

VILLAGE OF CLEMMONS  
 BUDGET ORDINANCE 2013-05  
 FISCAL YEAR ENDING JUNE 30, 2014

BE IT ORDAINED by the Village Council of the Village of Clemmons, North Carolina at its regular meeting the 10<sup>th</sup> day of June, 2013 at 7:00 p.m. that the following anticipated fund revenues and expenditures by function, together with a certain Fee and Charges Schedules with certain restrictions and authorizations are hereby appropriated and approved for the operation of the village government and its activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**SECTION 1. General Fund**

**ANTICIPATED REVENUES**

Ad Valorem, Current Year	\$ 2,017,900
Ad Valorem, Registered Motor Vehicles	176,000
Ad Valorem, Prior Year	25,000
Tax Penalty and Interest	5,000
Sales Tax	625,000
Gross Receipt tax on leases	2,400
Local Occupancy Tax	26,000
Tourism Occupancy Tax	50,000
Powell Bill Funds	505,000
Natural Gas Excise Tax	58,000
Utility Franchise Tax	558,000
Telecommunications Sales Tax	110,000
Video Programming Fee	188,200
Solid Waste Disposal Tax	12,300
Beer and Wine Tax	82,000
Investment Earnings	6,000
ABC Distribution	201,000
Planning and Zoning Fees	4,000
Community Garden	525
Public Works Permits & Fees	6,500
Parking Tickets	500
False Alarms	1,800
Grants	65,760
Transfers from Stormwater	41,000
Appropriated Fund Balance	382,360
Appropriated Fund Balance-restricted streets	<u>241,740</u>
 Total General Fund Revenues	 \$ <u>5,391,985</u>

**AUTHORIZED EXPENDITURES**

Governing Board	\$ 76,350
Village Administration	619,640
Public Safety	989,650
Public Works	1,981,245
Powell Bill	676,740
Planning & Zoning	174,260
Cultural, Recreational, Economic Development	74,000
Capital Outlay and Major Repairs	304,200
Transfers to Capital Projects	<u>495,900</u>
 Total	 \$ <u>5,391,985</u>

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FISCAL YEAR ENDING JUNE 30, 2014

**Section 2. Stormwater Fund**

**ANTICIPATED REVENUES**

Stormwater Fee Net of Refunds	\$ 725,000
Investment Earnings	1,000
Stormwater Permit Fee	5,000
Appropriated Fund Balance	<u>314,405</u>

**Total Enterprise Fund Revenue** \$ 1,045,405

**AUTHORIZED EXPENDITURES**

Stormwater Utility Operation	\$ 530,405
Capital Improvement Plan & Capital Outlay	474,000
Transfers to General Fund	<u>41,000</u>

**Total Enterprise Fund Appropriations** \$ 1,045,405

**Section 3. Levy of Taxes**

There is hereby levied, for fiscal year 2014, and Ad Valorem Tax Rate of \$.115 per One Hundred Dollars (\$100.00) valuation of taxable property as listed for taxes as of January 01, 2013, for the purpose of raising the revenue from current taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing applicable appropriations.

**Section 4. Levy of Taxes**

There is hereby levied, for the fiscal year 2013, a Tax on Gross Receipts derived from retail short-term motor vehicle leases or rentals of one and one-half percent (1 ½ %) of gross receipts from the short-term lease or rental of vehicles to the general public as defined in Section 105.871.1 of the North Carolina General Statutes.

**Section 5. Fees Schedule**

There is hereby established for the fiscal year 2014, various fees as listed in Attachment A.

**Section 6. Finance Officer – Special Authorization**

- A. The finance officer may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- B. The finance officer may transfer amounts of up to \$10,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Village Council.
- C. The finance officer may not transfer amounts between funds or from any contingency appropriation within a fund.

**Section 7. Budget Ordinance Utilization**

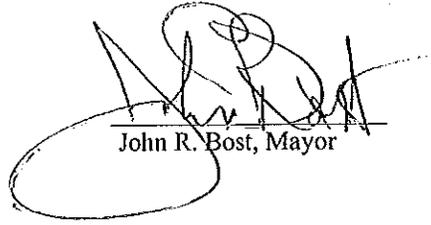
- A. This ordinance shall be the basis of the financial plan for the Village of Clemmons during fiscal year 2014. The finance officer shall administer the budget and ensure that the operating officials are provided guidance and sufficient details to implement their appropriate portion for the budget
- B. The Finance Officer shall establish and maintain all records which are in agreement with this ordinance and the Local Government Budget and Fiscal Control Act of the State of North Carolina (Chapter 159 of the General Statutes).
- C. The Finance Officer will provide a monthly report to the Village Council.

VILLAGE OF CLEMMONS  
BUDGET ORDINANCE  
FISCAL YEAR ENDING JUNE 30, 2014

**Section 8. Budget Ordinance Copies**

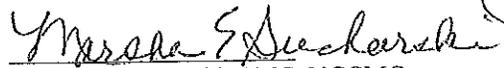
Copies of the Budget Ordinance shall be furnished to the Finance Officer, the Budget Officer and Tax Supervisor of this Village for their direction in the carrying out of their duties.

Adopted this 10<sup>th</sup> day of June, 2013



John R. Bost, Mayor

Attest:



Marsha E. Sucharski, CMC, NCCMC  
Village Clerk

**FEE SCHEDULE Attachment A**

The following fee schedule is adopted for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**General Fund Fees**

Driveway Permit (New/Reconstruction).....	\$30.00/10.00
False Alarms.....	\$50.00 (after 3 false alarms)
Returned Check Fee.....	\$25.00
Parking Ticket.....	per separate ordinance

**Code Enforcement Rates:**

Vehicle, Equipment, Labor and Administrative Charges:

Weeds and Undergrowth: Mowing Neglected Private Lots-minimum charge one hour, equipment charge, labor and administrative charge:

Backhoe.....	\$55.00 per hour
Loader.....	\$80.00 per hour
Tandem Dump Truck.....	\$55.00 per hour
Single Axle Dump Truck.....	\$45.00 per hour
Chipper.....	\$157.50 per hour
Tractor w/ side mower.....	\$95.00 per hour
Tractor w/ flail mower.....	\$65.00 per hour
Zero turn mower.....	\$35.00 per hour
Weed Eater.....	\$21.00 per hour
Chain Saw.....	\$21.00 per hour
Street Cleaning Vendor (one hour min.).....	Contract price
Street Cleaning Village equipment & labor (one hour min.).....	\$120.00 plus fuel per hour
Administrative Charge.....	\$50.00 per event
Labor- Actual Salary plus 35% for benefits	

**Publications and Copies:**

Clemmons Unified Development Ordinance	Link to Municipal Code from <a href="http://www.clemmons.org">www.clemmons.org</a>
CADG	Available <a href="http://www.clemmons.org">www.clemmons.org</a>
Clemmons Code of Ordinances	Link to American Legal from <a href="http://www.clemmons.org">www.clemmons.org</a>
Copies in excess of 10 pages.....	\$.10 per page
Color Copies in excess of 10 pages.....	\$.20 per page

**Itinerant Merchants: § 111.03**

Peddler on foot.....	\$10.00
Peddler with vehicle.....	\$25.00
Itinerant Merchant.....	\$100.00

**Clemmons Development Review Fee Schedule**

**General Use Rezoning**

20 acres or less.....	\$1,000.00
20-50 acres.....	\$1,300.00
50-100 acres.....	\$1,400.00
100+ acres.....	\$1,500.00 +\$25/per additional acre

**Special Use Rezoning or Council Approved SUP\***

20 acres or less.....	\$1,500.00
20-50 acres.....	\$2,000.00
50-100 acres.....	\$2,500.00
100+ acres.....	\$3,000.00 +\$25/per additional acre

**Site Plan Amendment\***

20 acres or less.....	\$1,000.00
20-50 acres.....	\$1,500.00
50-100 acres.....	\$2,000.00
100+ acres.....	\$2,500.00

**Multi-Family\***

20 acres or less.....	\$1,500.00
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20-50 acres.....	\$1,750.00
50-100 acres.....	\$2,000.00
100+ acres.....	\$2,250.00 +\$100per additional acre

**Clemmons Development Review Fee Schedule Continued**

***MU-S or C (Campus)\****

20 acres or less.....	\$2,500.00
20-50 acres.....	\$3,500.00
50-100 acres.....	\$5,000.00
100+ acres.....	\$5,000.00 +\$100per additional acre

***RP-S (Research Park)\****

20 acres or less.....	\$2,000.00
20-50 acres.....	\$2,500.00
50-100 acres.....	\$3,500.00
100+ acres.....	\$4,500.00 +\$100per additional acre

***MRB-S\****

20 acres or less.....	\$10,000.00
20-50 acres.....	\$15,000.00
50-100 acres.....	\$20,000.00
100+ acres.....	\$20,000.00 +\$250per additional acre

***C-UDO-32 (Development requirements for large retail establishment when MRB-S is not triggered)***

20 acres or less.....	\$7,500.00
20-50 acres.....	\$10,000.00
50-100 acres.....	\$15,000.00
100+ acres.....	\$15,000.00 +\$250per additional acre

***FINAL DEVELOPMENT PLAN\****

20 acres or less.....	\$1,000.00
20-50 acres.....	\$1,500.00
50-100 acres.....	\$2,000.00
100+ acres.....	\$2,000.00 +\$50per additional acre

***SUBDIVISION, MAJOR***

\$1,500.00 + 30 per lot

***SUBDIVISION, MINOR***

\$125.00 per lot

***FINAL PLAT APPROVAL***

Subdivision, Major.....	\$500.00
Subdivision, Minor.....	\$125.00

***\*TIS REVIEW***

Sites That Require TIS Review.....	\$110.00 per hour
For Village Consulting Engineer Review of Traffic Impact Study	

***MINOR CHANGES***

**Requiring Reports to Permit Issuing Authority**

Single Family Residential.....	\$250.00
Multi-Family/Commercial/Industrial.....	\$400.00

**Not Requiring Reports to Permit Issuing Authority**

Single Family Residential.....	\$50.00
Multi-Family/Commercial/Industrial.....	\$100.00

***PLANNING BOARD REVIEW FEE***

\$500.00

***ZONING TEXT AMENDMENTS***

Tier 1.....	\$500.00
Tier 2.....	\$1,000.00

***OTHER FEES***

Single Blade Sign.....	\$115.00
Double Blade Sign.....	\$200.00

**STORMWATER FUND**

Per Equivalent Residential Units per Month/Annual.....	\$5.00/\$60.00
Stormwater Permit Fee (Adopted under separate ordinance)	

### Changes from Budget Message to Budget Ordinance

	<u>Proposed</u> FY 13-14 BUDGET	<u>Changes</u> Increase (Decrease)	<u>Ordinance</u> FY 13-14 BUDGET
Governing Board	\$ 76,350	\$ -	\$ 76,350
Administration	628,940	(9,300)	619,640
Public Safety	993,350	(3,700)	989,650
Public Works	1,981,245	-	1,981,245
Streets (Powell Bill)	676,740	-	676,740
Planning & Zoning	174,260	-	174,260
Cultural, Economic, Recreational	-	-	-
Capital outlay and major repairs	291,200	13,000	304,200
Payments & Transfers	495,900	-	495,900
Contingency	-	-	-
<b>TOTAL</b>	<b><u>\$ 5,317,985</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,317,985</u></b>

#### Detail of Changes from Budget Message to Budget Ordinance

Administration:			
Insurance	\$ 28,000	\$ (9,300)	\$ 18,700
Public Safety:			
Insurance	\$ 4,650	\$ (3,700)	\$ 950
Capital Outlay:			
Administration:	\$ -	\$ 13,000	\$ 13,000

Insurance decreased in administration and public safety due to change in carriers for property and liability insurance.

Capital Outlay increased due to purchase of multipurpose copier, fax, scanner for Village Hall.

This moves copier purchase from 14-15 year in CIP to 13-14 year for Village Hall.

The current Village Hall copier will be transferred to Stormwater to replace copier is not repairable due to parts no longer available.

**The Total Budget remains the same at \$5,317,985.**



**Proposed Budget and Budget Message**

**For the Year Ending June 30, 2014**

**Presented to the Village Council**

**John R. Bost, Mayor**

**Nickolas Nelson, Mayor Pro Tem**

**Mary L. Cameron**

**Norman K. Denny**

**Michael D. Gautreaux**

**Michael K. Rogers**

**Presented By:  
Gary Looper, Village Manager  
And  
Ann Stroud, Finance Officer**

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## **VILLAGE OF CLEMMONS BUDGET MESSAGE FISCAL YEAR 2013-2014**

May 28, 2013  
Honorable Mayor Bost and  
Village of Clemmons Council Members:

### **I. OVERVIEW**

In accordance with North Carolina General Statutes (N.C.G.S.) the General Fund Budget for Fiscal Year 2013-2014 is hereby presented for \$5,391,985, and Stormwater Enterprise Fund Budget is presented for \$1,045,405.

The ad-valorem property tax rate remains level at eleven and one-half (.115) cents per \$100 valuation. Fund balance of \$624,100 is appropriated from savings; \$241,740 from Powell Bill (restricted fund balance) and \$382,360 from unassigned fund balance. The Stormwater Utility Fee remains \$5.00 per month (\$60.00 annually) per Equivalent Residential Unit.

The budget message is balanced and prepared in accordance with Chapter 159 of the N.C.G.S., the North Carolina Government Budget and Fiscal Control Act. It explains the governmental goals fixed by the budget, important features of anticipated activities, and sets forth the reasons for changes from the previous fiscal year's budget regarding goals, programs, and appropriation levels.

On June 10, 2013 the Village Council will hold a public hearing on the fiscal year ending June 30, 2014 budget. Any person who wishes to be heard on the budget may appear at that time. This budget may be reviewed at the Village Hall, at [www.clemmons.org](http://www.clemmons.org), and the Clemmons Library.

### **General**

The economic slowdown which began in FY 2009 continues to hamper financial vitality. Although the national economy is technically recovering, overall development remains lethargic and growth in our major revenue sources continues a trend of very slight increases that has impacted budgeting for several years now. As a result, very conservative revenue estimating has been used to prepare this budget. Clemmons continues its philosophy of limited government operations which allows the Village to offer scaled down services with less revenue without jeopardizing emergency savings.

Clemmons Council continues its long standing policy of operating under a conservative fiscal approach to provide essential public services, while recognizing the current reality of a slow economic recovery and weakening revenue receipts. Consequently, operational service levels essentially remain at current levels. One exception is the proposed increase in public works staffing which would allow improved street maintenance and maintenance of Village facilities. Also, we will accomplish additional objectives identified in the Comprehensive Plan regarding capital projects and updated developmental standards. Planned increases in road maintenance that will enhance overall pavement conditions in residential areas require a small portion of savings to augment recurring Powell Bill revenue.

Remaining fund balances will assure that council has the ability to respond to emergencies as necessary. Fiscal policies represented herein characterize Clemmons' commitment to maintaining the quality of life expected from its residents by continuing priorities established and sustained since incorporation.

National and statewide fiscal conditions continue to negatively affect local revenues. Uneasy consumer confidence combined with continued high unemployment rates impact consumer spending as

well as continuing weakened housing values. Stagnant revenues mirror the national and state economic recovery. Consequently, important revenue sources that comprise the bulk of Clemmons annual funding will experience small growth for the third straight year. Economic forecasts are difficult to gauge, varying reports indicate varying degrees of expected improvement. While some growth is expected, the rate and impact on revenues is uncertain and slight at best. Therefore, this budget represents another very cautious approach to spending as it could be several more years until pre-2008 revenue growth patterns are realized.

Overall, Clemmons government has responded well to the downturn in revenues growth, continuing to enhance fund balances through well managed cost controls. However, the disparity between consumer price increases and revenue growth will require continued vigilance to assure future financial capabilities are sustained.

Lastly, the North Carolina State General Assembly is currently considering legislation that could impact the Village's budget, however, at this time the status of those laws is uncertain as well as the estimated impact to annual revenues. Council should be mindful of the potential for budget amendments which could be needed subsequent to budget adoption because legislature initiatives normally have a detrimental effect on local government revenue amounts. A combination of potential changes to collection and distribution methods for franchise taxes, sales taxes, gas taxes, as well as consumer purchasing trends that may be affected by significant changes to income tax rates may entail the need for new histories of local receipts to be experienced before the true impacts are actually known.

## **II. GENERAL FUND**

### **General Fund - Revenue**

Major unrestricted revenue sources include the property tax, sales tax, utility franchise tax, and alcoholic beverage sales receipts. Proceeds from these funding sources represent over 85% of recurring annual revenues. Property tax revenues are estimated to decrease 6% due to reassessment of property values, with these decreased values remaining in place for four years until the next revaluation occurs. The utilities portion of the franchise taxes are influenced by weather, and, therefore can trend up or down accordingly. Certain franchise taxes may be eliminated by proposed General Assembly legislation and replaced with adjusted sales tax rate and formula. The new sales tax formula could be shared with counties. Exact implications for the Village are unknown, however, it is expected there would not be 'hold harmless' nor guaranteed revenue-neutral aspects in current versions of proposed legislation. Telecommunication revenue continues to trend downward due to households eliminating land lines and increased use of cell phones. Sales tax and utility franchise taxes compromise about 34% of recurring receipts. It is important to note that the full year's receipts are not reported until after this budget is adopted. However, current year trends indicate about one percent revenue decrease over 2012 levels, and FY 2014 forecasts are around one percent (1%) increase over the FY 2013 level overall. Staff has employed a conservative budgeting philosophy to assure that potential further economic erosion does not adversely affect this year's balanced budget.

In light of Forsyth County's property value reassessment which resulted in a decrease to the Clemmons tax base of approximately 6%, as directed by the village governing body the village's tax rate will still remain at .115 (eleven and one-half) cents per one hundred dollars valuation. The revenue-neutral tax rate, required to be posted by general statutes, is .123 (twelve point three) cents per hundred dollars valuation. Therefore, the .115 rate indicates an actual rate decrease. The property tax collection rate remains steady at 99.16% excluding collection for registered motor vehicles, with the collection rate for registered motor vehicles at 92.74%.

Powell Bill revenue, which is restricted to maintenance costs related to municipal street rights-of-way, decreased by one percent (1%). For many years this revenue experienced consistent growth, reaching \$583,000 during FY 2008. The Village budgeted \$245,740 of restricted Powell bill fund balance (savings) for the purpose of pavement projects intended to improve overall street conditions. Declining growth trend lines and continued consideration by state legislators that proposes to alter the state collections and distribution formulas continue to be a concern for future revenue receipts. As with franchise tax amendments, current drafts of legislative amendments do not include revenue neutral components for local jurisdictions.

Unassigned (unrestricted) fund balance of \$382,360 is being used to complete sidewalk and greenway projects approved by previous Village Council. Approximately \$302,000 of this amount was re-appropriations from the FY 2013 budget remaining from unexpended budgeted funds.

### **General Fund - Expenditures**

Government-provided services are largely unchanged from FY 2013 levels. These services include augmented public safety protection, land use planning, zoning and municipal code enforcement, residential solid waste and recycling collections, leaf-limb-grass collection, bulk item collection, streetlights, and right-of-way maintenance for streets and drainage systems.

Current deputy sheriff configuration includes eleven (11) uniformed officers and two (2) investigators which make up the total officer staff of thirteen (13). This public safety service is provided thru contract with the Forsyth County Commissioners and Sheriff. The Village pays for 100% of eleven officers, and funding for two patrol positions are shared between the Village, Forsyth County, and the County Sheriff's Office thru June 30, 2014. The Village contributes 50% of salary and benefits for two of the granted positions. Two of the positions will remain dedicated to traffic control functions even though the original contract and funding for these positions thru the Governor's Highway Safety Program has expired.

Solid waste, recycling, and bulk item collections are provided thru contract with Waste Management, Inc. Solid waste service is provided weekly, recycling collection is bi-weekly, and bulk items are collected annually. Fuel surcharges are planned for (per contract) at one percent (1%) of costs per each 20 cents increase per gallon retail cost at the pump. Budgeted amounts account for a potential one dollar rise in per gallon costs.

Clemmons residential road pavement condition ratings have declined moderately during the last ten years. In 1999 our overall rating was 95 (on a scale of 100), and the last evaluation conducted in 2010 resulted in an average rating of 87. Although still above the state average of 80, it is important to note that street maintenance costs are reduced on a per unit basis when streets are maintained before the conditions worsen. Studies show that spending one dollar (\$1) on preservation before ratings deteriorate to a rating of 60 eliminates or delays spending \$6 to \$14 on rehabilitation efforts below that point. In order to prevent further deterioration and ultimately spend fewer funds on maintenance, we will increase paving funds above the norm with the intent of improving the average conditions village wide. It will take several years to accomplish this, and in FY 2014 we will appropriate \$245,740 from savings toward this goal. Also, this year we plan to conduct another pavement analysis, which we normally accomplish every third year. Clemmons Powell Bill savings has grown from \$1 million to \$1.46 million during the last ten years, meaning that we can afford to utilize savings for this purpose without jeopardizing immediate needs.

Planning and zoning activities continue to focus on objectives identified in Clemmons Community Compass, the village's comprehensive development plan. Adopted in 2010 the plan contains 115 objectives that support ten wide-ranging goals. To date over 80 objectives have either been completed or have no fixed completion date due to the on-going nature of the task. Significant actions already

completed include aspects of environmental protection, traffic safety, and sustainability. The Planning Department's work program for 2014 will continue to focus on implementing important aspects of the comprehensive plan by enhancing development standards in commercial areas. Aspects of development standards include low impact design, formalizing cross sections and streetscapes, assisting in the possible formation of a Tanglewood Park farmers market, and development of an overlay district along Lewisville-Clemmons Road. These efforts will occupy significant staff time to accomplish but the efforts will eventually result in a more orderly and attractive appearance within these commercial districts.

Permitting, inspections services, and zoning code enforcement are provided by a continuing contract with the City of Winston-Salem Inspections Division.

Public Works continues to provide public services related to street maintenance, stormwater management, municipal code inspections, solid waste collection, leaf and limb program, street lights, and construction administration. Street maintenance and resurfacing will continue in accordance with the pavement rating schedule provided by impartial engineering rating criteria. Public Works added one additional position to their workforce that will enhance our ability to meet in-house services relative to leaf and limb collections and certain inspections. Jurisdiction-wide leaf, limb, and grass collection is offered on a seasonal bi-weekly basis.

The Village enhances general public welfare through grants awarded for cultural, recreational, and tourism related activities. Grants are primarily funded from hotel occupancy taxes and are awarded on a request basis from individual organizations.

#### **General Fund - Capital Projects and Purchases**

Capital items are defined as purchases or projects exceeding \$5,000. Public Works capital projects primarily involve equipment purchases that support recurring service provision and small construction projects. This year's anticipated purchases include one pickup truck and a tractor with side mower. The pickup truck is a replacement for a 2003 model. The tractor will enable the continuation and safer mowing of right of way. Other equipment items will benefit snow removal.

The Village Point Greenway is an ongoing project for placement of greenways around the Village Point Lake. Design plans have recently been approved by the N.C Department of Transportation and the Village expects greenway construction to begin in the summer of 2013. Grants will fund 80% of total costs. Clemmons has designated \$170,000 as local match for engineering and construction costs related to this project. Stocking of fish in this lake by the N.C. Department of Wildlife began in 2012 and will continue annually as this area transitions into a passive recreational fishing and walking amenity.

The Middlebrook Road sidewalk project is still funded but uncompleted due right-of-way issues that continue to hamper progress regarding the crosswalk at the intersection of Highway 158. This grant-funded project could be completed very shortly if right-of-way issues are settled. If not, the project scope may need to be amended to delete the crosswalk portion. The Village recently completed a sidewalk project in the vicinity of Clemmons Elementary School which was fully funded by the Safe-Routes- to-School program.

The intersection improvement at Harper and Peace Haven Roads is still awaiting right-of-way acquisition. The NCDOT will construct the traffic circle improvement, which Novant Hospital partially funded with a \$160,000 input to the project, and the Village has funded right-of-way costs. Once completed, this project will improve traffic flow and motorist safety within adjacent corridors.

Progress continues on sidewalk and greenway projects located along Highway 158 near Tanglewood Park and also running from Middlebrook Drive to the Yadkin River. Grants have been awarded to provide funding for 80% of total costs. Clemmons has designated \$370,000 as our 20% local match for engineering and construction of these projects.

### **III. STORMWATER FUND**

#### **General**

The Stormwater Budget supports the Clemmons Stormwater Management Program. The two major program components include: 1) the Environmental Protection Agency's (EPA) Phase II Water Quality Act and, 2) Clemmons' Stormwater Quantity Ordinance. This begins the program's NPDES ninth permit year. In December 2011 the NC Department of Environment and Natural Resources (NC-DENR) approved the Village's second five-year permit period under the National Permit Discharge Elimination System (NPDES) Phase II Permit. Our first five-year permit period was completed in August, 2010.

The NPDES Permit sets out required actions in six major best management practice areas aimed at reducing stormwater quality degradation to the maximum extent practicable. Although not required by regulation, in addition to stormwater quality controls, the Clemmons Stormwater Management Program also manages stormwater quantity runoff mitigation efforts. Both existing and proposed development are addressed thru application of local ordinance requirements and engineering analysis. Regulations limit the amount of post-construction runoff amounts allowed to flow from future developed sites. The Capital Improvement Program evaluates existing drainage problems and prioritizes potential structural improvement projects based on objective-based criteria. Two major capital projects have been completed in this program with substantial improvements resulting to current quantity flow capacity. This budget funds three additional capital projects. Future project priorities will be reviewed and approved by Stormwater Committee and the Village Council.

#### **Stormwater - Revenue**

Funding for the Stormwater Management Program comes primarily from the Storm Water Utility. The Utility is based on equitable cost sharing measures which allocates responsibility to users of the stormwater management system based on a property's contribution to runoff as defined by impervious coverage per developed tract of land. Both commercial and non-commercial developments are charged a fee, and includes for-profit and not-for profit property owners. Billable Equivalent Residential Unit fees are kept at the current level of \$5.00 per ERU per month, equating to \$60 per ERU annually. These fees are billed on the annual County Property Tax Assessment.

Clemmons will collect an estimated \$725,000, or 99.6% of budget, from the Storm Water Utility. Fund Balance appropriations of \$314,405 assist in completing three Capital Improvement Projects.

#### **Stormwater - Expenditures**

Budgeted activities support the Phase II water quality requirements including staff and public education, public participation, illicit discharge detection and elimination, construction runoff controls, post-construction runoff controls, and municipal maintenance operations. Additional quantity management activities include engineering, regulatory enforcement actions, and utility data base maintenance. Most of the budget line items support water quality Phase II Permit requirements, stormwater runoff quantity controls, or a combination of the two.

### **Stormwater – Capital Projects and Purchases**

The Village's Capital Improvement Program constructs structural improvements that address existing drainage deficiencies and also funds equipment purchases. Stormwater capital projects are prioritized by the project rating system, as recommended by the Stormwater Advisory Board and approved by the Village Council on an annual basis. There are three proposed capital projects budgeted for an estimated total of \$470,000. Specific projects are listed in separate documents.

### **IV. FUND BALANCE - GENERAL**

The budget appropriates \$245,740 of general fund - restricted funds and \$382,360 of general fund - unassigned funds. Fund balance primarily supports capital equipment purchases, street pavement refurbishing, and sidewalk or greenway projects. Clemmons has historically maintained comfortable reserves, only using savings to procure small capital purchases and projects. Council policy is to maintain a minimum \$3.0 million in unassigned reserve which can be used for emergencies, produce investment income, or simply to balance budget deficits in recurring operations when necessary. Unassigned fund balance is expected to exceed \$4 million for the period ending June 30, 2014. This year's budget is balanced and fund balance level remains within historically comfortable margins

#### **Fund Transfers.**

The Stormwater Fund continues to reimburse the General Fund for planning actions completed prior to the implementation of the Stormwater Enterprise Utility. This will be the eighth of ten expected annual payments of \$41,000 to refund these costs which were originally paid from the General Fund.

This proposed budget is respectfully submitted, this the 28th day of May, 2013.



Gary M. Looper  
Manager, Village of Clemmons

**Village of Clemmons  
Budget Message Fiscal Year Ending June 30, 2014**

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## Summary

This recommended budget represents the best efforts of the Village staff to prepare a budget that reflects the current economic conditions and allows for the delivery of the same quality and variety of services and programs that our citizens have come to expect without causing an undue financial burden to the taxpayers. For a more long-term view of Village capital projects, please see the Village Capital Improvement Plan.

The current year's budget includes appropriations for four funds; General Fund, Village Point Lake Greenway Capital Project Fund, Hwy 158 Sidewalk from Village Hall to Asbury Place, Tanglewood Greenway & Associated Sidewalks Capital Project Fund, and Stormwater Proprietary Fund.

The total recommended general fund appropriation for the fiscal year ending June 30, 2014 budget is \$5,391,985. This budget includes a proposed eleven and one-half cent (.115) tax rate. The Village Council reviews the balance of services provided, tax rate and fund balance annually during the budget process. The budget includes \$787,100 of capital which includes \$291,200 of capital outlay and \$495,900 transfers to Capital Projects. Of the \$787,100, grants financed \$65,750 and gasoline tax (powell bill) financed \$70,000. The current budget includes \$302,000 of re-appropriations for transfers to capital projects from the 12-13 budget that is not expected to be expended as of June 30, 2013.

The total recommended enterprise fund appropriations for the fiscal year ending June 30, 2014 budget is \$1,045,405. The rate per ERU is \$5.00 per month or \$60.00 annually. This budget includes capital of \$474,000.

The Village of Clemmons has the following committed fund balances:

Future Facility Reserve

In addition to the committed fund balance listed above, the Village has the following legally restricted reserves:

Street Maintenance (Powell Bill- Gasoline Tax)

Tourism (Occupancy Tax)

Cultural, Economic and Recreation (Occupancy Tax)

### **Some Village of Clemmons' statistics are as follows:**

Population (Office of State Budget and Management)	18,829
Households (per March 2013 count)	6,007
Street Miles	79.08
Street Lights (increase of 63 lights)	857
Tax Cap	.15/per \$100 valuation

### **General statistics:**

Consumer Price Index for All Urban Wage Earners March 2013	1.5%
NC Unemployment Rate, March 2013	8.9%
Forsyth County Unemployment Rate, March 2013	8.4%

### **Current Services:**

Single Family Residential solid waste weekly at curbside (one 96 gallon container)

Single Family Residential curbside recycling bi-weekly (one 96 gallon container)

Annual Bulk item pickup (March)

Cardboard recycling and extra trash drop off

Village-wide leaf, limb and grass collection

Street lights at approved locations mainly at intersections

Street maintenance

Sidewalk Construction and sidewalk maintenance

Street Sweeping

Green space, Greendale Park

Village Point Lake & Pier

Village Point Lake Greenways (project in Progress)

Public Safety provided thru contract with Forsyth County Sheriff's Department

Land use planning & zoning; Code enforcement

Federally Mandated Storm water Management

**The following tax rate and fee structure were used to calculate estimated revenues:**

Tax Rate	\$ .115 per \$100 valuation
Driveway Permit	\$30.00 § 94.15
False Alarms	\$50 after 3 false alarms § 93.02
Returned Check Fee	\$25.00

**Code Enforcement Rates:**

Vehicle, Equipment, Labor and Administrative Charges:

Weeds and Undergrowth: Mowing Neglected Private Lots-minimum charge one hour equipment charge plus administrative charge:

Backhoe	\$55.00 per hour
Loader	\$80.00 per hour
Tandem Dump Truck	\$55.00 per hour
Single Axle Dump Truck	\$45.00 per hour
Zero-Turn Mower	\$35.00 per hour
Tractor w Side Mower	\$95.00 per hour
Tractor w Flail Mower	\$65.00 per hour
Weed Eater	\$21.00 per hour
Chain Saw	\$21.00 per hour
Administration Charge	\$50.00 per event
Labor- Actual Salary plus 35% for benefits	

**Publications and Copies**

Clemmons Unified Development Ordinance	Link to Municipal Code from <a href="http://www.clemmons.org">www.clemmons.org</a>
Clemmons Code of Ordinances	Link to American Legal from <a href="http://www.clemmons.org">www.clemmons.org</a>
Copies in excess of 10 pages	\$.10 a page
Color copies in excess of 10 pages	\$.20 a page

**Itinerant Merchant §111.03**

**Stormwater Utility**

Per Equivalent Residential Unit per Month/Annual	\$5.00/\$60.00
Stormwater Permit Fee	Adopted under separate document

**Clemmons Development Review Fee Schedule**

***General Use Rezoning***

20 acres or less.....	\$1,000.00
20-50 acres.....	\$1,300.00
50-100 acres.....	\$1,400.00
100+ acres.....	\$1,500.00 +\$25/per additional acre

***Special Use Rezoning or Council Approved SUP\****

20 acres or less.....	\$1,500.00
20-50 acres.....	\$2,000.00
50-100 acres.....	\$2,500.00
100+ acres.....	\$3,000.00 +\$25/per additional acre

***Site Plan Amendment\****

20 acres or less.....	\$1,000.00
20-50 acres.....	\$1,500.00
50-100 acres.....	\$2,000.00
100+ acres.....	\$2,500.00

***Multi-Family\****

20 acres or less.....	\$1,500.00
20-50 acres.....	\$1,750.00
50-100 acres.....	\$2,000.00
100+ acres.....	\$2,250.00 +\$100per additional acre

***MU-S or C (Campus)\****

20 acres or less.....	\$2,500.00
20-50 acres.....	\$3,500.00
50-100 acres.....	\$5,000.00
100+ acres.....	\$5,000.00 +\$100per additional acre

***RP-S (Research Park)\****

20 acres or less.....	\$2,000.00
20-50 acres.....	\$2,500.00
50-100 acres.....	\$3,500.00
100+ acres.....	\$4,500.00 +\$100per additional acre

***MRB-S\****

20 acres or less.....	\$10,000.00
20-50 acres.....	\$15,000.00
50-100 acres.....	\$20,000.00
100+ acres.....	\$20,000.00 +\$250per additional acre

***C-UDO-32 (Development requirements for large retail establishment when MRB-S is not triggered)***

20 acres or less.....	\$7,500.00
20-50 acres.....	\$10,000.00
50-100 acres.....	\$15,000.00
100+ acres.....	\$15,000.00 +\$250per additional acre

***FINAL DEVELOPMENT PLAN\****

20 acres or less.....	\$1,000.00
20-50 acres.....	\$1,500.00
50-100 acres.....	\$2,000.00
100+ acres.....	\$2,000.00 +\$50per additional acre

***SUBDIVISION, MAJOR***.....\$1,500.00 + 30 per lot

***SUBDIVISION, MINOR***.....\$125.00 per lot

***FINAL PLAT APPROVAL***

Subdivision, Major.....	\$500.00
Subdivision, Minor.....	\$125.00

***\*TIS REVIEW***

Sites That Require TIS Review.....	\$110.00 per hour
For Village Consulting Engineer Review of Traffic Impact Study	

**MINOR CHANGES**

**Requiring Reports to Permit Issuing Authority**

Single Family Residential.....	\$250.00
Multi-Family/Commercial/Industrial.....	\$400.00

**Not Requiring Reports to Permit Issuing Authority**

Single Family Residential.....	\$50.00
Multi-Family/Commercial/Industrial.....	\$100.00

<b>PLANNING BOARD REVIEW FEE</b> .....	\$500.00
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**ZONING TEXT AMENDMENTS**

Tier 1.....	\$500.00
Tier 2.....	\$1,000.00

**OTHER FEES**

Single Blade Sign.....	\$115.00
Double Blade Sign.....	\$200.00

## General Fund Revenue

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
<b>PROPERTY TAXES</b>						
Taxes-Ad Valorem-Prior	\$ 27,278	\$ 32,394	\$ 25,000	\$ 28,185	\$ 25,000	
Taxes-Ad Valorem-Current	2,144,982	2,155,174	2,315,000	2,312,998	2,017,900	
Taxes-Registered Motor Vehicles	150,892	170,246	-	175,800	176,000	
Penalties & Interest	6,683	3,302	5,000	2,907	5,000	
<b>Total Ad Valorem Taxes</b>	<b>\$ 2,329,835</b>	<b>\$ 2,361,116</b>	<b>\$ 2,345,000</b>	<b>\$ 2,519,890</b>	<b>\$ 2,223,900</b>	<b>41%</b>
<b>OTHER TAXES AND LICENSES</b>						
License (Temporary Business License)	\$ 710	\$ 640	\$ -	\$ 290	\$ -	
Tax on Gross Receipts Leased Vehicles	2,083	2,659	2,000	2,408	2,400	
<b>Total Other Taxes and Licenses</b>	<b>\$ 2,793</b>	<b>\$ 3,299</b>	<b>\$ 2,000</b>	<b>\$ 2,698</b>	<b>\$ 2,400</b>	<b>0%</b>
<b>UNRESTRICTED INTERGOVERNMENTAL</b>						
Sales Tax	\$ 558,441	\$ 671,763	\$ 586,900	\$ 671,709	\$ 625,000	
Beer & Wine Tax	82,396	80,969	84,000	82,000	82,000	
Natural Gas Excise Tax	65,013	52,633	60,000	57,867	58,000	
Electric Franchise Tax	539,378	541,223	539,300	559,887	558,000	
Telecommunications Sales Tax	123,666	121,518	126,000	111,227	110,000	
Video Programming Fee	237,899	202,914	224,000	188,204	188,200	
ABC Distribution	174,471	215,510	200,000	201,016	201,000	
<b>Total Unrestricted Intergovernmental</b>	<b>\$ 1,781,264</b>	<b>\$ 1,886,530</b>	<b>\$ 1,820,200</b>	<b>\$ 1,871,910</b>	<b>\$ 1,822,200</b>	<b>34%</b>
<b>RESTRICTED INTERGOVERNMENTAL</b>						
Powell Bill	\$ 483,674	\$ 494,191	\$ 495,540	\$ 512,147	\$ 505,000	
Solid Waste Disposal Tax	12,672	12,760	13,050	12,395	12,300	
Tourism Occupancy Tax	46,659	53,131	50,000	59,361	50,000	
Local Occupancy Tax	24,258	27,198	26,000	29,350	26,000	
MPO Reimbursement	29,240	-	-	1,700	-	
Grants	-	29,490	65,760	-	65,760	
<b>Total Restricted Intergovernmental</b>	<b>\$ 596,503</b>	<b>\$ 616,770</b>	<b>\$ 650,350</b>	<b>\$ 614,953</b>	<b>\$ 659,060</b>	<b>12%</b>
<b>OTHER REVENUES</b>						
Investment Earnings	\$ 19,715	\$ 12,848	\$ 9,000	\$ 6,554	\$ 6,000	
Investment Earnings Restricted	553	1,216	-	323	-	
Private Donations	-	500	-	50	-	
Planning & Zoning Fees	6,598	3,625	4,000	3,225	4,000	
Community Gardens	-	1,085	525	525	525	
Miscellaneous	825	94	-	22	-	
Public Works Permits & Fees	3,878	10,782	3,000	10,671	6,500	
Parking Tickets	1,680	650	500	625	500	
False Alarms	5,450	4,375	2,500	1,850	1,800	
<b>Total Other Revenues</b>	<b>\$ 38,699</b>	<b>\$ 35,175</b>	<b>\$ 19,525</b>	<b>\$ 23,845</b>	<b>\$ 19,325</b>	<b>0%</b>
subtotal before other financing sources	\$ 4,749,094	\$ 4,902,890	\$ 4,837,075	\$ 5,033,296	\$ 4,726,885	
<b>OTHER FINANCING SOURCES</b>						
Sale of Capital Assets	\$ 1,002	\$ 14,693	\$ -	\$ 8,657	\$ -	
Transfers from Stormwater	-	41,000	-	-	41,000	
Restricted Fund Balance-occupancy	-	-	19,300	-	-	
Restricted Fund Balance-streets	-	-	187,085	-	241,740	
Fund Balance Appr.	-	-	-	-	382,360	
<b>Total Other Financing Sources</b>	<b>\$ 1,002</b>	<b>\$ 55,693</b>	<b>\$ 206,385</b>	<b>\$ 8,657</b>	<b>\$ 665,100</b>	<b>13%</b>
<b>TOTAL</b>	<b>\$ 4,750,096</b>	<b>\$ 4,958,583</b>	<b>\$ 5,043,460</b>	<b>\$ 5,041,953</b>	<b>\$ 5,391,985</b>	<b>100%</b>

## GENERAL FUND REVENUES

### AD VALOREM TAXES:

The estimated tax base, excluding registered motor vehicles for the 2013-2014 budget, per the Forsyth County Tax Assessor's Office, is \$1,769,568,609 (decrease of 7%) with an estimated tax collection rate of 99.16%. The proposed tax rate is eleven and one-half cents (.115).

- **Estimated levy** **\$2,017,900**

The estimated tax base for registered motor vehicles for the 2013-2014 budget, per the Forsyth County Tax Assessor's Office is \$165,081,245 (increase of 6%) with an estimated tax collection rate of 92.74%. The proposed tax rate is eleven and one-half cents (.115).

- **Estimated Levy** **\$ 176,000**

Total assessed value decreased by 6%.

### OTHER TAXES AND LICENSES:

#### **Tax on Gross Receipts of Leased Motor Vehicles**

Estimate is based on actual 2011-2012 receipts.

### INTERGOVERNMENTAL REVENUES:

- **Sales Tax** **\$625,000**

The estimate is based on estimated actual receipts for 2012-2013.

- **Beer & Wine Tax:** **\$ 82,000**

Estimate based on estimated actual 2011-2012 revenue. Revenue is distribution based on population of State alcohol tax collections through February. Draft legislation, SB 394 could eliminate this revenue source.

- **Natural Gas Excise Tax:** **\$ 58,000**

The statewide distribution is expected to be 4 % higher than FY 2011-12 and assuming the winter temperatures move towards normal levels the revenue will grow by 7% for 2013-2014. This distribution is based on excise tax collected in Clemmons. The excise tax is based on therms (units of heat) consumed and not price; therefore there is no additional revenue due to price increases. Draft legislation, SB 394 could eliminate this revenue source. The excise tax would be replaced with local sales tax, however local sales tax is a shared revenue source with the County which is distributed on ad valorem basis it would not be revenue neutral for the Village. In the draft legislation SB 394 the effective day is January 1, 2014.

- **Electric Franchise Tax:** **\$558,000**

The statewide electricity franchise revenue is expected to increase by 1% over FY 2011-12, with revenue growth of 2.5% for FY 2013-14. Distribution is based on actual receipts within the Village of Clemmons. Draft legislation SB 394 could eliminate this revenue source. The franchise would be replaced by local sales tax, however since Clemmons would then share this revenue source with the County to be distributed on ad valorem basis it would not be revenue neutral for the Village.

- **Telecommunications Sales Tax:** **\$ 110,000**

Estimated decrease from 2011-12 of 5% and continued decrease for FY 13-14 of 1.5% is based on estimated actual 2012-13 revenues. Telecommunications sales tax continues to trend down.

- **Video Programming Fee:** **\$188,200**

State shared revenue that replaced local cable franchise fee

- **ABC Distribution:**

Revenues estimated at actual for 2012-2013

### RESTRICTED INTERGOVERNMENTAL REVENUES:

- **Powell Bill Funds (Street Paving & Maintenance): Gasoline Tax**

- Per Capita (\$) Population (18,829 @ \$20.16) **\$379,000**

- Per Mile (\$) Miles (79.08@ \$1596) **\$126,000**

- Per capita and per mile estimates from North Carolina League of Municipalities, 3% decline from 2012-13 revenue.

- **Occupancy Tax (Restricted Cultural, Economic and Recreational)**

Estimate based on 2012-2013 actual with no growth predicted

- **Occupancy Tax (Restricted Travel and Tourism)**

Estimate based on 2012-2013 actual with no growth predicted

**GENERAL FUND REVENUES-CONTINUED**

**OTHER REVENUES:**

**Interest Income:**

- Interest income is estimated at actual for 2012-2013.
  - All Village funds are 100% collateralized, the State monitors banks to ensure that government funds are collateralized at 110%.
  - Interest rates continue at record lows, no expectation of rise of interest rates, the Federal Reserve has indicated that they would keep the Federal Reserve rate low until they saw improvement in the unemployment rate.

**Planning & Zoning Fees:**

- Estimated collection of planning & zoning fees.
- **Community Gardens**
  - Rental of community garden plots, 21 x \$25

**RESTRICTED FUND BALANCE APPROPRIATED: STREETS**

<b>Estimated Restricted Fund Balance-Streets</b>	<b>6/30/2013</b>	<b>\$1,491,933</b>
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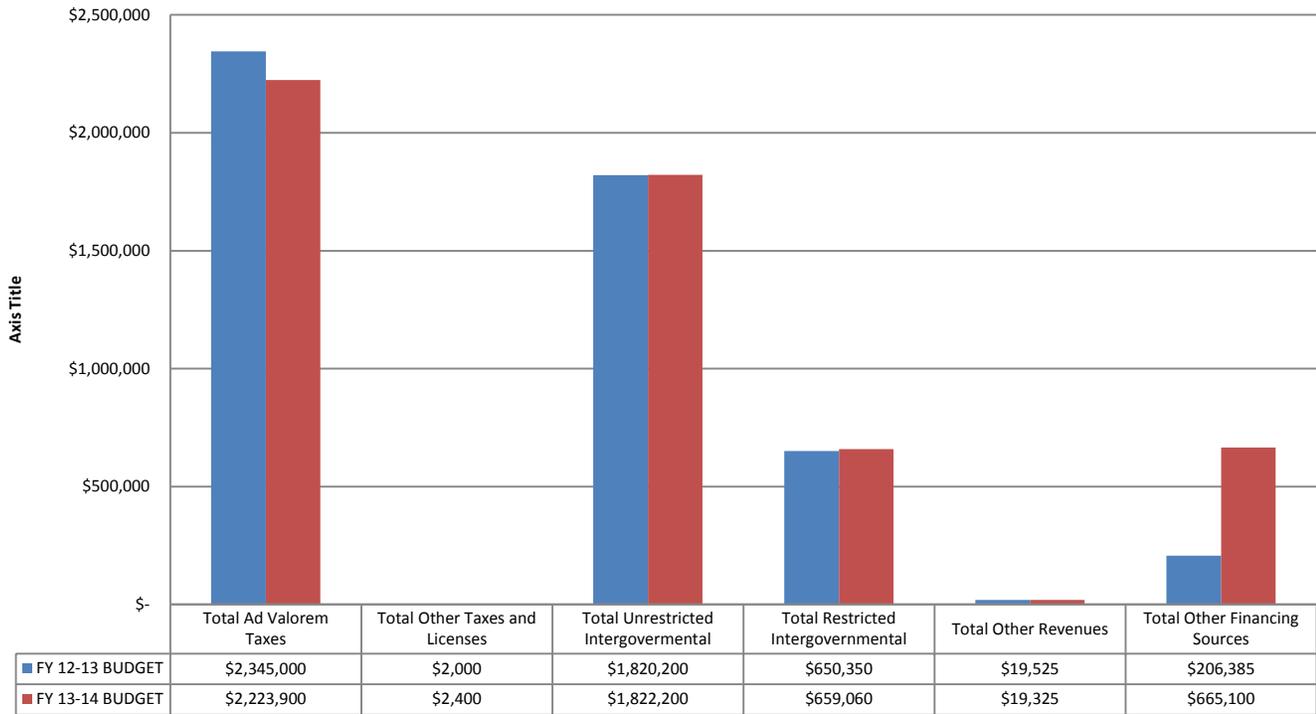
The Village appropriated \$241,740 from restricted fund balance-streets to continue a paving schedule anticipated to increase pavement condition rating. Our pavement condition rating is higher than state average, however it has decreased in the last two analysis reports from 94.6% to 87.4% in years 2003 to 2010.

**RESTRICTED FUND BALANCE APPROPRIATED**

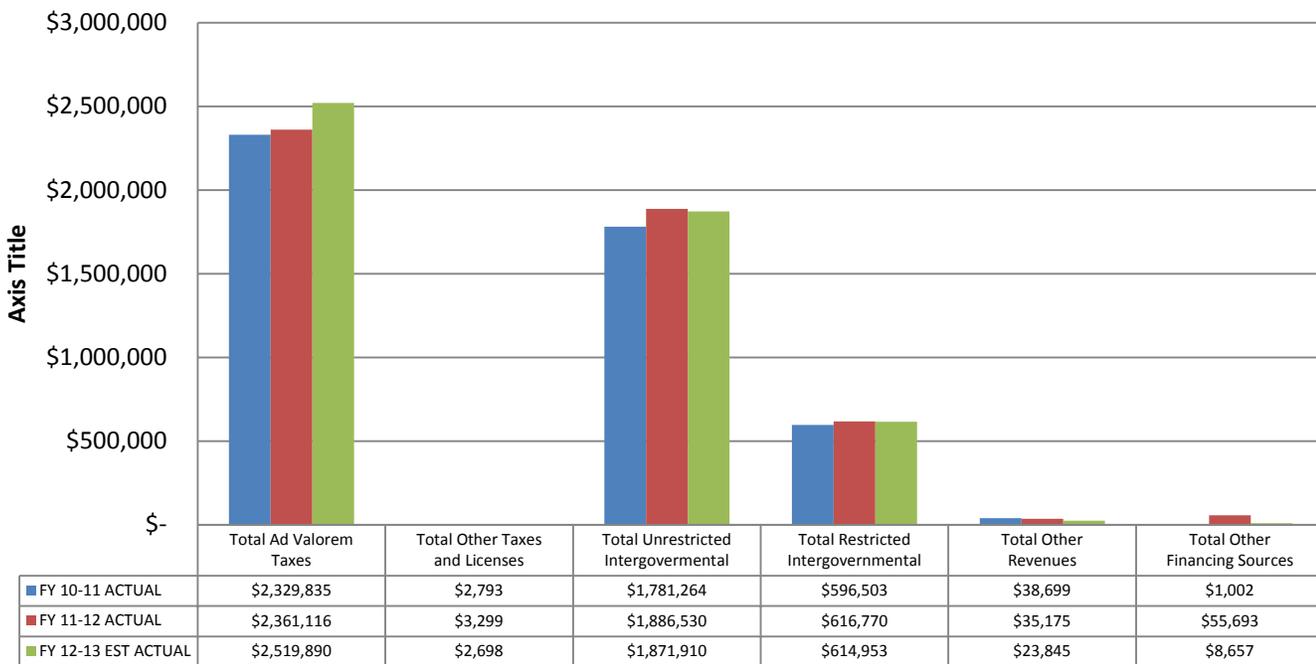
<b>Unassigned Fund Balance</b>	<b>06/30/2012</b>	<b>\$3,894,390</b>
<b>Estimated Unassigned Fund Balance</b>	<b>06/30/2013</b>	<b>\$4,640,464</b>
<b>Estimated Revenues</b>		<b>\$5,041,953</b>
<b>Estimated Expenditures</b>		<b><u>(4,434,263)</u></b>
<b>Estimated Revenues over Expenditures</b>		<b>607,690</b>
<b>Estimated decrease in restricted fund balance-streets</b>		<b>(\$ 138,384)</b>
<b>Estimated increase in unassigned fund balance</b>		<b><u>\$ 746,074</u></b>
<b>Estimated total increase in fund balance</b>		<b>\$ 607,690</b>

The Village has appropriated unassigned fund balance of \$382,360 for completion of capital projects approved. Total transfers to capital projects are \$495,900. Of the \$495,900 the Village re-appropriated approximately \$302,000 from the 2012-2013 budget year.

**Graph Comparison FY 12-13 Budget to FY 13-14 Budget**



**Comparison Three Year Actual**



## Revenue Neutral Tax Rate Calculation

### Step 1. Annual Tax Base Growth Calculation

Year	Valuation	Valuation Increase	
2009-10	\$ 2,023,410,152		
2010-11	\$ 2,025,207,826	\$ 1,797,674	0.09%
2010-11	\$ 2,025,207,826		
2011-12	\$ 2,048,430,435	\$ 23,222,609	1.15%
2011-12	\$ 2,048,430,435		
2012-13	\$ 2,074,513,882	\$ 26,083,447	1.27%
2013-14	Tax Base \$ 1,934,649,854		<b>0.84%</b> Average Growth Rate

Step 2. 
$$\frac{\text{Tax Base (FY 13-14)}}{100} = \frac{\$ 1,934,649,854}{100} = \$ 19,346,499$$

### Step 3. Calculation of tax rate needed to produce equal tax levy

Tax Base (FY 13-14) x Rate Needed = Ad Valorem Tax Levy for FY 12-13)

$$\text{Rate Needed} = \frac{\text{AVT levy (FY 12-13)}}{\text{Tax Base (FY 13-14)}}$$

$$\text{Rate Needed} = \frac{2,385,691}{19,346,499}$$

$$\text{Rate Needed} = \$ 0.123$$

### Step 4. Calculation of Revenue Neutral

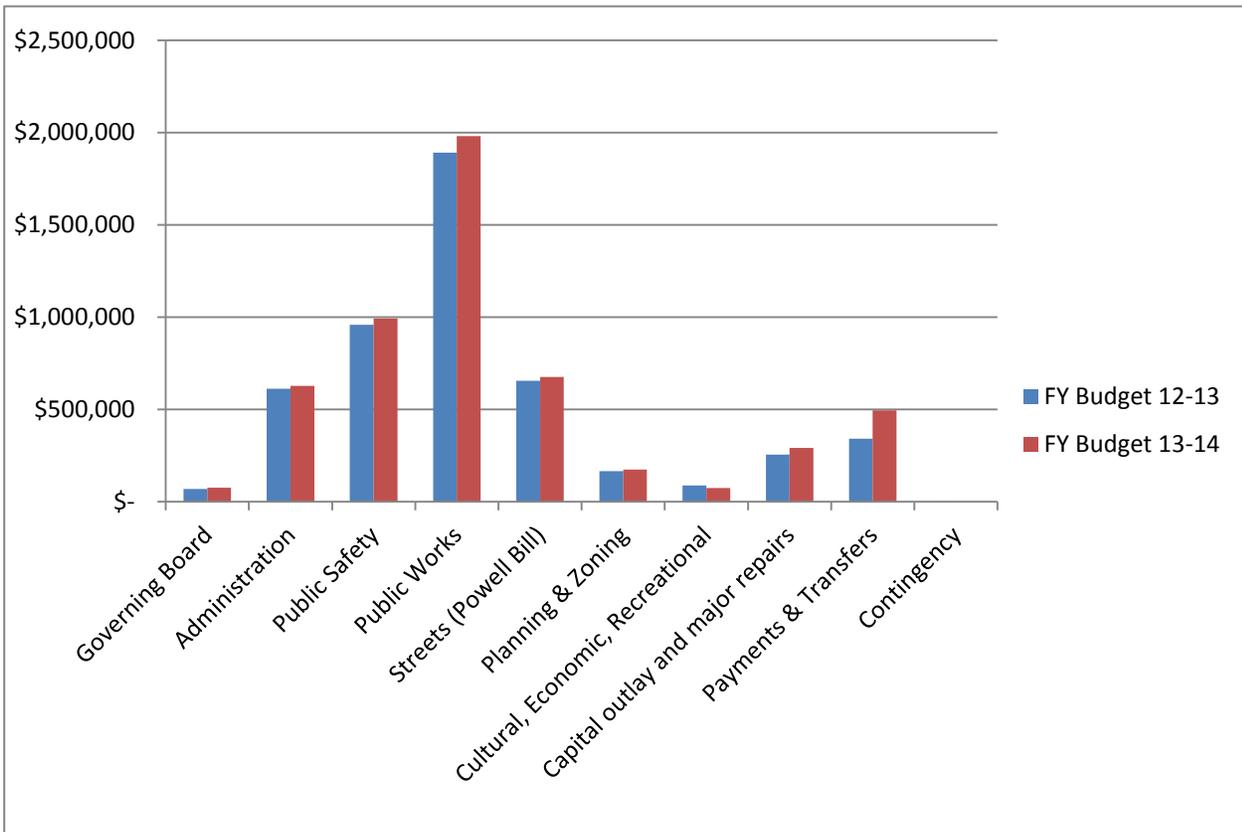
Revenue Neutral Tax Rate = Tax Rate equivalent Levy x Growth Factor

$$0.123 \quad 1.0084 \quad \$ \quad 0.124$$

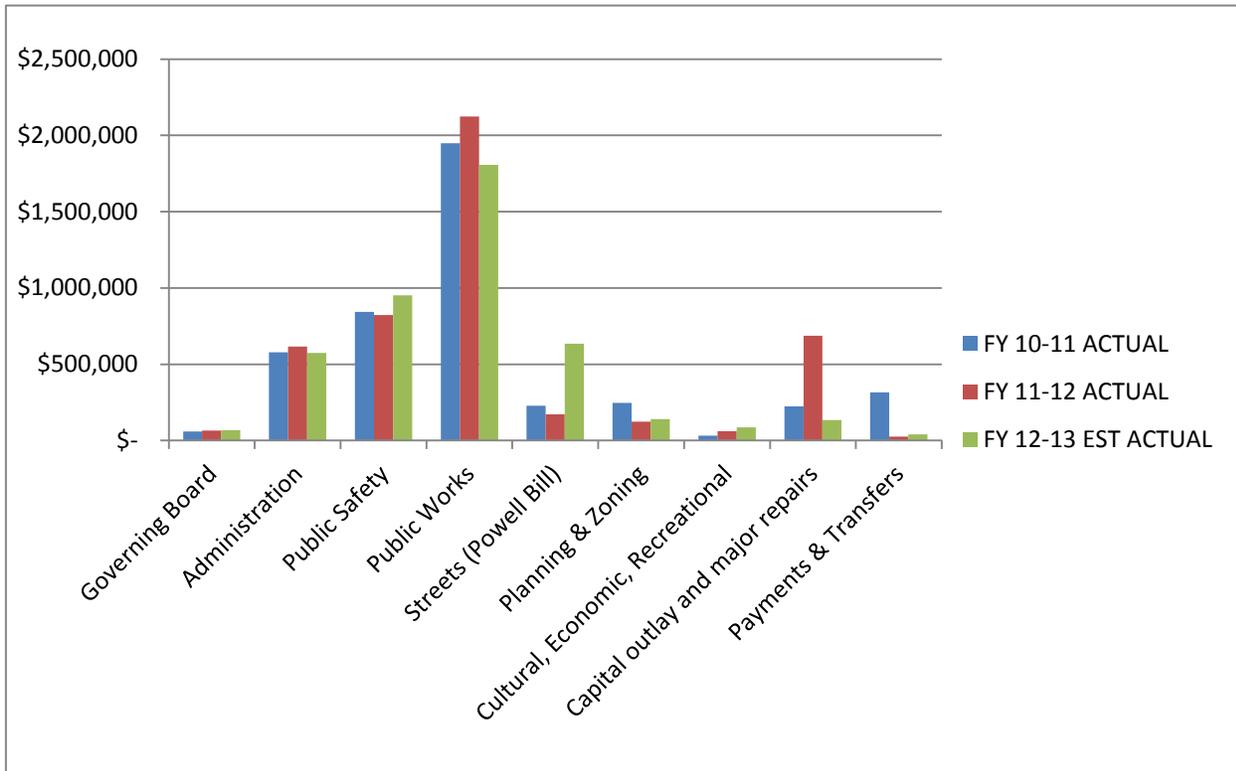
## General Fund Appropriations

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Governing Board	\$ 58,446	\$ 65,061	\$ 69,350	\$ 66,633	\$ <b>76,350</b>	1%
Administration	579,298	615,887	613,205	574,586	<b>628,940</b>	12%
Public Safety	844,165	821,742	959,400	951,191	<b>993,350</b>	18%
Public Works	1,948,966	2,122,777	1,892,148	1,807,099	<b>1,981,245</b>	37%
Streets (Powell Bill)	228,463	170,806	656,125	635,287	<b>676,740</b>	13%
Planning & Zoning	246,142	123,570	165,630	139,440	<b>174,260</b>	3%
Cultural, Economic, Recreational	31,048	61,029	87,800	85,943	<b>74,000</b>	1%
Capital outlay and major repairs	224,072	685,772	255,700	134,335	<b>291,200</b>	5%
Payments & Transfers	316,518	25,609	341,400	39,749	<b>495,900</b>	9%
Contingency	-	-	2,702	-	-	0%
<b>TOTAL</b>	<b>\$ 4,477,118</b>	<b>\$ 4,692,253</b>	<b>\$ 5,043,460</b>	<b>\$ 4,434,263</b>	<b>\$ 5,391,985</b>	<b>100%</b>

**Graph Comparison FY 12-13 Budget to FY 13-14 Budget**



**Graph Comparison of Two Year Actual and FY 12-13 Estimated Actual**



### Governing Board Appropriations

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Salaries	\$ 32,100	\$ 30,630	\$ <b>33,300</b>	\$ 31,620	\$ <b>33,300</b>	
FICA	\$ 2,456	\$ 2,343	\$ <b>2,550</b>	\$ 2,419	\$ <b>2,550</b>	
Total personnel	\$ 34,556	\$ 32,973	\$ <b>35,850</b>	\$ 34,039	\$ <b>35,850</b>	52%
Auditing Fees	\$ 12,900	\$ 13,250	\$ <b>13,500</b>	\$ 13,500	\$ <b>15,500</b>	
Travel/Meeting/Events	\$ 10,990	\$ 18,838	\$ <b>20,000</b>	\$ 19,094	\$ <b>25,000</b>	
Total operating	\$ 23,890	\$ 32,088	\$ <b>33,500</b>	\$ 32,594	\$ <b>40,500</b>	53%
<b>TOTAL</b>	<b>\$ 58,446</b>	<b>\$ 65,061</b>	<b>\$ 69,350</b>	<b>\$ 66,633</b>	<b>\$ 76,350</b>	<b>105%</b>

## Governing Board Appropriations

The Governing Board provides legislative and policy leadership for the Village and directs the administration of all Village departments and boards.

### Salaries & Fringes:

	Monthly <sub>1</sub>	Meetings
<b>Mayor</b>	<b>\$550</b>	<b>\$50 23 Regular Meetings</b>
<b>Council (5)</b>	<b>\$300</b>	<b>\$50 23 Regular Meetings</b>
<b>Six special</b>		<b>\$50</b>

1. Considered employees for IRS purposes only

### Auditing Fees:

- The required annual audit including single audit. A single audit is required when the Village expends over r \$500,000 in State Grants. The Village expended over \$500,000 of powell bill funds, and powell bill is considered a State Grant.

### Travel & Meetings:

- Retreat
- NCLM Conference (All council members)
- National League of Cities Conference (2 National conferences for 2 council members)
- National League of Cities Committee Meetings (2 meetings for 1 council member) Partial reimbursement from NCLM.
- Christmas Event for Volunteers
- Town Hall Day
- Meals at special meetings
- **Essential in Government for possible new council members resulting from the November 2014 local election-in past five councilmembers has attended therefore budgeted for five members**

## Administration Appropriations

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Salaries	\$ 264,106	\$ 276,074	\$ 288,010	\$ 287,619	\$ 293,800	
FICA	\$ 20,061	\$ 20,767	\$ 22,035	\$ 22,042	\$ 22,500	
Retirement	\$ 27,853	\$ 30,932	\$ 31,640	\$ 31,415	\$ 32,600	
Group Insurance	\$ 41,032	\$ 43,526	\$ 45,450	\$ 45,513	\$ 54,500	
Total personnel	\$ 353,052	\$ 371,299	\$ 387,135	\$ 386,589	\$ 403,400	64%
Unemployment	\$ 9,312	\$ -	\$ -	\$ -	\$ 1,000	
Supplies	\$ 5,411	\$ 6,143	\$ 7,800	\$ 7,961	\$ 8,000	
Travel/Meetings/Education	\$ 9,608	\$ 9,246	\$ 13,000	\$ 11,047	\$ 13,000	
Mileage Reimbursement	\$ 3,058	\$ 2,855	\$ 3,600	\$ 2,322	\$ 3,100	
Telephone	\$ 8,859	\$ 8,236	\$ 8,150	\$ 7,083	\$ 7,800	
Postage	\$ 3,226	\$ 2,974	\$ 3,600	\$ 3,226	\$ 3,500	
Utilities-Village Hall	\$ 8,359	\$ 9,451	\$ 10,000	\$ 10,243	\$ 11,000	
Water & Sewer	\$ 206	\$ 219	\$ 400	\$ -	\$ 220	
Printing	\$ 381	\$ -	\$ 800	\$ 568	\$ 700	
Newsletter/citizen communication	\$ 3,218	\$ -	\$ 13,000	\$ -	\$ 6,000	
Bldg. & Equipment Maintenance & Landscap	\$ 7,754	\$ 9,538	\$ 12,200	\$ 12,156	\$ 12,200	
Advertising	\$ 4,620	\$ 5,132	\$ 5,400	\$ 4,008	\$ 5,000	
Contract Services	\$ 51,852	\$ 20,448	\$ 30,000	\$ 28,081	\$ 30,000	
Contract Services-Tax Collection	\$ 23,318	\$ 23,691	\$ 24,000	\$ 24,000	\$ 24,000	
Contract Services-Board of Election	\$ -	\$ 10,239	\$ -	\$ -	\$ 11,500	
Contract Service-Attorney	\$ 25,813	\$ 28,429	\$ 31,000	\$ 21,000	\$ 29,000	
Contract Service-Bond	\$ -	\$ 48,876	\$ -	\$ -	\$ -	
Rent	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	
Insurance & Bonds	\$ 27,024	\$ 28,418	\$ 30,000	\$ 26,343	\$ 28,000	
Dues & Subscriptions	\$ 24,656	\$ 27,341	\$ 29,000	\$ 25,622	\$ 29,000	
Non-Capital Equipment	\$ 9,451	\$ 3,232	\$ 4,000	\$ 4,217	\$ 2,400	
Total operating	\$ 226,246	\$ 244,588	\$ 226,070	\$ 187,997	\$ 225,540	36%
<b>TOTAL</b>	<b>\$ 579,298</b>	<b>\$ 615,887</b>	<b>\$ 613,205</b>	<b>\$ 574,586</b>	<b>\$ 628,940</b>	<b>100%</b>

## Administration Appropriations

The administrative staff maintains the Village’s records, ensures compliance with North Carolina State Statutes and local ordinances, prepares financial information, acts as intermediary between the governing board and citizens, and monitors all other departments.

### Salaries & Fringes

Village Manager (99%) Storm water (1%) Village Clerk Village Finance Officer Administrative Support Specialist	FICA Retirement (7.07% from 6.74%) Employees Contribute 6% <i>Rate set annually by Local Government Retirement System</i> 401(k) (5% employee match) Health Insurance Dental & Vision Life Insurance & Short Term Disability
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### Travel/meetings and education:

- Manager conferences (2)
- Finance Officer conference-2 towards 40 hours required continuation education credits-CPA
- Budget Conference (1) towards 40 hours required continuation education credits-CPA
- Administrative Staff-retreat-4 including attorney
- Clerks’ Academy towards continuing education clerks’ certifications
- School of government classes
- Attorney conference
- State Treasurers Conference

### Telephone/Communication:

- Telephone service 7 lines including fax line
- Manager cell phone service
- Internet service
- Web hosting
- Channel 6

### Newsletter/Citizen Communication:

- Bi- Annual newsletter appropriation is based on mailing out newsletter

### Contract Services:

- Cleaning & pest control
- Security System Monitoring
- Professional services (IT, accounting software, and banking services)
- NCLM Environment Coalition
- Facilitator for retreat

## **Administration Appropriations-Continued**

### **Contract Service-Tax Collection**

- 1% of tax collection
- Possible new fees for process charges sending information to NCDMV for collection of motor vehicle taxes.

### **Contract Services-Board of Election**

- Actual Board of Election cost of the local election November 2014

### **Building & equipment maintenance & landscaping:**

- Copier maintenance agreement
- Generator repairs and maintenance agreement
- Plants and pine needles
- Weed control
- Irrigation repairs
- Plumbing and building repairs

### **Insurance:**

- Workers' Comp
- Property, Liability & Bonds
  - General Liability
  - Employer Liability
  - Finance Officer Bond (required by state statute)
  - Property and inland machine

### **Due and Subscriptions:**

- North Carolina League of Municipalities( 46% of total dues and subscriptions)
- National League of Cities
- School of Government
- Clerk, Finance and Manager NC and National Associations
- Professional Dues
- Winston-Salem Chamber Dues
- Piedmont Regional Council
- Piedmont Triad Partnership
- Newspaper subscription-Courier & Journal check legal ads
- Sam's club
- Leadership W-S

### **Non- Capital Equipment**

- Bookcase
- Desk
- Replacement of 2007 computer Clerks office, put Clerks computer in Mayor's office which is 2005 computer

### Public Safety Appropriations

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Supplies	\$ 1,225	\$ 846	\$ 1,300	\$ 742	\$ <b>1,300</b>	
Gas/Fuel	\$ -	\$ 8	\$ 100	\$ 10	\$ <b>100</b>	
Small Equipment	\$ -	\$ 581	\$ 2,000	\$ -	\$ <b>1,000</b>	
Telephone	\$ 8,569	\$ 8,194	\$ 9,000	\$ 9,898	\$ <b>9,900</b>	
Utilities	\$ 1,449	\$ 1,288	\$ 1,500	\$ 1,901	\$ <b>2,000</b>	
Repairs & Maintenance	\$ 696	\$ 295	\$ 830	\$ 1,644	\$ <b>1,600</b>	
Cleaning Service	\$ 2,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ <b>2,400</b>	
Rent/lease	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ <b>14,400</b>	
Contract Services	\$ 677,947	\$ 657,129	\$ 789,000	\$ 790,676	\$ <b>956,000</b>	
Contract Services -Grant Traffic	\$ 133,394	\$ 132,404	\$ 134,600	\$ 125,254	\$ -	
Insurance	\$ 4,285	\$ 4,197	\$ 4,270	\$ 4,266	\$ <b>4,650</b>	
<b>TOTAL</b>	<b>\$ 844,165</b>	<b>\$ 821,742</b>	<b>\$ 959,400</b>	<b>\$ 951,191</b>	<b>\$ 993,350</b>	<b>100%</b>

## Public Safety Appropriations

To enforce the law in an impartial manner, recognizing the statutory and judicial limitation of law enforcement authority, and the constitutional rights of all people. The Village contracts with the Forsyth County Sheriff's Department for 9 deputies, 2 traffic officers, and 2 detectives stationed in Clemmons.

### Supplies:

- Office supplies, printer paper, and water, etc.

### Small Equipment

- Miscellaneous officer equipment

### Telephone:

- Mobile phone service for eleven people
- 2 Phone lines
- Fax line
- Internet connection and static IP address

### Rent or lease:

- Rent for Neudorf space for Officers

### Contract Services:

- Forsyth County Contract with service levels the same as FY 12-13, which are 9 deputies, 2 detectives and 2 traffic officers. Estimated contract price 955,000
- Hustles as requested and approved by Village Manager. Hustles are based on per hour rate of \$25.00 -\$1,000

### Insurance:

Public Safety Liability

## Public Works Appropriations

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST. ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Salaries	\$ 309,519	\$ 323,841	\$ 347,500	\$ 339,818	\$ 359,500	
FICA	\$ 23,095	\$ 23,276	\$ 26,600	\$ 25,996	\$ 27,525	
Retirement	\$ 29,405	\$ 33,118	\$ 35,980	\$ 36,349	\$ 45,400	
Group Insurance	\$ 89,012	\$ 95,200	\$ 99,600	\$ 103,944	\$ 127,200	
Total personnel	\$ 451,031	\$ 475,435	\$ 509,680	\$ 506,107	\$ 559,625	28%
Unemployment	\$ -	\$ -	\$ 14,178	\$ 14,178	\$ 7,020	
Supplies	\$ 11,043	\$ 12,471	\$ 12,500	\$ 11,543	\$ 14,000	
Street Signs/Posts	\$ 6,745	\$ 9,656	\$ 10,000	\$ 10,000	\$ 10,000	
Safety, Clothing, & Uniforms	\$ 14,400	\$ 15,833	\$ 17,600	\$ 17,303	\$ 22,700	
Gas & Fuel	\$ 36,388	\$ 39,035	\$ 49,000	\$ 39,811	\$ 49,000	
Tools & Small Equipment	\$ 5,224	\$ 6,209	\$ 9,085	\$ 8,948	\$ 13,000	
Travel/ Meetings/ Education	\$ 4,561	\$ 5,724	\$ 8,000	\$ 7,600	\$ 9,000	
Mileage Reimbursement	\$ 6,196	\$ 7,344	\$ 6,625	\$ 6,971	\$ 7,000	
Telephone/Communications	\$ 10,923	\$ 12,487	\$ 11,900	\$ 11,043	\$ 12,400	
Utilities/Street Lights	\$ 68,699	\$ 78,406	\$ 93,400	\$ 97,372	\$ 105,000	
Utilities/Village Yard	\$ 17,231	\$ 17,384	\$ 21,000	\$ 23,219	\$ 23,000	
Landscaping R-W & I-40 Ramp	\$ 5,087	\$ 35,992	\$ 13,000	\$ 9,870	\$ 10,000	
Bldg. & Yard Maintenance	\$ 13,784	\$ 20,627	\$ 25,500	\$ 22,594	\$ 25,000	
Repairs & Maintenance	\$ 35,869	\$ 59,452	\$ 75,000	\$ 44,743	\$ 50,000	
Utilities Cut & Street Repairs	\$ -	\$ -	\$ 3,800	\$ 3,887	\$ 4,500	
Contract Service/Solid Waste	\$ 1,222,133	\$ 1,290,138	\$ 967,800	\$ 928,735	\$ 1,002,000	
Landfill Fees	\$ 1,958	\$ 1,102	\$ 3,000	\$ 3,000	\$ 3,000	
Contract Services-general	\$ 97	\$ 360	\$ 560	\$ 560	\$ 500	
Rental	\$ -	\$ 478	\$ 645	\$ -	\$ -	
Insurance	\$ 32,864	\$ 26,984	\$ 30,875	\$ 30,872	\$ 43,000	
Dues & Subscriptions	\$ 1,047	\$ 1,796	\$ 1,500	\$ 990	\$ 1,500	
Park Annual Maintenance	\$ 3,686	\$ 5,864	\$ 7,500	\$ 7,753	\$ 10,000	
Total operating	\$ 1,497,935	\$ 1,647,342	\$ 1,382,468	\$ 1,300,992	\$ 1,421,620	72%
<b>TOTAL</b>	<b>\$ 1,948,966</b>	<b>\$ 2,122,777</b>	<b>\$ 1,892,148</b>	<b>\$ 1,807,099</b>	<b>\$ 1,981,245</b>	<b>100%</b>

## Public Works Appropriations

The Public Works Department is responsible for maintenance of public buildings and grounds, solid waste, recycling, maintenance of equipment, compliance with Federal and State mandates, street lights, leaf/limb collection, right of way maintenance, and landscaping.

Salary Percentages are based on actual time cards for 2012-2013 year.

<p><b>Salaries :</b>  Assistant Manager for Public Works  Administrative Support Specialist  Equipment Service Mechanic  Crew Supervisor (2)  Construction Mechanic (6) <b>1 new position</b>  Landscaping Supervisor (1)  Landscaping Technician (1)  Part-time (1) (&gt; 1000 hours)  Temp Total of 1000 hours</p>	<p><b>Fringes:</b>  FICA  Health Insurance  Dental &amp; Vision  Life Insurance &amp; Short Term Disability  Retirement (7.07% an increase from 6.74%)      Employees contribute 6%  401 (k) (5% employee Match)</p>
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**Leaf, Limb and Grass Service:**

The leaf, limb and grass service will be provided Village-wide, ½ of the cost is included in the general fund Public Works Department and ½ of the cost is included in the Storm water Utility. The cost for this service is appropriated in the following areas: salaries, gas and fuel, repairs and maintenance and landfill cost.

**Unemployment:**

- 100% reimbursement former employee
- New funding requirement for Local Governments

**Supplies:**

- Office supplies, toner, ink, pens, hanging files, paper, etc.
- Cleaning supplies
- Supplies for restrooms
- Water and Gatorade etc.
- Postage

**Gas & Fuel:**

Appropriation based on current year actual with CPI adjustment for gasoline as of 1/31/2013 which 1.7%

**Street Signs/Posts:**

- Street signs replacement, current requirement is 9" street sign, the Village current has approximately 400-4" signs that need to be replaced. Schedule to replace 150 signs at \$42 per sign
- Replace signs due to accidents, theft, and fading.
- Sign Posts, bolts etc.
- Speed limit sign (as requested and approved by Council)

## Public Works Appropriations -Continued

### Travel/training-

- NCAPWA-Conferences
  - Equipment 2
  - Roads 2
  - Mechanic 2
- Pesticide Licenses- 2 employees
- OSHA Conference 2 Public Works Director,
- League Conference-Public Works Director
- Retreat-Public Works Director
- Arborist Class
- Agriculture extension classes 2
- Travel to ODB
- Meals for in house training
- Concrete Certification NCDOT 2
- Regional Safety Class
- Training classes as come available close distance-flag training, trenching, safe driving etc.
- New sign regulation class

### Utility Street Lights-

The Village currently has 857 street lights which is an increase of 63 lights from 12-13 budget to 13-14 budget. The additional lightening was at Village Point. A 2 percent rate increase factored in.

### Utility Cuts and Street Repairs:

The manhole covers to be raised in conjunction with the street resurfacing. This cost is not a statutory allowable expenditure under powell bill. Therefore this expenditure is appropriated under public works. Estimated 15 manholes to be raised with street on paving schedule

### Contract Service-Solid Waste & Recycling: Per Waste Management 1.9% CPI increase

2013 house count 6007 increase of 87 homes from 7-1-2012 billing, house count increased as of 3-1-2013

- Curbside Recycling \$ 2.25 per household (6045 households includes condos that have recycling with commercial trash pickup) \$163,300
- Curbside Solid Waste \$9.78 per household (6007 households) \$705,000
- Cardboard Recycling Drop off less rebate and extra Trash at Village Yard (\$12,100)
- Bulk containers (condos) (\$50,000)
- Bulk pickup (annually) (\$19,000)
- Fuel Adjustment (\$52,000) Budgeting for gas to go to \$5.00 a gallon which would be a 5.5% surcharge. Base rate is \$3.90: 2/2013 diesel fuel prices \$4.12.

## **Public Works Appropriations- Continued**

### **Repairs & Maintenance Equipment**

Repair and maintain Village vehicles and equipment.

- 13 vehicles
- 3 loaders
- 3 tractors
- 5 mowers
- 2 Knuckle boom trucks (leaf and limb pickup )
- 4 leaf vacuums- (leaf and limb pickup)
- Tub grinder
- 8 Trailers
- 1 Street Sweeper
- 5 Paving equipment

Equipment used for leaf and limb pickup; repairs and maintenance is split between stormwater and public works

### **Building and Yard Maintenance**

- Cleaning Service
- Air condition maintenance
- Generator maintenance
- Fire extinguisher inspection and maintenance
- Stone for mulch area
- Paving lot area Village Yard

### **Tools & Non capital equipment and or furniture**

- Tools for Mechanic as needed, retired mechanic used personal tools that he took when retired only replace as new mechanic see use for
- ADA sidewalk level, used for inspection of sidewalks. To assist in verifying that sidewalks we accept conform to ADA requirements.
- Computer Administrative Assistant - replaces 2007 computer
- I-pad (mechanic)
  - Easy access to electronic version of manuals ( which are less expensive)
  - New mechanic will be compiling and reporting additional reports to help track individual pieces of equipment in order to have better information for equipment replacements
- Backpack blower
- 2 vertical filing cabinets

### **Landscaping R-W:**

- Routine maintenance, spraying, fertilizer, replacement plants and trees
- Continue Mulch on Harper Road ramps (\$6,000)

### **Insurance**

- Auto insurance
- Municipal equipment insurance
- Workers Compensation Insurance-increase of 20% due to our experience modifier which increased due to significant claim and one new employee

### **Park Maintenance**

- Utilities Greendale Park
- Mowing Village Point Lake area
- Plants and weeding at Greendale Park
- Plants for Lake
- Food for fish feeder

### STREET APPROPRIATIONS (POWELL BILL)

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Salaries	\$ 81,115	\$ 76,413	\$ 70,500	\$ 90,771	\$ 95,150	
FICA	5,811	5,390	5,400	6,944	7,280	
Retirement	8,511	8,237	7,300	10,618	10,010	
Group Insurance	25,186	26,617	28,100	26,450	33,400	
Total personnel	\$ 120,623	\$ 116,657	\$ 111,300	\$ 134,783	\$ 145,840	22%
Traffic Control	\$ 8,949	\$ 13,544	\$ 33,000	\$ 33,000	\$ 22,000	
Drainage/culvert work	4,437	1,638	35,575	28,848	36,000	
Repairs/Maintenance	-	-	-	862	1,000	
Other Expenditures	1,700	5,043	3,500	4,050	4,200	
Survey/Engineer	14,087	2,934	4,000	1,416	19,000	
Gas/Fuel	651	340	1,200	554	1,200	
Snow Removal	12,103	922	12,000	8,775	15,000	
Sidewalk Maintenance	3,110	17,455	15,000	15,000	15,000	
Resurfacing/Paving	7,133	5,300	426,350	396,029	402,500	
Patching	55,670	6,973	14,200	11,970	15,000	
Total operating	\$ 107,840	\$ 54,149	\$ 544,825	\$ 500,504	\$ 530,900	78%
<b>TOTAL</b>	<b>\$ 228,463</b>	<b>\$ 170,806</b>	<b>\$ 656,125</b>	<b>\$ 635,287</b>	<b>\$ 676,740</b>	<b>100%</b>

## Street Appropriations (Powell Bill)

State street aid that is allocated to qualified municipalities for the purposes of maintaining, repairing, construction, reconstruction or widening of local streets that are the responsibility of the municipality.

**Salaries & Fringes: see table under Public Works appropriations (18% of total Public Works Salary)**

### Traffic Control:

- Stop signs and posts
- Signs that give driver speeds that can be attached to street sign post- 3 at \$3000 each.

### Drainage/culvert work

- Drainage/culvert cleaning and repairs on Village Streets

### Repairs & Maintenance

- Repairs for street sweeper; ½ from powell bill and ½ from stormwater

### Gas & Fuel

- Gas for Street Sweeper, ½ from powell bill and ½ from stormwater
- Gas for paving machine

### Survey/Engineer:

- Annual bridge inspection
- Pavement condition report

### Snow Removal:

- Estimate for snow removal normal winter
  - Salt
  - Snow plow blades & repairs
- Pump replacement for salt brine tanks.

### Sidewalk Maintenance to repair and maintain 14.29 miles of sidewalks.

- Continue Clemmons Elementary School- 10 locations of removal and replacement of sidewalk.
- Continue Stadium Drive, Ridgecrest/Kinnamon Road- 18 locations.

### Resurfacing/Paving

Proposed streets for paving and repair per the pavement condition report. The Village paves and repairs street in order to keep an above 90% paving rating. The percentage has been declining in 2003 we were at 94.6% and in 2010 we were at 87.4%. The statewide percentage was 80%.

- River Center Dr. 1629 ft.
- Castleton 2263 ft.
- Maple Spring Ct. 5360 ft.
- Springlake Ct. 430 ft.
- Burnley Dr. 1877 ft.
- Woodbourne Dr. 1498 ft.
- Glen Oaks Rd. 1991 ft.
- Harper Spring Ct. 193 ft.
- Stadium Oaks Dr. 1591 ft.
- Darren Rd. 501 ft.
- Montauk Ct. 1035 ft.
- Gardenspring Dr. 2160ft
- Glen Oaks Ct. 312ft
- Huron Ct. 877 ft.

The estimated tonnage is 4806 at \$80 a ton for a total paving of \$ 384,480. Streets with curb and gutter will require milling, estimated milling cost \$18,000.

## Planning & Zoning Appropriations

	FY 10-11	FY 11-12	FY 12-13	FY 12-13	FY 13-14	FY 13-14
	ACTUAL	ACTUAL	BUDGET	EST ACTUAL	BUDGET	%
Salaries	\$ 63,397	\$ 64,457	\$ 67,500	\$ 66,175	\$ <b>68,000</b>	
FICA	4,822	4,923	5,140	5,062	<b>5,250</b>	
Retirement	7,543	8,044	8,340	8,141	<b>8,350</b>	
Insurance	9,617	10,201	10,500	10,636	<b>12,800</b>	
Total personnel	\$ 85,379	\$ 87,625	\$ 91,480	\$ 90,014	\$ <b>94,400</b>	54%
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ <b>210</b>	
Supplies	961	532	1,100	399	<b>1,000</b>	
Telephone	1,229	978	1,100	1,078	<b>1,200</b>	
Travel/training	1,429	764	1,500	2,900	<b>3,000</b>	
Mileage Reimbursement	1,217	1,167	1,200	1,034	<b>1,200</b>	
Printing	5,211	1,508	10,000	1,500	<b>5,000</b>	
Advertising	1,957	1,813	2,500	2,525	<b>2,500</b>	
TAC Match	-	-	5,000	-	<b>5,000</b>	
Contract Service-Attorney	3,797	3,063	3,500	15,000	<b>8,000</b>	
Contract Service-General	527	1,282	5,000	750	<b>5,000</b>	
Contract Service-Transportation	100,361	3,540	5,500	2,000	<b>10,000</b>	
Contract Service- Comp Plan	12,917	-	7,000	1,646	<b>7,000</b>	
Contract Service- Site Plan	-	-	4,000	1,000	<b>4,000</b>	
Contract Service-PB Staff	325	-	-	-	<b>-</b>	
Contract Service-Enforcement	26,187	16,608	20,000	14,894	<b>20,000</b>	
Community Garden	-	2,450	3,000	2,450	<b>3,000</b>	
Farmers Market	-	-	1,500	-	<b>1,500</b>	
Non capital equipment	2,415	-	-	-	<b>-</b>	
Dues and subscription	230	240	250	250	<b>250</b>	
Matching Funds/Homes Program	2,000	2,000	2,000	2,000	<b>2,000</b>	
Total operating	\$ 160,763	\$ 35,945	\$ 74,150	\$ 49,426	\$ <b>79,860</b>	46%
<b>TOTAL</b>	<b>\$ 246,142</b>	<b>\$ 123,570</b>	<b>\$ 165,630</b>	<b>\$ 139,440</b>	<b>\$ 174,260</b>	<b>100%</b>

## Planning & Zoning Appropriations

### Salaries: Planning Director

### Supplies:

Toner, binders, plotter ink and paper

### Printing:

Updates for UDO, anticipate additional changes to UDO due to comprehensive plan process.

### Travel and Training:

Conferences for Planner

Training for Planning Board

Tuition Reimbursement Planner -Masters

### Contract Service-Attorney:

Attorney attending Planning Board meetings and related consultations, increased due to cost in current budget year for zoning board of adjustment case

### Contract Service-General:

Contracts as requested by Planner.

### Contract Service-Transportation

Preliminary engineering on transportation projects as directed by council

### Contract Service-Comprehensive Plan

Updates UDO \$ 1,000

Text amendments – streetscape, overlay graphics, etc. \$6,000

### Community Gardens - \$ 3,000

Revenue \$525

Net effect on budget \$2,575

Irrigation house for each garden

Gravel and sand and additional pavers

Exterior planting

Stones/Bricks/etc. to outline the flowers at the front gate

Wheel barrels

Spray nozzles

3 compost container bins

New fencing

Organic fertilizers

Organic pesticides

Spray bottles

Garden stakes

Sprayer to spray around plots/fence to kill the grass- less edging would be needed

Vinegar to kill the weeds and grass.

### Farmer Market at Tanglewood - \$1,500 Marketing of the farmer's market to be held at Tanglewood Park

### Contract Service-Enforcement:

Contract with the City of Winston-Salem for inspections and permitting based on hourly rates for individuals, 200-400 hours per year

**Matching Funds/Home Program:** Clemmons portion of a Forsyth County Program to help lower income citizens with home repairs, etc.

### Cultural, Economic & Recreational Expenditures

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Muddy River Art Association	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ <b>2,500</b>	3%
Arts Council	-	-	2,000	2,000	<b>2,000</b>	3%
Clemmons Library	7,000	7,000	7,000	7,000	<b>7,000</b>	9%
Forsyth County Broncos	1,750	-	-	-	-	0%
YMCA	3,000	4,000	5,000	5,000	<b>5,000</b>	7%
Southwest Little League	-	1,500	-	-	<b>5,000</b>	7%
Tourism	16,798	44,029	59,500	57,743	<b>50,000</b>	68%
Community Theatre	-	2,000	-	-	-	0%
Dog Park	-	-	9,300	9,200	-	0%
Lewisville-Clemmons Chamber	-	2,500	2,500	2,500	<b>2,500</b>	3%
Economic Development	-	-	-	-	-	0%
<b>TOTAL</b>	<b>\$ 31,048</b>	<b>\$ 61,029</b>	<b>\$ 87,800</b>	<b>\$ 85,943</b>	<b>\$ 74,000</b>	<b>100%</b>

## **Cultural, economic and recreational Appropriations**

### **Past Expenditures:**

- Muddy River Art Association –Request received
  - Annual Clemmons Juried Art Show
  - Annual Scholastic Art Show
- Winston-Salem Arts Council
- Clemmons Library-Request received
- YMCA –request received Diabetes Prevention Program
- Southwest Little League
- Lewisville-Clemmons Chamber-Community Day

Restricted Revenue for cultural, economic and recreational expenditures estimated \$26,000

### **Tourism:**

- Christmas Decorations and Utilities for Christmas Decorations (\$4,000)
- Banners (\$2,400)
- Flag Replacement (\$550)
- Past expenditures have included reimbursement of marketing expenses requested by Village Inn Event Center. At this time no request has been presented.

Restricted revenue for tourism related activities-\$50,000

## Capital Outlay and Major Capital Repairs

	FY 10-11 Actual	FY11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget	FY 13-14 %
Administrative	\$ 10,396	\$ 19,446	\$ -	\$ -	\$ -	0%
Public Works	\$ 130,015	\$ 281,906	\$ 130,000	\$ 112,641	\$ 203,200	70%
Powell Bill	\$ 83,661	\$ 143,267	\$ 26,500	\$ 15,244	\$ 70,000	24%
Planning	\$ -	\$ 229,752	\$ 88,200	\$ -	\$ -	0%
<b>subtotal</b>	<b>\$ 224,072</b>	<b>\$ 674,371</b>	<b>\$ 244,700</b>	<b>\$ 127,885</b>	<b>\$ 273,200</b>	<b>94%</b>
Major Repairs/Renovation	\$ -	\$ 11,401	\$ 11,000	\$ 6,450	\$ 18,000	6%
<b>Total Capital Outlay</b>	<b>\$ 224,072</b>	<b>\$ 685,772</b>	<b>\$ 255,700</b>	<b>\$ 134,335</b>	<b>\$ 291,200</b>	<b>100%</b>

### Appropriated

### FY 13-14

<u>Public Works</u>		
Replace 2003 Chevrolet Silverado PT -5	\$	55,000
Tractor/with side mower 1/2 out of powell bill funds		60,000
Completion of Middlebrook sidewalk/crosswalk		82,200
Grant for 80% in Revenue \$65,760, net effect \$16,440		
Greenhouse(only if we receive grant)		6,000
subtotal	\$	203,200
<u>Powell Bill</u>		
Tractor/with side mower 1/2 out of public works		60,000
Snow Plow PT5		10,000
subtotal	\$	70,000
<u>Major Repairs &amp; Renovation</u>		
Village Hall parking lot resurfacing	\$	18,000
<b>Total Capital Outlay</b>	<b>\$</b>	<b>291,200</b>

### Total cost of items split between different departments and or funds

Tractor with side mower	\$	120,000
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## JUSTIFICATIONS FOR CAPITAL PURCHASE OR REPLACEMENT

Appropriation	Service Delivery Effected	Operating cost	Criteria Points	PUBLIC Works Director
<b>Public Works</b>				
<b>Replace 2003 Chevy Silverado pt5</b>	No	Yes	4	2
Justification				
1. Replace 2003 Chevelet Silverado with 88000 miles				
→ Exterior of truck has rusted				
→Problems with hydraulic lift on flat bed				
2. Used by landscaping supervisor and technician				
→Hauls plants, mulch , backpack sprayers, weed eaters and trailer for riding mowers.				
→Used for snow removal, salt brine tank is loaded to flat bed.				
→Landscaping supervisor and technician maintains Village Hall yard area, medians, greendale park areas around Village signs,and entrance ramps				
<b>Consequences if don't replace</b>				
→Cost to repair hydraulic lift on flat bed				
→ Cost to repair rust, repaint truck				
→ In house labor for welding on frame and bed structure				
<b>Tractor/with side mower</b>	Yes	Yes	8	1
Justification				
1. Replace farm tractor with industrial tractor with side mower attachment				
→ Current arm mower attachment has unrepairable hydraulic leak.				
→ New mower attachments require a tractor with more horse power than the ones we own.				
→ Parts for current arm mower is <b>not</b> sold in USA, John Deere sold this to Italian Company, therefore parts are hard to obtain and expensive to ship.				
2. Used to mow 35 lane miles of right of way				
→ Clemmons has 7 lane miles of right of way				
→NCDOT contract 28 lane miles 4 times a year				
3. Maintain entrance and exit ramps I-40 and Harper Road				
→ Labor time should be reduced going from 42" cut to 52" cut, current labor is 16 hours				
4. Specially designed to mow area with guard rails				
Clemmons has 18 feet of guard rails				
5. Increased safety due to design of side mower, can see traffic better, when mowing right of ways				
<b>Consequences if don't replace</b>				
1. May be unable to maintain entrance ramps and right-of ways due to inability to repair arm mower attachment				
2. Current riding mowers cannot be used for right-of ways, because of safety issues with operator and vehicles on the road due the way they throw trash from under the mower				
<b>Completion of Middlebrook Sidewalk and Crosswalk</b>	Yes	Yes	8	
1. Completes the sidewalk on Middlebrook Drive				
2. Follows recommendations of the Clemmons Transportation Plan				
3. Leverage grant funding				
Been unable to proceed due to non response of PNC property owner for right of way issue with crosswalk				
May have to downsize project to just completion of Middlebrook sidewalk with no crosswalk if right of way issue can not be resolved				
<b>Greenhouse- note only if receive grant for part of cost</b>				
Justification				
1. Can grow our own plants for medians, I-40 exchange, Harper Road, Village Hall				
<b>Powell Bill</b>				
<b>1 snow plow for PT5</b>	Yes	No	4	
Justification				
1. Snow plow attachments for replacement PT5				
2. With attachment we can use these vehicles to push snow when we have events.				
3. The more vehicles we have with snow plows the quicker we can clean streets when we have a event				

## JUSTIFICATIONS FOR CAPITAL PURCHASE OR REPLACEMENT

### Major remodeling, renovation & repairs

#### Village Hall Parking lot resurfacing

No

No

3

Justification

1. Maintain Village properties at an acceptable level
2. Reduce higher cost in future, because weakness in asphalt will spread

## Transfers to Capital Project Fund

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST. ACTUAL	<b>FY 13-14 BUDGET</b>	FY 13-14 %
<b>Transfers to Capital Projects</b>	\$ 316,518	\$ 25,609	\$ 341,400	\$ 39,749	<b>\$ 495,900</b>	100%

<u>Projects</u>					
Lake Improvements	\$	19,057			
Greenways		6,552	156,400	35,749	<b>129,900</b>
Hwy 158 Sidwalk			60,000	2,000	<b>118,000</b>
Tanglewood Greenways			125,000	2,000	<b>248,000</b>
<b>Total Transfers to Capital Projects</b>	<b>\$</b>	<b>25,609</b>	<b>\$ 341,400</b>	<b>\$ 39,749</b>	<b>\$ 495,900</b>

### Safe Routes to School Capital Project

	Project Budget	Estimated PTD 06/30/2013
Safe Route to School Grant	\$ 98,400	\$ 98,400
Design Engineering	\$ 14,400	\$ 14,400
Construction Admin	\$ 19,000	\$ 19,000
Sidewalk Construction	\$ 65,000	\$ 65,000
<b>Total</b>	<b>\$ 98,400</b>	<b>\$ 98,400</b>

Adopted 02/13/2012

### Village Point Greenways

	Project Ordinance	Actual Project 06/30/2012	Estimate Project 06/30/2013	Budget 06/30/2014	Estimated PTD 06/30/2014
NCDOT CFDA Grant	\$ 680,000	\$ 4,208	\$ 156,195	\$ 519,597	\$ 680,000
Transfers from General Fund	172,200	6,552	35,749	<b>129,900</b>	172,201
W-S/Forsyth County School Match	3,300	-	3,300	-	3,300
<b>Total</b>	<b>\$ 855,500</b>	<b>\$ 10,760</b>	<b>\$ 195,244</b>	<b>\$ 649,497</b>	<b>\$ 855,501</b>
Village Point Greenway	\$ 855,500	\$ 32,863	\$ 173,141	\$ 649,496	\$ 855,500

### Hwy 158 Sidewalk from Village Hall to Asbury Place

	Project Ordinance	Actual Project 6/30/2012	Estimated Project 6/30/2013	Project 6/30/2014	Estimated PTD 6/30/2014
NCDOT Grant	\$ 480,000	\$ -	\$ 8,000	\$ 472,000	\$ 480,000
Transfers from General Fund	120,000	-	2,000	<b>118,000</b>	120,000
<b>Total Revenues</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 590,000</b>	<b>\$ 600,000</b>
Construction & Engineering	\$ 600,000	\$ -	\$ 10,000	\$ 590,000	\$ 600,000

### Tanglewood Greenways & Assorted Sidewalks

	Project Ordinance	Actual Project 6/30/2012	Estimated Project 6/30/2013	Project 6/30/2014	Estimated Project 6/30/2014
NCDOT Grant	\$ 1,000,000	\$ -	\$ 8,000	\$ 992,000	\$ 1,000,000
Transfers from General Fund	250,000	-	2,000	<b>248,000</b>	250,000
<b>Total Revenues</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 1,240,000</b>	<b>\$ 1,250,000</b>
Construction & Engineering	\$ 1,250,000	\$ -	\$ 10,000	\$ 1,240,000	\$ 1,250,000

<b>Total Transfer from General Fund</b>	<b>\$ 6,552</b>	<b>\$ 39,749</b>	<b>\$ 495,900</b>	<b>\$ 542,201</b>
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## Stormwater Utility Fund

### Stormwater Utility Revenue

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
<b>Revenues:</b>						
Stormwater Fee	\$ 650,336	\$ 723,778	\$ 725,000	\$ 723,266	\$ <b>725,000</b>	70%
Stormwater Permit Fee	7,857	2,032	1,500	5,500	<b>5,000</b>	0%
Investment Earnings	2,807	2,166	1,500	1,000	<b>1,000</b>	0%
Appropriated Fund Balance			-	-	<b>314,405</b>	30%
<b>Total Revenue</b>	<b>\$ 661,000</b>	<b>\$ 727,976</b>	<b>\$ 728,000</b>	<b>\$ 729,766</b>	<b>\$ 1,045,405</b>	<b>100%</b>

## Stormwater Utility Fund

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 EST ACTUAL	FY 13-14 BUDGET	FY 13-14 %
Salaries	\$ 146,278	\$ 174,150	\$ 238,000	\$ 214,810	\$ 233,000	
FICA	11,496	13,187	18,420	16,433	17,800	
Retirement	12,686	17,568	29,800	22,000	25,600	
Group Insurance	29,074	33,600	51,100	47,835	64,130	
<b>Total Personnel</b>	<b>\$ 199,534</b>	<b>\$ 238,505</b>	<b>\$ 337,320</b>	<b>\$ 301,078</b>	<b>\$ 340,530</b>	<b>33%</b>
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ 650	
Professional Services	48,276	32,436	35,000	13,702	10,000	
Supplies	958	2,417	3,400	930	3,500	
Public Education	3,555	3,586	5,250	5,250	5,500	
Public Participation	-	265	750	300	750	
Safety & Uniforms	1,056	922	1,500	1,342	2,000	
Gas/Fuel	14,246	17,279	21,000	19,898	25,000	
Travel/Training	2,452	2,632	5,200	4,160	10,000	
TMDL-Training	-	-	-	-	4,000	
TMDL-Testing	-	-	-	-	2,400	
Mileage Reimbursement	289	104	400	48	400	
Telephone	2,037	2,359	4,000	2,068	2,600	
Utilities	-	364	750	500	750	
Printing	-	-	2,000	-	2,000	
Postage	2	-	1,300	-	1,000	
Goodhousekeeping	20,315	25,805	45,000	45,000	10,000	
Building Maintenance	-	1,162	-	178	500	
Equipment Maintenance	13,726	12,550	31,000	27,613	27,000	
Community Clean-up	901	287	1,500	400	1,500	
Advertising	69	504	500	150	500	
Contract Service	1,353	1,216	3,000	3,589	3,500	
Contract Service-Billing	6,509	7,262	7,300	7,262	8,000	
BMP- MNX Facility & Village	210	-	2,000	-	2,000	
Waste Disposal	1,958	1,057	2,100	1,900	2,100	
Miscellaneous	-	195	300	200	300	
Temporary Help	-	87	-	-	-	
Code Enforcement	-	-	500	-	500	
Equipment Rental	-	-	1,500	-	1,000	
Permits	-	-	-	860	1,000	
Professional License	-	-	-	225	225	
Dues & Subscription	324	270	350	566	600	
Insurance	4,165	6,534	5,885	5,203	12,100	
Minor Capital Improvement Plan	-	-	-	-	40,000	
TMDL-Equipment	-	-	-	-	3,000	
Non-Capital Equipment	3,150	1,564	10,915	11,011	5,500	
<b>Total Operating Expenditures</b>	<b>\$ 125,551</b>	<b>\$ 120,857</b>	<b>\$ 192,400</b>	<b>\$ 152,355</b>	<b>\$ 189,875</b>	<b>18%</b>
Debt Service Principal Payment	\$ 34,032	\$ 35,543	\$ -	\$ -	\$ -	
Debt Service Interest	\$ 3,089	\$ 1,578	\$ -	\$ -	\$ -	
<b>Total Debt Service</b>	<b>\$ 37,121</b>	<b>\$ 37,121</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Capital Improvement Plan	\$ 11,625	\$ 4,499	\$ 156,280	\$ -	\$ 470,000	
Capital Improvement Plan-Equip	\$ 98,889	\$ 210,040	\$ 42,000	\$ 39,084	\$ 4,000	
<b>Total Capital Expenditures</b>	<b>\$ 110,514</b>	<b>\$ 214,539</b>	<b>\$ 198,280</b>	<b>\$ 39,084</b>	<b>\$ 474,000</b>	<b>45%</b>
<b>Transfer to General Fund</b>	<b>\$ -</b>	<b>\$ 41,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,000</b>	<b>4%</b>
<b>TOTAL</b>	<b>\$ 472,720</b>	<b>\$ 652,022</b>	<b>\$ 728,000</b>	<b>\$ 492,517</b>	<b>\$ 1,045,405</b>	<b>100%</b>

## Stormwater Utility Fund

The Stormwater Utility Fund supports the Clemmons Storm water Protection Program as required by the Environmental Protection Agency's Phase II Water Quality Act.

### Stormwater Fee:

Fee based on \$5.00 per equivalent residential units per month, \$60.00 annually. The 2013-2014 equivalent residential units is 12,326 which is an increase of 61 ERU from 2012-2013.

### Stormwater Permit Fee:

Fee for review of site plan review for Storm water, this fee is adopted under separate ordinance.

### Appropriated Fund Balance:

The Stormwater Utility appropriated fund balance \$314,405. These funds were accumulated in prior years in order begin capital improvement projects identified by the Stormwater Committee. Estimated unrestricted fund balance for June 30, 2013 is \$951,029.

### Salaries & FICA:

- Stormwater Engineer
- Stormwater Technician 1
- Stormwater Technician 2
- 14% total public works employees' salaries for ½ of salaries leaf and limb collection and street sweeping

### Leaf, Limb and Grass Service:

½ of the Village-wide leaf and limb service is included in the following budget line items, salaries, gas and fuel, repairs and maintenance, and waste disposal.

### Professional Services:

Storm water utility preparation, capital improvement project engineering, Storm water billing updates and Storm water site plan review by consultant.

### Public Education:

- Contract with Triad Education Consortium (generate videos and TV advertising)
- Programs in Clemmons Schools held by Stormwater Technician 2
- Promotional items

### TMDL-Training- Training for the Total maximum daily load testing -2

### TMDL-Testing- Supplies for testing for total maximum daily loads, required by phase II permitting.

### Travel and Training

- APWA Storm water conference -2 employees
- National Stormwater conference -2 employees
- Piedmont Triad Water Quality Partnership meeting- 2 employees
- Training thru North Carolina State University
- Parking City of Winston-Salem-Stormwater meeting

### Printing

- Design plans, that our current plotter is unable to print
- Brochures for citizens

### Good housekeeping:

Cleaning out storm drains as we have citizens' complaints and from inspections by stormwater personnel.

### Building Maintenance: Module Unit Stormwater offices

## Stormwater Appropriations-Continued

### Equipment Maintenance:

- Maintenance and inspections of 3 stormwater vehicles
- ½ maintenance on leaf and limb equipment and street sweeper

**Contract Services-Billing: Contracted with Forsyth County Tax Collectors at a rate 1% of collections.**

### BMP-MNX Facility

- Storm water device on Village Property- been on phase II permit for last couple of years, and engineer is going to decide on project that best meets the permit requirements.
  - Example- rain garden, decision not made on exactly what, however plan to do something at Village Hall and Village Yard

### Equipment Rental:

The rental of an excavator for one month to perform ditch work with in house labor

### Permits: NCDENR annual permit

### License:

- Engineer professional license
- Surveyor professional license (2)

### Non-capital equipment: items under \$5000 with a useful life over a year

- I-pad
  - Facilitate onsite meetings with assess to Forsyth County GIS information when onsite with contractor or citizen.
  - Enable the Stormwater engineer to assess Forsyth County's as built drawings when on a job site.
  - Enter field data directly into computer instead of writing down and entering when back in the office.
  - Water sampling in stream locations
  - Total daily load testing
  - Facilitate communication by quicker access to information without having to return to office.
  - Enable engineer to access email when out of office, engineer currently does not have smart phone, I-pad would allow this plus other uses which makes it a more efficient purchase than purchase of just a smart phone.
- Flat file projects
- Office Chair
- Replace 2007 computer Technician 1

### TMDL-Equipment

- Equipment for TMDL-testing
  - Actual equipment list unknown now, will know more after training and testing begins

### Minor capital improvement plan:

Replace culverts or upgrade culverts, projects under \$100,000, more extensive than good housekeeping, but not as extensive as a project on the Capital Improvement Plan

### Capital Improvement Plan: Approved by Stormwater Advisory Committee and Council

The following capital improvement projects are appropriated for in the 13-14 budget.

Quinn	\$	138,000
Gardenspring		131,000
Tanglebrook #3		197,000
Contingency		4,000
Total	\$	<u>470,000</u>

### Capital Outlay: Over \$5000 with a useful life over a year

Upgrade of 2009 inspection camera (\$15,000) \$ 4,000

In capital outlay even under \$5000 because it is a upgrade of a capital item

## Ten Year Projections Summary

	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Assessed Value	1,934,639,854	1,934,639,854	1,934,639,854	1,935,607,174	1,993,675,389	2,013,612,143	2,033,748,264	2,054,085,747	2,074,626,604	2,095,372,870
Collection Rate	98.61%	98.80%	98.80%	98.80%	98.80%	98.80%	98.80%	98.80%	98.80%	98.80%
Tax Rate	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150
One cent	\$ 190,717	\$ 191,142	\$ 191,142	\$ 191,238	\$ 196,975	\$ 198,945	\$ 200,934	\$ 202,944	\$ 204,973	\$ 207,023
<b>Revenues</b>	\$ 4,262,885	\$ 4,230,812	\$ 4,276,374	\$ 4,295,998	\$ 4,395,095	\$ 4,463,895	\$ 4,528,745	\$ 4,594,862	\$ 4,662,070	\$ 4,730,386
<b>Operating Expenditures</b>	\$ 3,928,145	\$ 3,979,258	\$ 4,168,054	\$ 4,216,834	\$ 4,361,290	\$ 4,486,421	\$ 4,638,945	\$ 4,773,604	\$ 4,924,576	\$ 5,080,422
<b>Revenues over (under) operating expenditures</b>	<b>334,740</b>	<b>251,554</b>	<b>108,320</b>	<b>79,164</b>	<b>33,805</b>	<b>(22,526)</b>	<b>(110,200)</b>	<b>(178,742)</b>	<b>(262,506)</b>	<b>(350,036)</b>
<b>Total Capital outlay and transfers</b>	<b>717,100</b>	<b>94,000</b>	<b>131,000</b>	<b>103,300</b>	<b>225,000</b>	<b>305,400</b>	<b>519,500</b>	<b>248,500</b>	<b>281,200</b>	<b>14,950</b>
<b>Revenues over (under) expenditures</b>	\$ <b>(382,360)</b>	\$ <b>157,554</b>	\$ <b>(22,680)</b>	\$ <b>(24,136)</b>	\$ <b>(191,195)</b>	\$ <b>(327,926)</b>	\$ <b>(629,700)</b>	\$ <b>(427,242)</b>	\$ <b>(543,706)</b>	\$ <b>(364,986)</b>
Est. Beginning Unassigned Balance	\$ 4,640,464	\$ 4,217,104	\$ 4,333,658	\$ 4,269,978	\$ 4,233,621	\$ 4,042,426	\$ 3,714,500	\$ 3,084,800	\$ 2,657,558	\$ 2,113,852
Interfund Loan Proceeds	(41,000)	(41,000)	(41,000)	(12,221)	-	-	-	-	-	-
<b>Estimated ending unassigned fund balance</b>	<b>\$ 4,217,104</b>	<b>\$ 4,333,658</b>	<b>\$ 4,269,978</b>	<b>\$ 4,233,621</b>	<b>\$ 4,042,426</b>	<b>\$ 3,714,500</b>	<b>\$ 3,084,800</b>	<b>\$ 2,657,558</b>	<b>\$ 2,113,852</b>	<b>\$ 1,748,866</b>
<b>Powell bill revenue over (under) expenditures</b>	<b>(241,740)</b>	<b>(230,950)</b>	<b>-</b>							
Restricted Fund Balance-Streets	\$ 1,491,933	\$ 1,250,193	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243
Estimated Ending Restricted Fund Balance	\$ <b>1,250,193</b>	\$ <b>1,019,243</b>								

The unassigned fund balance amount set by council at retreat is \$3,000,000, these projects indicate that the Village will be below that at the budget years 20-21, 21-22 and 22-23.

There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected.

**General Fund Projections**

	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Assessed Value	1,934,639,854	1,934,639,854	1,934,639,854	1,935,607,174	1,993,675,389	2,013,612,143	2,033,748,264	2,054,085,747	2,074,626,604	2,095,372,870
Collection Rate	<b>98.58%</b>	<b>98.80%</b>								
Tax Rate	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150
One cent	\$ 190,717	\$ 191,142	\$ 191,142	\$ 191,238	\$ 196,975	\$ 198,945	\$ 200,934	\$ 202,944	\$ 204,973	\$ 207,023
<b>Recurring Revenues</b>										
Ad Valorem Taxes,	\$ 2,223,900	2,228,138	2,228,138	2,229,237	2,295,214	2,317,866	2,340,745	2,363,852	2,387,191	2,410,763
Other Taxes & Licenses	2,400	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Intergovernmental Revenues	1,822,200	1,849,533	1,886,524	1,924,254	1,962,739	2,001,994	2,042,034	2,082,875	2,124,533	2,167,024
Restricted intergovernmental	88,300	89,183	90,967	92,786	94,642	96,535	98,466	100,435	102,444	104,493
Permits & fees	13,325	13,458	20,245	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Investment earnings	6,000	7,000	7,000	10,000	15,000	20,000	20,000	20,200	20,402	20,606
Intefund Loan Proceeds	41,000	41,000	41,000	12,221	-	-	-	-	-	-
<b>Subtotal</b>	<b>4,197,125</b>	<b>4,230,812</b>	<b>4,276,374</b>	<b>4,295,998</b>	<b>4,395,095</b>	<b>4,463,895</b>	<b>4,528,745</b>	<b>4,594,862</b>	<b>4,662,070</b>	<b>4,730,386</b>
<b>Nonrecurring revenues</b>										
Restricted intergovernmental-grant	65,760	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,262,885</b>	<b>\$ 4,230,812</b>	<b>\$ 4,276,374</b>	<b>\$ 4,295,998</b>	<b>\$ 4,395,095</b>	<b>\$ 4,463,895</b>	<b>\$ 4,528,745</b>	<b>\$ 4,594,862</b>	<b>\$ 4,662,070</b>	<b>\$ 4,730,386</b>
<b>Expenditures</b>										
Governing Board	\$ 76,350	\$ 77,877	\$ 79,435	\$ 81,024	\$ 82,644	\$ 84,297	\$ 85,983	\$ 87,703	\$ 89,457	\$ 91,246
Administration	628,940	638,953	673,316	684,882	720,853	734,083	771,776	786,788	814,326	842,827
Public Safety	993,350	1,023,151	1,053,846	1,085,461	1,118,025	1,151,566	1,186,113	1,221,696	1,258,347	1,296,097
Public Works	1,981,245	2,040,682	2,107,004	2,175,482	2,246,185	2,319,186	2,394,560	2,472,383	2,552,735	2,635,699
Planning & Zoning	174,260	122,745	176,427	111,720	115,072	118,524	121,487	125,739	130,140	134,695
Cultural Economic	74,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Operating expenditures CIP	-	5,850	8,026	8,265	8,511	8,765	9,026	9,295	9,571	9,858
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,928,145</b>	<b>3,979,258</b>	<b>4,168,054</b>	<b>4,216,834</b>	<b>4,361,290</b>	<b>4,486,421</b>	<b>4,638,945</b>	<b>4,773,604</b>	<b>4,924,576</b>	<b>5,080,422</b>
Revenues over (under) operating expenditures	334,740	251,554	108,320	79,164	33,805	(22,526)	(110,200)	(178,742)	(262,506)	(350,036)
<b>Capital Outlay and Major Repairs</b>										
Capital Outlay and Major Repairs	221,200	94,000	131,000	103,300	225,000	305,400	119,500	248,500	281,200	14,950
<b>Total Capital Outlay and Major Repairs</b>	<b>\$ 221,200</b>	<b>\$ 94,000</b>	<b>\$ 131,000</b>	<b>\$ 103,300</b>	<b>\$ 225,000</b>	<b>\$ 305,400</b>	<b>\$ 119,500</b>	<b>\$ 248,500</b>	<b>\$ 281,200</b>	<b>\$ 14,950</b>
Transfers to Capital Projects	\$ 495,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
<b>Total Capital</b>	<b>\$ 717,100</b>	<b>\$ 94,000</b>	<b>\$ 131,000</b>	<b>\$ 103,300</b>	<b>\$ 225,000</b>	<b>\$ 305,400</b>	<b>\$ 519,500</b>	<b>\$ 248,500</b>	<b>\$ 281,200</b>	<b>\$ 14,950</b>
Revenues over (under) expenditures	\$ (382,360)	\$ 157,554	\$ (22,680)	\$ (24,136)	\$ (191,195)	\$ (327,926)	\$ (629,700)	\$ (427,242)	\$ (543,706)	\$ (364,986)
<b>Restricted Fund Balance</b>										
Est. Beginning Unassigned Fund Balance	\$ 4,640,464	\$ 4,217,104	\$ 4,333,658	\$ 4,269,978	\$ 4,233,621	\$ 4,042,426	\$ 3,714,500	\$ 3,084,800	\$ 2,657,558	\$ 2,113,852
Interfund Loan Proceeds	(41,000)	(41,000)	(41,000)	(12,221)						
<b>Estimated ending unassigned fund balance</b>	<b>\$ 4,217,104</b>	<b>\$ 4,333,658</b>	<b>\$ 4,269,978</b>	<b>\$ 4,233,621</b>	<b>\$ 4,042,426</b>	<b>\$ 3,714,500</b>	<b>\$ 3,084,800</b>	<b>\$ 2,657,558</b>	<b>\$ 2,113,852</b>	<b>\$ 1,748,866</b>

*There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected.*

*The council set an unassigned fund balance of \$3,000,000 at council retreat, these projections show that at .1150 cents tax rate the Village goes below this \$3,000,000 in 20-21, 21-22 and 22-23 budget years.*

**General Fund Projections- Restricted Revenues- Powell Bill**

<b>Restricted-Streets</b>														
Streets-Gasoline Tax (Powell Bill)	505,000	510,050	515,151	520,303	525,506	530,761	536,069	541,430	546,844	552,312				
Streets-Gasoline Tax(Powell Bill)	676,740	598,000	489,051	520,303	514,306	530,761	536,069	529,430	546,844	552,312				
Capital Outlay- Streets (Powell Bill)	70,000	143,000	26,100	-	11,200	-	-	12,000	-	-				
Total expenditures powell bill	746,740	741,000	515,151	520,303	525,506	530,761	536,069	541,430	546,844	552,312				
<b>Powell bill revenue</b>														
<b>over (under) expenditures</b>	(241,740)	(230,950)	-	-	-	-	-	-	-	-				
Restricted Fund Balance-Streets	\$ 1,491,933	\$ 1,250,193	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243	\$ 1,019,243
Estimated Ending Restricted Fund Balance	\$ <b>1,250,193</b>	\$ <b>1,019,243</b>												

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**Stormwater Utility Fund Projections**

	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
<b>ERU</b>	<b>12,265</b>	<b>12,388</b>	<b>12,512</b>	<b>12,637</b>	<b>12,763</b>	<b>12,891</b>	<b>13,020</b>	<b>13,150</b>	<b>13,282</b>	<b>13,415</b>
<b>Collection Percentage</b>	<b>98.60%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>
Stormwater Fee	60.00	66.00	72.00	78.00	78.00	78.00	78.00	78.00	78.00	78.00
<b>Recurring Revenues</b>										
Stormwater Fee	\$ 725,000	\$ 807,797	\$ 890,054	\$ 973,858	\$ 983,568	\$ 993,432	\$ 1,003,373	\$ 1,013,392	\$ 1,023,564	\$ 1,033,814
Stormwater Permit	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Interest	1,000	1,000	1,000	1,200	1,300	1,500	1,600	2,000	2,100	2,200
<b>TOTAL REVENUES</b>	<b>731,000</b>	<b>813,797</b>	<b>896,054</b>	<b>980,058</b>	<b>989,868</b>	<b>999,932</b>	<b>1,009,973</b>	<b>1,020,392</b>	<b>\$ 1,030,664</b>	<b>\$ 1,041,014</b>
<b>Expenditures</b>										
Salaries & benefits	\$ 340,530	\$ 347,341	\$ 354,288	\$ 361,374	\$ 368,601	\$ 375,973	\$ 383,492	\$ 391,162	\$ 398,985	\$ 406,965
Operating expenditures	189,875	205,673	221,786	238,222	254,986	272,086	289,528	307,319	325,465	343,974
Interfund loan repayment	41,000	41,000	41,000	12,221	-	-	-	-	-	-
<b>Total operating expenditures</b>	<b>571,405</b>	<b>594,014</b>	<b>617,074</b>	<b>611,817</b>	<b>623,587</b>	<b>648,059</b>	<b>673,020</b>	<b>698,481</b>	<b>\$ 724,450</b>	<b>\$ 750,939</b>
<b>Revenues over (under) operating expenditures</b>	<b>159,595</b>	<b>219,783</b>	<b>278,980</b>	<b>368,241</b>	<b>366,281</b>	<b>351,873</b>	<b>336,953</b>	<b>321,911</b>	<b>306,214</b>	<b>290,075</b>
<b>Capital Improvement Plan</b>										
CIP equipment	4,000	-	-	45,000	50,000	167,900	-	200,000	113,200	60,000
CIP Drainage	470,000	632,400	-	333,000	-	-	-	1,513,400	-	-
<b>Total capital expenditures</b>	<b>\$ 474,000</b>	<b>\$ 632,400</b>	<b>\$ -</b>	<b>\$ 378,000</b>	<b>\$ 50,000</b>	<b>\$ 167,900</b>	<b>\$ -</b>	<b>\$ 1,713,400</b>	<b>113,200</b>	<b>60,000</b>
<b>Revenues over (under) expenditures</b>	<b>\$ (314,405)</b>	<b>\$ (412,617)</b>	<b>\$ 278,980</b>	<b>\$ (9,759)</b>	<b>\$ 316,281</b>	<b>\$ 183,973</b>	<b>\$ 336,953</b>	<b>\$ (1,391,489)</b>	<b>\$ 193,014</b>	<b>\$ 230,075</b>
Beginning Unassigned Fund Balance	\$ 951,029	\$ 677,624	\$ 306,007	\$ 625,987	\$ 628,449	\$ 944,730	\$ 1,128,703	\$ 1,465,656	\$ 74,167	\$ 267,181
Interfund Loan repayment	\$ 41,000	\$ 41,000	\$ 41,000	\$ 12,221						
<b>Estimated ending unassigned fund balance</b>	<b>\$ 677,624</b>	<b>\$ 306,007</b>	<b>\$ 625,987</b>	<b>\$ 628,449</b>	<b>\$ 944,730</b>	<b>\$ 1,128,703</b>	<b>\$ 1,465,656</b>	<b>\$ 74,167</b>	<b>\$ 267,181</b>	<b>\$ 497,256</b>

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