

# **TOWN OF CRESWELL**

## **NORTH CAROLINA**



### **BUDGET FOR FISCAL YEAR 2019-2020**

Submitted by: Penny Chapman,  
Finance Officer

May 28, 2019



**Finance Officer's Budget Message  
FY 2018-2019**

May 28, 2019

Mayor Edwin R. Blount  
Board of Commissioners  
Town of Creswell  
104 S. Sixth Street  
Creswell, NC 27928

The Honorable Mayor Blount, Town Board Members and Citizens of Creswell:

This budget was prepared under the general direction of the Town Board in response to the goals established during budget workshops and in direct response to the needs of our community. The FY 2019-2020 budget continues the current level of services provided for the citizens of Creswell. As requested by the Board, this budget is balanced by a **\$0.5000** tax rate per hundred-dollar valuation.

The estimated assessed tax valuation for the Town of Creswell as of January 1, 2019 is **\$17,302,244** and an estimated collection rate of **91.88%** was used for real, personal, and vehicle taxes.

This budget includes:

- A 3.5% merit increase for full time employees
- Operation expenses to continue services to citizens at the current levels
- Selected adjustments to cover inflation and contractual increases along all line items

## Summary of 2018-2019 Budget

### Budget Overview

After careful consideration the following budget recommendations represents Board goals, departmental input and community needs within the existing tax rate of \$0.5000 per \$100 valuation. The total recommended budget is \$497,876.

Departmental Budget	FY 2018-2019
General government	\$ 128,572
Fire Department	\$ 5,000
Insect Control	\$ 800
Roads & Streets	\$ 8,000
Transportation	\$ 7,500
Contingency Appropriation	-\$ 8,000
Future Expenditures (i.e. Reserve)	\$ 4,510
Water	\$ 125,937
Sewer	\$ 212,668
<b>TOTAL</b>	<b>\$ 500,987</b>

The budget recommendation includes a 3.5% merit increase for full-time employees of the Town.

### Departmental Highlights

**Governing government:** The proposed budget for Governing government is **\$128,572**.

**Fire Department:** The proposed budget for the Fire Department is **\$5,000**.

**Insect Controls:** The proposed budget for Insect control is **\$800**. This recommendation has been appropriated to purchase mosquito chemicals for spraying for mosquitoes.

**Roads & Streets:** The proposed budget for Roads & Streets is **\$8,000**. This recommendation has been appropriated for patch and pave street repairs from Powell Bill funds.

**Transportation:** The proposed budget for Transportation is **\$7,500**.

**Contingency Appropriation:** The proposed budget for Contingency Appropriation is **\$8,000**.

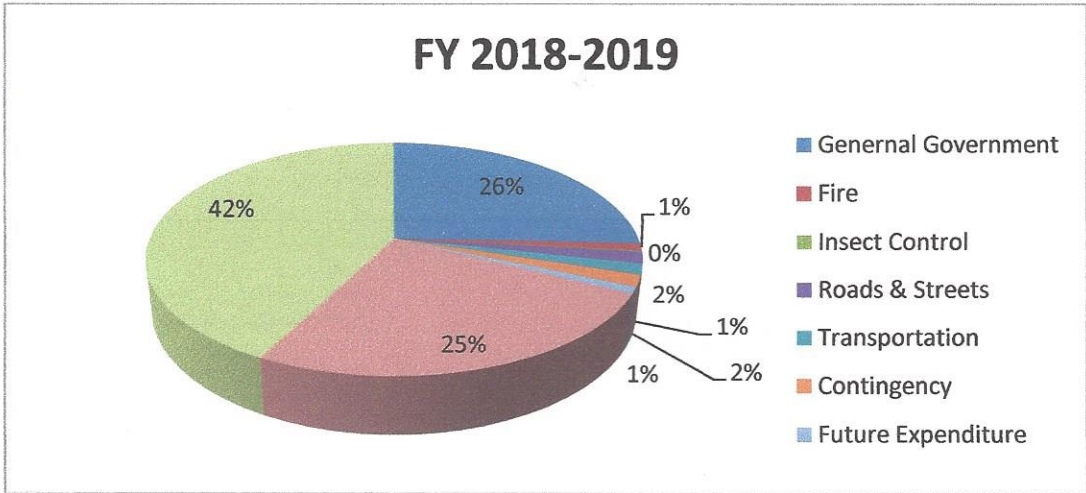
**Future Expenditures:** The proposed budget for Future Expenditures is **\$4,510**. This recommendation has been appreciated for a reserve fund for future expenditures.

**Water:** The proposed budget for the Water Department is **\$125,937**. This recommendation is based on \$19.10 monthly fee in-town customers, \$25.07 monthly fee out-of-town customers which covers water services. The variable charge will remain \$12.00 per 1,000 gallons. The water budget was decreased to reflect current user numbers as rates stayed the same.

**Sewer:** The proposed budget for the Sewer Department is **\$212,668**. This recommendation is based on \$28.10 monthly fee in-town customers, \$17.25 monthly fee for Tyrrell County customers and \$36.88 monthly out-of-town customers which covers sewer services. The variable charge will remain \$5.60 per 1,000 gallons for in-town, out-of-town and Tyrrell County customers. The sewer budget was increased to reflect current user numbers.

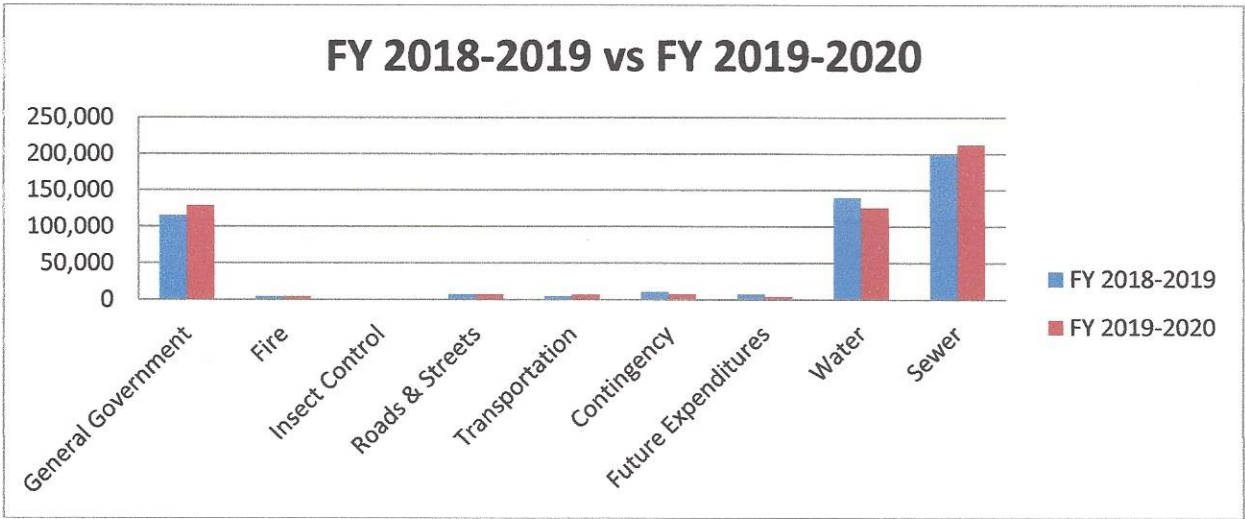
The proposed budget is balanced as stated above and the fees for water and sewer are listed on the attached spreadsheet.

The following graph depicts the funding break down by departments:



### Adopted Budget

The adopted budget includes comparisons from previous budgets. The End of the Year Budget for 2017-2018, Actual Budget from 2018-2019, and Current Budget (as of May 24, 2019) from 2018-2019 have been included for comparison. The following graph indicates changes from FY18-19 and FY 19-20:



An adopted budget is attached. If you have any question regarding the budget, please let me know and we will work to answer or make corrections. It was staff's goal to present a budget that was balanced and could be adopted to guide the town during the next fiscal year. The budget presented is a balanced departmental budget. I am proud to present this budget on behalf of our great Town staff!

Respectfully submitted,

*Penny Chapman*

Penny Chapman  
Finance officer

**Town of Creswell, North Carolina**

**Budget Ordinance**

**FISCAL YEAR**

**2019-2020**

**AN ORDINANCE CONCERNING APPROPRIATIONS AND THE RAISING OF REVENUE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019**

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

**Section 1:** The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this Town:

General government	\$ 128,572
Fire Department	5,000
Insect Control	800
Roads & Streets	8,000
Transportation	5,500
Contingency Appropriation	8,000
Appropriated Fund Balance	4,510
Total Appropriations	<u>\$ 162,382</u>

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Current year's real property taxes	\$ 77,933
Current year's motor vehicle taxes	9,525
Powell Bill funds	7,485
Beer & Wine Tax	1,143
Local Option Sales Tax	40,377
Utility Franchise Tax	21,694
Sales Tax Refund	3,875
Other Revenues	350
Total estimated	<u>\$ 162,382</u>

**Section 3:** The following amounts are hereby appropriated in the Water Fund for the operation of the utilities for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore approved for the Town:

Water operations department	<u>\$125,937</u>
Total Appropriations	<u>\$125,937</u>

**Section 4:** It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Water Revenues	<u>\$ 125,937</u>
Total estimated revenues	<u>\$ 125,937</u>

**Section 5:** The following amounts are hereby appropriated in the Sewer Fund for the operation of the sewer utilities for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore approved for the Town:

Sewer operations department	<u>\$ 212,668</u>
Total Appropriations	<u>\$ 212,668</u>

**Section 6:** It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Sewer Revenues	<u>\$ 212,668</u>
Total estimated revenues	<u>\$ 212,668</u>

**Section 7:** There is hereby levied a tax at the rate of fifty cents (\$0.5000) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2019, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$17,302,244 and an estimated rate of collection of 91.88%. The estimated rate of collection is based on the fiscal 2017-2018 collection rate of 91.88%.

**Section 8:** The Finance Officer or a designee is hereby authorized to transfer appropriations as contained herein under the following conditions:

- Transfers between line item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.
- Transfers up to \$1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- All transfer between funds require prior approved by the Governing Board in an amendment to the Budget Ordinance

**Section 9:** The Finance Officer or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

**Section 10:** There is hereby established, for the Fiscal Year 2019-2020, a 3.5% salary increase for full time employees who have been employed for at least one year shall be available beginning with the first payroll in the month of the new Fiscal Year.

Copies of this Budget Ordinance shall be furnished to the Governing Board and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 20<sup>th</sup> day of June, 2019.



Penny Chapman  
Finance Officer



Edwin R. Blount  
Mayor



**ATTACHMENT A****Town of Creswell, North Carolina  
Schedule of Fees  
Fiscal Year 2019-2020****WATER & SEWER****WATER & SEWER RATES  
(INSIDE TOWN LIMITS)**

Water Base Rate	\$19.10
Commercial Water Base Rate (2" meter)	\$52.00
Residential Water Rates	0-5,000 - \$12.00 (first 5,000 gallons) 5,001-10,000 - \$12.50 per additional 1,000 gallons 10,001-15,000 - \$13.00 per additional 1,000 gallons 15,001 and above - \$13.50 per additional 1,000 gallons
Sewer Base Rate	\$28.10
Residential Sewer Rates	\$5.60 per 1,000 gallons
Tyrrell County Sewer Rates	\$17.25 Base Rate \$5.60 per 1,000 gallons

**WATER & SEWER RATES  
(OUTSIDE TOWN LIMITS)**

Water Base Rate	\$25.07
Residential Water Rates	0-5,000 - \$12.00 (first 5,000 gallons) 5,001-10,000 - \$12.50 per additional 1,000 gallons 10,001-15,000 - \$13.00 per additional 1,000 gallons 15,001 and above - \$13.50 per additional 1,000 gallons
Sewer Base Rate	\$36.88
Residential Sewer Rates	\$5.60 per 1,000 gallons

**OTHER WATER AND SEWER CHARGES AND FEES:****Reconnection Charge**

Charge for reconnection of water/sewer service after Disconnection due to nonpayment	\$35
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**Late Fee**

Late fee (will be charged on accounts with unpaid balances beyond the 15 <sup>th</sup> of the month)	\$5
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**NSF Fee**

After customer has been charged an NSF fee two times, the town will no longer accept checks from that customer.	\$25
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**Water and Sewer Deposit/Cut-on fee**

W/S Deposit (refundable once account is closed)	\$100
W/S Cut-on fee (one-time fee, non-refundable)	\$35

**Meter Tampering**

Meter tampering fee (any misuse of meter by customer)	\$100 fine plus estimated non-metered usage and cost of the new meter if damaged.
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