

# Fiscal Year 2023-2024 Budget Town Manager's Budget Message & Executive Summary

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Selena D. Coffey, MPA, ICMA-CM  
Town Manager / Budget Officer

April 24, 2023

Honorable Mayor and Members of Town Council:

Pursuant to North Carolina General Statutes §159-11, I am writing to convey the fiscal year 2023-2024 budget message and proposed budget. This budget is presented in accordance with the North Carolina Local Government Budget & Fiscal Control Act and is balanced as required by North Carolina General Statutes.

The proposed General Fund budget totals \$9,527,232. This is a 18.4%, or \$1,483,315, increase over the current year budget. The proposed budget includes a tax rate of \$0.35 per \$100 value, which is no increase over the current fiscal year.

The proposed Fire District Fund budget for the Weaverville Fire Department totals \$3,667,848 which is a 24.5%, or \$722,710, increase over the current year budget. The proposed budget includes a requested one-cent increase in the North Buncombe Fire Tax from the current \$0.1077 to \$0.1177 per \$100 value. Buncombe County may choose to deny this requested increase and we will not know about their decision until a later date.

The Capital Project Fund adopted in fiscal year 2019-2020 for the new Community Center included the building construction (phase 1) and outdoor recreation (phase 2). Phase 1 was completed in fiscal year 2021-2022, and phase 2 estimates the utilization of approximately \$425,000 in fiscal year 2023-2024.

The Capital Reserve Fund – General Fund was established in fiscal year 2018-2019 to save for future Fire Department trucks and equipment. The proposed budget does not include a transfer from the General Fund this year but does recommend the purchase of a new fire engine.

A Grant Project Fund was established in fiscal year 2022-2023 to account for the American Rescue Plan (ARP) Grant Award totaling \$1,283,395. Town Council has elected to use the standard allowance and revenue replacement option for the reportable use of these funds. The results of additional discussion and action by Town Council will determine the specific amendments that will be needed for the grant project ordinance and the ultimate use of the funds.

The proposed Water Fund budget totals \$2,877,334, which is a 29.2%, or a \$1,187,989, decrease from the current year budget. This budget includes an appropriation from fund balance of \$39,454 and includes a 4% increase in water rates.

The Capital Project Fund adopted in fiscal year 2020-2021 for the Water Treatment Plant expansion project is in place but in need of amendment to separate the Water System Resiliency Project and the Water Treatment Plant Expansion Project since they are proceeding on different timelines.

## General Fund & Fire District Fund Overview

The proposed General Fund budget for fiscal year 2023-2024 includes the revenues and expenditures outlined in the following table, with fiscal year 2022-2023 amended budget figures provided for comparison purposes:

Revenues by Source	FY 2022-2023 Amended Budget	FY 2023-2024 Proposed Budget	% Variance
<b>Ad Valorem Taxes</b>	\$4,137,511	\$4,312,025	<b>4.22%</b>
<b>Local Government Sales Taxes</b>	\$1,798,368	\$2,082,422	<b>15.8%</b>
<b>Appropriated Fund Balance</b>	\$866,532	\$1,652,183	<b>90.67%</b>
<b>Unrestricted Intergovernmental Rev</b>	\$814,449	\$833,961	<b>2.4%</b>
<b>Restricted Intergovernmental Rev</b>	\$131,875	\$134,558	<b>2.03%</b>
<b>Investment Earnings</b>	\$89,382	\$336,188	<b>276.12%</b>
<b>Permits &amp; Fees</b>	\$18,500	\$18,500	<b>0.0%</b>
<b>Other Revenue</b>	\$187,300	\$157,394	<b>-15.97%</b>
<b>Total Revenues:</b>	<b>\$8,043,917</b>	<b>\$9,527,232</b>	<b>18.44%</b>
Expenditures by Department	FY 2022-2023 Amended Budget	FY 2023-2024 Proposed Budget	% Variance
<b>Governing Body</b>	\$380,616	\$392,924	<b>3.2%</b>
<b>Administration</b>	\$827,770	\$953,547	<b>15.2%</b>
<b>Planning</b>	\$129,847	\$201,176	<b>54.9%</b>
<b>Police Department</b>	\$2,436,701	\$3,089,631	<b>26.8%</b>
<b>Public Works</b>	\$3,039,118	\$3,159,369	<b>4%</b>
<b>Community Center</b>	\$126,632	\$181,458	<b>43.3%</b>
<b>Contingency</b>	\$20,000	\$20,000	<b>0.0%</b>
<b>Transfer to Capital Reserve Fund</b>	\$75,000	\$0	<b>-100.0%</b>
<b>Transfer to Fire District Fund</b>	\$1,008,233	\$1,529,127	<b>51.7%</b>
<b>Total Expenditures:</b>	<b>\$8,043,917</b>	<b>\$9,527,232</b>	<b>18.44%</b>

The proposed Fire District Special Revenue Fund budget for fiscal year 2023-2024 includes the revenues and expenditures outlined in the following table, with fiscal year 2022-2023 amended budget figures provided for comparison purposes:

Revenues by Source	FY 2022-2023 Amended Budget	FY 2023-2024 Proposed Budget	% Variance
<b>Buncombe Co Fire District Taxes</b>	\$1,936,906	\$2,138,721	<b>10.4%</b>
<b>Transfer from General Fund</b>	\$1,008,233	\$1,529,127	<b>51.7%</b>
<b>Total Revenues:</b>	<b>\$2,945,139</b>	<b>\$3,667,848</b>	<b>24.5%</b>
Expenditures by Department	FY 2022-2023 Amended Budget	FY 2023-2024 Proposed Budget	% Variance
<b>Fire Department</b>	\$2,891,598	\$3,614,308	<b>24.5%</b>
<b>Debt Service</b>	\$53,541	\$53,541	<b>0.0%</b>
<b>Total Expenditures:</b>	<b>\$2,945,139</b>	<b>\$3,667,848</b>	<b>24.5%</b>

## General Fund & Fire District Fund Revenue

The following sections highlight revenues and provide preliminary projections for the fiscal year. It is important to note that ad valorem property taxes, North Buncombe Fire District taxes, and local option sales taxes are the Town's largest revenue sources and those three make up roughly 73% of the Town's revenues, with property taxes at 37%, fire district taxes at 18%, and sales taxes at 18%.

### Ad Valorem Taxes

The proposed budget is based on a property tax rate of \$0.35 per \$100 valuation at a collection rate of 99.9% and tax values estimated by Buncombe County of \$1,169,560,524 for real and personal property. The budget includes no increase in the property tax rate. Unlike the prior year, this revenue source increased less significantly due to growth and increased tax base. The upcoming fiscal year budgeted revenue represents a 3.6% increase over the current year's budget, adding approximately \$142,177 to the Town's property tax revenues for the upcoming fiscal year.

### Buncombe County Fire District Taxes

Buncombe County levies all fire district taxes within the County and the Weaverville Fire Department receives funding for fire protection for the North Buncombe Fire District. This funding accounts for approximately 58% of the Fire Department's budget and is essential as the Department provides fire protection to the unincorporated area to our north. The proposed budget includes a one cent increase from \$0.1077 to \$0.1177 per \$100 valuation. We anticipate a 10.4%, or approximate \$201,815, increase in this revenue for the upcoming fiscal year, which is due to growth in the fire district combined with the one-cent increase in tax rate.

### Local Option Sales Taxes

Local government sales tax revenue is the Town's third largest source of revenue and has remained strong with our commercial sector gaining the sales to Town and regional residents. Within the fiscal year budget, we are forecasting a 15.8%, or \$284,054 increase over the fiscal year 2022-2023 budget.

### Interest Income

The fiscal year budget will once again show significant increases in interest income. The Federal Reserve continues to raise interest rates and the North Carolina Capital Management Trust expects rates to remain between 4%-5% in the upcoming fiscal year. The proposed budget reflects an increase of \$341,586 in interest earnings for the upcoming fiscal year.

### Fees

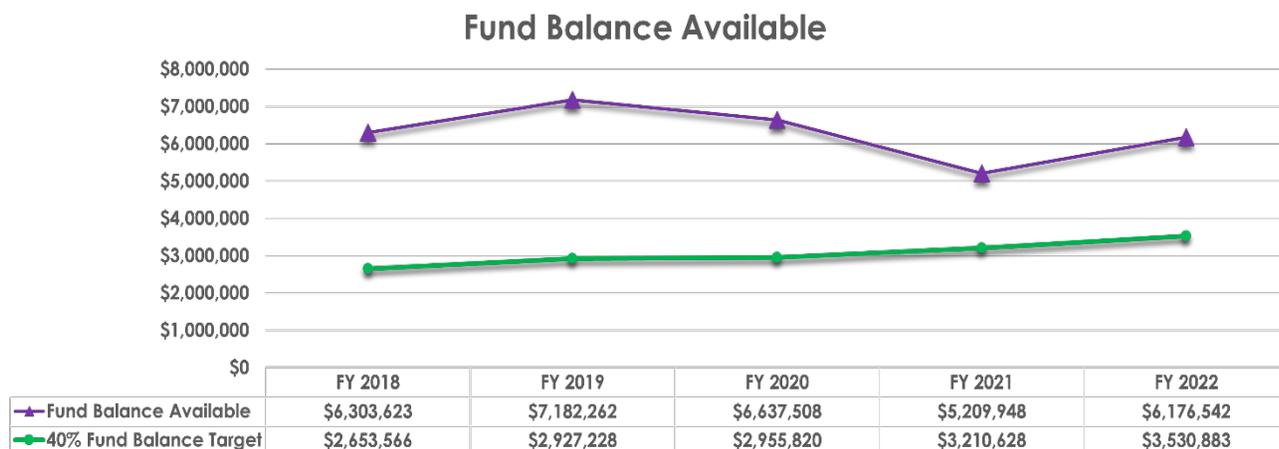
I am recommending a new fee within this budget, to help defray expenses associated with the recently unfunded mandate from the State for the MS4 Stormwater Program. I am recommending a new fee to offset the new Stormwater Program, and the cost of a street sweeper which is needed for the Program.

In addition to the new Stormwater fee, staff is continuing to review existing fees and I may bring proposed increases to the Town's existing fees once Council's budget workshops are underway.

### Fund Balance

The chart below shows a five-year history of fund balance available within the Town's budget, along with

the amounts of fund balance accumulated over Town Council’s 40% target. The Town’s last audit confirmed that we had \$6,176,542 in available fund balance as of June 30, 2022. When reviewing the chart, please note that fiscal year 2022 yielded \$2.6 million in excess fund balance over Council’s target. Instead of recommending a tax increase this fiscal year, I am recommending the use of \$1,652,183 in available fund balance to fund one-time capital purchases and the implementation of new programs.



### General Fund & Fire District Fund Expenditures

As per the fiscal year budget calendar, departmental budget requests were due at the beginning of March 2023. These departmental budget requests totaled approximately \$2.2 million more than the current fiscal year budget. The proposed budget clearly does not fund all requests, although many of them are justified.

#### New Positions

Departments submitted requests for 7 new full-time positions and 1 part-time position. These included 3 Police Officers, 1 Police Records/Evidence Specialist, 3 Firefighters, 1 Planner/GIS Technician, and a part-time assistant for the Community Center and Recreation Complex. Of these positions, I am recommending the approval of the following:

- 3 Police Officer positions:** I am recommending that these positions be approved for hiring at half the fiscal year, in January 2024. These positions are needed to address our community and Town population growth, which is projected at 18.9% in calls for service in the upcoming year.
- Police Records/Evidence Specialist position:** The Town has been sorely lacking with regard to having a dedicated custodian of evidence, which has mounted tremendously over the years. I am recommending this position to be hired with the adoption of the budget, for the full fiscal year, and would anticipate that the position would also assist with additional administrative functions as needed.
- Part-time Recreation/Community Center Assistant position:** I am recommending the addition of this part-time position to assist with what has become almost full-time use of the Community Center and will surely be more necessary once the Town begins programming for its recreational complex

this summer.

- **Planner/GIS Technician position:** I am not recommending the approval of a full-time position in this area, but I am recommending that the GIS Technician function be outsourced and have included \$20,000 in the Planning budget to meet our GIS needs.

I am not recommending the addition of the firefighter positions at this time, as I have asked that our Fire Chief continue examining our current Fire Department structure. I would expect to consider these positions in the next fiscal year due to our expected population growth and potential annexations.

### **Employee Retention & Recruitment Efforts**

As Town Council will recall, the U.S. Department of Labor established inflation at 8.5% for the 12 months leading up to March 2022. During last year's budget deliberations, Town Council did not approve a cost-of-living adjustment (COLA), but instead approved a graduated scale for merit pay, with employees on the lowest end of the grade scale having the opportunity to earn a 7% merit increase with their performance evaluations, the next grades having the opportunity to earn up to 5%, and the top grades having the opportunity to earn up to 3% in merit increases. As staff shared at that time, this graduated approach, along with a lack of these adjustments in the past, continue to cause compression in our pay scale. In addition, this graduated approach did not allow for Consumer Price Index (CPI) increases for all employees. The CPI will increase by 8.7% for 2023 according to the Social Security Administration. In order to relieve some of the compression within our pay plan, I am recommending 2% to adjust our pay scale to maintain the Town's marketability in the employment market, and merit pay whereby our employees have the opportunity to earn up to 6% based on their performance evaluations.

Within this budget, I am also recommending funding within the budget for the following retention and recruitment initiatives:

- Incentives ranging from \$250-\$500 for employee training and certifications over and above those required by their job description. The guidelines for this program have not been fully established, but I will bring them to you once completed.
- Differential pay for those employees who work nights and weekends.

### **Employee Medical Insurance**

Initial quotes for the Town's employee medical insurance plan renewal came in at a 41% increase over the current fiscal year premiums. We have been able to negotiate this down to a 17% increase and continue to work towards a more sustainable plan. This fiscal year, we will be forced to push more of the cost for dependent coverage to the individual employees and we will need to lower the benefits of our insurance plans in any scenario. For now, we have budgeted a 12% increase in medical insurance in the proposed budget. I may be able to negotiate this percentage downwards, but that remains to be seen.

### **Mayor & Town Council Stipends**

Several years ago, I recommended a slight increase in pay for the Mayor and Town Council. This was not approved at that time. In consideration of the amount of time and energy that you, the Town's governing body, put into your roles as the policy makers of the Town, I am recommending an increase that I believe to be fair in comparison to your peers. I am recommending that the mayor be compensated at \$7,800

annually and council members at \$4,800 annually. This equates to increases of \$3,600 and \$1,800 respectively. I will be providing comparison information for neighboring and regional governing bodies during the upcoming budget workshops.

**Capital Equipment, Improvements, and Vehicles**

Capital requested by department heads (within General Fund) totaled \$2,735,120 for the fiscal year 2023-2024 budget. Fortunately, I have been able to propose the approval of some of these items, with the use of accumulated and available fund balance. The table below reflects capital equipment, vehicles, and capital improvement projects as requested within this year’s budget, as well as those proposed for funding.

Capital Equipment, Improvements, Vehicles	Department Request	Manager Proposed
LED light conversion at Town Hall and Police Dept	\$17,500	\$17,500
Modular barrier trailer system	\$179,945	\$179,945
3 replacement patrol vehicles	\$182,000	\$182,000
Reconfiguration of police storage area for office space	\$50,000	\$50,000
LED scene light upgrade for Ladder 8	\$10,500	\$10,500
Replacement of Engine 8	\$900,000	\$300,000
Planning vehicle replacement	\$40,175	\$40,175
Street Improvements Program	\$350,000	\$350,000
Sidewalk repairs, streetscaping, ADA projects	\$50,000	\$50,000
Garbage truck replacement for Sanitation Division	\$334,000	\$334,000
Street sweeper for Stormwater Program	\$297,000	\$297,000
Storm Drainage Replacement Program	\$75,000	\$75,000
Playground equipment replacement	\$199,000	\$199,000
Repair of trash collector at Lake Louise forebay	\$15,000	\$15,000
Repair of riser and trash rack for Lake Louise dam	\$35,000	\$35,000
<b>Total</b>	<b>\$2,735,120</b>	<b>\$2,135,120</b>

**Environmental Stewardship Initiatives**

In addition to the departmental requests above, I am recommending funding the following environmental stewardship projects within the fiscal year 2023-2024 budget:

- **Solar project at the Weaverville Fire Station:** We have received a quote for the installation of solar panels on the fire station roof. The initial quote was \$75,544 and the analysis reveals a net system cost of \$52,881 (with offsetting incentives of \$22,663) and projects the following economics:
  - Year 1 savings = \$4,175
  - Lifetime savings = \$172,107
  - Payback period = 11.3 years

Funds are included within the recommended budget to complete this project in fiscal year 2023-2024.

- **2 EV Chargers at the Weaverville Fire Station:** We have recently applied for partial grant funding through the VW Settlement Program for the installation of 2 public charging ports to further support

current EV drivers & encourage further EV adoption to lower emission levels in our community and region. These chargers would cost the Town approximately \$13,000, but the Town may be awarded up to \$10,000 in grant funds to offset this cost. Town Council may choose to move forward with the installation if the grant funding is not received. We have not included grant funds in the budget but will certainly make this revision if the Town is awarded the rebate funds and Town Council chooses to move forward with this project.

- 6 EV Chargers at Town Hall/Police Department:** We have recently applied for funding through the VW Settlement Program for the installation of 6 charging ports (2 @ 19.2 kW & 4 @ 7.68 kW) for employee charging to further support current Town employee’s assigned EVs and encourage further EV adoption to lower emission levels in Town. These chargers would cost the Town approximately \$36,316, but the Town may be awarded up to \$18,000 in grant funds to offset this cost. Town Council may choose to move forward with the installation if the grant funding is not received. We have not included grant funds in the budget but will certainly make this revision if the Town is awarded the rebate funds and Town Council chooses to move forward with this project.

### Debt Service

Debt Service expenses will remain relatively unchanged in the upcoming year. The debt service in the Fire District Fund for the upcoming fiscal year totals \$53,541 for loan payments on two fire trucks. Of note, upon paying off the debt service on one of the Town’s fire trucks four years ago, the Town began transferring \$75,000 annually into a Capital Reserve Fund for the future purchase of a replacement fire truck. To date, \$225,000 has been transferred to this fund. However, for the upcoming budget no transfer is included this year since the budget contains funds for a down payment on a new fire engine.

### Water Fund Overview

The proposed Water Fund budget for fiscal year totals **\$2,877,334**, which represents a 29.2% decrease in expenditures over the fiscal year 2022-2023 budget. The table below outlines the major sources of revenue and operational and capital expenditures proposed within the fiscal year budget.

Water Fund Revenues by Source	FY 2022-2023 Amended Budget	FY 2023-2024 Proposed Budget	% Variance
<b>Water Revenue</b>	\$2,390,850	\$2,534,300	<b>6.0%</b>
<b>Miscellaneous Revenue</b>	\$20,000	\$20,000	<b>0%</b>
<b>Water Taps</b>	\$26,250	\$22,680	<b>-13.6%</b>
<b>System Development Fees</b>	\$55,800	\$55,800	<b>0%</b>
<b>Fees for MSD Collection</b>	\$68,000	\$73,300	<b>7.8%</b>
<b>Interest Earned</b>	\$37,020	\$131,800	<b>256.0%</b>
<b>Appropriated Fund Balance</b>	\$1,467,403	\$39,454	<b>-97.3%</b>
<b>Total Revenues:</b>	<b>\$4,065,323</b>	<b>\$2,877,334</b>	<b>-29.2%</b>

Water Fund Expenditures by Function	FY 2022-2023 Amended Budget	FY 2023-2024 Proposed Budget	% Variance
<b>Personnel</b>	\$1,249,815	\$1,252,568	<b>0.2%</b>
<b>Operations</b>	\$837,580	\$851,227	<b>1.6%</b>
<b>Capital Outlay</b>	\$35,000	\$60,000	<b>71.4%</b>
<b>Capital Improvements</b>	\$1,721,316	\$400,000	<b>-76.8%</b>
<b>Contingency</b>	\$15,000	\$15,000	<b>0.0%</b>
<b>Debt Service</b>	\$299,037	\$298,540	<b>-0.4%</b>
<b>Transfer to Water Capital Reserve Fund</b>	\$0	\$0	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$4,065,323</b>	<b>\$2,877,334</b>	<b>-29.2%</b>

### Unrestricted Net Position

The Town's last audit confirmed that we had \$4,755,227 in Unrestricted Net Position as of June 30, 2022 in the Water Fund. The proposed budget utilizes just \$39,454 of these funds to help cover the cost of much needed water line upgrades in the Stoney Knob/Boys Chapel area.

### Water Rates

The Town is required to provide for the financial health of its Water Fund which operates as a public enterprise fund. This means that the revenues associated with the Water Fund must fully provide for the operational costs of the system and debt service related to water projects. The Town has been using the 2017 water rate study as a guide in setting water rates that will provide for the continued financial and operational health of the Town's water system. The water fees proposed for fiscal year 2023-2024 include a 4% increase in water rates. A comprehensive financial analysis and water rate study will be undertaken by WithersRavenel during the upcoming fiscal year to provide the Town with an updated rate plan to accommodate the recently approved capital projects related to the water system.

### Water System Development Fees

As allowed by NC Gen. Stat. §§ 162A-200, et seq., the Town of Weaverville has been charging water system development fees since July 1, 2018. Since its implementation at that time, system development fees have proven to be a reliable and significant source of revenue for the Town's water fund. The law authorizing these fees requires that a financial analysis be completed every five years and the Town contracted Willdan Financial Services for this analysis. Town Council could take action to increase the system development fees within the limits established by the Willdan study. The proposed budget includes an estimated revenue of \$55,800. For the purposes of the budget as currently proposed, the rates have been kept the same, but the revenues associated within these fees should be updated if Town Council adopts new system development fees effective as of July 1, 2023. Water system development fee revenue is currently used to pay existing debt service and to fund the Capital Reserve Fund associated with the Water Fund.

### Potential Additional Fee Revisions

As with the General Fund, Town staff will be reviewing the current fee schedule and will bring any needed changes to Town Council during the upcoming budget workshops.

## Water Fund Expenditure Highlights

### Debt Service

Debt Service expenses will remain relatively unchanged in the upcoming year. The debt services includes \$93,554 for the USDA revenue bonds which funded the Town's Waterline Extension Project, and \$204,986 for the original general obligation bonds, bringing the total debt service payment in fiscal year 2023-2024 to \$298,540.

### Water Fund Capital Equipment & Capital Improvements

The table below reflects capital equipment, vehicles, and capital improvement projects as requested within this year's budget, as well as those proposed for funding.

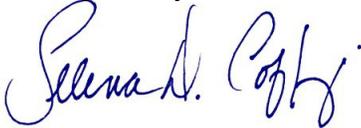
Capital Equipment, Improvements, Vehicles	Department Requested	Manager Proposed
Water Maintenance – Waterline Replacement Program	\$862,000	\$400,000
Water Production – 4 Chemtrac chlorine & pH meters	\$18,000	\$18,000
Water Production – 6 Turbidity meters & controllers	\$42,000	\$42,000
<b>Total</b>	<b>\$922,000</b>	<b>\$460,000</b>

### In Closing

Thank you for the opportunity to recommend the fiscal year 2023-2024 budget – a budget that I believe provides great benefit to the Town's residents, responds to the emerging needs of our growing community, and invests in the resources, including personnel and equipment, necessary for continued excellent service delivery.

This budget represents the collective efforts made by all of the Town's department leaders and I appreciate their contributions in planning for the Town's future. I would like to recognize and thank our Finance Director, Tonya Dozier, and her team for their assistance in the review, research, and preparation of this budget. I could not have developed and refined this budget plan without them.

Respectfully Submitted,



Selena D. Coffey, MPA, ICMA-CM  
Town Manager / Budget Officer

**Fiscal Year 2023-2024 Budget  
Budgets by Department, Function & Category**

GENERAL FUND REVENUE	FY 2023 Amended Budget	FY 2024 Proposed Budget	\$ Variance	% Variance
Prior Year Tax Revenue	\$6,000	\$6,000	\$0	0.0%
Ad Valorem Tax Revenue	\$3,947,191	\$4,089,368	\$142,177	3.6%
DMV Tax Revenue	\$178,320	\$210,657	\$32,337	18.1%
Tax Penalties & Interest	\$6,000	\$6,000	\$0	0.0%
Utilities Franchise Tax	\$441,727	\$466,961	\$25,234	5.7%
Beer & Wine Tax	\$17,000	\$17,000	\$0	0.0%
Powell Bill Distributions	\$131,875	\$134,558	\$2,683	2.0%
Local Government Sales Tax	\$1,798,368	\$2,082,422	\$284,054	15.8%
ABC Store Distribution to Town	\$350,000	\$350,000	\$0	0.0%
ABC Store Alcohol Education	\$3,338	\$0	(\$3,338)	-100.0%
ABC Store Police Department	\$2,384	\$0	(\$2,384)	-100.0%
Cell Tower Revenue	\$22,300	\$22,300	\$0	0.0%
Miscellaneous Revenue	\$5,000	\$5,000	\$0	0.0%
Interest Earned	\$80,980	\$307,688	\$226,708	280.0%
Interest Earned-Powell Bill	\$8,402	\$28,500	\$20,098	239.2%
Zoning Inspections Fees	\$18,000	\$18,000	\$0	0.0%
Facility Use Rental Fees	\$40,000	\$64,197	\$24,197	60.5%
Parking Enforcement Fees	\$2,000	\$3,098	\$1,098	54.9%
Fire Inspections Fees	\$500	\$500	\$0	0.0%
Stormwater Fees	\$0	\$52,800	\$52,800	100.0%
Sale of Property	\$118,000	\$10,000	(\$108,000)	-91.5%
Appropriated Fund Balance	\$866,532	\$1,652,183	\$785,651	90.7%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$8,043,917</b>	<b>\$9,527,232</b>	<b>\$1,483,315</b>	<b>18.4%</b>

GENERAL FUND EXPENDITURES	FY 2023 Amended Budget	FY 2024 Proposed Budget	\$ Variance	% Variance
<b>Governance</b>				
Personnel - Town Council	\$23,898	\$39,400	\$15,502	64.9%
Personnel - Legal	\$117,988	\$128,930	\$10,942	9.3%
Operations	\$238,730	\$224,595	(\$14,136)	-5.9%
Capital Outlay	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$380,616</b>	<b>\$392,924</b>	<b>\$12,308</b>	<b>3.2%</b>
<b>Administration</b>				
Personnel	\$527,907	\$603,791	\$75,884	14.4%
Operations	\$299,863	\$349,755	\$49,892	16.6%
Capital Outlay	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$827,770</b>	<b>\$953,547</b>	<b>\$125,777</b>	<b>15.2%</b>
<b>Planning &amp; Code Enforcement</b>				
Personnel	\$117,274	\$127,800	\$10,526	9.0%
Operations	\$12,573	\$33,202	\$20,629	164.1%
Capital Outlay	\$0	\$40,175	\$40,175	100.0%
<b>Total</b>	<b>\$129,847</b>	<b>\$201,176</b>	<b>\$71,329</b>	<b>54.9%</b>

**Police Department**

Personnel	\$1,772,383	\$2,196,947	\$424,564	24.0%
Operations	\$519,518	\$570,684	\$51,166	9.8%
Capital Outlay	\$144,800	\$272,000	\$127,200	87.8%
Capital Improvements	\$0	\$50,000		
<b>Total</b>	<b>\$2,436,701</b>	<b>\$3,089,631</b>	<b>\$652,930</b>	<b>26.8%</b>

**Public Works: All Divisions**

Personnel	\$957,680	\$1,053,913	\$96,233	10.0%
Operations	\$1,129,879	\$631,897	(\$497,982)	-44.1%
Capital Outlay	\$88,000	\$631,000	\$543,000	617.0%
Capital Improvements	\$863,559	\$842,559	(\$21,000)	-2.4%
<b>Total</b>	<b>\$3,039,118</b>	<b>\$3,159,369</b>	<b>\$120,251</b>	<b>4.0%</b>

**Community Center**

Personnel	\$76,482	\$119,673	\$43,191	56.5%
Operations	\$50,150	\$61,785	\$11,635	23.2%
Capital Outlay	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$126,632</b>	<b>\$181,458</b>	<b>\$54,826</b>	<b>43.3%</b>

<b>Contingency</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.0%</b>
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<b>Transfer to Cap Reserve Fund</b>	<b>\$75,000</b>	<b>\$0</b>	<b>(\$75,000)</b>	<b>-100.0%</b>
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<b>Transfer to Fire District Special Revenue Fund</b>	<b>\$1,008,233</b>	<b>\$1,529,127</b>	<b>\$520,894</b>	<b>51.7%</b>
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<b>Total General Fund Revenue</b>	<b>\$8,043,917</b>	<b>\$9,527,232</b>	<b>\$1,483,315</b>	<b>18.4%</b>
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<b>Total General Fund Expenditures</b>	<b>\$8,043,917</b>	<b>\$9,527,232</b>	<b>\$1,483,315</b>	<b>18.4%</b>
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<b>FIRE DISTRICT FUND REVENUE</b>	<b>FY 2023 Amended Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
Buncombe County Fire Protection	\$1,936,906	\$2,138,721	\$201,815	10.4%
Transfer from General Fund	\$1,008,233	\$1,529,127	\$520,894	51.7%
<b>TOTAL FIRE DISTRICT FUND REVENUE</b>	<b>\$2,945,139</b>	<b>\$3,667,848</b>	<b>\$722,709</b>	<b>24.5%</b>

<b>FIRE DISTRICT FUND EXPENDITURES</b>	<b>FY 2023 Amended Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>Fire Department</b>				
Personnel	\$2,444,091	\$2,639,858	\$195,767	8.0%
Operations	\$447,507	\$508,905	\$61,398	13.7%
Capital Outlay	\$0	\$390,000	\$390,000	0.0%
Capital Improvements	\$0	\$75,544	\$75,544	0.0%
<b>Total</b>	<b>\$2,891,598</b>	<b>\$3,614,308</b>	<b>\$722,710</b>	<b>24.5%</b>

<b>Debt Service</b>				
Loan Payment-Fire Truck 09/14	\$53,541	\$53,541	(\$0)	0.0%

<b>Total Fire District Fund Revenue</b>	<b>\$2,945,139</b>	<b>\$3,667,848</b>	<b>\$722,709</b>	<b>24.5%</b>
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<b>Total Fire District Fund Expenditures</b>	<b>\$2,945,139</b>	<b>\$3,667,848</b>	<b>\$722,709</b>	<b>24.5%</b>
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<b>WATER FUND REVENUE</b>	<b>FY 2023 Amended Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
Water Revenue	\$2,390,850	\$2,534,300	\$143,450	6.0%
Miscellaneous Revenue	\$20,000	\$20,000	\$0	0.0%
Water Taps	\$26,250	\$22,680	(\$3,570)	-13.6%
System Development Fees	\$55,800	\$55,800	\$0	0.0%
Fees for MSD Collection	\$68,000	\$73,300	\$5,300	7.8%
Interest Earned	\$37,020	\$131,800	\$94,780	256.0%
Appropriated Fund Balance	\$1,467,403	\$39,454	(\$1,427,949)	-97.3%
<b>Total Water Fund Revenue</b>	<b>\$4,065,323</b>	<b>\$2,877,334</b>	<b>(\$1,187,989)</b>	<b>-29.2%</b>

<b>WATER FUND EXPENDITURES</b>	<b>FY 2023 Amended Budget</b>	<b>FY 2024 Proposed Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
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**Water Fund**

Personnel	\$1,249,815	\$1,252,568	\$2,753	0.2%
Operations	\$837,580	\$851,227	\$13,647	1.6%
Capital Outlay	\$35,000	\$60,000	\$25,000	71.4%
Capital Improvements	\$1,721,316	\$400,000	(\$1,321,316)	-76.8%
<b>Total</b>	<b>\$3,843,711</b>	<b>\$2,563,794</b>	<b>(\$1,279,917)</b>	<b>-33.3%</b>

**Contingency**

<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0.0%</b>
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**Debt Service**

Reserve for Bond Payment	\$206,612	\$204,986	(\$1,626)	-0.8%
USDA Revenue Bond Payment	\$92,425	\$93,554	\$1,129	1.2%
<b>Total</b>	<b>\$299,037</b>	<b>\$298,540</b>	<b>(\$497)</b>	<b>0.4%</b>

<b>Total Water Fund Revenue</b>	<b>\$4,065,323</b>	<b>\$2,877,334</b>	<b>(\$1,187,989)</b>	<b>-29.2%</b>
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<b>Total Water Fund Expenditures</b>	<b>\$4,065,323</b>	<b>\$2,877,334</b>	<b>(\$1,187,989)</b>	<b>-29.2%</b>
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<b>GRAND TOTAL BUDGET</b>	<b>\$15,054,379</b>	<b>\$16,072,414</b>	<b>\$1,018,035</b>	<b>6.8%</b>
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