



**TOWN OF GRANITE QUARRY
BOARD OF ALDERMEN
BUDGET WORKSHOP MEETING MINUTES
Friday, May 21, 2021 2:00 p.m.**

Present: Mayor Bill Feather, Mayor Pro Tem John Linker, Alderman Jim Costantino, Alderman Kim Cress, Alderman Doug Shelton

Staff: Town Manager Larry Smith, Town Clerk Aubrey Smith, Finance Officer Shelly Shockley, Police Chief Mark Cook

Call to Order: Mayor Feather called the meeting to order at 2:01 p.m.

1. Approval of the Agenda

ACTION: Alderman Costantino made a motion to approve the agenda as presented. Alderman Cress seconded the motion. The motion passed 4-0.

2. Resolution 2021-11 Regional Law Enforcement Mutual Aid Agreement

Centralina Regional Council informed the Town that June 1, 2021 the current Regional Law Enforcement Mutual Aid Agreement for 2018 will expire and the 2021 agreement will go into effect. They have asked that agencies who would like to continue working under the agreement submit a resolution from their governing body authorizing the law enforcement agency head to enter into the 2021 agreement and a notarized signature page signed by the law enforcement agency head. They have asked that both documents be sent to them by May 28, 2021.

ACTION: Mayor Pro Tem Linker made a motion to approve (Resolution 2021-11 adopting a policy for mutual aid assistance with other law enforcement agencies). Alderman Costantino seconded the motion. The motion passed 4-0.

3. Discussion FY 21-22 Budget

Manager Smith presented from the attached *Budget Workshop Outline* handout.

A. Health Insurance Renewal

The renewal of the current Blue Cross Blue Shield plan was projected at a 16.68 total annual percentage increase from the current plan. After multiple price comparisons through the Laymon Group, the Town's broker, an option through the North Carolina League of Municipalities was recommended at roughly a 7.10 total annual percentage increase from the current plan.

ACTION: There was Board consensus to move forward with the best option for health insurance with the League and renew coverage as recommended.

B. Budget Amendment FY20-21 #16

Staff initially expected to have to transfer full FEMA project funds up front from the General Fund to the Grant Project Ordinance. That transfer was budgeted through the Maintenance FEMA Lake Project expense line (01-4190-96) and reimbursements were expected to be transferred through the Grants revenue line (01-3300-36). The revenue and expense lines are currently offsetting each other, giving the false sense that we are under on revenues and underspent in Maintenance.

ACTION: Mayor Pro Tem Linker made a motion to approve Budget Amendment FY20-21 #16 (to reduce Grants (01-3300-36) and Maintenance – Interfund Transfer (01-4190-96) by \$143,075). Alderman Shelton seconded the motion. The motion passed 4-0.

C. Budget Amendment FY20-21 #15 01-3431-41 Police Authority Revenue-Faith

Manager Smith asked for Board direction about Amendment FY20-21 #15 regarding Joint Police Authority Revenue that was tabled at the last meeting.

ACTION: Alderman Costantino made a motion to deny Budget Amendment FY20-21 #15. Mayor Pro Tem Linker seconded the motion. The motion failed with Alderman Costantino and Mayor Pro Tem Linker in favor and Mayor Feather, Alderman Shelton, and Alderman Cress opposed.

Mayor Feather stated for future reference that when the Board tables an item without direction on a specific date to add the item back to the agenda, the intention is to table the item indefinitely.

ACTION: Alderman Cress made a motion to table Budget Amendment FY20-21 #15 indefinitely. Alderman Shelton seconded the motion. The motion passed 4-0.

D. Board Salaries

After discussion there was consensus that the Board was in favor of raising the Board's salaries at the same percentage as the employees' salaries on an annual basis (market adjustment).

E. Fire Department Salaries Discussion

1) Budget Amendment FY20-21 #17

To transfer funds from Governing Body – Board Contingency (01-4110-97) to Fire Department Personnel (see account numbers below) for increased salaries and salary-related lines due to approval of Pay Classification Study.

ACTION: Alderman Costantino made a motion to approve Budget Amendment FY20-21 #17 (to transfer funds from Governing Body – Board Contingency (01-4110-97) to Fire Department Personnel (see account numbers below) for increased salaries and salary related lines due to approval of Pay Classification Study). Alderman Cress seconded the motion. The motion passed 4-0.

2) Budget Amendment FY20-21 #18

To transfer funds from Governing Body – Board Contingency (01-4110-97) to Fire Department – Capital Outlay – Equipment for the replacement of Plymovent connections.

ACTION: Alderman Costantino made a motion to approve Budget Amendment FY20-21 #18 (to transfer funds from Governing Body – Board Contingency (01-4110-97) to Fire Department – Capital Outlay – Equipment for the replacement of Plymovent connections). Alderman Shelton seconded the motion. The motion passed 4-0.

ACTION: It was decided by Board consensus that the next Budget Workshop would be scheduled for Thursday, June 3, 2021 at 2:00 p.m.

Mayor Feather left the meeting at 3:11 p.m.

F. Maintenance and Fire 2019-2021 Fleet Efficiency Plan

There was discussion of the maintenance fleet efficiency plan as outlined in the chart below.

MAINTENANCE		FIRE	
1990 Chev-2500 – Surplused '20		1994 Pierce (E572)	
1995 Ford F600		1994 Pierce (E573 → now R57)	
2007 Ford F250		2001 Ford-F350 (former R57, eliminated '20)	
2009 Ford F150 – Maint/FD/shared use to eliminate →		2005 Chev Impala (former FD Command, eliminated '19)	
2019 Ford F350 – Replaced 1990 Chev 2500		2005 Ford Explorer (U579) – Replaced '20	
2021 ½-ton Ext Cab - Recomm PWD Supvsr, emerg equip		2015 Pierce (E571)	
		2020 F250 (Squad 57) – Replaced 2005 Explorer	
Beginning Fleet: 4	Net Fleet: 5	Beginning Fleet: 6	Net Fleet: 4

G. Parks

There was discussion of the Lake Park wall repair and staff recommendation to complete the project within the current fiscal year. If approved, Finance will draw up Budget Amendment.

ACTION: Alderman Shelton made a motion to go ahead and fix the wall for an amount not to exceed \$20,000. Alderman Cress seconded the motion. The motion passed with all in favor.

H. Environmental

The updated contract price with Waste Management raised from \$8.72 to \$9.57 per unit (9.75%). This reflects the same increased costs/economic conditions the Town is dealing with (e.g., payroll & insurance, fuel, maintenance). At this point of qualifying data, it at least seems safe to project that our *increased* contracted costs are going to meet or exceed the amount we *decreased* last year with cessation of the recycling program at the time. Assuming that same logic, staff recommended raising the Environmental Fee back to \$12.00 per month.

There was discussion about the existing tax rate and the trend of needing to dip into fund balance, including for capital purchases. Manager Smith explained it is easier for the Board to come down from a recommended tax rate than it is to go up, so he will prepare the recommended budget with all the capital purchases discussed balanced by the tax rate instead of any from fund balance.

Adjourn

ACTION: Alderman Costantino made a motion to adjourn. Alderman Cress seconded the motion. The motion passed with all in favor. The meeting ended at 4:07 p.m.

Respectfully Submitted,
Aubrey Smith
 Town Clerk

TOWN OF GRANITE QUARRY
 BOARD OF ALDERMEN
 BUDGET WORKSHOP
 May 21, 2021
 2:00 p.m.

Unit of Government	Tax Rate
Salisbury	0.7196
Rowan County	0.6575
East Spencer	0.66
Spencer	0.655
Kannapolis (Rowan)	0.63
China Grove	0.54
Landis	0.53
Rockwell	0.46
<u>Granite Quarry</u>	<u>0.4175</u>
Faith	0.41
Cleveland	0.3736 (city 0.28 + a comm fire rate of 0.0936)

Preview

- A. Format of line item sheets. Recognized easiest to add column denoting budget amendments & transfers; training & instructions with staff for July 1.
- B. Wildcards. Waste Management/SRU counts, insurance, trial year with pay class adjustments, more draft versions than normal.
- C. Variables. Too many to run “what-ifs” on the fly without confusion/error. Notes made wherever possible, draft assumes approval of certain items on agenda today that seemed to make the most sense.
- D. Expectations for today? Proposed budget message will explain in more depth; hope to run through and clarify/formalize certain amendments/recommendations, identify any overt ‘deal-breakers’ & direction.

Capital Expenditures, Major Items, Board Discussions
At-a-glance

BOA discussions

1. Board salary adjustments (includes FICA)	\$5,878
2. Town Hall remaining renovation/PD space needs	\$2,800,000
3. Board room monitor (rear)	\$1,200?
4. Website upgrades	
5. Water/Sewer "\$50k extensions" allotment (prelim eng)	
6. Upgraded services (parks, maintenance, code enforcement, appearance, stormwater)	
7. Economic development / revitalization	
8. "5-year planning" (e.g., PWD Director/FD Chief split)	\$133,118 (est)
9. Strategic property planning	
- Granite Industrial Park (sign, covenants, easement)	
- Fisher lot Church/Salisbury Ave (dev agreement, prelim eng, infrastructure)	

Town Properties

1. Lake Park electrical upgrade	\$2,500 - \$3,500
2. Parks – increased maintenance, supplies	\$7,000
3. Lake Park retaining wall (by Hwy 52)	\$20,000
4. Town Hall roof repair/replacement	\$120k-\$150k
5. Town Hall keyfob/card swipe locks from PWD/FD	TBD
6. Civic Park – acquisition of infringing area by vball court	

PD

1. Additional position (personnel-related costs only)	\$55,048
2. Patrol vehicle (show fleet update & plan)	\$50,000

PWD

1. Backhoe replacement	\$115,000
2. ½-ton ext cab truck (removable emerg equip upgrades FD)	\$36,000 <i>(fleet update & plan)</i>

FD

1. E572 Refurb (remaining items). Originally approved 19/20 & 20/21 refurbs of 571 and 572 @ \$50k/yr respectively, but FD was able to complete some refurb items on both at once and do some items in-house that have decreased the remaining amount needed to \$36k.
Included in budget drafts as carryover BOA direction; more detailed summary available if needed.

2. Plymovent magnetic exhaust connectors. Plymovent airbags (\$1k each/\$3k total) only 5-6yrs old & already cracked, kicking air compressor on constantly. Magnetic connectors were not an option when originally installed but are now. \$6,000
Recommendation for tackling this in 20/21 to follow... just a quick glance summary for now.

In a nutshell:

- To accomplish high priority items & “5-yr” discussions (except TH): \$0.54
- To accomplish with dept head capital & staffing requests \$0.491
- To accomplish high priorities proposed & recommended \$0.44

Realization:

Unit of Government	Tax Rate
Salisbury	0.7196
Rowan County	0.6575
East Spencer	0.66
Spencer	0.655
Kannapolis (Rowan)	0.63
China Grove	0.54
Landis	0.53
Rockwell	0.46
<u>Granite Quarry</u>	<u>0.4175</u>
Faith	0.41
Cleveland	0.3736 (city 0.28 + a comm fire rate of 0.0936)

Estimated fund balance EOY:

\$129,553

- *Unrestricted as-is (i.e., less Powell Bill, PD, etc):* \$64,321
- *Unrestricted if JPA Agreement “reappropriation” provision amended:* \$112,725

In general:

Salaries, Recruitment and Retention

- A. Pay Class Study recommendations implemented
- B. Longevity (restriction written into budget ordinance)
- C. Insurance (has stayed relatively stable last few years)
Recommendation: Renew coverage as recommended.

Administrative Budget Workbook

1. REVENUE

A. Ad Valorem Taxes

- Changes/clarifications in tax distribution reports
- Tax percentage
- Village at Granite Phase 1: many less came online Jan 1, 2020 than estimated last year by COs; meaning bigger jump Jan 1, 2021 (affecting FY21/22) than originally estimated from last year.
Growth vs development (quantitative vs qualitative) (cost vs benefit) discussions
“If you do what you’ve always done, you’ll always get what you always got”

B. Unrestricted Intergovernmental

- Sales & Use. 20/21: Est EOY ↑ \$110-120k (conservatively); FY21/22: conservative also.
- Utilities Franchise. 20/21: Est EOY ↓ \$11k (maybe overly cons.); FY21/22: following state.

C. Restricted Intergovernmental

01-3300-36 Grants. Proposed BA to clean up spreadsheets & reports.

Recommendation: Motion to approve Budget Amendment #16.

01-3431-41 Police Authority Revenue_Faith.

FY21/22: Faith has proposed \$136,000. (Discuss later on during wrap-up)

FY20/21: See summary on back of Budget Amendment #15

Recommendation: Motion to approve Budget Amendment #15.

D. Sales and Services

01-3471-51 Solid Waste / Environmental Fee. *(Discuss under Environmental budget)*

2. BOARD

Salaries. *At the April workshop we explained that the pay class adjustment to full-time employees resulted in our average FT town position being 5.10% below state peer group average. Part-time positions are not classified on the same scale, nor are Board members. But for illustration for the Board to think about between then and now, the following showed what BOA pay would be if adjusted that same amount. The end result considering pay and taxes would result in a \$5,878 total increase in budget.*

	GQ Current Salary	NCLM comps Weighted Avg	FY20/21 Deviation	Salary if Adjusted to comp
Mayor	\$ 3,562.84	\$ 5,427	-5.10%	\$ 5,150
Mayor Pro-Tem	2,338.72	3,401	-5.10%	3228
Alderman	2,224.48	3,392	-5.10%	3219
Alderman	2,224.48	3,392	-5.10%	3219
Alderman	2,224.48	3,392	-5.10%	3219

\$ 13,537 total

\$ 19,415 total

(+ \$5,878)

Recommendation:

Board direction on whether to adjust Board members’ pay – and if so, by how much.

3. PD

Shows comparison of costs with additional position filled, patrol vehicle

4. FD

A. Salaries.

Recommendation: Motion to approve Budget Amendment #17.

B. Cap Outlay - Equip

Recommendation: Motion to approve Budget Amendment #18.

5. MAINT

See "Fire and Maintenance Depts Budget Needs Summary" for full description

**Maintenance and Fire
2019 - 2021 Fleet Efficiency Plan**

MAINTENANCE		FIRE	
1990 Chev 2500 – Surplused '20		1994 Pierce (E572)	
1995 Ford F600		1994 Pierce (E573 → now R57)	
2007 Ford F250		2001 Ford F350 (former R57, eliminated '20)	
2009 Ford F150 – Maint/FD/shared use to eliminate →		2005 Chev Impala (former FD Command, eliminated '19)	
2019 Ford F350 – Replaced 1990 Chev 2500		2005 Ford Explorer (U579) – Replaced '20	
2021 ½-ton Ext Cab - Recomm PWD Supvsr, emerg equip		2015 Pierce (E571)	
		2020 F250 (Squad 57) – Replaced 2005 Explorer	
Beginning Fleet: 4	Net Fleet: 5	Beginning Fleet: 6	Net Fleet: 4

6. PARKS

Recommendation: To approve going ahead with Lake Park wall repair project now (20/21)

If approved, Finance will draw up Budget Amendment.

7. ENVIRONMENTAL

Solid Waste / Environmental Fee. *(Discuss under Environmental budget)*

The updated contract price with Waste Mgmt raised from \$8.72 to \$9.57/unit (9.75%). This reflects the same increased costs/economic conditions the Town is dealing with (e.g., payroll & insurance, fuel, maintenance).

We have been trying to confirm unit count questions with SRU billings, and still have not received results from WM's 3rd-party unit service survey (that dictates our budget needs). At this point of qualifying data, it at least seems safe to project that our *increased* contracted costs are going to meet or exceed the amount we *decreased* last year with cessation of the recycling program at the time. Assuming that same logic.

Recommendation: Raise the Environmental Fee back to \$12/mo.

8. SUMMARY SHEET

Revenues		Assessed Tax Base → 265,088,669					
		Real and Personal 244,388,088					
		Vehicles 28,032,224					
		Tax Collection %age → 97.08%					
		Proposed Tax Rate → 0.34					
		20/21 21/22					
Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	Estimated	Proposed	Explanation/Comments
01-3100-12	Taxes - Budget Year	\$907,734	\$932,604	\$932,604	\$916,700	\$1,043,048	Assessed Tax Base x Proposed Tax Rate / 100 (valuation) x Tax Coll. Rate.
01-3100-17	Tax Penalties & Interest	3,702	2,000	2,000	5,465	3,000	Based on first 3 quarters & proj steady collection for last quarter compared to last 3 years' trends.
01-3101-12	Taxes - Prior Years	7,655	4,000	4,000	6,303	6,000	1st + 2nd + 3rd + Prior years' line items are all included in this line item
01-3102-12	Vehicle Tax	112,684	100,000	100,000	121,936	123,341	Estimated from current proceeds and prior year collection trends over the 4 quarters of last 3 years.
	Total Ad Valorem Taxes	1,031,774	1,038,604	1,038,604	1,050,404	1,175,389	
01-3230-31	Local Option Sales Tax	771,824	719,146	719,146	830,000	846,600	Articles 39-44 + hold harmless. July & August audit-adjusts back to the last FY.
01-3231-31	Solid Waste Disposal Tax	2,370	2,186	2,186	2,335	2,370	Based on state's forecast projections, current distribution rate and tonnage
01-3261-31	Cable Franchise Tax	4,407	5,800	5,800	0	0	Charter Comm franchise sep source from DOR Utilities dist until exp 11/2019; now all under 3315-89.
01-3322-31	Beer & Wine - State	13,419	13,430	13,430	13,600	13,736	Based upon state distribution formulas and growth trends. Annual dist usually late May/early June.
01-3300-31	Telecommunications Tax	10,646	10,050	10,050	11,018	9,971	Auditor shows FY dist "Actual" here; adj last 1/4 back to past FY as Electricity/Utilities Franchise below.
01-3315-31	Piped Natural Gas Tax	7,493	7,830	7,830	8,223	8,058	Auditor shows FY dist "Actual" here; adj last 1/4 back to past FY as Electricity/Utilities Franchise below.
01-3315-89	Video Franchise Fee Tax	24,212	25,735	25,735	24,000	23,700	Auditor shows FY dist "Actual" here; adj last 1/4 back to past FY as Electricity/Utilities Franchise below.
01-3324-31	Utilities Franchise Tax	96,316	100,870	100,870	90,000	91,125	Alloc come in here. During audit FY "Actuals" go above; auditor shows Elec & any last 1/4 dist ("Sept) here
01-3330-84	County First Responders	4,020	4,020	4,020	4,020	4,020	
01-3837-31	ABC Net Revenue-Co.	10,467	10,250	10,250	15,171	11,500	COVID impacts - highly increased alcohol sales
	Total Unrestricted Intergovernmental	945,173	899,316	899,316	998,367	1,011,080	
01-3300-23	CDBG Grant	0	0	0	0	0	
01-3300-36	Grants	0	243,075	0	0	0	20/21: If BA#15 approved, \$0
01-3316-32	Powell Bill Revenue	83,141	82,724	82,724	80,180	76,722	21/22: 75% pop 3148 @ 17.48; 25% st ml 14.88 @ 1458. Usually Sept/Oct and Dec/Jan payments.
01-3316-89	Interest on Invest - Powell Bill	0	0	0	0	0	17/18 MM acct closed when \$ spent; now non-interest. Add back if we build PB FB for major projects.
01-3319-36	COVID-19 Relief Fund	0	0	90,641	90,641	0	American Rescue Plan funds may come through this line as well
01-3431-41	Police Authority Revenue_Faith	146,000	136,000	136,000	132,767	136,000	20/21: If BA#15 approved, \$132,767. 21/22: Faith proposes \$136,000.
01-3713-33	Sal. Water/Sewer Reimbursement	50,000	50,000	50,000	50,000	50,000	SRU annual reimbursement for waterline extension. Through 22/23 for principal; 23/24 if interest.
	Total Restricted Intergovernmental	279,141	511,799	359,365	353,588	262,722	
01-3260-41	Business Registration Fees	690	0	0	0	0	Registration program cancelled FY20/21
01-3340-41	Permits	7,050	3,000	3,000	7,750	4,000	Includes zoning and other permits. If VaG Phases 2 and 3 move forward, this will likely be \$6k+ again.
01-3346-40	Abatements	545	200	200	183	0	
01-3491-41	Subdivision & Zoning Fees	5,060	2,500	2,500	1,125	1,500	Development is still up, but staying conservative with projection to be safe
	Total Permits and Fees	13,345	5,700	5,700	9,058	5,500	
01-3471-51	Solid Waste/Recycling Coll - Salisbury	168,064	138,500	138,500	138,250	169,632	Summary in Budget Workshop outline handout.
	Total Sales and Services	168,064	138,500	138,500	138,250	169,632	
01-3411-89	Community Appearance Rev	1,200	0	0	0	0	
01-3412-84	Donation of Land	0	0	0	0	0	
01-3413-89	Miscellaneous Revenue	2,435	1,000	12,175	11,884	500	20/21: Coke pulled vending machines mid-yr (~\$450/yr); Lake Park fence ins; street fixture damage ins
01-3431-45	Police Report Revenue	102	100	100	160	100	
01-3431-89	Police Miscellaneous	1,106	800	800	1,500	1,100	Based on historical trends
01-3451-85	Property Damage Claims	0	0	2,485	2,485	0	Insurance street pole & decoration damage
01-3613-41	Parks Miscellaneous	70	0	0	1,000	\$0	Memorial bricks, park vandalism restitution one year, arts in park booth rentals, GraniteFest sponsors
01-3831-89	Interest on Investments	20,632	10,000	10,000	14,500	10,000	Based on reinvested rates and projections for 21/22 rates and maturities.
01-3833-89	Donations/Contributions	25	0	1,200	1,200	0	
01-3834-41	Park Shelter Rentals (Maint)	2,645	2,000	2,000	2,300	2,500	Rentals starting to pick back up
01-3835-80	Police Surplus Items Sold	2,674	0	4,494	4,494	0	If new patrol vehicle approved: \$3,000.
01-3835-81	Surplus Items Sold	24,132	3,500	4,564	5,755	8,500	If backhoe not approved: \$3,000.
01-3836-82	Sale of Land	3,350	63,650	63,650	63,166	0	
	Total Other General Revenues	58,370	81,050	101,468	108,444	22,750	
	TOTAL REVENUES	\$2,495,868	\$2,674,969	\$2,542,953	\$2,658,111	\$2,647,073	
01-3920-91	Proceeds of Borrowing	350,000	0	0	0	0	19/20 Capital Streets project
01-3980-96	Transfers Other Funds	0	0	5,051	21,738	0	20/21 CPO 2020-07 Streets closeout \$5,050.54; CPO 2020-06 TH closeout \$16,687.47
01-3991-99	Fund Balance Appropriated	0	0	200,736	0	93,795	20/21 breakdown notes below. 21/22 Powell Bill & Capital Outlay Needs below.
	Town Hall CPO carryover			102,005			Town Hall CPO carryover balance from 19/20 to 01-4120-96
	Town Hall CPO closeout			-16,688			BOA dosed out to FB
	Fund balance appropriated - PD			114,919			BA#7: Appropriating the same amount as unspent PD funds in the FY19/20's budget to 01-4310-54
	Lake Park Fence repair			500			Insurance deductible to 01-6130-24 (\$11,174 Insurance payment itself from line 01-3413-89 above)
	Powell Bill Capital Improvement					57,795	21/22: Cleo & Brinkley streets/stormwater project (\$119,090 est 20/21 EGY balance)
	PWD 1/2-ton ext cab					36,000	PWD 1/2-ton ext cab (removable emergency equip upgrades from FD)
				200,736		93,795	
	TOTAL ALL FINANCING SOURCES	\$2,845,868	\$2,674,969	\$2,748,740	\$2,679,849	\$2,740,868	

Governing Body

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4110-02	Mayor/Aldermen Salary	\$12,431	\$12,575	\$12,575	\$12,575	112,215	<i>Was approved by Finance and "want to" by comparison budgeting comparison</i>
01-4110-03	Mayor Expense	0	0	0	0	0	Corrected 20/21: -03 code is only for "gross earnings of longevity paid to eligible employees"
01-4110-08	Board Expense	539	250	250	0	0	Corrected 20/21: -08 code is only for per diem and travel expenses <i>paid to members of the gov board</i>
01-4110-09	FICA	866	962	962	962	1,380	By set % formula
01-4110-14	Insurance - Workers Comp	60	60	60	38	50	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4110-18	Professional Services	0	16,586	16,586	16,575	18,500	Added 20/21 budgeting process - annual audit, BOA legal services
Total Personnel		13,896	30,433	30,433	30,150	37,965	
01-4110-26	Office Expense	0	400	1,214	1,255	700	Business cards, coasters, printing, Retreat catering, etc (previous -08 expenses should come from here)
01-4110-29	COVID-19 Relief Fund	0	0	90,641	23,875	0	CRF: FD salaries claimed for reimb shown in FD/all other CRF exp shown here; GQESPL-all depts shown here
01-4110-31	Training & Schools	0	100	100	0	200	Added 20/21 - Essentials of Mun Gov, Ethics, etc training
01-4110-40	Dues & Subscriptions	0	12,075	12,075	12,050	12,600	NCLM,SOG,COG,Chamber,EDC,MPO,Microsoft(BOA accts),Rowan Mun Assn(BOA),Chamber PIP(BOA)
01-4110-45	Insurance - Prop, Liability, Bonds	1,562	1,600	1,600	1,464	1,700	
Total Operations		1,562	14,175	105,630	38,644	15,200	
01-4110-61	Grants - Nonprofit Grant Program	0	100	100	0	100	Added 20/21 - policy/program adopted 6/1/20; Fiddlers Convention \$100/yr.
01-4110-62	Committees - Revitalization	0	0	0	0	0	Added 20/21 - previous 4120-49 was coded wrong & being used as a contingency line item function.
01-4110-63	Elections	0	0	0	0	3,500	Intergov't transfer item: Added 20/21 from 01-4120-63. Municipal elections odd years & referendums.
01-4110-97	Board Contingency	0	84,858	4,086	0	0	If BA#17 (FD pay) approved, subtract \$7,000. IF BA#18 (Plymovent) approved, subtract \$6,000.
Total Transfers/Aid to Other Programs		0	84,958	4,186	0	3,600	20/21 was orig Hold List by BOA (eg, Parks & Rec Plan, Pay Class Adj, PW truck, longevity)
Total Governing Body		\$15,458	\$129,566	\$140,249	\$68,794	\$56,765	

Administration

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4120-00	Salaries - Regular	\$249,927	\$220,000	\$220,000	\$216,178	\$289,950	Includes adopted Pay Class Adjustments and FT Planner
01-4120-02	Salaries - Part-Time	22,396	35,000	35,000	33,600	14,040	PT adjusted with FT Planner; can adjust back if need be
01-4120-03	Salaries - Longevity					1,000	Line item added 21/22 to better account, track & compare years in which longevity approved
01-4120-07	401K Expense	7,915	11,000	11,000	10,790	14,498	By set % formula. 19/20 % was off due to a severance agreement and contracted employee.
01-4120-09	FICA Expense	20,361	19,508	19,508	18,750	23,332	By set % formula
01-4120-10	Retirement Expense	14,190	22,330	22,330	22,025	33,023	LGERS Non-LEO ↑ from 10.15% 20/21 to 11.35% 21/22
01-4120-11	Group Insurance	31,873	34,000	31,795	28,750	46,500	
01-4120-13	Unemployment Expense	1,033	0	2,205	2,205	0	
01-4120-14	Insurance - Workers Comp	557	615	615	415	750	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4120-17	Insurance - HRA/Admin Cost	0	5,450	5,450	2,200	1,200	Added 20/21; HRA offset covers diff in empl deductible from previous plan; 3rd party admin cost
01-4120-18	Professional Services	25,369	42,645	47,645	26,500	20,000	20/21: Codification remainder; Pay Class Study/Personnel Policy; TH space needs update.
Total Personnel		373,622	390,548	395,548	361,413	444,293	
01-4120-20	Motor Vehicle Fuel	0	0	0	0	0	
01-4120-22	Banquet Expense	1,580	1,700	1,700	1,325	1,700	Staff banquet December
01-4120-24	Maint & Repair - Bldgs/Grounds	509	0	0	0	0	
01-4120-25	Maint & Repair - Vehicles	0	0	0	0	0	
01-4120-26	Office Expense	5,363	11,000	9,500	8,500	10,000	19/20 ↓ significantly due to COVID impacts. Cut but absorbed P&Z Supplies 18/19.
01-4120-29	Supplies & Equipment	169	200	200	80	200	19/20 and especially 20/21 ↓ due to COVID impacts
01-4120-31	Training & Schools	3,804	7,000	7,000	4,000	7,000	19/20 Rec'd scholarships & credits; covid effects still hampered training opportunities through 20/21.
01-4120-32	Telephone/Communications	3,453	3,500	3,500	3,300	3,500	
01-4120-33	Utilities	4,148	4,500	4,500	4,475	4,800	
01-4120-34	Printing	4,960	5,000	5,000	4,980	5,000	
01-4120-35	Maint & Repair - Equipment	-18	500	500	0	500	
01-4120-37	Advertising	3,987	3,500	3,500	2,400	3,200	19/20-↑ additional meetings, moratorium continuances.
01-4120-40	Dues & Subscriptions	12,493	3,500	3,500	3,250	3,750	TM, TC/HR, FO, Planner dues. Microsoft, Adobe, GoToMtg, dot.gov.
01-4120-44	Contracted Services	27,458	13,750	13,750	13,250	14,550	MB, ADP, SoSoft, Pre-emp, EAP, Website, Spectrum Security, Municode, Copier lease
01-4120-45	Insurance - Prop, Liability, Bonds	4,141	4,100	4,100	3,850	5,150	TH, Legion Bldg reappraised by ins during 20/21; %age of TH reappraisal & general rate increases
01-4120-50	Community Projects	2,751	0	0	0	0	-50 is Cap Out code. 20/21- corrected & moved to 6130-62 PERC as it's a designated programs expense.
01-4170-63	Elections	2,975	0	0	0	0	Gov Body Intergov't transfer item: 20/21 corrected & moved to 01-4110-63.
Total Operations		77,773	58,250	56,750	49,410	59,350	
01-4120-52	Cap Outlay - Computer/Equip	0	0	0	0	0	
01-4120-55	Cap Outlay - Equipment	0	0	0	0	0	
01-4120-57	Cap Outlay - Land	89,618	0	0	0	0	
01-4120-58	Cap Outlay - Bldgs	0	0	0	0	0	19/20 Purchase of Marple properties & grading for yard waste operations
Total Capital Outlay		89,618	0	0	0	0	
01-4120-71	Water Line - Principal	50,000	50,000	50,000	50,000	50,000	Waterline extension - principal thru 22/23 (corrected 19/20 budget by actual amortization schedule)
01-4120-72	Water Line - Interest	5,618	4,210	4,210	4,191	2,821	18/19 Est and 19/20 Budgeted corrected to match actual amortization schedule. Thru 23/24 if interest.
Total Debt Service		55,618	54,210	54,210	54,191	52,821	
01-4120-61	Grants - Grant Related Exp	0	3,500	5,000	5,000	0	20/21 NCDOT Bike & Ped Planning Grant Match
01-4120-62	Committees - CAC	0	0	0	0	500	Community Appearance Commission
01-4120-68	Tax Collection	15,838	18,000	18,000	16,500	7,890	9/30/20 Interlocal Agreement: FY20/21 = .075% of collections excluding NCVTS.
01-4120-96	Interfund Transfer	301,798	0	85,317	85,317	0	19/20 & 20/21 - Net transfer amt of appropriated funds to CPO 2020-06: Town Hall project
Total Transfers/Aid to Other Programs		317,636	21,500	108,317	106,817	8,390	
Total Administration Dept		\$914,267	\$524,508	\$614,825	\$571,831	\$564,854	

Police

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4310-00	Salaries - Regular	\$330,758	\$394,000	\$394,000	\$381,750	\$431,500	If another FT officer: \$471,425. 19/20 ↓ staffing vacancies. 20/21 1 of the 2 new positions frozen.
01-4310-02	Salaries - Part-Time	9,680	15,000	15,000	13,500	15,000	If another FT officer: \$10,000
01-4310-03	Salaries - Longevity					2,500	Line item added 21/22 to better account, track & compare years in which longevity approved
01-4310-07	401K Expense	16,927	19,700	19,700	18,500	21,575	If another FT officer: \$23,571
01-4310-09	FICA Expense	26,721	31,289	31,289	30,775	34,349	If another FT officer: \$37,020
01-4310-10	Retirement Expense	33,033	42,946	42,946	41,000	52,514	If another FT officer: \$57,345
01-4310-11	Group Insurance	70,280	76,000	75,981	73,300	86,625	If another FT officer: \$96,250
01-4310-13	Unemployment Expense	0	0	19	19	0	
01-4310-14	Insurance - Workers Comp	14,229	13,500	13,500	8,994	10,700	If another FT officer: \$11,700
	Total Personnel	501,627	592,435	592,435	567,838	654,763	\$709,811 Personnel-related costs only (training/supplies/equip not included).
01-4310-20	Motor Fuel	12,698	19,000	19,000	16,000	19,000	Major fuel \$ drop 19/20. Chief following up w vendor as some 20/21 charges still not showing.
01-4310-21	Uniforms & Janitorial Supplies	2,890	3,000	7,494	7,494	3,000	
01-4310-25	Maint & Repair - Vehicles	8,704	6,000	7,100	7,000	6,000	
01-4310-26	Office Expense	1,441	1,500	1,500	1,000	1,500	
01-4310-29	Supplies & Equipment	6,469	8,000	8,000	8,000	8,000	
01-4310-31	Training & Schools	1,422	3,000	3,000	2,400	4,000	Increased \$1k for FY21/22 for an officer's continuing ed registration
01-4310-32	Telephone/Communications	7,399	8,000	8,000	8,000	8,000	
01-4310-33	Utilities	1,475	3,000	3,000	1,575	3,000	
01-4310-34	Printing	673	1,000	500	450	1,000	
01-4310-35	Maint & Repair - Equipment	1,074	2,000	1,400	1,000	2,000	
01-4310-40	Dues & Subscriptions	1,579	3,650	3,650	3,200	3,650	Microsoft, Police Benevolent Assn, IACP/NCACP, Instructor & Range, NCDJI dues/subscriptions
01-4310-44	Contracted Services	21,912	23,250	23,250	19,500	23,250	Bodycam Cloud, Taser, Radio Fees, DCI, OSSI, ADP, Microsoft, Fire Ext, etc
01-4310-45	Insurance - Prop, Liability, Bonds	12,266	13,800	13,800	13,200	12,000	% of TH reappraisal & rate increases but proportion ↓ from imp ins valuation breakdown fleet
	Total Operations	80,004	95,200	99,694	88,819	94,400	
01-4310-54	Cap Outlay - Vehicles	49,547	0	111,686	98,754	0	20/21: If BA#15 approved, \$111,686. 21/22: If patrol vehicle: \$50,000.
01-4310-55	Cap Outlay - Equipment	0	0	0	0	0	
	Total Capital Outlay	49,547	0	111,686	98,754	0	
01-4310-71	Debt Services - Principal	0	0	0	0	0	
01-4310-72	Debt Services - Interest	0	0	0	0	0	
	Total Debt Service	0	0	0	0	0	
	Total Police Dept	\$631,177	\$687,635	\$803,815	\$755,411	\$749,163	

Total Pop: 3983
 3148 GQ
 835 Faith

\$ 592,108
 \$ 157,055

Fire

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4340-00	Salaries - Regular	\$111,693	\$113,900	\$113,900	\$110,751	\$131,623	Kelly Days law - 16hrs/yr (4hrs/qtr) OT each FT FF.
01-4340-02	Salaries - Part-Time	173,416	185,000	189,600	189,386	210,000	If BA#17 approved, \$189,600.
01-4340-03	Salaries - Longevity					1,825	Line item added 21/22 to better account, track & compare years in which longevity approved
01-4340-07	401K Expense	5,625	5,695	6,295	6,199	6,581	If BA#17 approved, \$6,295.
01-4340-09	FICA Expense	21,303	22,866	22,966	22,806	26,274	If BA#17 approved, \$22,966.
01-4340-10	Retirement Expense	10,275	11,561	13,261	13,205	15,146	If BA#17 approved, \$13,261.
01-4340-11	Group Insurance	29,257	25,500	25,500	22,000	30,400	20/21 down during vacancies
01-4340-14	Insurance - Workers Comp	16,125	14,000	14,000	10,477	11,500	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-4340-18	Professional Services	0	0	0	0	0	
Total Personnel		367,696	378,522	385,522	374,824	433,349	
01-4340-20	Motor Fuel	3,429	5,000	5,000	3,400	5,000	Fuel price drop during 19/20 lasted thru 2nd quarter 20/21; going back up & expected to remain so
01-4340-21	Uniforms & Janitorial Supplies	2,045	3,000	3,100	3,075	3,000	
01-4340-25	Maint & Repair - Vehicles	6,602	6,000	8,950	8,925	7,500	If E572 refurb not approved, \$12,000.
01-4340-26	Office Expense	209	250	250	50	150	
01-4340-29	Supplies & Equipment	23,493	20,000	20,964	20,500	21,000	Turnout gear, boot replacements, misc supplies
01-4340-31	Training & Schools	860	2,000	1,550	500	2,000	
01-4340-32	Telephone/Communications	3,717	3,800	4,350	4,330	4,500	
01-4340-33	Utilities	5,498	5,700	5,700	5,750	6,100	
01-4340-34	Printing	198	400	400	300	325	
01-4340-35	Maint & Repair - Equipment	2,850	3,000	1,000	950	2,500	If Plymovent connectors not approved, \$5,500. Otherwise new Jaws of life, AED, etc allows decrease.
01-4340-40	Dues & Subscriptions	2,579	3,000	3,150	3,225	3,300	NCSFA, Rowan Assn, Active 911, Superior, Iops, Microsoft, NC Chief's Assn, magazine, etc dues/subscriptions
01-4340-44	Contracted Services	9,928	10,000	10,000	9,500	10,000	Hose, ladder testing, ADP, radio/avl, other service & maint contracts
01-4340-45	Insurance - Prop, Liability, Bonds	7,402	8,000	8,000	7,429	9,425	Property & Liability ins + Fisher-Greene/County Liability Policy to operate a fire agency within county
Total Operations		68,810	70,150	72,414	67,934	74,800	
01-4340-54	Cap Outlay - Vehicles	0	38,000	38,000	37,853	0	20/21 - Squad 57 (F350) replaced Explorer
01-4340-55	Cap Outlay - Equipment	44,765	32,500	38,500	38,292	36,000	If BA#18 (Plymovent) approved, \$36,000. E572 remaining refurb, Plymovent exhaust connectors.
Total Capital Outlay		44,765	70,500	76,500	76,145	36,000	
01-4340-71	Fire Truck - Principal	0	0	0	0	0	
01-4340-72	Fire Truck - Interest	0	0	0	0	0	
Total Debt Service		0	0	0	0	0	
Total Fire Dept		\$481,270	\$519,172	\$534,436	\$518,903	\$544,149	

Maintenance

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4190-00	Salaries - Regular	\$105,101	\$110,000	\$110,000	\$111,614	\$123,840	Includes adopted pay class adjustments
01-4190-02	Salaries - Part-Time	31,327	35,500	35,500	35,498	35,500	19/20 Actual ↓ due to COVID-19 alternate scheduling
01-4190-03	Salaries - Longevity					750	Line item added 21/22 to better account, track & compare years in which longevity approved
01-4190-07	401K Expense	5,717	5,500	5,500	5,781	6,192	By set % formula
01-4190-09	FICA Expense	10,476	11,131	11,131	11,458	12,247	By set % formula
01-4190-10	Retirement Expense	10,555	11,165	11,165	11,771	14,141	LGERS Non-LEO ↑ from 10.15% 20/21 to 11.35% 21/22
01-4190-11	Group Insurance	25,025	22,000	22,000	21,275	24,750	
01-4190-14	Insurance - Workers Comp	7,222	7,500	7,500	5,076	7,600	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel. 21/22-Modifier rate up PW.
01-4190-18	Professional Services	0	0	0	0	0	
Total Personnel		195,424	202,796	202,796	202,473	225,020	
01-4190-20	Motor Fuel	6,864	7,000	7,000	6,500	7,100	Gas prices were down first 3 quarters of 20/21; rising currently & anticipating same or more 21/22
01-4190-21	Uniforms & Janitorial Supplies	1,104	4,500	4,500	3,000	4,500	
01-4190-24	Maint & Repair - Bldgs/Grounds	6,994	10,000	10,000	9,000	12,000	Includes \$2k for Town Hall Roof patching. Otherwise, line item \$10,000.
01-4190-25	Maint & Repair - Vehicles	1,693	2,000	4,000	3,500	3,500	
01-4190-26	Office Expense	0	25	25	0	0	
01-4190-29	Supplies & Equipment	6,894	7,500	9,985	7,500	7,500	
01-4190-31	Training & Schools	48	250	250	100	250	Pesticide & other certs. Trainings down 20/21 with COVID; anticipating reschedules 21/22.
01-4190-32	Telephone/Communications	694	775	775	780	850	
01-4190-33	Utilities	2,989	3,100	3,100	3,275	3,500	
01-4190-34	Printing	15	50	50	20	25	
01-4190-35	Maint & Repair - Equipment	11,228	10,000	8,000	6,500	7,500	If new backhoe, \$7500.
01-4190-40	Dues & Subscriptions	0	0	150	150	150	Microsoft subsc (was being taken from -60/-44; corrected during 20/21)
01-4190-44	Contracted Services	14,791	22,000	21,850	15,000	16,000	ADP,mulch grind,Microsoft,MB,pre-employ,Sals radios,pest control, dumpster days.
01-4190-45	Insurance - Prop, Liability, Bonds	3,151	3,600	3,600	2,925	4,600	Byrd property & Quarry shed; %age of TH reappraisal & general rate increases
01-4190-51	Tools & Light Equipment	2,470	0	0	0	0	Split from -29 in 18/19 per mayor, but -29 is appropriate # (50-59 are Cap Outlay #s). 20/21 back to -29.
Total Operations		58,934	70,800	73,285	58,250	67,475	
01-4190-53	Cap Outlay - Veteran Memorial	0	0	0	0	0	
01-4190-54	Cap Outlay - Vehicles	32,559	0	0	0	36,000	\$36,000 Recommended: 1/2-ton ext cab 4wd PWD truck (dual purpose Command)
01-4190-55	Cap Outlay - Equipment	0	0	0	0	115,000	\$115,000 Recommended: Backhoe/Loader
01-4190-58	Cap Outlay - Bldgs	0	0	0	0	0	Town Hall roof \$120-\$150k. Recommend patch allowance until TH remaining renovation discussion.
Total Capital Outlay		32,559	0	0	0	151,000	
01-4190-61	Grants - Grant Related Exp	0	0	0	0	0	
01-4190-96	Interfund Transfer	34,725	243,075	0	0	0	20/21: If BA#16 approved, \$0
Total Transfers/Aid to Other Programs		34,725	243,075	0	0	0	
Total Maintenance Dept		\$321,642	\$516,671	\$276,081	\$260,723	\$443,495	

Parks & Recreation

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-6130-00	Salaries - Regular	\$0	\$0	\$0	\$0	\$0	Moved FY18/19 into 01-4190-00 FT Personnel
01-6130-02	Salaries - Part-Time	0	0	0	0	0	
01-6130-07	401K Expense	0	0	0	0	0	Moved FY18/19 into 01-4190-00 FT Personnel
01-6130-09	FICA Expense	0	0	0	0	0	Moved FY18/19 into 01-4190-00 FT Personnel
01-6130-10	Retirement Expense	0	0	0	0	0	Moved FY18/19 into 01-4190-00 FT Personnel
01-6130-11	Group Insurance	0	0	0	0	0	
01-6130-14	Insurance - Workers Comp	0	0	0	0	0	Added to 19/20 budgeting process - WC ties to & fluctuates with Personnel
01-6130-18	Professional Services	0	0	30,000	30,000	0	20/21 - Parks and Rec Master Plan - BOA held it in Contingency for special review before approving
Total Personnel		0	0	30,000	30,000	0	
01-6130-20	Motor Fuel	0	0	0	0	0	
01-6130-21	Uniforms & Janitorial Supplies	0	2,000	1,000	0	3,000	20/21 facilities closed long time COVID; now increasing parks dev & use. Some \$ credited 20/21.
01-6130-24	Maint & Repair - Bldgs/Grounds	13,379	15,000	58,633	18,100	18,000	Normal maint + Lake Park electrical upgrade, retaining wall repair. If wall repair now, \$ 18,000.
01-6130-25	Maint & Repair - Vehicles	0	0	0	0	0	
01-6130-29	Supplies & Equipment	3,952	4,000	4,000	4,000	4,000	19/20 down with COVID facilities closures.
01-6130-31	Training & Schools	0	0	0	0	0	
01-6130-33	Utilities	16,289	16,000	13,500	13,200	16,500	Facilities rentals/use down drastically from COVID 20/21; anticipate back to normal 21/22
01-6130-35	Maint & Repair - Equipment	0	0	0	0	0	
01-6130-44	Contracted Services	596	3,000	6,500	6,330	10,000	21/22 tree maintenance, stump removal, overall beautification; once/mo bank maintenance
01-6130-45	Insurance - Prop, Liability, Bonds	0	0	0	0	0	
Total Operations		34,215	40,000	83,633	102,040	51,500	
01-6130-54	Cap Outlay - Vehicles	0	0	0	0	0	
01-6130-55	Cap Outlay - Equipment	0	0	0	0	0	
01-6130-57	Cap Outlay - Land	0	0	0	0	0	
01-6130-58	Cap Outlay - Bldgs	0	0	0	0	0	
Total Capital Outlay		0	0	0	0	0	
01-6130-62	Committees - PERC	0	5,000	5,000	2,600	5,000	20/21 first 1/2 GraniteFest Harwood contract (1375); 2nd half due 21/22 at performance (1375)
01-6130-96	Interfund Transfer	0	0	0	0	0	
Total Transfers/Aid to Other Programs		0	5,000	5,000	2,600	5,000	
Total Parks & Rec Dept		\$34,215	\$45,000	\$118,633	\$134,640	\$56,500	

Streets: Powell Bill

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	76,722 21/22 Proposed	See Resolution 2020-09: Powell Bill Policy	Explanation/Comments
01-4510-18	Professional Services	\$0	\$500	\$750	\$750	\$800		Added 20/21 for engineer & consulting services (PB maps, st projects)
	Total Personnel	0	500	750	750	800		
01-4510-29	Supplies & Equipment	0	2,000	250	150	2,500		Added 20/21 for PB eligible supplies (prev pulling from Maint)
01-4510-35	Maint & Repair	0	5,000	6,500	6,500	7,500		Added 20/21 for normal maintenance & repair streets & sidewalks
	Total Operations	0	7,000	6,750	6,650	10,000		
01-4510-58	Cap Outlay - Improvements	28,975	0	0	0	65,000		Capital improvement project Brinkley & Cleo Streets
	Total Capital Outlay	28,975	0	0	0	65,000		
01-4510-71	Debt Service - Principal	0	50,000	50,000	50,000	50,000		Added 20/21 for F&M loan payment (CPO 2020-07); runs thru FY26/27
01-4510-72	Debt Service - Interest	0	10,233	10,233	10,233	8,717		Added 20/21 for F&M loan payment (CPO 2020-07); runs thru FY26/27
	Total Debt Service	0	60,233	60,233	60,233	58,717		
01-4510-99	Unappropriated Fund Balance	0	14,991	20,042	12,547	0		Added 20/21 to start PB capital projects planning program per 2020-09
	Total Transfers/Aid to Other Programs	0	14,991	20,042	12,547	0		
	Total Streets - Powell Bill	28,975	82,724	87,775	80,180	134,517		
		106,543			119,090	61,295		PB usually Sept/Oct and Dec/Jan payments. Powell Bill fund balance

Streets: Non Powell Bill

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4511-18	Professional Services	\$0	\$0	\$0	\$0	\$0	
	Total Personnel	0	0	0	0	0	
01-4511-33	Utilities - Street Lights	31,073	34,000	34,000	33,000	36,000	
01-4511-39	Other Services	0	0	0	0	0	
	Total Operations	31,073	34,000	34,000	33,000	36,000	
01-4511-59	Cap Outlay - Improvements	0	0	0	0	0	
	Total Capital Outlay	0	0	0	0	0	
01-4511-60	Special Projects	0	0	0	0	0	
01-4511-96	Interfund Transfer	350,000	0	0	0	0	19/20 Transfer of F&M loan proceeds to CPO 2020-07: Streets Imp Proj
	Total Transfers/Aid to Other Programs	350,000	0	0	0	0	
	Total Streets - Non Powell Bill	381,073	34,000	34,000	33,000	36,000	

Environmental:

Account No.	Description	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4710-64	Recycling	43,582	10,125	10,125	6,790	0	Agreement with All American thru August 2020 (recycling cancelled)
01-4710-65	Garbage Service	116,570	125,568	125,568	120,025	152,250	\$9.57 @ 1325 units (still waiting on updated WM unit count to compare)
Total Environmental		\$160,152	\$135,693	\$135,693	\$126,815	\$152,250	

Planning & Zoning

Account No.	Description	18/19 Actual	19/20 Budgeted	19/20 Actual	20/21 Budgeted	20/21 Estimated	21/22 Proposed	Explanation/Comments
01-4910-23	Planning & Mapping Supplies	0					0	18/19 Moved into Administration 01-4120-26
01-4910-60	Contracted Services	0					0	
Total Planning & Zoning Dept		\$0	\$0	\$0			\$0	

GENERAL FUND SUMMARY

	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed
TOTAL REVENUES	\$ 2,495,868	\$ 2,674,969	\$ 2,542,953	\$ 2,658,111	\$ 2,647,073
TOTAL FUNDING SOURCES	\$ 2,845,868	\$ 2,674,969	\$ 2,748,740	\$ 2,679,849	\$ 2,740,868

EXPENDITURES	19/20 Actual	20/21 Budgeted	Budget as Amended	20/21 Estimated	21/22 Proposed
Governing Body					
Personnel	\$ 13,896	\$ 30,433	\$ 30,433	\$ 30,150	\$ 37,965
Operations	1,562	14,175	105,630	38,644	15,200
Transfers/Aid to Other Programs	-	84,958	4,186	-	3,600
Total	\$ 15,458	\$ 129,566	\$ 140,249	\$ 68,794	\$ 56,765
Administration					
Personnel	\$ 373,622	\$ 390,548	\$ 395,548	\$ 361,413	\$ 444,293
Operations	77,773	58,250	56,750	49,410	59,350
Capital Outlay	89,618	-	-	-	-
Debt Service	55,618	54,210	54,210	54,191	52,821
Transfers/Aid to Other Programs	317,636	21,500	108,317	106,817	8,390
Total	\$ 914,267	\$ 524,508	\$ 614,825	\$ 571,831	\$ 564,854
Planning & Zoning					
Operations	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Police					
Personnel	\$ 501,627	\$ 592,435	\$ 592,435	\$ 567,838	\$ 654,763
Operations	80,004	95,200	99,694	88,819	94,400
Capital Outlay	49,547	-	111,686	98,754	-
Debt Service	-	-	-	-	-
Total	\$ 631,177	\$ 687,635	\$ 803,815	\$ 755,411	\$ 749,163
Fire					
Personnel	\$ 367,696	\$ 378,522	\$ 385,522	\$ 374,824	\$ 433,349
Operations	68,810	70,150	72,414	67,934	74,800
Capital Outlay	44,765	70,500	76,500	76,145	36,000
Debt Service	-	-	-	-	-
Total	\$ 481,270	\$ 519,172	\$ 534,436	\$ 518,903	\$ 544,149
Maintenance					
Personnel	\$ 195,424	\$ 202,796	\$ 202,796	\$ 202,473	\$ 225,020
Operations	58,934	70,800	73,285	58,250	67,475
Capital Outlay	32,559	-	-	-	151,000
Transfers/Aid to Other Programs	34,725	243,075	-	-	-
Total	\$ 321,642	\$ 516,671	\$ 276,081	\$ 260,723	\$ 443,495
Streets - Powell Bill					
Personnel	\$ -	\$ 500	\$ 750	\$ 750	\$ 800
Operations	-	7,000	6,750	6,650	10,000
Capital Outlay	28,975	-	-	-	65,000
Debt Service	-	60,233	60,233	60,233	58,717
Transfers/Aid to Other Programs	-	14,991	20,042	12,547	-
Total	\$ 28,975	\$ 82,724	\$ 87,775	\$ 80,180	\$ 134,517
Streets - Non Powell Bill					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	31,073	34,000	34,000	33,000	36,000
Capital Outlay	-	-	-	-	-
Transfers/Aid to Other Programs	350,000	-	-	-	-
Total	\$ 381,073	\$ 34,000	\$ 34,000	\$ 33,000	\$ 36,000
Environmental					
Personnel	-	-	-	-	-
Operations	160,152	135,693	135,693	126,815	152,250
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total	\$ 160,152	\$ 135,693	\$ 135,693	\$ 126,815	\$ 152,250
Parks					
Personnel	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Operations	34,215	40,000	83,633	102,040	51,500
Capital Outlay	-	-	-	-	-
Transfers/Aid to Other Programs	-	5,000	5,000	2,600	5,000
Total	\$ 34,215	\$ 45,000	\$ 118,633	\$ 134,640	\$ 56,500
GRAND TOTALS					
Personnel	\$ 1,452,264	\$ 1,595,234	\$ 1,637,484	\$ 1,567,448	\$ 1,796,190
Operations	512,525	525,268	667,849	571,562	560,975
Capital Outlay	245,464	70,500	188,186	174,899	252,000
Debt Service	55,618	114,443	114,443	114,424	111,538
Transfers/Aid to Other Programs	702,361	369,524	137,545	121,964	16,990
Total	\$ 2,968,231	\$ 2,674,969	\$ 2,745,507	\$ 2,550,297	\$ 2,737,693

DIFFERENCE \$ (122,364) \$ - \$ 3,233 \$ 129,333 \$ 1,124

Unrestricted as-is (i.e., less Powell, PD) \$ 70,321
 Unrestricted if JPA Agreement provision amended \$ 118,725

FY2021-2022 Discussed or Proposed Capital Expenditures and Noteworthy Items

Estimated worth of \$.01 on tax rate: \$26,510	Est Amt Total	Financing Item Specifics		Illustrative FY effect FY21-22	Illustrative effect on tax rate (in cents)
		Final Amount Total	Final payment FY		
BOARD ITEMS					
1. Board salary adjustments (includes FICA)	5,878			\$ 5,878	0.22
2. Town Hall remaining upgrades/PD space needs	2,800,000			\$ 2,800,000	105.62
3. Board Room monitor (rear)	1200?			\$ 1,200	0.05
4. Website upgrades					
5. Water/Sewer \$50k allotment (prelim eng)					
6. Upgraded services (parks,maint,code enf,etc)					
7. Economic Development/Revitalization					
8. "5-yr planning" (e.g., PWD/FD Chief split)	133,118			\$ 133,118	5.02
9. Strategic property planning (eng,cons)					
¹ Presented for illustration April; included in proposed budget but needs direction ² Not included in proposed budget ³ Mentioned as possible need; not included in proposed budget ⁴⁻⁹ Not included/some future, some need further BOA discussion/direction					
TOWN PROPERTIES					
1. Lake Park electrical upgrade	2,500 - 3,500			\$ 3,000	0.11
2. Parks - increased maintenance, supplies	7,000			\$ 7,000	0.26
3. Lake Park retaining wall (by Hwy 52)	20,000			\$ 20,000	0.75
4. Town Hall roof repair/replacement	120k - 150k			\$ 135,000	5.09
5. Town Hall keyfob/card swipe locks					
6. Civic Park - acquisition of infringing area					
¹ Included in proposed budget ² Included in proposed budget ³ Recommend tackling this FY (20/21) ⁴ Recommend holding off; patching allowance incl for now ⁵ Chiefs evaluating/estimating; not ready for determination ⁶ Discussion to date only; not ready for action					
PD					
1. Additional position	55,048			\$ 55,048	2.08
2. Patrol vehicle replacement	50,001			\$ 50,001	1.89
¹ Personnel-related costs only (uniform, equip, etc extra) ² Based on most recent patrol vehicle purchases					
Public Works					
1. Backhoe / loader replacement	115,000			\$ 115,000	4.34
2. 1/2-ton ext cab 4wd PWD/emergency equip FD	36,000			\$ 36,000	1.36
3. Powell Bill capital improvements	65,000			\$ 65,000	2.45
¹ Justification summary in handout packet. ² Justification summary in handout packet. ³ Cleo/Brinkley St improvements, PB not general funds.					
FD					
1. Engine 572 Remaining Refurbishment	36,000			\$ 36,000	1.36
2. Plymovent Magnetic Exhaust Releases	6,000			\$ 6,000	0.23
¹ Orig approved 19/20 & 20/21 refurb \$50k/yr but skipped 20/21. Summary in packet; included in proposed budget. ² Recommend tackling this 20/21 - summary in packet.					

**Fire and Maintenance Depts
Budget Needs Summary**

Engine 572 Refurb

Last year due to Covid-19 and budget constraints, we removed the refurbishment of Engine 572. This refurbishment should allow 7-10 years of continued use of the apparatus. The previous refurbishment of E573/R57 has proven to assist with many of the new requirements and renew many old parts of the truck that have been upgraded since its original purchase in 1994. After reviewing the quote and narrowing it down to the most needed items replaced the cost will come in at \$36,000.

Plymovent in Bays

Plymovent is the exhaust system that is needed to run/start the trucks in the bays. This filters out carbon monoxide so that it does not get into the living quarters of the fire department. These systems are OSHA regulated and very important. We were able to purchase a very nice system in the past, however the standards have changed. The current system that we use has pneumatic controlled bags that wrap around the exhaust pipes. Over time these dry rot and leak causing our compressor to continually run and causes wear and tear on the compressor as well as increase power usage. The FD is requesting that we upfit the current system to a magnetic exhaust hook up and get rid of the pneumatic hook ups. This retro fit will cost \$6,000

Work Truck

Last year Chief Hord requested a new maintenance truck but later removed it from the request due to Covid-19 budget constraints. As a dual role employee this vehicle would have dual purpose much like the current 2009 F150 that he drives. The reason for the request is due to net loss of 1 vehicle in the departments and additional staff. Currently in the summer months the golf cart is utilized as a vehicle to maintain crews the ability to stay on task and the addition would ensure that the current 2009 F150 would serve that purpose. As the Fire Chief, the 2008 Impala that was assigned to the FD was surplus due to the condition and needed costly repairs. The request is for a F150 extended cab, 4wd and the justification is as follows. Chief Hord in his role as public works supervisor works with various tools, supplies etc. that need to be hauled in a truck. A tool and equipment box are carried to insure items that need attention can be addressed while on scene. The truck would also have yellow lighting for public works traffic control as well as red for the fire calls that he runs during the days and at night. If Chief Hord would vacate the FD position the red portion of the lights simply would be disabled and radio console would be property of the FD. The extended cab vehicle also allows for room to keep his fire gear (\$3k in value) in his possession and able to deploy it for use on those calls without returning to the station. Keep gear in the passenger seat currently does not work due to passengers (employees) throughout the day and should not be stowed in the bed due to degradation from the elements. This vehicle would be used with pride as also a command vehicle if Chief Hord is in command of an incident.

Cost of addition \$36,000

FISCAL YEAR 2020-2021
BUDGET AMENDMENT REQUEST #15

May 10, 2021

PURPOSE: To reduce Police Authority Revenue - Faith (01-3431-41) and Police – Capital Outlay - Vehicles (01-4310-54) by a percentage of unspent reappropriated funds from FY 19-20 by \$3,233

TRANSFER FUNDS FROM:

General Ledger Acct. # and Description		Amount
01-3431-41	Police Authority Revenue – Faith	\$ 3,233
TOTAL		\$ 3,233

ADD FUNDS TO:

General Ledger Acct. # and Description		Amount
01-4310-54	Police – Capital Outlay - Vehicles	\$ 3,233
TOTAL		\$ 3,233

The above Budget Amendment was approved / denied by the Manager or Board on _____.

William Feather, Mayor

Shelly Shockley, Finance Officer

Town of Granite Quarry

SUMMARY:

At the conclusion of the Fiscal Year 19-20 Audit, The Police department had unspent funds of \$114,919. At the December 7, 2020 Board of Aldermen meeting \$114,919 was reappropriated from Fund Balance Appropriated to Police – Capital Outlay Vehicles increasing the FY 20-21 Police budget. At that same meeting, the Board authorized the purchase of 2 Police vehicles in an amount not to exceed \$100,000, of which \$98,754 was expended. Police – Capital Outlay Vehicles has a current unspent balance of \$16,165.

The reappropriated amount of \$114,919 was from a FY in which the Town of Faith was invoiced on a population percentage of 20%. Staff's recommendation is to reduce the Town of Faith's final invoice for FY 20-21 by the same percentage in the amount of \$3,233. This reduction would change the Police Authority Revenue – Faith budget from \$136,000 to \$132,767.

MOTION: To authorize the Finance Officer to invoice the Town of Faith for the 4th quarter of FY 20-21 at a rate discounted by \$3,233 and to approve Budget Amendment Request #15 decreasing Police Authority Revenue – Faith and Police – Capital Outlay Vehicles by \$3,233.

FISCAL YEAR 2020-2021
BUDGET AMENDMENT REQUEST #16

May 20, 2021

Staff initially expected to have to transfer full FEMA project funds up front from the General Fund to the Grant Project Ordinance. That transfer was budgeted through the Maintenance FEMA Lake Project expense line (01-4190-96) and reimbursements were expected to be transferred through the Grants revenue line (01-3300-36). The revenue and expense lines are currently offsetting each other, giving the false sense that we are under on revenues and underspent in Maintenance.

PURPOSE: To reduce Grants (01-3300-36) and Maintenance – Interfund Transfer (01-4190-96) by \$143,075.

DECREASE REVENUE:

General Ledger Acct. # and Description	Amount
01-3300-36 Grants	\$ 243,075
TOTAL	\$ 243,075

DECREASE EXPENSE:

General Ledger Acct. # and Description	Amount
01-4190-96 Maintenance – Interfund Transfer	\$ 243,075
TOTAL	\$ 243,075

The above Budget Amendment was approved / denied by the Manager or Board on _____.

William Feather, Mayor

Shelly Shockley, Finance Officer

Town of Granite Quarry

FISCAL YEAR 2020-2021
BUDGET AMENDMENT REQUEST #17

May 20, 2021

PURPOSE: To transfer funds from Governing Body – Board Contingency (01-4110-97) to Fire Department Personnel (see account numbers below) for increased salaries and salary related lines due to approval of Pay Classification Study.

TRANSFER FROM:

General Ledger Acct. # and Description		Amount
01-4110-97	Governing Body – Board Contingency	\$ 7,000
TOTAL		\$ 7,000

TRANSFER TO:

General Ledger Acct. # and Description		Amount
01-4340-02	Fire Department – Part Time Salaries	\$ 4,600
01-4340-07	Fire Department – 401K Expense	\$ 600
01-4340-09	Fire Department – FICA Expense	\$ 100
01-4340-10	Fire Department – Retirement Expense	\$ 1,700
TOTAL		\$ 7,000

The above Budget Amendment was approved / denied by the Manager or Board on _____.

William Feather, Mayor

Shelly Shockley, Finance Officer

Town of Granite Quarry

FISCAL YEAR 2020-2021
BUDGET AMENDMENT REQUEST #18

May 20, 2021

PURPOSE: To transfer funds from Governing Body – Board Contingency (01-4110-97) to Fire Department – Capital Outlay – Equipment for the replacement of Plymovent connections.

TRANSFER FROM:

General Ledger Acct. # and Description	Amount
01-4110-97 Governing Body – Board Contingency	\$ 6,000
TOTAL	\$ 6,000

TRANSFER TO:

General Ledger Acct. # and Description	Amount
01-4340-55 Fire Department – Capital Outlay - Equipment	\$ 6,000
TOTAL	\$ 6,000

The above Budget Amendment was approved / denied by the Manager or Board on _____.

William Feather, Mayor

Shelly Shockley, Finance Officer