



**FISCAL YEAR 2013-2014  
RECOMMENDED BUDGET  
FOR THE GENERAL FUND**

**Finance Committee – April 25, 2013**

# General Fund Selected Revenues

Property Tax	\$6,050,000
Privilege License	295,000*
Franchise Tax (Utilities)	860,000*
Powell Bill Allocation	496,000
Local Option Sales Tax (1%)	1,224,000
Local Option Sales Tax (1/2%)	1,224,000
Sales Tax (City Hold Harmless)	505,000
ABC Revenue	150,000
Pasquotank County Recreation	925,279
Pasquotank County Fire Protection	356,947
State Buildings – Fire Protection	53,000
Rental Inspection	48,000*
Sanitation Fees (Residential)	1,310,000
Pasquotank County Senior Center	90,642
Lieu of Taxes (Electric Fund)	1,050,000
Lieu of Services (Electric Fund)	600,000
Installment Purchases	560,000
Fund Balance Appropriated	136,659
Fund Balance Appropriated-Powell Bill	1,289,239

# Legislative Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$74,078	\$73,003
Operating Expenditures	\$56,071	\$48,712
Capital Expenditures	\$1,300	-0-
Other Expenditures	-0-	\$1,300
Legislative Fund Totals	\$131,449	\$121,715
Number of Budgeted Positions	9	9

# City Council Travel Expense Same as Fiscal Year 2012-2013 - \$17,000

- Expenditures will be handled as per City policy adopted this year. Each Councilor will receive \$1,700 and the Mayor will receive \$3,400.

## Administrative Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$313,034	\$318,292
Operating Expenditures	\$33,292	\$34,687
Capital Expenditures	-0-	-0-
Other Expenditures	\$5,306	\$5,306
Administrative Fund Totals	\$351,632	\$358,285
Number of Budgeted Positions	3.25 FT	3.25 FT

## **Finance Service Level Summary Administration and Accounting**

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$303,328	\$309,476
Operating Expenditures	\$56,917	\$54,063
Capital Expenditures	\$5,000	\$7,000
Other Expenditures	-0-	-0-
Finance Fund Totals	\$365,245	\$370,539
Number of Budgeted Positions	5FT/1PT	5FT/1PT

# Finance Department Tax Division

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures		
Operating Expenditures	\$100,000	\$100,000
Capital Expenditures		
Other Expenditures		
Tax Fund Totals	\$100,000	\$100,000
Number of Budgeted Positions		

This item will be discussed during the Joint City/County Meeting.

## Legal Service Level Summary

<b>Expenditures</b>	<b>FY 2012 Budget</b>	<b>FY 2013 Proposed</b>
Personal Services Expenditures		
Operating Expenditures	\$65,800	\$55,800
Capital Expenditures		
Other Expenditures		
Legal Fund Totals	\$65,800	\$55,800
Number of Budgeted Positions		



## Planning Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$342,291	\$342,906
Operating Expenditures	\$33,140	\$30,464
Capital Expenditures	\$9,100	\$600
Other Expenditures		
Planning Fund Totals	\$384,531	\$373,970
Number of Budgeted Positions	5FT	5FT

## Human Resources – Public Buildings Division

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$105,737	\$100,702
Operating Expenditures	\$129,521	\$150,441
Capital Expenditures	\$19,000	\$600
Other Expenditures		
Public Buildings Fund Totals	\$254,258	\$251,743
Number of Budgeted Positions	2FT	2FT

# Capital Expenditures

- \$5,000 Copier Replacement (1/3 Cost)
- \$2,000 Computer Replacement (Finance)
- \$17,500 Re-carpeting and Painting Hugh Cale Center (HR/Public Buildings)

## Police Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$4,140,095	\$4,094,188
Operating Expenditures	\$1,212,964	\$1,267,366
Capital Expenditures	\$293,498	\$280,000
Other Expenditures	\$121,583	\$165,127
Police Fund Totals	\$5,768,140	\$5,806,681
Number of Budgeted Positions	73F/2.5PT	73FT/2.5PT

# Police Highlights

- \$170,000 is budgeted for 911 contractual services
- \$112,000 is budgeted for Animal Control
- Capital Outlay includes funding for 5 vehicles (installment purchase - \$220,000)
- CrimeView Application Software - \$20,000
- 10 Mobile Radios & 1 Base for Patrol Room - \$10,000
- 3 in-Car Cameras - \$15,000 (\$15,000 Savings)

# Elizabeth City Police Department

Replacement Cost Schedules:  
Surveillance Cameras, In-Car  
Cameras, and Police Vehicles

# Surveillance Camera System – Replacement Matrix

2014	2 units at \$5,500.00	\$11,000.00	\$20,000 annual maintenance	\$31,000 yearly costs
2015	7 units adding 3% inflation rate	\$39,955.00	\$20,000 annual maintenance	\$59,955 yearly costs
2016	7 units adding 3% inflation rate	\$40,844.65	\$20,000 annual maintenance	\$60,844.65 yearly costs
2017	7 units adding 3% inflation rate	\$42,069.98	\$20,000 annual maintenance	\$62,069.98 yearly costs
2018	7 units adding 3% inflation rate	\$43,324.89	\$20,000 annual maintenance	\$63,324.89 yearly costs
2019	7 units adding 3% inflation rate	\$44,624.63	\$20,000 annual maintenance	\$64,624.63 yearly costs
	<b><i>TOTAL COSTS</i></b>	<b>\$221,819.15</b>	<b>\$120,000</b>	<b><u>\$341,819.15</u></b>

**Refer to Memo Prepared by Chief Buffalo on Dais**

# In-Car Camera System – Replacement Matrix

2014	8 cameras adding 3% inflation rate	\$37,862.80
2015	5 cameras adding 3% inflation rate	\$24,374.15
2016	5 cameras adding 3% inflation rate	\$25,105.35
2017	4 cameras adding 3% inflation rate	\$20,686.80
2018	5 cameras adding 3% inflation rate	\$26,634.25
	<i>TOTAL COSTS</i>	<b><u>\$134,663.35</u></b>

**Refer to Memo Prepared by Chief Buffalo on Dais**



# Police Fleet System – Replacement Matrix

2014	5 fully outfitted vehicles (turn key) at \$44,000 each	\$220,000.00
2015	5 fully outfitted vehicles adding 3% inflation rate	\$226,600.00
2016	5 fully outfitted vehicles adding 3% inflation rate	\$233,398.00
2017	5 fully outfitted vehicles adding 3% inflation rate	\$240,399.94
2018	5 fully outfitted vehicles adding 3% inflation rate	\$247,611.95
	<i>TOTAL COSTS</i>	<b><u>\$1,168,009.89</u></b>

# Fire Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$2,326,056	\$2,254,328
Operating Expenditures	\$738,957	\$811,219
Capital Expenditures	\$1,000,000	\$24,000
Other Expenditures	\$271,662	\$348,816
Fire Fund Totals	\$4,336,675	\$3,438,363
Number of Budgeted Positions	42FT	42FT

# Fire Capital Expenditures

- \$24,000 – Fire Fighting Gear
- Refer to Memo Prepared by Chief Mackey on Dais

## Fire Inspections Service Level Summary

Expenditures	FY 2013 Budget	FY 2014 Proposed
Personal Services Expenditures	\$228,347	\$232,555
Operating Expenditures	\$68,212	\$58,842
Capital Expenditures	\$6,800	\$2,000
Other Expenditures		
Fire Inspections Fund Totals	\$303,359	\$293,397
Number of Budgeted Positions	3FT	3FT

**Camden  
County pays**

**13%  
(\$35,000)**

**Capital  
Expenditures**

\$2,000 –  
1 computer  
replacement

## Inspections Service Level Summary

Expenditures	FY 2013 Budget	FY 2014 Proposed
Personal Services Expenditures	\$315,188	\$323,499
Operating Expenditures	\$72,034	\$85,035
Capital Expenditures	\$15,000	\$6,900
Other Expenditures	\$8,107	\$4,245
Inspections Fund Totals	\$410,329	\$419,679
Number of Budgeted Positions	5FT	5FT

<p><b>Capital Expenditure</b></p> <p>\$6,900 – 6 computers/printers upgrades</p>
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## Public Works Administration Service Level Summary

Expenditures	FY 2013 Budget	FY 2014 Proposed
Personal Services Expenditures	\$30,104	\$30,478
Operating Expenditures	\$22,556	\$28,815
Capital Expenditures	\$3,000	-0-
Other Expenditures		
Public Works Admin. Fund Totals	\$55,660	\$59,293
Number of Budgeted Positions	.25FT*	.25FT*

**(\* One FT position funded from General, Electric, W/S and Stormwater Funds**

# GIS Fund Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$114,581	\$126,030
Operating Expenditures	\$34,549	\$31,062
Capital Expenditures	-0-	\$1,200
Other Expenditures		
Public Works Admin. Fund Totals	\$149,130	\$158,298
Number of Budgeted Positions	2 FT	2 FT

# Garage Fund Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$265,431	\$272,965
Operating Expenditures	(\$265,431)	(\$272,965)
Capital Expenditures	\$11,000	\$5,300
Other Expenditures	-0-	-0-
Garage Fund Totals	\$11,000	\$5,300
Number of Budgeted Positions	5FT	5FT



# Garage Fund Highlights

- Purchase for Resale includes a total budgeted amount of \$36,000
- Labor charges budgeted are \$370,834 (allocated to appropriate cost center)
- Parts charges budgeted are \$41,204 (allocated to appropriate cost center)
- Capital - \$5,300 for compliance with FCC narrowband conversion

# Street Department Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$634,170	\$647,759
Operating Expenditures	\$421,624	\$550,775
Capital Expenditures	-0-	\$18,500*
Other Expenditures	\$13,143	\$8,762
Street Fund Totals	\$1,068,937	\$1,225,796
Number of Budgeted Positions	18FT	18FT

\*Narrowband Conversion

# Powell Bill Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$48,950	\$91,838
Operating Expenditures	\$436,027	\$334,401
Capital Expenditures	\$503,800	\$1,509,000
Other Expenditures	-0-	-0-
Powell Bill Fund Totals	\$987,977	\$1,935,239
Number of Budgeted Positions	2FT	2FT

# Powell Bill Highlights

- \$100,000 Budgeted for neighborhood initiatives
- \$100,000 - Backhoe
- Improvements:
  - \$900,000 Overlay Projects  
(Main and Church Streets Reconstruction)
  - \$200,000 17 North Sidewalk (\$50,000)

Selden Street  
Main to Baxter – 500 ft Repair  
Brick Surface – 10 ft wide  
Plus Main St. Intersection  
Est. Budget - \$22,000

Main Street  
Hughes Blvd. to Ashe St. – 1000 ft  
Est. Budget - \$67,000

Church Street  
Simpson to Dyer – 4200 ft  
Est. Budget - \$225,000

**Legend**

— Road Resurfacing  
— centerlines

1 inch = 100 feet

# Sanitation Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$846,345	\$870,146
Operating Expenditures	\$440,315	\$366,160
Capital Expenditures	\$170,000	\$302,000
Other Expenditures	\$66,066	\$61,674
Sanitation Fund Totals	\$1,522,726	\$1,599,980
Number of Budgeted Positions	18FT	18FT

# Sanitation Expenses

- Total Sanitation Expenses \$1,599,980
- Estimated Revenue (\$3 increase to \$20) \$1,366,600
- Revenue to Expense \$ -233,800 (17%)

**Sanitation Services - Enterprise Fund**

**5 Year Budget Projections**

	<i>FY-14</i>	<i>FY-15</i>	<i>FY-16</i>	<i>FY-17</i>	<i>FY-18</i>	<i>5-YR Avg</i>
<i>Personal Expenditures</i>	870,120	891,873	914,170	937,024	960,450	914,727
<i>Operating Expenditures</i>	366,160	375,314	384,697	394,314	404,172	384,931
<i>Capital Expenditures</i>	22,000	237,000	239,370	241,764	244,181	196,863
<i>Other Expenditures</i>	121,700	121,700	121,700	121,700	121,700	121,700
<i>Total Operating Cost</i>	\$1,379,980	\$1,625,887	\$1,659,937	\$1,694,802	\$1,730,503	\$1,618,222
<i>Revenue (\$22.50/Month)</i>	\$1,575,000	\$1,590,750	\$1,606,658	\$1,622,724	\$1,638,951	\$1,606,817
<i>Fund Balance</i>	\$195,020	\$159,883	\$106,604	\$34,526	-\$57,026	

**Refer to Spreadsheet Prepared by Paul Fredette on Dais**



# Sanitation Highlights

- \$8,000 budgeted for mosquito control
- \$17,500 budgeted for garbage kart repairs and replacements under warranty, the purchase of karts for resale and karts and recycling bins provided at no cost for new residential homes
- \$61,674 budgeted for debt service payments
- \$280,000 – Automated Refuse Truck
- \$17,000 – Compliance with FCC narrowband conversion
- \$4,500 – 3 computers (replacement)

## Parks and Recreation Service Level Summary

Expenditures	FY 2013 Budget	FY 2014 Proposed
Personal Services Expenditures	\$978,446	\$1,043,124
Operating Expenditures	\$580,779	\$636,509
Capital Expenditures	\$861,408	\$801,200
Other Expenditures	\$141,940	\$119,371
Parks & Recreation Fund Totals	\$2,562,573	\$2,600,204
Number of Budgeted Positions	12.5FT/ 7 PT*	12.5FT/ 7 PT*

**\*One position funded from P & R and Senior Center**

# P & R Capital Expenditures

- Bike Trail-Halstead Blvd. - \$500,000 (*Net \$175,000*)
- Purchase of Property for Baseball Stadium - \$100,000 (*Net \$45,000*)
- Partitions for Knobbs Creek Rec. Center- \$76,000
- Sheep Harney Multipurpose Field - \$50,000 (*\$Net 24,750*)
- Bulkhead Cap at Charles Creek Park - \$25,000
- Dog Park at SPCA Shelter - \$23,200 (*Net \$10,440*)
- Super Duty Crew Cab (3/4 ton) - \$22,000
- Concrete Tables at Waterfront Park to be replaced - \$5,000

**Refer to Two Memos Prepared by Bobbi White on Dais**

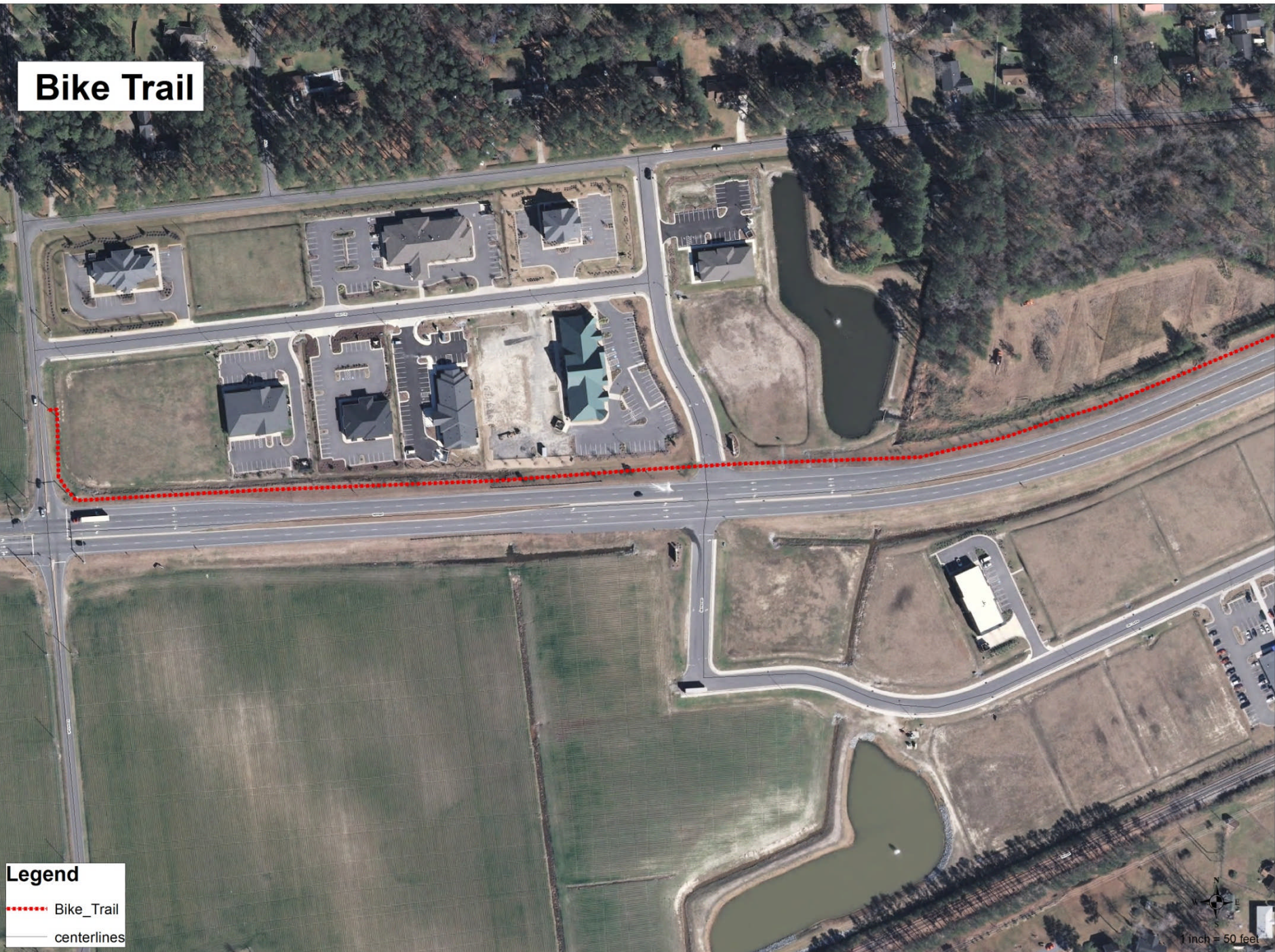
# Bike Trail



**Legend**  
..... Bike\_Trail  
—— centerlines

1 inch = 100 feet

# Bike Trail



## Legend

- ..... Bike\_Trail
- \_\_\_\_\_ centerlines

1 inch = 50 feet

# Bike Trail



## Legend

- ..... Bike\_Trail
- \_\_\_\_\_ centerlines

1 inch = 50 feet

# Senior Center Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$101,103	\$104,379
Operating Expenditures	\$48,972	\$48,005
Capital Expenditures	\$5,100	\$68,900
Other Expenditures		
Senior Center Fund Totals	\$155,175	\$241,284
Number of Budgeted Positions	1.5FT/2PT*	1.5FT/2PT*

**Pasquotank County pays**

**50%**

**Capital Expenditures**

\$60,000 –  
Handicap Bus  
(Net \$10,000)

\$1,600 – 8  
upholstered  
chairs

\$1,300 –  
Circuit Steps

**\*One position funded from P&R and Senior Center**

# Cemeteries Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures		
Operating Expenditures	\$54,000	\$54,400
Capital Expenditures	-0-	-0-
Other Expenditures		
Cemeteries Fund Totals	\$54,000	\$54,400
Number of Budgeted Positions		



# Non-Departmental Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$364,109	\$432,949
Operating Expenditures	\$296,929	\$250,036
Capital Expenditures		
Other Expenditures	-0-	-0-
Non-Departmental Fund Totals	\$661,038	\$682,985
Number of Budgeted Positions		

# **General Fund**

## **Non-Departmental Highlights**

- Group Insurance for Retirees is budgeted for \$431,449
- Economic Development contribution is \$50,086
- Contribution to ECDI is \$33,000 (MSD Tax)
- Contribution to ECDI is \$20,000
- Contribution to the Airport Authority is \$35,000
- Community Support Grants - \$50,000

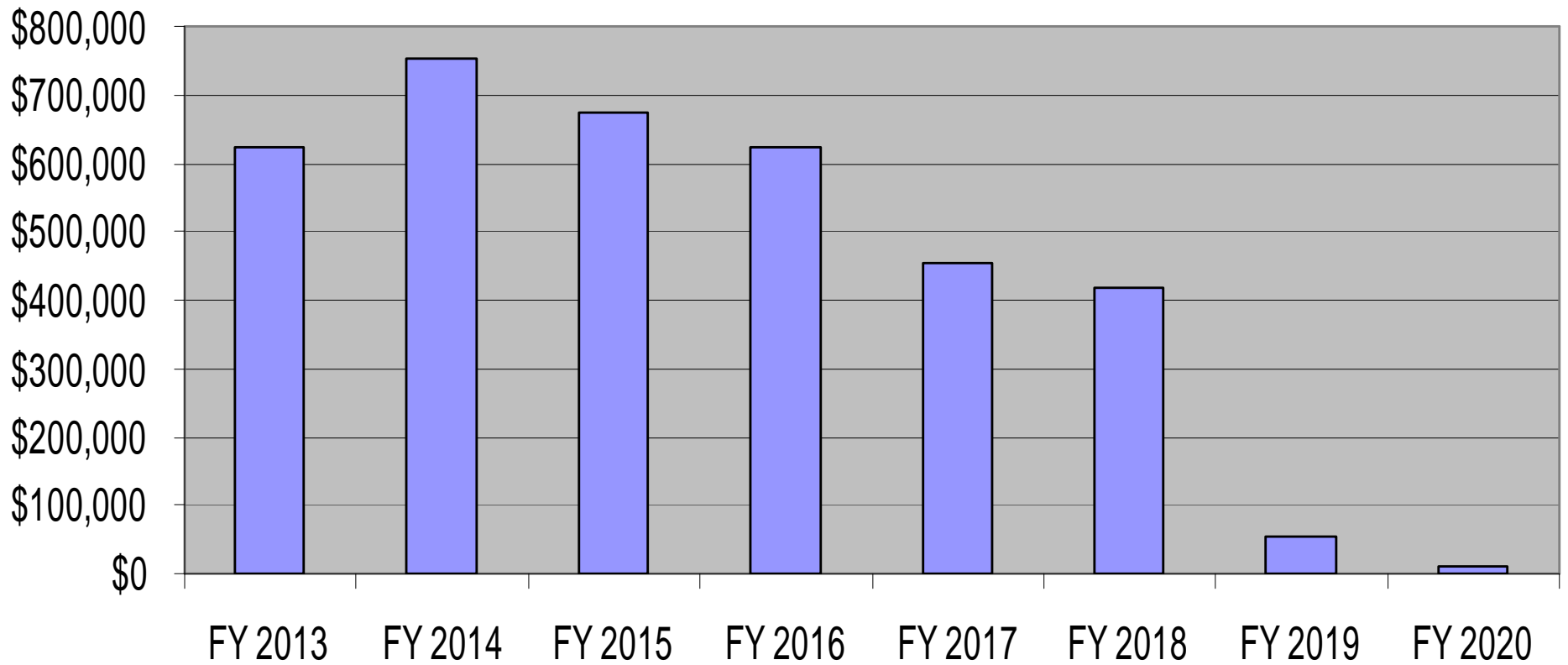
# Elizabeth City Downtown Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$52,444	\$53,963
Operating Expenditures		
Capital Expenditures		
Other Expenditures		
EC Downtown Fund Totals	\$52,444	\$53,963
Number of Budgeted Positions	1FT	1FT

## Human Resources & Risk Management Service Level Summary

<b>Expenditures</b>	<b>FY 2013 Budget</b>	<b>FY 2014 Proposed</b>
Personal Services Expenditures	\$198,893	\$198,689
Operating Expenditures	\$31,771	\$27,624
Capital Expenditures	\$1,500	\$2,000
Other Expenditures		
Personnel & Risk Mgmt. Fund Totals	\$232,164	\$228,313
Number of Budgeted Positions	3FT	3FT

## General Fund Installment Purchase Debt Payments



**6.02¢ of tax levy is required to make current annual installment debt payments of \$751,994**

# General Fund Installment Purchase Financing for FY 2013/14

- Police Cars - \$220,00
- Recycling Truck - \$280,000
- Handicap Bus - \$60,000
- **Total - \$560,000**

# Employee Benefit Survey

**(Refer to Memo on Dais)**

- 87% Response Rate
- As determined by survey, least important benefit is Christmas Bonus, followed by: Longevity, 401K, Health Insurance and Base Salary
- Benefit employees would forego if necessary: Christmas Bonus, followed by employees paying a portion of health insurance premium
- 68% of employees not willing to pay out of pocket to keep current plan design

# Entry Level Salary with Benefits (Non-skilled, non-certified)

JOHN DOE

	FISCAL YEAR 12/13	FISCAL YEAR 13/14
CURRENT SALARY:	\$22,000.00	\$22,000.00
PAID HEALTH INSURANCE	\$6,467.00	\$7,618.00
401 PRUDENTIAL RETIREMENT 5%	\$1,100.00	\$1,100.00
NC RETIREMENT SYSTEMS 6.74%-7.07%	\$1,482.00	\$1,555.40
FICA- 7.65%	\$1,683.00	\$1,683.00
CHRISTMAS BONUS	\$220.00	\$220.00
LONGEVITY PAY	\$100.00	\$100.00
	<b>\$33,052.00</b>	<b>\$34,276.40</b>



# Elizabeth City Health Insurance Rate History

2008-2009 0%

2009-2010: 11.7%

2010-2011: 9.4%

2011-2012: -5%

2012-2013: 7.8%

2013-2014: 19%

## Rates per Year

	<b>2008/2009</b>	<b>2009/2010</b>	<b>2010/2011</b>
EE	423	472	516
EE/Spouse	465 (888)	519 (991)	568 (1,084)
EE/Child(ren)	296 (719)	330 (802)	361 (877)
Family	719 (1,142)	802 (1,274)	877 (1,393)
	<b>2011/2012</b>	<b>2012/2013</b>	<b>2013/2014</b>
EE	490	503	599
EE/Spouse	539 (1,029)	553 (1,056)	658 (1,257)
EE/Child(ren)	343 (833)	352 (855)	418 (1,017)
Family	834 (1,324)	855 (1,358)	1,017 (1,616)

( ) = employee rate added

# CarePlus Health Insurance Rates

Coverage	2012/13 Rates	2013/14 Rates
Employee Only	503	599
Employee & Spouse	1056	1257
Employee and Children	855	1017
Family	1358	1616
Retiree	830	988

## Employee Contribution Toward Health Insurance

$\$25/\text{pay period} \times 26 \text{ pay periods} = \$650 \text{ annually}$   
per employee

**TOTAL - \$171,600**

## Elizabeth City - Health Insurance

	2013/14 Renewal Rates	
	CarePlus	Option 11
<b>Deductibles and Out-of-Pocket Limits</b>		
Calendar Year Deductible	\$400/\$800	\$700/\$1,400
Out-of-Pocket Limit	In - \$1,500/\$3,000 Out - \$2,000/\$4,000	In - \$2,500/\$5,000 Out - \$3,000/\$6,000
Coinsurance	85%/60%	70%/50%
<b>Hospital Services</b>		
ER Services	\$100/coins/deductible	\$150/coins/deductible
<b>Physician Services</b>		
Primary Office Visits	\$20 co-pay PPO 60% after deductible OON	\$30 co-pay PPO 50% after deductible OON
Specialist Office Visits	\$30 co-pay PPO 60% after deductible OON	\$40 co-pay PPO 50% after deductible OON
<b>Preventive Services</b>		
Routine Preventive Care	100%, deductible waived OON limited to \$500 in a calendar year	100%, deductible waived OON limited to \$500 in a calendar year
<b>Prescription Drugs / Rx Drug Card</b>		
Retail Pharmacy	\$5/\$20/\$40	\$5/\$20/\$40
Mail Order Pharmacy	\$10/\$50/\$115	\$10/\$50/\$115
<b><u>Active</u></b>		
Employee Only	599	551
Employee and Spouse	1257	1157
Employee and Children	1017	937
Family	1616	1488
<b><u>Retiree</u></b>		
Employee Only	988	909

# HEALTH INSURANCE INCREASE

• Care Plus Plan (19%)	414,000
• Option 11 (10%)	<u>217,894</u>
• Net Increase	196,106
• Savings due to lower Workers Comp Premium	<u>130,000</u>
• Total Net Increase	66,106