



**MINUTES OF THE SPECIAL MEETING OF THE LAKE LURE TOWN COUNCIL
HELD WEDNESDAY, MAY 17, 2023, 2:00 P.M. AT THE LAKE LURE MUNICIPAL
HALL**

PRESENT: Mayor Carol C. Pritchett
Mayor Pro Tem David DiOrio
Commissioner Scott Doster
Commissioner Jim Proctor

William Hank Perkins, Jr., Town Manager
William Morgan, Jr., Town Attorney
Stephen Ford, Finance Director
Dustin Waycaster, Fire Chief
Sean Humphries, Police Chief
Dean Lindsey, Public Services Director
Laura Krejci, Communications Director
Dean Givens, Parks, Recreation, and Lake Director
Michael Williams, Community Development Director

ABSENT: Commissioner Patrick Bryant

I. CALL TO ORDER

Mayor Carol C. Pritchett called the special meeting to order at 2:00 p.m.

II. AGENDA ADOPTION

Commissioner Proctor made a motion to adopt the agenda, as presented. Commissioner DiOrio seconded and the motion carried 3-0.

III. TOWN MANAGER'S BUDGET PRESENTATION

Town Manager Hank Perkins presented and read his budget message to Town Council (Attachment A).

Finance Director Stephen Ford presented the FY 23-24 budget (Attachment B).

Director Ford detailed budget process and hopes for next year's budget process to improve.

Commissioner Proctor asked if there is a deadline for the County's decision as to whether existing evaluations or re-evaluation numbers will be used. Director Ford answered that the County has must pass their budget prior to July 1, so a decision will need to be made before then.

Director Ford reviewed budget highlights. Commissioner DiOrio asked Director Ford to explain the meaning of growth in his highlights and Director Ford answered it is the assessment growth based on the past four years and that he calculated the growth using a formula from the North Carolina League of Municipalities (NCLM).

Director Ford displayed a graph representing the employee market consideration and explained the formula to average this year and last year because the Town was low last year. Manager Perkins explained the market consideration term. Commissioner DiOrio noted that there was a market study completed for public safety. Director Ford noted that public safety's market study was factored in the 5 percent (Cost of Living Adjustment) COLA passed in last year's budget. Commissioner DiOrio asked if the recommended 6.25 percent COLA increase takes all factors into consideration and Director Ford answered yes.

Director Ford reviewed spreadsheets. Commissioner DiOrio noted that new Lake Use Regulations has had a significant positive impact with individuals registering their boats in North Carolina.

Director Ford reviewed how much tax revenues the Town received from property values.

Director Ford reviewed state share revenues. Director Ford explained that these are anticipated to stay the same. Commissioner DiOrio asked if they are based on the new or old ad valorem and Director Ford answered old. Commissioner Diorio asked if that if the new ad valorem values go into the affect, if it will help the Town and Director Ford answered yes.

Director Ford reviewed land use fees.

Director Ford reviewed lake use and beach and marina numbers. Commissioner DiOrio noted that fines should increase and permits may decrease, but expressed that he thinks that it will remain about the similar to current numbers. Commissioner DiOrio added that the Lake Advisory Board will be doing an assessment of this.

Director Ford reviewed other revenues. Mayor Pritchett noted that rent for ABC will not be included this year.

Commissioner Doster asked Fire Chief Dustin Waycaster if the Town bills for out of state rescue and Chief Waycaster answered no. It was discussed that there is a possibility of charging for out of town services in the future.

Director Ford noted that Tourism Development Authority (TDA) funds will not be recognized in the budget until they are received. Commissioner Proctor expressed that this should be the case for all grants. Director Ford reported that the fund balance transfer was good this year and Manager Perkins explained his formula for this.

Director Ford presented departmental budget expenditures and department operations expense requests and explained increases in expenditures.

Director Ford reviewed capital. Commissioner DiOrio noted that he thought that the long term plan was to replace one police vehicle per year. Commissioner DiOrio explained the police fleet long term plan. Manager Perkins and Police Chief Sean Humphries explained the reasoning behind this year's request in regard to a police vehicle. Manager Perkins noted that police vehicles will be in debt service along with fire, and expressed that he would like to look into a leasing or debt service plan.

Director Ford covered non-departmental expenditures and reviewed the Water/Sewer (W/S) fund. Commissioner DiOrio asked if the W/S generator listed is a fire generator and Public Services Director Dean Lindsey answered that it is for a backup generator. Commissioner DiOrio asked for an end of fiscal year estimate for fund balance in the W/S fund this year and Director Ford estimated around \$741,000. Commissioner DiOrio expressed concern regarding the Full Time Employees (FTEs) being placed back into W/S. Director Ford explained that this was an issue with the auditors this year and that FTEs are required in the W/S fund. Commissioner DiOrio asked if revenues for W/S cover operating expenses for FTEs and Director Ford answered yes, and noted that there is still a \$350,000 transfer to fund balance in W/S fund with FTEs. Commissioner DiOrio noted that the Town was not solvent with the W/S fund with FTEs in the past and questioned what had changed this. Director Ford expressed that he would like to look at the auditor's language in regard to the W/S FTEs. Director Ford will follow-up in regard to Commissioner DiOrio's comments.

Director Ford reviewed the electric fund and concluded his presentation.

Manager Perkins noted that each line item can be reviewed individually, but Director Ford covered the main areas and the major changes in his presentation.

It was noted that there will be one new FTE total and it will be for the Fire Department.

It was explained that the Town will be looking at completing an internal audit for insured equipment.

Manager Perkins expressed that he would like to look into creating a capital reserve for buildings and land which will accumulate and encompass facilities, parking, and other elements that would involve local matches including TDA funds. Manager Perkins noted that this would decrease debt serves and increase equity.

Manager Perkins noted that there are funds set aside for master planning and for a space needs analysis for fire department and transportation.

Commissioner Doster suggested a comprehensive review of Town assets and expressed that the Town should dispose of assets that are not relevant to the Town's needs. Council members agreed.

Mayor Pritchett suggested giving Council members time review each line item and continue conversations on May 24th.

Mayor Pritchett thanked staff for their work in the budgeting process.

Commissioner Proctor asked if the County used last year's number, would it decrease state shared money. Director Ford answered that it would likely stay the same as it is now. Commissioner Proctor noted that if the re-evaluation numbers are used, it would result in increased funds for the entire County. Manager Perkins noted that because of the unknown, the Town is striving to remain as close to revenue neutral as possible.

<p>IV. RESOLUTION NO. 23-05-17 SETTING DATE OF PUBLIC HEARING FOR FISCAL YEAR 2023-2024</p>
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Manager Perkins noted that he filed a copy of the budget with the Office of the Clerk.

Commissioner Proctor made a motion to adopt Resolution No. 23-05-17 Setting Date of Public Hearing for Fiscal Year 2023-2024. Commissioner Doster seconded and all voted in favor.

Resolution No. 23-05-17 Setting Date of Public Hearing for Fiscal Year 2023-2024 was adopted as follows:

RESOLUTION NO. 23-05-17

RESOLUTION BY THE TOWN COUNCIL OF THE TOWN OF LAKE LURE SETTING DATE OF PUBLIC HARING FOR FISCAL YEAR 2023-2024 BUDGET

WHEREAS, North Carolina General Statute Chapter 15, Article 3, prescribes for local governments and public authorities a uniform system of budget adoption and administration and fiscal control;

WHEREAS, G.S. § 159-8 declares that each local government and public authority shall operate under an annual balanced budget ordinance; and

WHEREAS, the budget ordinance of a unit of local government shall cover a fiscal year beginning July 1 and ending June 30; and

WHEREAS, G.S. § 159-12 stipulates that the governing board shall hold a public hearing prior to adopting the budget ordinance, at which time any persons who wish to be heard on the budget may appear.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF LAKE LURE, NORTH CAROLINA:

SECTION ONE. The Town of Lake Lure Town Council shall hold a public hearing during a special called meeting on June 28, 2023, at 5:00 p.m. in the Council Chambers at the Lake Lure Municipal Center for the purpose of receiving comments on Ordinance No. 23-06-28 Adopting the Fiscal Year 2023-2024 Budget.

SECTION TWO. The Town Clerk shall publish notice of the hearing in accordance with North Carolina General Statutes.

READ APPROVED AND ADOPTED this 17th day of May, 2023

V. COUNCIL BUDGET DISCUSSION

There was no further discussion from Council.

VI. SCHNABEL ENGINEERING PROPOSAL FOR WORK ORDER NO. 11, ON-CALL PROFESSIONAL ENGINEERING SERVICES FOR LAKE LURE DAM


Manager Perkins noted that Schnabel Engineering's proposed Work Order No. 11 would allow for Schnabel to work on a dam safety report and to assist with Federal Emergency Management Agency (FEMA grants). Manager Perkins and Director Lindsey detailed that the Work Order would also authorize Schnabel to provide on-call services for the dam.

Commissioner Doster made a motion to approve Schnabel Engineering propose for Work Order No. 11, on-call professional engineering services for Lake Lure Dam. Commissioner DiOrio seconded and all voted in favor.

VII. ADJOURNMENT

Commissioner Proctor made a motion to adjourn. Commissioner DiOrio seconded and all voted in favor. The meeting was adjourned at 3:32 p.m.

ATTEST:


Olivia Stewman, Town Clerk




Mayor Carol C. Pritchett



Town of Lake Lure

Office of the Town Manager

May 16th, 2023

Honorable Mayor and Town Council,

RE: Budget Message and Proposed Budget for Fiscal Year 2023-2024

It is my pleasure to submit for your consideration the proposed balanced **Town of Lake Lure Budget for Fiscal Year 2023-2024** commencing July 1st, 2023, and ending June 30th, 2024. This budget is based on careful analysis of departmental operating budgets, Capital requests, and prioritized needs identified by department heads through one-on-one meetings and with consideration of discussions and outcomes that resulted from our Council Planning Meeting on January 11th, 2023.

The general fund budget is proposed as balanced at \$9,589,465. This includes \$115,143 in appropriated fund balance for non-recurring capital costs and projects.

The County of Rutherford conducted a re-valuation in 2022. As a result of that revaluation, Lake Lure property values are estimated to have increased by 56.3 percent over previous valuations. In accordance with North Carolina General Statutes which requires that the “revenue neutral” tax rate be stated as a part of this proposed budget message. This revenue-neutral rate for the Town of Lake Lure is calculated at \$0.3534 per \$100 of property value. The budget as presented is balanced at the recommended tax rate of \$0.368 per \$100 of property value. Thus, the following tax rate factors are as stands: a 15.8 cent rate for municipal services, 7.6 cent rate for fire protection services and a 13.1 cent rate for dam capital reserve fund. The total net taxable revenue is \$1,327,199,558. This should generate \$4,768,475 in tax revenue on real, personal, and utility property, assuming the current collection rate by Rutherford County of 98%.

At the time that this budget message was written, Senate Bill 408 was introduced to the NC General Assembly at the request of Rutherford County. If adopted and approved, this bill will allow the County of Rutherford to “postpone” the latest revaluation. If this is done, valuations will be effectively what they were as of January 1st, 2022.

The County would have until June 30th, 2023, to adopt a resolution that would postpone the current re-valuation. If this happens, we will be in the position of having to recalculate our expected ad valorem revenues for the upcoming year. We are anticipating that if this was to be necessary, we would then go back to the calculation of a new tax rate that would get the Town of Lake Lure an ad valorem amount as equivalent as possible to the amount that is proposed in the budget as

presented with the current valuation numbers for real and personal property.

The Water and Sewer Fund is proposed as balanced at \$1,650,360. With no recommended changes for Water/Sewer Rates as compared to Fiscal Year 22-23.

The Town has a Hydro Fund that is balanced at \$300,150 with revenue derived from a power purchase agreement with Duke Energy. The hydropower generation equipment is used as a method to regulate lake levels while generating income through hydropower production.

Provision of Services

The budget anticipates the service levels of Fire, Police, Public Services, Administration, Communications, Community Development, Parks/Recreation & Lake, and Utilities to continue at current service levels.

The budget does provide for new initiatives such as planning the development of a new Fire Department facility, the continued implementation of the Morse Park Master Plan, the planning process for the redevelopment of the Green Space, and a transportation initiative that will hopefully lead to establishing crucial pedestrian connectivity with the Chimney Rock Village.

Capital Infrastructure Projects and Lake Dredging

Outside of our regular operations, this budget also provides support to crucial major infrastructure projects such as the Replacement Dam project, the replacement of our subaqueous sewer system, and our wastewater treatment plant. All of which are major multiyear projects.

It is anticipated that the Town will be engaged in a project to install drain valves in our dam to provide the ability to drain the lake if necessary to as low as 20'. The valves themselves were purchased in fiscal year 2022-2023. The cost of the project is expected to be approximately \$8 million and is expected to be completed in the spring of 2024. The cost of this project will come from capital reserves that are dedicated to the replacement of the Dam. The first reserve has a balance of approximately \$3.2 million and is funded by an annual contribution from the general fund of \$1.6 million. The second capital reserve is approximately \$16 million dollars which was established by an appropriation by the North Carolina General Assembly.

Lake Lure's infrastructure projects for the replacement sewer system, as well as the replacement wastewater sewer plant, are both supported by funds from the American Rescue Plan (ARPA) for \$8 million and a State Revolving Loan from the State of North Carolina for \$12.5 million.

Both projects are contained or will be contained in the Capital Projects ordinance.

The budget provides funds of \$1 million annually for lake dredging activities. We have support from the State of North Carolina for a grant reimbursement of up to \$750,000 in support of these activities.

Personnel

The budget as proposed supports 41 full-time equivalent (FTE) positions. Of these full-time

positions, 38 are in the General Fund, 2 full-time positions are in the Utility Fund and 1 full-time position is in the Hydro Fund. This includes one additional position that is recommended for inclusion in the Fire Department starting for Fiscal Year 2023-2024.

The Town provides a full benefits package including medical, dental, vision, retirement, and 401(k) match of up to 5%. In addition, Lake Lure provides a post-retirement benefit to provide health insurance after retirement with at least 5 years of service to the Town of Lake Lure.

We have included a market adjustment of 6.25% to adjust the Town's annual compensation for both existing and new employees. A 10% increase is provided for health insurance with no expected increases for either dental or vision plans.

Conclusion

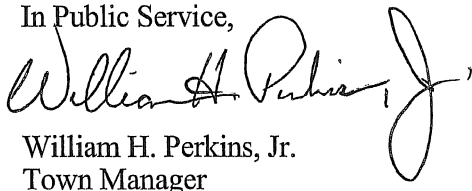
While this budget does not address every need, want, preference, desire, project, program, or requested capital item, it will provide for the continuation of the municipal services currently provided and at the level expected by our residents while ensuring that we are maintaining the assets we have and setting the stage to make significant strategic investments in infrastructure.

In the months of May and June, the Town Council will meet as necessary to conduct reviews of this budget as proposed for Fiscal Year 2023-2024. Once finalized, staff will convert the budget message to an ordinance to prepare for adoption. I am also recommending that the public hearing for the Budget for Fiscal Year 2023-2024 be scheduled for June 28th, 2023, at 5:00 pm. The budget will then be adopted thereafter at the Town Council's pleasure.

I wish to recognize the monumental efforts of staff in the formulation of this budget, specifically Mr. Stephen Ford, Finance Director, and our professional department heads and their staff. Without their tireless efforts, it would not have been possible for this budget to be prepared and presented to you.

Lastly, I wish to acknowledge the support of the Town Council. On behalf of the staff, thank you for the efforts that you put forth every day for the Town of Lake Lure. Your guidance has been essential in our ability to develop and put forth this proposed budget for your consideration.

In Public Service,



William H. Perkins, Jr.
Town Manager

cc: Town Council

Stephen Ford, Finance Director
Department Heads

Attachment B

Town of Lake Lure Finance- Revenue- Expenses



- Fiscal Year 2023 Budget
- Initial Presentation and Review

Budget Process

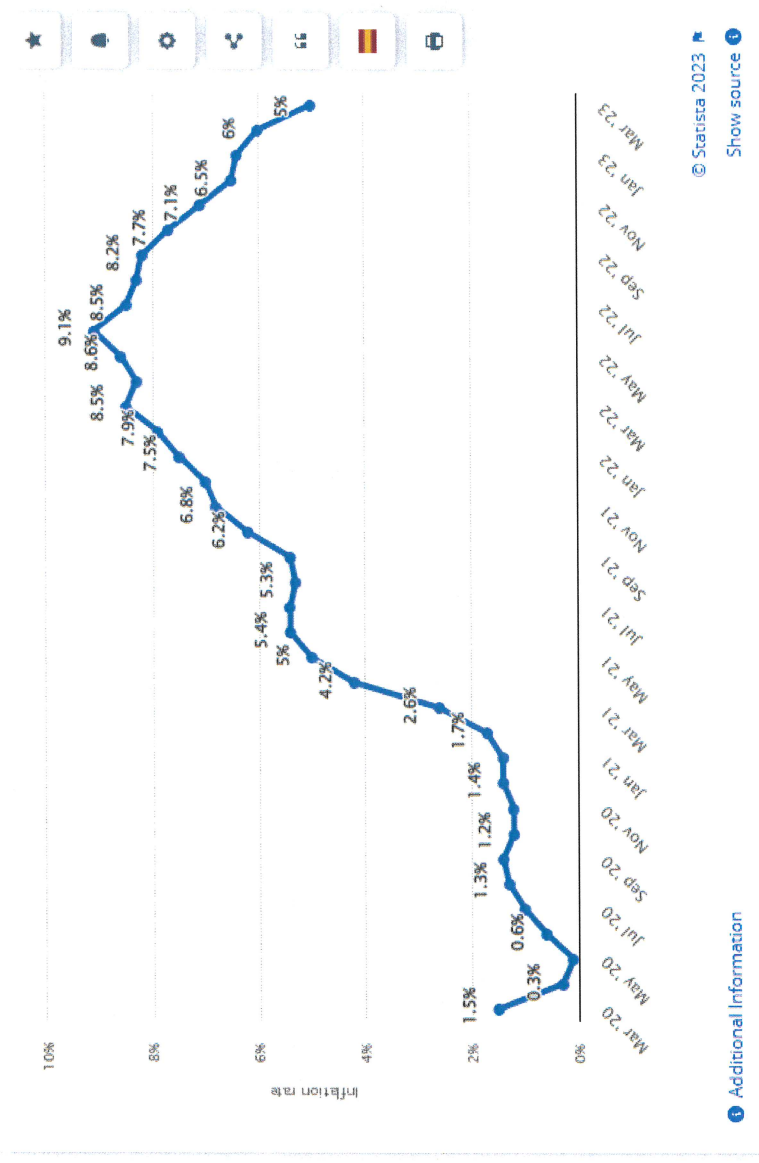
- Engaged Process began last year with leadership from Olivia and department heads
- Abbreviated prep period (extended audit, transition, major projects)
- Reassessment uncertainty
- Next Year:
 - Continue budget analysis
 - Establish performance indicators to correlate to costs/expenses
 - Increase electronic means and automated processes

Town Manager is the budget director; Finance needs to support him in this role and also provide the tools he needs to make enable his vision for the Town and the organization as a whole.

Budget Highlights

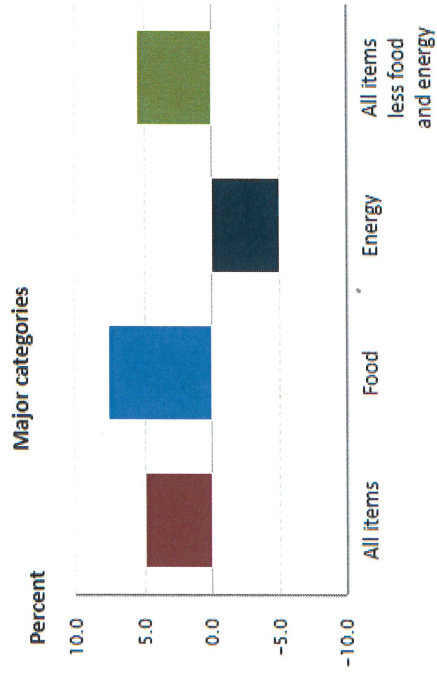
- Revenues are static; tax revenue held at revenue neutral level + growth + slight increase for fire operations (tax revenue will be introduced at this rate)
- Market Rate consideration for Town employees of 6.25%
- Personnel Costs added to Water and Sewer Fund
- Enterprise Revenue Projection decreased significantly
- Departments' operating expenses increase slightly
- Debt Service dips slightly-but major consideration of Fire Engine Purchase
- Budget is balanced with consideration of major projects, past use of fund balance and as always the Lake Lure community as a whole.

Employee- Market Consideration



Market Study and considerations

12-month percentage change, Consumer Price Index, selected categories, April 2023, not seasonally adjusted



Source: U.S. Bureau of Labor Statistics.



[read more »](#)

LATEST NUMBERS

+0.4% Consumer Price Index (CPI): in Apr 2023



SOURCES OF REVENUE

PROPERTY TAXES

- Largest Revenue Source for the TOWN OF LAKE LURE.
- Calculated on real estate and personal property (vehicles, boats, etc.)

A percentage of the value multiply by the Town's tax rate is the amount of revenue

Current Tax rate	Estimated tax levy
0.5300	4,492,754
Rev. Neutral Tax rate to produce equivalent levy	
0.3534	4,492,754
Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth and increase for fire	
<u>0.3668</u>	4,674,625

C05 - Town of Lake Lure AS OF 05/08/23	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		ESTIMATED			
	Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Estimate		GAIN/(LOSS)	Gain/(Loss)	Percentage	
Real Property	830,670,880	829,628,700	830,000,793	834,816,615	836,545,805	842,483,743	791,926,075	845,632,187	854,931,547	859,583,298	1,346,674,284	(2,940,150)	(43,802,599)	(9,372,334)	(10,472,205)	24,071,560	12,032,559	19,780,595	50,612,422	56,884,714	1,327,199,668	56,291,818%						
Less Homestead & DV Exclusions	(1,411,550)	(1,509,200)	(1,818,900)	(2,103,150)	(2,269,400)	(2,453,950)	0	0	0	0	0	(9,575,779)	(9,171,567)	(9,426,265)	(9,384,565)	(9,384,565)	(9,384,565)	(9,384,565)	(9,384,565)	(9,384,565)	(9,384,565)	(9,384,565)	(61,867,535)	(61,867,535)				
Less Exempt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Less Present Use Value (deferred)	(8,263,820)	(9,110,460)	(9,259,362)	(8,971,200)	(9,351,979)	(9,575,779)	(8,926,300)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)	(8,971,200)
Subtotal Real Taxable Value	820,995,510	819,009,040	818,922,531	823,742,265	824,924,426	830,454,014	780,135,908	786,733,123	794,383,483	798,568,215	1,271,314,944	824,924,426	830,454,014	780,135,908	786,733,123	794,383,483	798,568,215	1,271,314,944	472,746,729	472,746,729	472,746,729	472,746,729	1,271,314,944	59,199,933%				
Personal Property	14,250,060	14,957,260	13,335,289	16,413,498	17,102,826	17,355,284	17,337,403	18,071,186	20,134,701	18,165,976	24,071,560	17,102,826	17,355,284	17,337,403	18,071,186	20,134,701	18,165,976	24,071,560					24,071,560					
Public Utility Values	9,253,970	9,204,310	9,319,894	9,323,630	9,912,643	10,274,042	10,484,712	10,939,632	11,631,838	12,665,851	12,032,559	9,912,643	10,274,042	10,484,712	10,939,632	11,631,838	12,665,851	12,032,559					12,032,559					
DMV Value	11,393,690	12,987,170	12,689,049	12,211,922	15,149,667	15,824,787	16,474,128	14,485,363	14,701,051	19,780,595	19,780,595	15,149,667	15,824,787	16,474,128	14,485,363	14,701,051	19,780,595	19,780,595					19,780,595					
Subtotal Personal Taxable Value	34,897,610	37,148,740	35,344,232	37,949,050	42,165,136	43,454,113	44,296,243	43,496,181	46,467,590	50,612,422	56,884,714	42,165,136	43,454,113	43,496,181	46,467,590	46,467,590	50,612,422	56,884,714	5,272,292	5,272,292	5,272,292	5,272,292	56,884,714	10,4170%				
Total Net Taxable Value	855,893,120	856,157,780	854,266,763	861,691,315	867,089,562	873,908,127	824,432,151	830,229,304	840,851,073	849,180,637	1,327,199,668	867,089,562	873,908,127	824,432,151	830,229,304	840,851,073	849,180,637	1,327,199,668	478,019,021	478,019,021	478,019,021	478,019,021	1,327,199,668	56,291,818%				
		0.0309%	-0.2214%	-0.6322%	0.6226%	0.7864%	-5.6615%	0.7032%	1.2794%	0.9906%	56.291818%	0.6226%	0.7864%	-5.6615%	0.7032%	1.2794%	0.9906%	56.291818%					56.291818%					

Tax Values for the Town of Lake Lure

- The Total Real Estate Value for the Town of Lake Lure:
\$1,271,314,944
- The Total Personal Property Value for the Town of Lake Lure:
\$55,814,714

HOW MUCH
TAX REVENUE
DOES THE
TOWN
RECEIVE
FROM THE
PROPERTY
VALUE?

TOTAL TAX REVENUE PROJECTED FOR THE TOWN OF LAKE LURE

in 2023

Approximately:

\$4,674,625 – Real Property

\$113,850 - Vehicle

\$60,000 Delinquent

Total Tax Revenue: \$4,848,475

STATE SHARE REVENUES

Source	Amount in actual dollars
Beer and Wine Tax	\$4,950
Court Costs	\$550
Solid Waste Fees	\$780
Gas Tax	\$76,600
Utility Franchise Tax (Electric)	\$201,195
State Shared Sales Tax	\$1,760,000
Video Programming Tax (Cable)	\$15,975
Dredging Grant	\$800,000
Total	<u>\$2,860,050</u>

Land Use Fees

Source	Amount in Dollars
Zoning Permits	\$40,000
Land Disturbance Permits	\$6600.00
Sign Permits	\$500
Vacation Rental Fees	\$10,000
Lake Structure Permits Fire and Inspection	\$9,255 \$900
Total	\$67,255

LAKE BEACH & MARINA

Source	Amount in Dollars
Lake Lure Tours	\$60,000
Lake Fines	\$300
Lake Commercial Fees	\$15,000
Boat Permits	\$675,000
Concessions	\$53,500
Beach Admission	\$65,000
Marina-SLIP Rentals and other rentals	\$360,000
Mooring Fes	\$24,000
Total	<u>\$1,252,800</u>

OTHER REVENUES

Source	Amount in dollars
Interest	\$4,000
Fire and Rural Fire Protection	\$8,592
Facility Rental	\$4,000
Sale of Assets	\$3,500
Copies	\$500
Recycling Collections	\$15,250
Beer and Wine Permits	\$1,000
Golf Cart Permit	\$200
LLABC –LAW FUNDS	\$750
ABC Distribution/ABC DIST OF FUNDS	\$21,250
MISC REVENUE	\$1,200
Town Promotions	\$500
Total of other revenues	<u>\$60,741</u>
Installment Proceeds	<u>\$385,000</u>
FUND BALANCE TRANSFER	<u>\$115,143</u>

Departmental Budgets- Expenditures

Department or Type of Expense	Expense in Dollars
Commission and Administration	\$1,266,800
Police	\$1,050,735
Fire	\$1,046,405
Public Works	\$722,200
Sanitation	\$235,000*
Dam	\$25,000
Economic Development	\$118,800
Community Development	\$531,300
Parks Lake Beach and Marina-	\$739,400
Capital Items (Major Purchases)	\$1,408,000
Debt Service	\$381,625
Water and Sewer	\$1,650,360
Hydro Plant Costs	\$300,150
Dam Capital Fund	\$1,600,000

Departments Operations Expense Requests

Most departments submitted very few expense increases and with small increments,

with the exception of Administration:

Increase in Training-46%

Increase in Contractual Services-30%

Increase in Utilities-20%

Increase in Advertising-75%

Increase in Repairs of equipment-75%

Police

- Increase in Equipment Repairs-7%
- Increase in Training-20%
- Also decreased in supplies and vehicle repairs

Fire

- Increase in Uniforms-50%
- Increase in Grounds Repairs-20%
- Increase in Protective Clothing-14%
- Dues and Subs-17%
- Training -20%

Public Works

- Building Repairs -20%
- Training-200%
- Utilities-30%
- Training-400%
- Contractual Services-500%

Economic Development & Community Development

- Increased Line Items for both departments to adjust for inflation
- Increase Economic Development Community Branding by 40% for new and special efforts and outreach

Capital

- 1 Park and Rec and Lake –Truck Replacement
- Fire Suppression Alarm and Monitoring System-conjunction with camera system-TOWN HALL
- 2 Lawn tractors and mowers replacing a 1988 unit and a '90s model
- 2 Police Vehicles
- Police Safety Equipment
- Street Paving
- Dredging
- Prior year capital items \$2,495,560
- Current year \$1,566,000

Non Departmental

- Insurance-Property increases by 9%
- Bank Fees-20%
- IT Services-20%

Water and Sewer

- Equipment Repairs-100% from \$30,000 to \$60,000
- Contractual Services-20%
- Repairs to Buildings -25%
- Training 50%
- Transferring 2 FTEs into Water and Sewer
- Capital: 2 replacement vehicles
- Camera System for Hydro and Water/Sewer System
- Small Generator
- 2 Pump Replacements or Investments

Electric Fund

- Decrease Revenue from \$400,000 to \$300,150
- Adjustments in Personnel Cost Assignments
- Increase expense for Building Repairs
- Transferred to Capital \$38,560