



Town of River Bend

**Fiscal Year
2021-2022**

Budget Workshop

Session I



**This presentation and all
future presentations for the FY21-22 budget
workshops will be
available on the Town's webpage at:**

www.riverbendnc.org

**Note- these presentations are subject to change
after being posted. Until the budget is officially adopted
by Council, it is simply a proposal based on data as of 4-19-21.**

Town of River Bend

Mayor and Town Council Priorities for Fiscal Year 2021-22 (approved 1-21-21)



Town of River Bend

Fiscal Year 2021-2022 Budget Workshop

Date-April 27

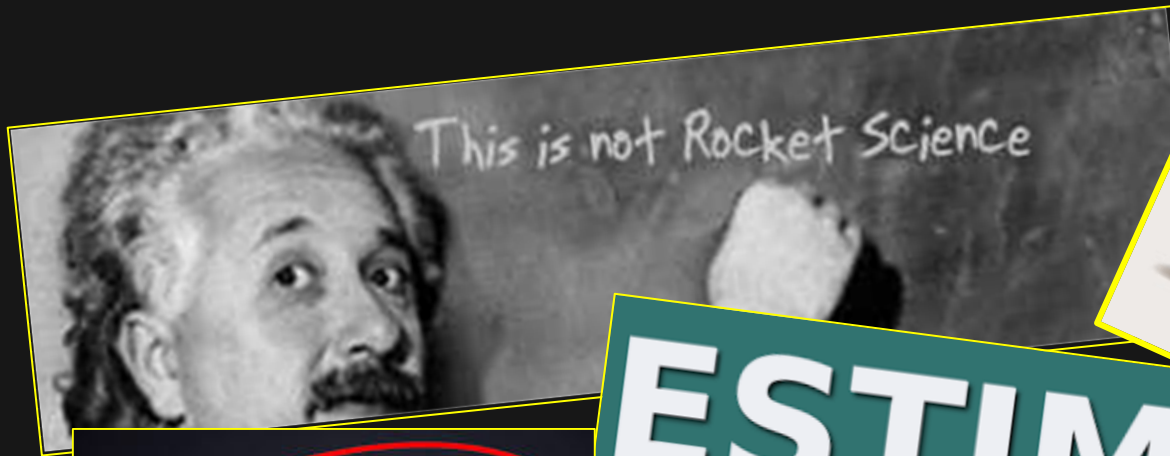
AGENDA

- 1. Employee Compensation and Benefits**
- 2. Labor Allocations**
- 3. Capital Improvement Plans**
- 4. Utility and Fuel Prices**
- 5. Governing Body**
- 6. Administration**
- 7. Finance**
- 8. Tax Listing**
- 9. Legal Services**
- 10. Elections**
- 11. Street Maintenance**
- 12. Storm Water**
- 13. Public Works**
- 14. Public Buildings**

Budgets are based on predictions and....



are subject to change throughout the year and throughout this process and are developed using the following



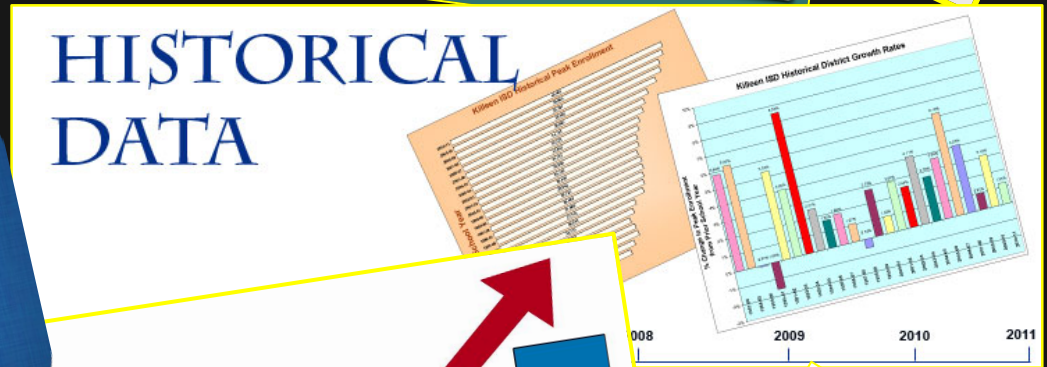
AVERAGE

ESTIMATE

Predictions

Forecast

**INDUCTIVE REASONING
AND CONJECTURE**

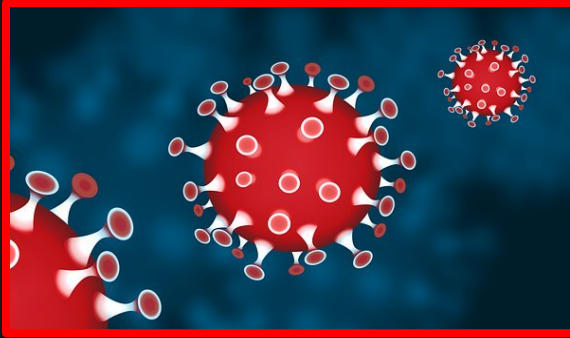


Typical Family Vacation vs. Town Budget Process



The family vacation and the town budget has known and unknown costs.



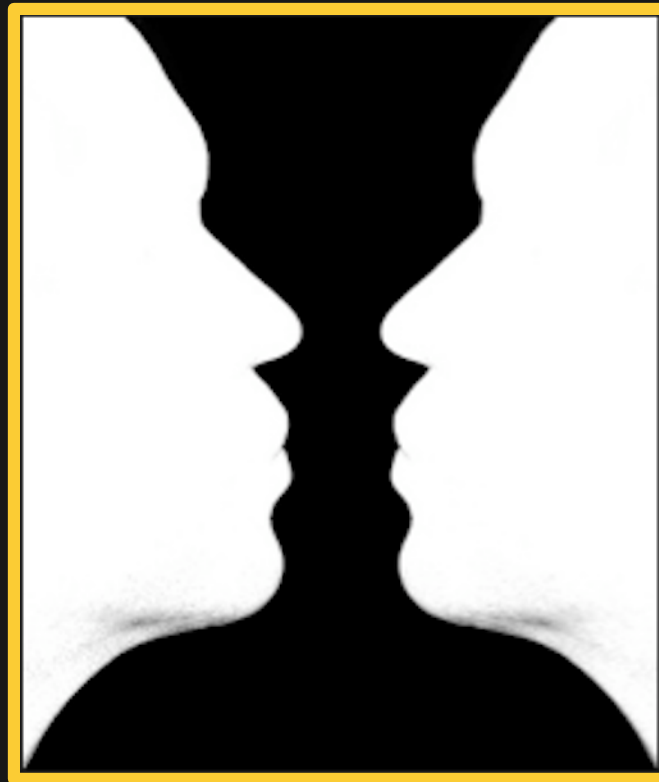


As was the case last year, another unknown variable to contend with this year is the worldwide COVID-19 Pandemic. It's just too early to predict exactly what impact it may have on the FY21-22 budget



Everyone does not see the same thing....

Faces



Vase

even though they are looking at exactly what you are.
Budgets are not necessarily about right vs. wrong.
They are influenced by opinions and priorities.

Employee Pay and Benefits

Pay Plan

- Adjusted by +1.4%. COLA rate based on US Department of Labor Consumer Price Index (CPI) data
- Working well as incentive for staff to seek training opportunities

Health Insurance

- Currently insured with Blue Cross / Blue Shield and will remain with BCBS
- The Town pays 100% of the employee premium
- Plan will continue with a \$1,500 HRA component
- Estimated 5.7% (\$39/month) total increase in costs (premium+ HRA) compared to budgeted amount in FY20-21

North Carolina Retirement System

- LGERS increases this year from 10.15% to 11.35% for non-law enforcement, and from 10.90% to 12.10% for law enforcement
- No mandate to participate

North Carolina 401 K

- State mandate to provide 5% contribution for law enforcement personnel
- Town provides, non-mandated, equal contributions for all full-time personnel

Goals of the Compensation Plan

Maintain a compensation plan that recognizes the value of longevity

Maintain a compensation plan that places a value on education

Maintain position descriptions that accurately reflect the work being done

Maintain a compensation plan that recognizes outstanding performance

Maintain a compensation plan that recognizes individual achievement

Maintain a compensation plan that ensures competitive wages

Cost of Living Data

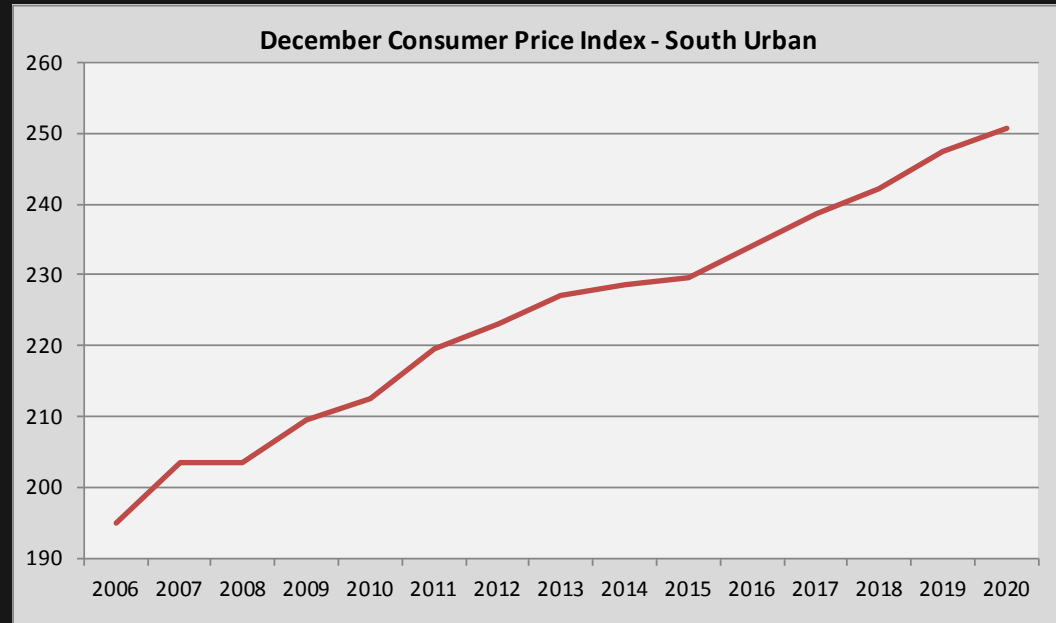
Year	Annual	Change
2001	170.30	1.1%
2002	174.60	2.5%
2003	177.50	1.7%
2004	183.30	3.3%
2005	190.10	3.7%
2006	194.80	2.5%
2007	203.46	4.4%
2008	203.50	0.0%
2009	209.48	2.9%
2010	212.49	1.4%
2011	219.47	3.3%
2012	223.11	1.7%
2013	227.08	1.8%
2014	228.45	0.6%
2015	229.58	0.5%
2016	234.20	2.0%
2017	238.51	1.8%
2018	242.15	1.5%
2019	247.29	2.1%
2020	250.69	1.4%

South Region
Not seasonally Adjusted
All Items
December Index (1:9)



U.S. Department of Labor Bureau of Labor Statistics

Data extracted on: January 13, 2021



This budget contains a 1.4% Cost of Living Allowance (COLA) in the pay plan to reflect an increase in the Consumer Price Index (CPI) during calendar year 2020.

FY 21-22 Compensation Costs

Local Government Employees Retirement System

January 29, 2021

“The Board of Trustees of the Local Government Employees’ Retirement System (LGERS) voted Thursday to approve the last planned 1.2 percent increase to the system’s employer contribution rate for fiscal year 2021-22- keeping with its January 2019 decision to amend the Employee Contribution Rate Stabilization Policy (ECRSP) to keep the system well funded”

“The Board voted for contribution rates for general employees to increase from the current 10.15 percent in fiscal year 2020-21 to 11.35 percent for fiscal year 2021-22.” “ The contribution rate for law enforcement officers increases at the same pace, rising from 10.90 percent to 12.10 percent. However, due to an increase in the Court Cost Offset and the Death Benefit, the contribution rate for LEOs for fiscal year will be 12.04 percent for most employer of LEOs.”

League Bulletin, NCLM

<u>Effective Date</u>	<u>Non-LEO “Base Rate”</u>	<u>LEO “Base Rate”</u>
July 1, 2019	8.95%	9.70%
July 1, 2020	10.15%	10.90%
July 1, 2021	11.35%	12.10%

The dates and rates above represent the January 2019 amendment to the ECRSP. FY 21-22 is the final year of that 3-year forecast.

FY 21-22 Compensation Costs

All wages and benefits reflect a COLA increase of 1.4%									
	21-22 Earnings	LGERS ¹ 10.15/10.84%	401k 5%	Life Insurance	Medical Insurance ²	TOTAL VALUE of POSITION ³	FICA-ER 7.65%	Workers' Comp ⁴	GRAND TOTAL ⁵
1	98,969	11,233	4,948	501	8,700	124,351	7,571	1,234	133,156
2	74,586	8,466	3,729	376	8,700	95,857	5,706	183	101,746
3	53,988	6,128	2,699	272	8,700	71,787	4,130	132	76,049
4	37,294	4,233	1,865	188	8,700	52,280	2,853	91	55,224
5	37,432	4,248	1,872	192	8,232	51,975	2,864	92	54,930
6	49,410	5,608	2,471	252	8,700	66,441	3,780	1,035	71,256
7	76,377	9,242	3,819	386	8,700	98,524	5,843	2,572	106,940
8	55,343	6,697	2,767	282	8,700	73,789	4,234	1,864	79,887
9	40,098	4,852	2,005	205	8,700	55,860	3,068	1,351	60,278
10	44,251	5,354	2,213	225	8,700	60,743	3,385	1,490	65,618
11	46,934	5,679	2,347	239	8,700	63,898	3,590	1,581	69,070
12	38,919	4,709	1,946	198	8,700	54,472	2,977	1,311	58,760
13 ⁶	26,448	0	0	0	0	26,448	2,023	891	29,362
14	73,397	8,331	3,670	373	8,700	94,471	5,615	4,135	104,221
15	46,877	5,321	2,344	239	8,700	63,480	3,586	1,632	68,699 ⁷
16	42,944	4,874	2,147	218	8,700	58,884	3,285	1,495	63,664 ⁷
17	38,492	4,369	1,925	195	8,700	53,680	2,945	2,169	58,794 ⁷
18 ⁹	0		0	0	0	0	0	0	0
18	38,492	4,369	1,925	195	8,700	53,680	2,945	2,169	58,794
19 ⁶	14,380	0	0	0	0	14,380	1,100	632	16,113
20 ⁶	6,720	0	0	0	0	6,720	514	206	7,440
Totals	941,354	103,711	44,690	4,536	147,432	1,241,722	72,014	26,266	1,340,001
<p>1: LGERS increases this year from 10.15% to 11.35% for non-law enforcement, and from 10.90% to 12.10% for law enforcement.</p> <p>2: This amount reflects an overall 5.7% increase in costs from FY 2021</p> <p>3: Total economic value of the position to the employee. Amounts are based on the revised pay plan to be implemented on 7-1-21.</p> <p>4: 3% increase in workers' comp. insurance.</p> <p>5: Total expense to the Town for the employee.</p> <p>6: Part-time positions, (for police 1.5 positions- 1499 hrs. total with neither to exceed 999 hrs.)</p> <p>7: Includes stand-by pay for Public Works employees</p> <p>8: This chart does not include the temporary NCORR grant funded positions.</p> <p>9: This Public Works position is currently vacant but will be filled when the NCORR funds expire.</p>									

FY 21-22 Compensation Costs for Grant Positions

All wages and benefits for grant funded employees										
		21-22	LGERS ¹	401k	Life	Medical	TOTAL	FICA-ER	Workers'	GRAND
		Earnings	10.15%	5%	Insurance	Insurance ²	VALUE of POSITION ³	7.65%	Comp ⁴	TOTAL ⁵
1	Public Works Tech.	31,637	3,591	1,582	313	8,700	45,822	2,421	1,590	49,833
2	Public Works Tech.	21,902	2,486	1,095	79	6,163	31,724	1,676	1,234	34,634
Totals		53,539	6,077	2,677	391	14,863	77,547	4,097	2,824	84,467

1: LGERS increases this year from 10.15% to 11.35% for non-law enforcement.

2: This amount reflects an overall 5.7% increase in costs from FY 2021

3: Total economic value of the position to the employee.

4: 3 % increase in workers' comp. insurance.

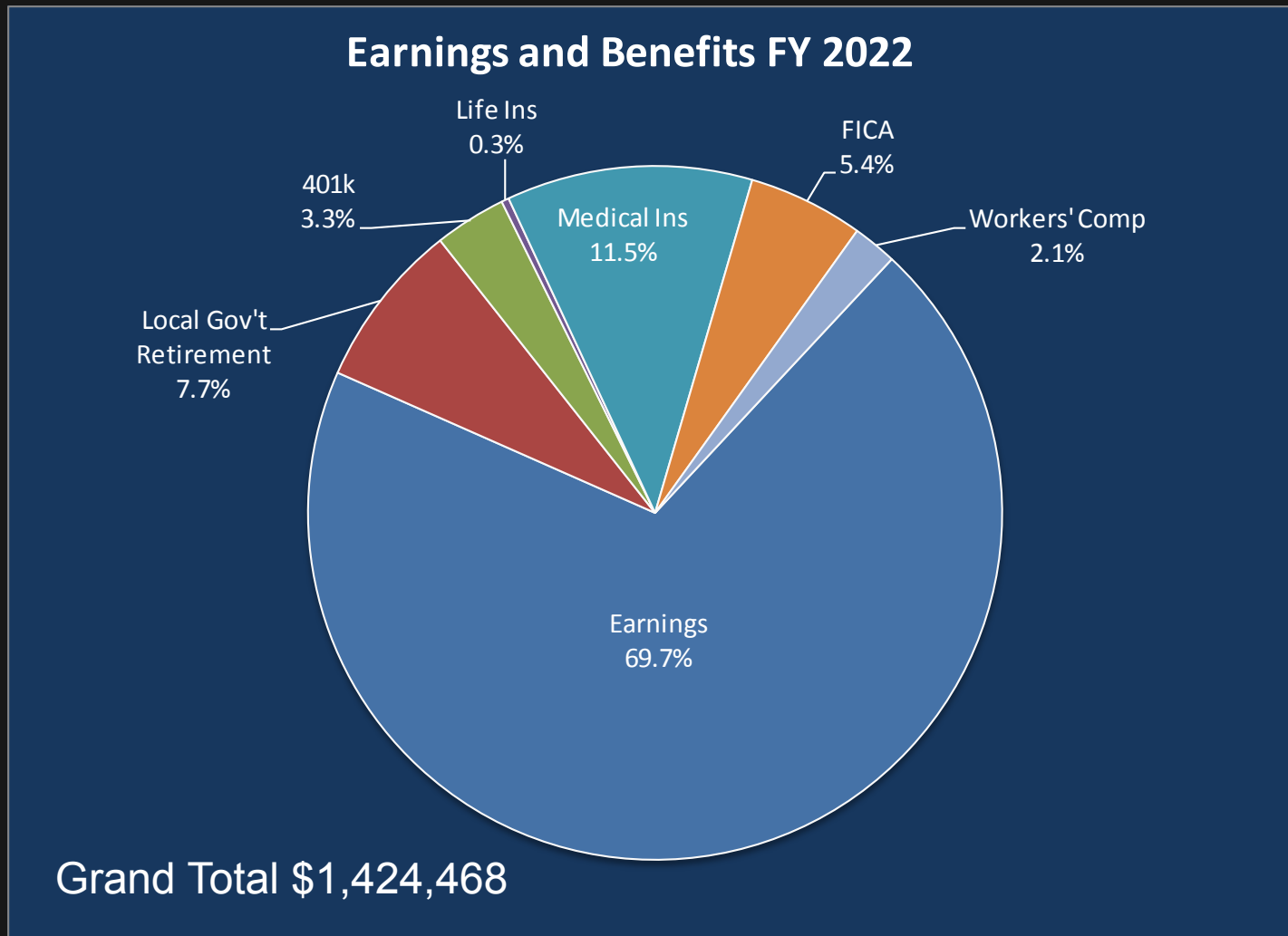
5: Total expense to the Town for the employee.

6: Grant funding for these two positions will end in March, 2022. One position will be transferred to Public Works.

These two positions were grant funded for a total of \$300,000 over a 3-year period. This is the third and final year of grant funding. Grant funds are expected to expire in March, 2022. At that time, one position will transition into the vacant spot shown on the previous slide. That will return our Public Works staffing level to its pre-Florence level.

***Change in Grand Total for all positions
from FY 2021 to FY 2022 -\$42,194 or -4.0%***

FY 21-22 Compensation Costs

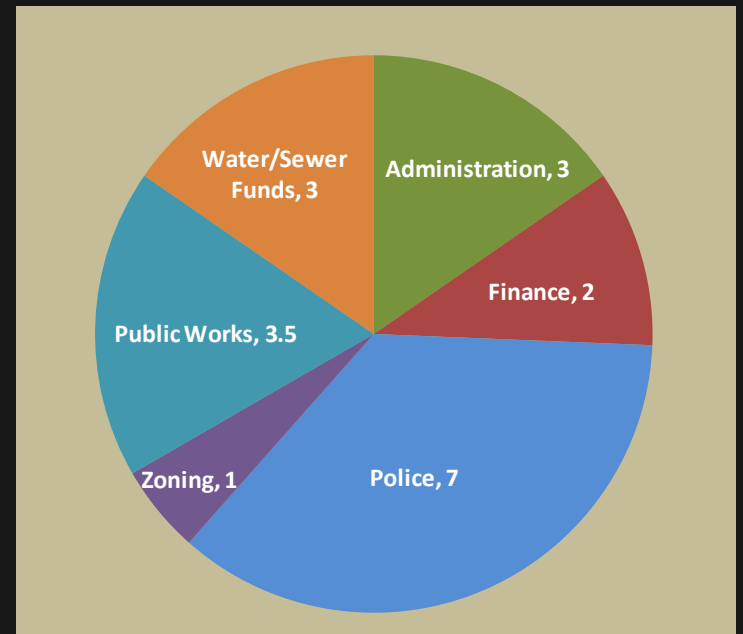


Staffing Trends and Projection

Full-Time Equivalent Positions (FTE) - All Funds						
Fiscal Year	2022	2023	2024	2025	2026	2027
Administration	3	3	3	3	3	3
Finance	2	2	2	2	2	2
Police (2 PT officers)	7	7	7	7	7	7
Zoning	1	1	1	1	1	1
Public Works	3.5	3.5	3.5	3.5	3.5	3.5
Water/Sewer Funds	3	3	3	3	3	3
TOTAL FTE	19.5	19.5	19.5	19.5	19.5	19.5

We fund 18 full-time and 3 part-time positions which is equivalent to 19.5 full-time positions. We also have 1 part-time Yoga instructor position, which is funded through class fees.

The two temporary grant-funded positions are not reflected in these charts.



Our Current Allocation Table

	Water	Sewer	Gen. Fund
	%	%	%
Town Manager	20	20	60
Finance Administrator	25	25	50
Finance Assistant*	32.5	32.5	35
Town Clerk	5	5	90
Deputy Town Clerk	5	5	90
Assistant Zoning Administrator	20	20	60
Police Chief	0.5	0.5	99
Police Sergeant	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer (Part time)	0.5	0.5	99
Public Works Director *	30	40	30
Water Operator *	40	45	15
Water Operator *	40	45	15
Public Works	10	10	80
Public Works	10	10	80
Public Works	10	10	80
Custodian (part-time)			100

*These four positions are primarily within the water/sewer department, so the General Fund pays the allocated portion of the cost of these employees to the Enterprise Funds.

Other positions that are allocated between the Funds are primarily General Fund positions, so the Enterprise Funds pays the allocated portion of the cost of these employees to the General Fund.

- This table reflects the approximate percentage of work being done by employees in multiple funds.

- Being a small town, we have multiple employees in multiple funds.

- We propose no changes this year.

Allocations and Fund Charges

	Water	Sewer	Gen. Fund
	%	%	%
Town Manager	20	20	60
Finance Administrator	25	25	50
Finance Assistant*	32.5	32.5	35
Town Clerk	5	5	90
Deputy Town Clerk	5	5	90
Assistant Zoning Administrator	20	20	60
Police Chief	0.5	0.5	99
Police Sergeant	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer	0.5	0.5	99
Police Patrol Officer (Part time)	0.5	0.5	99
Public Works Director *	30	40	30
Water Operator *	40	45	15
Water Operator *	40	45	15
Public Works	10	10	80
Public Works	10	10	80
Public Works	10	10	80
Custodian (part-time)			100

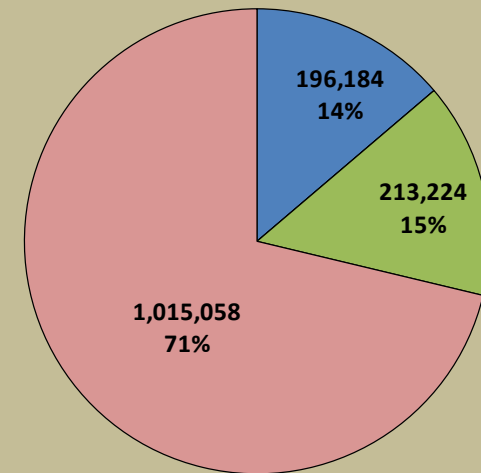
*These four positions are primarily within the water/sewer department, so the General Fund pays the allocated portion of the cost of these employees to the Enterprise Funds.

Other positions that are allocated between the Funds are primarily General Fund positions, so the Enterprise Funds pays the allocated portion of the cost of these employees to the General Fund.

General Fund Pays to Water	38,869
General Fund Pays to Sewer	38,869

Water Pays to General Fund	92,200
Sewer Pays to General Fund	92,200

Percentage of Total Payroll - By Fund Area (after allocations)



Capital Improvement Plan

The River Bend CIP achieves five major objectives as a component of the Town's budget and financial planning process:

1. Helps the Town rationally and intelligently plan for the repair, replacement, and acquisition of capital items that are necessary in providing high quality services to the citizens of River Bend.
2. Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures.
3. Ensures better coordination, evaluation, and planning of projects to serve the community and its needs.
4. Serves together with the annual budget and other financial plans as a guide to decision-making for the Town Council, Town Manager, and staff.
5. Serves as a systematic and comprehensive analysis of capital needs, increasing the probability of making rational budgetary judgments since improvements are identified, prioritized, and matched to the projected fiscal resources of the Town.

Capital Improvement Plan – General Fund

CAPITAL IMPROVEMENT PLAN GENERAL FUND														
Fiscal Year														
Adopted Capital Funding	Funding Began	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TOTALS
<i>Public Bld. & Grounds:</i>														
Storage Facility Maintenance	05-06										5,000			10,000
Facility Replacement	10-11	26,000	78,000	52,000	70,000	0	0	20,000	20,000	20,000	20,000	20,000	20,000	584,000
<i>Public Works:</i>														
Backhoe (\$75,000 total split with W&S)								25,000						
Stormwater Maintenance [1]	05-06	192,000	74,052	34,110	30,000	0	0	15,000	30,000	30,000	30,000	30,000	30,000	795,162
<i>Environmental - Waterways</i>														
Canal Maintenance (Dredging)	03-04	5,000	5,000	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	101,500
Front Pond/Ritter Field Silt Clean-out	05-06													3,000
<i>Information Technology</i>														
Hardware replacement	10-11	2,000	2,000	2,000	2,000	0	3,000	2,000	3,000	3,000	3,000	3,000	3,500	54,500
<i>Parks, Rec. & CAC</i>														
Town Commons development	03-04													50,000
<i>Vehicles (ref. veh repl schedule):</i>														
Public Works and Police	04-05	16,000	16,000	21,000	17,000	0	52,000	40,000	28,000	28,000	29,000	29,000	37,000	459,000
TOTAL		241,000	175,052	114,110	124,000	0	60,000	107,000	86,000	86,000	92,000	87,000	95,500	2,057,162

CAPITAL IMPROVEMENT PLAN GENERAL FUND														
CAPITAL RESERVE FUND	Beg. Balance	498,596	453,706	470,644	539,228	432,035	195,087	137,455	180,429	191,734	252,604	263,919	208,590	
Adopted Capital Spending		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	TOTALS
<i>Public Bld. & Grounds:</i>														
Storage Facility Maintenance														0
Wildwood Replacement				38,700	58,328	265,800								463,968
<i>Public Works:</i>														
Backhoe								25,000						
Stormwater Maintenance		193,000	52,000	20,000	30,000		63,693	15,000	30,000	30,000	30,000	30,000	30,000	803,593
<i>Environmental - Waterways</i>														
Canal Maintenance & Dredging							58,000						5,000	76,500
Front Pond/Ritter Field Clean-out														3,000
<i>Information Technology:</i>														
Hardware replacement		3,553	0	1,993	3,142	5,800	2,970	3,850	3,000	3,504	3,300	3,500	4,000	60,723
<i>Parks, Rec. & CAC</i>														
Grant matching funds														35,000
<i>Vehicles (ref. veh repl schedule):</i>														
Public Works			22,000				0	0	0	0	0	36,000		100,266
Police		24,000	25,000		26,000	29,000	40,000		43,000	0	45,000	83,000	48,000	523,695
TOTAL		220,553	99,000	60,693	117,470	300,600	164,663	43,850	76,000	33,504	78,300	152,500	87,000	2,107,345
CAPITAL RESERVE FUND	Interest Earned:	610	1,828	5,277	10,277	3,652	31	824	1,305	2,373	2,615	1,671	3,129	72,587
	Ending Balance:	278,654	356,534	415,228	432,035	135,087	30,455	94,429	105,734	160,604	176,919	113,090	124,719	22,404
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	Ending Bal.

Capital Improvement Plan – General Fund

Proposed Capital Funding	107,000
Proposed Capital Spending this year	43,850
Addition to Capital Reserves Balance	63,150
Capital Reserve Fund Balance	93,794

As shown on the previous slide, we are funding capital projects in the amount of \$107,000. During FY21-22, we anticipate spending \$43,850 on capital projects. The balance of \$63,150 will remain in capital reserves for spending on future projects in future years.

Vehicle Replacement Plan

Vehicle Replacement Plan																
General Fund		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Reserved		16,000	17,000	17,000	17,000	52,000	40,000	28,000	28,000	29,000	29,000	37,000	33,000	33,000	29,000	30,000
Life Cycle Current Vehicle																
Police Vehicles																
Veh #1	6 years 2016 Dodge	25,000						43,000						51,000		
Veh #2	6 years 2019 Dodge				39,000						47,000					
Veh #3	6 years 2020 Ford					40,000						48,000				
Veh #4	6 years 2020 Ford			27,000						45,000						54,000
Veh #5	N/A 2013 Dodge															
Total Police Vehicles		25,000	-	27,000	39,000	40,000	-	43,000	-	45,000	47,000	48,000	-	51,000	-	54,000
Public Works Vehicles																
Veh #1	12 years 2016 F-150	22,000												32,000		
Veh #2	12 years 2014 F-250										36,000					
Total Public Works Vehicles		22,000	-	-	-	-	-	-	-	-	36,000	-	-	32,000	-	-
Total Expended		47,000	0	27,000	39,000	40,000	0	43,000	0	45,000	83,000	48,000	0	83,000	0	54,000
Balance (end of FY)		31,086	48,086	38,086	16,086	28,086	68,086	53,086	81,086	65,086	11,086	86	33,086	-16,914	12,086	-11,914

- ✓ Purchase price inflated by 3% per year beginning with FY 2015 and using the then current State contract price as the base. Contributions increased by 2.0% per year beginning with FY 2019, but rounded. Added additional funding to convert to 6-year police replacement schedule.
- ✓ Plan schedules the replacement of all six vehicles in the General Fund fleet.
- ✓ Plan projected to remain solvent through FY2028, but will need annual review of assumptions.
- ✓ Plan assumes some residual re-sale value in the used vehicle rather than using a “run to fail” approach with little to no residual value.
- ✓ No vehicle scheduled to be purchased this year.

Hosted Desktop Service:

No on-site servers

“Thin Client” workstations – owned by VC3

Pay fixed monthly cost for each workstation

Disaster recovery and 24/7 support included

Users can access their “desktop” from any internet connected device – quicker and more efficient disaster recovery. Will allow users to work from home.

No worries about not backing up a “C drive”

E-mail archive system included

Software (other than Springbrook) licenses and upgrades included

“Green” advantages – no servers running 24/7

Information Technology System

VC3 IT Services FY21-22				Virtual Office Cost Breakdown FY22			
Annual Virtual Office Charges*			53,378		Count	Unit Price	Monthly Cost
Smartnet license			500	Base VOA Infrastructure	1	673.67	673.67
3% increase annually per contract*			53,878	Internet Link	1	212.18	212.18
PRN Services:				VOA Seats	16	164.44	2,631.03
Engineering 20 hrs/year @	123.00		2,460	VOA Vendor Access	1	33.95	33.95
Mileage - 197 x .58	114.26		229	Virtual Servers	2	213.24	426.48
Travel time - 3.5 x \$86/hr	301.00		602	Dual Monitor	4	7.43	29.71
			3,291	Office 365 & User Support	16	8.24	131.84
Website Implementation & Maintenance*			7,721	E-Mail Archiving	27	3.93	105.98
General	40%		25,956	Office 365 Adv. Threat protection	25	2.12	53.05
Water	30%		19,467	Office 365 Azure AD Premium License	1	11.33	11.33
Sewer	30%		19,467	DarkWebID Domain Monitoring	1	58.35	58.35
			\$ 64,890	Additional Storage	71	0.53	37.66
				Additional Virtual Memory	0	27.58	0.00
				SQL Access License	2	21.48	42.97
						Monthly	\$4,448.20
						Annual	\$53,378

Cost Allocation:

Hardware – “Charged” to the area to which it is deployed.

Monthly virtual office charges, on-going support, and incidentals such as DSL back-up fees, and web site hosting are shared according to the recommended allocation. (40% general fund, 30% water, 30% sewer).

Total budgeted amount= \$64,890

Risk Management

- Anticipating a 5.5% increase in property / liability rates – per communication with our agent on 3/23/2021. Premiums should rise to a total cost of \$48,592. This cost is shared between the three funds (General / Water / Sewer). Added flood insurance coverage for two buildings following Hurricane Florence. Annual premium is an additional \$1,700 (approx.).

We are budgeting for an increase of 5.5%, plus a \$1,500 deductible in each fund, for a total budget of \$54,792.

- Changed to NCLM for Workers' Compensation in FY 2011.

Saved premium dollars and received grants for safety equipment.

Budgeted a 3% increase in Workers' Compensation rates.

Electricity Expense

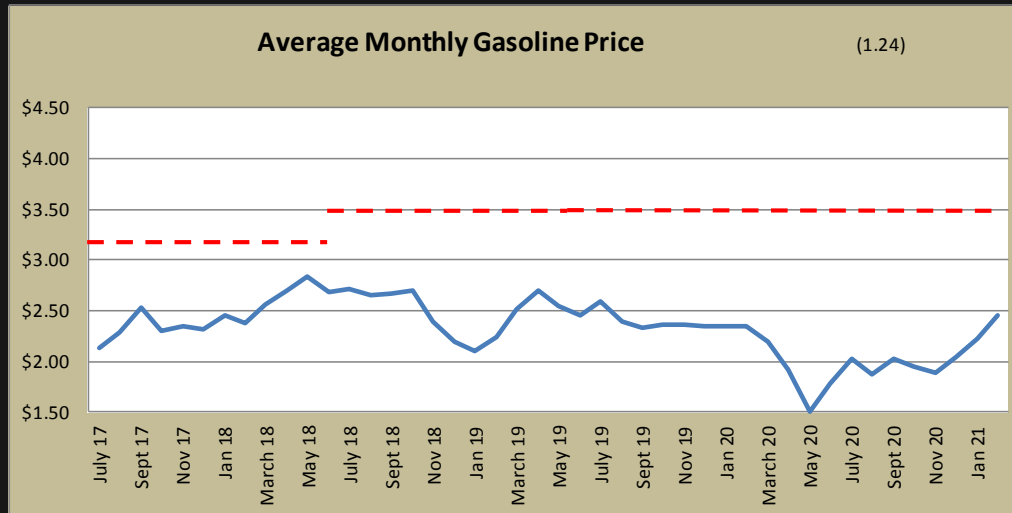
Departments	FY 2021		FY 2022	
	Budget	Projected	Forecast*	Budget
Water Supply	8,600	8,100	8,304	8,600
Sewer Collection	8,000	7,000	7,176	7,500
Sewer Treatment	28,500	26,669	27,340	28,500
Public Buildings**	16,400	15,925	16,326	19,100
Parks	5,200	4,300	4,408	5,200
Street Lights	42,000	43,000	43,645	44,000
TOTAL	108,700	104,994	107,198	112,900
* forecast includes a 3% increase in costs, plus a 1% increase in demand in all accounts except street lights				
** Includes \$2,700 for gas for municipal building and town hall				

Duke Energy Progress presented a rate adjustment request to the North Carolina Utilities Commission in October, 2019 for an overall 12.3% increase. They expected a decision by late summer 2020. The decision has still not been made.

-Per communications with M. Chalk on March 18, 2021

Gasoline Prices

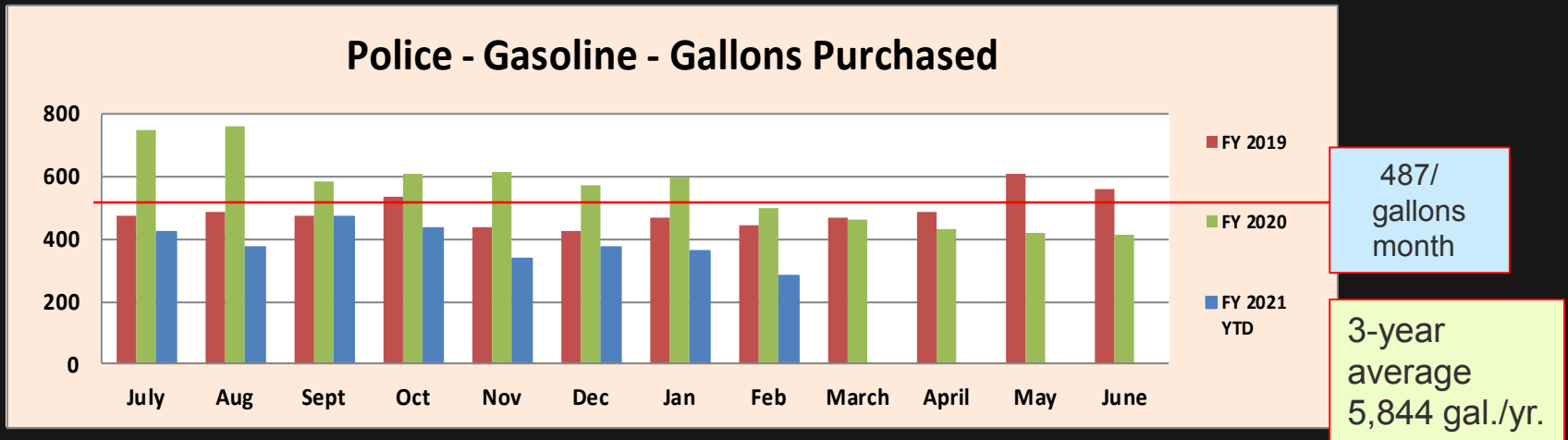
Fiscal 17-18		Fiscal 18-19		Fiscal 19-20		Fiscal 20-21	
Month	Average \$/Gal.	Month	Average \$/Gal.	Month	Average \$/Gal.	Month	Average \$/Gal.
July 17	2.14	July 18	2.71	July 19	2.59	July 20	2.03
Aug 17	2.28	Aug 18	2.65	Aug 19	2.39	Aug 20	1.88
Sept 17	2.53	Sept 18	2.68	Sept 19	2.34	Sept 20	2.03
Oct 17	2.31	Oct 18	2.70	Oct 19	2.36	Oct 20	1.95
Nov 17	2.35	Nov 18	2.39	Nov 19	2.37	Nov 20	1.89
Dec 17	2.31	Dec 18	2.19	Dec 19	2.35	Dec 20	2.04
Jan 18	2.45	Jan 19	2.10	Jan 20	2.35	Jan 21	2.22
Feb 18	2.37	Feb 19	2.24	Feb 20	2.34	Feb 21	2.46
March 18	2.56	March 19	2.51	March 20	2.20	March 21	
April 18	2.69	April 19	2.70	April 20	1.92	April 21	
May 18	2.84	May 19	2.55	May 20	1.51	May 21	
June 18	2.68	June 19	2.45	June 20	1.78	June 21	
FY Avg.	2.46	FY Avg.	2.49	FY Avg.	2.21	FY Avg. YTD	2.06
Our Budget	3.25	Our Budget	3.50	Our Budget	3.50	Our Budget	3.50



Dashed red line is the budgeted retail cost per gallon and the solid blue line is the actual cost per gallon.

30

Gasoline Expense Budget

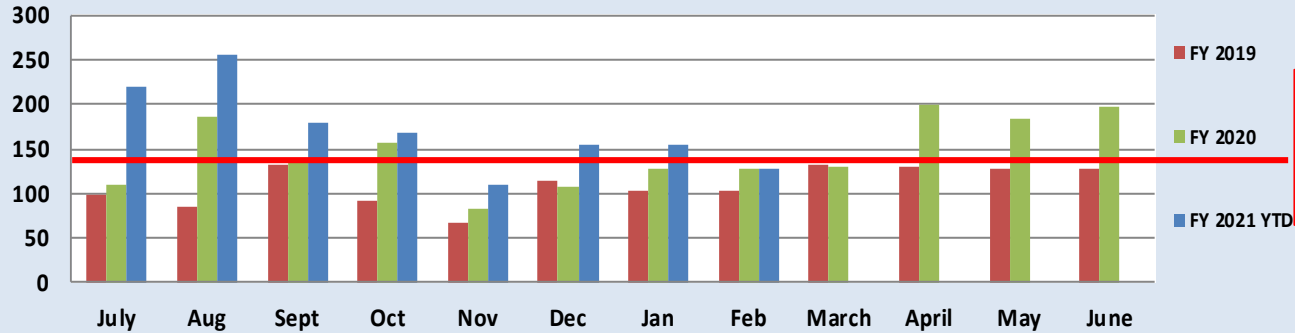


Budgeting 5,000 gallons for Police Department, based on average consumption for past 3 years* (5,844 gallons) but recognizing there is a 32% decrease in gallons/month purchased in current FY vs. previous (557 gallons monthly avg. in FY 20 vs. 381 in current)

* 3 year average = previous 2 full fiscal years of 18-19 & 19-20 and YTD in 20-21 (through February)

Gasoline Expense Budget

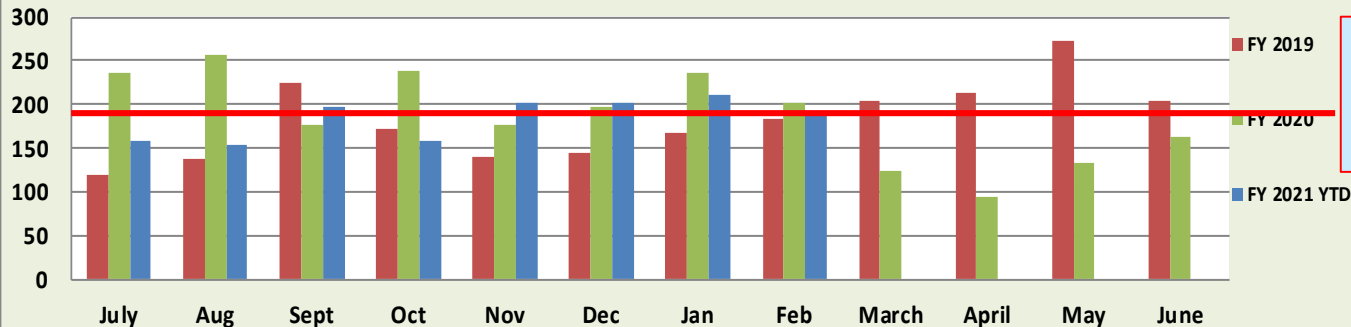
Public Works - Gasoline - Gallons Purchased



138
gallons/
month

3-year
average
1656 gal./yr.

Water/Sewer - Gasoline - Gallons Purchased



184
gallons/
month

3-year
average
2208 gal./yr.

Recommend 1,650 gallons for Public Works & 2,200 gallons for Water Resources

Gasoline Expense Budget

FY21-22	Retail Price / Gallon	\$2.75	\$3.00	\$3.25	\$3.50	\$3.75	\$4.00	\$4.25	
	Less Federal & State Taxes	0.54	0.54	0.54	0.54	0.54	0.54	0.54	
	Budget Price / Gallon	\$2.21	\$2.46	\$2.71	\$2.96	\$3.21	\$3.46	\$3.71	
									\$ Change vs. FY21
		GALLONS	COST	COST	COST	COST	COST	COST	COST
Police	5 Vehicles	5000	11,050	12,300	13,550	14,800	16,050	17,300	18,550
									-\$3,322
Public Works	2 Vehicles	1650	3,647	4,059	4,472	4,884	5,297	5,709	6,122
									\$624
Water / Sewer	3 Vehicles	2200	4,862	5,412	5,962	6,512	7,062	7,612	8,162
									\$338
	TOTAL	8850	\$ 19,559	\$ 21,771	\$ 23,984	\$ 26,196	\$ 28,409	\$ 30,621	\$ 32,834
									-\$2,361

This budget uses a price of \$3.25/gallon retail cost.

Per gallon price, multiplied by the total gallons estimated for each department as noted above, determines the total estimated budget for each department.

Last year, we used the price of \$3.50 /gallon for budgeting. As noted earlier, the price for 2021 & 2022 is projected to be lower than the price we have budgeted in FY22.

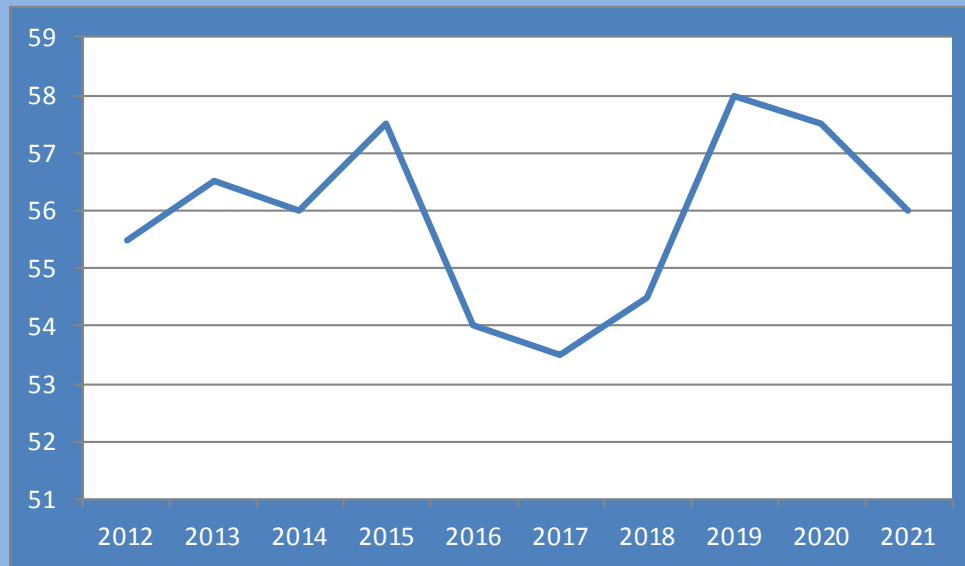
Mileage Reimbursement



Internal Revenue Service
United States Department of the Treasury

Business Mileage Rate
(cents per mile)

2012	55.5
2013	56.5
2014	56
2015	57.5
2016	54
2017	53.5
2018	54.5
2019	58
2020	57.5
2021	56



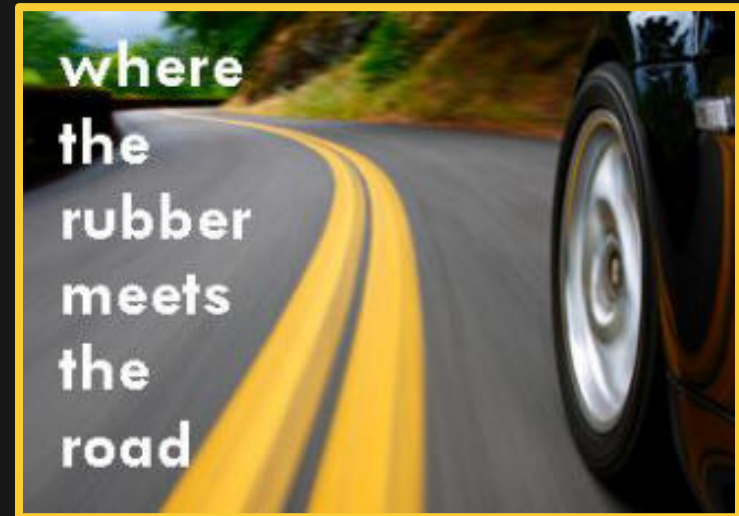
Latest data released on December 22, 2020

Effective January 1, 2021 the new rate is 56 cents per mile.

General Fund Departments

The previous slides addressed variables that may impact many, but not all, departments. Now, on to the individual departments:

- **Governing Body**
- **Administration**
- **Finance**
- **Tax Listing**
- **Legal**
- **Elections**
- **Streets**
- **Stormwater**
- **Public Works**
- **Public Buildings**



- Again, this is a very unusual year for our budget process. We are still dealing with impacts from COVID-19.
- There is much uncertainty in regard to how revenues for FY22 will be impacted by the current pandemic.
- As of today, I am estimating a property values of \$311,000,000 which means our property value is now higher than the pre-Florence property values by \$9,000,000.
- In current year, sales tax revenues were 5% higher than budgeted in the first 2 quarters and are expected to 3-4% higher than budgeted in last 2 quarters. For FY22 I budgeted a 2.5% increase over expected actual revenue in FY21. Budget includes a 10% reduction in telecom tax and a 1% reduction in video programming tax.
- \$76,445 of NCORR grant funds will be included in revenue for FY22.
- Little to no change in most other recurring revenues.

General Fund Summary

(after the previously discussed variables are applied)

- Represents a 18.9% reduction in spending over FY21 (-\$440,869)
- Maintains tax rate at 26¢
- Maintains all current programs and services
- Maintains current FT staffing levels (includes 2 grant-funded positions until that funding expires in March, 2022)
- No increase of any fees
- Includes CIP funding of \$107,000 (+\$47,000 vs. in FY21)
- Maintains funding for LESA at \$13,500
- Provides 1.4% COLA for all employees
- Provides \$122,000 for street paving program (-\$31,000 vs. FY21)
- Maintains conservative revenue estimates
- Includes \$74,000 for: 3 body cameras, thermal vision, HVAC, backhoe, Shoreline Dr. berm landscape, pole saw, stop sticks, roll up door, bulkhead repairs, stormwater projects and more.....
- Includes \$244,602 appropriation from fund balance
- Projects a fund balance of 54.8% (which is over \$1,000,000) in FY22, which is down slightly from a projected 57.4% in FY21, after a low of 44.5% in FY20 following BUS.

Governing Body

Governing Body		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget	Expend. as of	Projected Year-End	Proposed Budget
4110						02/18/21	01/31/21		
121	Wages & Salaries	18,300	18,300	18,300	18,300	18,300	8,917	18,300	18,300
170	Council & Spouse Expense	5,500	104	8,500	1,046	5,500	350	1,000	8,923
181	FICA	1,400	1,400	1,400	1,400	1,409	682	1,400	1,400
186	Workers' Compensation Ins.	100	68	80	71	71	71	71	74
171	Mayor's Representation	2,000	1,464	2,000	1,365	2,000	237	500	2,000
481	Indirect Cost- Labor	-9,904	-9,904	-9,890	-9,890	-9,890	-5,769	-9,890	-9,887
491	Dues & Subscriptions	7,735	6,611	8,110	5,813	8,310	3,006	5,000	8,190
499	Misc- Contributions	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL	28,131	21,043	31,500	21,105	28,700	10,493	19,381	32,000

121– Wages & Salaries – Mayor - annual salary \$4,300. Council Members - annual salary \$2,800 each.

170 – Board Member Expenditures –

NCLM Conference- Wilmington	2,000	Registration for 4 at \$500
	2,000	Lodging for 4 at \$500
Essentials of Municipal Government	3,423	
Other Travel and Subsistence	<u>1,500</u>	
	8,923	

Governing Body

491– Dues & Subscriptions–

Eastern Carolina Council	400 (1,200 total G/W/S)
Metropolitan Planning Organization	2,902
Governing	35
NB Area Chamber of Commerce	300
NC Coastal Federation	50
NC League of Municipalities	4,100
UNC School of Government	<u>403</u>
	8,190

499– Misc. Contributions–	Appropriation to Highway 17 Association	1,500
	Appropriation to Allies for Cherry Point	1,500

6 Member Board:

Mayor

Council Members

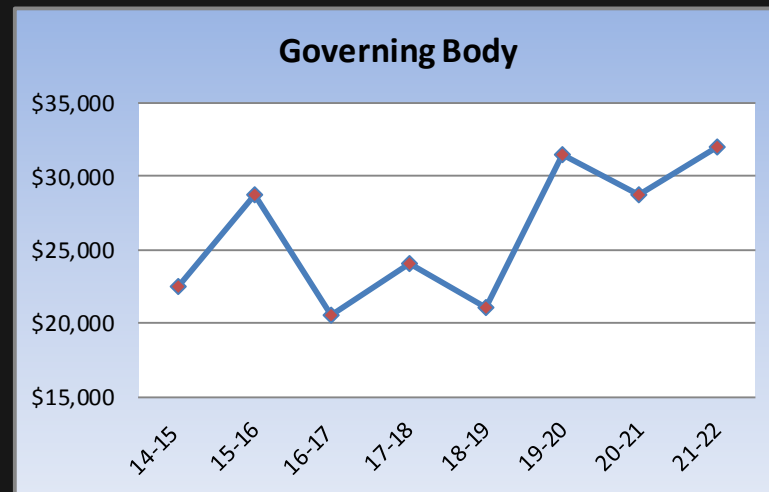
11.5% increase

For all departmental graphs:

21-22= proposed

20-21= current as amended

All other years are actual



Administration

Administration 4120		18-19		19-20		20-21			21-22
		YR End	Actual	YR End	Actual	Current	Expend.	Projected	Proposed
		Budget	Year-End	Budget	Year-End	Budget 02/18/21	as of 01/31/21	Year-End	Budget
121	Wages & Salaries	170,573	167,510	177,081	176,400	188,248	112,028	183,605	179,334
122	Overtime	0	0	0	0	0	0	0	0
134	401(k) Retirement	7,625	8,376	8,587	8,820	9,121	5,602	9,188	8,685
181	FICA	11,666	12,973	13,138	13,672	13,956	8,690	14,245	13,288
182	Loc Govt Emp Retirement	11,819	12,982	16,526	15,788	19,850	11,371	18,642	21,068
183	Group Insurance	31,409	25,780	24,870	19,093	25,620	13,509	26,473	26,512
185	Unemployment Comp.	0	0	0	11	0	29	29	0
186	Workers' Compensation Ins.	1,488	1,448	1,706	1,572	1,379	1,314	1,314	1,418
189	Automobile Allowance	3,600	3,600	3,600	3,600	3,600	2,215	3,600	3,600
310	Travel & Subsistence	1,500	1,293	1,700	336	1,500	0	500	1,500
395	Training	1,750	925	1,950	996	1,750	250	500	2,000
380	Data Processing Services	0	0	0	0	0	0	0	0
393	Temporary Help Services	0	0	0	0	0	0	0	0
399	Contracted services	950	946	960	1,001	960	1,028	1,028	175
498	PEG Channel Support	28,170	26,893	28,170	27,307	28,170	13,559	27,159	28,170
260	Office Supplies	4,400	2,969	4,600	2,427	4,311	2,806	3,500	4,500
320	Telephone & Postage	2,400	1,915	2,600	2,044	2,500	1,275	2,500	2,500
370	Advertising	1,000	2,160	1,000	2,161	1,000	0	200	1,000
391	Legal Advertising	1,500	1,668	1,500	2,491	1,400	1,010	1,400	1,400
340	Printing	500	0	490	0	285	0	0	300
352	Maint & Repair- Equip	0	0	0	0	0	0	0	0
430	Equipment Rental	6,600	6,398	6,600	6,377	6,600	5,118	6,600	6,640
450	Property and Liability Insurance	19,698	17,709	19,917	19,855	21,230	21,457	21,457	23,137
491	Dues & Subscriptions	1,160	290	540	583	615	631	631	685
481	Indirect Cost- Labor	-53,712	-53,712	-61,381	-61,380	-63,854	-37,248	-63,854	-64,278
499	Miscellaneous	500	300	552	118	450	261	450	367
	TOTAL	254,596	242,423	254,706	243,271	268,691	164,905	259,167	262,000

Administration

310/395 – Travel/Training– Includes NCLM conference.

399 – Contracted Service– Four-hour “shred event” for our old records and for public access. Includes cost of Get Response service.

498 – PEG Support– This amount is simply a “pass-through” of state funds to our PEG provider, CTV-10.

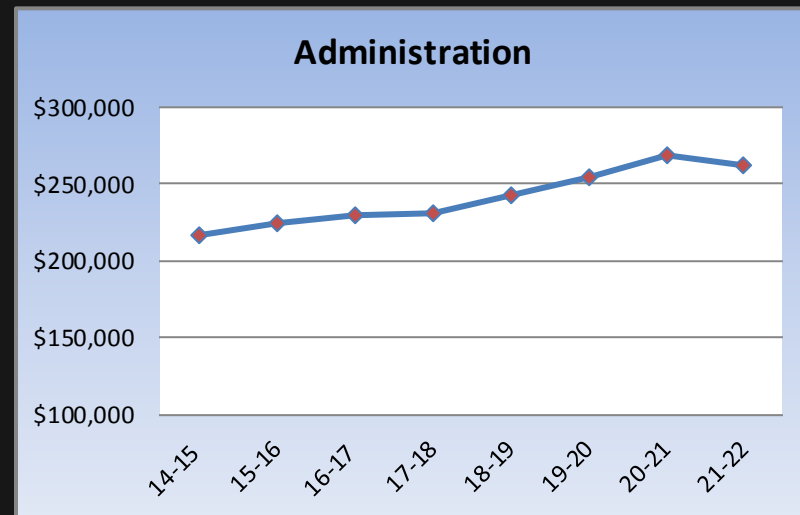
450 – Property and Liability Insurance
Includes deductibles
\$1,000 property/\$500 auto

General	Water	Sewer	Flood	Total
\$23,137	\$14,928	\$16,727	\$1,700	\$54,792

3 Employees:

Manager
Town Clerk
Deputy Clerk

2.49% decrease



Finance

Finance		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4130									
121	Wages & Salaries	68,888	69,588	72,033	71,695	75,009	45,942	77,061	76,078
134	401(k) Retirement	3,444	3,479	3,530	3,585	3,677	2,297	3,859	3,729
181	FICA	5,270	5,323	5,402	5,490	5,626	3,519	5,906	5,706
182	Loc Govt Emp Retirement	5,339	5,393	6,626	6,416	7,799	4,663	7,831	8,824
183	Group Insurance	10,561	9,460	9,956	7,950	8,605	4,663	8,389	9,076
185	Unemployment Comp.	0	0	0	0	0	7	0	0
186	Workers' Compensation Ins.	248	156	188	173	175	176	176	183
310	Travel & Subsistence	1,200	451	1,200	759	1,150	0	400	1,150
395	Training	1,000	265	1,200	541	1,200	0	400	1,200
191	Professional Svcs- Auditing	4,600	4,600	4,667	4,667	5,567	0	5,567	5,667
382	Banking Services	1,100	996	1,100	615	676	496	850	850
393	Temporary Help Services	0	0	0	0	0	0	0	0
441	Springbrook Service & Maint.	6,339	6,339	6,656	6,655	6,988	6,989	6,989	7,338
482	Indirect Labor Cost	23,656	23,656	25,413	25,413	25,835	15,071	25,835	26,617
481	Labor Allocation	-46,875	-46,875	-48,009	-48,010	-49,542	-28,900	-49,542	-50,873
299	Supplies & Materials	3,642	2,851	6,300	4,226	3,470	283	2,000	4,350
381	Other IT Services	664	1,102	722	2,126	694	3,514	4,465	749
440	VC3 IT Service & Maint.	18,190	17,814	19,386	17,352	22,164	13,216	22,164	25,956
491	Dues & Subscriptions	210	580	260	210	260	0	260	300
499	Miscellaneous	1,000	185	987	805	828	345	600	2,100
520	Capital Outlay- Equip	0	0	0	0	0	0	0	0
760	Install. Purchase - Principal	0	50,154	0	949,846	0	0	0	0
770	Install. Purchase - Interest	0	0	0	0	0	0	0	0
	TOTAL	108,476	155,517	117,617	1,060,513	120,181	72,281	123,210	129,000

Finance

191 – Professional Service – For audit. Total \$14,500 is split equally with general, water and sewer also includes \$2,500 for single audit if needed.

382 – Banking Services – Fees split with water and sewer. Bank fees associated with maintaining our Operating Account including ACH files, deposits, checks processed, etc.

441 – Springbrook financial software support - Total = \$18,344, represents a 5% annual increase : 40% General fund, 30% Water, 30% Sewer.

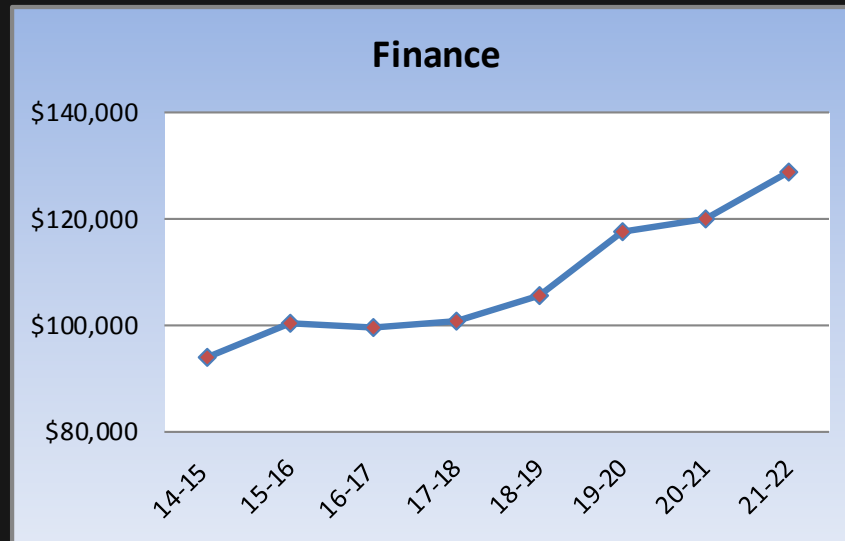
482 – Indirect Labor Cost – Pays 35% of our Finance Assistant compensation to Water/Sewer (per allocation).

440 – VC3 IT Service and Maintenance - Hosted Desktop Contract: \$53,878 + \$3,291 support (additional 20 hours service per year)+ \$7,721 web page= \$64,890, which is split 40% General, 30% Water, 30% Sewer.

Finance

491 – Dues & Subscriptions –

Government Finance Officer's Association	\$200
NC Government Finance Officer's Assn.	\$100



Employee:

Finance Administrator

7.34 % increase

Tax Listing/Collection

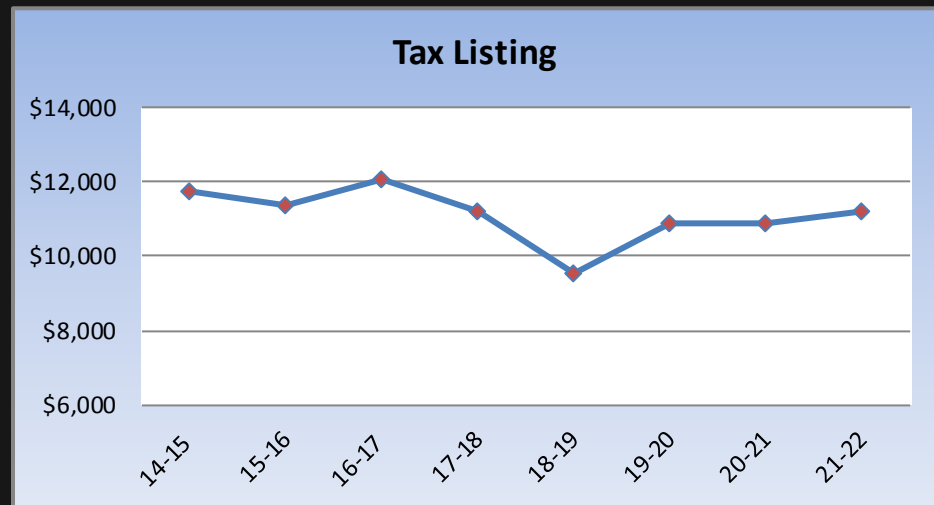
Tax collection		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4140									
392	RE & Pers Prop Collection Fee	6,680	6,488	6,850	6,591	7,340	6,049	7,340	7,500
394	Motor Veh Collection Fee	3,566	3,030	4,033	3,146	3,540	1,597	3,540	3,700
TOTAL		10,246	9,518	10,883	9,737	10,880	7,646	10,880	11,200

Craven Co. Tax Administrator's Estimate		tax base	tax rate	total levy	collection rate	Budgeted	Collection Cost
Real property/Personal Property/Utility		\$ 278,000,000	0.26	722,800	98.39%	711,163	1.0%
NC Vehicle Tax System		33,000,000	0.26	85,800	100.00%	85,800	4.0%
TOTAL		311,000,000					
1 cent =		\$ 30,652	(after collection rates are applied)				

No Employees

Provided by Craven
County & NCVTS

2.94% increase



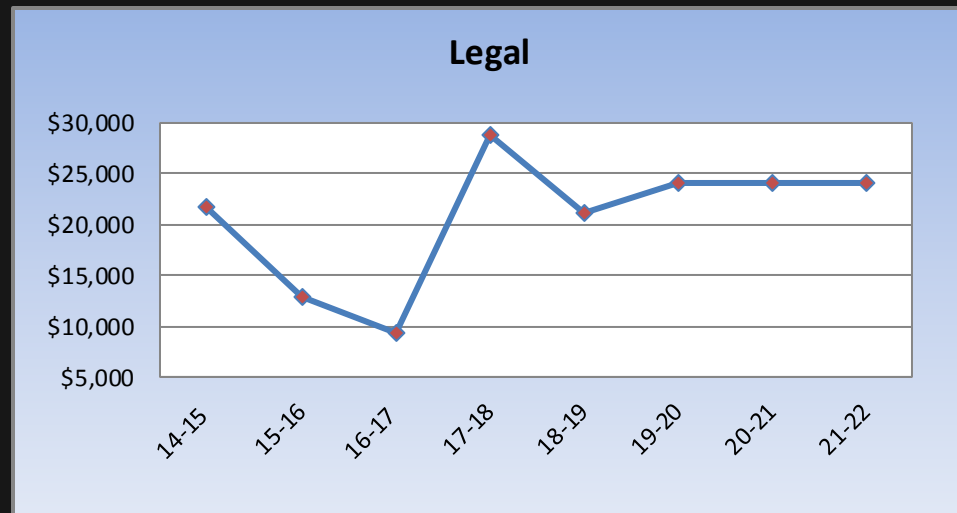
Legal

Legal Services		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4150									
192	Professional Services - General	24,000	21,157	16,000	14,283	24,000	7,850	12,000	24,000
192	Prof Svcs. - FEMA Floodplain								
192	Prof Svcs - Lawsuits								
192	Prof Svcs. - Personnel Policy review								
TOTAL		24,000	21,157	16,000	14,283	24,000	7,850	12,000	24,000

192 – Professional Services– Current fee is \$225 per hour for Partners and \$200 per hour for Associates.

No Employees

No change



Elections

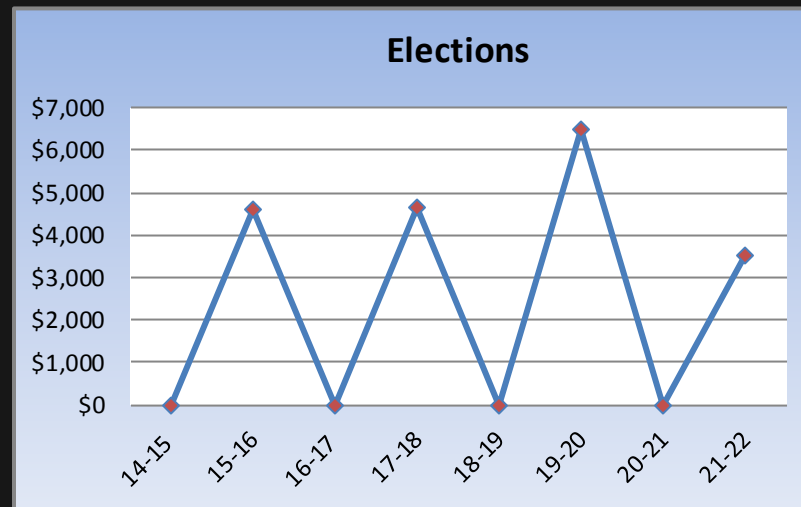
Elections		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4170									
200	Supplies and Materials	0	0	0	0	0	0	0	0
399	Contracted services	0	0	2,600	2,571	0	0	0	3,500
TOTAL		0	0	2,600	2,571	0	0	0	3,500

399 – Contracted Services– Cost of local election charged by Craven County. This is an always estimate based on historical costs. Includes election day only voting.

No Employees

**This is an every-
other-year expense**

**Service provided by
Craven County**



Street Maintenance

Street Maintenance		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4510									
121	Wages & Salaries	26,168	25,889	27,328	25,196	28,457	16,975	25,079	20,843
122	Overtime	0	0	0	188	0	0	0	0
134	401(k) Retirement	1,255	1,295	1,384	1,269	1,441	849	1,254	1,069
181	FICA	1,920	1,961	2,118	1,912	2,206	1,276	1,919	1,635
182	Loc Govt Emp Retirement	1,944	2,007	2,594	2,272	3,044	1,723	2,546	2,505
183	Group Insurance	7,787	6,680	7,340	4,773	6,321	2,987	5,247	5,040
185	Unemployment Comp.	0	0	0	10	0	43	43	0
186	Workers' Compensation Ins.	1,468	1,386	1,492	1,780	1,577	1,432	1,432	1,175
193	Professional Services - Engineer	7,300	6,300	7,300	11,785	7,300	10,168	10,168	7,273
399	Contracted Services	1,500	18	1,495	2,187	7,500	0	2,000	1,500
299	Supplies & Materials	7,000	495	11,100	6,044	19,500	503	19,500	9,500
481	Indirect Cost- Labor	-7,893	-7,892	-8,499	-8,500	-8,660	-5,052	-8,660	-6,540
550	Capital Outlay - Other Equip	0	0	0	0	0	0	0	25,000
591	Capital Outlay - Rdwy/Pvmt	133,500	134,992	104,500	96,137	150,000	146,817	146,817	122,000
TOTAL		181,949	173,130	158,152	145,054	218,686	177,721	207,344	191,000

Street Maintenance

121 (and other payroll related items) – 25% of Public Works employees wages and benefits.

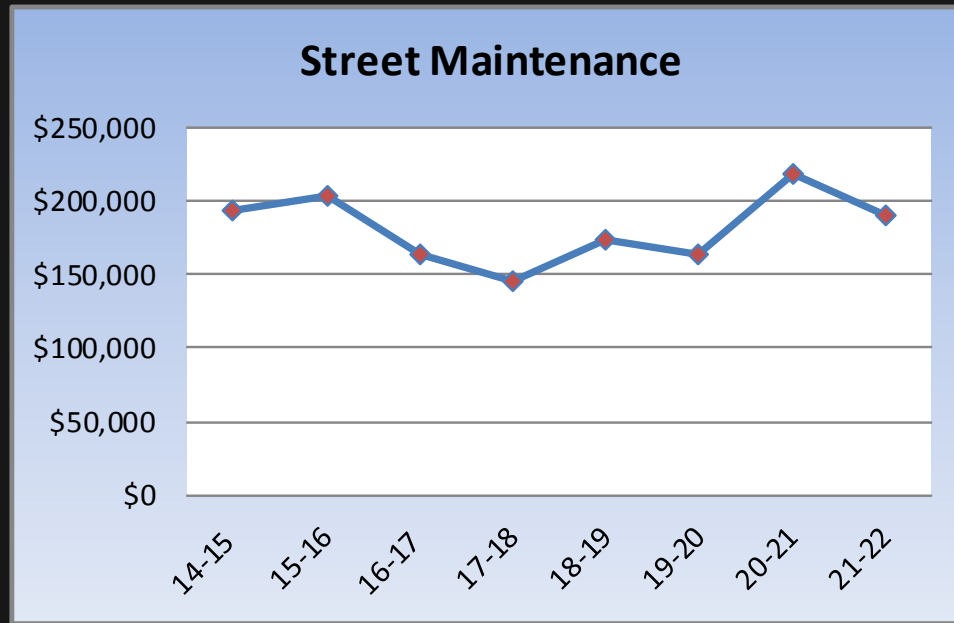
193 – Professional Services– Engineering Services for paving/other.

299– Supplies and Materials –

Cold Patch	2,000
Sealer	1,000
Signs	2,500
Gravel for shoulders	2,000
Other Supplies and Materials	<u>2,000</u>
	\$9,500

550 – Capital Outlay- \$25,000 backhoe (total \$75,000 shared with W &S)

Street Maintenance

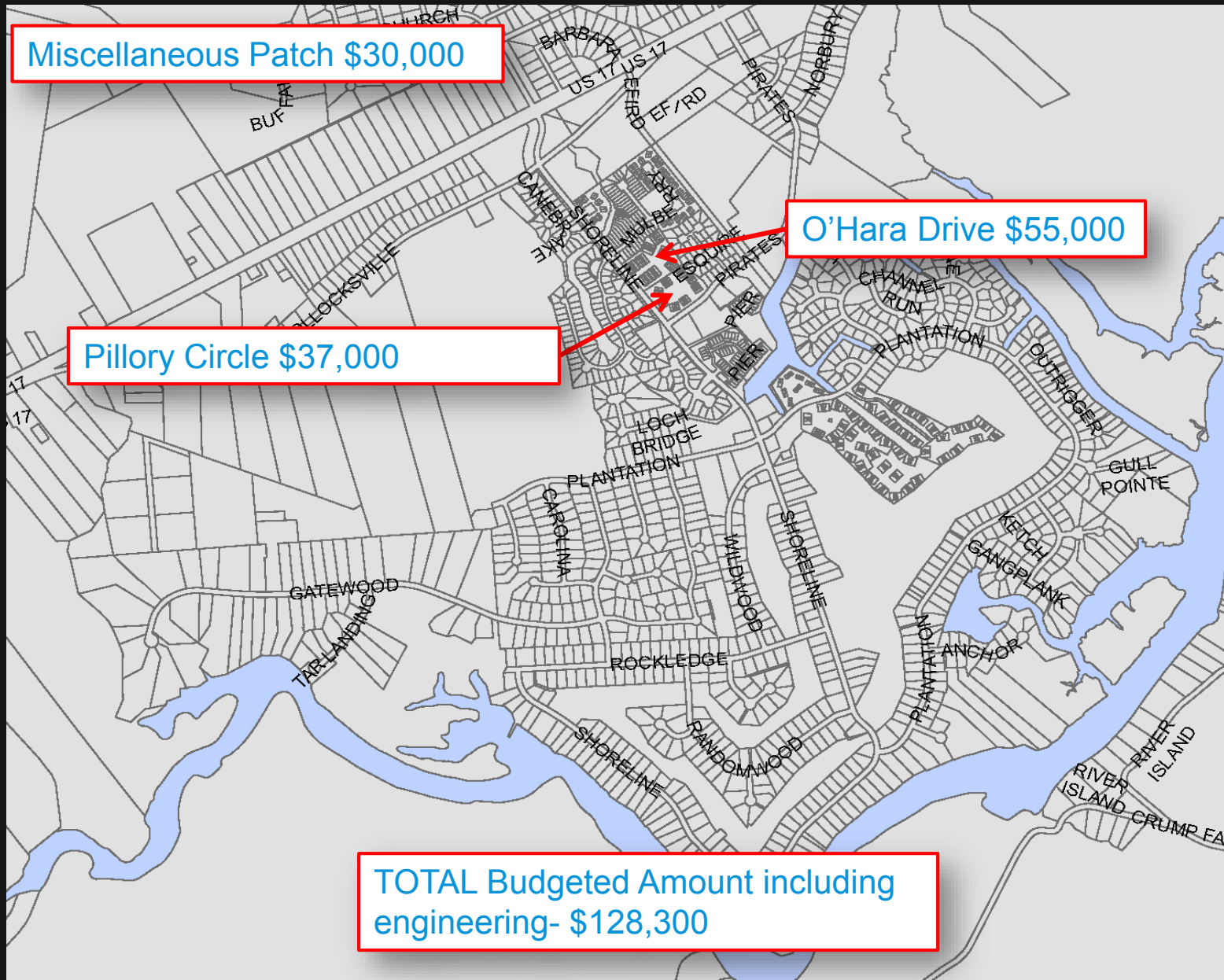


3 Employees: 25% allocation

12.66 % decrease

Budgeted cost for paving/patching are based on estimates from the town's engineer. Actual costs will be determined after bids are received.

Street Maintenance



Stormwater Management

Stormwater Management 4730		18-19		19-20		20-21			21-22
		YR End	Actual	YR End	Actual	Current	Expend.	Projected	Proposed
		Budget	Year-End	Budget	Year-End	Budget 02/18/21	as of 01/31/21	Year-End	Budget
121	Wages & Salaries	15,701	15,535	16,397	15,114	17,074	10,184	15,046	12,506
122	Overtime	0	0	0	113	0	0	0	0
134	401(k) Retirement	753	778	831	761	865	509	752	641
181	FICA	1,151	1,178	1,271	1,147	1,323	766	1,151	981
182	Loc Govt Emp Retirement	1,167	1,203	1,556	1,363	1,832	1,033	1,527	1,509
183	Group Insurance	4,672	4,008	4,404	2,864	3,793	1,792	3,172	3,024
185	Unemployment Comp.	0	0	0	10	0	26	26	7
186	Workers' Compensation Ins.	881	831	895	1,068	953	859	859	823
193	Professional Services - Engineer	4,000	2,575	36,000	625	1,000	300	500	1,500
399	Contracted Services	22,000	211	106,082	9,875	2,000	0	0	12,000
299	Supplies & Materials	3,000	157	3,037	1,900	3,035	798	1,000	2,934
430	Equipment Rental	1,000	0	1,000	185	1,000	89	200	1,000
481	Indirect Cost- Labor	-4,736	-4,736	-5,100	-5,100	-5,196	-3,031	-5,196	-3,924
590	Capital Outlay - Other Structures	15,000	0	0	0	193,692	21,450	193,692	9,000
TOTAL		64,589	21,740	166,373	29,924	221,371	34,774	212,729	42,000

121 (and other payroll related items) – 15% of Public Works employees wages and benefits.

193 – Professional Services– Engineering design for projects

Stormwater Management

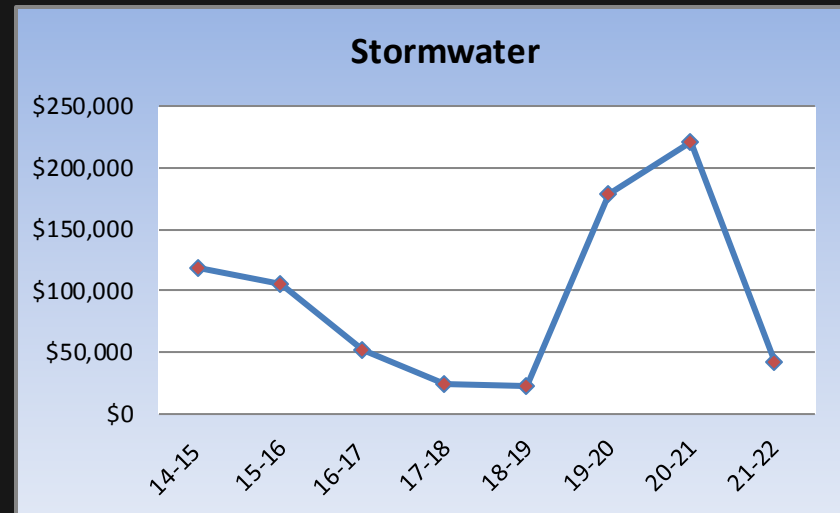
399 – Contracted Services– \$12,000 as needed for small projects.

299 – Supplies and Materials – Pipe, gravel, and other materials

590 – Capital Outlay – \$9,000 for bulkhead replacement as needed

3 Employees: 15% allocation

81.03% decrease



Public Works

Public Works		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4560									
121	Wages & Salaries	36,636	36,239	38,259	35,272	32,840	23,763	31,683	29,181
122	Overtime	100	0	100	263	100	0	0	100
134	401(k) Retirement	1,756	1,812	1,938	1,776	2,018	1,188	1,584	1,496
181	FICA	2,688	2,746	2,966	2,677	3,087	1,787	2,424	2,289
182	Loc Govt Emp Retirement	2,722	2,809	3,631	3,180	4,275	2,412	3,216	3,520
183	Group Insurance	10,901	9,352	10,276	6,682	8,849	4,181	7,406	7,056
185	Unemployment Comp.	0	0	0	10	0	60	60	0
186	Workers' Compensation Ins.	2,055	1,940	2,089	2,492	2,208	2,005	2,005	1,618
310	Travel & Subsistence	500	0	500	0	500	0	200	500
395	Training	500	477	500	300	500	0	200	500
399	Contracted Services	6,980	3,841	5,180	3,337	4,080	1,483	4,000	6,968
482	Indirect Labor Cost	46,149	46,148	47,802	47,803	50,214	29,292	50,214	51,121
481	Labor Allocation	-11,050	-11,050	-11,899	-11,900	-12,124	-7,072	-12,124	-9,156
212	Uniforms	3,400	3,290	3,400	3,260	3,600	1,733	3,045	3,600
251	Motor Fuel	3,552	2,659	3,552	2,673	3,848	1,723	2,973	4,472
299	Supplies & Materials	6,500	3,992	6,500	7,205	6,495	5,337	6,495	6,373
320	Telephone & Postage	1,650	1,564	1,650	1,799	1,800	1,045	1,800	1,800
330	Utilities	40,000	38,902	40,500	39,922	42,000	25,131	42,000	44,000
352	Maint & Repairs- Equip	2,400	836	6,400	6,103	4,200	999	2,200	3,913
353	Maint & Repairs- Vehicle	1,000	1,109	1,000	2,192	1,000	26	250	900
439	Bldg & Equip Rental	500	0	569	25	750	0	750	750
540	Capital Outlay- Motor Vehicles	0	0	0	0	0	0	0	0
550	Capital Outlay- Equipment	0	0	0	0	0	0	0	0
TOTAL		158,939	146,665	164,913	155,071	160,240	95,092	150,381	161,000

Public Works

121 (and other payroll related items) – 35% of Public Works employees wages and benefits.

310– Travel and Subsistence– Pesticide licensure course, and others as needed.

299- Supplies and Materials- Includes Pole Saw (\$800)

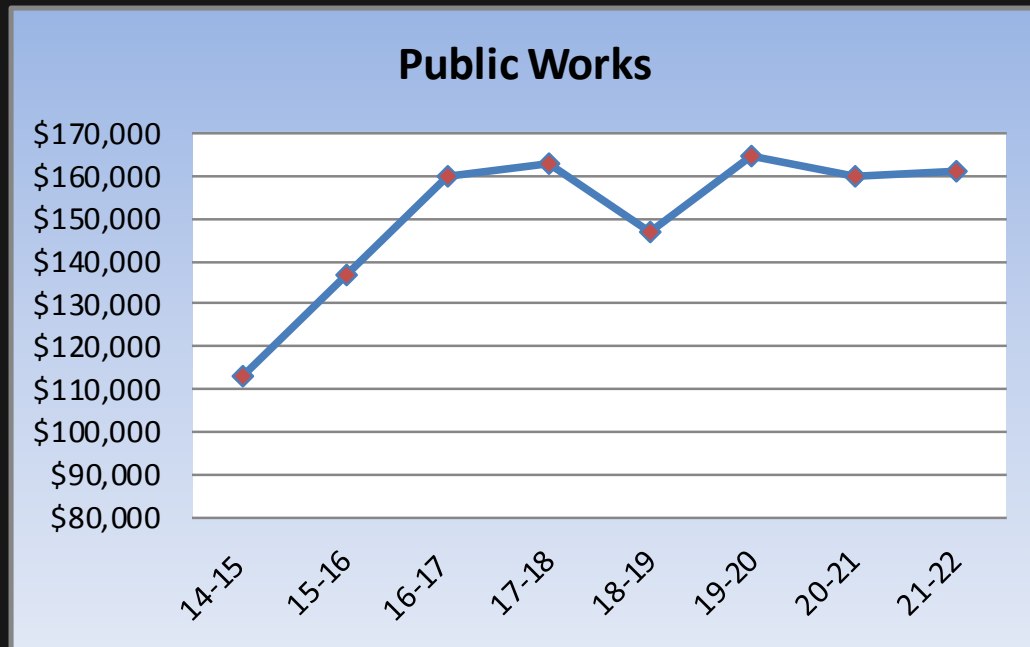
395– Training– Pesticide licensure course, and others as needed.

399- Contracted Services- \$1,168 Facility Dude (total \$2,920 shared with W&S)
\$2,800 Shoreline Drive Berm Landscaping Phase III
\$3,000 Other as needed

482– Indirect Labor Cost– Portion of the Public Works Director, and water operators salaries per allocation table.

540 – Capital Outlay- No project

Public Works



3 Employees: 35% allocation

- Public Works Technicians

0.47 % increase

Public Buildings

Public Buildings		18-19		19-20		20-21			21-22
		YR End Budget	Actual Year-End	YR End Budget	Actual Year-End	Current Budget 02/18/21	Expend. as of 01/31/21	Projected Year-End	Proposed Budget
4190									
121	Wages & Salaries	13,552	12,643	13,756	13,384	14,118	7,650	13,898	14,454
181	FICA	1,037	967	1,052	1,024	1,074	585	1,063	1,100
185	Unemployment Comp.	0	0	0	0	0	3	3	0
186	Workers' Compensation Ins.	583	538	608	571	600	599	599	632
193	Engineering/Architectural Svcs	13,984	5,790	2,900	0	2,500	0	0	2,500
354	Grounds & Landscp Contracts	25,280	25,280	25,280	25,280	27,808	12,995	27,808	25,990
355	Wildwood Storage Facility Maint.	3,530	613	3,000	625	2,500	443	1,000	2,500
399	Contracted Services	77,482	48,183	41,723	26,332	6,500	4,957	6,500	7,720
211	Janitorial Supplies	2,000	2,133	2,000	1,367	1,800	1,795	2,000	2,700
299	Supplies & Materials	3,000	2,513	16,004	11,221	12,900	4,438	19,978	6,000
330	Utilities	8,200	7,932	9,100	8,487	16,400	9,291	16,400	19,100
351	Maint & Repair Bldg & Grnds	7,000	7,815	6,000	5,645	5,000	7,754	8,000	8,900
352	Maint & Repairs- Equipment	5,000	642	5,000	615	3,000	1,600	2,000	3,000
580	Capital Outlay- Bld/Structures/Imprvmnts	0	0	7,333	8,367	0	0	0	12,403
550	Capital Outlay- Equipment	8,150	7,623	64,800	0	75,008	9,025	75,008	
580	Capital Outlay- Grounds/Bldg	0	0	0	0	0	0	0	0
TOTAL		168,798	122,672	198,556	102,918	169,208	61,136	174,257	107,000

Public Buildings

354 – Grounds and Landscape Contracts

Lawn & Landscape Contracts	FY 2022	Lawn Base	Water ¹	Lawn	Landscape
	July	2,525	253	2,273	0
Current Contracts	Aug	2,525	253	2,273	3,905
Expires June 30, 2022	Sept	2,525	253	2,273	0
	Oct	2,525	253	2,273	0
	Nov	2,525	253	2,273	0
	Dec	0	0	0	0
	Jan	0	0	0	0
	Feb	0	0	0	0
	Mar	0	0	0	3,905
	Apr	2,525	253	2,273	0
	May	2,525	253	2,273	0
	June	2,525	253	2,273	0
	TOTAL	20,200	2,020	18,180	7,810

¹ Water pays 10% of the water base contract

Public Buildings

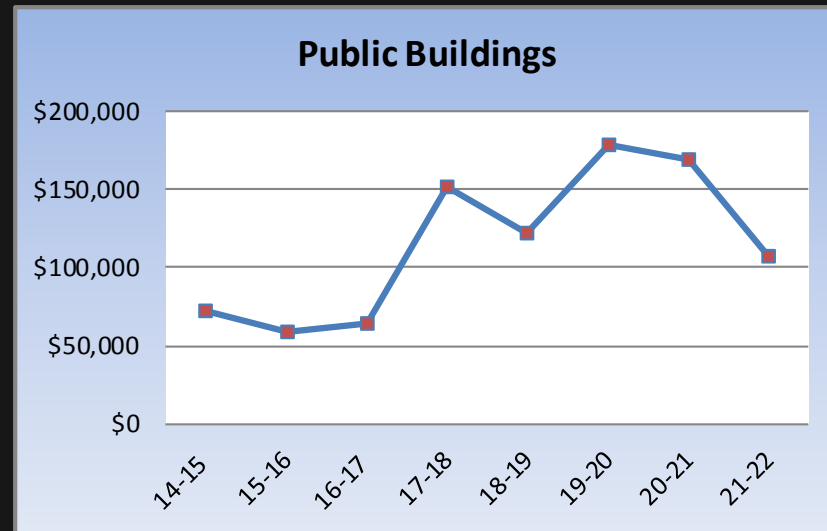
399- Contracted Services –

Pest control (consolidated service for all buildings)	2,120
Preventative Maintenance Agreement for HVAC	1,100
Alarm System Line, Monitoring, and Testing	1,000
Landscaping	<u>3,500</u>
TOTAL	7,720

580- Capital Outlay- HVAC for town hall \$12,403

1 Employee
Part-time custodian

36.76% decrease



Summary

General Fund Expenditure Summary					Change v. prior year		
		18-19	19-20	20-21	21-22	%	\$
Dept #	Department Name	Actual	Actual	Current Budget	Proposed		
4110	Governing Body	21,043	21,105	28,700	32,000	11.50%	3,300
4120	Administration	242,423	243,271	268,691	262,000	-2.49%	-6,691
4130	Finance	155,517	1,060,513	120,181	129,000	7.34%	8,819
4140	Tax Listing	9,518	9,737	10,880	11,200	2.94%	320
4150	Legal Services	21,157	14,283	24,000	24,000	0.00%	0
4170	Elections	-	2,571	-	3,500		3,500
4190	Public Buildings*	122,672	102,918	169,208	107,000	-36.76%	-62,208
4510	Street Maintenance*	173,130	145,054	218,686	191,000	-12.66%	-27,686
4560	Public Works*	146,665	155,071	160,240	161,000	0.47%	760
4730	Stormwater Management*	21,740	29,924	221,371	42,000	-81.03%	-179,371

There are 19 departments in the General Fund. We have discussed 10 of them tonight. This is a summary of the ones we have discussed thus far. The other 9 will be discussed at the next workshop. 5 of these 10 have either a reduction in funding or no change as compared to FY21.

- Budget amended since adoption as of 4-15-21

Town of River Bend

Fiscal Year 2021-2022 Budget Workshop

Date-May 4

- 15. Police**
- 16. Recreation and Special Events**
- 17. Parks and CAC**
- 18. Emergency Services**
- 19. Animal Control**
- 20. Wetlands & Waterways**
- 21. Leaf & Limb**
- 22. Planning and Zoning**
- 23. General Fund- Revenue/Expense**
- 24. General Fund- Fund Balance**