

## Appropriation Budget

For approval this evening is the FY22 appropriation budget. Like earlier this year when I asked you all to approve the tax budget, the County and State auditors require the Village to approve the appropriations for next year. In concept, the appropriation budget looks similar to the previously passed tax budget in both form and substance. The appropriation budget estimates revenues and sets appropriation levels for every Village fund. When compared to the tax budget from earlier this year, there has been some modifications. The modifications are due to several factors which include adjustments to benefits, staffing levels, compensation, contract arrangements and projects that were either added since the approval of the tax budget, or adjusted in some way since the earlier approval. For example, the Village has entered into a new agreement with Rumpke for solid waste and recycling services and as a result the expense has been slightly adjusted. Another example is employee health insurance which has also changed since the passage of the tax budget for next year. The same is true on the revenue side as well.

As for Village revenues, Village administration is forecasting total general fund revenues to stand at \$2,736,495. Village Administration is forecasting receipts of \$690,000 and \$860,000 for property tax revenues and income tax revenues respectively. On the income tax side, the \$860,000 figure is a slight increase from what was originally forecasted in the FY22 tax budget. I made this increase after carefully reviewing historic income tax receipts as well as actual receipts thus far this year. I believe that income tax receipts for this year will match or exceed the \$900,000 figure. However, I am hesitant to peg next year's receipts to this level due to the loss of income taxes when station 47 closes in March of F22. Village Administration will monitor income tax receipts carefully and make any adjustments necessary. The other noticeable item on the General Fund revenue side is the \$562,000 forecasted under intergovernmental, which is \$550,000 more than what was forecasted to be received this year. Again, due to the intricacies of financing the new fire and ems services under the existing levy, those revenues will be accounted for in the General Fund for FY22, and appropriated under the Fire Services line item.

As for total appropriations, the Village is forecasting expenses in the General Fund to be \$2,726,390.12 for FY22. This figure is an increase in appropriations of nearly \$600,000 or nearly 28%. Again, this should be somewhat expected since the cost of fire and ems services will become a General Fund expense next year. As for other departmental appropriations, the largest area expense will be with the Police Department as is typical for any given year for the Village. Total expense for the Police Department will be \$1.1 million, representing 41% of all General Fund appropriations. Administration's total expense is \$299,155 representing 11% of appropriations, the Clerk's office's appropriations will be \$182,000 or 7%, and lands and buildings (the service department) will be \$145,000 or 5% of appropriations. The other line I'd like to draw your attention to is under capital outlay. The Village is in need of replacing the cooling system for the building, and the Village has a quoted cost of that in the realm of \$55,000. That expense will be accounted for in the \$67,000 capital appropriations.

The appropriations cited above will result in a positive balance of approximately \$10,000 which will grow the General Fund carryover or reserve to \$889,944.93 to begin FY23.

The rest of the appropriations for each Village fund are fairly straight forward and typical for a given year with one exception. Road resurfacing and reconstruction continues to be a priority for the Village. And that continues significantly next year where the Village is set to embark on three separate projects. As a result of this next year the Village will plan to appropriation \$810,975 for road reconstructions in the Village next year. Due to financing requirements, the Village is required to outlay half the cost of the

Wiehe project at once. Fortunately, the Village has significant resources available in the 2904 road and street levy and this expense can be easily absorbed.

Andrew Lanser

Village of Golf Manor, Assistant Administrator, Fiscal Officer