



# Town of Oriental Proposed Annual Budget Fiscal Year 2020-2021

To: Mayor Sally Belangia  
Board of Commissioners

From: Diane H. Miller, Manager and Budget Officer

Date: May 20, 2020

Re: Budget Message 2020-2021

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As the fiscal budget allows our citizenry to transparently view the fiscally responsible use of their tax money, I have respectfully submitted a budget to the Board for their consideration and further adoption of a Budget Ordinance for FY 2020-2021 in time for a public hearing scheduled for June 2, 2020. A balanced budget was delivered to the Board and published for review by June 1, 2020 according to N.C.G.S. §159-8.

How money is handled and accounted for throughout the year is dictated by GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board) plus monitored by our auditors and ultimately reported annually to the LGC (Local Government Commission). Two distinct funds, General Fund & Water Fund, must have separate reserves, be balanced and accounted for individually, but are worked from a central depository and are in this budget as presented.

The balanced budget has been produced in accordance with the North Carolina Local Government Budget and Fiscal Control Act, and was resolved and will be presented in its final form to the Board at the June 2, 2020 regular Town Board Meeting. At the time of publishing public notice, a copy was filed with the Office of the Clerk at Town Hall where it has been and shall remain available for public inspection until the required Budget Ordinance is adopted to take effect July 1, 2020.

I present this year's budget hesitantly, attempting to decipher trends and projections received from the North Carolina League of Municipalities (NCLM) and the School of Government (SOG) due to the unusual preceding year, and the uncertainty heading into FY 2020-2021 with the onset of the COVID-19 Pandemic. The Town of Oriental and its residents have assisted the State in "flattening the curve" so as to not overwhelm our rural healthcare system effectively, and hope to return to some semblance of normalcy early in the new Fiscal Year. Because of the pandemic, many of the planned activities, and indeed, several large revenue producing events, were delayed or cancelled. We expected to host the CYCLENC coastal ride, which typically puts most businesses in the black early in the year. In addition, the Croaker Festival brings many thousands of visitors, as does the annual Rotary Boat Show. At this point, we still have hope to celebrate with the Ol' Front Porch Music Festival in October, and perhaps smaller celebrations in order to raise our collective spirits. Oriental is an incredibly resilient community, of hardy souls, and will do what is necessary to recover.

Projections were delayed in coming to us this year, attempting to hedge and receive additional trending for more accurate predictions. This is our best forecast, with all of the variables accounted for. Despite our best efforts, we may see several amendments to the proposed budget during the year, should projected trends not hold. Department Heads and the Board focused all their energy to restricting the budget and not raising fees/taxes, in order to assist the residents and businesses who have been hit hard by the pandemic. As such, this is a purely maintenance budget, crafted on a razor's edge, with no room for catastrophic loss or major maintenance. No services have been removed with this budget, and none added. I give great thanks to the Board for their vision and the staff for their tireless dedication to these efforts.

This budget is a fiscally responsible effort, delivering required services at acceptable rates. The adherence to maintenance schedules, record-keeping, personnel qualifications, and recognition of longer term capital needs planning are provided herein.

At the retreat in March of 2020, a list of priority needs was discussed, in an attempt to decide which projects, in which order, with limited resources, can be accomplished. The extent or size of the services is largely controlled by the available funds (Revenues, plus any monies taken from Fund Balance) and Appropriations (expenses or monies spent) coupled with the efficiencies we practice in utilizing these funds.

The Retreat directs our priorities for the upcoming year and targets a few projects each year to increase our provided services or enhance services already provided. It also provides for staff by equipping them adequately. This is where the Board took all recommendations on the budget prepared by the Manager in her capacity as Budget Officer. The overwhelming support and guidance offered by those with specialized knowledge was invaluable once again, and directed the most efficient use of limited funds for maximum benefit.

As directed by the Board at the Retreat in 2019, a Pay and Class study was performed and salaries were adjusted to be closer to the pay levels gathered by the North Carolina League of Municipalities for communities under-2500 population. The dedication of this staff is admirable, and we are very fortunate to have them. It was our people who got us through the worst of the response/recovery from Florence, then Dorian, and now COVID-19. As related to personnel, once again, our costs will not be drawn at all from Powell funds, reserving significantly more of that for the cost of repaving in Powell. In addition, we have applied for, and received, a waiver available to small governments to hold in reserve 20 years (vice 10 years) of Powell funds, in order to accomplish larger projects. This second year of the pay and class leveling gets staff closer to the weighted averages for pay rates/position gathered and disseminated by the NCLM. Our employee healthcare rates decreased this year, and the State required retirement contributions increased. Time spent on Water Fund tasks performed by staff are still charged to the Water Fund appropriately, and the Water Fund reimburses the General Fund, out of which salary and benefits are paid.

An appropriation of \$8,648.00 from fund balance is to be used to balance the General Fund budget. No property tax increase is proposed, but it is understood that Pamlico County's property rates are beyond our control and may affect our residents if the governing body chooses to raise them. The Board and staff feel that the burden shouldered by so many during the COVID lockdown required the government to tighten its belt in order to not increase the burden on its citizens in this maintenance budget. As such, all Capital Projects and Purchases except for a Police capital expense to deal with one of our few remaining complaint issues (speeding), and a necessary upgrade to the Softeners at the Water plant (with the goal-reduced chemical usage) have been removed from this budget in order to balance it without a raise in cost to taxpayers or end-users.

We currently retain approximately 60% of our operating budget (today), and project to be between 80-90% once all expected reimbursements are received, well above the statutorily required 8%, however, budgets as small as ours are recommended to reserve at least to 50% in case of catastrophic system failure or weather emergency and repair. We have not funded the storm preparedness line item this year, in order

to help balance the budget, but are confident that we have enough reserve to cover storm recovery, and the expertise to file for financial assistance if and when it is provided for storm recovery. The minimum spent amount to file for FEMA reimbursement is \$3,600, and it has been removed. Expectation of the large \$3.5M Whittaker Pointe Restoration project is not provided in this budget, as it is projected to be totally grant funded, but will be tracked through our books as required by Statute, and was entered into the budget in the 2019-2020 fiscal year. It is continued into 2020-2021 as a Capital/Grant Project, and is expected to finish in the 20-21 FY. As we continue to disburse payment for services and receive those reimbursements, the project budget (capitalized) has been/will be available in the monthly financial statements. We would like to thank all the partners to this effort- the USDA, National Fish and Wildlife, NC Coastal Federation, NC Dept of Environmental Quality, and the Golden Leaf Foundation, for their faith in our efforts, design, and recognition of the impact of the project on all residents and businesses, both directly, and indirectly. We also need to recognize Dr. Lexia Weaver and Mr. Jim Blackerby for their untiring efforts to keep this project moving.

The Water Fund is balanced with no increases to any fees There is an elevated tank maintenance cost over years past as we spread the cost of the recent lead abatement over 5 years, this being the third. This fiscal year one tank mixer drops off and the next year the second mixer drops off. Within three years our maintenance cost will be back to its normal \$13-\$15,000/year. In addition, while a pass-through cost to Oriental, we do the billing for Bay River Metropolitan Sewer District(BRMSD), and, as in the County property tax, we have no control over the governing body of BRMSD, nor the rates charged for sewer service. We have been notified of no increase in rates at the time of this writing.

### **Budget Overview**

The budget being presented for your consideration is balanced in accordance with N.C.G.S. §159-8. The proposed operating budgets for our major funds are:

General Fund	\$1,017,451 .00
Water Fund	\$ 323,307 .00
 Combined 2020-2021 Operating Budget	 \$1,340,758 .00

The General Fund budget was derived and balanced with no increase to the tax rate and no charge added for trash pickup. The 2020-2021 General Fund is \$48,957 more than 2019-2020. The Water Fund is balanced without an increase to water rates. (N.C.G.S §143.355.4) The Water Fund represents an increase of \$1,887 with an included capital project of \$24,000.

### **General Fund**

#### **GF Revenues**

Ad Valorem (“according to value”) property taxes should amount to \$493,768.

This is a revaluation year, which means the Board is presented a revenue-neutral rate, which accounts for the growth experienced in Town over the period since the previous revaluation. Again, due to the large number of property owners filing appeal requests, we could still see a slight decrease in the levy, as the County continues to process appeal requests.

The revenue neutral rate is \$.1939/\$100 of property value and produces a levy of \$440,070, of which, we can legally budget \$420,519. The current rate of \$.22/\$100 property value produce a levy of \$503,844, of which we can legally budget \$493,768 with our proposed tax rate at \$0.22 per \$100 county assessed valuation.

One penny (\$.01) on the tax rate generates \$22,903.00.

Oriental contracts with the Pamlico County tax office to collect our taxes. (as adjusted by a 98% collection rate- the collection rate [from May 2020- used as directed by N.C.G.S. §159-13 (b)(6)] has

increased slightly, likely due to adjustments following the hurricane, collection of past due taxes.) The collection rate is projected to be approximately 99.3% for the 2020-2021 FY, and 98% was used to budget as the year end numbers had not yet been verified, and that the likely collection rate with so many variables is uncertain.

Sales and Use tax, and expected revenues from sales of beer & wine have been conservatively estimated as is customary for Oriental, and based on projections received from the North Carolina League of Municipalities (NCLM) as well as trends in our own records of seasonal fluctuation. The Sales and Use tax refund is expected to decrease for the first time in a very long time, and projections range from decreases of 3%-25%. This budget includes a projection of a decrease of 6%, based on documented ebbs and flows for seasonal income as adjusted for the restrictions in place following Governor Cooper's Stay-at-Home order and accompanying restricted customer base. As a mostly residential community, property tax is the disproportionate contribution of all revenue. We have seen significant growth in new home starts this year and the number of vacant lots in Town has decreased proportionately, pushing property values in those most desirable neighborhoods up. The addition of nearly \$6 million dollars in property value added this fiscal year attests to the fact that new structures and mobile units are gracing our Town, and the revaluation, especially affecting waterfront residential property reflects the decreased inventory of vacant waterfront lots, and the increase in value of existing due to that reduced availability. Other revenues were typically based upon historical data and trend observations and analysis.

The Sanitation fund is continuing to be supplemented by the general fund revenues as the contracted price exceeds what we collect for the service, at a cost of between \$23,000 and \$29,000. Again, this is an estimate- the amount of green waste disposed following Hurricane Dorian is not included in these numbers, and there may be an increase in the Town's cost for this removal without another tropical system. That supplement may as a Consumer Price Index (CPI) increase has been noted by the contractor as an increase they will pass through for tipping. I have negotiated the removal of that increase in tipping on the condition of extension of our contract for an additional year. In addition, the per bin increase (passed through from GDS from their processor) has been reduced. We are still supplementing the sanitation fund approximately \$44,000/year (\$.02 on the tax rate). The calculation says that we MAY be covering the cost with what we have budgeted in the FY 20-21, or we may have to adjust the budgeted amount during the year for those scheduled increases. As our tonnage is trending down, and several large events have been moved/cancelled, we may still come in under the budget you see. In 2021-2022, we will likely have to reconsider the green waste disposal that is funded mostly from general fund and not from trash fees collected, or adjustment to pickup schedules that reduce the number of collections.

Our small staff functions efficiently enough to deliver the services expected from a much larger contingent, by the education received and dedication given. Staff has moved forward with certification renewal and continuing education in all departments and maintains all certifications gained previously, with no additional licensure.

### **GF Appropriations**

General Fund appropriations were typically based upon historical data adjusted by trend observations.

2020-2021 General Fund changes/projects:

- The Whittaker Pointe Restoration is in progress
- The Whittaker Creek Dredging is complete.
- Reserve Funding was eliminated from this budget.
- One Capital Purchase is funded (Police-safety).
- We await FEMA agreement to allow us to spend the agreed upon fixed cost offer overage funds from the South Ave project on those capital items.

### **Water Fund**

Budgeting for the water fund has few changes. The percentages of employee salary attributed to the Water Fund have decreased appropriately. Also, adhering to N.C.G.S. §143.355.4(b)(1), the Town must establish rates and maintain adequate reserves for the repair and rehabilitation of the system's aging infrastructure to be eligible for any grants or loans through the state in the future.

2019-2020 Water Fund projects:

- continuation of meter replacement schedule from stock
- Sealant/paint for plant
- One Capital Project is funded (Water Softener). (this may help moderate our salt costs)

For comparison of Oriental's water rates to other municipalities and water suppliers across the state it is recommended to visit the website:

<http://www.efc.sog.unc.edu/reslib/item/north-carolina-water-and-wastewater-rates-dashboard>

Our water quality surpasses State water quality regulations and the Town of Oriental is committed to delivering a quality product at a reasonable cost. The current cost is less than recommended by the State, less than Pamlico County, as can be seen on the dashboard linked above. Our water loss remains steady around 13%, a significant decrease from previous years at 24-26%, but is now steady at the lower rate. Our Consumer Confidence Report is available online as required by N.C.G.S. Our testing requirements have been relaxed by the State, owing to consistently good tests. However, testing for the potential presence of additional minerals are now being required.

Thank you especially to the Board for their vision, looking toward the future needs of the Town of Oriental and its economic stability, and identifying those items as priority that service our residents and keep visitors coming. My thanks to those who offered guidance and alternative solutions during the construction of this budget. Very few of the general public participated in the creation of this budget, which I hope means that the confidence in our ability to be financially responsible with tax revenues is increasing. The Board and I always welcome input, most especially during the creation of the budget, and I encourage the general public to contact me directly with any questions or suggestions throughout the year.

Respectfully submitted,

Diane H. Miller, MPA, ICMA-CM  
Manager, Town of Oriental

**TOWN OF ORIENTAL  
BUDGET ORDINANCE  
FISCAL YEAR 2020-2021**

BE IT ORDAINED by the Board of Commissioners of the Town of Oriental, North Carolina:

SECTION 1: APPROPRIATIONS. The following amounts are hereby appropriated for the operation of the Oriental Government and its activities for the fiscal year beginning July 1, 2020 and ending on June 30, 2021 in accordance with the following schedules:

**SCHEDULE A. GENERAL FUND**

Administrative Department	\$ 308,957.00
Police Department	129,790.00
Public Works Department	299,406.00
Sanitation	161,500.00
Transportation and Streets	39,500.00
Non-Powell Transportation/Streets	15,800.00
Special Appropriations	50,690.00
Recreation	<u>11,808.00</u>

**TOTAL GENERAL FUND APPROPRIATIONS    \$ 1,017,451**

**SCHEDULE B. WATER FUND**

Administrative Department	\$ 133,745.00
Distribution & Water Plant	\$ <u>189,562.00</u>

**TOTAL WATER FUND APPROPRIATIONS    \$ 323,307.00**

SECTION 2. ESTIMATED REVENUES. It is estimated that the following revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing appropriations.

SCHEDULE A. GENERAL FUND

Current Year Property Tax	\$483,018.00
Current Year DMV Tax	\$22,650.00
Prior Year Property Tax	\$8,000.00
Interest on Taxes	\$2,750.00
NC Sales Tax Refund	\$4,500.00
G/F Sales Tax	\$176,040.00
Federal and State Fuel Tax refund	\$921.00
Franchise Tax	\$76,907.00
Beer & Wine Tax	\$4,416.00
Occupancy Tax (Tourism)	\$11,000.00
Occupancy Tax (Waterfront Enhancement)	\$11,000.00
Solid Waste Fees	\$105,297.00
Recycling Fees	\$18,250.00
Powell Bill Allocation	\$41,399.00
Powell Bill Interest	\$900.00
Police Tickets	\$50.00
Police Report	\$25.00
Police Other income	\$500.00
G/F Other Income	\$150.00
Dog Park Registration	\$400.00
Zoning and Permit Fees	\$3,500.00
Solid Waste Disposal Tax	\$710.00
G/F Interest Income	\$3,500.00
Mowing Income	\$500.00
Watercraft Rack Rental	\$80.00
WFE Appropriated	\$32,340.00
G/F Appropriated	\$8,648.00

**TOTAL GENERAL FUND ESTIMATED REVENUES \$ 1,017,451.00**

SCHEDULE B. WATER FUND

Water Collections	\$294,207.00
Late Fees	\$2,900.00
Reread Fees	0
Reconnect Fees	\$1,100.00
Water Impact Fees	0
Water Service Fees (meter deposit)	\$3,200.00
Water Billing Service Fees (use of webpay)	\$1,250.00
Water Tap Fees	\$3,000.00
Irrigation Meter Fee	0
Water Fund Interest	\$650.00
NC Sales Tax Refund	\$4,500.00
Other Income	\$100.00
BRMSD Billing Fee	\$12,400.00
Water Fund Appropriated	0

**TOTAL WATER FUND ESTIMATED REVENUES \$ 323,307.00**

SECTION 3. TAXES LEVIED. There is hereby levied the following rates of tax on each hundred dollars (\$100) valuation of taxable property, as listed for taxes for January 1, 2019, for the purpose of raising the revenue for the Current Year's Property Tax, as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations:

GENERAL FUND (for the general expenses incident to the proper government of the Town of Oriental).....\$0.22

TOTAL RATE per \$100 of valuation of taxable property.....\$0.22

Such rate of tax is based on an estimated total valuation of property for purposes of taxation of \$229,020,352 property value (\$503,845.00-levy, including additional discoveries), and an estimated rate of collections of 98% (\$493,768.00). In addition, N.C.G.S.§159-11(e) requires the Manager to provide the Board a revenue neutral rate. "To calculate the revenue-neutral tax rate, the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal." That revenue neutral rate, calculated on .2% growth average since 2012, is \$.1939. Unfortunately, the Board was not given this information in preparation for the budget following the last revaluation in 2012 to use for comparison.

SECTION 4. TRANSFERS. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions that she may transfer amounts up to \$1,000 between departments within the same fund. She must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

SECTION 5. DISTRIBUTION. Copies of this ordinance shall be furnished to the finance officer of the Town of Oriental, to be kept on file by her for her direction in the disbursement of funds.

Adopted this 2<sup>nd</sup> day of June, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Town Manager, Clerk to the Board



General Fund					
		20-21 current rate	20-21 Rev neutral	19-20 YTD	19-20 Projections
<b>REVENUES</b>		<b>0.22</b>	<b>\$0.1939</b>		
30100	Current Yr Property Tx	483,018.00	\$420,519.00	\$395,916.17	\$467,984.00
30110	Current year DMV Tax	22,650.00	\$22,650.00	\$18,632.66	\$22,650.00
30200	Prior Yr Property Tx	8,000.00	\$8,000.00	\$89,705.52	\$5,500.00
30300	Interest on Property Tx	2,750.00	\$2,750.00	\$5,273.91	\$2,500.00
30410	Tennis Court Grant/donations				
30420	Beach donations				
30600	Parks and Rec donations				
30700	NC Sales Tax Refund	4,500.00	\$4,500.00		\$6,000.00
31000	Sales and Use Tax	176,040.00	\$176,040.00	\$132,648.87	\$187,277.00
31500	Fed & State Gas Refund	921.00	\$921.00	\$999.49	\$900.00
31600	Solid Waste Disp Tax	710.00	\$710.00	\$351.46	\$632.54
32100	Franchise Tax-Elect,Phon	76,907.00	\$76,907.00	\$38,073.33	\$72,048.00
32200	Beer & Wine Tax	4,416.00	\$4,416.00		\$4,416.00
32600	Occupancy Tax-Heads on Beds	11,000.00	\$11,000.00	\$12,372.83	\$13,000.00
32700	OCC Tax- WFE	11,000.00	\$11,000.00	\$12,372.55	\$13,000.00
32710	Watercraft rack rental	80.00	\$80.00	\$80.00	\$50.00
32800	Solid Waste Fees	105,297.00	\$105,297.00	\$87,334.60	\$104,000.00
32810	Recycling	18,250.00	\$18,250.00	\$15,106.00	\$18,125.00
33000	NCORR grant reimbursement			\$86,593.00	\$86,593.00
33200	Powell Bill Allocation	41,399.00	\$41,399.00	\$39,037.59	\$39,000.00
33500	Dog Park Registration	400.00	\$400.00	\$335.00	\$500.00
33700	Tree Board Donations			\$150.00	
33710	Tree Board Donations Approp				
34000	G/F Interest Income	3,500.00	3,500.00	\$3,104.56	\$3,700.00
34010	WalMart Donation				
34020	Mowing Income	500.00	500.00	\$0.00	\$900.00
34100	Powell Bill Interest Income	900.00	900.00	\$763.48	\$350.00
34200	Tourism Revenue				
34900	Lou Mac Pier-CAMA Grant				
35200	G/F Admin.Fee fr W&S				
35300	G/F Other Income	150.00	150.00	\$150.00	\$150.00
35310	Other Income-Reimburs (Ins)				\$0.00
35320	FEMA reimbursements			\$438,250.94	\$0.00
35350	Police Other income	500.00	500.00	\$4.50	
35360	Police Tickets	50.00	50.00	\$125.00	\$100.00
35370	Police Reports	25.00	25.00		\$12.00
35400	Zoning & Permit Fees	3,500.00	3,500.00	\$3,900.00	\$3,000.00
35600	Occ Tax WtrFront Bal Approp				
35900	Powell Funds Approp				
36100	Tourism (Heads) Approp				
36200	Tourism WFE Appropriated	32,340.00	\$32,340.00		\$5,000.00
36300	CAMA grant- restrooms				
36310	CAMA grant-pumpout				
35710	Town Hall Loan				

36000	G/F Bal.Appropriated	8,648.00	\$8,648.00		\$29,000.00
36400	Duke PEV				
<b>Total Revenue</b>		<b>1,017,451.00</b>	<b>\$954,952.00</b>	<b>\$1,381,281.46</b>	<b>\$1,086,387.54</b>

General Fund		Rev Neutral rate	CURR RATE		
		20-21 proposed	20-21 Proposed	19-20 YTD	19-20 Proposed
<b>EXPENDITURES</b>					
<b>ADMINISTRATION</b>					
52100	Town Manager Salary	\$77,400.00	\$77,400.00	\$59,461.46	\$64,000.00
52111	Merit Compensation	\$7,000.00	\$7,000.00	\$10,353.59	\$7,587.00
52200	Admin. Asst. Salary	\$63,404.00	\$63,404.00	\$47,153.31	\$80,333.00
52300	Admin.Fica Tax Expense	\$13,953.00	\$13,953.00	\$11,140.88	\$13,153.10
52400	Admin Health/Dental	\$33,237.00	\$33,237.00	\$26,943.19	\$38,984.38
52410	Admin Retirement-Orbitz	\$18,512.00	\$18,512.00	\$13,033.97	\$15,388.00
52420	Unemployment Ins	\$250.00	\$250.00	\$211.83	
52500	Dues & Subscriptions	\$4,050.00	\$4,050.00	\$4,046.86	\$3,216.00
51415	Admin Contingency	\$0.00	\$0.00		
52600	Audit Fees	\$15,100.00	\$15,100.00	\$29,985.00	\$30,000.00
52610	Professional Fees	\$0.00	\$0.00		
52700	Legal Fees	\$5,000.00	\$5,000.00	\$3,653.37	\$5,500.00
52800	Computer/Software	\$1,500.00	\$1,500.00	\$1,357.19	\$1,000.00
52810	Computer Maint	\$5,000.00	\$5,000.00	\$5,032.98	\$4,500.00
53000	Planning Board Expense	\$100.00	\$100.00	\$62.00	\$100.00
53010	Zoning/Planning	\$500.00	\$500.00	\$1,248.94	\$500.00
53100	Meeting/Conv.	\$700.00	\$700.00	\$30.88	\$800.00
54020	Employee Meals	\$400.00	\$400.00	\$414.70	\$500.00
54030	Employee Travel	\$800.00	\$800.00	\$1,096.43	\$800.00
53200	Advertising/Notices	\$800.00	\$800.00	\$1,336.96	\$600.00
53210	Printing	\$400.00	\$400.00		\$1,000.00
53400	Schools	\$1,500.00	\$1,500.00	\$1,245.00	\$2,000.00
53500	Office Equipment	\$2,500.00	\$2,500.00	\$1,276.26	\$2,800.00
53600	Supplies	\$2,300.00	\$2,300.00	\$1,764.88	\$2,500.00
53610	Supplies- Janitorial+cleaning	\$4,460.00	\$4,460.00	\$274.88	\$300.00
53700	Capital Outlay-Equip	\$500.00	\$500.00		\$820.00
53800	NC Sales Tax Expenses	\$3,000.00	\$3,000.00	\$3,664.44	\$3,000.00
10-50-53810	Sales tax on prepared food	\$0.00	\$0.00		
53820	County Sales Tax	\$1,500.00	\$1,500.00	\$1,542.97	\$1,500.00
54000	G/F Other	\$1,203.00	\$1,203.00	\$2,724.97	\$1,200.00

54010	Bank Service Charges	\$2,800.00	\$2,800.00	\$2,511.88	\$2,800.00
54040	Mowing	\$200.00	\$200.00	\$75.35	\$300.00
54050	Retreat	\$500.00	\$500.00	\$127.07	\$500.00
54060	Generator- Town Hall	\$0.00	\$0.00		\$0.00
54100	Town Board Schooling	\$100.00	\$100.00		\$150.00
54500	Pamlico Co Tax Billing	\$10,000.00	\$10,000.00	\$9,816.22	\$10,000.00
54510	Pamlico Co DMV billing	\$800.00	\$800.00	\$780.29	\$775.00
55100	Telephone	\$1,700.00	\$1,700.00	\$1,499.70	\$1,800.00
55110	Expense Reimbursement (Diane)	\$3,600.00	\$3,600.00	\$3,000.00	\$3,600.00
55200	Postage	\$500.00	\$500.00	\$411.45	\$500.00
55300	Internet	\$1,650.00	\$1,650.00	\$1,405.70	\$1,650.00
55310	emailwebsite	\$250.00	\$250.00	\$459.64	\$250.00
55500	Workman's Comp Ins.	\$6,200.00	\$6,200.00	\$6,165.90	\$4,500.00
55600	Automobile Ins.	\$1,437.00	\$1,437.00	\$1,365.89	\$1,250.00
55700	General Liability Ins.	\$3,550.00	\$3,550.00	\$4,152.68	\$4,200.00
55800	Real & Per. Property Ins.	\$4,400.00	\$4,400.00	\$3,856.83	\$3,500.00
55900	Public Official & Law Enf.	\$2,601.00	\$2,601.00	\$2,172.96	\$2,300.00
56000	Flood Insurance	\$0.00	\$0.00		
56100	Gen. Repair & Maint	\$600.00	\$600.00	\$361.34	\$1,000.00
56200	Utilities	\$3,000.00	\$3,000.00	\$3,175.36	\$3,200.00
56400	Duke PEV Expense	\$0.00	\$0.00		
57000	Capital Reserve- Admin	\$0.00	\$0.00		
	<b>Total Admin. Exp</b>	<b>\$308,957.00</b>	<b>\$308,957.00</b>	<b>\$270,395.20</b>	<b>\$324,356.48</b>
EXPENDITURES					
Police Department		20-21 Proposed	20-21 Proposed	19-20 Actual	19-20 Proposed
52300	Police Officer A-FICA	\$2,885.00	\$2,885.00	\$2,730.49	\$2,785.00
52310	Police Officer B- FICA	\$2,843.00	\$2,843.00	\$2,547.58	\$2,745.00
53200	Advertising	\$0.00	\$0.00		
52400	Police Officer A-Health Ins.	\$5,952.00	\$5,952.00	\$15,375.52	\$6,308.00

52405	Police Officer B- Health Ins	\$9,769.00	\$9,769.00		\$9,716.00
52410	Police Officer -Retirement ORBITZ	\$8,117.00	\$8,117.00	\$6,692.45	\$10,625.00
52810	police computer maint	\$750.00	\$750.00	\$720.00	\$500.00
52820	computer software	\$1,500.00	\$1,500.00	\$1,188.00	\$1,500.00
53110	Police training	\$500.00	\$500.00		\$500.00
53120	Police meals	\$100.00	\$100.00		\$100.00
53500	Police office equipment	\$800.00	\$800.00		\$400.00
53600	Police office supplies	\$250.00	\$250.00	\$290.71	\$200.00
53700	Police Capital Outlay	\$4,500.00	\$4,500.00		\$0.00
54000	Police Other	\$500.00	\$500.00	\$550.44	\$700.00
55100	Police Phone	\$600.00	\$600.00	\$449.90	\$600.00
55110	Police phone allowance	\$1,500.00	\$1,500.00	\$1,431.13	\$1,400.00
55200	Police Postage	\$25.00	\$25.00		\$100.00
57000	Police Capital RESERVE (CHARGER)	\$0.00	\$0.00		\$0.00
58100	Police Officer A-Salary	\$37,710.00	\$37,710.00	\$35,404.74	\$36,400.00
58200	Police Officer B-Salary	\$37,170.00	\$37,170.00	\$32,404.72	\$35,880.00
58700	Police Officer A-401K	\$1,886.00	\$1,886.00	\$1,784.64	\$1,820.00
58710	Officer B 401K	\$1,858.00	\$1,858.00	\$1,665.08	\$1,794.00
59410	Ammunition & Expendables	\$750.00	\$750.00	\$175.92	\$1,000.00
59540	Police Equipt Maint	\$2,600.00	\$2,600.00	\$731.18	\$500.00
59600	Police Uniforms	\$1,000.00	\$1,000.00	\$1,581.95	\$1,000.00
59430	Police Computer	\$200.00	\$200.00		
59450	Surveillance/electronics	\$0.00	\$0.00		
59560	Police Advert	\$0.00	\$0.00		
59620	Police Subsc/Dues	\$150.00	\$150.00		\$150.00
59720	Police data card	\$775.00	\$775.00	\$342.95	\$1,205.00
60600	Police Gas	\$3,500.00	\$3,500.00	\$3,378.01	\$4,000.00
60770	Police Car Repairs (Durango)				\$0.00
60774	Police Maint -Durango				\$0.00
60772	Police Repairs 2018 Explorer	\$50.00	\$50.00	\$37.99	\$0.00
60773	Police Vehicle Maint 2018 Explorer	\$500.00	\$500.00		\$500.00
60780	Police Repairs-(Charger)	\$250.00	\$250.00	\$300.36	\$200.00
60781	Police Maint- Charger	\$800.00	\$800.00	\$912.59	\$800.00

<b>Total Dist. Expense</b>		<b>\$129,790.00</b>	<b>\$129,790.00</b>	<b>\$110,696.35</b>	<b>\$123,428.00</b>
General Fund					
Public Works Department				19-20 actual	19-20 Proposed
52300	PW FICA Tax Expense	\$16,463.00	\$16,463.00	\$15,266.62	\$16,098.00
52400	PW Health/Dental	\$46,358.00	\$46,358.00	\$44,899.14	\$48,774.00
52410	PW Retirement	\$22,651.00	\$22,651.00	\$17,861.04	\$18,834.00
53600	Maint/Repair Supplies	\$1,400.00	\$1,400.00	\$1,052.07	\$1,500.00
54000	PW Other	\$1,000.00	\$1,000.00	\$305.08	\$1,199.06
55110	Telephone allowance	\$1,850.00	\$1,850.00	\$1,842.52	\$1,500.00
56100	General Maintenance and Repair	\$1,000.00	\$1,000.00	-\$499.61	\$1,500.00
56330	EQUIOMENT RENTAL	\$0.00	\$0.00	\$363.82	
57000	Capital Reserve- PW	\$0.00	\$0.00		\$0.00
59600	Public Works Uniforms	\$2,500.00	\$2,500.00	\$5,339.02	\$4,600.00
60100	Public Works Salaries	\$175,909.00	\$175,909.00	\$135,323.84	\$137,080.00
60120	Harbor Master (Contract)	\$0.00	\$0.00	\$1,980.00	\$2,340.00
60130	Cleaning Contract(move to admin)	\$0.00	\$0.00	\$3,560.00	\$4,160.00
60500	Drainage Maintenance	\$10,000.00	\$10,000.00	\$7,118.49	\$16,000.00
60510	Contractor Service	\$0.00	\$0.00		
60600	Fuel	\$5,000.00	\$5,000.00	\$5,028.18	\$5,000.00
60700	Vehicle Repair & Maint	\$600.00	\$600.00	\$331.41	\$800.00
60710	2014 Truck Maint	\$500.00	\$500.00	\$54.85	\$800.00
60711	2014 truck repair	\$200.00	\$200.00		\$0.00
60720	2005 f350 maint	\$300.00	\$300.00	\$191.70	\$500.00
60721	2005 f350 repair	\$200.00	\$200.00	\$924.27	\$500.00
60730	2012 truck maint	\$250.00	\$250.00	\$759.37	\$250.00
60731	2012 truck repair	\$100.00	\$100.00		\$100.00
60740	gator maint	\$150.00	\$150.00	\$875.90	\$900.00
60741	gator repair	\$100.00	\$100.00	\$42.95	\$150.00
60750	tractor maint	\$50.00	\$50.00	\$780.47	\$300.00
60751	tractor repair	\$2,500.00	\$2,500.00	\$1,007.48	\$100.00

60760	mower maint	\$125.00	\$125.00	\$40.79	\$150.00
60761	mower repair	\$100.00	\$100.00	\$0.40	\$150.00
60800	Mosquito Control	\$5,100.00	\$5,100.00	\$3,860.42	\$4,000.00
61020	lawn maint repair/supplies	\$1,500.00	\$1,500.00	\$1,300.10	\$1,500.00
61100	Safety Supplies	\$1,500.00	\$1,500.00	\$3,508.63	\$1,500.00
61101	Storm Preparedness			\$1,463.11	\$1,500.00
61410	Christmas dec repair/purchase	\$500.00	\$500.00	\$715.82	\$1,200.00
61420	Public Works Equip	\$1,500.00	\$1,500.00	\$4,238.73	\$4,500.00
61500	PW Capital Outlay			\$0.00	\$0.00
61700	Lou Mac Park Pier	\$0.00	\$0.00	\$398.92	\$50.00
61710	Dinghy Dock	\$0.00	\$0.00		\$0.00
61800	TD 2 (cleaning)	\$0.00	\$0.00	\$22.99	\$200.00
61810	TD 1	\$0.00	\$0.00		\$200.00
61900	Capital Projects	\$0.00	\$0.00	\$9.18	\$2,700.00
61910	Midyette St Dock	\$0.00	\$0.00		\$100.00
61980	Pumpout	\$0.00	\$0.00	\$60.15	\$50.00
<b>Total Public Works</b>		<b>\$299,406.00</b>	<b>\$299,406.00</b>	<b>\$260,027.85</b>	<b>\$280,785.06</b>
General Fund		20-21 Prop	20-21 Prop	19-20 YTD	19-20 Prop
Sanitation					
62100	Contracted Garbage	\$71,000.00	\$71,000.00	\$60,222.78	\$71,000.00
62200	Tipping Fees	\$24,000.00	\$24,000.00	\$19,713.59	\$24,000.00
62210	Yard Debris Tipping	\$6,500.00	\$6,500.00	\$4,291.61	\$6,500.00
62600	Recycling	\$47,000.00	\$47,000.00	\$40,158.72	\$47,000.00
62610	Yard Debris	\$13,000.00	\$13,000.00	\$9,548.31	\$13,000.00
<b>Total Sanitation Expense</b>		<b>\$161,500.00</b>	<b>\$161,500.00</b>	<b>\$133,935.01</b>	<b>\$161,500.00</b>
General Fund					
Transportation & Streets					19-20 Proposed

63000	Powell Sidewalks and Curbs	\$1,000.00	\$1,000.00		\$1,000.00
63100	Powell Bill R & M	\$500.00	\$500.00	\$660.00	
63110	Powell Bill Salaries	\$0.00	\$0.00		
63200	Powell Paving	\$38,000.00	\$38,000.00	\$9,260.84	\$36,000.00
63300	Non Powell Street Lights	\$15,500.00	\$15,500.00	\$12,634.42	\$15,500.00
63400	Non Powell Street Signs	\$300.00	\$300.00	\$300.37	\$250.00
	<b>Total Transportation &amp; Street Expense</b>	<b>\$55,300.00</b>	<b>\$55,300.00</b>	<b>\$22,855.63</b>	<b>\$52,750.00</b>
	General Fund				
	Recreation Department	20-21 prop	20-21 prop	19-20 YTD	19-20 projected
10-64-64100	Beach beautification				
64300	Tree Maintenance	\$2,620.00	\$2,620.00	\$1,990.50	\$3,170.00
64310	tree donations approp				
64400	Parks and Rec				
64500	Lupton Park	\$200.00	\$200.00		\$1,500.00
64600	Recreation Dept	\$2,200.00	\$2,200.00	\$4,620.75	\$1,500.00
64610	Electric Boards-Mildred and South	\$360.00	\$360.00	\$885.16	\$900.00
64620	South Ave Electric	\$1,250.00	\$1,250.00	\$1,017.57	
64630	Rec Park Electric	\$495.00	\$495.00	\$400.90	\$525.00
64640	Lupton electric and	\$435.00	\$435.00	\$353.52	\$450.00
64650	Lou Mac electric and	\$1,173.00	\$1,173.00	\$987.90	\$450.00
64660	Toi Toi (Blue Site)	\$2,975.00	\$2,975.00	\$2,874.29	\$2,500.00
64700	Dog Park expense	\$100.00	\$100.00	\$100.00	
64800	Capital Fund/ TENNIS COURT	\$0.00	\$0.00		
64900	Bike Trail	\$0.00	\$0.00		
	<b>Total Recreation Department Exp</b>	<b>\$11,808.00</b>	<b>\$11,808.00</b>	<b>\$13,230.59</b>	<b>\$10,995.00</b>
	General Fund				
	Special Appropriations			19-20 actual	19-20 proposed
65700	OCC WFE	\$41,340.00	\$41,340.00	\$17,540.98	\$13,000.00



65800	Tourism 50% Heads in Beds	\$9,000.00	\$9,000.00	\$6,805.87	\$13,000.00
65830	Tourism Electric				
65900	Local Elections-Nov	\$0.00	\$0.00	\$4,664.86	\$4,500.00
65910	Brochures	\$0.00	\$0.00		
65920	yard sale maps	\$0.00	\$0.00		
65930	tourism donations	\$0.00	\$0.00		
66100	Town Docks Repair	\$350.00	\$350.00		
66500	Contingency Fund				
66600	Bicycle & Ped. Trail	\$0.00	\$0.00		
66700	Oriental Artificial Reef	\$0.00	\$0.00		
66800	Waterfront Enhancements				
10-65-71000	Hurricane Florence Debris	\$0.00	\$0.00		\$0.00
71010	Hurricane Dorian debris removal	\$0.00	\$0.00	\$13,719.92	\$15,000.00
10-65-71100	Hurricane Florence fuel	\$0.00	\$0.00	\$71.96	\$0.00
10-65-71200	Hurricane Florence-misc	\$0.00	\$0.00		\$0.00
10-65-71300	Hurricane-Misc	\$0.00	\$0.00		\$0.00
10-65-71400	Florence recovery supplies	\$0.00	\$0.00	\$15,881.26	\$16,749.10
10-65-71500	Florence-Contractors	\$0.00	\$0.00	\$114,589.17	\$117,059.25
71510	Dorian contractors	\$0.00	\$0.00	\$325.00	
80100	COVID supplies			\$2,372.40	
80200	Covid contractors			\$2,042.70	
<b>Total Special Appropriation Expense</b>		<b>\$50,690.00</b>	<b>\$50,690.00</b>	<b>\$178,014.12</b>	<b>\$179,308.35</b>
					19-20 proposed
<b>Total Expenses</b>		<b>\$1,017,451.00</b>	<b>\$1,017,451.00</b>	<b>\$989,154.75</b>	<b>\$1,133,122.89</b>
<b>REV</b>		<b>\$954,952.00</b>	<b>1,017,451.00</b>		<b>\$968,494.54</b>
		<b>-\$62,499.00</b>	<b>\$0.00</b>		

\$.01/\$100=

\$22,902.03

at \$.22/\$100

\$503,844.66

98% \$493,768.00

at \$.1939/\$100

\$444,070.36

98% \$420,519.00

removed all capital	land development	\$14,000.00	
	truck replacement	\$65,000.00	
	police car replacen	\$39,000.00	
	<del>police capital</del>		\$4,500.00 add back
removed storm prep		\$3,600.00	
		<b>\$121,600.00</b>	

**Revenues**

20-21 Proposed 19-20 YTD 19-20 Proposed

			20-21 Proposed	19-20 YTD	19-20 Proposed
30100		Water Collections	\$294,207.00	\$231,207.84	\$292,000.00
30110		Late Fees	\$2,900.00	\$2,405.00	\$2,800.00
30130		Re-Read Fee			\$20.00
30140		reconnect fee	\$1,100.00	\$1,150.00	\$900.00
30200		Water Impact Fee			\$0.00
30300		Water Service Fee (dep+install)	\$3,200.00	\$3,623.43	\$2,200.00
30310		water bill svc fee (Bank Chg)	\$1,250.00	\$1,057.00	\$1,000.00
30400		Water Tap Fee	\$3,000.00	\$3,000.00	\$3,400.00
30500		Irrigation Meter Fee	\$0.00	\$450.00	\$0.00
30600		Water Interest Rev	\$650.00	\$675.18	\$600.00
30700		NC Sales Tax Refund	\$4,500.00		\$6,000.00
31000		Water Other Income	\$100.00	\$275.00	\$100.00
31100		Water Billing Fee (BRMSD)	\$12,400.00	\$9,246.00	\$12,400.00
31110		Town Water Use			\$0.00
31500		Water Fund Appropriate			\$0.00
31510		Depreciation fund approp			\$0.00
		<b>Total Revenues</b>	<b>\$323,307.00</b>	<b>\$253,089.45</b>	<b>\$321,420.00</b>

**Expenses**

	50-50-52810	Computer Maintenance			
51410	50-50-51410	internet alarm			
51600	50-50-51600	Printing & Forms	\$1,200.00	\$827.83	\$1,200.00
52210	50-50-52100	Manager Salary	\$8,600.00	\$12,000.06	\$16,000.00
52200	50-50-52200	Admin Salary	\$41,584.00	\$25,745.31	\$34,327.00
52100	50-50-52210	Depreciation		\$0.00	\$0.00
51700	50-50-52820	Software Maint.	\$3,555.00	\$3,738.21	\$3,555.00
52000	50-50-53100	Meetings & Conv.	\$50.00	\$139.70	\$50.00
52010	50-50-53130	Travel/Lodging	\$1,000.00	\$54.71	\$1,000.00
51800	50-50-53200	Advertising			
51900	50-50-53400	Cert/Licensure/Ed	\$3,300.00	\$3,044.40	\$3,300.00

	50-50-53410	Plant licenses/Permits	\$810.00	\$810.00	\$810.00
	50-50-53450	Water Svc Fee Exp	\$1,000.00	\$597.42	\$1,000.00
	50-50-53800	NC Sales Tax Exp	\$5,000.00	\$3,981.32	\$5,000.00
	50-50-53820	County Sales Tax	\$1,700.00	\$1,676.40	\$1,750.00
53300	50-50-55100	Telephone (land line)	\$1,400.00	\$1,170.54	\$1,400.00
55110	50-50-55110	phone- Drew,	\$300.00		\$300.00
52422	50-50-55120	Telephone (Josh Cell)	\$300.00	\$1,157.04	\$500.00
55130	50-50-55130	phone- Jesse	\$300.00		\$300.00
	50-50-55140	Daniel-Phone	\$600.00		\$600.00
51300	50-50-55200	Postage	\$100.00	\$35.00	\$200.00
51310	50-50-55210	Postage-Water Bills	\$3,000.00	\$2,140.00	\$3,000.00
52423	50-50-55500	Worker's Comp	\$2,100.00	\$2,100.00	\$2,100.00
52424		General Liability	\$0.00		
52426	50-50-55600	Auto Insurance	\$200.00	\$150.00	\$150.00
52425	50-50-55800	Real & Personal Liability	\$8,670.00	\$7,900.00	\$7,900.00
	50-50-56100	Gen Repair and Maint	\$1,722.00	\$1,291.91	\$1,500.00
60100	50-50-60100	PW Salaries	\$47,254.00	\$56,965.50	\$75,954.00
		<b>Total Administration</b>	<b>\$133,745.00</b>	<b>\$125,525.35</b>	<b>\$161,896.00</b>

**Expense**

**Water Distribution**

52500	50-60-52500	Ammonia	\$1,432.00	\$847.75	\$825.00
52600	50-60-52600	Chlorine	\$9,010.00	\$7,397.50	\$7,610.00
	50-60-52610	Dechlor	\$6,890.00	\$7,492.19	\$4,300.00
52700	50-60-52700	Salt	\$45,500.00	\$37,634.80	\$40,000.00
	50-60-53400	Water Tap Expense	\$3,500.00	\$4,069.56	\$3,300.00
	50-60-53500	Office Expense		\$317.27	
	50-60-53600	Office-Supplies	\$500.00	\$602.37	\$750.00
56320	50-60-53610	Janitorial Supplies	\$100.00	\$26.45	\$100.00
54000	50-60-54000	Misc Exp	\$300.00		\$300.00
55500	50-60-55500	Water Purchase	\$0.00	\$0.00	\$0.00
56000	50-60-56000	Water Repair/Maint-Plant	\$0.00	\$3,120.08	\$7,500.00
56010	50-60-56010	Water Repair/Maint-Structure	\$3,500.00	\$89.86	\$3,500.00

56100	50-60-56020	Water Repair/Maint- Equipment	\$5,242.00	\$1,473.91	\$5,242.00
56200	50-60-56030	Water Repair/Maint. System	\$12,650.00	\$5,355.15	\$7,500.00
54010	50-60-56100	General Repair & Maint (admin payback)	\$500.00	\$237.84	\$1,750.00
53000	50-60-56200	Utilities	\$15,000.00	\$13,787.93	\$15,000.00
56300	50-60-56300	Supplies for Inventory	\$300.00		\$400.00
56330	50-60-56330	Eq Rental	\$0.00	\$48.53	\$200.00
56500	50-60-56500	Preventive Maint	\$5,500.00	\$4,352.65	\$7,880.00
	50-60-57000	New Water Meters	\$0.00		\$0.00
57500	50-60-57500	Envirochem testing	\$9,000.00	\$9,492.00	\$9,000.00
58000	50-60-58000	Plant testing supply	\$4,800.00	\$4,837.05	\$4,500.00
58600	50-60-58600	Water Tank Maint.	\$41,388.00	\$39,516.07	\$39,517.00
53200	50-60-60600	Fuel	\$250.00	\$228.48	\$200.00
53100	50-60-61100	Safety Eq/Gear	\$0.00		
	50-60-61500	Capital Projects	\$24,000.00	\$9,066.82	\$0.00
56350	50-60-62100	Solid Waste Rental	\$200.00	\$198.28	\$150.00
		<b>Total Distribution</b>	<b>\$189,562.00</b>	<b>\$150,192.54</b>	<b>\$159,524.00</b>

19-20 YTD    19-20prop

<b>Total Expenses</b>	<b>\$323,307.00</b>	<b>\$275,717.89</b>	<b>\$321,420.00</b>
<b>Total Income</b>	<b>\$323,307.00</b>	<b>\$253,089.45</b>	<b>\$321,420.00</b>
<b>Net</b>	<b>\$0.00</b>	<b>-\$22,628.44</b>	<b>\$0.00</b>

### Town of Oriental Position Budget Summary

Position	Yrs. of Service	Salary	Reimbursement	FICA	Health	Eye/Dental	Retirement	LE 401K	Cost by Position
Town Manager/Finance/Clerk/Land Use Admin	6	\$86,000	\$3,600	\$6,579	\$10,735	\$372	\$8,729		\$116,015
Admin Dir/Dep Finance	7	\$45,760		\$3,501	\$7,524	\$372	\$4,845		\$61,802
Public Works Director/ORC	8	\$53,040	\$600	\$3,825	\$6,075	\$372	\$5,383		\$69,295
Admin Asst/ Customer Serv/Water clerk	<1	\$25,854		\$1,978	\$6,268	\$372	\$2,624		\$37,096
Clerk Water Accounts/Admin Asst	<1	\$24,773		\$1,895	\$7,221	\$372	\$2,514		\$36,775
Water System Tech/PW	7	\$36,108	\$600	\$2,703	\$8,976	\$372	\$3,164		\$51,923
Water System Tech/PW	5	\$30,680	\$600	\$2,143	\$5,387	\$372	\$3,114		\$42,296
Street Crew Lead/W/EM lead	14	\$37,960		\$2,903	\$6,075	\$372	\$3,853		\$51,163
Equipment Operator/PW/W	22	\$39,873	\$600	\$3,050	\$10,735	\$372	\$4,047		\$58,677
PW/W	1	\$25,500		\$1,836	\$5,998	\$372	\$3,114		\$36,820
Police Officer 1	3	\$37,710	\$750	\$2,885	\$5,580	\$372	\$4,088	\$1,886	\$53,270
Police Officer 2	2	\$37,170	\$750	\$2,843	\$9,397	\$372	\$4,029	\$1,859	\$56,420
<b>Total Expenses</b>		<b>\$480,428</b>	<b>\$7,500</b>	<b>\$36,141</b>	<b>\$89,971</b>	<b>\$4,464</b>	<b>\$49,304</b>	<b>\$3,744</b>	<b>\$671,552</b>
2019		<b>\$461,157</b>	<b>\$6,900</b>	<b>\$35,277</b>	<b>\$95,979</b>	<b>\$4,464</b>	<b>\$38,457</b>		<b>\$642,234</b>

LE 401K contribution 5%  
 LE Orbits 10.84%  
 All other Employees 10.15%  
 FICA SS/Med 6.2/1.45%