City of Biddeford
Budget Committee
March 03, 2022 5:30 PM Council Chambers and via Zoom
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1. **Roll Call**
2. **Pledge of Allegiance**
3. **Discussion**
   3.1. City Manager In-Depth Review with Department Heads: Part 1
   FY23 Budget Overview Memo 3.2.22.pdf
4. **Adjourn**

City of Biddeford, Maine

The Office of
City Manager
James A. Bennett
Email: jbennett@biddefordmaine.org

MEMORANDUM

TO:	**Honorable Mayor Casavant** **Honorable City Council**
FROM:	James A. Bennett, City Manager
DATE:	March 3, 2022
RE:	**FY23 Budget Overview**

This memo is provided as a comprehensive overview of the proposed FY23 budget. It should be noted that the budget year is labeled as FY23 because it covers the period from July 1, 2022 to June 30, 2023.

Budget Format

The budget format is set up in order to allow you the opportunity to review the information in the way that works best for you. If you prefer to know the big picture first, you can read that budget in that fashion. If you prefer the details first, you can also read the budget in that fashion.

Each budget has a budget cover sheet. For the purposes of explanation, at the end of this memo is a copy of the proposed Mayor/City Council budget (#21101).

The cover sheet provides you the overview of the budget. Each budget is broken down into five key areas: Personnel Services, Purchased Services, Utilities & Fuel, as well as Operating Costs. While most department capital purchases are contained within the CIP General Government budget (#21201), a category of Capital is also included.

You will note that the budget document provides you the historical spending for two years ago (FY20), one year ago (FY21) and the total spent year to date (based on 12.31.21 spending). The adopted budget information is included for only FY21 and the current budget. The request of the department head is so noted, as well as my recommendation. The usual value of this information is lessened by COVID influence on operations.

Fringe benefit costs (for the general fund accounts) are all found in 21179 Fringe Benefits. There is provided (for informational purpose), the impact of this budget, as recommended by the City Manager, the actual fringe benefit costs. Those costs are summarized in the box on the middle of the page. It also provides the total number of full time equivalents that the budget is supporting.

The box on the bottom summarizes the next change (both in dollars and percentage) from the FY21 budget in comparison with the City Manager recommendation.

The pages that follow summarize each individual line item that make up the larger general categories, presented with the same historical information.

Finally, each individual line item has its own detailed sheet. The historical information remains the same, with one exception. Instead of providing the current amount spent YTD, each department head has provided you their current forecast of the amount that is expected to be spent by year end. This is provided so that you can recognize whether the spending on this item is equal and consistent over time (i.e. same amount monthly) or different. Each request also includes the verbal description of the rationale used to develop the recommendation. Anything that is included in *italic* is the City Manager's comment.

The Budget: What Is Included?

A common misunderstanding by the public is that the budget only involves setting the property tax rate. The annual budgeting process involves more.

Beyond the general fund (which is the budget that makes up the components that establishes the property tax rate), the process includes setting the budget for the Waste Water Treatment Plant. That budget establishes the user fee (sewer rate). It is considered an 'enterprise account' according to accounting guidelines (GSAB: Governmental Standards Accounting Board). Those guidelines require a different way to account for the operations. The budgets that are part of the sewer rate process includes:

- 35102 Sewer Operations
- 35103 Industrial Pretreatment
- 35104PW Wastewater Maintenance
- 35105 New Sewer Ops
- Wastewater Revenue

In addition, there are a number of other funds, special revenue or stand-alone accounts. These are also adopted as part of the annual budget process. These will be presented and discussed at your March 22 workshop. These include

- CDBG Fund
- TIF Fund
- Moorings
- Various Recreation accounts, including
    - Pool Beach Permits
    - Rec General Programs
    - Rec Teen Center
    - Rec Safari Camp
    - Rec Outdoor Summer
    - Rec Youth Enrichment
    - Rec Youth Sports
    - Rec Youth Adult
    - Ross Center
    - Rec Fields
    - Rec Community Center Rents
- Airport Fund
- Ambulance Fund
- MDEA
- Federal Grants consisting of
    - Lead Paint
    - Healthy Homes

The final part of the budget is the revenue projections. These will also be reviewed in detail at the March 22 workshop.

Calculation of Tax Rate

The projected tax rate sheet is also attached to this memo. The property tax rate is determined by the net total amount needed to be raised by property taxes divided by the total taxable property value within the City. It is often referred to as mil rate because the calculation is expressed in terms of amount to be paid per $1,000 of valuation.

The current FY22 tax rate is $18.23. The total taxable value of the city is $2,662,971,338. As reference, for any community, you can determine how much spending will require a $1.00 change in the tax rate by simply eliminating the last three numbers in the total valuation ($2,662,971,~~338~~). In this case, every time the City spends (or reduces the budget by $2,662,971) it changes the tax rate by one dollar. Similarly, $262,297 changes the tax rate by $0.10.

Total spending authorized in the general fund for FY22 was $35,801,374. The Council used $3,125,000 of expected revenue sharing proceeds, $8,897,370 of other expected non-property tax revenues and $300,000 from FY21 surplus to reduce the total taxes needed to $23,479,004. Included within that number is $1,331,480 of York County taxes that we must collect from Biddeford citizens on behalf of the County.

The amount of property taxes needed to support the school system ($23,479,004 in FY22) is added to the assessment. This number is approved by the City Council to go to the citizens for final approval in a referendum vote, that usually occurs in June.

The amount of TIF taxes that are collected is a calculation that is done by the Assessor based on the adopted TIF agreements and the final tax rate calculation. For the purposes of the budget process, we simply hold that number the same as the last year.

The overlay is the additional amount of property taxes that is collected over and above the total amount approved within the budget. The overlay cannot exceed 5% of the total taxes to be raised. The overlay has historically been used for two reasons. First, Biddeford (as well as most communities) build their budget with the expectation they will receive 100% of the taxes in the year. This never happens. It should be noted that the property taxes in Maine can be up to 27 to 30 months unpaid before a community can take any action to force payment. The additional amount assists with cash flow in the event that tax collection slows. In addition, it was a convenient way to round up the mil rate. This was incredibly valuable when the work was being done manually. The overlay is also used to offset any abatements (refunds of taxes because of incorrect assessments) since there is no appropriated funds for that purpose.

The overlay amount is set by the Assessor. However, Nick and I have historically inform the Council the amount we plan to use in order to accurately reflect the mil rate. Given the financial position of the community, the overlay has been a low percentage the last few years.

The last deductions are reimbursement from the state for property tax exemptions granted by the state. These numbers are automatically determined based on the properties that qualify. We hold the numbers the same for the purposes of presenting and preparing the budget.

The total amount needed for taxes, including the overlay is known as the tax commitment amount. In FY22, the amount was $48,545,967.

General Overall Comments

The information within this section captures most of the information that was provided in the presentation on Tuesday evening.

1. Proposed municipal spending is up $3,228,598 (9%).
2. Revenues are up $1,433,695 (11.6%)
3. Tax commitment is up $1,579,477 (2.12%)

4. Tax rate is up $0.49 (2.69%)
5. The annual wages reflect 52.2 weeks of pay because of accounting guidelines, even though there will be 53 pay checks issued in the year. Even if there was going to be 52 pay days during the budget year, we would still budget only the 52.2 weeks. The number is found on the payroll detailed sheets as the annualized amount.
6. All fringe benefits are calculated based on the employees current election (single vs family coverage).
7. The union contracts are all current; the wages are the actual wage rates that members are making, along with any contract adjustments during the budget year.
8. The Personnel Committee changed the way the non-union wages are being addressed recently. The non-union wages reflect the recommended COLA adjustment to the wage scales (4.5%) in each member's wages. This does not guarantee the employee will receive that amount. It is still subject to performance. In addition, another $110,972 is available in the general administration budget (21111-60795) for merit increases, which is equal to 2.25% of the non-union base.
9. In FY22, the City Council used $300,000 from FY21 fund balance to reduce the tax rate. This was not a targeted use but a general reduction. In the proposed budget, I am recommending that we use $520,000 based on the following one time uses:

Safety Person	$95,764	Savings to be obtained in 2 yrs via WC, etc
Engineering position	$119,343	out of capital via clerk of works
D. Rec Director	$102,575	3 yr phase in via fee increases
Fire Hires	$150,000	one time cost ref large hires without paramedic licenses
Extra Costs Parts	$50,000	10% of parts increase; temporary nature?
	$517,682	

10. Budget Drivers (slide 39 in presentation): Net new debt (public safety radios $550,808 payment, $0.21 on tax rate & first principle payment on $12.5 voter approved bond $625,000 $0.23) less interest savings for a net impact of ($1,085,839, $0.41); full year of 4 new firefighters ($178,000, $0.07); outreach counselors in PD ($153,857, $0.06); Saco not contributing to Opioid Outreach Counselor ($60,000, $0.02); and ending of COPS funding ($138,000, $0.05). The total impact is $0.61 on the tax rate.
11. New Positions & Other Changes: The proposed budget includes the following requests for personnel changes within the budget:
    a. City Clerk: during the current year, we had turnover in the clerk's office as well as a member that was out on an extended leave. The Council may recall that we had a 28 hr per week flexible part time employee. With the changes, that position was difficult to fill. In anticipation of further turnover, I elected to recruit for a full time position instead of trying to fill the part time position. The budget reflects this position being full time instead of part time.
    b. Personnel (Human Resources): I have include a new position in the HR budget for a safety person. The person will be directly responsible for all safety work within the City. We expect the person hired will also be a trainer and assist in investigations and other related issues. We believe that the position will pay for itself in savings in the workers compensation costs. WC bills are based on the past three years of experience. Hence, the savings would not be obtained in the first year. This position is funded in the first

year with a transfer of $95,764. In addition, I am recommending to increase the administrative support by another 5 hours weekly to a total of 20.

c. Communications: In our effort to strengthen the community engagement and outreach effort, I have submitted a budget that begins to transition this budget to our outreach team. The FY22 budget funded the additional staff member off budget. That position was only recently filled (with Tim Boston). The cost of that position is now fully included in the FY23 budget. In addition, I am recommending that we elevate Danica's position to a higher authority within the organization. This gives her the responsibility and authority to deal with engagement and outreach beyond this department and throughout the organization. Her new title would become 'Assistant To the City Manager'. There is an additional $10,000 increase in compensation.
d. Engineering: as I outline Tuesday, Tom will be retiring in the upcoming budget. The proposed budget includes Tom working for 30 hours a week at his current rate of pay in the WWTP budget (impact is $25,000). Craig will take over as the City Engineer on July 1. His pay increases by $10,000. I have included Craig's replacement (as staff engineer) at $85,000. A large part of the justification in this change is because of the number of city projects that are underway and will be for the next few years. Without the staff to oversee those, along with the other work, we will need to fund a clerk of the works out of the project budgets. In an apples to apples comparison, I am recommending we use $119,343 from the capital allocation (prior year funds available for capital) to cover the all in cost of the staff engineer and keep it off the property tax.
e. Recreation: Over the last few years, the services that the recreation department have grown considerably. As an example, there was no cub care program. There are other changes that occurred as well. During that time, the only addition to the administrative team was 20 hours of shared administrative support. A recent review of operations identified the lack of that administrative support has caused issues within the operation. The budget includes a new position of Deputy Director. We are currently in recruitment for the position. The draft budget includes a transfer of $102,575 of the all in cost expected for the position. It is our plan to transition the position into the budget to have half the cost of the position covered by the programs. To do so effectively, we need a couple of years. A large portion of the Recreation budget is non-general fund (GF). Hence, Carl will be making his presentations on March 22.
f. Police Department: as noted above, Saco did not contribute towards the payment of the Opioid Outreach program in FY22. The budget covers that full cost. In addition, it covers the cost of the two social workers that we contract with to support the department.

12. CIP Capital: I will present my formal capital recommendations on March 22. As a reminder, the City has been actively building up the annual appropriation from the GF since FY16 ($200,416) to the $1,750,000 in FY22. As outlined in the formal CIP presentation, the informal goal is to reach $2,500,000 annually. The tentative plan is to step the annual amount by $250,000 over the next three years. The submitted budget includes $2,000,000. Beyond the $2,000,000, available for capital and other one-time investments, there is also $1,956,285 of unrestricted ARPA funds as well as the projected $2,718,579 of fund balance beyond the 12.5% policy.

Notables for Individual Budgets

The following is a list of notable items for individual items that are different or of significance. Any budget that is not listed does not have anything proposed that meets the definition.

- 21101 Mayor/Council: the budget is reduced because last year included costs for the inaugural.

- 21102 City Manager: this budget, like all of the budget, includes a two year difference in the wage line (meaning the FY22 budget was based on the FY21 salary lines). The increases include the new salary from the CM as established in the new contract but does not include any COLA. The other employees include COLA and any merit earned.
- 21104 Elections: this budget goes up and down every other year because of the election cycle. This year includes only the gubernatorial election and the school referendum.
- 21106 Finance & Tax: new funding for training and support to deal with the ongoing issue with the primary software system that we use.
- 21109 Planning & Economic Development: the department initially included increases in their budget for specific committee work. Those were moved to the municipal services request as we do with other committee requests. There is also a request for funds for public engagement process. I have provided less funding with the eye towards having this activity being shifted over to the new community engagement division in the coming year.
- 21111 General Administration: there are two major reductions in this budget. First, with the inclusion of the cola portion of wages in the individual non-union wages, the personnel reserve is decreased with that corresponding funds. In addition, I am recommending a decrease in the contingency to $250,000 for two reasons. Given the pressures on the budget this year and the fact that the City is at its financial goals, I believe it is appropriate to reduce that funding.
- 21125 Health & Welfare (General Assistance): this budget is requesting additional funding for direct assistance payments on behalf of clients. The increase is driven by both increase in costs and qualified applicants. As a reminder, the State reimburses every municipality 70% of all eligible direct payments for clients. The City does not get any reimbursement for the other costs.
- 21127 & 21128 Social and Municipal Services: as noted in the initial presentation, both increase requests in funding and new requests have been submitted. The requests, in total, are up 37.1% ($386,227). I have included in my submitted budget an additional funding of $206,044. Per my usual practice, I have not provided any direct recommendations on where to apply those funds for the social services.
- 21141 Fire: This budget is up significantly because of three factors. The wage line change is the results of a multi-year adjustments in wages. It also includes the additional four firefighters for the entire year. Lastly, because of the shortage of qualified applicants (not just a Biddeford issue), the budget includes one time costs to assist in getting the new employees ready for service. As noted above, I have included a $150,000 transfer to eliminate these training costs off the backs of the property taxpayers.
- 21145 Hydrant Rental: To prevent the question that someone always raises (in almost every community), this account is not a payment for the actual rental of the hydrants but a set fee set by the PUC. It's designed to cover the capital and operating cost that is required by a public water system to include the capacity to handle the demands by a fire suppression operations. The rate has increased based on the PUC approved rate increase for water company.
- 21146 Police: The one item to note is the $7,008 for a process server. This is new item in the budget. During the current year, I gave the authority to the Chief to use a recently retired officer to serve temporarily in that role because of vacancies and absences. I believe that authorization still is sound but should only be used when these exists and not a new addition to the budget,.
- 21164 Solid Waste: the contracts for solid waste have increases built into them based on CPI indexes. Not only is there an increase in the current year, based on the current inflation, next year's budget will be impacted. The issue of recycling contamination remains a factor in the budget as well.

- 21165 Parks: This budget was increased in order to remain competitive with our part time wages, especially among the staff that takes care of our flower program in the downtown.
- 21179 Fringe Benefits: the majority of the items are driven as a percentage of wages. This accounts for the majority of the increase directly.

Closing Thoughts

This memo was provided in effort to identify items that are of usual concern in the budget process. I am sure there will be more that will come during the review process.

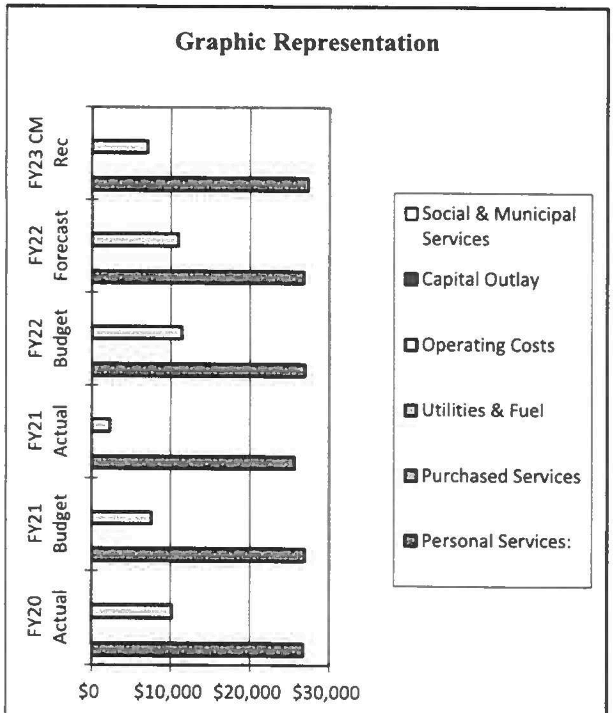
As always, staff and I are available to assist you in any way we can during this important part of your annual work.

City of Biddeford, Maine
Fiscal Year 2023

Budget: Mayor/Council

Account Number: 21101

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD	FY23 Dept Head	FY23 Manager's Rec
Personnel Services:	$26,720	$26,925	$25,631	$26,925	$10,325	$27,281	$27,075
Purchased Services	$0	$0	$0	$0	$0	$0	$0
Utilities & Fuel	$0	$0	$0	$0	$0	$0	$0
Operating Costs	$10,208	$7,600	$2,297	$11,420	$3,089	$7,066	$6,860
Capital Outlay	$0	$0	$0	$0	$0	$0	$0
Social & Municipal Services	$0	$0	$0	$0	$0	$0	$0
TOTALS:	**$36,928**	**$34,525**	**$27,928**	**$38,345**	**$13,414**	**$34,347**	**$33,935**



FRINGE BENEFIT IMPACT (Estimated):

FICA	$1,591
Workers Comp	$69
Health Insurance	$0
Retirement	$0
Unemployment	$18
Other Insurance	$0
Total Fringe Benefit Impact	$1,678
# of Full Time Employees	0.05

	FY22 Budget	FY23 Manager's Rec	Dollar Change	Percentage Change
Personal Services:	$26,925	$27,075	$150	0.6%
Purchased Services	$0	$0	$0	N/A
Utilities & Fuel	$0	$0	$0	N/A
Operating Costs	$11,420	$6,860	-$4,560	-39.9%
Capital Outlay	$0	$0	$0	N/A
Social & Municipal Serivices	$0	$0	$0	N/A
TOTALS:	$38,345	$33,935	-$4,410	-11.5%

Personnel Services

Account Number	Description	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD 12/31/21	FY23 Dept Head	FY23 Mgr's Rec
60101	Dept Manager Salary Exp	$10,000	$10,000	$10,000	$10,000	$5,000	$10,000	$10,000
60106	P-T Employee Wage Exp	$960	$0	$0	$0	$0	$0	$0
60121	Annual Stipend Pay Expense	$10,800	$10,800	$10,700	$10,800	$5,300	$10,800	$10,800
60201	FICA/Medicare-ER Share Exp	$0	$0	$0	$0	$0	$0	$0
60251	Conferences/Training Expense	$4,960	$1,925	$375	$1,925	$25	$1,925	$1,925
60256	Dues/Memberships Expense	$0	$4,200	$4,556	$4,200	$0	$4,556	$4,350
Totals		**$26,720**	**$26,925**	**$25,631**	**$26,925**	**$10,325**	**$27,281**	**$27,075**

Purchased Services

Account Number	Description	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD 12/31/21	FY23 Dept Head	FY23 Mgr's Rec
Totals		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Utilities & Fuel

Account Number	Description	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD 12/31/21	FY23 Dept Head	FY23 Mgr's Rec
Totals		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Other Operating Costs

Account Number	Description	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD 12/31/21	FY23 Dept Head	FY23 Mgr's Rec
60500	Admin/Office Supp/Eqt Non-(	$0	$600	$0	$400	$57	$806	$600
60797	Miscellaneous Expense	$10,208	$7,000	$2,297	$11,020	$3,032	$6,260	$6,260
Totals		**$10,208**	**$7,600**	**$2,297**	**$11,420**	**$3,089**	**$7,066**	**$6,860**

Capital Outlay

Account Number	Description	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD 12/31/21	FY23 Dept Head	FY23 Mgr's Rec
Totals		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Social & Municipal Services

Account Number	Description	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 YTD 12/31/21	FY23 Dept Head	FY23 Mgr's Rec
Totals		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

City of Biddeford, Maine

Department Personnel Budget
Fiscal Year 2023

DEPARTMENT: 21101 Mayor/Council

Classification	EMP #	FTE	Annual Total	Requested	City Manager Recommended	Last Name	First Name	Object
MAYOR	1	0.05	$10,000	$10,000	$10,000	Casavant		60101
COUNCIL MEMBERS	3	-	$10,800	$10,800	$10,800	COUNCIL (9)		60121
AUDITOR & SUBSTITUTE	14120	-	$0	$0	$0	NO LONGER		60106
Total Budgeted Positions		**0.05**	**$20,800**	**$20,800**	**$20,800**			

Notes:

Fiscal Year 2023
Budget Request

February 28, 2022 **Department:** Mayor/Council

Account Title: Dept Manager Salary Exp

Department Number: 21101 Account Number: 60101

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$10,000	$10,000	$10,000	$10,000	$10,000

FY23 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	$10,000	$10,000		$0

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Mayor - annual stipend per charter $10,000 /year

Fiscal Year 2023
Budget Request

February 28, 2022 **Department:** Mayor/Council

Account Title: P-T Employee Wage Exp

Department Number: 21101 Account Number: 60106

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$960	$0	$0	$0	$0

	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
FY23 Budget	$0	$0		$0

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

No longer funding the old part time auditor's position

Fiscal Year 2023
Budget Request

February 28, 2022 | **Department:** Mayor/Council

Account Title: Annual Stipend Pay Expense

Department Number: 21101 | Account Number: 60121

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$10,800	$10,800	$10,700	$10,800	$10,800

FY23 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	$10,800	$10,800		$0

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Annual stipends for City Council per charter

No. Councilors		Per Month	Months		Annual
9	$	100.00	$12	$	10,800.00

Fiscal Year 2023
Budget Request

February 28, 2022 **Department:** Mayor/Council

Account Title: Conferences/Training Expense

Department Number: 21101 Account Number: 60251

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$4,960	$1,925	$375	$1,925	$1,500

FY23 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	$1,925	$1,925		$0

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

General contingency available to Mayor and Council for attendance at conferences, training, etc.

Description:	Units:	Unit Price:	Subtotal:
Council Training/Conf: Gov't Services	9	$125.00	$1,125.00
Mayor Conferences/Training	1	$920.00	$800.00
			$1,925.00

Fiscal Year 2023
Budget Request

February 28, 2022 **Department:** Mayor/Council

Account Title: Dues/Memberships Expense

Department Number: 21101 Account Number: 60256

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$0	$4,200	$4,556	$4,200	$4,500

FY23 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	$4,556	$4,350		$150

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Mayor's Coalition portion of shared municipal expenses (estimate)

Base estimate	$4,100.00	*$4,350.00*
Legal estimate	~~$456.00~~	
	$4,556.00	

Fiscal Year 2023
Budget Request

February 28, 2022 **Department:** Mayor/Council

Account Title: Admin/Office Supp/Eqt Non-Cap

Department Number: 21101 Account Number: 60500

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$0	$600	$0	$400	$380

FY23 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	$806	$600		$406

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Description:	***Units:***	***Unit Price:***	***Subtotal:***
Budget Books	4	$ 45.00	$ 180.00
32-60 Tab binder Dividers	4	$ 6.50	$ 26.00
General office supplies for Mayor/Elected Officials	12	$ 50.00	$ 600.00
			$ -
			$ 806.00

Fiscal Year 2023
Budget Request

February 28, 2022 **Department:** Mayor/Council

Account Title: Miscellaneous Expense

Department Number: 21101 Account Number: 60797

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY22 EOY Forecast
$10,208	$7,000	$2,297	$11,020	$10,600

FY23 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	$6,260	$6,260		-$4,760

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Description:	*Units:*	*Unit Price:*	*Subtotal:*
Flowers, misc other expenses	4	$262.50	$1,050.00
Mayoral/Council public functions	5	$50.00	$250.00
Meals and Refreshments (council mtgs)	26	$160.00	$4,160.00
Printing (stationary, cards, placques, etc)	5	$160.00	$800.00
Inauguration			
			$6,260.00

FY2023 Estimated Tax Rate as of March 1, 2022

	Approved Budget FY2022		City Manager Recommendation FY2023	
County Tax		$1,331,480.0		$1,331,480
Municipal Appropriation:				
General Government	$11,804,206		$12,225,835	
Public Services	$2,696,281		$3,174,733	
Public Safety	$10,675,333		$11,672,719	
Public Works	$4,998,016		$5,332,194	
Contingency	$455,508		$250,000	
Total Operating Budget	**$30,629,344**		**$32,655,482**	
Debt Service	$3,422,031		$4,410,465	
Capital Projects	$1,750,000		$2,000,000	
Total Municipal Appropriation	**$35,801,374**		**$39,065,947**	
Less: Municipal Revenue Sharing	($3,125,000)		($4,350,000)	
Other Non-Property Tax Revenue	($8,897,370)		($9,106,065)	
Use of Prior Year Surplus	($300,000)		($520,000)	
Net Municipal Appropriation		$23,479,004		$25,089,882
TIF		$1,821,432		$1,821,432
Local Education Assessment		$23,062,705		$23,062,705
Overlay		$267,794		$267,794
Total Appropriation		**$49,962,415**		**$51,573,293**
Less: Homestead	($1,043,610)		($1,043,610)	
BETE	($372,838)		($372,838)	
Tax Commitment		**$48,545,967**		**$50,156,845**
Total Taxable Value		$2,662,971,338		$2,677,971,338
Tax Rate		**$18.23**		**$18.73**