



Presented Tuesday, May 14, 2019

Prepared for the Citizens of the Town of Biltmore Forest
and General Public

The Honorable Mayor George F. Goosmann, III
Mayor Pro-tem Fran G. Cogburn
Commissioner E. Glenn Kelly
Commissioner Doris P. Loomis

Prepared by:
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Town Manager

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INTRODUCTION

I am pleased to present the proposed Town budget for upcoming fiscal year 2019-2020. The Town's financial condition remains strong, and the Mayor and Board of Commissioners have provided a clear vision and direction for staff. The focus of this year's budget is simple: improve services provided to citizens. The Town does a commendable job in this regard, but there is room for improvement. The funding allocations laid out in the proposed budget will bridge this gap.

A budget represents the ultimate planning document for the Town. The Board and staff held a planning retreat in March 2019 to review staff projections and proposals for the coming year. This meeting resulted in prioritization of specific service level improvements as laid out in this document. Each item is tied back to the Town staff's overall vision to provide our citizens an exceptional quality of life.

The following budget message outlines staff recommendations that will embrace this vision in a fiscally prudent and responsible manner. Staff feels confident these revenue projections will be met and that they will adequately cover the Town's needs for the next fiscal year.

Strategic Plan – Biltmore Forest 2023

This year's budget, and subsequent budgets, should be treated as component pieces to the Town's strategic plan – Biltmore Forest 2023. This strategic plan recognizes the importance of the Town's upcoming centennial and reflects staff's efforts at designing our budgetary plan while reflecting and focusing on the Town's formation, history, and future.

GENERAL FUND REVENUE PROJECTIONS

Property Tax

The Town derives approximately sixty (60) percent of its entire revenue for the General Fund from ad valorem taxes paid on real property, personal property, and public service companies. Last year, the Town's tax assessed valuation grew by just over 1 percent. Growth for FY19-20 is projected at 1.2 percent, or \$8,849,000 greater than last year's total assessed value. However, this figure includes a five (5) percent reduction in public service companies due to depreciation of assets. The motor vehicle levy is forecast to decrease by 11 percent. The result is a projected motor vehicle valuation of \$28,605,208. Pursuant to state law, the Town must budget for its coming year tax revenue based on the current year's collection percentage. The Town's collection percentage remains high, and this year our levy is based on a 99.71 collection percentage as of May 7, 2019.

In order to improve service levels for Biltmore Forest citizens, staff recommends a tax increase of one and one-half (1.5) cents for FY19-20. If adopted, the Town's tax rate would be thirty-four and one-half (34.5) cents per \$100 valuation. This equates to a \$150 tax increase on a property valued at \$1 million.

A tax increase will allow increased and enhanced service improvements throughout the Town. A new forestry and public spaces management line item is included within this budget, allowing the Town to proactively remove hazardous trees from public areas and Town rights of way. This increased revenue also funds the implementation of the Town's storm water master plan. The additional revenue offsets costs for our proposal to add two (2) new full time Police Department patrol positions. Budget discussions recently have centered on reducing overtime at the Police Department; quite simply, we have been unable to do that while maintaining the expected service level for the Town. The addition of two new full-time officers will allow the Department to incorporate a new shift that will overlap traditional patrol officer hours. While the anticipated reduction in overtime costs largely offsets the expense for both new positions, the additional tax revenue will ensure this is done in a fiscally prudent manner.

Sales Tax

Sales tax proceeds are another vital source of funding for the Town, contributing twenty-five (25) percent to the entire General Fund. Sales tax revenue continues to grow in North Carolina and remains very strong in Buncombe County. Sales tax growth in FY19 exceeded our conservative projection of four (4) percent, and we believe this trend will continue in FY20. Statewide, sales tax growth is projected at 4.5 percent. Forecasts for Buncombe County show similar growth. Staff's projection for sales tax growth is 3.5 percent of current year returns, with a total of just over \$1.14 million in sales tax revenue forecast for FY20.

Statewide Utility Sales Taxes

Utility taxes on electricity and piped natural gas are difficult to track year over year due to weather patterns and overall customer base fluctuation. This revenue is derived at the state level and passed down to municipalities – the overall revenue is not based on the usage or customer base within Biltmore Forest. Revenues in FY19 were estimated to lag, but instead showed substantial improvements and growth. The statewide forecasts for these utility taxes show both positive and negative trends (electricity and natural gas, respectively). Due to the volatility in this revenue, staff projects a minimal increase of one (1) percent based off current year's distribution. This is in line with the overall state forecast for utility sales taxes.

Powell Bill Revenue

Powell Bill funding comes to the Town twice a year from the State of North Carolina for street maintenance and other street projects. This revenue is projected to remain constant for the fourth fiscal year in a row. The Town continues to allocate Powell Bill funds to paving projects, stormwater improvements, engineering, and maintenance for Town streets. A substantial portion of funding goes to the purchase of supplies for maintaining streets during winter weather and repairing streets after adverse weather.

Zoning Permit Revenue

Zoning permit revenues are projected to finish the current fiscal year twenty (20) percent above the estimated level of \$25,000. Permit revenues have held steady the past few years and the Town continues to see interest and growth in significant renovation projects on existing homes. New home construction waned in FY19, and staff does not believe this will increase dramatically in FY20.

Interest Revenues

As interest rates have increased nationally, the Town's revenue from interest rate returns has also increased. FY19 marks the fourth year in a row of substantial growth. This is due to both rising interest rates and a new holding offered by the North Carolina Capital Management Trust. The Town has utilized this fund for the past year and a half and netted nearly double the amount of interest revenue as a result. While interest revenues will remain high, staff projects an overall decrease from current year levels. This is due to the use of Town fund balance for the Public Works building project.

GENERAL FUND EXPENDITURE PROJECTIONS

Introduction

As in previous years, the aim in this budget message is to provide a snapshot of major projects and programs within each departmental budget. This provides a view into the priorities important to the Town in the coming year. Some changes, such as salary dependent benefits, are applicable across each department.

This year's budget continues changes made two years ago to the employee pay program. The Town provides a cost of living adjustment (COLA) for all employees, generally comparable to other local governments and based on the Consumer Price Index (CPI) average for the southeastern United States. The merit based employee pay plan includes a pool of 1.5 percent of the total salary from each department for merit increases. Merit increases are provided to employees from that pool. Staff recommends a continuation of this process in FY19-20, and has budgeted a three (3) percent COLA adjustment for all employees this year, with merit increases out of a 1.5 percent departmental salary pool for certain employees.

These merit increases are based on outstanding work from employees, which includes additional training, certifications that benefit the Town, and continuing education. Employees who take on additional work and demonstrate excellent performance are also eligible for merit increases. This method allows for a deliberative, performance based accounting that rewards exemplary effort. The goal is a diversified and skilled staff who handle duties that are more complex and, ultimately, better serve the citizens of Biltmore Forest.

Administration

During the last fiscal year, the Town reorganized staff in the administration department. This resulted in title changes for two staff members and rolling all of one position into the administration department and half of another into the administration department. These positions are the Assistant Finance Director/Tax Collector (formerly titled the Assistant to the Town Manager) and the Assistant Town Clerk (formerly titled Financial Assistant). This transition has worked well and in the coming year, we will likely recommend to the Board that the Assistant Town Clerk be designated the Town Clerk. Our current Assistant Town Clerk will graduate from the UNC School of Government's Clerk Academy in October 2019; her knowledge and skills from this training will prepare her to move into this role as the Town Clerk.

The remaining budget items for the administration department include funding for new furniture and equipment related to restructuring the office space and layout of the Town Hall. The Board expressed a desire to consider a Town Hall space assessment and this will be presented to the Board within the next few months. Training and staff development will continue at previous year levels.

Zoning and Code Enforcement

The proposed budget continues the Town's agreement with Land of Sky Regional Council for zoning and code enforcement services two days per week. This collaborative effort with the Town of Montreat and Land of Sky has provided more robust zoning and code enforcement oversight. This budget provides for this contract service in FY19-20 and additional training and professional development.

Police Department

The Police Department accomplished many Board priorities during FY18-19, including the purchase of new shotguns, policy tracking software, improvements to the communications network, the purchase of ballistic plates, and continued staff development. The Department continues to work on the installation of security camera placement in high traffic public areas. The Town utilized available funding to purchase two (2) additional speed limit radar signs in FY19. Improvements to the communications center and exterior of the building are in process but not likely to be completed by fiscal year's end.

The Police Department budget included one (1) new vehicle in FY19, but the factory producing these vehicles shut down in August 2018 – resulting in the Town being unable to fulfill this budget priority. The Town purchased a used Ford Crown Victoria from Skyland Fire Department in order to put another Ford Interceptor SUV into regular patrol service; however, there is still a need to purchase more than one vehicle in the coming fiscal year to maintain the Town's fleet. As a result, staff has reached out to several financial institutions regarding an installment financing project that would allow the purchase of three (3) vehicles in FY20. Staff investigated capital lease programs being utilized by other police departments, but an

installment purchase plan is better suited for the Town. Interest rates continue to be low, and staff believes we could receive funding for these vehicles at below 3.5 percent interest. The result is interest payments totaling just over \$6,000 in a three-year period beginning in FY21. Additionally, the Town will surplus one vehicle with the purchase and based on prior auctions, should receive a decent return.

The Board heard from Chief Beddingfield at this year's planning retreat about increased overtime costs and discussed opportunities related to adding additional patrol officers. After significant review and consideration, staff recommends two (2) new full time patrol positions for the coming year. These positions would cover what is known as a *power shift* – in essence, this patrol officer would overlap both the daytime and evening shifts by working from 12pm-12am each day. The addition of two officers allows the Town to maintain full coverage without expending significant money on overtime. Based upon projections for the remainder of the year and yearly averages since FY15, the increased costs for these two new positions will be offset by the reduced overtime for the department. Clearly, there is a service increase and benefit to the citizens through added coverage, and with no projected increase in real costs, staff recommends the Board consider the addition of these two positions.

Chief Beddingfield also discussed the need for a wellness program focused on the Police Department and responder services. Funding for this project is included in the proposed budget.

Public Works Department

The Public Works Building project will be completed in July or August 2019 and the Department fully moved in shortly thereafter. The Town funded this project with an \$800,000 loan and utilizing fund balance for the difference (approximately \$895,000). This project has consumed considerable time and resources over the past few years but the result is a reconstructed building that will serve the Public Works Department well for many years.

The Public Works Department budget for FY19-20 includes funding for the Town's Greenwood Park improvements. Funding for the Town's portion of the grant is included in this budget proposal, and the grant proceeds themselves are reflected in revenue side of the budget. If the Town does not receive the grant, we will need to amend the budget to reflect this. Additional funds in the overall public works division budget are allocated for safety improvements and equipment.

Streets and Transportation

The Town's Storm Water Master Plan will be completed in early FY20. This project will include both a recommended capital improvement plan (CIP) for storm water projects and a prioritization schedule for implementing changes. These changes will vary significantly in cost and scale, and the resulting report may require a budget amendment in order to begin fully integrating recommendations. As a baseline, staff has included infrastructure repairs of \$100,000

and engineering costs of \$50,000 for work to commence in FY20. This should provide a substantial jumping off point for several projects identified in the master plan.

Additional funds are included for regular road maintenance projects, including repaving a portion of Vanderbilt Road. The Town is pursuing grant opportunities to fund the replacement of at least one heavy-duty truck. These trucks are utilized extensively during our salt and sand operations during the winter; as a result, they wear out quickly and must be replaced for safety concerns. Grant funding will be available by the conclusion of FY20 – if funds are not readily available for allocation, the Town may need to pursue traditional funding options.

Solid Waste

The Solid Waste department budget for FY20 is slightly below this year's current expenditure level. The focus in FY20 is on continued work with the NCLM's workers compensation program to ensure safety protections are in place for employees. New tires will be purchased for each truck in the coming year – these vehicles typically wear tires out more quickly due to their braking and tight turning in resident driveways.

General Government

General Government funds are utilized for projects that move across departmental functions, such as insurance, utility bills, or professional services. . The Community Events line item for the coming year includes funds allocated to the July 4th picnic, Christmas tree lighting, Town Arbor Day event, and a National Night Out event hosted by the Police Department. Forest management is included as a line item for the first time. This will include tree removal services for hazardous trees on town property and cleaning downed or dangerous trees within the Town's parks.

Debt Service

The projected debt service schedule includes payments for the Police Department renovations and street improvements. The Town will be entering year 2 of 3 for debt service on the 2018 sanitation truck. The debt service for the Town's Public Works Building project will begin in FY20 with two payments totaling \$125,000. Additional debt service related to the purchase of three (3) new patrol vehicles will not be due until FY21.

WATER FUND

Revenue Projections

Staff recommends a 2.5 percent increase for both water and sewer rates in the coming fiscal year. This reflects the cost increases conveyed by the City of Asheville for bulk water purchases and the Town's cost from the Metropolitan Sewerage District. Staff has reduced the projected revenue for water taps due to current year trends being lower than anticipated.

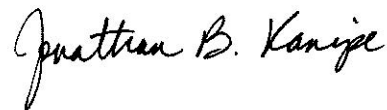
Expenditure Projections

The Town's continued use of the automated meter infrastructure (AMI) has resulted in earlier leak detection. The cost of these cellular transmitters is passed on to the customer and covers the Town's fees for this service. The supplies and equipment and general repairs line items are reduced to reflect current year spending and previous year trends. The capital improvement line item includes \$25,000 for water meter change outs/water meter box changes, and the purchase of a new light duty vehicle for \$25,000.

CONCLUSION

It is a pleasure to serve the Mayor, Board of Commissioners, and Citizens of Biltmore Forest. This budget is a reflection of the hard work and dedication put forward by Town staff, and reflects our overall vision to provide our citizens an exceptional quality of life. Staff works diligently to ensure we attain this vision and realize there is always an area for improvement. This budget proposal define and prioritizes these areas and addresses those challenges. As always, staff welcomes questions or concerns regarding this proposal and any of the projects proposed.

Sincerely,



Jonathan B. Kanipe
Town Manager

GENERAL FUND REVENUES

REVENUES		2016-17	2017-18	2018-19	2018-19	2019-20
		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-3010-0000	Ad Valorem Taxes (Property)	2,460,600	2,458,457	2,447,140	2,481,921	2,593,341
10-3010-0100	Ad Valorem Taxes (DMV)	105,929	90,676	105,634	89,978	101,548
10-3010-0200	Tax Interest & Penalties	3,101	4,387	2,500	2,926	2,500
10-3010-0300	Tax Collection Prior Years	(173)	-	-	-	-
Total Ad Valorem		2,569,457	2,553,520	2,555,274	2,574,825	2,697,389
10-3020-0000	Franchise & Utilities Tax	210,654	218,157	168,794	213,354	215,488
10-3020-0100	Alcohol Beverage Tax	6,311	6,130	5,996	5,900	6,000
10-3020-0200	Sales Tax-Article 39	525,963	560,776	568,397	576,857	597,047
10-3020-0300	Sales Tax-Article 40	219,056	225,999	228,879	224,667	232,530
10-3020-0400	Sales Tax-Article 42	276,153	294,803	298,053	301,630	312,187
10-3020-0600	Sales Tax Refund	(881)	1	-	-	-
10-3020-0700	Gasoline Tax Refund	4,234	4,193	3,500	4,193	4,000
Total Unrestricted Intergovernmental		1,241,491	1,310,058	1,273,619	1,326,600	1,367,252
10-3030-0000	Solid Waste Disposal Tax	948	966	970	952	950
10-3030-0100	Powell Bill	63,699	63,787	63,500	63,500	62,500
10-3030-0200	Illicit Substance Tax	7	-	-	-	-
Total Restricted Intergovernmental		64,655	64,753	64,470	64,452	63,450
10-3040-0000	Building Permits	27,309	22,826	25,000	38,697	25,000
10-3040-0100	Dog License Fee	1,218	1,965	1,600	1,445	1,500
Total Permits & Fees		28,527	24,791	26,600	40,142	26,500
10-3050-0000	Interest Earned	10,647	39,630	15,000	79,937	59,953
Total Investment Earnings		10,647	39,630	15,000	79,937	59,953
10-3060-0000	Rental - Community Hall	1,200	900	-	-	-
10-3060-0100	American Tower Agreement	27,100	27,176	27,664	28,087	28,000
10-3060-0200	Miscellaneous-Other	132,256	15,305	15,000	17,016	15,000
Total Miscellaneous		160,556	43,381	42,664	45,103	43,000
10-3500-0000	Sale of Property	-	10,907	10,000	4,548	15,000
10-3500-0200	Installment Agreement	-	103,000	-	-	-
10-3500-0400	Grant (Non-Governmental) Funds	-	-	-	-	-
10-3500-0500	Grant (Governmental) Funds	-	-	-	4,431	181,000
10-3500-0600	Donation (Land)	-	-	-	-	80,000
Total Other Financing Source		-	113,907	10,000	8,979	276,000
TOTAL General Fund Revenues		4,075,333	4,150,040	3,987,627	4,140,038	4,533,544

GENERAL FUND EXPENDITURES (Administration, Planning & General Government)

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
ADMINISTRATION		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-4200-0200	Salaries	114,086	107,757	228,184	198,234	215,249
10-4200-0300	Overtime	-	-	-	664	1,000
10-4200-0500	FICA	6,977	7,521	17,265	13,145	16,543
10-4200-0550	Unemployment Insurance	15	-	-	-	-
10-4200-0600	Health Insurance	10,016	10,395	24,621	24,619	25,852
10-4200-0650	Dental, Vision, Life Insurance	1,408	1,820	4,153	4,186	4,361
10-4200-0675	Health Reimbursement Acct	1,000	1,500	3,750	3,750	3,750
10-4200-0700	LGERS Retirement	13,486	13,874	32,074	28,607	33,299
10-4200-0800	401k Supplemental Retirement	4,708	5,121	11,284	9,950	10,762
10-4200-1000	Accounting & Taxes	18,583	39,269	35,000	41,348	45,000
10-4200-1200	Postage, Printing & Stationary	6,183	6,187	8,000	3,482	5,000
10-4200-1400	Board Mileage	21,600	21,600	22,000	22,000	22,000
10-4200-3300	Supplies & Equipment	4,570	4,530	5,000	5,304	5,000
10-4200-5300	Dues & Fees	3,505	3,627	5,000	4,500	5,000
10-4200-5700	Miscellaneous	1,501	1,092	5,000	811	1,000
10-4200-6500	Training & Education	6,254	5,161	16,000	11,122	15,000
10-4200-6600	Capital Improvements	-	-	-	-	20,000
TOTAL		213,892	229,454	417,331	371,722	428,816

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
PLANNING		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-4300-1000	Contract	-	-	34,128	34,128	34,128
10-4300-1200	Postage, Printing & Stationary	-	-	1,500	1,145	1,500
10-4300-3300	Supplies & Equipment	-	-	500	-	500
10-4300-5300	Subscriptions	-	-	100	-	100
10-4300-6500	Training & Education	-	-	1,000	-	500
TOTAL		-	-	37,228	35,273	36,728

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
GENERAL GOVERNMENT		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-6600-0400	Outside Professional Services	32,400	129,952	100,000	57,540	-
10-6600-0401	Legal Services	-	-	-	-	40,000
10-6600-0402	Architectural Services	-	-	-	-	-
10-6600-1100	Technology	17,168	71,196	72,061	80,198	85,000
10-6600-1300	Municipal Utilities	1,796	16,809	16,000	16,469	16,881
10-6600-1500	General Maintenance	7,346	25,634	20,000	25,809	20,000
10-6600-2800	Elections	-	103	6,000	77	100
10-6600-3300	Supplies & Equipment	-	-	2,000	-	2,000
10-6600-5400	Insurance	624	63,131	77,000	77,000	80,000
10-6600-6000	Contingency	1,891	1,442	2,022	-	4,919
10-6600-6100	Miscellaneous	323	5,096	10,000	9,149	10,000
10-6600-6300	Community Events	1,208	9,227	20,000	19,211	-
10-6600-6301	4th of July	-	-	-	-	15,000
10-6600-6302	National Night Out	-	-	-	-	5,000
10-6600-6303	Holiday Lighting	-	-	-	-	2,500
10-6600-6304	Arbor Day Event	-	-	-	-	3,000
10-6600-6400	Wildlife Management	-	2,041	5,000	1,500	5,000
10-6600-6500	Forest Management	-	-	-	-	60,000
TOTAL		62,756	324,631	330,083	286,953	349,400

GENERAL FUND EXPENDITURES (Police Department & Fire Contract)

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
POLICE DEPARTMENT		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-5100-0200	Salaries	739,853	738,896	806,975	724,881	861,265
10-5100-0300	Overtime	86,250	59,940	15,000	107,886	42,000
10-5100-0400	Separation Allowance	27,027	30,617	30,617	29,646	40,022
10-5100-0500	FICA	62,089	61,244	60,433	63,707	69,100
10-5100-0550	Unemployment Insurance	194	-	500	200	500
10-5100-0600	Medical Insurance	111,252	115,532	126,684	116,525	139,380
10-5100-0650	Dental, Vision, Life Insurance	13,614	17,628	18,333	16,131	19,358
10-5100-0675	Health Reimbursement Account	12,999	20,750	21,000	21,000	24,000
10-5100-0700	LGERS Retirement	123,368	110,774	114,593	118,234	141,112
10-5100-0800	401K Supplemental Retirement	39,933	38,648	39,499	40,136	43,888
10-5100-0900	Short Term Disability	-	-	5,000	-	-
10-5100-1500	Maint/Repair -Building & Grounds	-	-	10,000	1,375	10,000
10-5100-1600	Maint/Repair - Equipment	931	1,694	12,000	1,158	15,000
10-5100-1700	Maint/Repair - Vehicles	14,128	11,354	22,500	20,873	20,000
10-5100-3100	Motor Fuels	13,555	13,682	16,000	13,502	18,000
10-5100-3300	Supplies	11,419	9,737	10,000	6,215	10,000
10-5100-3600	Uniforms	5,578	16,599	10,000	5,026	12,500
10-5100-3700	Technology & Software	14,180	22,620	15,000	17,038	15,000
10-5100-5700	Miscellaneous	8,914	6,660	8,000	9,223	7,000
10-5100-5800	Physical Exams	585	230	1,500	1,371	1,500
10-5100-6500	Staff Development	11,651	737	15,000	14,097	15,000
10-5100-7400	Equipment Purchases	82,668	60,880	55,000	35,082	35,000
TOTAL		1,380,188	1,338,222	1,413,634	1,363,306	1,539,625

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
FIRE CONTRACT		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-5200-0000	Fire Contract	425,000	425,000	425,000	425,000	425,000
TOTAL		425,000	425,000	425,000	425,000	425,000

GENERAL FUND EXPENDITURES (Public Works)

GENERAL FUND EXPENDITURES PUBLIC WORKS		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
10-5600-0200	Salaries	354,683	368,476	319,598	274,088	293,310
10-5600-0300	Overtime	-	-	-	16,770	10,000
10-5600-0500	FICA	26,700	27,692	24,449	20,968	23,203
10-5600-0500	Unemployment Insurance	84	-	-	-	-
10-5600-0600	Medical Insurance	39,419	44,100	37,741	37,224	39,628
10-5600-0650	Dental, Vision, Life Insurance	6,013	6,651	5,218	5,798	5,479
10-5600-0675	Health Reimbursement Account	5,166	9,250	7,500	7,500	7,500
10-5600-0700	LGERS Retirement	51,812	50,290	44,105	40,415	46,922
10-5600-0800	401K Supplemental Retirement	17,808	18,210	15,980	14,030	15,165
10-5600-1000	Outside Services	2,301	25,420	11,000	10,057	10,000
10-5600-1300	Streetlights Electric	6,565	6,818	7,000	6,666	7,000
10-5600-1500	Maint/Repair-Building & Grounds	1,040	2,148	5,000	5,054	5,000
10-5600-1600	Maint/Repair - Streetlights	2,117	1,786	10,000	4,815	10,000
10-5600-1700	Maint/Repair-Vehicles	25,072	14,786	23,000	20,033	20,000
10-5600-3100	Motor Fuels	10,364	10,343	15,000	10,780	15,000
10-5600-3300	Supplies	7,610	7,404	8,000	9,884	10,000
10-5600-3400	Street Signs & Numbers	522	752	1,000	949	1,000
10-5600-3600	Uniforms	6,290	5,610	9,000	9,218	10,000
10-5600-5200	Parks	15,150	12,886	37,500	30,924	30,000
	Greenwood Park Renovations	-	-	-	-	324,950
10-5600-5800	Physical Exams	120	-	-	-	-
10-5600-5900	Miscellaneous	4,415	4,322	3,000	3,384	5,000
10-5600-6000	Capital Outlay	65,646	-	-	-	20,000
10-5600-6500	Staff Development	911	60	5,000	2,300	5,000
TOTAL		649,808	617,004	589,091	530,857	914,157

GENERAL FUND EXPENDITURES (Streets & Transportation and Sanitation & Recycling)

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
STREETS & TRANSPORTATION		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-5700-0200	Salaries	39,542	44,410	47,516	42,275	49,898
10-5700-0300	Overtime	-	-	-	2,015	5,000
10-5700-0500	FICA	3,025	3,393	3,635	3,388	3,817
10-5700-0550	Unemployment Insurance	15	-	-	-	-
10-5700-0600	Medical Insurance	5,834	6,259	6,749	6,691	7,086
10-5700-0650	Dental, Vision, Life Insurance	454	606	632	629	664
10-5700-0675	Health Reimbursement Account	833	1,500	1,500	1,500	1,500
10-5700-0700	LGERS Retirement	5,727	5,995	6,557	6,209	7,719
10-5700-0800	401K Supplemental Retirement	2,020	2,212	2,376	2,214	2,495
10-5700-1700	Maint/Repair - Vehicles	305	1,903	12,500	10,441	10,000
10-5700-2200	Contracts-Paving & Striping	79,788	41,875	83,344	83,344	80,000
10-5700-2300	Supplies	11,217	15,452	22,500	24,399	20,500
10-5700-2400	Traffic Signs	67	-	1,000	835	5,000
10-5700-2500	Storm Water Infrastructure	22,854	3,500	75,000	97,170	100,000
10-5700-6500	Staff Development	-	-	1,000	60	1,000
10-5700-7400	Equipment Purchases	1,902	-	20,000	-	7,000
10-5700-7500	Engineering	10,576	62,553	75,000	45,132	50,000
TOTAL		184,159	189,658	359,309	326,302	351,680

GENERAL FUND EXPENDITURES		2016-17	2017-18	2018-19	2018-19	2019-20
SANITATION & RECYCLING		ACTUAL	ACTUAL	BUDGET	PROJECTED	PROPOSED
10-5800-0200	Salaries	113,789	110,690	121,891	91,534	105,855
10-5800-0300	Overtime	-	-	-	3,443	10,000
10-5800-0500	FICA	8,491	8,231	9,325	7,266	8,863
10-5800-0550	Unemployment Insurance	44	-	-	-	-
10-5800-0600	Medical Insurance	21,720	21,386	29,716	17,810	31,202
10-5800-0650	Dental, Vision, Life Insurance	2,786	3,505	3,874	1,843	4,068
10-5800-0675	Health Reimbursement Account	3,000	4,000	4,500	4,500	4,500
10-5800-0700	LGERS Retirement	16,461	14,976	16,821	13,316	17,923
10-5800-0800	401K Supplemental Retirement	6,891	5,936	6,095	4,749	5,793
10-5800-1700	Maint/Repair - Vehicles	11,195	6,391	10,000	10,896	15,000
10-5800-3100	Motor Fuels	14,581	15,028	15,000	16,470	17,500
10-5800-3300	Supplies	250	52	2,000	966	1,000
10-5800-3600	Uniforms	-	-	100	117	-
10-5800-5800	Physical Exams	-	-	-	-	-
10-5800-5900	Miscellaneous	715	526	1,000	-	1,000
10-5800-6000	Capital Outlay	101,976	107,640	19,900	-	-
10-5800-8000	Tipping Fees & Brush Removal	37,074	51,975	55,000	49,118	55,000
10-5800-8100	Recycling	6,748	11,061	15,000	9,381	15,000
TOTAL		345,721	361,397	310,222	231,409	292,704

GENERAL FUND EXPENDITURES (Debt Service)

GENERAL FUND EXPENDITURES DEBT SERVICE		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
10-6700-0100	Principal Police Dept Renovations	23,333	23,334	23,334	23,334	23,333
10-6700-0200	Principal Street Improvements	6,667	6,667	6,667	6,667	6,667
10-6700-0300	Principal 2016 Garbage Truck	30,566	31,241	32,638	32,638	-
10-6700-0400	Principal 2017 Garbage Truck	-	39,016	33,543	33,543	34,327
10-6700-0500	Principal Public Works Bldg	-	-	-	-	84,211
10-6700-1100	Interest Police Dept Renovations	6,779	5,890	5,001	5,001	4,112
10-6700-1200	Interest Street Improvements	1,937	1,683	1,429	1,429	1,175
10-6700-1300	Interest 2016 Garbage Truck	2,072	1,396	706	706	-
10-6700-1400	Interest 2017 Garbage Truck	-	3,000	2,411	2,411	1,625
10-6700-1500	Interest Public Works Bldg	-	-	-	-	39,986
TOTAL		71,354	112,227	105,729	105,729	195,436

CAPITAL PROJECT FUND

CAPITAL PROJECT FUND REVENUE		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
40-4000-0000	Fund Balance	-	-	719,250	-	719,250
40-4000-1000	Installment Financing	-	-	800,000	557,393	242,607
40-1080-0000	Interest Earned	-	-	-	-	-
TOTAL		-	-	1,519,250	557,393	961,857

CAPITAL PROJECT FUND EXPENDITURES		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
40-5600-1000	Design (Architectural Services)	-	-	22,000	11,733	10,267
40-5600-2000	Construction (Const Mgr at Risk)	-	-	1,497,250	545,660	951,590
TOTAL		-	-	1,519,250	557,393	961,857

WATER FUND

WATER FUND REVENUE		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
30-3290-0000	Interest Earned	191	1,105	1,000	1,956	1,500
30-3350-0000	Commissions (Sewer Collection Fee)	9,166	9,205	6,000	8,394	8,000
30-3710-0000	Water Charges	467,436	410,152	415,000	374,981	384,355
30-3710-0100	Sewer Charges	354,889	330,852	280,000	299,365	306,849
30-3710-0200	AMI Transmitter Charges	-	6,931	7,000	7,417	7,700
30-3730-0000	Water Tap & Connection Fees	18,490	15,080	18,000	3,387	6,000
TOTAL		850,172	773,325	727,000	695,500	714,404
30-3710-0000	Transfers from General Fund	110,217	-	-	-	-
TOTAL		960,389	773,325	727,000	695,500	714,404

WATER FUND EXPENDITURES		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
30-8100-0200	Salaries	49,701	49,770	29,371	26,399	26,363
30-8100-0300	Overtime	-	-	2,247	332	1,200
30-8100-0400	Professional Services	4,834	3,809	2,247	3,928	4,000
30-8100-0500	FICA	3,610	3,671	-	2,020	92
30-8100-0550	Unemployment Insurance	15	-	-	-	-
30-8100-0600	Medical Insurance	9,977	10,395	5,435	5,422	5,707
30-8100-0650	Dental, Vision, Life Insurance	856	1,674	750	842	884
30-8100-0675	Health Reimbursement Account	1,000	1,500	750	750	750
30-8100-0700	LGERS Retirement	7,424	11,151	1,469	3,701	4,078
30-8100-0800	401K Supplemental Retirement	2,586	2,601	14,600	1,320	1,318
30-8100-1200	Postage, Printing & Stationary	4,024	2,882	5,000	2,526	5,000
30-8100-1500	General Repairs	400	1,758	20,000	3,618	10,000
30-8100-3300	Supplies & Equipment	15,223	14,045	20,000	2,816	10,000
30-8100-4800	Water Purchases	227,631	203,040	232,656	205,049	239,636
30-8100-4900	Sewer Purchases	349,340	329,577	280,000	300,251	309,259
30-8100-5000	AMI Transmitter Fees	-	6,463	7,000	6,536	7,700
30-8100-5700	Miscellaneous	1,163	1,124	1,500	946	1,500
30-8100-6500	Staff Development	1,197	660	5,000	3,459	5,000
30-8100-7400	Capital Improvement	185,513	8,604	97,081	6,125	81,918
TOTAL		864,494	652,724	725,106	576,040	714,404

2019-2020 BUDGET SUMMARY

GENERAL FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Ad Valorem	2,569,457	2,553,520	2,555,274	2,574,825	2,697,389
Unrestricted Intergovernmental	1,241,491	1,310,058	1,273,619	1,326,600	1,367,252
Restricted Intergovernmental	64,655	64,753	64,470	64,452	63,450
Permits & Fees	28,527	24,791	26,600	40,142	26,500
Investment Earnings	10,647	39,630	15,000	79,937	59,953
Miscellaneous	160,556	43,381	42,664	45,103	43,000
Other Financing Source	-	113,907	10,000	8,979	276,000
TOTAL General Fund Revenues	4,075,333	4,150,040	3,987,627	4,140,038	4,533,544

GENERAL FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Administration	213,892	229,454	417,331	371,722	428,816
Planning	-	-	37,228	35,273	36,727
Police Department	1,380,188	1,338,222	1,413,634	1,363,306	1,539,625
Fire Contract	425,000	425,000	425,000	425,000	425,000
Public Works	649,808	617,004	589,091	530,857	914,156
Streets & Transportation	184,159	189,658	359,309	326,302	351,680
Sanitation & Recycling	345,721	361,397	310,222	231,409	292,704
General Government	62,756	324,631	330,083	286,953	349,400
Debt Service	71,354	112,227	105,729	105,729	195,436
TOTAL General Fund Expenditures	3,332,878	3,597,593	3,987,627	3,676,551	4,533,544

GENERAL FUND REVENUES **4,533,544**
GENERAL FUND EXPENDITURES **4,533,544**

CAPITAL PROJECT FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Public Works Building	-	-	1,519,250	557,393	961,857

CAPITAL PROJECT FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Public Works Building	-	-	159,250	557,393	961,857

CAPITAL PROJECT FUND REVENUES **961,857**
CAPITAL PROJECT FUND EXPENDITURES **961,857**

WATER FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Operating Revenues	960,389	773,325	727,000	695,500	714,404

WATER FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Operating Expenditures	864,494	652,724	725,106	576,040	714,404

WATER FUND REVENUES **714,404**
WATER FUND EXPENDITURES **714,404**