

---

# Town of Lake Lure Budget Fiscal Year 2018-2019

---

## Table of Contents

<b>Introduction and Organizational Information</b>	<b>1</b>
Budget Message	2
Executive Budget Summary	5
What Do You Get For Your Lake Lure Tax Dollar	10
Summary of General Fund Balance	11
Summary of Tax Information	11
Budget Preparation Calendar	12
Lake Lure History and Description	14
Lake Lure Community Profile	15
Organizational Chart	16
Staffing Summary	17
<b>Policy Document</b>	<b>19</b>
Vision/Mission Statements	20
Departmental Goals and Objectives	22
<b>Financial Plan</b>	<b>27</b>
The Budget Process	28
Budget Ordinance 2018-2019	31
Fiscal Year 2018-2019 Fee Schedule	32
Schedule of General Fund Revenues	36
Schedule of Water and Sewer Fund Revenues	37
Schedule of Electric Fund Revenues	37
General Fund Category Summary	38
Water Fund Category Summary	39
Electric Fund Category Summary	39
Fiscal Year 2018-2019 Category Summary	40
Summary of Significant Accounting Policies	41
Trends of General Fund Revenues	42
Trends of Water and Sewer Fund Revenues	43

<b>Capital Improvement Plan</b>	<b>45</b>
<b>Operational Guide</b>	<b>61</b>
<u>General Fund</u>	
Commission	63
Administration	69
Central Services	75
Police	81
Fire	87
Public Works	95
Sanitation	101
Economic Development	107
Community Development	113
Parks and Recreation	119
Beach and Marina	125
Golf	131
Lake	137
Capital Projects	143
Debt Service	147
Non-Governmental	151
<u>Enterprise Fund</u>	
Water and Sewer Fund	157
Electric Fund	177
<u>General, Water/Sewer and Electric Fund Category Summary</u>	187
<b>Glossary</b>	<b>191</b>