.00 | \$ 84,000.00 | \$ 168,000.00 | \$ - | \$ 15,000.00 | \$ 183,000.00 |
| Street Sweeper | \$ 27,000.00 | \$ - | \$ 27,000.00 | \$ 21,504.00 | \$ 48,504.00 | \$ - | \$ 2,000.00 | \$ 50,504.00 |
| Leaf Vacuum | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SCBA packs (22) and SCBA bottles (44) | \$ 15,000.00 | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ 30,000.00 | \$ - | \$ 15,000.00 | \$ 45,000.00 |
| Glover Park Playground | \$ 33,333.00 | \$ - | \$ 33,333.00 | \$ 33,333.00 | \$ 66,666.00 | \$ (66,666.00) | \$ - | \$ - |
| Boardwalk | \$ 15,000.00 | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ 30,000.00 | \$ - | \$ 15,000.00 | \$ 45,000.00 |
| Backhoe and Trailer [^] | \$ 17,250.00 | \$ - | \$ 17,250.00 | \$ 17,250.00 | \$ 34,500.00 | \$ (34,500.00) | \$ 2,400.00 | \$ 2,400.00 |
| Asphalt Recycler | \$ 5,000.00 | \$ - | \$ 5,000.00 | \$ 5,000.00 | \$ 10,000.00 | \$ - | \$ 5,000.00 | \$ 15,000.00 |
| Web page | \$ 15,306.00 | \$ - | \$ 15,306.00 | \$ 8,741.00 | \$ 24,047.00 | \$ (14,047.00) | \$ - | \$ 10,000.00 |
| Total General Fund Transfer FY 17-18 | \$ 544,889.00 | \$ (262,500.00) | \$ 282,389.00 | \$ 270,328.00 | \$ 552,717.00 | \$ (115,213.00) | \$ 214,150.00 | \$ 651,654.00 |
| ENTERPRISE FUND | | | | | | | | |
| Sewer Jet - 747 | \$ 16,250.00 | \$ - | \$ 16,250.00 | \$ 16,250.00 | \$ 32,500.00 | \$ - | \$ 16,250.00 | \$ 48,750.00 |
| Sewer Vacuum - 142 | \$ 10,000.00 | \$ - | \$ 10,000.00 | \$ 10,000.00 | \$ 20,000.00 | \$ - | \$ 10,000.00 | \$ 30,000.00 |
| Backhoe and Trailer [^] | \$ 17,250.00 | \$ - | \$ 17,250.00 | \$ 17,250.00 | \$ 34,500.00 | \$ (34,500.00) | \$ 2,400.00 | \$ 2,400.00 |
| Backhoe | \$ 27,000.00 | \$ - | \$ 27,000.00 | \$ 28,000.00 | \$ 55,000.00 | \$ - | \$ 10,000.00 | \$ 65,000.00 |
| #6 Well Generator | \$ 7,000.00 | \$ - | \$ 7,000.00 | \$ 7,000.00 | \$ 14,000.00 | \$ - | \$ 28,000.00 | \$ 42,000.00 |
| Mobile Generator | \$ 5,600.00 | \$ - | \$ 5,600.00 | \$ 5,600.00 | \$ 11,200.00 | \$ - | \$ 5,600.00 | \$ 16,800.00 |
| Sewer Inspection Crawler | \$ - | \$ - | \$ - | \$ 7,600.00 | \$ 7,600.00 | \$ - | \$ 7,600.00 | \$ 15,200.00 |
| Skid Steer | \$ - | \$ - | \$ - | \$ 20,000.00 | \$ 20,000.00 | \$ (20,000.00) | \$ - | \$ - |
| Total Enterprise Fund Transfer FY 17-18 | \$ 83,100.00 | \$ - | \$ 83,100.00 | \$ 111,700.00 | \$ 194,800.00 | \$ (54,500.00) | \$ 79,850.00 | \$ 220,150.00 |

[^]Cost shared between General and Enterprise Fund

* FY18-19 - Not enough revenues in Stormwater to budget the recommended transfer (\$51,000) to the Capital Reserve Fund

**FY19-20 - Not enough revenues in Stormwater to budget the recommended annual transfer (\$51,000)

+Reduced contribution for FY19-20 as refurbished truck was purchased (\$69,000) in FY18-19. Note, annual garbage fees do not cover this transfer as revenues only cover costs in 10-580.

#Backhoe/trailer was purchased at end of FY18-19. Moves funds back into respective fund balances in new year.