



Presented Tuesday, May 12, 2020

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

Undoubtedly, this budget message for Fiscal Year 2020-2021 is different than any budget message previously presented to this Board. For that matter, this budget message is significantly different than a budget message that would have been presented just two months ago, and in some cases, even a week ago. The entire world has been humbled by the novel coronavirus, COVID-19, and we have faced new challenges personally and professionally. The Town has worked well through this pandemic. We have embraced necessary changes and adjusted accordingly, never wavering from providing the highest level of services to the citizens of Biltmore Forest. This has been one of the most challenging years of my career as a manager, but has also unequivocally been one of the most rewarding. The entire Town – Mayor, Board, and citizens – should be proud and honored to have these public servants working on their behalf. Their dedication and professionalism in the face of a global pandemic has been nothing short of remarkable.

The budget presented reflects the changed environment of our county, state, and nation as we continue to grapple with COVID-19. This budget does not shrink from challenges. Rather, this budget embraces those aspects of our core mission – providing exceptional levels of service to our citizens – within the confines of our current fiscal environment. Challenges will arise and it is important to remember this budget is a living document that can be reviewed and amended as necessary. The Town must be nimble and able to accept these challenges as they arise.

General Fund

Revenues

Property Tax

The Town's property tax revenue continues to comprise nearly 60 percent of the Town's revenue, and thankfully, the Town historically has achieved exceptionally high property tax collection rates. This is true even in down years as collection rates were at 100 percent at the beginning of the Great Recession. There was a slight reduction in 2010 and 2011, but historically, the Town's property tax rate has been a stable source of strength. We anticipate that continuing for FY21. Staff projects property tax revenue to account for almost \$2.64 million of the Town's budget and assuming a 99.8 percent collection rate. This is based on taxable value of \$759,706,313 in real property, \$6,686,363 in personal property, and \$29,408,839 in motor vehicles. The total taxable value is \$795,801,514. Staff does not recommend a property tax increase for FY21. The Board granted a 1.5 cent increase last year which helped fund two new mid-shift positions in the Police Department. The proposed tax rate for FY21 remains at 34.5 cents. We anticipate real property tax revenue for the Town of approximately \$2,638,767. This equates to \$76,486 per penny. Motor vehicle tax revenue is estimated to remain consistent at just over \$101,000.

Sales Tax

The single biggest unknown for the coming fiscal year revolves around sales tax revenue. The Town has experienced tremendous growth in sales tax over the last few years, due in large part to Buncombe County's tourism and retail economy. Sales tax revenue for FY20 was ahead of estimates when the full impact of the COVID-19 stall occurred in mid-March. As a result the Town had a slight buffer against the steep declines anticipated from March 2020 and April 2020. This buffer will be beneficial as

we close out this year. However, there is no consensus or expectation of what to expect for FY21. Many reliable North Carolina based revenue forecasting outlets, such as the NC League of Municipalities, have provided wide ranges of what to expect – most all in fairly dramatic, downward slides. Quite simply, no one knows how COVID-19 will play out or the impact it will have on consumer behavior in the coming months *if* things improve minimally. Most economists do not foresee a return to *normal* for 18-24 months at the earliest, but that too is largely dependent upon control and containment of COVID-19.

Town staff has reviewed County projections for sales tax in FY21, much of which is based on the cataclysmic reduction in tourism and travel to our area. The County expects to project a 30-35 percent reduction in sales tax for the first six months of FY21. As a result, Town staff has modulated our initial assumptions for sales tax revenue and reduced this estimate further than previously anticipated. The result is a 30 percent reduction in the first six months of FY21 with a five (5) percent reduction from current budgeted amounts in the last six months. This is an overall reduction of 17 percent for FY21.

This reduction is dramatic and has impacts across the Town's general operations. For comparison purposes, this is a \$228,000 reduction from FY20 budgeted sales tax revenue and only \$25,000 more than what the Town received through mid-April 2020. This leads to significant reductions in targeted areas as noted in the expenditure discussion below. The key takeaway however is this: the Town **must** be flexible and nimble when addressing programmatic areas and services. Town staff will be tracking these revenues and providing this information to the Board throughout the early part of fiscal year 2021. My recommendation is to formally review the status of these revenues in November 2020 and determine whether budget amendments are necessary to increase or further decrease programmatic services based upon revenue received by that point.

Franchise and Utility Taxes

Likewise, intergovernmental utility taxes are also volatile and dependent upon customer behavior, weather impacts, and other outside forces. While it is perhaps easy to rationalize that more people working at home will result in greater energy usage during the day, it is important to remember that the office where many of those same people formerly worked is no longer operating and therefore *not* using energy. This will not be a simple one for one trade-off. Again, utilizing reliable revenue forecasting outlets, staff is projecting a nine (9) percent reduction in the budgeted revenue amount from FY20. This would also be below FY18 levels.

Investment Earnings

Staff anticipates a significant reduction in investment earnings for FY21 due to declining interest rates as the federal government buttresses the economy against the COVID-19 downturn. On a smaller scale, this is also a result of the Town utilizing cash for large capital projects in previous years. Town staff has done a good job staying ahead of the lowered interest rates by utilizing the NC Capital Management Trust's term portfolio over the past two years. Even during the most recent reductions in rates, the term portfolio remains nearly 75 to 80 basis points higher than the standard government portfolio.

Intergovernmental Loans

The Town's stream restoration project in Greenwood Park is scheduled to begin construction in FY21. The Division of Water Infrastructure will begin issuing funds for this work to the Town once a contract is awarded for construction. We have incurred some expenses for this project, but will recoup those in the coming fiscal year with loan proceeds.

Additional Revenues

Staff estimates other revenues will remain fairly consistent in the coming year, with the possible exception of a slight reduction in permit fees. While the COVID-19 impact has not been felt in terms of project requests, it has dramatically limited the Town's ability to permit projects. Staff is working with the Town Attorney and Board of Adjustment to provide methods to resume review of these projects while remaining in compliance with state and federal gathering guidelines. At this point, we believe Powell Bill funding from the State will remain at normal levels, due primarily to changes in state law several years ago that mandated the distribution of these funds. However, NC DOT is projecting record breaking deficits and cash shortfalls, so there is always the possibility that funds may be siphoned away for larger statewide operating or emergency funding needs.

This is an incredibly difficult year to estimate revenue. Staff has done a significant amount of research, consultation, and review to provide these projections – and they may be off-base by September. The inability to reasonably predict the next 12 months, economically, makes the need for flexibility in the FY21 budget paramount.

Town Wide Expenditures

Salaries

The lack of clarity in revenue projection leads to conservative expenditure recommendations for FY21. A two (2) percent cost of living adjustment (COLA) is included for all non-appointed employees. This is equivalent to approximately \$30,000 across all departments. In prior years, the Town has issued merit increases out of a total percentage pool within each department. My recommendation is to withhold any merit increases for the coming year, with an eye toward revisiting this in November or December when the economic impact of COVID-19 is better known. Jurisdictions across the state and within the region are split on offering either COLAs or merit increases. It is my recommendation that this two (2) percent increase be granted in an effort to assist employees who may be feeling the impact of the economic downturn.

Health Insurance and Additional Benefits

Health insurance through the State Health Plan continues to increase at approximately five (5) percent per year. This remains an excellent plan with relatively consistent and low rates. These increases do not take effect until January 1, 2021. This budget continues funding for the Town's health reimbursement account in the amount of \$125 per month for each employee. The Town's dental, vision, and life insurance through the NC League of Municipalities will increase by 2.5 percent in FY21 after having no increases in prior years.

LGERS Retirement and 401(k) Benefits

The LGERS retirement rate will increase in FY21 for all employee classes. Sworn law enforcement officers will now receive a contribution of 17.71 percent to their pension. Non-sworn employees will receive a contribution of 16.62 percent. The five (5) percent contribution for each employee's 401(k) plan continues in FY21. The Town provides an exceptional benefit package to employees which is a strong asset when recruiting new employees.

Department Specific Expenditures

Administration

The administration department consists of the Town Manager, Assistant 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 due to water billing and accounts receivable. The recommendation for FY21 is a three (3) percent reduction in this department. The most notable reductions are in capital improvements for the Town Hall and staff development. Additionally, this proposed budget does not include renewing the planning contract with Land of Sky Regional Council for FY21. The bulk of any planning related needs will return to the administration department. The Town will save close to \$40,000 by not renewing this contract.

Police Department

The Board approved a tax increase for fiscal year 2020 to assist in creating two new positions in the Police Department. These positions serve the "mid-shift" with an officer overlapping between the two shifts that serve each day. These positions were not filled until the middle of FY20, so a dramatic reduction in overtime for the current year is unlikely. Since full implementation, however, the Department has experienced a decline in overtime costs and we expect this trend to continue in the coming year.

The Board prioritized upgrading the Police Department's vehicle fleet in FY20 with the purchase of seven (7) new vehicles. An additional, eighth vehicle was purchased after a patrol car not scheduled for replacement was rammed during a vehicle pursuit. Three vehicles were financed through an installment agreement with BB&T that begins to be paid in FY21. The remaining five vehicles were purchased through a fund balance allocation made by the Board at their March 2020 meeting. This leaves the Town's Police Department in excellent shape relative to its motor vehicle fleet. In order to continue embracing this priority, staff recommends the purchase of two (2) additional vehicles in FY21. The result is an effective vehicle transition plan ensuring the Town's police officers are well equipped for years to come.

Similarly, the Board also approved the purchase of new in-car cameras in FY20. The installation for these cameras is delayed due to COVID-19 travel restrictions. Once installed, the cameras will interface seamlessly with officers' body cameras and all information stored in one location. Additional technological improvements were made in FY20 with the Board authorizing the purchase of new mobile data terminals in each vehicle. Physical improvements were made to the Police Department itself in FY20, with indoor environmental repairs made and aesthetic improvements in the dispatch center authorized. The flat roofs on either side of the Police Department building were replaced in fiscal year 2020.

These equipment, building, and technological improvements leave the Police Department in good shape moving into FY21. The coming fiscal year budget will continue the vehicle replacement program, as noted above, and devote additional funds to further equipment improvements.

Public Works Department

This has been a year of change and transition within the Public Works Department. The Town's renovation of the Public Works building was completed in August 2019. This building renovation was completed with an \$800,000 loan from BB&T and remaining funding from the Town's fund balance. The debt service for this project began in FY20 and is just under \$125,000 per year for 10 years. On a personnel level, the Town's long time public works director, Terry Crouch, retired in FY20 as did another long term employee, David Arrington. Harry Buckner was hired as the new director, and the Town is finalizing hiring additional open positions. The Department continues to deliver high levels of service to the Town's citizens through solid waste and recycling collection, brush pick up, leaf removal, water distribution, park maintenance, tree inspections, and general maintenance needs throughout the Town.

Salaries in the Public Works Department will appear different since they are reduced relative to the FY20 budget. Staff is recommending this to more appropriately account for the time of the Public Works Supervisor and his role as the water operator in responsible charge overseeing the Town's water system. As a result, half of this salary and benefits are included within the water department. This is similar to the Town Clerk's position as noted above.

The Board of Commissioners authorized the purchase of a heavy duty dump truck during FY20 to replace a failed heavy duty truck and additional equipment purchases were made during the year to improve services to the public. The Town also began the Greenwood Park stream restoration project and hired WithersRavenel to consult on this project. A loan from the State of North Carolina's Division of Water Infrastructure provides zero (0) percent interest funding to improve the stream running through Greenwood Park. An environmental review was conducted and submitted to the state for their review. Once approved by the State, the Town will be able to finalize design and solicit bids for the project from contractors. The Town will be able to collect reimbursable funds once the award is granted to a contractor and approved by the State. The funding shown in the FY21 budget represents what we anticipate receiving this year.

The Town continues making improvements in all parks, including performing dangerous or hazardous tree removals. The new director is conducting an evaluation of existing playground equipment for safety and appropriateness, and improvements in these areas are anticipated in FY21 even under the reduction in funding presented within this budget. The parks line item is one area I recommend reviewing in detail in November and perhaps increasing if sales tax revenues are better than anticipated. Capital needs for the coming year are primarily focused on further improvements in landscaping equipment. Staff development remains a priority, particularly as it relates to the supervisory and leadership development of existing staff.

Streets Department

The Town continued its focus on stormwater in FY20, as the stormwater master plan was completed and presented to the Board of Commissioners. A capital improvement plan for stormwater needs was developed and laid out by the Town's consultant. Staff recommends moving forward with the first three projects scheduled in FY21 by procuring installment financing. It is appropriate for the Town to be cautious with cash assets during this unknown time, and there have been very few times before where financing large projects is such an attractive option. Currently, interest rates for our project scope (from \$500,000-\$1.7M) are as low as 2.85 percent. Specific installment financing proceeds and project

expenditures were not included within the attached line item budget, as I wanted to address this decision point and various options with the Board beforehand.

Several paving jobs were completed along Westwood Road and Chauncey Circle during FY20, and the Town installed two (2) speed bumps along Hilltop Road. A notable improvement in FY20 was the purchase of a new riding lawn mower which provides exceptionally more effective and efficient cutting throughout the Town's large open spaces. The department's FY21 budget includes existing storm water maintenance funding, the purchase of a new flail mower or similar piece of equipment, and re-stripping projects.

A reduced expenditure in FY21 is for paving projects, and again, this is an area where I recommend reviewing our revenue status in November. In lieu of paving this summer, Mr. Buckner is conducting an overall streets assessment and will be utilizing this scoring matrix to recommend roads for maintenance in the coming year. The Town has needed an assessment like this for many years to provide data and analysis into our street maintenance program, and Mr. Buckner's knowledge and skill as an engineer (along with his previous work doing this for other towns) are perfect for this task. This assessment will also incorporate improvements within the Town's rights of way and coordinate these improvements with the aforementioned storm water maintenance.

Sanitation and Recycling

Funds for this division in the coming year are largely unchanged. The existing solid waste and recycling trucks are in good operating condition. Tipping fees, including brush removal, have remained fairly constant over the past few years even with an increase at the dump facility last year. The Town has focused on safety within this department in the past few years, and the COVID-19 crisis has further exacerbated this. Staff have been issued protective masks and face coverings for their use during routine collections, and all efforts made to ensure gloves and other appropriate personal protective equipment are provided to our employees.

General Government

Expenditures in general government remain dedicated to projects and programs that impact the Town as a whole. Most budgeted line items within these departments remain in line with last year's budget. This is because these are often more defined costs, such as insurance, general maintenance, or community events. The contingency line item is slightly higher this year, though it is not a dramatic amount or increase. Again, flexibility is the key to this year's budget and having accessible funds in contingency line items is beneficial. This expenditure may also be a source of funding to consider when reviewing revenues and expenditures in November as it relates to potential mid-year salary or project increases.

Water Fund

Revenues

Operating revenues within the water fund are projected to be higher in FY21, due to increases in water consumption. As with other revenues, the specter of COVID-19 impacts expectations. The Town is fortunate to have water customers that continue to pay bills even in the midst of this pandemic. We have forecasted this to continue into FY21 and do not anticipate reductions within this Department.

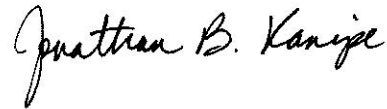
Expenditures

Both the City of Asheville and Metropolitan Sewerage District (MSD) of Buncombe County are holding fees constant for FY21. This is a change from prior years, as the Town has traditionally incurred a 2.5 percent increase each year for some time, which we have then passed on to our customers. As a result, staff does not recommend a fee increase in the coming year. Salaries for two employees are included in the water fund expenditures at one-half their full year cost for salaries and benefits. Staff development remains a priority and will be crucial as the Town begins training newer employees within the water department. Capital expenditures will focus on beginning a formal meter replacement program. The intent with this program is to begin replacing fifty (50) meters per year at an approximate cost of \$300 per meter, or \$15,000. Remaining funds will be utilized for infrastructure work and general maintenance and repairs.

Conclusion

The Town's budget is a work plan for the year at its most base level. Staff has attempted to convey the Board's priorities through this budget, and the Town's department heads have provided their input and knowledge into this budget proposal. However, flexibility will be the key for the Town in FY21. We have little idea at this point about what the next 6-12 months will look like, and the Town must embrace a willingness to adapt and be nimble within this environment. Flexibility, transparency, and clear communication will be imperative in the next several months, and working together will allow us to push through these current challenges and remain successful.

Respectfully Submitted,



Jonathan B. Kanipe
Town Manager

GENERAL FUND REVENUES

REVENUES		2017-18	2018-19	2019-20	2019-20	2020-21
		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-3010-0000	Ad Valorem Taxes (Property)	2,458,457	2,447,140	2,635,641	2,635,723	2,638,767
10-3010-0100	Ad Valorem Taxes (DMV)	90,676	105,634	101,548	81,044	101,460
10-3010-0200	Tax Interest & Penalties	4,387	2,500	2,500	3,896	3,000
10-3010-0300	Tax Collection Prior Years	-	-	-	-	-
Total Ad Valorem		2,553,520	2,555,274	2,739,689	2,720,663	2,743,227
10-3020-0000	Franchise & Utilities Tax	218,157	168,794	215,488	160,886	177,778
10-3020-0100	Alcohol Beverage Tax	6,130	5,996	6,000	-	6,000
10-3020-0200	Sales Tax-Article 39	560,776	568,397	597,047	486,426	492,564
10-3020-0300	Sales Tax-Article 40	225,999	228,879	232,530	192,851	191,837
10-3020-0400	Sales Tax-Article 42	294,803	298,053	312,187	254,825	257,554
10-3020-0600	Sales Tax Refund	1	-	-	14,241	10,000
10-3020-0700	Gasoline Tax Refund	4,193	3,500	4,000	3,891	3,000
Total Unrestricted Intergovernmental		1,310,058	1,273,619	1,367,252	1,113,119	1,138,733
10-3030-0000	Solid Waste Disposal Tax	966	970	950	782	950
10-3030-0100	Powell Bill	63,787	63,500	62,500	61,501	62,500
10-3030-0200	Illicit Substance Tax	-	-	-	-	-
Total Restricted Intergovernmental		64,753	64,470	63,450	62,283	63,450
10-3040-0000	Building Permits	22,826	25,000	25,000	19,392	20,000
10-3040-0100	Dog License Fee	1,965	1,600	1,500	1,395	1,400
Total Permits & Fees		24,791	26,600	26,500	20,787	21,400
10-3050-0000	Interest Earned	39,630	15,000	59,953	43,997	30,000
Total Investment Earnings		39,630	15,000	59,953	43,997	30,000
10-3060-0000	Rental - Community Hall	900	-	-	-	-
10-3060-0100	American Tower Agreement	27,176	27,664	28,000	28,234	37,645
10-3060-0200	Miscellaneous-Other	15,305	15,000	15,000	20,275	15,000
Total Miscellaneous		43,381	42,664	43,000	48,509	52,645
10-3500-0000	Sale of Property	10,907	10,000	15,000	15,888	15,000
10-3500-0200	Installment Agreement	103,000	-	85,000	85,005	-
10-3500-0300	Transfer from Fund Balance	-	-	357,200	-	-
10-3500-0500	Grant (Governmental Funds)	-	-	181,000	-	-
10-3500-066	Donation (Land)	-	-	80,000	-	-
10-3500-0700	Intergovernmental Loan	-	-	300,000	-	300,000
Total Other Financing Source		113,907	10,000	1,018,200	100,893	315,000
TOTAL General Fund Revenues		4,150,040	3,987,627	5,318,044	4,110,251	4,364,455

GENERAL FUND EXPENDITURES (Administration, Planning & General Government)

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-2021
ADMINISTRATION		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-4200-0200	Salaries	107,757	228,184	215,249	190,385	218,357
10-4200-0300	Overtime	-	-	3,000	2,815	1,000
10-4200-0500	FICA	7,521	17,265	16,543	13,506	16,704
10-4200-0550	Unemployment Insurance	-	-	-	-	-
10-4200-0600	Health Insurance	10,395	24,621	25,852	22,531	27,145
10-4200-0650	Dental, Vision, Life Insurance	1,820	4,153	4,361	3,841	4,470
10-4200-0675	Health Reimbursement Acct	1,500	3,750	3,750	3,375	3,750
10-4200-0700	LGERS Retirement	13,874	32,074	33,299	28,687	36,457
10-4200-0800	401k Supplemental Retirement	5,121	11,284	10,762	9,187	10,918
10-4200-1000	Accounting & Taxes	39,269	35,000	45,000	20,922	45,000
10-4200-1200	Postage, Printing & Stationary	6,187	8,000	5,000	2,887	6,000
10-4200-1400	Board Mileage	21,600	22,000	22,000	18,000	22,000
10-4200-3300	Supplies & Equipment	4,530	5,000	7,000	5,999	7,000
10-4200-5300	Dues & Fees	3,627	5,000	5,000	4,597	5,000
10-4200-5700	Miscellaneous	1,092	5,000	1,000	885	2,500
10-4200-6500	Training & Education	5,161	16,000	15,000	8,702	12,750
10-4200-6600	Capital Improvements	-	-	20,000	6,500	-
TOTAL		229,454	417,331	432,816	342,819	419,051

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-21
PLANNING		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-4300-1000	Contract	-	34,128	34,128	27,405	-
10-4300-1200	Postage, Printing & Stationary	-	1,500	1,500	1,033	-
10-4300-3300	Supplies & Equipment	-	500	500	-	-
10-4300-5300	Subscriptions	-	100	100	-	-
10-4300-6500	Training & Education	-	1,000	1,000	445	-
TOTAL		-	37,228	37,228	28,883	-

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-21
GENERAL GOVERNMENT		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-6600-0400	Outside Professional Services	129,952	100,000	-	-	-
10-6600-0401	Legal Services	-	-	40,000	18,381	40,000
10-6600-0402	Architectural Services	-	-	-	-	-
10-6600-1100	Technology	71,196	72,061	85,000	65,550	90,000
10-6600-1300	Municipal Utilities	16,809	16,000	16,881	16,098	18,569
10-6600-1500	General Maintenance	25,634	20,000	20,000	24,774	20,000
10-6600-2800	Elections	103	6,000	100	70	6,000
10-6600-3300	Supplies & Equipment	-	2,000	2,000	-	-
10-6600-5400	Insurance	63,131	77,000	90,000	79,152	90,000
10-6600-6000	Contingency	1,442	2,022	4,919	160	14,445
10-6600-6100	Miscellaneous	5,096	10,000	10,000	4,326	5,000
10-6600-6300	Community Events	9,227	20,000	-	4,045	-
10-6600-6301	4th of July	-	-	15,000	5,210	7,500
10-6600-6302	National Night Out	-	-	5,000	1062	2,500
10-6600-6303	Holiday Lighting	-	-	11,500	12,371	5,000
10-6600-6304	Arbor Day Event	-	-	3,000	-	3,000
10-6600-6400	Wildlife Management	2,041	5,000	5,000	120	5,000
10-6600-6500	Forest Management	-	-	60,000	7,296	60,000
TOTAL		324,631	330,083	368,400	238,615	367,014

GENERAL FUND EXPENDITURES (Police Department & Fire Contract)

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-21
POLICE DEPARTMENT		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-5100-0200	Salaries	738,896	806,975	838,265	610,035	844,914
10-5100-0300	Overtime	59,940	15,000	42,000	65,492	35,000
10-5100-0400	Separation Allowance	30,617	30,617	65,022	48,552	30,617
10-5100-0500	FICA	61,244	60,433	69,100	51,158	67,313
10-5100-0550	Unemployment Insurance	-	500	500	-	-
10-5100-0600	Medical Insurance	115,532	126,684	139,380	92,108	146,349
10-5100-0650	Dental, Vision, Life Insurance	17,628	18,333	19,358	12,071	19,842
10-5100-0675	Health Reimbursement Account	20,750	21,000	24,000	16,125	24,000
10-5100-0700	LGERS Retirement	110,774	114,593	141,112	100,301	146,508
10-5100-0800	401K Supplemental Retirement	38,648	39,499	43,888	32,610	42,721
10-5100-0900	Short Term Disability	-	5,000	-	-	-
10-5100-1500	Maint/Repair -Building & Grounds	-	10,000	50,000	43,491	25,000
10-5100-1600	Maint/Repair - Equipment	1,694	12,000	15,000	8,086	11,250
10-5100-1700	Maint/Repair - Vehicles	11,354	22,500	20,000	16,694	15,000
10-5100-3100	Motor Fuels	13,682	16,000	13,000	9,924	13,650
10-5100-3300	Supplies	9,737	10,000	10,000	5,799	10,000
10-5100-3600	Uniforms	16,599	10,000	22,500	10,556	11,250
10-5100-3700	Software	22,620	15,000	15,000	20,946	34,000
10-5100-3800	Technology	-	-	55,000	47,229	23,425
10-5100-5700	Miscellaneous	6,660	8,000	10,000	7,418	2,500
10-5100-5800	Physical Exams	230	1,500	2,500	2,167	500
10-5100-6500	Staff Development	737	15,000	15,000	12,501	7,500
10-5100-7400	Equipment Purchases	60,880	55,000	335,000	393,940	90,000
TOTAL		1,338,222	1,413,634	1,945,625	1,607,203	1,601,339

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-21
FIRE CONTRACT		ACTUAL	BUDGET	BUDGET	(4/16/20)	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		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 (4/16/20)	2020-21 PROPOSED
10-5600-0200	Salaries	368,476	319,598	293,310	215,842	257,901
10-5600-0300	Overtime	-	-	15,000	12,999	10,000
10-5600-0500	FICA	27,692	24,449	23,203	16,633	20,494
10-5600-0500	Unemployment Insurance	-	-	-	-	-
10-5600-0600	Medical Insurance	44,100	37,741	39,628	26,727	41,609
10-5600-0650	Dental, Vision, Life Insurance	6,651	5,218	5,479	2,958	5,616
10-5600-0675	Health Reimbursement Account	9,250	7,500	7,500	5,375	7,500
10-5600-0700	LGERS Retirement	50,290	44,105	46,922	33,643	44,525
10-5600-0800	401K Supplemental Retirement	18,210	15,980	15,165	10,945	13,395
10-5600-1000	Outside Services	25,420	11,000	10,000	225	5,000
10-5600-1300	Streetlights Electric	6,818	7,000	7,000	5,582	7,000
10-5600-1500	Maint/Repair-Building & Grounds	2,148	5,000	10,000	5,008	5,000
10-5600-1600	Maint/Repair - Streetlights	1,786	10,000	10,000	7,467	15,000
10-5600-1700	Maint/Repair-Vehicles	14,786	23,000	30,000	27,200	25,000
10-5600-3100	Motor Fuels	10,343	15,000	15,000	7,561	11,250
10-5600-3300	Supplies	7,404	8,000	10,000	7,461	10,000
10-5600-3400	Street Signs & Numbers	752	1,000	1,000	525	1,000
10-5600-3600	Uniforms	5,610	9,000	10,000	6,628	7,500
10-5600-5200	Parks	12,886	37,500	30,000	11,489	15,000
10-5600-5202	Greenwood Park Stream Restoration	-	-	300,000	-	300,000
10-5600-5800	Physical Exams	-	-	-	-	-
10-5600-5900	Miscellaneous	4,322	3,000	5,000	2,420	1,000
10-5600-6000	Capital Outlay	-	-	85,000	84,007	10,000
10-5600-6500	Staff Development	60	5,000	5,000	425	5,000
TOTAL		617,004	589,091	974,207	491,120	818,791

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

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-21
STREETS & TRANSPORTATION		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-5700-0200	Salaries	44,410	47,516	49,898	34,611	50,533
10-5700-0300	Overtime	-	-	5,000	-	5,000
10-5700-0500	FICA	3,393	3,635	3,817	2,519	3,866
10-5700-0550	Unemployment Insurance	-	-	-	-	-
10-5700-0600	Medical Insurance	6,259	6,749	7,086	5,117	7,440
10-5700-0650	Dental, Vision, Life Insurance	606	632	664	485	681
10-5700-0675	Health Reimbursement Account	1,500	1,500	1,500	1,125	1,500
10-5700-0700	LGERS Retirement	5,995	6,557	7,718	5,052	8,399
10-5700-0800	401K Supplemental Retirement	2,212	2,376	2,495	1,646	2,527
10-5700-1700	Maint/Repair - Vehicles	1,903	12,500	25,000	21,438	18,750
10-5700-2200	Contracts-Paving & Striping	41,875	83,344	80,000	23,175	35,000
10-5700-2300	Supplies	15,452	22,500	20,500	9,895	10,250
10-5700-2400	Traffic Signs	-	1,000	5,000	3,445	5,000
10-5700-2500	Storm Water Drainage Repairs	3,500	75,000	100,000	2,502	25,000
10-5700-6500	Staff Development	-	1,000	1,000	198	1,000
10-5700-7400	Equipment Purchases	-	20,000	30,000	21,764	10,000
10-5700-7500	Engineering	62,553	75,000	50,000	36,844	37,500
TOTAL		189,658	359,309	389,678	169,816	222,445

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2019-20	2020-21
SANITATION & RECYCLING		ACTUAL	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-5800-0200	Salaries	110,690	121,891	105,855	76,757	116,205
10-5800-0300	Overtime	-	-	10,000	484	10,000
10-5800-0500	FICA	8,231	9,325	8,863	5,537	9,655
10-5800-0550	Unemployment Insurance	-	-	-	-	-
10-5800-0600	Medical Insurance	21,386	29,716	31,202	15,429	32,762
10-5800-0650	Dental, Vision, Life Insurance	3,505	3,874	4,068	974	4,170
10-5800-0675	Health Reimbursement Account	4,000	4,500	4,500	3,250	4,500
10-5800-0700	LGERS Retirement	14,976	16,821	17,923	11,213	20,975
10-5800-0800	401K Supplemental Retirement	5,936	6,095	5,793	3,660	6,310
10-5800-1700	Maint/Repair - Vehicles	6,391	10,000	22,500	18,352	25,000
10-5800-3100	Motor Fuels	15,028	15,000	17,500	13,864	13,125
10-5800-3300	Supplies	52	2,000	1,000	206	500
10-5800-3600	Uniforms	-	100	-	224	500
10-5800-3800	Technology	-	-	-	416	-
10-5800-5800	Physical Exams	-	-	-	935	-
10-5800-5900	Miscellaneous	526	1,000	1,000	167	-
10-5800-6000	Capital Outlay	107,640	19,900	-	-	-
10-5800-8000	Tipping Fees & Brush Removal	51,975	55,000	55,000	36,757	49,500
10-5800-8100	Recycling	11,061	15,000	15,000	9,031	11,250
TOTAL		361,397	310,222	300,204	197,256	304,453

GENERAL FUND EXPENDITURES (Debt Service)

GENERAL FUND EXPENDITURES		2018-19	2019-20	2019-20	2019-20	2020-21
DEBT SERVICE		BUDGET	BUDGET	BUDGET	(4/16/20)	PROPOSED
10-6700-0100	Principal Police Dept Renovations	23,334	23,334	23,334	17,500	23,334
10-6700-0200	Principal Street Improvements	6,667	6,667	6,667	5,000	6,667
10-6700-0400	Principal 2017 Garbage Truck	34,327	34,327	34,327	34,327	34,327
10-6700-0500	Principal Public Works Bldg	-	-	84,211	42,105	84,211
	Principal 2020 Police Cars	-	-	-	-	29,506
10-6700-1100	Interest Police Dept Renovations	5,001	5,001	5,001	5,001	3,223
10-6700-1200	Interest Street Improvements	1,429	1,429	1,429	1,429	921
10-6700-1400	Interest 2017 Garbage Truck	2,411	2,411	1,625	1,625	822
10-6700-1500	Interest Public Works Bldg	-	-	39,986	27,253	23,343
	Interest 2020 Police Cars	-	-	-	-	2,338
TOTAL		73,169	73,169	196,580	134,240	206,353

WATER FUND

WATER FUND REVENUE		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 (4/16/20)	2020-21 PROPOSED
30-3290-0000	Interest Earned	1,105	1,000	1,500	1,206	1,000
30-3350-0000	Commissions (Sewer Collection Fee)	9,205	6,000	8,000	8,222	8,000
30-3710-0000	Water Charges	410,152	415,000	384,355	289,514	434,271
30-3710-0100	Sewer Charges	330,852	280,000	306,849	228,964	343,446
30-3710-0200	AMI Transmitter Charges	6,931	7,000	7,700	5,530	7,700
30-3730-0000	Water Tap & Connection Fees	15,080	18,000	6,000	8,720	9,000
TOTAL		773,325	727,000	714,404	542,156	803,417
30-3710-0000	Transfers from General Fund	-	-	-	-	-
TOTAL		773,325	727,000	714,404	542,156	803,417

WATER FUND EXPENDITURES		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 (4/16/20)	2020-21 PROPOSED
30-8100-0200	Salaries	49,770	29,371	26,363	-	68,050
30-8100-0300	Overtime	-	2,247	1,200	-	-
30-8100-0400	Professional Services	3,809	2,247	4,000	2,485	4,000
30-8100-0500	FICA	3,671	-	92	-	5,206
30-8100-0550	Unemployment Insurance	-	-	-	-	-
30-8100-0600	Medical Insurance	10,395	5,435	5,707	-	17,977
30-8100-0650	Dental, Vision, Life Insurance	1,674	750	884	-	2,718
30-8100-0675	Health Reimbursement Account	1,500	750	750	-	2,250
30-8100-0700	LGERS Retirement	11,151	1,469	4,078	-	11,310
30-8100-0800	401K Supplemental Retirement	2,601	14,600	1,318	-	3,403
30-8100-1200	Postage, Printing & Stationary	2,882	5,000	5,000	1,748	5,000
30-8100-1500	General Repairs	1,758	20,000	10,000	4,025	12,707
30-8100-3300	Supplies & Equipment	14,045	20,000	10,000	14,938	20,000
30-8100-4800	Water Purchases	203,040	232,656	239,636	158,183	237,275
30-8100-4900	Sewer Purchases	329,577	280,000	309,259	229,882	344,823
30-8100-5000	AMI Transmitter Fees	6,463	7,000	7,700	5,854	7,700
30-8100-5700	Miscellaneous	1,124	1,500	1,500	412	1,000
30-8100-6500	Staff Development	660	5,000	5,000	-	5,000
30-8100-7400	Capital Improvement	8,604	97,081	81,917	1,656	55,000
TOTAL		652,724	725,106	714,404	419,183	803,417

2020-2021 BUDGET SUMMARY

GENERAL FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 (4/16/20)	2020-21 PROPOSED
Ad Valorem	2,553,520	2,555,274	2,739,689	2,720,664	2,743,227
Unrestricted Intergovernmental	1,310,058	1,273,619	1,367,252	1,113,121	1,138,733
Restricted Intergovernmental	64,753	64,470	63,450	62,283	63,450
Permits & Fees	24,791	26,600	26,500	20,787	21,400
Investment Earnings	39,630	15,000	59,953	43,997	30,000
Miscellaneous	43,381	42,664	43,000	48,509	52,645
Other Financing Source	113,907	10,000	1,018,200	100,894	315,000
TOTAL General Fund Revenues	4,150,040	3,987,627	5,318,044	4,110,255	4,364,455

GENERAL FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 (4/16/20)	2020-21 PROPOSED
Administration	229,454	417,331	432,816	342,820	419,051
Planning	-	37,228	36,728	28,882	-
Police Department	1,338,222	1,413,634	1,945,625	1,607,206	1,601,339
Fire Contract	425,000	425,000	425,000	425,000	425,000
Public Works	617,004	589,091	974,207	491,120	818,791
Streets & Transportation	189,658	359,309	389,678	166,819	222,445
Sanitation & Recycling	361,397	310,222	300,204	198,379	304,453
General Government	324,631	330,083	368,400	238,521	367,014
Debt Service	112,227	105,729	195,436	131,883	206,353
TOTAL General Fund Expenditures	3,597,593	3,987,627	5,068,094	3,630,630	4,364,445

GENERAL FUND REVENUES	4,364,455
GENERAL FUND EXPENDITURES	4,364,445

WATER FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Operating Revenues	773,325	727,000	714,404	542,156	803,417

WATER FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2018-19 PROJECTED	2019-20 PROPOSED
Operating Expenditures	652,724	725,106	714,404	419,183	803,417

WATER FUND REVENUES	803,417
WATER FUND EXPENDITURES	803,417