



Presented Tuesday, May 11, 2021

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 the budget proposal for Fiscal Year 2021-2022. Last year's budget proposal was the most difficult of my career, but this year's proposal reflects the resiliency of our Town, County, State, and Nation. We have all experienced loss and pain from the impact of Covid-19. These losses may be tangible for some and indirect for others – but there is no question that we have all been affected in some capacity. We have navigated this crisis *together*, and it is through this togetherness we continue to overcome the challenges presented over the past 14 months.

This year's budget proposal reflects optimism that we are recovering from the worst of the pandemic. The budgeted revenues are conservative but do contemplate growth within sales tax and other revenue line items. The budgeted expenditures within each department reflect the Mayor and Board of Commissioners' goals and priorities for the Town. Our highest priority remains providing a high level of service to each citizen of Biltmore Forest. This budget proposal does just that and further builds upon this priority by enhancing many programs and functions within the Town.

General Fund

Revenues

Property Tax

Property tax revenue comprises just over 57 percent of the Town's General Fund revenue. This revenue source has historically been constant for the Town, and this was no different during FY21. We believed the Town's property tax revenue would remain stable even during the pandemic, and this belief came to fruition. I anticipate similar stability in FY22, and have budgeted a 99.66% collection rate as allowed by State law.

Buncombe County completed a property tax revaluation in January 2021. These new rates will be effective for the FY21-22 budget year. The Town's property tax base grew by 7.42 percent as a result of this revaluation. North Carolina state law mandates the Budget Officer provide a revenue neutral tax rate to the Governing Board as part of the budget process. As laid out in detail below, the Town's revenue neutral rate would be two (2) cents below the current tax rate of 34.5 cents.

Total Valuation (excluding motor vehicles):	\$824,570,446
Property Tax Collection Percentage (from FY21):	99.66%
Current Tax Rate:	\$0.345/\$100 valuation
Revenue Neutral Tax Rate:	\$0.325/\$100 valuation

One penny brings the Town \$82,177. My budget proposal does not recommend a property tax reduction to the revenue neutral rate. The additional \$164,353 the current tax rate brings will enable the Town to move forward with multiple projects and greater service provision. These items will be discussed throughout this budget message.

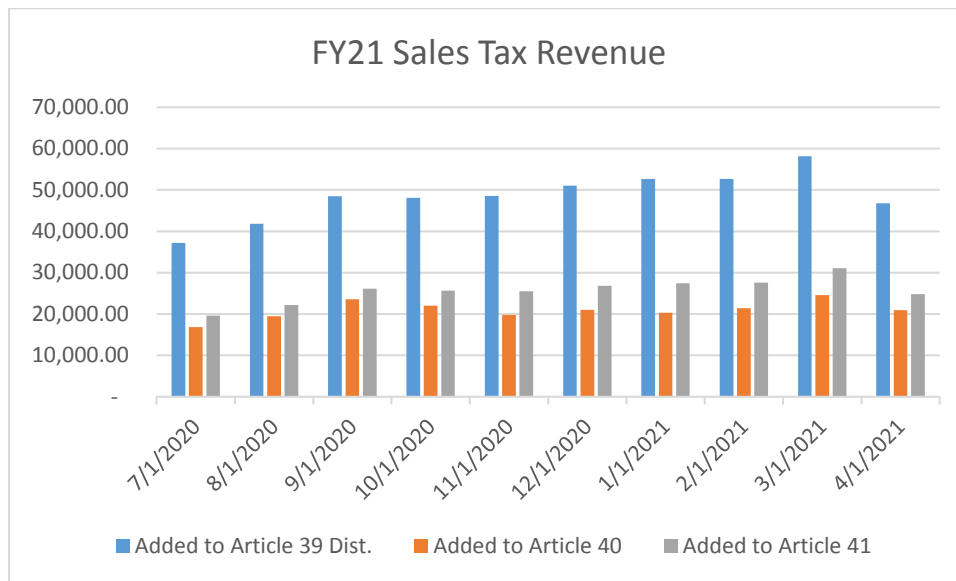
Motor vehicle valuations are not included within the total valuation. These payments are collected by the State and disbursed to the Town monthly. Total motor vehicle valuation increased by 3.18 percent to \$30,344,306. This results in an overall expected increase in the motor vehicle collection of \$3,217.

Sales Tax

Last year's adopted budget reflected a best guess at sales tax revenue in FY21. It was impossible to forecast how the local, statewide, and national economies would react within a pandemic. Thankfully, sales tax numbers for the current year have proven much more robust than the pessimistic reduction budgeted last year.

The consensus among forecasters for FY22 point to growth based on continued economic recovery. This recovery is a result of stimulus impacts and additional movement out of the Covid-19 pandemic. It is possible the coming year provides sales tax revenue equal to FY19, but my forecast remains conservative with sales tax revenues projected slightly below that level. My instinct is the actual revenue received by the Town will be higher, but at this time, I am comfortable forecasting 2.5 percent growth. This results in an increase of \$75,000 over current year budgeted sales tax.

My recommendation is to reevaluate actual sales tax received in the first few months of FY22 and the remaining months of FY21. It is entirely possible the Town sales tax revenue will increase at a rate greater than 2.5 percent. As Covid-19 restrictions ease and travel becomes somewhat more common, Buncombe County will begin seeing an increase in funds spent within the County. Contrary to prior year sales tax growth, more urbanized counties did not experience the sales tax recovery as quickly as more traditional rural counties in North Carolina. More urbanized counties typically include large shopping areas, restaurants, and other "destination" type locations where people from an entire region congregate. That simply did not occur during much of FY21. Our sales tax receipts for the past several months reveal this gradual uptick as shown below.



Note: Tax disbursements occur two months after taxes are paid (i.e. 4/11/21 disbursement is for sales tax through 2/1/21).

Franchise and Utility Taxes

Intergovernmental utility taxes are volatile and dependent upon customer behavior, weather impacts, and other outside forces. The Town utilizes the North Carolina League of Municipalities (NCLM) as a basis for determining forecasts within these line items. The League believes the telecommunications revenue will be below current year levels, but natural gas and electricity revenues should increase and offset the forecast reduction. The proposed budget includes a five (5) percent increase in these franchise and utility taxes.

Investment Earnings

Staff anticipated a significant reduction in investment earnings during FY21, but not quite to the level we have seen. Investment earnings are negligible, at best, and this is not anticipated to improve during FY22. The projected increases in sales tax and leaving the tax rate at 34.5 cents help offset this continued reduction in revenue.

Intergovernmental Loans

The Town's stream restoration project fell behind schedule during FY21 as we awaited comments from the State funding agency and revised designs. Staff anticipates construction to commence in FY22, so these funds are re-allocated as revenue and expenditures into the coming fiscal year. The Town has spent approximately \$35,000 during FY21. This amount will be reimbursed once the project is bid and a contract awarded.

American Recovery Plan

The American Recovery Plan (ARP), signed into law in mid-March 2021, will provide direct payments to local governments throughout the United States. These direct payments are based on population and funds will be allocated in two tranches. The Town anticipates receiving \$410,000 from the ARP – one installment (\$205,000) is expected before June 30, 2021 and the second installment will be provided by before June 30, 2022. The US Treasury Department has yet to release formal guidance, and as such, this budget proposal does not directly allocate the funding for specific projects. Rather, the budget proposal does take the funding into consideration by listing the \$410,000 as an intergovernmental grant and showing this as one expenditure within the General Government department. Once further information and guidance is presented, a budget amendment will be necessary during FY22 to re-allocate funds for their designated purpose.

Additional Revenues

The Town's Powell Bill revenue continues to decrease. Powell Bill allocations are statutorily set, but the actual funds delivered to each municipality are determined by statewide gasoline sales tax revenues. Distribution is made to towns based on Town maintained street mileage and population. As many larger cities in North Carolina continue to grow in population, revenues are stretched further and towns (such as Biltmore Forest) with small but constant populations have lost revenue. This population change, coupled with the overall reduction in travel during the FY20-21, resulted in a reduction of nearly eight (8) percent last year. Based on the League's estimate for the coming year, I anticipate another reduction, but smaller than the current year. Other revenues are forecast to remain

constant. Home additions and development within the Town present the potential for growth within zoning permits, but this is far from a certainty.

Town Wide Expenditures

Salaries

The Board approved a two (2) percent Cost of Living Adjustment (COLA) for all employees last fiscal year. The Town typically budgets a COLA based on March CPI when funds are available, and that is true for the FY22 budget proposal this year. The March CPI for the Southeastern United States shows a 2.9% increase; this budget includes a three (3) percent COLA for all employees¹. The Town's healthy financial position allows us to return to our merit based pay program. Prior to FY21, the Town allocated a percentage of total salary within each department to use as merit based raises for employees who have performed exceptionally well. This budget proposal includes a two (2) percent merit based pool utilized by department heads and the Town Manager in determining additional salary increases for FY22. These funds, and associated benefit increases, are allocated within the salary line items and contingency line item located within the general government budget.

Health Insurance and Additional Benefits

The Town's health insurance program through the State of North Carolina remains in good shape. I anticipate an increase approximately five (5) percent for calendar year 2022, which is in line with prior year increases. These increases do not take effect until January 1, 2022. This remains an excellent plan with quality coverage and comparatively low rates. This budget proposal continues to include the Town's Health Reimbursement Account (HRA) funding at \$125 per month. The Town's dental, vision, and life insurance through the NC League of Municipalities will increase slightly (2 percent) in FY22 after having no increases in prior years. The Town's robust benefit plan is an incredibly important recruitment tool and represents a valuable interest from the Board and community in our employees.

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 FY22 will increase for all employee classes. Sworn law enforcement officers will now receive a contribution of 18.72 percent to their pension. Non-sworn employees will receive a contribution of 18.03 percent. These are increases of 1.1 and 1.5 percent, respectively. Please note, of that total percentage, 6.68% is contributed to the employees' retirement health plan.

This budget continues the Town's annual contribution of five (5) percent contribution for each employee's 401(k) plan.

¹ *Consumer Price Index, Southeast Region*. Accessed April 22, 2021 & again May 4, 2021. https://www.bls.gov/regions/southeast/news-release/consumerpriceindex_south.htm

Department Specific Expenditures

Administration

The administration department consists of 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 due to water billing and accounts receivable. This budget remains relatively constant, with an increase in staff development for the coming year associated with additional training and professional development. Planning and zoning is also conducted within this department. The Town's compliance with North Carolina's new land development code (NCGS 160D) will require additional work and meetings in FY22 as a comprehensive plan is developed. Funds for public input meetings associated with the Comprehensive Plan are included within this department.

Police Department

During FY20, the Board prioritized upgrading the Police Department's vehicle fleet with the purchase of seven (7) new vehicles. An additional, eighth vehicle was purchased after a patrol car (not originally scheduled for replacement) was rammed during a vehicle pursuit. The Town continued this vehicle fleet upgrade during FY21 with the purchase of two (2) new hybrid vehicles. These vehicles have worked out very well for the Town and allowed us to maintain an effective and reliable fleet. Chief Beddingfield has recommended the purchase of two (2) additional hybrid vehicles in the coming year in order to provide a fully up to date fleet with a reliable spare vehicle. This purchase will allow the Town to add one (1) vehicle in the following year and continue transitioning older vehicles out of the system, thereby keeping the Town's police vehicles in as good operating order as possible.

The FY22 budget proposal focuses on technological improvements that will assist officers in the field while providing robust and transparent reporting. The Board previously made investments with body cameras and in-car cameras for officer and civilian safety. This proposed budget furthers that Board priority by enhancing the dispatch center's ability to communicate and provide information efficiently to officers in the field. This Computer Aided Dispatch (CAD) software is an additional tool that allows telecommunicators to efficiently obtain information and respond to Calls for Service in a pre-planned, uniform system. It gives users an organized method of assigning and tracking calls, as well as an enhanced ability to follow up with responding units. The CAD System will give our dispatchers and officers the tools to handle more calls for service with quicker response times because all information needed is readily available in a standard, user-friendly format.

Additional technological advancements include the purchase of Quartermaster inventory system. This system allows greater control over our inventory system and allow us to efficiently manage the evidence maintained by the Department. Staff development increases back closer to normal levels as training and professional education will resume off-site. The Department has placed an increased priority on crisis intervention and leadership training for FY22. Additionally, I have asked Chief Beddingfield to develop an elder care awareness training that may be presented to all Town staff. Additional equipment in the FY22 budget includes additional radar speed limit signs and property and intersection cameras for installation throughout the Town.

Public Works Department

The Public Works Department continues making improvements in service efficiency and delivery to all residents. This includes more effective operations within the department, and particularly, through the Town's work order system which will fully roll out in FY22. This work order system will be fully utilized by all Town public works staff in the coming year.

As part of increasing effectiveness, the Public Works Director has developed a preventative maintenance and replacement schedule for equipment integral to the Town's operations. These pieces of equipment will be transitioned out as necessary. Where practical, staff will begin renting equipment for one-time use in an effort to determine whether owning the equipment would benefit the Town. An example of this is a brush cutter utilized to clean up natural areas in the Town, such as around Brookside Park.

The Town's park system will be a central focus for the coming year, including specifically the renovation of Greenwood Park and clean up at Brookside and Rosebank Parks. The first project was contemplated by the Board over two years ago during the development of a Master Plan. Staff will utilize this plan as the basis for improvements made at Greenwood Park. These improvements are likely to come *after* the stream restoration project occurs in an effort to limit the amount of time the park is closed for repairs/construction. The stream restoration project remains fully funded through the State's Division of Water Infrastructure, with reimbursement expected to commence after the project is awarded for construction. It is likely a portion of the ARP funds will also be utilized for work at Greenwood Park or within the other parks.

The proposed FY22 budget includes a new employee within the Public Works Department. This employee would be cross-trained and able to run the trash and recycling trucks, handle landscape duties, and operate machinery to assist in cleaning up the park areas. The goal with this hire is to provide flexibility within the Department and opportunities for staff to rotate in and out of various roles. By moving staff more freely among tasks, the repetitive motions that accompany tasks will be diminished. It is my belief this will lead to a healthier and more productive department in the long term. Position re-classifications within the General Fund and Water Fund allow this position to be created without increases in the General Fund.

Streets Department

The Town continues to work on stormwater master plan projects. This master plan is under review as other issues present themselves or become more pressing. One example is the area along Cedar Hill Road near the intersection of Hemlock Road. Erosion along this stream bank has increased significantly over the past two years. The Town is working on a plan to restore these banks and protect Cedar Hill Road from damage. Funding for the design of this project is included within this budget; the full scope of repair/restoration is unknown at this point, and staff will bring this back to the Board for a budget amendment when that is known. Additional review of the existing master plan projects will also be done in-house, with other smaller stormwater construction projects to occur throughout the year with budgeted funds.

The Town will re-focus on street paving in the coming fiscal year and increase allocated funds closer to prior year levels. The street assessment work being conducted by Town staff has left several

identified areas where paving work may occur, and the Public Works Director's right of way renewal program will assist in identifying areas for more immediate repair. The Town intends to explore a liquid treatment mix for streets during winter weather. This liquid treatment allows the pre-treatment of roads and may prove beneficial to the Town. The Public Works Director continues to evaluate this product and staff will provide more information to the Board prior to its use.

Please note, no funds are allocated specifically to salary or benefits within this department. It is difficult to isolate public works employees' to a specific department. The exception to this are employees who work each week within the sanitation and recycling department, but even those employees perform street and routine public works duties as well. As a result, this budget proposal includes the re-allocation of salaries and positions as mentioned in the overall Public Works section wherein half the salaries and benefits for the Public Works Director (Water System Operator in Responsible Charge), Supervisor, Backflow Operator in Responsible Charge (ORC), and Town Clerk are moved to the water fund. The remaining employees are all fully funded out of the Public Works department or within Sanitation and Recycling.

Sanitation and Recycling

Town staff proposes the purchase of tippers for each solid waste truck and the purchase of Town issued solid waste containers during FY22. The Town does not currently provide trash containers and employees manually remove bags from residents' cans and throw them into the back of the truck. While this is effective from a timeliness standpoint, several Town employees have experienced significant shoulder injuries or other injuries because of the repetitive motion. The purchase of the tippers and compatible trash cans allow mechanized disposal and eliminate many repetitive motions. The approximate cost for tippers and containers is approximately \$55,000. The Town's vision for these cans is to provide residents with an option of sizes, and if doable, even bear proof containers that can still be utilized with the tipper. Staff does not believe this will result in a significant increase in the time it takes to run a trash route, but certainly will provide substantial benefits to our employees and their health.

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. One area to note is the Covid expenditure line item budgeted at \$410,000. This is funding from the ARP that will be re-allocated during the fiscal year to specific projects and line items. The contingency fund is higher than typical, as a portion reflects the 2 percent merit pool within each department.

Water Fund

Revenues

The Town's water fund continues operating efficiently and well. This budget includes a 2.5 percent increase for both water and sewer charges, as both the City of Asheville and MSD intend to increase rates by the same amount. The Town was fortunate to have water customers that continued to pay bills even in the midst of the Covid-19 pandemic. As a result, we have not seen a drop in revenues versus expenditures.

Expenditures

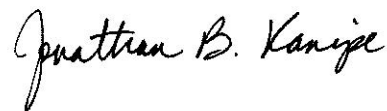
Both the City of Asheville and Metropolitan Sewerage District (MSD) of Buncombe County are increasing rates by 2.5 percent for FY22, which lead to increases in the amount spent to these providers. Staff salaries and benefits (half for each) are allocated to the water fund for four (4) employees. This 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, and it is our hope that all employees will continue learning and cross training within the water system next year. Capital improvement funds are allocated to the purchase of a new F-350 work truck, a new utility vehicle for the Department, and the cost of upgrading the Town's warranty for all AMI endpoints. This extension will result in the Town having a warranty on the endpoints through the year 2046. Finally, the Town remains committed to its water meter replacement program, and funds are allocated in FY22 to continue this work.

Conclusion

I am happy to provide this budget proposal for Fiscal Year 2022. The past year has presented challenges for all of us. The Town's resilience has shone through, and our staff has done an excellent job providing services to citizens at a high level during these challenging times. I am exceptionally proud of the employees of the Town and am thankful for the Mayor and Board who allow us the resources and opportunity to perform this work to the benefit of the citizens of Biltmore Forest.

Respectfully Submitted,



Jonathan B. Kanipe
Town Manager

GENERAL FUND REVENUES

REVENUES		2017-18	2018-19	2019-20	2020-21	2021-2022
		ACTUAL	BUDGET	BUDGET	BUDGET ACTUAL	ESTIMATED
10-3010-0000	Ad Valorem Taxes (Property)	2,458,457	2,447,140	2,635,641	2,670,639	2,835,096
10-3010-0100	Ad Valorem Taxes (DMV)	90,676	105,634	101,548	101,460	104,332
10-3010-0200	Tax Interest & Penalties	4,387	2,500	2,500	13,200	10,000
10-3010-0300	Tax Collection Prior Years	-	-	-	-	-
Total Ad Valorem		2,553,520	2,555,274	2,739,689	2,785,299	2,949,428
10-3020-0000	Franchise & Utilities Tax	218,157	168,794	215,488	177,778	205,227
10-3020-0100	Alcohol Beverage Tax	6,130	5,996	6,000	6,000	6,000
10-3020-0200	Sales Tax-Article 39	560,776	568,397	597,047	502,415	540,724
10-3020-0300	Sales Tax-Article 40	225,999	228,879	232,530	211,021	227,111
10-3020-0400	Sales Tax-Article 42	294,803	298,053	312,187	262,705	282,736
10-3020-0600	Sales Tax Refund	1	-	-	10,000	10,000
10-3020-0700	Gasoline Tax Refund	4,193	3,500	4,000	3,000	3,500
Total Unrestricted Intergovernmental		1,310,058	1,273,619	1,367,252	1,172,918	1,275,298
10-3030-0000	Solid Waste Disposal Tax	966	970	950	950	950
10-3030-0100	Powell Bill	63,787	63,500	62,500	56,404	55,505
10-3030-0200	Illicit Substance Tax	-	-	-	-	-
Total Restricted Intergovernmental		64,753	64,470	63,450	57,354	56,455
10-3040-0000	Zoning Permits	22,826	25,000	25,000	35,000	30,000
10-3040-0100	Dog License Fee	1,965	1,600	1,500	1,400	1,300
Total Permits & Fees		24,791	26,600	26,500	36,400	31,300
10-3050-0000	Interest Earned	39,630	15,000	59,953	1,000	1,000
Total Investment Earnings		39,630	15,000	59,953	1,000	1,000
10-3060-0000	Rental - Community Hall	900	-	-	-	-
10-3060-0100	American Tower Agreement	27,176	27,664	28,000	37,645	38,000
10-3060-0200	Miscellaneous-Other	15,305	15,000	15,000	15,000	10,000
Total Miscellaneous		43,381	42,664	43,000	52,645	48,000
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	-	-
10-3500-0300	Transfer from Fund Balance	-	-	357,200	88,429	-
10-3500-0500	Grant (Governmental Funds)	-	-	181,000	-	410,000
10-3500-066	Donation (Land)	-	-	80,000	-	-
10-3500-0700	Intergovernmental Loan	-	-	300,000	300,000	300,000
Total Other Financing Source		113,907	10,000	1,018,200	404,317	725,000
TOTAL General Fund Revenues		4,150,040	3,987,627	5,318,044	4,509,933	5,086,481

GENERAL FUND EXPENDITURES (Administration, Planning & General Government)

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-2022
ADMINISTRATION		ACTUAL	BUDGET	BUDGET	BUDGET ACTUAL	PROPOSED
10-4200-0200	Salaries	107,757	228,184	215,249	218,357	214,530
10-4200-0300	Overtime	-	-	3,000	5,000	5,000
10-4200-0500	FICA	7,521	17,265	16,543	16,704	16,794
10-4200-0550	Unemployment Insurance	-	-	-	-	-
10-4200-0600	Health Insurance	10,395	24,621	25,852	27,145	28,502
10-4200-0650	Dental, Vision, Life Insurance	1,820	4,153	4,361	4,470	4,470
10-4200-0675	Health Reimbursement Acct	1,500	3,750	3,750	3,750	3,750
10-4200-0700	LGERS Retirement	13,874	32,074	33,299	36,457	39,581
10-4200-0800	401k Supplemental Retirement	5,121	11,284	10,762	10,918	10,976
10-4200-1000	Accounting & Taxes	39,269	35,000	45,000	45,000	45,000
10-4200-1200	Postage, Printing & Stationary	6,187	8,000	5,000	6,000	6,000
10-4200-1400	Board Mileage	21,600	22,000	22,000	22,000	22,000
10-4200-3300	Supplies & Equipment	4,530	5,000	7,000	7,000	8,750
10-4200-5300	Dues & Fees	3,627	5,000	5,000	4,500	5,000
10-4200-5700	Miscellaneous	1,092	5,000	1,000	1,000	1,000
10-4200-6500	Training & Education	5,161	16,000	15,000	10,750	16,000
10-4200-6600	Capital Improvements	-	-	20,000	-	-
TOTAL		229,454	417,331	432,816	419,051	427,354

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-22
GENERAL GOVERNMENT		ACTUAL	BUDGET	BUDGET	BUDGET	PROPOSED
10-6600-0400	Outside Professional Services	129,952	100,000	-	-	-
10-6600-0401	Legal Services	-	-	40,000	35,000	35,000
10-6600-0402	Architectural Services	-	-	-	-	-
10-6600-1100	Technology	71,196	72,061	90,000	90,000	95,000
10-6600-1300	Municipal Utilities	16,809	16,000	18,569	18,569	20,000
10-6600-1500	General Maintenance	25,634	20,000	25,000	25,000	25,000
10-6600-2800	Elections	103	6,000	-	6,000	-
10-6600-3300	Supplies & Equipment	-	2,000	-	30	-
10-6600-5400	Insurance	63,131	77,000	90,000	90,000	90,000
10-6600-6000	Contingency	1,442	2,022	2,222	2,222	48,931
10-6600-6100	Miscellaneous	5,096	10,000	5,000	5,000	5,000
10-6600-6201	Covid Expenditures	-	-	-	79,867	410,000
10-6600-6300	Community Events	9,227	20,000	-	-	-
10-6600-6301	4th of July	-	-	7,500	7,500	7,500
10-6600-6302	National Night Out	-	-	2,500	2500	2,000
10-6600-6303	Holiday Lighting	-	-	11,500	14,402	14,000
10-6600-6304	Arbor Day Event	-	-	3,000	-	2,000
10-6600-6400	Wildlife Management	2,041	5,000	5,000	500	1,000
10-6600-6500	Forest Management	-	-	60,000	60,000	60,000
TOTAL		324,631	330,083	360,291	436,590	815,431

GENERAL FUND EXPENDITURES (Police Department & Fire Contract)

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-22
POLICE DEPARTMENT		ACTUAL	BUDGET	BUDGET	BUDGET	PROPOSED
10-5100-0200	Salaries	738,896	806,975	838,265	837,914	908,986
10-5100-0300	Overtime	59,940	15,000	42,000	42,000	26,000
10-5100-0400	Separation Allowance	30,617	30,617	65,022	30,617	30,617
10-5100-0500	FICA	61,244	60,433	69,100	67,313	71,526
10-5100-0550	Unemployment Insurance	-	500	500	450	-
10-5100-0600	Medical Insurance	115,532	126,684	139,380	141,349	148,416
10-5100-0650	Dental, Vision, Life Insurance	17,628	18,333	19,358	18,892	18,892
10-5100-0675	Health Reimbursement Account	20,750	21,000	24,000	24,000	25,500
10-5100-0700	LGERS Retirement	110,774	114,593	141,112	146,508	168,681
10-5100-0800	401K Supplemental Retirement	38,648	39,499	43,888	42,721	45,474
10-5100-0900	Short Term Disability	-	5,000	-	-	-
10-5100-1500	Maint/Repair -Building & Grounds	-	10,000	50,000	30,000	20,000
10-5100-1600	Maint/Repair - Equipment	1,694	12,000	15,000	2,162	2,000
10-5100-1700	Maint/Repair - Vehicles	11,354	22,500	20,000	13,000	12,000
10-5100-3100	Motor Fuels	13,682	16,000	13,000	13,650	13,000
10-5100-3300	Supplies	9,737	10,000	10,000	10,000	10,000
10-5100-3600	Uniforms	16,599	10,000	22,500	6,250	7,500
10-5100-3700	Software	22,620	15,000	15,000	14,000	50,000
10-5100-3800	Technology	-	-	55,000	47,925	60,000
10-5100-5700	Miscellaneous	6,660	8,000	10,000	7,500	7,500
10-5100-5800	Physical Exams	230	1,500	2,500	3,500	5,000
10-5100-6500	Staff Development	737	15,000	15,000	3,000	10,000
10-5100-7400	Equipment Purchases	60,880	55,000	335,000	110,000	125,000
TOTAL		1,338,222	1,413,634	1,945,625	1,612,751	1,766,093

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-22
FIRE CONTRACT		ACTUAL	BUDGET	BUDGET	BUDGET	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	2020-21 BUDGET	2021-22 PROPOSED
10-5600-0200	Salaries	368,476	319,598	293,310	256,719	239,707
10-5600-0300	Overtime	-	-	15,000	10,000	15,000
10-5600-0500	FICA	27,692	24,449	23,203	20,404	19,485
10-5600-0500	Unemployment Insurance	-	-	-	450	500
10-5600-0600	Medical Insurance	44,100	37,741	39,628	37,159	46,872
10-5600-0650	Dental, Vision, Life Insurance	6,651	5,218	5,479	5,616	6,739
10-5600-0675	Health Reimbursement Account	9,250	7,500	7,500	7,500	9,000
10-5600-0700	LGERS Retirement	50,290	44,105	46,922	44,329	45,924
10-5600-0800	401K Supplemental Retirement	18,210	15,980	15,165	13,336	12,735
10-5600-1000	Outside Services	25,420	11,000	10,000	6,000	10,000
10-5600-1300	Streetlights Electric	6,818	7,000	7,000	7,000	7,000
10-5600-1500	Maint/Repair-Building & Grounds	2,148	5,000	10,000	8,000	10,000
10-5600-1600	Maint/Repair - Streetlights	1,786	10,000	10,000	10,000	10,000
10-5600-1700	Maint/Repair-Vehicles	14,786	23,000	30,000	10,000	10,000
10-5600-3100	Motor Fuels	10,343	15,000	15,000	11,250	12,000
10-5600-3300	Supplies	7,404	8,000	10,000	10,000	10,000
10-5600-3400	Street Signs & Numbers	752	1,000	1,000	1,000	1,000
10-5600-3600	Uniforms	5,610	9,000	10,000	10,000	8,000
10-5600-3800	Technology	-	-	-	9,000	10,000
10-5600-5200	Parks	12,886	37,500	30,000	15,000	50,000
10-5600-5202	Greenwood Park Stream Restoration	-	-	-	300,000	300,000
10-5600-5800	Physical Exams	-	-	-	250	500
10-5600-5900	Miscellaneous	4,322	3,000	5,000	1,000	1,000
10-5600-6000	Capital Outlay	-	-	85,000	8,250	-
10-5600-6500	Staff Development	60	5,000	5,000	5,000	8,000
TOTAL		617,004	589,091	674,207	807,263	843,462

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

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-22
STREETS & TRANSPORTATION		ACTUAL	BUDGET	BUDGET	BUDGET	PROPOSED
10-5700-0200	Salaries	44,410	47,516	49,898	50,533	-
10-5700-0300	Overtime	-	-	5,000	5,000	-
10-5700-0500	FICA	3,393	3,635	3,817	3,866	-
10-5700-0550	Unemployment Insurance	-	-	-	-	-
10-5700-0600	Medical Insurance	6,259	6,749	7,086	7,440	-
10-5700-0650	Dental, Vision, Life Insurance	606	632	664	681	-
10-5700-0675	Health Reimbursement Account	1,500	1,500	1,500	1,500	-
10-5700-0700	LGERS Retirement	5,995	6,557	7,718	8,399	-
10-5700-0800	401K Supplemental Retirement	2,212	2,376	2,495	2,527	-
10-5700-1700	Maint/Repair - Vehicles	1,903	12,500	25,000	6,750	5,000
10-5700-2200	Contracts-Paving & Striping	41,875	83,344	80,000	35,000	77,907
10-5700-2300	Supplies	15,452	22,500	20,500	10,250	10,000
10-5700-2400	Traffic Signs	-	1,000	5,000	2,000	500
10-5700-2500	Storm Water Drainage Repairs	3,500	75,000	100,000	160,000	100,000
10-5700-3800	Technology	-	-	-	5,000	5,000
10-5700-6500	Staff Development	-	1,000	1,000	1,000	1,000
10-5700-7400	Equipment Purchases	-	20,000	30,000	8,000	5,000
10-5700-7500	Engineering	62,553	75,000	50,000	65,000	75,000
TOTAL		189,658	359,309	389,678	372,946	279,407

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-22
SANITATION & RECYCLING		ACTUAL	BUDGET	BUDGET	BUDGET	PROPOSED
10-5800-0200	Salaries	110,690	121,891	105,855	118,318	121,642
10-5800-0300	Overtime	-	-	10,000	10,000	10,000
10-5800-0500	FICA	8,231	9,325	8,863	9,815	10,071
10-5800-0550	Unemployment Insurance	-	-	-	-	-
10-5800-0600	Medical Insurance	21,386	29,716	31,202	32,762	34,400
10-5800-0650	Dental, Vision, Life Insurance	3,505	3,874	4,068	4,170	4,170
10-5800-0675	Health Reimbursement Account	4,000	4,500	4,500	4,500	4,500
10-5800-0700	LGERS Retirement	14,976	16,821	17,923	21,326	23,735
10-5800-0800	401K Supplemental Retirement	5,936	6,095	5,793	6,416	6,582
10-5800-1700	Maint/Repair - Vehicles	6,391	10,000	22,500	13,000	13,000
10-5800-3100	Motor Fuels	15,028	15,000	17,500	13,125	12,000
10-5800-3300	Supplies	52	2,000	1,000	1,500	1,500
10-5800-3600	Uniforms	-	100	-	500	1,000
10-5800-3800	Technology	-	-	-	1,000	1,000
10-5800-5800	Physical Exams	-	-	-	-	500
10-5800-5900	Miscellaneous	526	1,000	1,000	-	1,000
10-5800-6000	Capital Outlay	107,640	19,900	-	-	55,000
10-5800-8000	Tipping Fees & Brush Removal	51,975	55,000	55,000	49,500	50,000
10-5800-8100	Recycling	11,061	15,000	15,000	11,250	12,000
TOTAL		361,397	310,222	300,204	297,182	362,100

GENERAL FUND EXPENDITURES (Debt Service)

GENERAL FUND EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2021-22
DEBT SERVICE		BUDGET	BUDGET	BUDGET	BUDGET	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
10-6700-0600	Principal 2020 Police Cars	-	-	-	29,506	28,327
10-6700-1100	Interest Police Dept Renovations	5,890	5,001	4,112	3,223	2,334
10-6700-1200	Interest Street Improvements	1,683	1,429	1,175	921	667
10-6700-1500	Interest Public Works Bldg	-	-	39,986	23,343	20,514
10-6700-1600	Interest 2020 Police Cars	-	-	-	2,338	1,580
TOTAL		37,574	36,431	159,485	173,543	167,634

WATER FUND

WATER FUND REVENUE		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2021-22 PROPOSED
30-3290-0000	Interest Earned	1,105	1,000	1,500	20	50
30-3350-0000	Commissions (Sewer Collection Fee)	9,205	6,000	8,000	8,000	8,000
30-3710-0000	Water Charges	410,152	415,000	384,355	434,271	442,800
30-3710-0100	Sewer Charges	330,852	280,000	306,849	346,446	338,789
30-3710-0200	AMI Transmitter Charges	6,931	7,000	7,700	7,700	7,700
30-3730-0000	Water Tap & Connection Fees	15,080	18,000	6,000	9,000	6,000
TOTAL		773,325	727,000	714,404	805,437	803,339
30-3710-0000	Transfers from General Fund	-	-	-	-	-
TOTAL		773,325	727,000	714,404	805,437	803,339

WATER FUND EXPENDITURES		2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2021-22 PROPOSED
30-8100-0200	Salaries	49,770	29,371	26,363	68,050	142,619
30-8100-0300	Overtime	-	2,247	1,200	-	-
30-8100-0400	Professional Services	3,809	2,247	4,000	10,000	10,000
30-8100-0500	FICA	3,671	-	92	5,206	10,910
30-8100-0550	Unemployment Insurance	-	-	-	-	-
30-8100-0600	Medical Insurance	10,395	5,435	5,707	17,477	18,351
30-8100-0650	Dental, Vision, Life Insurance	1,674	750	884	2,718	2,718
30-8100-0675	Health Reimbursement Account	1,500	750	750	2,250	2,250
30-8100-0700	LGERS Retirement	11,151	1,469	4,078	11,310	25,714
30-8100-0800	401K Supplemental Retirement	2,601	14,600	1,318	3,403	7,131
30-8100-1200	Postage, Printing & Stationary	2,882	5,000	5,000	5,000	5,000
30-8100-1500	General Repairs	1,758	20,000	10,000	8,687	10,000
30-8100-3300	Supplies & Equipment	14,045	20,000	10,000	20,000	15,000
30-8100-3800	Technology	-	-	-	5,000	5,000
30-8100-4800	Water Purchases	203,040	232,656	239,636	237,275	146,066
30-8100-4900	Sewer Purchases	329,577	280,000	309,259	344,823	275,595
30-8100-5000	AMI Transmitter Fees	6,463	7,000	7,700	7,700	7,700
30-8100-5700	Miscellaneous	1,124	1,500	1,500	500	14,284
30-8100-6500	Staff Development	660	5,000	5,000	5,000	5,000
30-8100-7400	Capital Improvement	8,604	97,081	81,917	50,000	100,000
TOTAL		652,724	725,106	714,404	804,399	803,339

2021-2022 BUDGET SUMMARY

GENERAL FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2021-22 PROPOSED
Ad Valorem	2,553,520	2,555,274	2,739,689	2,785,299	2,949,428
Unrestricted Intergovernmental	1,310,058	1,273,619	1,367,252	1,172,919	1,275,298
Restricted Intergovernmental	64,753	64,470	63,450	137,221	56,455
Permits & Fees	24,791	26,600	26,500	36,400	31,300
Investment Earnings	39,630	15,000	59,953	1,000	1,000
Miscellaneous	43,381	42,664	43,000	52,645	48,000
Other Financing Source	113,907	10,000	1,018,200	403,429	725,000
TOTAL General Fund Revenues	4,150,040	3,987,627	5,318,044	4,588,913	5,086,481

GENERAL FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2021-22 PROPOSED
Administration	229,454	417,331	432,816	419,051	427,354
Planning	-	37,228	36,728	-	-
Police Department	1,338,222	1,413,634	1,945,625	1,612,751	1,766,093
Fire Contract	425,000	425,000	425,000	425,000	425,000
Public Works	617,004	589,091	674,207	807,263	843,462
Streets & Transportation	189,658	359,309	389,678	372,946	279,407
Sanitation & Recycling	361,397	310,222	300,204	297,182	362,100
General Government	324,631	330,083	368,400	431,590	815,431
Debt Service	112,227	105,729	195,436	208,758	167,634
TOTAL General Fund Expenditures	3,597,593	3,987,627	4,768,094	4,574,541	5,086,481

GENERAL FUND REVENUES	5,086,481
GENERAL FUND EXPENDITURES	5,086,481

WATER FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2021-22 PROPOSED
Operating Revenues	773,325	727,000	714,404	804,399	803,339

WATER FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	2021-22 PROPOSED
Operating Expenditures	652,724	725,106	714,404	804,399	803,339

WATER FUND REVENUES	803,339
WATER FUND EXPENDITURES	803,339