



Town of Biltmore Forest
Fiscal Year 2022-2023
Budget Message

Presented Tuesday, May 10, 2022

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

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

Prepared by:
Jonathan B. Kanipe
Town Manager

Introduction

I am pleased to present this year’s budget message and FY23 proposed budget to the Town, Mayor, and Board of Commissioners. The current fiscal year has provided opportunities for growth in services provided to citizens. Staff has worked diligently to perform this work with a singular focus: exceeding residents’ expectations in all that we do. This is a daunting goal, but one that ensures the Town and its employees move forward in service and do not become complacent in day-to-day operations. The budget message below strives to meet this goal by positioning the Town to continue moving positively into the future.

General Fund

Revenues

Property Tax – Real Estate

Property tax revenue continues to comprise the majority of the Town’s General Fund revenue, remaining at 57 percent. This revenue source is robust and growing. The estimated assessed value for FY23 (tax year 2022) represents growth of 3.66 percent from last year. This 3.66 percent growth equals \$30,260,149 in added value from 2021 to 2022. This continued growth comes on the heels of Buncombe County’s 2021 property revaluation that showed growth of 7.42 percent.

Property tax growth allows the Town to continue providing, and expanding, high level services without a property tax increase. **As a result, my recommendation is for the tax rate in fiscal year 2023 to remain at thirty-four and one-half cents per \$100 valuation.**

<u>FY 23 Estimated Property Tax Information</u>	
Total Valuation (excluding motor vehicles):	\$854,830,595
Property Tax Collection Percentage (from FY21):	99.03%
Proposed Tax Rate:	\$0.345/\$100 valuation

One penny brings the Town \$84,564. This is \$2,477 per penny more than last year’s assessed value, and accounts for an increase of over \$85,000 in revenue for FY23. Per state law, the Town *must* budget based upon the prior year’s tax collection percentage. The percentage collected for FY22 was 0.63 percent lower than the collection in FY21. While this is still a healthy collection percentage, a half-percent increase back to prior year levels will result in greater overall revenue for the Town that is not considered within this budget.

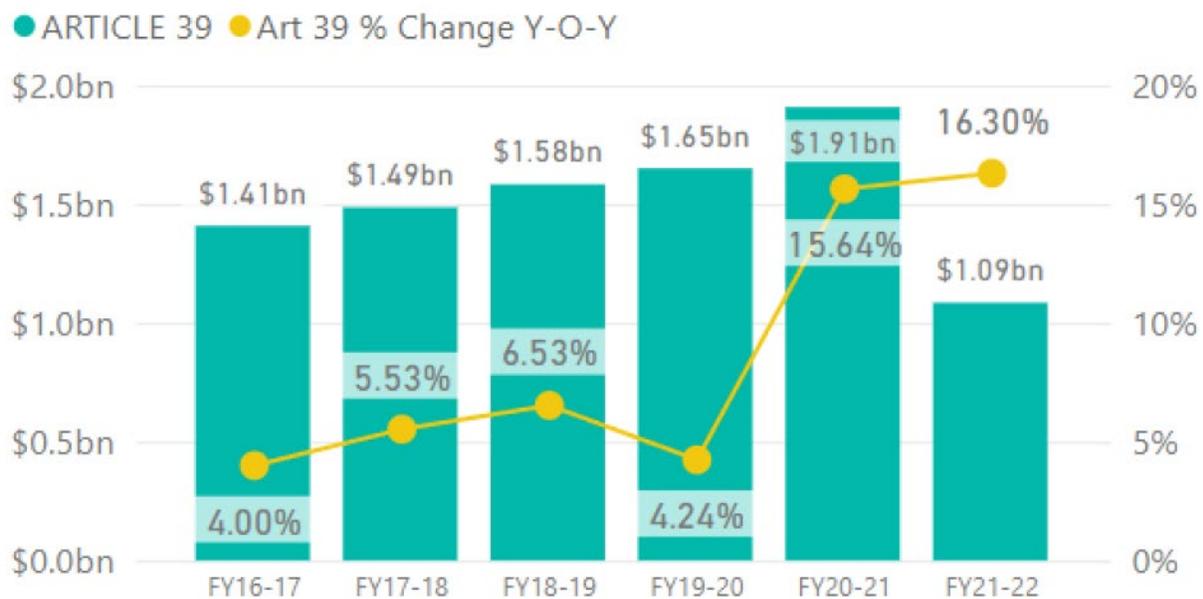
Property Tax – Motor Vehicles

Motor vehicle valuations are not included within the above assessed valuation. These payments are collected by the State and disbursed to the Town monthly. Collection percentages have increased statewide since the State combined motor vehicle taxation with registration. The Town’s collection percentage is 100 percent, and we anticipate remaining at that level. For FY23, the Town’s total motor vehicle valuation increased by 4.5 percent to \$31,708,853. This results in an expected increase of \$5,064 in motor vehicle property tax revenue.

Sales Tax

Sales tax continues to exceed growth expectations and projections. This is true for Biltmore Forest, Buncombe County, and most jurisdictions throughout the State. These increases were occurring before Covid-19 upended the world's economy, but at significantly smaller rates (4-6 percent). During FY20, as Covid-19 closed businesses, government offices, and people stayed home, there was trepidation and ambiguity about revenues returning to pre-Covid levels. Sales tax revenue bounced back furiously in FY21 – growing year over year by 15 percent.¹ Sales tax proceeds for the first six months of FY22 surpassed this number and are currently 16 percent higher than FY21 levels. The chart below, produced by the North Carolina League of Municipalities, clearly shows this year-over-year growth in Article 39 sales tax.²

Annual Article 39 Sales Tax Distribution (Y-O-Y Change)



These continued increases can be attributed to the stimulus payments sent directly to most Americans. Additional investment in the economy after Covid-19 resulted in this explosive growth. The Town's sales tax proceeds increased in line with the above chart. In fact, the Board of Commissioners approved a budget amendment last month that reflected the fifteen (15) percent growth already realized within our sales tax proceeds for FY22.

Forecasts for FY23 continue to estimate growth at high levels. Based upon these estimates, it is within conservative estimates that the Town's sales tax proceeds will grow by approximately 10-12 percent. As a result, the projected revenue for FY23 represents an overall increase of just over \$450,000.

¹ Madej and Nida. North Carolina League of Municipalities. *Projections for State-Collected Local Government Tax Revenue FY 22-23*.

² Ibid.

Franchise and Utility Taxes

Franchise and utility taxes are difficult to pin down. Weather plays a significant role in the amount of energy (electricity and piped natural gas) used. Similarly, increases in natural resource prices (as we are currently experiencing) also result in increased tax revenues from these sources. These increases do not extend to traditional video and telecommunications usage. These sectors continue to recede as people opt for less and less “traditional” video and telecommunications services. For FY23, my projection is for a small increase (2.5 percent) in electricity franchise taxes and flat revenue for piped natural gas. Telecommunications and video programming are forecast to continue falling.

Investment Earnings

The Covid-19 pandemic sent investment earnings plummeting. Earnings should begin to improve slightly as interest rates rise, but it is not likely we will return to pre-pandemic levels within this next fiscal year. As a result, this budget forecasts conservative growth in General Fund investment earnings.

Intergovernmental Loans

The Greenwood Park Stream Restoration project is under construction as of May 2, 2022. The loan application for this project was approved by the Board of Commissioners in April 2019. The Town has spent funds on the engineering and design work for this project, and most of those funds will be reimbursed through this zero-percent interest loan. The loan proceeds within this budget are likely to change before final budget consideration in June. Construction began May 5th, and it is likely the Town will request reimbursables before June 30, 2022.

Powell Bill Fund Revenue

Powell Bill revenues are the state’s disbursements to municipalities for maintenance and operation of non-DOT streets and roads. Powell Bill revenue in FY22 exceeded estimates by over twenty (20) percent. Based upon NCLM projected mileage and population distributions, the estimated revenue for FY23 is aligned with current year revenue. The Powell Bill allocation is based upon a Town’s population (\$21.66 per person) and its street mileage (\$1,675.48 per street mile). Estimated revenue for FY23 is \$66,849. Per state law, these funds are restricted and must be spent on street and road maintenance. The Town meets and exceeds this allowance by nearly ten times in the proposed FY23 budget.

Zoning Permit Revenue

FY22 zoning permit revenue has been phenomenal. Through May 1, 2022, the Town had received over two-hundred percent of estimated revenue. Furthering this point, through the first 10 months of FY22, the Town has issued zoning permits equating to \$30,583,435 in constructed value. That is an average of just over \$3 million in projects approved each month. The Town's zoning permit fee is based on the total value of construction. Housing costs have continued to rise within Biltmore Forest and Buncombe County, and along with this, new construction and renovation costs within the Town have risen, all leading to increased revenue. This is also noticeable in the continued assessed value of homes within Biltmore Forest. This year's tax base growth and permit demand leads to another bullish forecast for next year.

Additional Revenues

The Town's sale of personal property provides a robust income source. Likewise, the revenue generated by the Town's lease to American Tower continue to grow. This contract calls for an escalation of four (4) percent each year. The Town also receives revenue from American Tower for each communications provider located on the tower. There are currently three carriers co-located on this tower.

General Fund Revenue Takeaways

The Town's general fund revenue sources are in a great position. . Based upon the forecasts and knowledge of conditions particular to Biltmore Forest, I am confident we can meet the high levels of service we strive to provide through these estimated funds. Growth is anticipated to continue in the two largest sources of income – property tax and sales tax. The latter is more susceptible to disruption, and staff is cognizant of this possibility. Staff monitors state sales tax disbursements and analysis throughout the year. If creeping downturns or significant headwinds appear, we will re-assess and provide this information to the Board and recommend how to address these challenges

General Fund

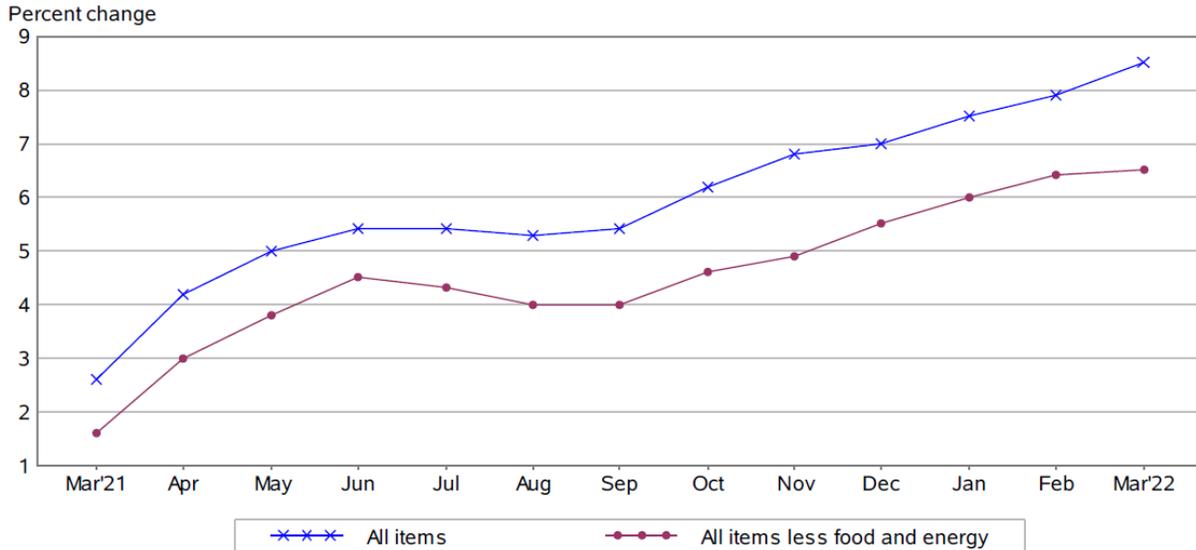
Expenditures

Town Wide Expenditures

Salaries

The Board approved a three (3) percent cost-of-living adjustment (COLA) for all full-time employees last year. For the past several years, the Town has based COLA recommendations on the March consumer price index (CPI). The CPI has risen exponentially over the past year. In March 2022, the national CPI rose 8.5 percent from March 2021.³ The increase was 8.4 percent from February 2021 to February 2022 in the southeastern United States.⁴ Even without this data, we all have first hand experiences with the sharp increase in prices for nearly all goods and services. These increases are not limited to fuel and energy, but on groceries, home goods, house prices, and general services that are impacted by logistical challenges and delays.

Chart 2. 12-month percent change in CPI for All Urban Consumers (CPI-U), not seasonally adjusted, Mar. 2021 - Mar. 2022



As shown on the March 2022 CPI chart above, this increase is nearly 6.5 percent when not accounting for food and energy costs. It is for these reasons that my recommended cost-of-living adjustment for FY23 is six (6) percent. While smaller than the overall change, this increase allows the Town to provide a substantial increase for all employees that matches inflationary trends and the current job market. In addition, the approval of a six (6) percent COLA allows the Town to continue our merit pool program by offering one (1) percent of total departmental salaries for meritorious service. This has proven to be an effective tool at rewarding employees for exemplary service. This budget also raises the hourly rate for part-time employees (typically found within the Police Department) to \$20.00 per hour.

³ Consumer Price Index – March 2022. Accessed on April 18, 2022. www.bls.gov/cpi

⁴ Consumer Price Index, South Region. Accessed on March 17, 2022. www.bls.gov/regions/southeast

The Town is not alone with this recommendation. A review of other jurisdictions within Buncombe County shows similar recommendations⁵. The Town can comfortably incur this salary growth. In some instances, particularly within the Police Department, these increases bring the Town in line with entry-level salaries being offered.

<u>Jurisdiction</u>	<u>COLA Recommendation</u>	<u>Other Notes</u>
City of Asheville	4 percent	2 percent for employees hired after 1/1/22
Town of Black Mountain	5.75 percent	None
Town of Montreat	5 percent	None
Town of Weaveville	Up to 7 percent merit	None
Town of Woodfin	6 percent	None
Buncombe County	4.69 percent	Using rolling 2 year average from December for CPI development

Town Provided Benefits

The Town’s comprehensive, affordable, and generous benefit package has proven to be an effective incentive for many employees. This package has also helped with employee retention. We strive to remain competitive with other jurisdictions and pursue the best benefits and options for employees while being financially responsible. The coming year allows the Town options to continue doing this, and expand upon these offerings.

Health Care – State Health Plan

The Town’s health insurance, provided through the NC State Health Plan, provides effective and robust health insurance benefits to employees. The FY23 budget anticipates a five (5) percent increase for plan year 2023. One difficulty with budgeting for the State Health Plan is that new rates are not issued until October and not effective until January. This results in a lack of clarity in projecting changes.

Vision and Dental Insurance

In addition to health insurance, the Town also offers desirable vision insurance through VSP. This plan, managed by the North Carolina League of Municipalities (NCLM), provides great benefits for employees. The Town’s dental plan (also managed by NCLM) is switching this year to Delta Dental. The result is an opportunity to increase our benefits from Dental II to Dental III. This increase is approximately \$15.00 per employee per month, but provides an increased “maximum” for

⁵ Recommendations as of May 4, 2022.

expenditures in a covered year and provides better orthodontia benefits. This is a manageable benefit increase for our employees.

Short-Term Disability Insurance

Staff also recommends an additional benefit for full-time employees in the coming year. The NCLM is now offering short-term disability options that cover employees who may have an accident (not workers' compensation related) that resulting in an extended time away from work. This coverage is \$13 per month per employee, and again, provides security and enhanced benefits for our employees. As Town employees *are not* considered covered employees under the Family Medical Leave Act (FMLA) this option may also prove useful for those who would otherwise have to take leave without pay due to an extended illness. This added benefit increases the overall budget by just over \$5,000.

LGERS Retirement and 401(k) Benefits

The NC Local Government Employees' Retirement System (LGERS) is the pension fund for all town employees. This pension system is managed by the North Carolina Treasurer's Office. The Treasurer's Office has been aggressive in the past few years by modifying rates to ensure the viability of the plan. The retirement rate in FY23 will increase for all employee classes. Sworn law enforcement officers will now receive a contribution of 18.94 percent to their pension. Non-sworn employees will receive a contribution of 18 percent. These are increases of 1 percent from last year. Please note, of that total percentage, it is estimated that 5.9 percent is contributed to the employees' retirement health plan. This funding is required by state law. This budget continues the Town's annual contribution of five (5) percent contribution for each employee's 401(k) plan.

Department Specific Expenditures

Administration

The administration department currently includes the Town Manager, Finance Director, and Town Clerk. The Town Clerk's salary is paid one-half out of this department and one-half out of the water fund. This is allowable due to water billing and accounts receivable work generated by the Water Fund. Generally, this budget remains consistent from year to year. For FY23, there is an added line item in this year's budget for building maintenance and repairs. Repairs have generally been paid from general government line items.

The most notable change in this departmental budget is the request for a new full-time position. This position is for a full-time code enforcement officer. If approved, this new full-time employee would be charged with daily property inspections for compliance with zoning and code regulations. This includes ensuring Board of Adjustment conditions are being met and plans are being followed as presented to the Town. This employee would be in the field the majority of each day and on a daily basis, engaging frequently with contractors, landscapers, and homeowners to ensure the Town's regulations are being followed. The goal is to have someone dedicated to providing the level of review and enforcement of ordinances the Town and its citizens expect and desire.

This desire was noted in the results of the Town's comprehensive planning survey. Residents asked for more equitable enforcement, and this is only able to be accomplished through more time devoted to ensuring the Town's ordinances are being followed. Enforcement actions, whether formally or informally, would also be driven through this employee and provide a fairer process for residents to address their appeals to the Town Manager and subsequently to either the Board of Adjustment or Board of Commissioners. The burden currently being placed on the administrative, public works, and police departments would be lifted by having a primary person responsible for code enforcement. Proactive code enforcement is possible and will result in effective and equitable compliance – but this can only be accomplished through availability and consistency. The total cost associated with this position is estimated at \$75,000.

Police Department

The Board prioritized technological improvements during the FY22 budget. These improvements included improvements in Computer Aided Dispatch (CAD) that support officers in the field and ensures their safety. Additional internal improvements focused on the Town's inventory control and call tracking capabilities. These advancements were placed into service this year.

The Board also prioritized vehicle replacement over the past three (3) budgets. Significant purchases in FY20 and FY21 have resulted in a robust and well-maintained fleet. The Town purchased two new vehicles in FY22, and the vehicle replacement plan is being met. As a result, staff does not recommend a new vehicle purchase in FY23.

The focus for the proposed FY23 budget is on equipment and safety improvements. The Town has utilized Tasers for over ten years. Each new Taser includes a five-year warranty, and the Town has not made any new Taser purchases in many years. The Town has four (4) Tasers that are no longer supported by the manufacturer but remain operable and twelve (12) Tasers which are supported. However, 4 of these 12 supported Tasers are no longer operable. Chief Beddingfield recommends the introduction of a five-year replacement plan that will upgrade the Tasers and ensure all equipment remains in warranty. Chief Beddingfield recommends the replacement of the inoperable Tasers in year 1 and purchase of new magazines and cartridges that allow appropriate Taser recertification. The next four years will allow the Town to transition through all Tasers, and by year five, all tasers will be under the manufacturer's warranty. The continuation of this replacement plan will provide assurance that officers will continually have operable and safe equipment.

The Department is also focused upon providing officers equipment needed to ensure their safety. This includes the need to purchase gas masks, canisters, and mask pouches. The Town previously purchased shields and helmets for officers, and the gas mask purchase ensures our officers will be able to handle any situation.

Similarly, the Town needs to upgrade police officer body cameras. The Town transitioned several years ago to Axon body cameras. These cameras are generally covered under a five-year plan. Upgraded body cameras purchased through Axon include all software, equipment, and maintenance guarantees for a five-year period. If the budget is approved, we would begin this process with new body cameras shortly after July 1, 2022 for just over \$13,000 per year.

It is important to note that in addition to officer safety, each of the equipment upgrades noted above also ensures the Town, Police Department, and officer are as protected as possible during high liability environments. Appropriate equipment, training, and usage are necessary to ensuring the Town's police department continues to serve the Town and its citizens to the highest degree possible.

Public Works Department

The Public Works Department has made great strides within the past several years in providing effective and efficient services for citizens. The FY22 budget authorized the hiring of a new full-time employee within the Public Works Department. This addition benefited the Public Works Department greatly as it has allowed time for more direct attention to landscaping, rights of way trimming, and other environmental enhancements. It has also allowed an ability for staff to conduct specialized work, when possible, without causing delays or interruptions to other daily services. Employees are encouraged to cross-train and obtain certifications that are important for Town duties.

The budget recommendation within the Public Works “general” department is not dramatically different from prior years. For FY23, the Town will continue focusing on park enhancement and development, including specific funding for these and other open. In addition to the Greenwood Park stream restoration, the Department is focusing on establishing benches throughout our park system and in specific places in Town. Equipment improvements in all parks are necessary but will be carried out as part of a long-range plan. The Comprehensive Plan for the Town includes a recommendation to establish a committee for citizens to participate in this feedback. This will help drive efforts for park enhancements and improvements.

The Town’s iconic streetlights are being brought into modern code compliance as Duke Energy is performing their Targeted Underground (TUG) project. This has caused some temporary aesthetic challenges, but staff is working to address these and achieve the joint goal of aesthetic beauty with functionality. This will be ongoing through the next several years as Duke continues their work and moves north through the Town.

Streets Department

Last year, the Town amended salary allocations within the Public Works Department and removed all salary line items from the Streets department. We continue that this year and this budget focuses entirely on projects. Stormwater and road improvements are the focus within the Streets Department. In FY22, the Department completed multiple in-house stormwater repairs. Two large projects were completed by outside contractors – the first was a stormwater master plan project on Park Road and the second was an emergency stormwater repair on Vanderbilt Road. There is an additional replacement project slated for Fairway Place before the end of this fiscal year.

The recommended focus in FY23 is continued work on the stormwater master plan projects. Specifically, funds are allocated for the beginning stages of several master plan projects located on Stuyvesant Road, north to the Vanderbilt Road and Lone Pine Road intersections, and then south on Vanderbilt Road to Rosebank Park. This is a large project that includes two of ten stormwater master plan projects – including the highest priority project. Thirty (30) percent engineered drawings were completed in the current fiscal year. We anticipate moving forward with final design work on this project in the coming fiscal year.

In addition to this stormwater project, the Town will also undertake a stream restoration project at Hemlock Road and Cedar Hill Drive in FY23. Engineering and design work for this project was included in the FY22 budget and is complete. The consultant is gathering necessary permitting

from federal and state agencies. This project will be bid in the summer with a start date in Fall 2022 and ensure Cedar Hill Drive is protected from further erosion.

As we have seen this year, Town staff is able to make in-house repairs and has done a good job making the stormwater system more operable during this year. Funds are also allocated for these types of repairs that arise on either an emergency or planned basis.

In addition to stormwater, the Town's other priority is the improvement and maintenance of streets. During FY22, the Town is undertaking a significant repair job on six-tenths of a mile on Vanderbilt Road. This work will be different than in previous years and include the removal of nearly four-inches of asphalt, repairing the road base, and applying new asphalt. Additionally, road shoulders will be repaired and brought back level with the road to improve stormwater issues within these areas. This is the standard to which the Town must set the bar for our roads. As we move into FY23, we have included funds for this level of street repair and repaving consistent with this level of work. The focus is likely to be on the above-referenced Vanderbilt Road and Lone Pine intersection, then south along Vanderbilt Road, and may very well tie into the stormwater project planned in this location.

Finally, another iconic symbol in the Town is our stone bridges. The stone bridge over Southwood Road needs rocks replaced and some repairs (underneath the bridge) and the Town has identified an exceptional stone mason to make these repairs. Funds for these repairs are included in the draft budget and are anticipated to commence in the late summer.

Sanitation and Recycling

In FY22, the Board approved the purchase of new solid waste containers for all residents. Worldwide shipping and logistical delays have resulted in long wait times, but the Town anticipates these carts arriving within the next several weeks. In the meantime, we are moving forward with installing the cart tippers to utilize these containers.

The most significant change in the FY23 budget is the Department's three "tipping" fees are now broken out into individual line items. This will allow the Department to more effectively specify expenses for solid waste disposal at the Buncombe County landfill, recycling costs, and brush and leaf disposal costs.

General Government

Expenditures in general government remain dedicated to projects and programs that affect the Town as a whole. Many line items remain constant with prior year actual expenses. General maintenance for buildings is slated to increase slightly as we prioritize professional and routine cleaning within each facility. The Town is actively pursuing forestry management through proactive tree removal for hazard trees and cleaning up public open spaces. This line item in FY23 also includes a pilot program for the provision of trees for residents in conjunction with our Comprehensive Planning efforts.

One special area to note is that the specific town events (4th of July picnic, Arbor Day, tree lighting) are combined into one “Community Events” category. The purpose is to provide flexibility and allow for funding for other Town events, such as the Friday Food Trucks, Friends of Biltmore Forest lectures, and perhaps most notably, events associated with the Town’s upcoming 100th anniversary. The Friends of Biltmore Forest Committee is leading this charge, with a sub-committee dedicated to the 100th Anniversary, and planning many Town events focused on this occasion.

Water Fund

Revenues

The Town's water fund continues operating efficiently and well. This budget includes a 2.5 percent increase for water charges and a three (3) percent increase for sewer charges, consistent with increases from the City of Asheville and MSD, respectively. Staff is undertaking an internal rate review and it is likely this will be rolled out during the FY24 budget process. The upcoming fee schedule will incorporate some changes and increases within the Town's tap fee cost as well as the above referenced increases.

Expenditures

Staff salaries and benefits (half for each) are allocated to the water fund for four (4) employees. This is allowable based on the time and work done by each staff person on behalf of the Town's water system. Staff development continues to be prioritized with a goal of continual cross-training and certifications for most staff. General repairs and maintenance are budgeted for FY23, but there are no large capital projects anticipated.

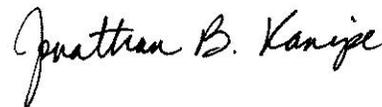
American Recovery Plan

The American Recovery Plan (ARP) funds are not included within this budget as they are housed within a separate, Capital Project Fund ordinance. The Town has received half of our funding already and anticipate receiving the final installment in mid-May. The total distribution to the Town is \$451,275.58. The Board of Commissioners have adopted ordinances, resolutions, and internal policies governing the use of these funds and ensuring compliance with United States Treasury guidelines. It is highly likely these funds will be expended within FY23, but again, they are not part of this budget ordinance.

Conclusion

The Town is in a good position financially and I anticipate this continuing in FY23. The Board of Commissioners have allowed staff to take chances and increase services for residents, and have provided support and funding to carry these ideas forward. On behalf of all Town staff members, I appreciate the support of the Citizens, Mayor, and Board of Commissioners. Thank you for your belief in the Town's staff as we endeavor to provide high quality service for all on a daily basis.

Respectfully Submitted,



Jonathan B. Kanipe
Town Manager

GENERAL FUND REVENUES

REVENUES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	ESTIMATED
10-3010-0000	Ad Valorem Taxes (Property)	2,447,140	2,635,641	2,670,639	2,835,096	2,920,559
10-3010-0100	Ad Valorem Taxes (DMV)	105,634	101,548	101,460	104,332	109,396
10-3010-0200	Tax Interest & Penalties	2,500	2,500	13,200	10,000	5,000
10-3010-0300	Tax Collection Prior Years	-	-	-	-	-
Total Ad Valorem		2,555,274	2,739,689	2,785,299	2,949,428	3,034,955
10-3020-0000	Franchise & Utilities Tax	168,794	215,488	177,778	205,227	211,384
10-3020-0100	Alcohol Beverage Tax	5,996	6,000	6,000	6,000	6,450
10-3020-0200	Sales Tax-Article 39	568,397	597,047	502,415	540,725	793,429
10-3020-0300	Sales Tax-Article 40	228,879	232,530	211,021	227,111	330,137
10-3020-0400	Sales Tax-Article 42	298,053	312,187	262,705	282,736	419,847
10-3020-0600	Sales Tax Refund	-	-	10,000	10,000	15,000
10-3020-0700	Gasoline Tax Refund	3,500	4,000	3,000	3,500	3,500
Total Unrestricted Intergovernmental		1,273,619	1,367,252	1,172,919	1,275,299	1,779,747
10-3030-0000	Solid Waste Disposal Tax	970	950	950	950	975
10-3030-0100	Powell Bill	63,500	62,500	56,404	55,505	66,849
10-3030-0200	Illicit Substance Tax	-	-	-	-	-
Total Restricted Intergovernmental		64,470	63,450	57,354	56,455	67,824
10-3040-0000	Zoning Permits	25,000	25,000	35,000	30,000	45,000
10-3040-0100	Dog License Fee	1,600	1,500	1,400	1,300	1,300
Total Permits & Fees		26,600	26,500	36,400	31,300	46,300
10-3050-0000	Interest Earned	15,000	59,953	1,000	1,000	2,000
Total Investment Earnings		15,000	59,953	1,000	1,000	2,000
10-3060-0000	Rental - Community Hall	-	-	-	-	-
10-3060-0100	American Tower Agreement	27,664	28,000	37,645	38,000	45,600
10-3060-0200	Miscellaneous-Other	15,000	15,000	15,000	10,000	20,000
Total Miscellaneous		42,664	43,000	52,645	48,000	65,600
10-3500-0000	Sale of Property	10,000	15,000	15,888	15,000	10,000
10-3500-0200	Installment Agreement	-	85,000	-	-	-
10-3500-0300	Transfer from Fund Balance	-	357,200	88,429	-	-
10-3500-0500	Grant (Governmental Funds)	-	181,000	-	-	-
10-3500-066	Donation (Land)	-	80,000	-	-	-
10-3500-0700	Intergovernmental Loan	-	300,000	300,000	300,000	292,000
Total Other Financing Source		10,000	1,018,200	404,317	315,000	302,000
TOTAL General Fund Revenues		3,987,627	5,318,044	4,509,934	4,676,481	5,298,426

GENERAL FUND EXPENDITURES (Administration & General Government)

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
ADMINISTRATION		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-4200-0200	Salaries	228,184	215,249	218,357	214,530	279,063
10-4200-0300	Overtime	-	3,000	5,000	5,000	3,000
10-4200-0500	FICA	17,265	16,543	16,704	16,794	21,348
10-4200-0550	Unemployment Insurance	-	-	-	-	-
10-4200-0600	Health Insurance	24,621	25,852	27,145	28,502	33,821
10-4200-0650	Dental, Vision, Life Insurance	4,153	4,361	4,470	4,470	6,909
10-4200-0675	Health Reimbursement Acct	3,750	3,750	3,750	3,750	5,250
10-4200-0700	LGERS Retirement	32,074	33,299	36,457	39,581	50,771
10-4200-0800	401k Supplemental Retirement	11,284	10,762	10,918	10,976	14,103
10-4200-1000	Accounting & Taxes	35,000	45,000	45,000	45,000	51,400
10-4200-1200	Postage, Printing & Stationary	8,000	5,000	6,000	6,000	10,140
10-4200-1400	Board Mileage	22,000	22,000	22,000	22,000	21,600
10-4200-1500	Bldg & Grounds Maintenance	-	-	-	-	20,000
10-4200-3300	Supplies & Equipment	5,000	7,000	7,000	8,750	7,722
10-4200-5300	Dues & Fees	5,000	5,000	4,500	5,000	5,070
10-4200-5700	Miscellaneous	5,000	1,000	1,000	1,000	1,000
10-4200-6500	Training & Education	16,000	15,000	10,750	16,000	16,000
10-4200-6600	Capital Improvements	-	20,000	-	-	-
TOTAL		417,331	432,816	419,051	427,354	547,197

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
GENERAL GOVERNMENT		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-6600-0400	Outside Professional Services	100,000	-	-	-	-
10-6600-0401	Legal Services	-	40,000	35,000	35,000	35,000
10-6600-0402	Architectural Services	-	-	-	-	-
10-6600-1100	Technology	72,061	90,000	90,000	90,000	92,120
10-6600-1300	Municipal Utilities	16,000	18,569	18,569	18,569	25,000
10-6600-1500	General Maintenance	20,000	25,000	25,000	25,000	28,200
10-6600-2800	Elections	6,000	-	6,000	6,000	6,000
10-6600-3300	Supplies & Equipment	2,000	-	30	30	-
10-6600-5400	Insurance	77,000	90,000	90,000	90,000	90,000
10-6600-6000	Contingency	2,022	2,222	2,222	2,222	129,062
10-6600-6100	Miscellaneous	10,000	5,000	5,000	5,000	10,000
10-6600-6201	Covid Expenditures	-	-	79,867	79,867	-
10-6600-6300	Community Events	20,000	-	-	-	35,000
10-6600-6301	4th of July	-	7,500	7,500	7,500	-
10-6600-6302	National Night Out	-	2,500	2,500	2,500	-
10-6600-6303	Holiday Lighting	-	11,500	14,402	14,402	-
10-6600-6304	Arbor Day Event	-	3,000	-	-	-
10-6600-6400	Wildlife Management	5,000	5,000	500	500	5,000
10-6600-6500	Forest Management	-	60,000	60,000	60,000	60,000
TOTAL		330,083	360,291	436,590	436,590	515,382

GENERAL FUND EXPENDITURES (Police Department & Fire Contract)

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
POLICE DEPARTMENT		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-5100-0200	Salaries	806,975	838,265	837,914	908,986	951,387
10-5100-0300	Overtime	15,000	42,000	42,000	26,000	26,000
10-5100-0400	Separation Allowance	30,617	65,022	30,617	30,617	38,117
10-5100-0500	FICA	60,433	69,100	67,313	71,526	72,781
10-5100-0550	Unemployment Insurance	500	500	450	-	-
10-5100-0600	Medical Insurance	126,684	139,380	141,349	148,416	164,272
10-5100-0650	Dental, Vision, Life Insurance	18,333	19,358	18,892	18,892	33,558
10-5100-0675	Health Reimbursement Account	21,000	24,000	24,000	25,500	25,500
10-5100-0700	LGERS Retirement	114,593	141,112	146,508	168,681	185,598
10-5100-0800	401K Supplemental Retirement	39,499	43,888	42,721	45,474	48,996
10-5100-0900	Short Term Disability	5,000	-	-	-	-
10-5100-1500	Maint/Repair -Building & Grounds	10,000	50,000	30,000	20,000	20,000
10-5100-1600	Maint/Repair - Equipment	12,000	15,000	2,162	2,000	1,000
10-5100-1700	Maint/Repair - Vehicles	22,500	20,000	13,000	12,000	10,000
10-5100-3100	Motor Fuels	16,000	13,000	13,650	13,000	24,600
10-5100-3300	Supplies	10,000	10,000	10,000	10,000	20,080
10-5100-3600	Uniforms	10,000	22,500	6,250	7,500	15,000
10-5100-3700	Software	15,000	15,000	14,000	50,000	18,725
10-5100-3800	Technology	-	55,000	47,925	60,000	58,740
10-5100-5700	Miscellaneous	8,000	10,000	7,500	7,500	8,265
10-5100-5800	Physical Exams	1,500	2,500	3,500	5,000	2,000
10-5100-6500	Staff Development	15,000	15,000	3,000	10,000	15,000
10-5100-7400	Capital Equipment Purchases	55,000	335,000	110,000	125,000	102,500
TOTAL		1,413,634	1,945,625	1,612,751	1,766,093	1,842,120

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
FIRE CONTRACT		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	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		2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 PROPOSED
10-5600-0200	Salaries	319,598	293,310	256,719	239,707	244,822
10-5600-0300	Overtime	-	15,000	10,000	15,000	5,000
10-5600-0500	FICA	24,449	23,203	20,404	19,485	19,111
10-5600-0500	Unemployment Insurance	-	-	450	500	-
10-5600-0600	Medical Insurance	37,741	39,628	37,159	46,872	43,484
10-5600-0650	Dental, Vision, Life Insurance	5,218	5,479	5,616	6,739	8,883
10-5600-0675	Health Reimbursement Account	7,500	7,500	7,500	9,000	6,750
10-5600-0700	LGERS Retirement	44,105	46,922	44,329	45,924	44,968
10-5600-0800	401K Supplemental Retirement	15,980	15,165	13,336	12,735	12,491
10-5600-1000	Outside Services	11,000	10,000	6,000	10,000	-
10-5600-1300	Streetlights Electric	7,000	7,000	7,000	7,000	7,000
10-5600-1500	Maint/Repair-Building & Grounds	5,000	10,000	8,000	10,000	9,600
10-5600-1600	Maint/Repair - Streetlights	10,000	10,000	10,000	10,000	35,000
10-5600-1700	Maint/Repair-Vehicles	23,000	30,000	10,000	10,000	10,000
10-5600-3100	Motor Fuels	15,000	15,000	11,250	12,000	20,000
10-5600-3300	Supplies	8,000	10,000	10,000	10,000	10,000
10-5600-3400	Street Signs & Numbers	1,000	1,000	1,000	1,000	1,000
10-5600-3600	Uniforms	9,000	10,000	10,000	8,000	8,650
10-5600-3800	Technology	-	-	9,000	10,000	9,500
10-5600-5200	Parks	37,500	30,000	15,000	50,000	60,000
10-5600-5202	Greenwood Park Stream Restoration	-	-	300,000	300,000	292,000
10-5600-5800	Physical Exams	-	-	250	500	500
10-5600-5900	Miscellaneous	3,000	5,000	1,000	1,000	1,000
10-5600-6000	Capital Outlay	-	85,000	8,250	-	-
10-5600-6500	Staff Development	5,000	5,000	5,000	8,000	8,000
TOTAL		589,091	674,207	807,263	843,462	857,759

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

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
STREETS & TRANSPORTATION		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-5700-0200	Salaries	47,516	49,898	50,533	-	-
10-5700-0300	Overtime	-	5,000	5,000	-	-
10-5700-0500	FICA	3,635	3,817	3,866	-	-
10-5700-0550	Unemployment Insurance	-	-	-	-	-
10-5700-0600	Medical Insurance	6,749	7,086	7,440	-	-
10-5700-0650	Dental, Vision, Life Insurance	632	664	681	-	-
10-5700-0675	Health Reimbursement Account	1,500	1,500	1,500	-	-
10-5700-0700	LGERS Retirement	6,557	7,718	8,399	-	-
10-5700-0800	401K Supplemental Retirement	2,376	2,495	2,527	-	-
10-5700-1700	Maint/Repair - Vehicles	12,500	25,000	6,750	5,000	10,000
10-5700-2200	Contracts-Paving & Striping	83,344	80,000	35,000	77,907	210,000
10-5700-2300	Supplies	22,500	20,500	10,250	10,000	10,000
10-5700-2400	Traffic Signs	1,000	5,000	2,000	500	500
10-5700-2500	Storm Water Drainage Repairs	75,000	100,000	160,000	100,000	275,000
10-5700-3800	Technology	-	-	5,000	5,000	5,000
10-5700-6500	Staff Development	1,000	1,000	1,000	1,000	1,000
10-5700-7400	Capital Equipment Purchases	20,000	30,000	8,000	5,000	-
10-5700-7500	Engineering	75,000	50,000	65,000	75,000	100,000
TOTAL		359,309	389,678	372,946	279,407	611,500

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
SANITATION & RECYCLING		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-5800-0200	Salaries	121,891	105,855	118,318	121,642	125,190
10-5800-0300	Overtime	-	10,000	10,000	10,000	5,000
10-5800-0500	FICA	9,325	8,863	9,815	10,071	9,960
10-5800-0550	Unemployment Insurance	-	-	-	-	-
10-5800-0600	Medical Insurance	29,716	31,202	32,762	34,400	28,989
10-5800-0650	Dental, Vision, Life Insurance	3,874	4,068	4,170	4,170	5,922
10-5800-0675	Health Reimbursement Account	4,500	4,500	4,500	4,500	4,500
10-5800-0700	LGERS Retirement	16,821	17,923	21,326	23,735	23,435
10-5800-0800	401K Supplemental Retirement	6,095	5,793	6,416	6,582	6,510
10-5800-1700	Maint/Repair - Vehicles	10,000	22,500	13,000	13,000	25,000
10-5800-3100	Motor Fuels	15,000	17,500	13,125	12,000	30,000
10-5800-3300	Supplies	2,000	1,000	1,500	1,500	1,000
10-5800-3600	Uniforms	100	-	500	1,000	1,000
10-5800-3800	Technology	-	-	1,000	1,000	600
10-5800-5800	Physical Exams	-	-	-	500	500
10-5800-5900	Miscellaneous	1,000	1,000	-	1,000	1,000
10-5800-6000	Capital Outlay	19,900	-	-	55,000	-
10-5800-8000	Landfill Tipping Fees	55,000	55,000	49,500	50,000	30,000
10-5800-8100	Recycling Disposal Fees	15,000	15,000	11,250	12,000	6,000
10-5800-8200	Brush & Leaf Disposal Fees	-	-	-	-	31,200
TOTAL		310,222	300,204	297,182	362,100	335,806

GENERAL FUND EXPENDITURES (Debt Service)

GENERAL FUND EXPENDITURES		2018-19	2019-20	2020-2021	2021-2022	2022-2023
DEBT SERVICE		BUDGET	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-6700-0100	Principal Police Dept Renovations	23,334	23,334	23,334	23,334	23,334
10-6700-0200	Principal Street Improvements	6,667	6,667	6,667	6,667	6,667
10-6700-0500	Principal Public Works Bldg	-	84,211	84,211	84,211	84,211
10-6700-0600	Principal 2020 Police Cars	-	-	29,506	28,327	29,106
10-6700-1100	Interest Police Dept Renovations	5,001	4,112	3,223	2,334	1,445
10-6700-1200	Interest Street Improvements	1,429	1,175	921	667	413
10-6700-1500	Interest Public Works Bldg	-	39,986	23,343	20,514	17,685
10-6700-1600	Interest 2020 Police Cars	-	-	2,338	1,580	801
TOTAL		36,431	159,485	173,543	167,634	163,662

WATER FUND

WATER FUND REVENUE		2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 ESTIMATED
30-3290-0000	Interest Earned	1,000	1,500	20	50	50
30-3350-0000	Commissions (Sewer Collection Fee)	6,000	8,000	8,000	8,000	8,000
30-3710-0000	Water Charges	415,000	384,355	434,271	442,800	369,000
30-3710-0100	Sewer Charges	280,000	306,849	346,446	338,789	248,284
30-3710-0200	AMI Transmitter Charges	7,000	7,700	7,700	7,700	7,700
30-3730-0000	Water Tap & Connection Fees	18,000	6,000	9,000	6,000	6,000
TOTAL		727,000	714,404	805,437	803,339	639,034
30-3710-0000	Transfers from General Fund	-	-	-	-	-
TOTAL		727,000	714,404	805,437	803,339	639,034

WATER FUND EXPENDITURES		2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 PROPOSED
30-8100-0200	Salaries	29,371	26,363	68,050	142,619	144,572
30-8100-0300	Overtime	2,247	1,200	-	-	-
30-8100-0400	Professional Services	2,247	4,000	10,000	10,000	5,000
30-8100-0500	FICA	-	92	5,206	10,910	11,060
30-8100-0550	Unemployment Insurance	-	-	-	-	-
30-8100-0600	Medical Insurance	5,435	5,707	17,477	18,351	19,326
30-8100-0650	Dental, Vision, Life Insurance	750	884	2,718	2,718	3,948
30-8100-0675	Health Reimbursement Account	750	750	2,250	2,250	3,000
30-8100-0700	LGERS Retirement	1,469	4,078	11,310	25,714	26,023
30-8100-0800	401K Supplemental Retirement	14,600	1,318	3,403	7,131	7,229
30-8100-1200	Postage, Printing & Stationary	5,000	5,000	5,000	5,000	5,000
30-8100-1500	General Repairs	20,000	10,000	8,687	10,000	10,000
30-8100-3300	Supplies & Equipment	20,000	10,000	20,000	15,000	15,000
30-8100-3800	Technology	-	-	5,000	5,000	5,000
30-8100-4800	Water Purchases	232,656	239,636	237,275	146,066	179,580
30-8100-4900	Sewer Purchases	280,000	309,259	344,823	275,595	185,400
30-8100-5000	AMI Transmitter Fees	7,000	7,700	7,700	7,700	7,700
30-8100-5700	Miscellaneous	1,500	1,500	500	14,284	6,196
30-8100-6500	Staff Development	5,000	5,000	5,000	5,000	5,000
30-8100-7400	Capital Improvement	97,081	81,917	50,000	100,000	-
TOTAL		725,106	714,404	804,399	803,339	639,034

2022-2023 BUDGET SUMMARY

GENERAL FUND REVENUE	2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 ESTIMATED
Ad Valorem	2,553,520	2,555,274	2,739,689	2,785,299	3,034,955
Unrestricted Intergovernmental	1,310,058	1,273,619	1,367,252	1,172,919	1,779,747
Restricted Intergovernmental	64,753	64,470	63,450	137,221	67,824
Permits & Fees	24,791	26,600	26,500	36,400	46,300
Investment Earnings	39,630	15,000	59,953	1,000	2,000
Miscellaneous	43,381	42,664	43,000	52,645	65,600
Other Financing Source	113,907	10,000	1,018,200	403,429	302,000
TOTAL General Fund Revenues	4,150,040	3,987,627	5,318,044	4,588,913	5,298,426
GENERAL FUND EXPENDITURES	2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 PROPOSED
Administration	229,454	417,331	432,816	419,051	547,197
Planning	-	37,228	36,728	-	-
Police Department	1,338,222	1,413,634	1,945,625	1,612,751	1,842,120
Fire Contract	425,000	425,000	425,000	425,000	425,000
Public Works	617,004	589,091	807,263	843,462	857,759
Streets & Transportation	189,658	359,309	389,678	372,946	611,500
Sanitation & Recycling	361,397	310,222	300,204	297,182	335,806
General Government	324,631	330,083	368,400	431,590	515,382
Debt Service	112,227	105,729	195,436	208,758	163,662
TOTAL General Fund Expenditures	3,597,593	3,987,627	4,901,150	4,610,740	5,298,426
GENERAL FUND REVENUES					5,298,426
GENERAL FUND EXPENDITURES					5,298,426

WATER FUND REVENUE	2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 ESTIMATED
Operating Revenues	773,325	727,000	805,437	803,339	639,034
WATER FUND EXPENDITURES	2018-19 BUDGET	2019-20 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET ACTUAL	2022-2023 PROPOSED
Operating Expenditures	652,724	725,106	804,399	803,339	639,034
WATER FUND REVENUES					639,034
WATER FUND EXPENDITURES					639,034