



**TOWN OF GRANITE QUARRY
BOARD OF ALDERMEN
SPECIAL CALLED MEETING
BUDGET WORKSHOP
Thursday, May 19, 2022
4:00 p.m.**

Call to Order

Mayor Barnhardt

1. Approval of the Agenda

2. Discussion

FY 22-23 Budget

Adjournment

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TOWN OF GRANITE QUARRY
BOARD OF ALDERMEN
BUDGET WORKSHOP
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Budget spreadsheets

I've made notes of anomalies or highlights within the normal personnel & operations line items of each department in the budget spreadsheets. Any debt service has of course already been prioritized by the Board. **Items in red** are either major or capital items that are highlighted, include a more detailed summary within Departmental Overviews below, and/or may need additional discussion & direction from the Board before I know which way to go with further refining them.

Administration/operations

Staff and I constantly scrutinize the operational line items of the budget. We evaluate trends, examine economic forecasts/price increases, constantly look for savings, and areas where we can be more efficient (both inter- and intra-departmentally). If costs increase in one area, we look for ways to offset in another whenever practical to keep the budget as even keel as possible.

The truly *unprecedented* environment we've been in the past 3 years has changed everything. It's thrown off trending forecast abilities. It's tremendously escalated that constant scrutiny of the budget, supply costs/availability, and time spent following up, planning ahead, and considering alternative options. Even managers are having to drastically adjust and rethink the way we look at some things as the 'new normal'.

01-4310-00 Salaries (and -02 thru -14: Personnel costs)

In *each* of the departments you'll notice that FY21 Regular Salaries seem abnormally low. The 6/13/21 - 6/26/21 pay period of course *occurred* within FY21, but that period's payroll didn't *hit* until 7/1/21. The Auditor ended up adjusting that full payroll cycle amount into *this FY*, resulting in 27 pay periods instead of 26. We are currently compensating wherever practical to stay within budget.

CPI Index / Market Adjustments (MA) and Performance Pay. We can go into more detail at the workshop, but in a nutshell: everyone's competing to staff their positions from the same very small pool of available candidates. So competition for recruiting *and* retention is likewise unprecedented, and unpredictable.

Thankfully we got ahead of many folks by completing a town pay class study just last year. Results of our comparison to the statewide salary survey in both actual salaries and grade scale of our classified town positions follow (**see Figures 1-1 and 1-2**). Conclusions:

- Grade scale. We were currently still competitive and in good shape (re: recruiting).
- Salaries. There was not a lot of *local* participation in the survey this year, but at least from the other local peer unit who reported (CG), we were still fairly well in line with the similarly lower actual salary levels within our immediate local area (re: retention).

Locally as of a few weeks ago, responses on proposed MA and Merit were 5% and 0:3%, respectively. NCLM survey results this past week were similar: proposed peers statewide 4.9% and 3.9%. Ideally, based on all the info we would shoot for ~4.2% and 4.5%. Recognizing how tight we are on the first budget draft already though, I prepared it at 4.0% and 0:4% availability projections to keep us as competitive as I could.

Figure 1-1. Salaries Review

RESULTS - SALARY

Position	Position Code	GQ Grade	Granite Quarry	Comparable Municipalities Across NC	Deviation	
					\$ Deviation	% Deviation
			GQ Actual	Weighted Average		
Town Clerk / HR	10080	18	52,699	58,913	\$ (6,214)	-11%
Office Assistant	20600	8	36,400	40,152	\$ (3,752)	-9%
Finance Officer	20050	19	57,972	55,540	\$ 2,432	4%
Planner	20470	17		54,965	\$ (54,965)	
Police Chief	10170	23	70,402	77,438	\$ (7,036)	-9%
Police Investigator	30210	15	51,823	50,565	\$ 1,258	2%
Police Sergeant	30270	15	45,020	48,535	\$ (3,515)	-7%
Police Officer	30260	13	42,663	42,856	\$ (193)	0%
Public Works Director	10210	20	58,922	71,127	\$ (12,205)	-17%
Public Works Crew Leader	20430	9	34,305	35,925	\$ (1,620)	-5%
Public Works Technician	20420	6	30,120	35,521	\$ (5,401)	-15%
Fire Supervisor (Capt/Lt)	30080	14	41,885	53,558	\$ (11,673)	-22%

average that GQ classified positions are over (below) weighted NC peer group average -8.04%

Figure 1-2. Grade Scale Review

RESULTS - GRADE SCALE

Granite Quarry PAY SCALE		Comparable Municipalities Across NC		Deviation	
Hiring	Max	Hiring	Max	Deviation HIRING \$	Deviation HIRING %
49,897	77,340	48,633	--	1,264	2.6%
30,631	47,478	32,784	--	(2,153)	-6.6%
52,392	81,208	48,205	--	4,188	8.7%
47,521	73,658	48,385	--	(864)	-1.8%
63,684	98,710	63,604	--	80	0.1%
43,103	66,810	41,015	--	2,088	5.1%
43,103	66,810	43,150	--	(47)	-0.1%
39,095	60,597	37,406	--	1,689	4.5%
55,012	85,269	57,642	--	(2,630)	-4.6%
32,163	49,853	32,239	--	(76)	-0.2%
27,783	43,064	29,841	--	(2,058)	-6.9%
41,050	63,628	45,208	--	(4,158)	-9.2%
					-0.60%

1. Ad Valorem Taxes ***(FY23 draft prepared at the current tax rate of 0.4175)***

- Projected FY22 EOY collections almost \$40k more than anticipated.
- Assessed tax base this year is \$282,592,374, which is an increase of:
 - \$11,979,841 in Real and Personal tax base over last year’s assessed values; and
 - \$3,883,589 in Vehicle tax over last year’s assessed values.

*The illustrative estimated worth of \$0.01 on the tax rate is **\$28,260**.*

2. State shared distributions

Local Option Sales Tax (Articles 39-44 + hold harmless)

- Projected EOY estimate \$75k - \$82k more than anticipated (not expected to continue at this rate)
- FY23 forecasts point more toward 3.75% above FY22 levels across sales tax articles.

Utilities Franchise Taxes (Electricity, Piped Natural Gas, Telecommunications, Video Franchise)

- Projected EOY slightly over anticipated (~\$5k)
- Overall FY23 distributions projected to be flat with FY22 levels

3. Restricted Intergovernmental

- Faith PD contribution. *Currently just FY22 placeholder amount shown until Faith responds.* Chief Cook is reviewing ratio proposals to see if there is a better/more accurate illustration as well.
- SRU. Reimbursement on 2016 extension loan runs through FY25.

4. Sales and Services

Environmental Coll Fee. *Currently shown \$177,840 amount is a very rough estimate for now.* Aubrey continuing follow up with WM and SRU for their confirmation on service address v billing units audit.

5. Other General Revenues

- Misc Revenue.
 - FY22 shows recent \$50k Rowan County FD stipend. See also FY23 FB Appropriated below.
 - FY23 est Rowan Municipal Association reimbursements for GQ’s costs in hosting this term.
- Parks Misc. Mainly anticipated revenues from Granite Fest donations, booth rentals, etc.

6. Fund Balance Appropriated

<u>FY22:</u>	\$	57,795.00	Budgeted Powell Bill balance for FY22 capital streets project
		17,750.00	Parks & Rec Master Plan remainder amount reappropriated
		31,815.53	IDF grant closeout – local match adjustment
		7,418.88	Whitney Ct streetlight
		9,500.00	Fuel (PD 4,500, PWD 4,500, FD 500)
		7,000.00	PWD truck increase (NTE \$7k)
		12,888.00	FD Engines 571, 572 emergency repairs
		103,060.00	Backhoe (NTE \$105k)
<u>FY23:</u>	\$	50,000.00	FY22 Rowan Co FD stipend amt appropriated to FD Supplies & Equip

01-4110-00 Salaries

1. If BOA wants to amend to comparable weighted peer group average amounts (adjusted to the same overall average of GQ's classified positions), the effective annual increase would be **\$6,370** (\$5,917 salaries and an additional \$453 in FICA).

Position	Position Code	Granite Quarry	Comparable Municipalities Across NC	Deviation	
				\$ Deviation	% Deviation
		GQ Actual	Weighted Average		
Mayor	10010	\$ 3,635	\$ 5,884	\$ (2,249)	-38%
Mayor Pro-Tem	10020	2,386	3,862	\$ (1,476)	-38%
Alderman	10030	2,269	3,547	\$ (1,278)	-36%
Town Manager	10040	90,000	104,005	\$ (14,005)	-13%
Town Clerk / HR	10080	52,699	58,913	\$ (6,214)	-11%
Office Assistant	20600	36,400	40,152	\$ (3,752)	-9%
Finance Officer	20050	57,972	55,540	\$ 2,432	4%
Planner	20470		54,965	\$ (54,965)	
Police Chief	10170	70,402	77,438	\$ (7,036)	-9%
Police Investigator	30210	51,823	50,565	\$ 1,258	2%
Police Sergeant	30270	45,020	48,535	\$ (3,515)	-7%
Police Officer	30260	42,663	42,856	\$ (193)	0%
Public Works Director	10210	58,922	71,127	\$ (12,205)	-17%
Public Works Crew Leader	20430	34,305	35,925	\$ (1,620)	-5%
Public Works Technician	20420	30,120	35,521	\$ (5,401)	-15%
Fire Supervisor (Capt/Lt)	30080	41,885	53,558	\$ (11,673)	-22%

average that GQ classified positions are over (below) weighted NC peer group average **-8.04%**

Weighted NC peer group MAYOR salary decreased by same amount \$ 5,410

Weighted NC peer group MAYOR PRO-TEM salary decreased by same amount \$ 3,552

Weighted NC peer group ALDERMAN salary decreased by same amount \$ 3,261

2. If BOA wants to adjust to the same 5% Market Adjustment amount recommended for classified positions, the effective annual increase would be **\$692** (\$643 salaries and an additional \$50 in FICA):

Mayor	\$ 3,635	→	\$ 3,816
Mayor Pro-Tem	2,386	→	2,505
Alderman	2,269	→	2,383

01-4110-40 Dues & Subscriptions

From known and projected dues/fees. Rowan Municipal Association starts meeting again FY23. Mayor Barnhardt has been attending Chamber Power in Partnership breakfasts where formerly we were not being represented, so estimates projected are based on trending percentages so far (see next page):

<u>Organization</u>	<u>FY22</u> <u>Est EOY</u>	<u>FY23</u> <u>Proposed</u>	<u>Notes</u>
NCLM	\$ 4,135	\$ 4,200	
Rowan EDC	5,338	5,580	
SOG	427	427	
Rowan Chamber	717	739	
CRMPO	590	684	
CCOG	756	720	
Rowan Municipal Assn	0	240	RMA starts mtg again FY23
Chamber Power in Partnership	205	350	
Microsoft	294	325	

01-4110-60 Special Projects

\$ 22,038	Civitan Agreement “banked fund” balance
2,400	Rowan Municipal Association (GQ hosts 2022-2024)
\$ 24,438	
+ 38,550	<i>Easter Creek Economic Development Grant</i>
\$ 62,988	<i>If wait and budget for FY23</i>

1. Easter Creek Economic Dev Grant. *We recommend paying this in FY22.*
Chip reviewed this after last year’s discussion. He feels a 3rd & final payment is indeed due upon invoice and is not contestable. Grant is based on our % equivalency of taxes paid. First 2 payments were \$38,597.72 ea. Invoice expected within the next month for last payment, which will be \$38,550.
(final, total amount of the 2016 Economic Dev Incentive Grant ends up being \$115,744.73)
If the Board agrees we should go ahead and pay this out of FY22:
 - ***Shelly and I will confirm everything and draft a budget amendment for the June meeting.******If not, we could budget for it in the FY23, increasing proposed Special Projects to \$62,988.***
2. Civitan Agreement “banked fund” balance. Chip is finalizing the draft of a new Agreement as agreed upon in principle so far by both Town and Civitans. Proposal was to pay out existing balance the Town has been carrying since the 2010 Agreement.
3. Rowan Municipal Association. The RMA has not met over the past 2+ years due to COVID, so we secured updated pricing for catering and hosting based on best-estimated attendance from past trends and current expectations.

Personnel budget

- FY21 low because a full payroll cycle (6/13/21-6/26/21) audit adjusted into FY22.
- FY22 reflects that additional pay period, plus pay class study implementation. \$13,500 originally budgeted in Regular Salaries for FT Planner position being substituted by contracted planning services ½-year and contracted code enforcement services this last ¼ of year in Professional Services.

Staffing: Planner position. The professional planner shortage has not improved. Even if a wave of qualified candidates were to emerge over the next year (which is *not* forecasted), it would take months at best for market demand to stabilize at the smaller, less-able-to-compete, jurisdiction level.

With the specific issues facing GQ, a professionally trained & experienced municipal planner is critical so we contracted with N Focus for up to 12hrs/week in planning services to help us handle highest priority needs. As to be expected, that is still not meeting our planning needs. I've run through options with N Focus and what we have is about the best we can get.

We have spent enormous time and effort advertising & recruiting for the FT Planner position over this FY22. Our best chance will continue to be from targeted networking, and recruiting for the right candidate into the FY23. So:

- FY23 Proposed personnel budget anticipates:
 - Continuing the current N Focus planning services contract as-is for FY23 Professional Services
 - Continuing the ACE code enforcement services contract as-is for FY23 Professional Services
 - Includes \$30,000 partial funding toward the FT Planner position in Regular Salaries.
 - If a successful FT candidate is found, we can decrease and/or cancel N Focus to help fund.
 - If we continue to need more services with no promise of FT candidates, we can likewise use the FT partial funding toward more hours (simply the most expensive/less recommended option).
 - Includes est \$1k for development of Substance Abuse Policy.

Operations budget

We meticulously decreased items wherever practical to help offset price increases elsewhere that are beyond our control.

Debt Service

2016 waterline extension loan gets paid off in FY23; loan's interest continues to be reimbursed thru FY25.

Committees, Coop Agreements

- CAC requested one-time boost for event signs they didn't feel they could work into regular budget.
- County Tax Collection agreement for the FY is 1.05% of Ad Valorem taxes the County collects for us; NCVTS (state collection fee for vehicle taxes) fluctuates based on amount of credit card fees, etc.

01-4310-00 Salaries: Unfreezing PD’s 10th position.

In FY20 Chief Cook presented results of a manpower study conducted on the Dept and his subsequent justification for needing to add 2 additional Police Officer positions to both the GQ Board and Faith Board representatives. Ultimately both positions were needed and thus approved, bringing the Dept to a total of 10 full time positions: (1) Chief, (1) Investigator, (2) Sergeants, and (6) Police Officers.

That is the year that recruiting police officers just about became a pandemic all its own. The positions sat vacant for much of the year (we eventually filled one). Due to the market and the dire uncertainty of conditions amid the *literal* covid pandemic onset, we froze the second position for last two FYs.

Safety, community engagement, and high quality of life were high priorities in the Board’s strategic planning this year. Administratively, Chief Cook and I have actively been working on community policing objectives (including better patrol visibility/availability). Unfreezing the 10th position is a direct strategy tool toward advancing these goals. An offset to funding the position again is that once filled, it will relieve the level of PT staffing need and thus decrease the PT Salaries budget.

01-4310-00 - 01-4310-14: Personnel-related costs.

Our focused efforts over the past 3 years to reduce the former turnover and aid in recruiting/retaining qualified personnel in general have definitely helped. Chief Cook thinks he may already have a candidate interested if the 10th position unfreezes. We’ve planned only 10 months of position funding in the proposed budget (anticipating recruiting and processing time).

It is important to keep in mind for long-term planning that additional benefits legislated specifically to Law Enforcement Officers (LEO) can have large impacts on county and municipal budgets. For instance, NC law provides for a special annual Separation Allowance for LEOs who retire before the age of 62 that runs until the officer turns 62. We have 4 officers who are or will become eligible for retirement within the next few years. The effect of this benefit for just *one* officer can run ~\$12-21k per year. Four could run over \$60k per year. **Figure PD-1** illustrates the budget with just one officer’s separation allowance.

Figure PD-1. Law Enforcement Officer Separation Allowance

Account No.	Description	22/23 with 10th position	23/24 Projected Est	24/25 Projected Est	Notes
01-4310-00	Salaries - Regular	\$494,750	\$524,680	\$545,667	See Dept overview staffing summary
01-4310-02	Salaries - Part-Time	5,000	5,000	5,000	See Dept overview staffing summary
01-4310-03	Salaries - Longevity	2,550	2,650	2,800	
01-4310-04	Separation Allowance - LEO			20,200	1 officer's scenario. Would run thru FY35.
01-4310-07	401K Expense	24,738	26,234	27,283	
01-4310-09	FICA Expense	38,426	40,723	42,340	
01-4310-10	Retirement Expense	64,848	68,764	71,520	
01-4310-11	Group Insurance	91,111	94,756	98,546	
01-4310-13	Unemployment Expense	0			
01-4310-14	Insurance - Workers Comp	10,278	10,483	10,693	
	Total Personnel	731,701	773,290	824,049	

This benefit is provided by law and is a standard operating expense for all local governments who provide law enforcement services. It is simply important to keep in mind moving forward since it will impact the overall budget significantly.

01-4310-21 Uniforms.

Increase of \$1,400 for two bullet resistant vests that could not otherwise be worked into existing annual uniforms appropriation.

01-4310-29 Supplies & Equipment.

Increase of \$1,300 to add one additional rifle for field deployment.

01-4310-31 Training.

Increase of \$1,500 for adding Police One Training Academy Program through Lexipol.

01-4310-54 Capital Outlay - Vehicles.

Chief Cook estimates \$48,300 total; \$50k budget based on previous Actuals & current market fluctuations.

01-4310-55 Capital Outlay - Equipment.

Not all of these items would be capital expenditures, but it seemed clearest to categorize them all here for the purposes of illustration and additional Board consideration. If the Board agrees to move forward with them, then items under \$5k (i.e., not meeting the threshold for capitalization) would actually be budgeted in line item -29 (Supplies & Equipment). PD summary/justification of each:

Tandem Axle Utility Trailer

As we perform traffic-related functions (citations, community events) we collect points from the Governors Highway Safety Program. We are able to convert these points into funds and purchase items related to enhancing traffic safety. This year we 'purchased' 170 traffic cones for use by the department. Currently we do not have a functioning way to transport the cones from location to location. We are wanting to purchase a tandem axle trailer to carry and store the cones on for quick deployment and to also add more traffic-safety related items (such as Road Closed Signs, barricades, etc.). This not only will assist with traffic safety but will free up manpower by replacing traffic personnel (PD, FD or MD) with the cones/signage. (Cost not to exceed \$5,000)

Transition to 9mm Pistols

Reasons: Replace several aging weapons in the department (currently have 1 non-functioning).
Ability to purchase ammo, and at a lower price.
To improve officer shooting skills to decrease civil liability.

When the new 9mm pistols are purchased, the current .40cals are traded in and offered to the officers for purchase, with a portion of the sales proceeds returned to the Town. The average return of sale to the Town per weapon is \$150 to \$200 each. This will off-set the total purchase by an estimated return close to \$1,350 or more.

Radar sign / traffic data collector

This has been mentioned several times over the past few years, and more so recently. This device can be used as a tool to help address community complaints, and also as data collector for policing and traffic studies. See flyer next page for more info on the device. (\$3,500 Cost)



TC-400 Radar Speed Sign Spec Sheet

Display and Radar Specifications

LED Display

- 2 digits | 11" tall numbers for speed display, super bright amber LEDs
- Speed digits easily readable speed digits up to 400 feet
- Ideal for roads with traffic speeds of 5-55 mph
- Life up to 100,000 hours
- Laser cut flat black mask enhances visibility of LED display when illuminated | Ensures completely dark display when LEDs are off
- Automatic brightness adjustment to ambient light conditions

YOUR SPEED Faceplate

- 24"W x 21"H YOUR SPEED faceplate with 3" high lettering
- Manufactured with highest grade reflectivity backing
- Available in white | yellow | fluorescent yellow/green | safety orange

Speed Violator Alerts

- Standard alert: SPEED (3 flash rate options)
- Optional Strobe alerts: red alert | blue alert | white alert (can simulate a camera flash) | alternating red/blue alert
- Speed display flash rates: MUTCD flash (approx. 55-60 fpm) | slow flash (approx. 90 fpm) | fast flash (approx. 140 fpm)

Radar

- Type: K Band, single direction Doppler radar | FCC part 15 compliant | No license required
- Sensor Range: Detects vehicles up to 1200 feet
- Beam Width: 12 degrees, +/- 2 degrees
- Operating Frequency: 24.125 GHz, +/- 50 MHz
- Accuracy : +/- 1.0 mph
- Speed Detection Range: 5-127 mph

Power Options / Battery Specifications

TC-400 | Battery Power

- Runs for +/- 2 weeks on two fully charged batteries | 10 hour recharge period
- Field exchangeable batteries | weight 6 lbs. per battery
- Batteries can be easily swapped in the field for the extended use of the sign in a location
- Batteries have internal short circuit, over current, under and over voltage protection
- Battery Status: Check battery charge levels via Wi-Fi
- Power Supply: Dual 12-volt, 20 amp/hour, Lithium Iron Phosphate (LiFePO4) batteries with 3A charger
- Power Consumption: < 2.0 amps (20w) at maximum intensity | Idle mode < 1/2 watt

TC-400A | AC Power

- Operates 24/7 with AC power supply
- Power Supply: Hard wire to 100V-240V power supply
- Power Consumption: < 2.0 amps (20w) at maximum display intensity | Idle mode < 1/2 watt
- Circuit Breaker: Multi-circuit, 10 amp fuse
- For parking decks and indoor warehouse use

Electronics

- All power inputs are fused and reverse polarity protected
- All circuit boards are conformally coated for extra protection
- Sign has automatic reset and watch-dog circuitry to return to normal operation without user intervention

TC-400 with speed alert



TC-400 with speed alert and strobes



TC-400 | Battery Power



TC-400A | AC Power



Certified Quality System
ISO 9001:2015



MUTCD Compliant
Radar Speed Signs



Proudly Engineered &
Manufactured in the USA

info@radarsign.com

radarsign.com

678-965-4814

Interlocal Agreement / Calculation of Faith's payment amount.

The Towns of Faith and GQ have an Interlocal Agreement for GQ's Police Department to provide police services to Faith. The original 2006 Agreement established a population ratio formula to calculate Faith's payment each year. See **Figure PD-2** for that illustration.

In 2006 the towns were moving toward creating a unique, separate policing "Authority" (joint agency) based on information and advice they had been given from somewhere at the state level (erroneously, as we finally determined since). One of the main problems with creating a unique structure is that there are no other examples in the state that have been tested or that you can go by.

The population formula has caused confusion and has been problematic for both towns over the years. Listening to the feedback since I've been here, it's clear that both towns expect and want the fee to be representative of the cost of services provided. A population ratio does not measure and is therefore not an accurate reflection of service cost at all.

The good news is that we finally confirmed that a "simple" Interlocal Agreement for GQ's PD to serve Faith is in fact completely sufficient for our police services. And while there is still no one-size-fits-all generic formula that we can just plug and play, there are at least examples of Interlocal Agreements in the state that give us some guidance on factors to consider and the best way to approach it.

Chief Cook has been breaking out our data and working on several formula models that he'll have wrapped up to go over with the Board at the 5/19/22 budget workshop.

Figure PD-2. Population formula illustration

Police						Keeping 10th position frozen	Unfreezing 10th position (10mos)	
Account No.	Description	20/21 Actual	21/22 Budget as Adopted	21/22 Budget as Amended	21/22 Estimated EOY	22/23 as-is	22/23 with 10 th position	Notes
01-4310-00	Salaries - Regular	\$379,787	\$433,768	\$433,768	\$451,492	\$460,250	\$494,750	See Dept overview staffing summary
01-4310-02	Salaries - Part-Time	13,046	15,000	15,000	9,072	15,000	5,000	See Dept overview staffing summary
01-4310-03	Salaries - Longevity		2,500	2,500	2,350	2,550	2,550	
01-4310-07	401K Expense	18,483	21,688	21,688	22,575	23,013	24,738	
01-4310-09	FICA Expense	30,637	34,522	34,522	35,233	36,552	38,426	
01-4310-10	Retirement Expense	39,845	52,788	52,788	54,360	60,350	64,848	
01-4310-11	Group Insurance	66,109	86,625	86,625	79,681	82,000	91,111	
01-4310-13	Unemployment Expense	18	0	0	0	0	0	
01-4310-14	Insurance - Workers Comp	8,994	10,700	10,700	8,250	9,250	10,278	
01-4310-20	Motor Fuel	13,390	19,000	23,500	23,500	30,000	33,000	
01-4310-21	Uniforms	8,139	3,000	3,000	3,000	4,400	4,400	\$1,400 for 2 new vests
01-4310-25	Maint & Repair - Vehicles	6,714	6,000	6,000	4,000	6,000	6,000	
01-4310-26	Office Expense	1,340	1,500	1,500	1,000	1,500	1,500	
01-4310-29	Supplies & Equipment	7,043	8,000	9,000	9,000	9,300	9,300	\$1,300 for additional rifle
01-4310-31	Training & Schools	2,388	4,000	4,000	4,000	5,500	5,500	\$1,500 training software
01-4310-32	Telephone/Communications	7,529	8,000	8,000	7,640	8,000	8,000	
01-4310-33	Utilities	1,533	3,000	3,000	1,600	1,725	1,725	
01-4310-34	Printing	488	1,000	1,000	885	1,000	1,000	
01-4310-35	Maint & Repair - Equipment	1,045	2,000	1,000	1,200	2,000	2,000	
01-4310-40	Dues & Subscriptions	3,070	3,650	3,650	3,550	3,650	3,650	
01-4310-44	Contracted Services	19,940	23,250	23,250	19,250	23,250	23,250	
01-4310-45	Insurance - Prop, Liability, Bonds	13,154	12,000	12,000	11,459	13,000	13,000	
Total BEFORE Capital Outlay items		642,691	751,991	756,491	753,097	798,290	844,026	← Total BEFORE Capital Outlay items
01-4310-54	Cap Outlay - Vehicles	98,754	0	0	0	50,000	50,000	1 Patrol vehicle
01-4310-55	Cap Outlay - Equipment	0	0	0	0	5,000	5,000	Utility trailer (cones,barricades,events)
						5,440	5,440	Transition to 9mm pistols
						3,500	3,500	Radar sign / traffic data collector
Total Capital Outlay		98,754	0	0	0	63,940	63,940	← Total Capital Outlay items
Total Police Department		\$741,445	\$751,991	\$756,491	\$753,097	\$862,230	\$907,966	← Total Draft Proposed FY23 Police Department
Amount for basing Faith's percentage								
						\$ 862,230	\$ 907,966	Total PROPOSED FY23 Police Department budget
						(63,940)	(63,940)	FY21 unspent funds applied toward Cap Outlay
						(1,663)	(1,663)	Any remaining amount of FY21 unspent funds
						\$ 796,627	\$ 842,363	Amount for basing Faith's percentage
Pop. Formula	Total population		3,983			3,813	3,813	
	GQ population		3,148			2,992	2,992	
	Faith population		835			821	821	
	GQ % by pop. formula		79.0%			78.5%	78.5%	
	GQ \$ by pop. formula		\$ 594,343			\$ 625,100	\$ 660,988	←Granite Quarry's portion by population formula
	Faith % by pop. formula		21.0%			21.5%	21.5%	
	Faith \$ by pop. formula		\$ 157,648			\$ 171,526	\$ 181,374	←Faith's portion by population formula
	Faith's ACTUAL agreed upon amount (if different)→		\$136,000					
	Faith ACTUAL % (if different)→		18.1%					

Personnel budget

Our FD has done an excellent job maintaining staffing and coverage. It is not immune to the staffing challenges facing all FDs right now though. Chief Hord will explain the SAFER grant at the 5/19/22 budget workshop. The grant would create and partially help fund 6 additional Full Time Fire positions: (3) Fire Engineers, and (3) Firefighters. This would offset some by a decrease in the Part-Time budget, and the grant’s partial funding over a 3-year period is illustrated below in **Figure FD-1**.

Figure FD-1. SAFER Grant Illustration

Account No.	Description	22/23 Proposed	SAFER GRANT ILLUSTRATION		
			Year 1	Year 2	Year 3
01-4340-00	Salaries - Regular	\$134,000	\$194,250	\$261,645	\$335,308
01-4340-02	Salaries - Part-Time	225,000	85,414	86,402	88,340
01-4340-03	Salaries - Longevity	2,200			
01-4340-07	401K Expense	7,645	9,713	13,082	16,765
01-4340-09	FICA Expense	27,632	21,394	26,626	32,409
01-4340-10	Retirement Expense	18,813	23,563	32,706	43,590
01-4340-11	Group Insurance	28,000	53,546	71,394	89,243
01-4340-14	Insurance - Workers Comp	9,000	7,500	9,000	10,800
01-4340-17	Firemen's Pension Fund	1,800	2,160	2,160	2,160
	Total Personnel	454,090	397,539	503,014	618,615

Operations budget

We meticulously scrutinized the remainder of the budget again. Price increases on normal operational expenses kept us from being able to safely decrease current levels in most areas.

- -20 Fuel is still a wildcard (in all departments), but we’ve projected based on the current situation and forecasts that prices should decrease some around November if all other factors stay the same.
- -29 Supplies & Equipment was originally proposed at \$30k, with the vast majority of the increase due to a huge spike in the cost of turnout gear.

The \$50k Rowan County FD stipend we recently received was reappropriated in Revenues and shown here for the accompanying Expenditures.

- -35 Maintenance & Repair of Equipment reflects an additional \$4k for E572 and R57 intake relief valves that could not otherwise be worked into existing annual maintenance & repair appropriation.

MAINTENANCE

- -24 Maintenance & Repair of Buildings and Grounds includes repair of the front fence at the quarry property that both PWD and BOA identified as priorities for the upcoming year.
- -35 Maintenance and Repair of Equipment. Decreased from its normal FY21 \$10k level (FY22 had increased an additional \$7k for anticipated backhoe repairs that couldn't be worked into anticipated normal levels). Even though parts and repair costs are much higher now, upgrades and new equipment are expected to offset overall normal maint & repair costs.

STREETS

- -55 Capital Outlay – Equipment includes a proposed snow plow for the F350 out of Powell Bill funds.
- -71 and -72 reflect the 2020 Capital streets project for which the Town took out a loan that runs through FY27.
- -99 Unappropriated Fund Balance reflects the prescribed budgeting for fund balance by policy #2020-09 that the Board adopted, which proactively builds a more sustainable balance of Powell Bill funds from which to pull for annual capital streets projects (preventative measure against multi-year loans for annual street maintenance requirements & needs).

ENVIRONMENTAL

- Intense service address audit to reconcile accountability of Waste Management unit counts and SRU Environmental Collection fees netted a number of previously unidentified anomalies.
- FY23's unit rate by WM increases by the CPI index for waste services (which luckily we had the foresight to negotiate cap at 3%/year).
- FY23's biggest wildcard factor is fuel in this contract as well. Fuel surcharges for the FY23 based on current trending could reach \$24k. Projecting fuel spike to level off some and possibly decrease after November, so we only factored in ~\$12,500 in surcharges for the year.

PARKS

- Includes continuation of normal maintenance levels and supplies.
- Adds camera and wireless system upgrades to Lake, Civic parks and Legion Building
- Reflects PERC's requested budget for 2023 Granite Fest (offset by sponsorships & donations in Revenues)

CHART OF ACCOUNTS

Account No.	Description	Explanation/Comments
00-19	Personnel	Personal Services / personnel-related costs
<i>00-03</i>	<i>Salaries and wages</i>	
XX-XXXX-00	Salaries - Regular	Gross earnings of all full-time employees subject to FICA and retirement regulations
XX-XXXX-02	Salaries - Part-Time	Gross earnings of all temporary and part-time employees subject to FICA but not to retirement regulations
XX-XXXX-03	Salaries - Longevity	Gross earnings of longevity paid to eligible employees
<i>04-08</i>	<i>Special payments</i>	
XX-XXXX-07	401K Expense	Payments made by the unit to the supplemental retirement income plan for employees
<i>09-17</i>	<i>Fringe Benefits</i>	
XX-XXXX-09	FICA Expense	Employer's share of Social Security (FICA) taxes on salaries and wages
XX-XXXX-10	Retirement Expense	Employer's share of contribution into Local Government Employee Retirement System (LGERS) fund for eligible employees
XX-XXXX-11	Group Insurance	Employer's share of cost for health insurance and supplemental insurance for eligible employees, as well as prepaid HRA amounts
XX-XXXX-13	Unemployment Expense	Employer's contribution for unemployment compensation on employees
XX-XXXX-14	Insurance - Workers Comp	Cost of workers' compensation insurance
XX-XXXX-17	Insurance - HRA/Admin Cost	3rd party administrative costs associated with the Town-paid HRA?
XX-XXXX-18	Professional Services	Retainer fees and expenses paid to professionals, not employees of the unit, for their special expertise
20-49	Operations	Normal annual operating costs, purchases, and expenditures
XX-XXXX-20	Motor Vehicle Fuel	Fuel for Town-owned vehicles/equipment and off-road diesel fuel
XX-XXXX-21	Uniforms	Uniform items
XX-XXXX-22	Banquet Expense	Cost of food and food-related provisions, including such special items as may be purchased for picnics and banquets
XX-XXXX-24	Maint & Repair - Bldgs/Grounds	Supplies, materials, and purchases used to maintain buildings, grounds, and other pertinent structures
XX-XXXX-25	Maint & Repair - Vehicles	Supplies, materials, and purchases used to maintain motor vehicles
XX-XXXX-26	Office Expense	General office supplies and materials that are relatively consumable and of relatively low value
XX-XXXX-29	Supplies & Equipment	Other supplies and minor equipment purchases that do not meet the materiality threshold of capitalization
XX-XXXX-31	Training & Schools	Costs associated with training; includes tuition, lodging and meals associated with training
XX-XXXX-32	Telephone/Communications	Cost of communications, including telephone, internet, television, postage, and postage-related fees
XX-XXXX-33	Utilities	Heat, lights, power, water, and sewer expenses for public buildings/facilities, including street lights and traffic signals
XX-XXXX-34	Printing	Cost of printing and binding, including copier lease payments
XX-XXXX-35	Maint & Repair - Equipment	Supplies, materials, and purchases used to maintain equipment
XX-XXXX-37	Advertising	Advertising and publicity in newspapers, radio, video, magazines, and related items
XX-XXXX-39	Other Services	Maintenance and repairs of streets and highways (PB and non-PB, see "PB Expenditure Guidance")
XX-XXXX-40	Dues & Subscriptions	Membership dues and costs associated with subscriptions
XX-XXXX-44	Contracted Services	Service and maintenance contracts, agreements, or leases covering specific periods of time
XX-XXXX-45	Insurance - Prop, Liability, Bonds	Cost of insurance on property or against specific or general liabilities of the unit
50-59	Capital Outlay	Capitalized outlays in an amount of \$5,000 or more that result in the acquisition of, additions to, or improvements to fixed assets with useful life of more than two years. This includes improvements that increase the utility through increased capacity or serviceability, or extend its total estimated useful life. Maintenance and repairs providing no additional value to the utility should NOT be capitalized.
XX-XXXX-54	Cap Outlay - Vehicles	Acquisition of, or improvements to: motor vehicles and costs associated with preparation for service
XX-XXXX-55	Cap Outlay - Equipment	Acquisition of, or improvements to: equipment costing \$5,000 or more, includes costs associated with preparation for service
XX-XXXX-57	Cap Outlay - Land	Acquisition of, or improvements to: real property, including associated costs of acquisition and development (e.g., appraisal, surveying)
XX-XXXX-58	Cap Outlay - Bldg/Infrastructure	Acquisition of, or improvements to: buildings, structures, or other town infrastructure / fixed assets (e.g., fences, streets, sidewalks, stormwater systems)
60-69	Transfers/Aid to Other Programs	Contracts, Grants, Subsidies, and Allocations appropriated for aid to another government entity, or for a designated program or project.
90-99	Interfund Transfers, Contingency, Fund Balance Appropriation.	
XX-XXXX-60	Special Projects	Allocations for designated special programs or projects (e.g., Economic Dev Agreements, Interlocal Agreements, hosting Rowan Municipal Association)
XX-XXXX-61	Grants - Grant Related Exp	Allocations for designated grants and grant projects (e.g., grant matches, grant administration)
XX-XXXX-62	Committees	Allocation of appropriations for expenses incurred associated with committees or their programs (4110-Revit, 4120-CAC, 6130-PERC)
XX-XXXX-63	Elections	Amounts allocated to Rowan County Board of Elections for municipal election service fees
XX-XXXX-68	Cooperative Agreements	Amounts paid to another unit of gov't as the Town's share of expenses for services rendered jointly by the units (4120-Tax Coll, 4710-Env Fee)
XX-XXXX-96	Interfund Transfer	Transfers between the fund(s) receiving resources to the fund(s) through which the resources are to be expended
XX-XXXX-97	Board Contingency	Amount of any contingency appropriated by the governing body. Amount cannot exceed 5% of the total of all other appropriations in the same fund [§159-13(b)(3)].
XX-XXXX-99	Unappropriated Fund Balance	Amount of any unappropriated, restricted Fund Balance budgeted to build capital reserves for future projects (4510-PB Streets)
70-79	Debt Service	Amounts paid for principal, interest, and service charges on funded debt owed by the Town.
XX-XXXX-71	Principal	Amounts paid for principal on funded debt owed by the Town
XX-XXXX-72	Interest	Amounts paid for interest on funded debt owed by the Town

Revenues		20/21	21/22 Budget as	21/22	22/23	
Account No.	Description	Actual	Amended	Estimated EOY	Proposed	
						282,592,374 ← Assessed Tax Base
						256,367,929 Real and Personal
						31,915,813 Vehicles
						97.78% ← Tax Collection %age
						0.4175 ← Proposed Tax Rate
						\$1,179,822 ← <u>Current Year</u> Ad Valorem Tax Revenues
01-3100-12	Taxes - Budget Year	\$925,665	\$989,710	\$1,008,000	\$1,046,574	
01-3100-17	Tax Penalties & Interest	6,371	3,000	4,600	3,700	
01-3101-12	Taxes - Prior Years	13,196	6,000	11,500	7,000	
01-3102-12	Vehicle Tax	130,489	117,034	130,500	133,248	
	Total Ad Valorem Taxes	1,075,720	1,115,744	1,154,600	1,190,522	
01-3230-31	Local Option Sales Tax	837,748	846,600	928,750	963,578	
01-3231-31	Solid Waste Disposal Tax	2,336	2,370	2,317	2,374	
01-3322-31	Beer & Wine - State	13,148	13,736	12,543	12,762	
01-3300-31	Telecommunications Tax	8,736	9,971	7,600	7,030	
01-3315-31	Piped Natural Gas Tax	8,669	8,058	8,300	8,569	
01-3315-89	Video Franchise Fee Tax	23,606	23,700	22,898	22,497	
01-3324-31	Utilities Franchise Tax	97,154	91,125	98,368	99,351	
01-3330-84	County First Responders	4,020	4,020	4,020	4,020	
01-3837-31	ABC Net Revenue-Co.	15,171	11,500	11,400	11,400	
	Total Unrestricted Intergovernmental	1,010,588	1,011,080	1,096,196	1,131,581	
01-3300-36	Grants	0				
01-3315-33	Fireman Retirement	8,283				NC Treas conf balance sheet entry only
01-3316-32	Powell Bill Revenue	79,830	76,722	90,391	89,302	
01-3319-36	COVID-19 Relief Fund	90,641				
01-3431-41	Police Authority Revenue_Faith	136,000	136,000	136,000	136,000	Faith reviewing their budget now
01-3713-33	Sal. Water/Sewer Reimbursement	50,000	50,000	50,000	50,000	SRU reimb runs thru FY25
	Total Restricted Intergovernmental	364,755	262,722	276,391	275,302	
01-3340-41	Permits	8,080	0	0	0	
01-3346-40	Abatements	183	0	0	0	
01-3491-41	Subdivision & Zoning Fees	1,175	5,500	8,650	5,500	01-3340-41 combined into 01-3491-41
	Total Permits and Fees	9,438	5,500	8,650	5,500	
01-3471-51	Environmental Collection Fee - Net	146,378	169,632	167,300	177,840	Still reviewing audit with SRU/WMM
	Total Sales and Services	146,378	169,632	167,300	177,840	
01-3411-89	Community Appearance Rev	1,200	150	150	0	
01-3413-89	Miscellaneous Revenue	12,432	500	51,888	2,900	FY22 \$50k RoCo FD; FY23 RMA reimb
01-3431-45	Police Report Revenue	190	100	195	100	
01-3431-89	Police Miscellaneous	1,741	1,100	1,300	1,100	
01-3451-85	Property Damage Claims	2,485		6,360	0	
01-3613-41	Parks Miscellaneous	700	7,050	11,600	21,000	Mainly Granite Fest, booth rentals, etc
01-3831-89	Interest on Investments	14,773	10,000	6,780	3,000	
01-3833-89	Donations/Contributions	1,200	0	0	0	
01-3834-41	Park Shelter Rentals	3,885	2,500	4,745	3,750	
01-3835-80	Police Surplus Items Sold	4,494	0	5	1,350	If PD pistols approved, ~\$1350 surplus
01-3835-81	Surplus Items Sold	5,755	1,000	20,000	1,000	FY22 est Backhoe surplus
01-3836-82	Sale of Land	63,166	0	0	0	
	Total Other General Revenues	71,487	22,400	103,023	34,200	
	TOTAL REVENUES	\$2,678,365	\$2,587,078	\$2,806,160	\$2,814,945	
01-3920-91	Proceeds of Borrowing	0	0	0	0	
01-3980-96	Transfers Other Funds	5,051	0	0	0	
01-3991-99	Fund Balance Appropriated	0	247,227	0	50,000	RoCo FD stipend app to 01-4340-29
	TOTAL ALL FINANCING SOURCES	\$2,683,415	\$2,834,305	\$2,806,160	\$2,864,945	

Governing Body

Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4110-02	Mayor/Aldermen Salary	\$12,575	\$12,828	\$12,827	\$18,745	BOA salaries if adjusted by Town comp avg
01-4110-09	FICA	962	981	981	1,434	
01-4110-14	Insurance - Workers Comp	38	50	41	50	
01-4110-18	Professional Services	15,838	20,000	20,000	20,000	Annual audit, BOA legal services
Total Personnel		29,413	33,859	33,849	40,229	
01-4110-26	Office Expense	951	700	650	900	\$200 for additional mtgs, snacks, printing, etc
01-4110-29	COVID-19 Relief Fund	23,875				
01-4110-31	Training & Schools	0	625	625	900	\$700 for additional training based on %↑ so far
01-4110-40	Dues & Subscriptions	12,037	12,850	12,465	13,265	
01-4110-45	Insurance - Prop, Liability, Bonds	1,464	1,700	1,674	1,814	
Total Operations		38,327	15,875	15,414	16,879	
01-4110-60	Special Projects	77,195	838	38,550	24,438	Econ Dev Grant; Civitan Agreement; RMA
01-4110-61	Grants - Nonprofit Grant Program	0	350	350	350	More activity; based on recent actual
01-4110-62	Committees - Revitalization	0	0	0	0	
01-4110-63	Elections	0	3,500	3,312	0	
01-4110-97	Board Contingency	0	0	0	0	
Total Transfers/Aid to Other Programs		77,195	4,688	42,212	24,788	
Total Governing Body		\$144,936	\$54,422	\$91,475	\$81,896	

Administration

Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4120-00	Salaries - Regular	\$216,178	\$277,576	\$252,400	\$292,500	\$312,500 if FT Planner fully funded for year
01-4120-02	Salaries - Part-Time	33,590	14,115	14,115	0	
01-4120-03	Salaries - Longevity		1,000	1,000	850	
01-4120-07	401K Expense	10,790	14,558	12,620	14,625	
01-4120-09	FICA Expense	18,684	23,424	20,465	22,442	
01-4120-10	Retirement Expense	21,968	33,159	29,230	35,584	
01-4120-11	Group Insurance	28,393	40,500	34,375	37,000	
01-4120-13	Unemployment Expense	2,204	0	0	0	
01-4120-14	Insurance - Workers Comp	413	750	395	500	
01-4120-17	Insurance - HRA/Admin Cost	2,200	1,200	1,200	1,200	
01-4120-18	Professional Services	25,595	32,704	32,250	81,500	NFocus \$48,750.ACE \$19,760. (\$58k if Planner)
Total Personnel		360,015	438,986	398,050	486,201	~\$497,032 if FT Planner(↓NFocus,same ACE)
01-4120-22	Banquet Expense	1,313	1,700	1,303	1,700	
01-4120-26	Office Expense	7,373	9,900	6,000	9,500	
01-4120-29	Supplies & Equipment	86	0	0	0	
01-4120-31	Training & Schools	2,442	7,000	5,500	7,000	
01-4120-32	Telephone/Communications	3,221	3,500	3,500	4,500	
01-4120-33	Utilities	4,282	4,800	4,550	4,800	
01-4120-34	Printing	5,000	5,300	5,300	6,000	
01-4120-35	Maint & Repair - Equipment	0	500	0	0	
01-4120-37	Advertising	2,535	3,200	2,500	3,000	
01-4120-40	Dues & Subscriptions	3,391	3,750	3,200	3,300	
01-4120-44	Contracted Services	12,888	15,346	14,800	19,500	↑ Municode biggest factor
01-4120-45	Insurance - Prop, Liability, Bonds	3,831	5,150	5,091	5,200	
Total Operations		46,362	60,146	51,744	64,500	
01-4120-71	Water Line - Principal	50,000	50,000	50,000	51,536	Waterline extension-principal/interest thru
01-4120-72	Water Line - Interest	4,191	2,821	2,802	1,311	FY23; SRU reimb thru FY25
Total Debt Service		54,191	52,821	52,802	52,847	
01-4120-61	Grants - Grant Related Exp	5,000	0	0	0	
01-4120-62	Committees - CAC	0	500	500	700	CAC req one-time \$200 ↑ for event signs
01-4120-68	Coop Agreements - Tax Coll	10,993	15,600	14,760	16,775	
01-4120-96	Interfund Transfer	85,317	0	0	0	
Total Transfers/Aid to Other Programs		101,310	16,100	15,260	17,475	
Total Administration Dept		\$561,878	\$568,053	\$517,856	\$621,023	

Police

Account No.	Description	20/21	21/22 Budget as	21/22	Keeping 10th	Unfreezing 10th	Notes
		Actual	Amended	Estimated EOY	position frozen	position (10mos)	
					22/23	22/23	
					as-is	with 10 th position	
01-4310-00	Salaries - Regular	\$379,787	\$433,768	\$451,492	\$460,250	\$494,750	See Dept overview staffing summary
01-4310-02	Salaries - Part-Time	13,046	15,000	9,072	15,000	5,000	See Dept overview staffing summary
01-4310-03	Salaries - Longevity		2,500	2,350	2,550	2,550	
01-4310-07	401K Expense	18,483	21,688	22,575	23,013	24,738	
01-4310-09	FICA Expense	30,637	34,522	35,233	36,552	38,426	
01-4310-10	Retirement Expense	39,845	52,788	54,360	60,350	64,848	
01-4310-11	Group Insurance	66,109	86,625	79,681	82,000	91,111	
01-4310-13	Unemployment Expense	18	0	0	0	0	
01-4310-14	Insurance - Workers Comp	8,994	10,700	8,250	9,250	10,278	
Total Personnel		556,919	657,591	663,013	688,965	731,701	
01-4310-20	Motor Fuel	13,390	23,500	25,100	33,000	36,000	Fuel still a wildcard
01-4310-21	Uniforms	8,139	3,000	3,000	4,400	4,400	\$1,400 for 2 new vests
01-4310-25	Maint & Repair - Vehicles	6,714	6,000	4,000	6,000	6,000	
01-4310-26	Office Expense	1,340	1,500	1,000	1,500	1,500	
01-4310-29	Supplies & Equipment	7,043	9,000	9,000	9,300	9,300	\$1,300 for additional rifle
01-4310-31	Training & Schools	2,388	4,000	4,000	5,500	5,500	\$1,500 training software
01-4310-32	Telephone/Communications	7,529	8,000	7,640	8,000	8,000	
01-4310-33	Utilities	1,533	3,000	1,600	1,725	1,725	
01-4310-34	Printing	488	1,000	885	1,000	1,000	
01-4310-35	Maint & Repair - Equipment	1,045	1,000	1,200	2,000	2,000	
01-4310-40	Dues & Subscriptions	3,070	3,650	3,550	3,650	3,650	
01-4310-44	Contracted Services	19,940	23,250	19,250	23,250	23,250	
01-4310-45	Insurance - Prop, Liability, Bonds	13,154	12,000	11,459	14,000	14,000	
Total Operations		85,772	98,900	91,684	113,325	116,325	
01-4310-54	Cap Outlay - Vehicles	98,754	0	0	50,000	50,000	1 Patrol vehicle
01-4310-55	Cap Outlay - Equipment	0	0	0	5,000	5,000	Utility trailer (cones,barricades,events)
					4,090	4,090	Transition to 9mm pistols
					3,500	3,500	Radar sign / traffic data collector
Total Capital Outlay		98,754	0	0	62,590	62,590	← Total Capital Outlay items
Total Police Department		\$741,445	\$756,491	\$754,697	\$864,880	\$910,616	← Total Draft Proposed FY23 Police Department Budget

Fire

Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4340-00	Salaries - Regular	\$110,917	\$131,849	\$131,428	\$134,000	See Dept Overview - SAFER grant
01-4340-02	Salaries - Part-Time	191,002	209,994	205,485	225,000	
01-4340-03	Salaries - Longevity		1,831	1,831	2,200	
01-4340-07	401K Expense	6,207	6,592	7,446	7,645	
01-4340-09	FICA Expense	22,544	26,291	25,914	27,632	
01-4340-10	Retirement Expense	12,962	15,172	17,054	18,813	
01-4340-11	Group Insurance	21,077	30,400	25,078	28,000	
01-4340-14	Insurance - Workers Comp	11,811	10,380	8,357	9,000	
01-4340-17	Firemen's Pension Fund	8,283	1,120	1,120	1,800	
Total Personnel		384,803	433,629	423,713	454,090	
01-4340-20	Motor Fuel	3,328	5,500	5,770	8,000	Fuel still a wildcard
01-4340-21	Uniforms	3,047	3,000	3,000	3,000	
01-4340-25	Maint & Repair - Vehicles	9,856	20,488	20,388	10,000	FY22 emergency repairs E571 & E572
01-4340-26	Office Expense	160	150	80	150	
01-4340-29	Supplies & Equipment	18,868	21,000	21,000	80,000	Huge \$ ↑ turnout gear (\$30k+50k stipend)
01-4340-31	Training & Schools	692	2,000	1,700	2,500	
01-4340-32	Telephone/Communications	4,357	4,500	4,200	4,500	
01-4340-33	Utilities	5,704	6,100	6,100	6,300	
01-4340-34	Printing	373	325	175	275	
01-4340-35	Maint & Repair - Equipment	846	2,400	1,000	6,500	\$4k intake relief valves (E572 & R57)
01-4340-40	Dues & Subscriptions	3,148	3,300	3,506	3,675	
01-4340-44	Contracted Services	9,920	10,000	9,000	10,000	
01-4340-45	Insurance - Prop, Liability, Bonds	7,429	9,425	9,361	10,000	
Total Operations		67,728	88,188	85,280	144,900	
01-4340-54	Cap Outlay - Vehicles	37,853	0	0	0	
01-4340-55	Cap Outlay - Equipment	38,285	36,000	35,923	0	FY22 finished E572 remaining refurb
Total Capital Outlay		76,138	36,000	35,923	0	
Total Fire Dept		\$528,669	\$557,817	\$544,916	\$598,990	

Maintenance

Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4190-00	Salaries - Regular	\$111,614	\$124,296	\$129,050	\$134,500	
01-4190-02	Salaries - Part-Time	35,432	35,500	42,500	45,000	
01-4190-03	Salaries - Longevity		838	838	1,150	
01-4190-07	401K Expense	5,781	6,215	6,453	6,725	
01-4190-09	FICA Expense	11,449	12,282	13,188	13,820	
01-4190-10	Retirement Expense	11,771	14,193	14,742	16,455	LGERS Non-LEO ↑ from 11.35% to 12.13%
01-4190-11	Group Insurance	20,808	24,662	24,450	25,500	
01-4190-14	Insurance - Workers Comp	5,076	7,600	5,440	6,500	
Total Personnel		201,930	225,586	236,661	249,650	
01-4190-20	Motor Fuel	6,509	11,600	11,600	16,500	Fuel still a wildcard
01-4190-21	Uniforms	1,047	1,900	1,700	1,600	
01-4190-24	Maint & Repair - Bldgs/Grounds	10,255	11,800	10,500	11,000	incl Quarry front fence repair
01-4190-25	Maint & Repair - Vehicles	3,968	3,700	3,650	4,500	
01-4190-26	Office Expense	0	0	0	0	
01-4190-29	Supplies & Equipment	10,727	10,000	9,000	11,000	
01-4190-31	Training & Schools	60	250	100	250	
01-4190-32	Telephone/Communications	774	850	700	850	
01-4190-33	Utilities	3,069	3,500	3,250	3,500	
01-4190-34	Printing	19	25	15	25	
01-4190-35	Maint & Repair - Equipment	6,304	17,000	8,750	8,000	FY22 was ↑ for full backhoe repair/refurb
01-4190-40	Dues & Subscriptions	150	250	250	200	
01-4190-44	Contracted Services	13,637	16,000	14,750	17,500	
01-4190-45	Insurance - Prop, Liability, Bonds	2,923	4,600	4,410	4,600	
Total Operations		59,442	81,475	68,675	79,525	
01-4190-54	Cap Outlay - Vehicles	0	44,000	44,000	0	FY22-new 1/2-ton (total pending)
01-4190-55	Cap Outlay - Equipment	0	103,060	103,060	0	FY22-new backhoe
01-4190-58	Cap Outlay - Bldg/Infrastructure	0	0	0	0	
Total Capital Outlay		0	147,060	147,060	0	
01-4190-61	Grants - Grant Related Exp	0	0	0	0	
01-4190-96	Interfund Transfer	5,762	31,816	31,816	0	FY22 - 8/9/21 IDF closeout (local match adj)
Total Transfers/Aid to Other Programs		5,762	31,816	31,816	0	
Total Maintenance Dept		\$267,135	\$485,937	\$484,212	\$329,175	

Streets: Powell Bill		79,830		90,391	89,302	See Res 2020-09: Powell Bill Policy
Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4510-18	Professional Services	\$750	\$900	\$900	\$1,000	Engineer/consulting services
	Total Personnel	750	900	900	1,000	
01-4510-29	Supplies & Equipment	120	2,500	1,500	2,400	
01-4510-35	Maint & Repair	6,500				-35 clarified "M & R-Equip" → use -39
01-4510-39	Other Services	0	7,400	7,400	10,000	Normal maint/repair streets, sidewalks
	Total Operations	6,620	9,900	8,900	12,400	
01-4510-55	Cap Outlay - Equipment				9,000	Snow plow
01-4510-58	Cap Outlay - Bldg/Infrastructure	0	65,000	65,000	0	FY22 Cap project Brinkley & Cleo Streets
	Total Capital Outlay	0	65,000	65,000	9,000	
01-4510-71	Debt Service - Principal	50,000	50,000	50,000	50,000	
01-4510-72	Debt Service - Interest	10,243	8,717	8,717	7,225	CPO 2020-07 proj loan runs thru FY27
	Total Debt Service	60,243	58,717	58,717	57,225	
01-4510-99	Unappropriated Fund Balance	0	0	0	9,677	Cap proj planning program per 2020-09
	Total Transfers/Aid to Other Programs	0	0	0	9,677	
	Total Streets - Powell Bill	67,612	134,517	133,517	89,302	
		118,761		75,635	85,312	Est fund balance for future cap projects

Streets: Non Powell Bill		20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4511-18	Professional Services	\$0	\$0	\$0	\$0	
	Total Personnel	0	0	0	0	
01-4511-33	Utilities - Street Lights	33,970	36,000	34,075	36,500	
01-4511-39	Other Services	0		0	0	
	Total Operations	33,970	36,000	34,075	36,500	
01-4511-58	Cap Outlay - Bldg/Infrastructure		7,419	7,419	300	FY22 - Whitney Ct; FY23 Bank St
	Total Capital Outlay	0	7,419	7,419	300	
01-4511-60	Special Projects	0	0	0	0	
01-4511-96	Interfund Transfer	0	0	0	0	
	Total Transfers/Aid to Other Programs	0	0	0	0	
	Total Streets - Non Powell Bill	33,970	43,419	41,494	36,800	

Environmental:

Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-4710-44	Contracted Services	126,805	152,250	153,525	173,000	FY23 rate ↑, + audit, fuel surcharges
	Total Environmental	\$126,805	\$152,250	\$153,525	\$173,000	

Parks & Recreation

Account No.	Description	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	Notes
01-6130-18	Professional Services	12,250	18,500	18,500	0	FY22 Parks & Rec Master Plan complete
	Total Personnel	12,250	18,500	18,500	0	
01-6130-24	Maint & Repair - Bldgs/Grounds	20,223	26,000	25,500	26,000	Normal maint/upkeep facilities & grounds
01-6130-29	Supplies & Equipment	3,959	7,000	6,500	8,400	\$1400 for cameras/wireless upgrades
01-6130-32	Telephone/Communications				1,650	1stnet for parks camera system
01-6130-33	Utilities	12,962	16,500	15,500	16,900	
01-6130-44	Contracted Services	530	1,250	1,000	1,500	
	Total Operations	37,674	50,750	48,500	54,450	
01-6130-57	Cap Outlay - Land	0	0	0	0	
01-6130-58	Cap Outlay - Bldg/Infrastructure	63,087	0	0	0	FY21 major repair stormwater, retain walls
	Total Capital Outlay	63,087	0	0	0	
01-6130-62	Committees - PERC	2,424	10,000	10,000	22,500	Mostly Granite Fest
01-6130-96	Interfund Transfer	0	0	0	0	
	Total Transfers/Aid to Other Programs	2,424	10,000	10,000	22,500	
	Total Parks & Rec Dept	\$115,435	\$79,250	\$77,000	\$76,950	

GENERAL FUND SUMMARY

	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed
TOTAL REVENUES	\$ 2,678,365	\$ 2,587,078	\$ 2,806,160	\$ 2,814,945
TOTAL FUNDING SOURCES	\$ 2,683,415	\$ 2,834,305	\$ 2,806,160	\$ 2,864,945

EXPENDITURES	20/21 Actual	21/22 Budget as Amended	21/22 Estimated EOY	22/23 Proposed	
Governing Body					General Government
Personnel	\$ 29,413	\$ 33,859	\$ 33,849	\$ 40,229	
Operations	38,327	15,875	15,414	16,879	
Transfers/Aid to Other Programs	77,195	4,688	42,212	24,788	
Total	\$ 144,936	\$ 54,422	\$ 91,475	\$ 81,896	
Administration					General Government
Personnel	\$ 360,015	\$ 438,986	\$ 398,050	\$ 486,201	
Operations	46,362	60,146	51,744	64,500	
Capital Outlay	-	-	-	-	
Debt Service	54,191	52,821	52,802	52,847	
Transfers/Aid to Other Programs	101,310	16,100	15,260	17,475	
Total	\$ 561,878	\$ 568,053	\$ 517,856	\$ 621,023	
Police					Public Safety
Personnel	\$ 556,919	\$ 657,591	\$ 663,013	\$ 688,965	
Operations	85,772	98,900	91,684	113,325	
Capital Outlay	98,754	-	-	62,590	
Debt Service	-	-	-	-	
Total	\$ 741,445	\$ 756,491	\$ 754,697	\$ 864,880	
Fire					Public Safety
Personnel	\$ 384,803	\$ 433,629	\$ 423,713	\$ 454,090	
Operations	67,728	88,188	85,280	144,900	
Capital Outlay	76,138	36,000	35,923	-	
Debt Service	-	-	-	-	
Total	\$ 528,669	\$ 557,817	\$ 544,916	\$ 598,990	
Maintenance					Transportation
Personnel	\$ 201,930	\$ 225,586	\$ 236,661	\$ 249,650	
Operations	59,442	81,475	68,675	79,525	
Capital Outlay	-	147,060	147,060	-	
Transfers/Aid to Other Programs	5,762	31,816	31,816	-	
Total	\$ 267,135	\$ 485,937	\$ 484,212	\$ 329,175	
Streets - Powell Bill					Transportation
Personnel	\$ 750	\$ 900	\$ 900	\$ 1,000	
Operations	6,620	9,900	8,900	12,400	
Capital Outlay	-	65,000	65,000	9,000	
Debt Service	60,243	58,717	58,717	57,225	
Transfers/Aid to Other Programs	-	-	-	9,677	
Total	\$ 67,612	\$ 134,517	\$ 133,517	\$ 89,302	
Streets - Non Powell Bill					Transportation
Personnel	\$ -	\$ -	\$ -	\$ -	
Operations	33,970	36,000	34,075	36,500	
Capital Outlay	-	7,419	7,419	300	
Transfers/Aid to Other Programs	-	-	-	-	
Total	\$ 33,970	\$ 43,419	\$ 41,494	\$ 36,800	
Environmental					Environmental
Personnel					
Operations	126,805	152,250	153,525	173,000	
Capital Outlay					
Debt Service					
Total	\$ 126,805	\$ 152,250	\$ 153,525	\$ 173,000	
Parks					Culture/Recreation
Personnel	\$ 12,250	\$ 18,500	\$ 18,500	\$ -	
Operations	37,674	50,750	48,500	54,450	
Capital Outlay	63,087	-	-	-	
Transfers/Aid to Other Programs	2,424	10,000	10,000	22,500	
Total	\$ 115,435	\$ 79,250	\$ 77,000	\$ 76,950	
GRAND TOTALS					
Personnel	\$ 1,546,081	\$ 1,809,051	\$ 1,774,686	\$ 1,920,135	
Operations	502,699	593,484	557,797	695,479	
Capital Outlay	237,979	255,479	255,402	71,890	
Debt Service	114,434	111,538	111,519	110,072	
Transfers/Aid to Other Programs	186,692	62,604	99,288	74,440	
Total	\$ 2,587,884	\$ 2,832,156	\$ 2,798,692	\$ 2,872,016	

DIFFERENCE \$ 95,531 \$ 2,150 \$ 7,468 \$ (7,071)