



**Town of Laurel Park
Proposed Operating Budget
Fiscal Year 2022-2023**



TOWN OF LAUREL PARK

441 WHITE PINE DRIVE

LAUREL PARK, NC 28739

(828) 693-4840

VISION

The Town of Laurel Park values its people, its strong sense of community, and its mountain environment. The Town envisions a future where balanced decision-making results in a quality community where people have choices. Our Town is responsive to the needs of residents today and adapts to serve our neighbors of tomorrow.

MISSION

At the Town of Laurel Park, we focus every day on supplying quality, efficient services, and transparent government to remember our past, respect our present, and enhance the future of citizens.

VALUES

Quality, Community, Prestige, Sustainability, and Transparency

TOWN LEADERSHIP

Town Manager

Town Clerk

Finance Officer

Assistant to the Manager

Police Chief

Fire Chief

Public Works Director

Alex Carmichael

Tamara Amin

Heather Smith

Vacant

Bobbie Trotter

Tim Garren

Brandon Johnson

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Contents

Budget Guide	5
Budget Message	13
Budget Ordinance	19
About Laurel Park	22
Organizational Structure.....	29
Financial Structure	35
Financial Summaries.....	39
Appendix	59

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Budget Guide

The purpose of the Budget Guide is to introduce readers to the budget document and process, assisting in the reader's understanding of the information contained throughout. The Local Government Budget and Fiscal Control Act (LGBFCA) defines the annual budget as a "proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year" [G.S. 159-7(b)(1)]. The Budget Guide will briefly describe the sections contained within the budget document, explain the budget process, explain how to read charts and graphs and interpret numbers, as well as how to understand the effects of inflation. Note that sample charts and tables do not reflect accurate financial information for the Town of Laurel Park.



The Budget Document

This annual budget provides local officials an opportunity to review and evaluate programs and services. The budget document for FY 22-23 consists of seven sections:

Budget Message

The Budget Message is a letter from the Town Manager to the Town Council that provides an overview of the upcoming fiscal year budget and how it fits with the Town Council's mission, values, and goals identified in the Strategic Planning document. The message should introduce and summarize the budget document, including issues facing the development of the budget, significant budgetary items and trends, and the budgetary effect on short and long-term plans. General Statute 159-11(b) states that the message should include the following:

- A concise explanation of the governmental goals fixed by the budget for the budget year
- Important features of the activities anticipated by the budget
- Reasons for stated changes from the previous years in program goals, programs, and appropriation levels
- Any major changes in fiscal policy

Budget Ordinance

The Budget Ordinance is a statute, legally adopted by the Town Council to set spending limits for the coming fiscal year, which runs from July 1 to June 30. The Budget Ordinance also establishes the Capital Improvement Plan, Pay and Classification Schedule, and Fee Schedule set for the coming fiscal year.

Community Profile

This section of the budget document highlights general information about the Laurel Park community including historical, geographical, demographic, economic features, and services provided by the Town.

Organizational Structure

Within the organizational profile, the reader will find information about the Town's governmental structure including elected and appointed boards and their duties, individual department information, and a summary of the Town's Strategic Plan.

Financial Structure

This section provides financial policies and management systems that guide the budget process.

Financial Summaries

The Financial Summaries section provides a summary of revenues, expenditures, and fund balance for the Town of Laurel Park's funds. Information provided in both numerical and narrative format increases the reader's ability to determine how much money each fund is spending and generating.

A fund is an independent fiscal and accounting entity. Funds make it easier to keep track of accounts that operate similar types of activity and share the same set of accounting records. The Town of Laurel Park operates two major funds, the general fund, and enterprise funds.

The General Fund accounts for all governmental services that do not generate sufficient revenue to support their activities, such as general government, public safety, and public works. The reader will find information on each department, including a description of the department's purpose, prior fiscal year accomplishments, goals for this fiscal year, budget highlights, and personnel counts.

The Stormwater Fund is an enterprise funds, which means it operates as a public enterprise. Public enterprises generate funding through user charges, and most are self-supporting. User charges refer to charges applied to those who voluntarily use or receive certain government services or facilities.

Supplemental Information

This section contains other financial and useful information about the Town of Laurel Park including a glossary of terms used throughout the document, and the Town's Strategic Planning document.

The Budget Process

In accordance with the Local Government Budget and Fiscal Control Act (LGBFCA), the budget document for the fiscal year ending June 30, 2023, meets the balanced budget and inclusiveness requirements. The inclusiveness requirements mean the Town may only spend money that has been budgeted [G.S. 159-8(a)]. The balanced budget requirement means that any budget ordinance, financial plan, or internal service fund must balance. General Statute 159-8(a) defines a balanced budget as the "sum of estimated net revenues and appropriated fund balances is equal to the appropriations." A final legal limit on this budget document is G.S. 159-15, addressing a local government's ability to set a property tax levy and the regulations regarding that levy.

There are three general stages of budget preparation and enactment including (1) departmental formulation of expenditure requests and revenue estimates, (2) preparation of a recommended budget document by the Town Manager, and (3) review and enactment of the annual budget ordinance by the Town Council.

At the start of the budgeting process, it is common for the Town Manager to produce a budget calendar, detailing the dates by which each state in the annual budget process is to be completed. The LGBFCA requires mandatory dates at which certain processes must be completed [G.S. 159-10-13]. Departmental requests must be submitted to the Town Manager before April 30. A recommended budget must be given to the governing body no later than June 1, and the governing body must enact the budget ordinance at the start of the fiscal year, July 1

The following is a copy of the Town of Laurel Park’s proposed budget calendar for FY 2023.

Town of Laurel Park Budget Calendar Fiscal Year 2022-2023		
Budget Procedure	Legally Required Date	Projected Date
Meet with Department Heads		February 7, 2022
CIP Meetings with Department Heads		February (with Alex)
Departmental Budget Requests Due	April 30, 2022	March 1, 2022
Preliminary Rev./Exp. Estimates		March 8, 2022
Special Appropriation Requests Due		March 22, 2022
Council Retreat		March 22, 2022
Preliminary Budget Review - Admin		March 28 – April 1, 2022
Meetings with Dept. Heads		April 7, 2022
Revised Rev./Exp. Estimates		April 22, 2022
Budget Review & Adjustments		Early May
Draft Budget Sent to Council		May 5, 2022
Budget Workshop		May 12, 2022
Budget to City Council and Clerk	June 1, 2022	May 31, 2022
Public Notice of Budget Hearing	June 1, 2022	May 31, 2022
Public Budget Hearing		June 16, 2022
Adoption	July 1, 2022	June 21, 2022

Upon submission of the annual budget document, the Town Council must schedule a public hearing, detailing that a budget has been submitted and that copies are available for public inspection [G.S. 159-12(b)]. The notice will provide the time, date, and place of the budget hearing. The Town of Laurel Park strives to provide ample time between the notice and the hearing date in order to provide the public an opportunity to attend the hearing. These strong public participation practices will improve the Town’s responsiveness and accountability. Stakeholder input throughout

the planning and budgeting process is highly recommended by the National Advisory Council on State and Local Budgeting Recommended Budget Practices.

Several legal provisions apply to the governing body review and adoption of the Budget Ordinance. First, ten days must elapse between submission of the budget and adoption of the Budget Ordinance [G.S. 159-13(a)]. Also, the governing body may conduct its review in both special and regular meetings. Open meeting laws (see G.S. 143-318.12) apply to the aforementioned situations, each board member must be notified of said meetings, and only budget matter may be discussed during said meetings (G.S. 159-17). There is no provision allowing for closed sessions for the local budget process.

Another process in budget preparation and enactment is amending the budget. A budget may need to be amended because revenue forecasts are developed months in advance of the fiscal year, these revenue collections may deviate, and expenditures and emergencies may arise requiring extra funding. A policy should specify the exact circumstances under which the legislative body may amend the budget. Most budget amendments follow the same deliberative process: the Manager first proposes a package of amendments, and the full Town Council then considers and acts upon the proposal.

Finally, the budget is enacted upon official adoption of the Budget Ordinance, not later than July 1st. If the budget is not adopted, the G.S. 159-16 requires that an interim budget be adopted. The purpose of an interim budget is to ensure normal operations continue without any changes in program funding. Upon adoption of the Budget Ordinance, G.S. 159-13(d) requires the budget be entered into governing body's minutes within five days of adoption.

Reading the Budget Document

The budget document contains an abundance of diverse and valuable information. The hefty amount of numbers and information can make navigating and deciphering the document a difficult task for any reader. This section is meant to assist the reader in understanding the data presented and other supplemental information.

The budget document uses tables and charts to provide visual representations of data. The tables and charts allow readers to easily compare funds and departments as well as observe historical trends. Most sections contain tables and charts similar to the examples depicted in this section. The diagrams identify the major characteristics of each table and chart and explain what information the reader can find.

The following is an example of a historical chart that a reader may encounter in reading this budget document (all data is fictional):

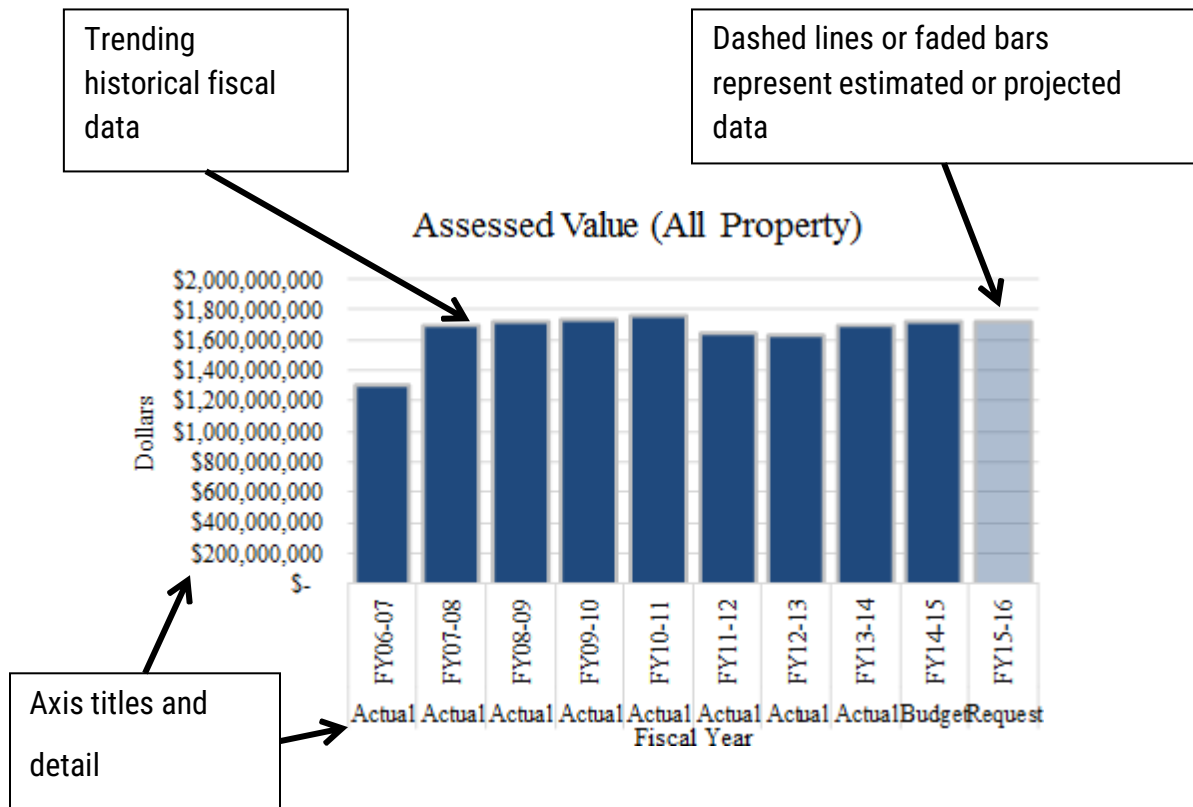
Description	2014 ACTUAL	2015 REVISED BUD	2016 ADOPTED	DOLLAR CHANGE
Governing Body				
Personnel	\$ 49,757.50	\$ 28,123.76	\$ 27,012.00	\$(1,111.76)
Operating	\$ 35,092.51	\$ 48,529.00	\$ 67,018.00	\$18,489.00
Capital	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
<i>Sub-Total</i>	\$ 84,850.01	\$ 76,652.76	\$ 94,030.00	\$17,377.24

Includes salaries, FICA Costs, insurance, 401k, & Retirement costs

Includes all items not associated with personnel, benefits, or capital such as utilities, dues, phone, supplies, etc....

Description	2014 ACTUAL	2015 REVISED BUD	2016 ADOPTED	DOLLAR CHANGE
Governing Body				
Personnel	\$ 49,757.50	\$ 28,123.76	\$ 27,012.00	\$(1,111.76)
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<i>Sub-Total</i>	\$ 84,850.01	\$ 76,652.76	\$ 94,030.00	\$17,377.24

The following is an example of an historical chart that a reader may encounter in reading this budget document (all data is fictional):



Budget Message



	441 White Pine Drive Laurel Park, NC 28739 – 0910 (828) 693-4840 FAX (828) 696-4948 www.laurelpark.org	ALEX CARMICHAEL, Town Manager
J. CAREY O'CAIN, Mayor		TAMARA M. AMIN, Town Clerk
A. PAUL HANSEN, Mayor Pro Tem		HEATHER SMITH, Finance Officer
GEORGE W. BANTA, Commissioner		BRANDON JOHNSON, Public Works Director
KRISTIN DUNN, Commissioner		BOBBIE K. TROTTER, Chief of Police
DEBORAH BRIDGES, Commissioner		SHARON B. ALEXANDER, Town Attorney

To: Mayor Carey O’Cain, Mayor Pro Tem Paul Hansen, Commissioner George Banta, Commissioner Kristen Dunn, and Commissioner Deborah Bridges

From: Alex Carmichael, Town Manager

Date: May 31, 2022

Subject: Presentation of Fiscal Year 2023 Budget Message

Presented herein is the proposed Town of Laurel Park budget for Fiscal Year 2022 – 2023. The budget was prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act and represents the Town Manager’s recommended budget, as prepared with your direction and guidance from individual conversations, the Council retreat, and the budget workshop. The budget is balanced and identifies all revenue and expenditure estimates for the fiscal year. The full budget notebook contains historical data and detailed budgetary information.

As you work through this document and move toward adoption on June 21st my role is to ensure that you and the residents have the information needed to understand and support the Town’s budget, whether as proposed or as modified by Council. Services and infrastructure are maintained or improved at the current levels.

General Fund	\$ 3,390,918
Stormwater Fund	\$ 139,000
Roads and Powell Bill Fund	\$ 1,100,000
ARP Capital Project Fund	\$ 742,565
Laurel Green Creek Capital Project Fund	\$ 317,000
Laurel Green Creek Capital Reserve Fund	\$ 244,129
Highway 64 Capital Project Fund	\$ 120,000
Total All Funds	\$6,053,612

Economic Environment

The proposed budget presents a stable service level while taking on substantial projects. The economic outlook for the County and the State is somewhat speculative at the moment, due to the rising inflation, rising interest rates, and the lingering effects of COVID-19. Given the 8.8% rise in the Consumer Price Index for the Southeastern region, goods and services procured by the Town are simply costing more. Though the stated goal of the Federal Reserve is to bring about a “soft landing” for the economy, there are concerns about a possible recession. The Town is currently moving ahead with projects and objectives while vigilantly watching local and federal economic trends.

Linking the Budget with the Town Council’s Goals

The Laurel Park Town Council sets the vision for our Town and adopts objectives to reflect that vision and guide decision-making at all levels of Town government. The goal-setting process also builds consensus on policies and projects that impact Town residents, businesses, and the community as a whole. In 2021, the Laurel Park Town Council developed goals addressing the most important issues, needs, and opportunities facing the Town of Laurel Park over the next 3-5 years.

Each adopted goal includes specific policy objectives and action strategies as well as a work plan outlining priority projects identified to implement each goal. These items and projects are not inclusive of all activities and services provided or undertaken by the Town, though they represent the leading priorities. The key purpose of a municipal budget is to provide a link between the Town Council goals and government programs that are measured to ensure those goals are being reached.

This budget is a result and performance-oriented plan that takes both a programmatic and line item approach to the allocation of the Town’s resources. The following five focus areas, adopted by the Laurel Park Town Council in the Strategic Plan provide overall guidance for the budget and serve as a basis for decisions and recommendations during the budget process. These focus areas are further broken out into objectives and initiatives which can be found as an attachment to this document.

Laurel Park’s 5 strategic focus areas:

1. Safe, vibrant, and healthy community: promote an environment where our residents feel safe and enjoy access to community opportunities and amenities.
2. Safe, reliable, and sustainable utility services: maintain quality utility services by proper support and funding of necessary operating and capital components and by pursuing partnerships and other regional opportunities when available.
3. Town infrastructure: promote efforts in pursuing ongoing opportunities to improve residential, commercial, streets, recreational, and other infrastructure in the Town.
4. Environmental character: promote, protect, and enhance a healthy and sustainable natural environment.
5. Connected, engaged, and diverse community: foster a cohesive and engaged community that is caring, welcoming, and participates in opportunities that promote quality of life for all residents.

General Fund Revenue Highlights:

The Town's revenue sources remain strong in spite of the lingering effects of the pandemic and current economic uncertainty. In the bullet points that follow, I provide general overviews for significant revenue sources and provide projections for the fiscal year. Ad valorem property taxes and local government sales taxes are the largest sources of revenue for the Town.

- Ad Valorem Taxes

The proposed budget is based on a tax rate of \$0.435 per \$100 valuation, at a collection rate of 99%. We predict an increase of 2.9% over the current fiscal year.

- Local Government Sales Taxes

The proposed budget includes an 11.1% increase over the current year.

- Sale of Fixed Assets

The Town will put up for auction seven vehicles this year: five from the Public Works Department and two from the Police Department.

- Powell Bill Grant

Staff predicts a 12% increase in Powell Bill funds over the FY22 budgeted levels.

- Utility Franchise & Sales Tax

Staff predicts a 3.7% increase in Utility Franchise & Sales Tax.

- ABC Funds

Staff predicts a 23% increase in ABC Funds over the FY22 budgeted levels.

- Grant Funds

Though not budgeted through the General Fund, the Town continues to receive grant funding for Laurel Green Creek and the American Rescue Plan Act (ARP.)

General Fund Expenditures Highlights:

- Centennial Committee

The proposed budget sets aside \$20,000 for the work of the Centennial Committee.

- Ecusta Trail

The proposed budget sets aside \$5,000 for the Ecusta Trail this year.

- Mini Excavator

The proposed budget funds the purchase of a mini excavator (\$72,852) and trailer, half

of which is paid from the General Fund, half from the Stormwater Fund.

- Utility Terrain Vehicle (UTV)

The proposed budget funds the purchase of a new UTV (\$23,000) for the Parks Department.

- Vehicle Leases

The proposed budget funds two new patrol vehicle leases for the Police Department, and three new trucks for the Public Works Department (Ford F-550, Ford F-250, and Chevy Silverado 2500.)

- Historical Markers

The proposed budget funds the creation of five new historical markers (\$15,000.)

- Solid Waste

The proposed budget funds a 3% increase for solid waste, per the sanitation contract.

- Fire Protection

The proposed budget funds the fire protection contract at the same rate (10 of the 43.5 cents in property tax collections), but sees a growth of \$9,847 due to increased property assessment in the Town.

- Cost of Living Adjustment (COLA) and Merit

The proposed budget funds a 5% COLA and an up to 3% merit increase for staff.

Other Funds:

Stormwater Fund

The Town's Stormwater Capital Improvement Plan (CIP) was completed in FY22. The Stormwater Fund appropriates \$139,000 to support the \$742,565 in American Rescue Plan Act Fund in order to initiate the stormwater CIP. These two funds together only begin the CIP, and stormwater rate increases are likely necessary in future years to maintain those projects.

Roads and Powell Bill Fund

In FY 2022 the Council created the Roads and Powell Bill Fund and allocated \$1,000,000 of fund balance to it. The proposed budget appropriates that money and adds a general fund transfer of \$100,000 from Powell Bill funds.

American Rescue Plan (ARP) Fund

The Town previously received \$371,282 in ARP funds and is set to receive \$371,282 again this year, totaling \$742,565. As mentioned previously, the proposed budget allocates all of this funding plus \$139,000 to initiate the stormwater CIP.

Laurel Green Creek Capital Project Fund

The Laurel Green Creek Capital Fund was created in FY22 to manage the \$317,000 in direct appropriations from the North Carolina General Assembly for the “betterments” to the Laurel Green Creek restoration project. \$158,500 has already been received and is appropriated, as is the \$158,500 to be received this year.

Laurel Green Creek Capital Reserve Fund

The Laurel Green Creek Capital Reserve Fund was established in FY22 to set aside a local match for the NC Land & Water Fund (NCLWF) awarded to the Town. We anticipate \$187,963 in grant funding, and appropriate an additional \$56,166 in local matching funds over what will have been spent in FY22, totaling \$244,129.

Highway 64 Capital Reserve Fund

The Highway 64 Capital Reserve Fund was established in FY22 to set aside funding that will be the local responsibility for landscaping and upgrades to the NCDOT project. The proposed budget appropriates the \$90,000 already saved, plus an additional \$30,000, totaling \$120,000.

Thanks and Acknowledgements

It is a pleasure to serve the Mayor, Town Council, and Citizens of Laurel Park. This budget reflects the hard work and dedication of the elected officials and town staff. The budget reflects our overall vision to provide our citizens exceptional quality of life. Staff works diligently to ensure we live and promote the vision established by the Town Council and have worked to help realize that vision through this budget.

I must express my personal appreciation to Finance Officer Heather Smith, Town Clerk Tamara Amin, Police Chief Bobbie Trotter, and Public Works Director Brandon Johnson, for their tremendous leadership and skill in coordinating the development of this budget.

I am confident that the programs and investments included in this budget reflect the policies and direction of

the Town Council and provide the financial plan for a successful year. Through this process, I believe that the departments have strengthened their understanding and relationships as to the needs and contributions that each provides to the community.

Cordially,

Alex Carmichael
Town of Laurel Park Town Manager

**FISCAL YEAR 2022– 2023
BUDGET ORDINANCE**

WHEREAS, the Town of Laurel Park is required to adopt an annual balanced budget as set forth by the Local Governmental Budget and Fiscal Control Act of North Carolina (NCGS §159-8);

NOW BE IT ORDAINED by the Laurel Park Town Council that the Fiscal Year 2022 - 2023 Budget be as follows:

GENERAL FUND

Estimated Revenues

Property and Motor Vehicle Taxes	\$	1,920,000
Sales and Use Taxes	\$	778,000
Powell Bill	\$	100,000
NC Utilities Franchise Tax	\$	140,000
ABC Funds	\$	75,000
Other Revenue	\$	87,700
Grant Proceeds	\$	0
Fund Balance Appropriation	\$	290,218
Total Estimated Revenues	\$	\$3,390,918

Appropriations

Governing Body	\$	53,610
Administration	\$	639,525
Public Works	\$	810,050
Public Safety	\$	812,200
Sanitation	\$	195,000
Fire Protection	\$	444,847
Parks	\$	249,520
Transfers		186,166
Total Appropriations	\$	3,390,918

STORMWATER FUND**Estimated Revenues**

Fund Balance	66,000
Appropriated	
Stormwater Fee	\$ 73,000
Total Estimated Revenues	\$ 139,000

Appropriations

Stormwater Development	\$ 7,500
Other Expenses	\$ 79,000
Stormwater Capital Outlay	\$ 52,500
Total Appropriations	\$ 139,000

ROADS AND POWELL BILL CAPITAL PROJECT FUND**Estimated Revenues**

Transfer from General Fund	\$ 100,000
Fund Balance Appropriation	\$ 1,000,000
Total Estimated Revenues	\$ 1,100,000

Appropriations

Professional Services	\$ 25,000
Contracted Services	\$ 996,070
Other Expenditures	\$ 78,930
Total Appropriations	\$ 1,100,000

ARP CAPITAL PROJECT FUND**Estimated Revenues**

CSLRF Funds	\$ 317,283
Fund Balance Appropriated	\$ 317,283
TOTAL Estimated Revenues	\$ 742,565

Appropriations

Professional Services	\$ 75,000
Contracted Services	\$ 667,565
Total Appropriations	\$ 742,565

LAUREL GREEN CREEK CAPITAL PROJECT FUND**Estimated Revenues**

Grant Proceeds	\$ 158,500
Fund Balance Appropriated	\$ 158,500
TOTAL Estimated Revenues	\$ 317,000

Appropriations

Professional Services	\$ 25,000
Contracted Services	\$ 292,000

Total Appropriations \$ **317,000**

LAUREL GREEN CREEK CAPITAL RESERVE FUND

Estimated Revenues

Transfer from General Fund	\$ 56,166
Grants	\$ 187,963
Fund Balance Appropriated	\$ 0
Total Estimated Revenues	\$ 244,129

Appropriations

Professional Services	\$ 48,650
Contracted Services	\$ 94,189
Other Expenditures	\$ 101,290
Total Appropriations	\$ 244,129

HIGHWAY 64 CAPITAL PROJECT FUND

Estimated Revenues

Transfer from General Fund	\$ 30,000
Fund Balance Appropriated	90,000
TOTAL Estimated Revenues	\$ 120,000

Appropriations

Professional Services	\$ 25,000
Contracted Services	95,000
TOTAL Appropriations	\$ 120,000

AD VALOREM TAX RATE: \$0.435 per \$100.00 valuation of taxable property.

The Budget Officer is authorized to reallocate departmental appropriations among the various expenditures within each department. The Budget Officer is authorized to make interdepartmental transfers of minor budget amendments notto exceed 10% (ten percent) of the appropriated funds for the department's allocation that is being used. Notification of all such transfers or amendments shall be made to the Town Council at the next regularmeeting of that body following the transfers. Inter-fund transfers of moneys shall be accomplished only by authorization from the Town Council. The utilization of any contingency appropriation, in any amount, shall be accomplished only by authorization from the Town Council. Approval of a contingency appropriation, which transfers funds from the contingency appropriation to the appropriate object of expenditure, shall be deemed a budget amendment.

Adopted this 21st day of June 2022.

J. Carey O’Cain
Mayor

ATTEST:

Tamara Amin
Town Clerk

About Laurel Park

History

Community Profile

Demographics



History

The late 1800s saw the beginnings of what is now the Town of Laurel Park with the construction of summer cottages, inns, camps, and recreation areas around the lakes on the lower slopes of Echo Mountain. By 1903, a rail line had been built up Fifth Avenue in Hendersonville to bring day-trippers and summer visitors to Rainbow Lake to enjoy swimming, boating, dancing, camping, and gambling at the Laurel Park Casino. Later, another rail line and a canal connected Rainbow Lake with Laurel Lake (Rhododendron Lake), and a counter-balanced railway took sightseers from Crystal Spring (near Rainbow Lake) to an observation tower for views of downtown Hendersonville and near and distant mountains. After the stock market crash, the Town slowly transitioned from a summer recreational resort to a town noted for its year-round scenic beauty and lovely residential areas dotted with small lakes and pocket parks.

The History of the Fleetwood Hotel



In 1925, Commodore J. Perry Stolz, builder of the popular and expensive Miami Fleetwood Hotel in Florida, arrived in Hendersonville with plans to repeat his success at the top of Jump Off Mountain near Jump Off Rock. This 15-story hotel, also to be called the Fleetwood, would have a brick exterior trimmed with marble, all the modern conveniences, and a radio station at the top. A new concrete highway, Laurel Park

Highway, fully lit (a first in the U.S.) was built up the mountain to the hotel site; this was used for transporting construction materials. Less than a year later, financial problems led to a halt in construction. Despite numerous attempts to complete the hotel, the 13th floor was the last floor completed, and the hotel was razed in 1939 by a salvage company.

The Legend of Jump Off Rock

Several legends exist to account for Jump Off Rock's name; all seem to involve Native American maidens. The most prevalent is the story of a young Cherokee maiden who often met her Cherokee

lover here. When he had to leave for a tribal war, they promised to meet at the Rock upon his return. Every evening the maiden climbed to the rock to watch for her lover. One day, warriors returning from the battle brought news of her lover's death. That evening she climbed the Rock, went out to the edge, and jumped. Legend has it that on some moonlit nights, her ghost can be seen looking for her lover on Jump Off Rock.

Community Profile

Governance

The Town of Laurel Park operates under a Council-Manager form of government. The Council, referred to as the Town Council, is the legislative body of government. The Town Council determines the Town policy by enacting ordinances and resolutions. A professional Town Manager is appointed by the Board and serves at the pleasure of the Board. The Manager administers the daily operations of the Town through appointed department heads and executive staff members.



Town Services

Town services are broadly categorized into three service areas: General Government and Administration, Public Safety, and Public Works. Each service area is comprised of specific departments that provide public services. The Town has 20.5 full-time equivalent employees.

General Government and Administration performs various functions including administration, financial management, human resources, public records management, and planning and zoning.

Public Safety is made up of two components: the Police Department and the Fire Department contract. The Police Department provides patrol and investigative services. The Fire Department contract provides residents with responses from Valley Hill Fire Department for protection and



related services.

Public Works is responsible for general maintenance in the Town including road repairs, brush collection, park maintenance, the upkeep of public buildings and grounds, snow removal, and the annual leaf collection.

Location

The Town of Laurel Park is located in Henderson County, North Carolina, at the southern edge of the Blue Ridge Mountains, about 26 miles south/southeast of Asheville, and 44 miles north/northwest of Spartanburg. The Town covers 2.87 square miles.



Climate

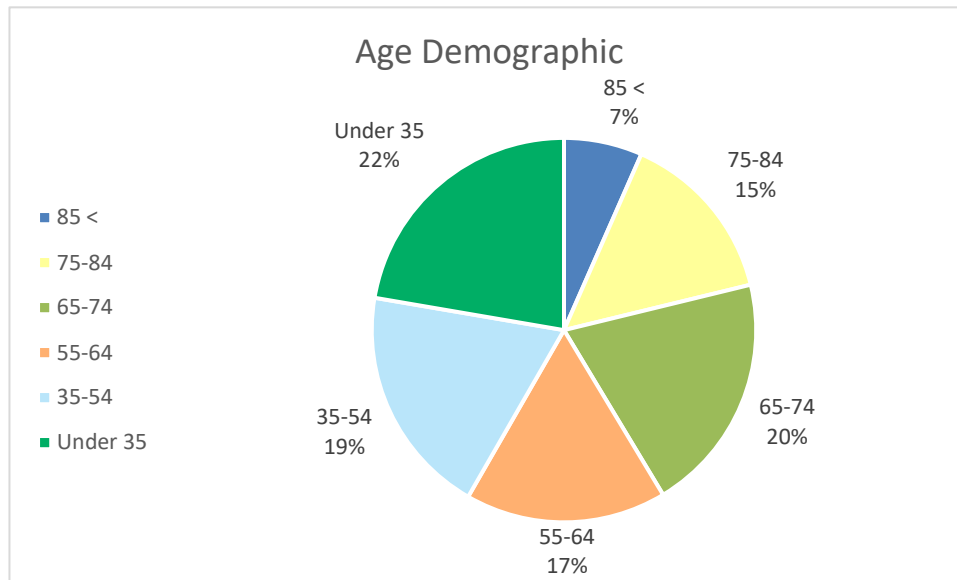
Laurel Park has a temperate climate with four distinct seasons. The average yearly rainfall is 44.83 inches, and snowfall of 6.97 inches. January sees an average high of 47 degrees and an average low of 26 degrees. In the summer, the average high is 81 degrees and a low of 59 degrees.



Demographics

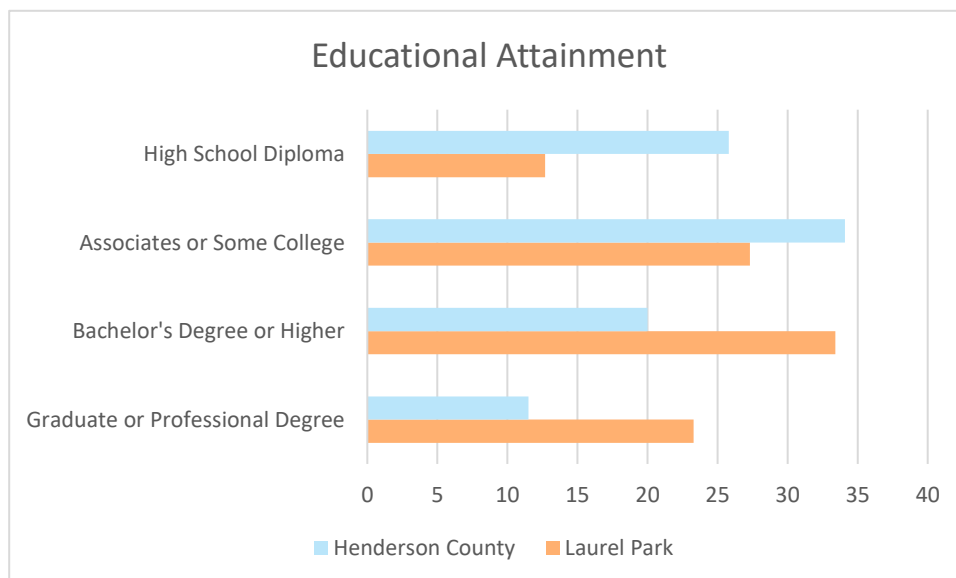
Population

The population of Laurel Park is 2,533, with a median age of 61.9 years, compared to Henderson County's population of 116,829 and a median age of 47.5 years old. Laurel Park's population is made up of 93% of those who identify as white.



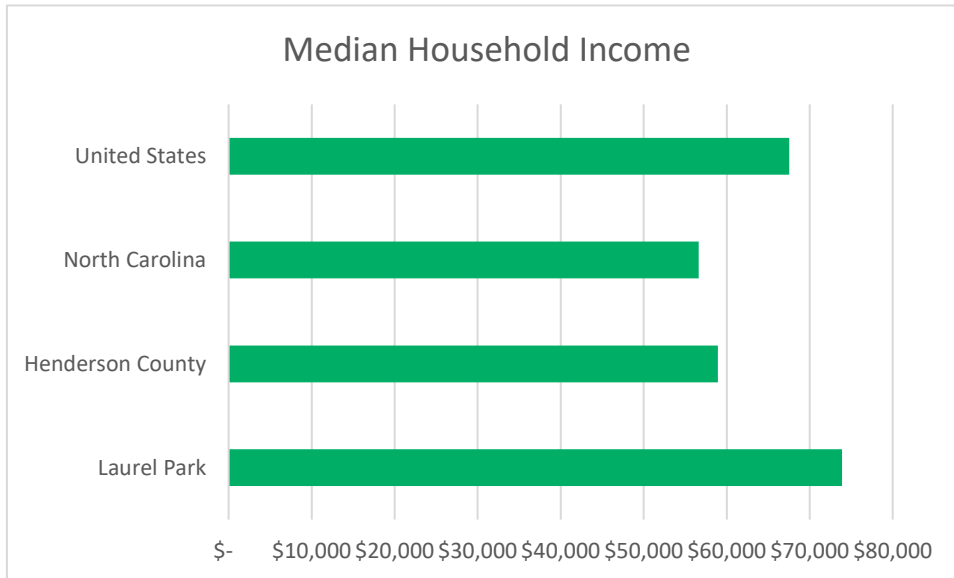
Education

Laurel Park residents are highly educated with most residents holding at least a bachelor's degree. The breakdown of educational attainment compared to Henderson County can be seen in the chart below.



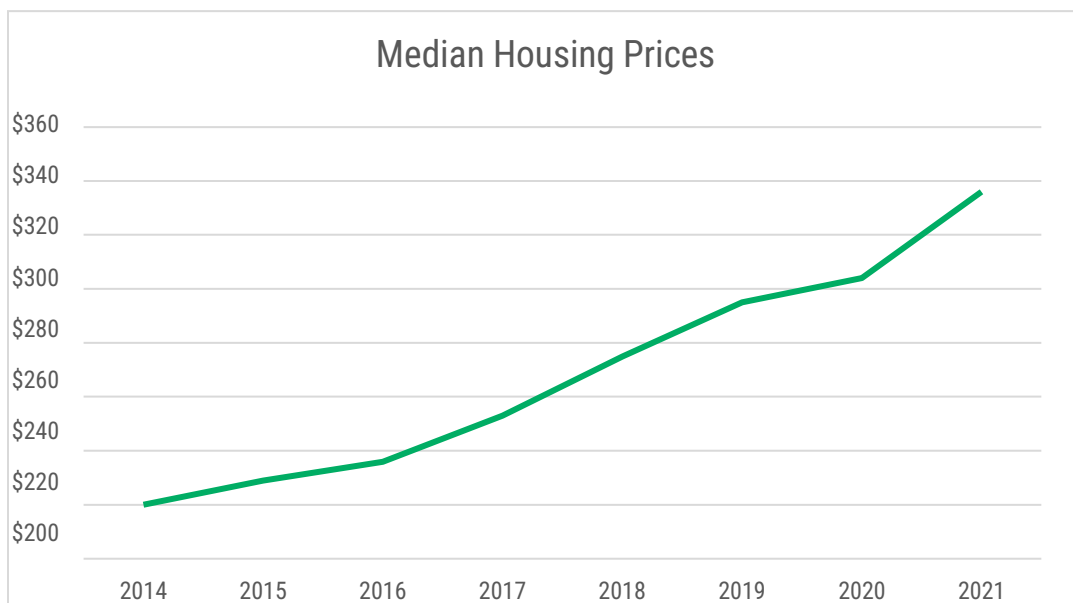
Income

The median household income for Laurel Park is \$73,916. This is nearly over \$20,000 of the median household income in North Carolina and in Henderson County, which is illustrated in the chart below.



Housing

Housing prices in Laurel Park have been on a steady incline since 2014, as shown in the chart below. 85.2% of homes are owned in Laurel Park compared to a state average of 65.7%. The US Census estimates 1,310 total housing units in Laurel Park in 2019.



Organizational Structure

Town Boards

Town Organization Chart

Employees by Department

Strategic Plan



Town Boards

Town Boards

Elected Boards

Town Council

The Council consists of the Mayor, elected for a term of four years, and four Commissioners elected for staggered terms of four years. Elections are held in odd-numbered years. Elections are non-partisan and managed by the Henderson County Board of Elections. The Mayor presides at meetings of the Commission and is recognized as the head of the Town government for all official functions.

The Town Council is responsible for establishing the Town's fiscal policy by adopting the annual budget ordinance and levying the taxes; adopting Town ordinances; establishing services and service levels; and other policy-making decisions that establish the framework for the government to meet the needs of the community.

Appointed Boards

Board of Adjustment

The Board of Adjustment is a quasi-judicial board that considers requests for conditional use permits, variances, and other associated land development. The Board of Adjustment is comprised of seven members, including one ETJ representative, appointed by the Town Council each serving three-year terms.

Planning Board

The Planning Board makes studies of areas, prepares plans, develops policies and ordinances, and makes recommendations to the Town Council regarding these issues. There are seven members, including one ETJ representative, that are appointed by the Town Council - each serving three-year terms.

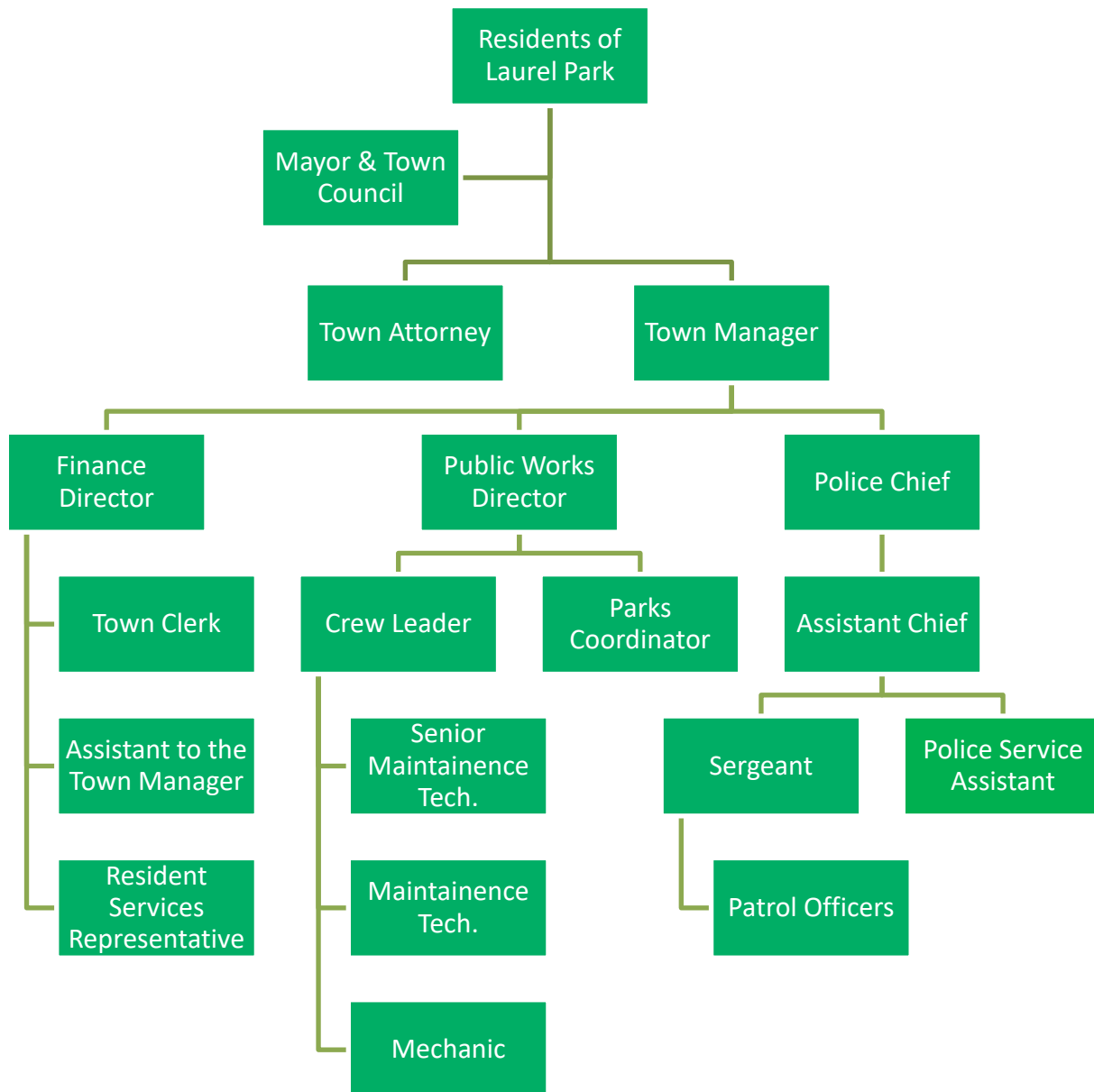
Parks and Greenways Board

The members of the Parks and Greenways Board are appointed to provide guidance and advice to the Town Council regarding issues like enhancing the beauty of current Town parks, the development of new parks, and the creation and protection of open space within the Town. The board consists of seven members, each serving three-year terms.

ABC Board

The Laurel Park ABC Board is appointed by the Town Council and serves at their pleasure. The Board has authority over the administration, real estate, personnel, and retail sales of liquor inside Laurel Park's corporate limits. It is an independent unit of government that assures responsible operation of the system within the boundaries of the laws and rule of North Carolina. The board consists of three members serving staggered three-year terms.

Organization Chart



Employees by Department

	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Proposed
ADMINISTRATION			
Town Manager	1	1	1
Finance Director	1	1	1
Clerk	1	1	1
Resident Services Coordinator	1	.5	.5
Assistant to the Town Manager	1	1	1
	5	4.5	4.5
PUBLIC WORKS			
Director	1	1	1
Crew Leader	1	1	1
Parks Coordinator	0	1	1
Mechanic	1	1	1
Senior Maintenance Tech	0	2	2
Maintenance Tech	5	2	2
	8	8	8
POLICE			
Chief	1	1	1
Asst. Chief	0	1	1
Lieutenant	1	0	0
Sergeant	0	2	2
Patrol Officer	5	4	4
Police Services Assistant*	0	0	.5
	7	8	8.5
TOTAL	20	20.5	21

In FY 22 an internal pay study was conducted by staff resulting in some title changes. A position was created for an internal candidate in the Public Works department to oversee all park operations. The position creation was not intended to add to the overall number of staff, but rather make an opportunity for vertical movement within the department. The Police Department is requesting a part-time position to assist in customer service and other non-sworn duties.

*New Position

Strategic Plan

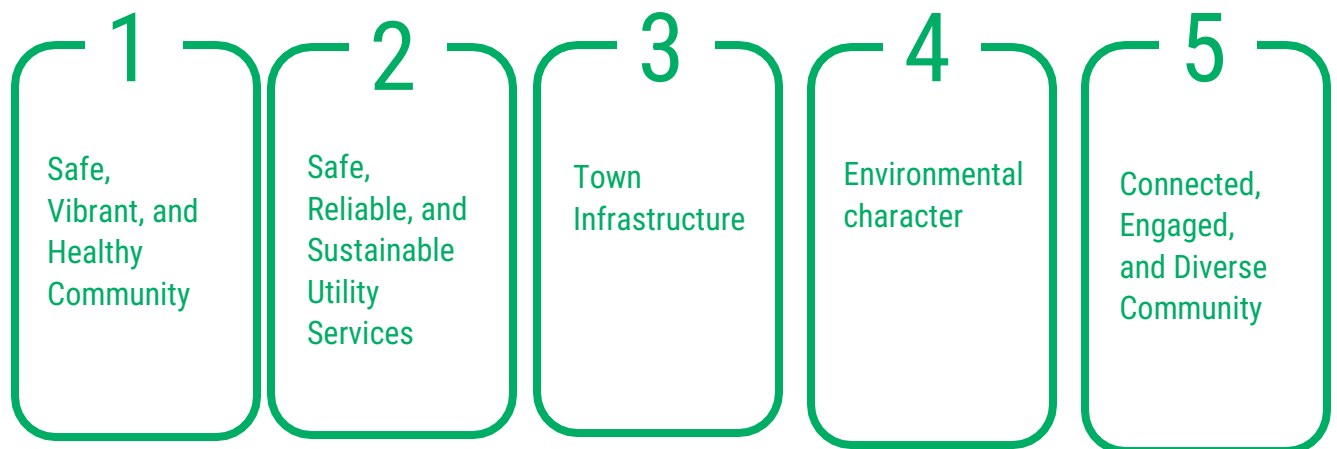
Laurel Park initiated a strategic planning process to identify and align the needs and wants of the Town with currently available resources. A strategic plan is a planning document that establishes the direction of an organization by outlining goals, objectives, and strategies. The Strategic Plan directs major initiatives and demonstrates the connection of those initiatives back to the overall mission. The plan is to be reviewed and updated as the Town evaluates feedback to better understand the community's needs and wants. The entire strategic plan document is found in the Appendix.

Goals

At the Town's Annual Budget Retreat in February of 2021, the Town Council collectively agreed on five goal areas to focus on for the strategic planning document. These goals include

- promoting an environment where residents feel safe and enjoy access to community opportunities and amenities,
- maintaining quality utility services by proper support and funding of necessary operating capital components and by pursuing partnerships and other regional opportunities when available,
- promote the efforts in pursuing ongoing opportunities to improve residential, commercial, streets, recreational, and other infrastructure in town,
- to promote, protect, and enhance a healthy and sustainable natural environment, and
- foster a cohesive and engaged community that is caring, welcoming, and participates in opportunities that promote quality of life for all residents.

Focus Areas



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Financial Structure

Fund Structure

Department/Fund Matrix

Basis of Budgeting and Accounting

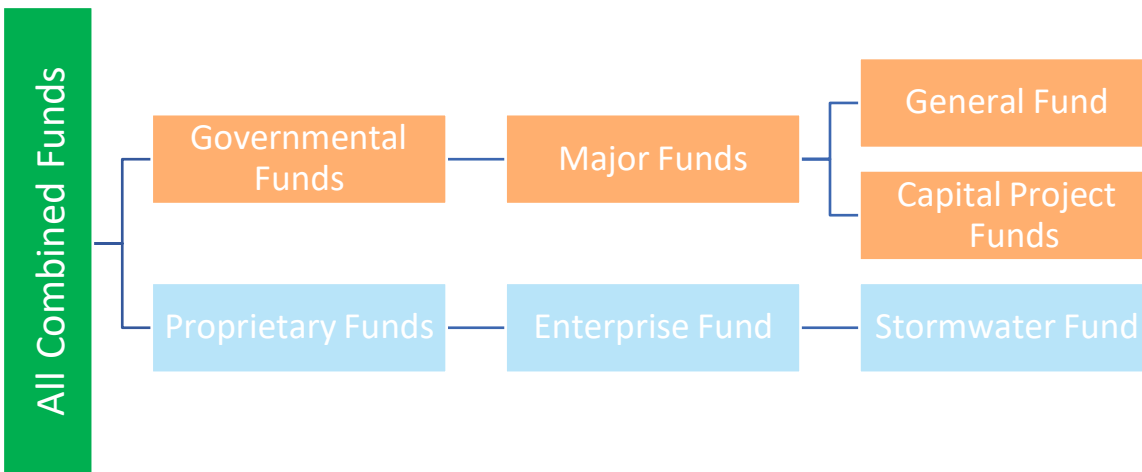
Financial Policies

Budget Process and Calendar



Fund Structure

The Town's financial system is established in accordance with the North Carolina Local Government Budget & Fiscal Control Act (NCGS 159) and Generally Accepted Accounting Principles (GAAP). The accounts of the Town are segregated by fund, which is an independent entity that possesses a set of self-balancing accounts to carry out specific activities.



GOVERNMENTAL FUNDS account for the Town's governmental functions. The Town has two major governmental funds: the general fund, and the capital project fund.

1. The GENERAL FUND is the general operating fund for the Town and accounts for all financial resources not accounted for and reported by another fund. The General Fund revenues are comprised largely of property taxes and sales tax revenues. General Fund expenditures include salaries and benefits, and operating expenses for most departments.
2. The CAPITAL PROJECT FUNDS are the funds used to account for financial resources to be used for major projects, acquisitions, or construction. These are multi-year funds that have been adopted by the Board of Commissioners in Capital Project Ordinances.

PROPRIETARY FUNDS account for the Town's business-like activities. The Town has one type of proprietary fund and enterprise fund. An ENTERPRISE FUND provides goods or services for a fee that makes the fund self-supporting. The STORMWATERWATER FUND is the Town's only enterprise fund. It was established in 2020 to account for the billing, collection, and expenditure of stormwater user fees. This fee is often described as being a "rain tax," but the stormwater fee is not a tax, it is a user fee.

Department/Fund Matrix

The department/fund matrix illustrates the relationship between the Town’s function units (departments/divisions) with the major funds. As noted previously, most departments are funded by the General Fund. Departments impacted by Capital Project Funds will change based on the nature of projects that have been assigned to the fund by the Board of Commissioners.

<i>DEPARTMENT</i>	<i>Governmental</i>		<i>Proprietary</i>
	General	Capital Project	Enterprise (Stormwater)
<i>Administration</i>	✓		
<i>Planning</i>	✓		
<i>Police</i>	✓		
<i>Fire Contract</i>	✓		
<i>Public Works</i>	✓	✓	
<i>Streets</i>	✓		
<i>Sanitation & Recycling Contract</i>	✓		
<i>General Government</i>	✓		
<i>Stormwater</i>			✓

Basis of Budgeting & Accounting

The basis of budgeting and accounting determine when a transaction is recognized. The Town’s basis of budgeting and basis of accounting are the same, with all funds being budgeted maintained on a modified accrual basis. The modified accrual basis recognizes revenues when they become measurable and available, and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget ordinance. Any operation appropriations that are not expended or encumbered shall lapse. To comply with Generally Accepted Accounting Principles (GAAP), an annual reconciliation from the budgetary basis (modified accrual) to full accrual is included in the audited financial statements.

Financial Policies

Revenue

As provided by the North Carolina Local Government Budget and Fiscal Control Act, the Town shall operate under an annual balanced budget adopted and administered in accordance with NCGS 159-8. The tax rate shall be set each year based on the cost of providing general government services and demand for new services. The estimated rate of tax collection of the tax levy shall not exceed the actual tax collection rate of the preceding fiscal year. Other revenue sources are to be estimated based on historical trends, economic trends, and growth patterns in a conservative manner.

The Town sets fees that will utilize user charges in lieu of Ad Valorem Taxes for services that can be individually identified, and where the costs are directly related to the level of service.

Capital Improvements

The Town will update, and re-adopt annually, a five-year capital improvement program which detail each capital project and estimated cost. The capital improvements program will address the acquisition of fixed assets and infrastructure improvement programs.

Fund Balance

The Town will maintain as a minimum general fund balance, less restricted funds (e.g. Powell Bill Funds), to be used for unanticipated emergencies of 35 percent of the General Fund. These funds will be used to avoid cash-flow interruptions, generate interest income, eliminate the need for short-term borrowing, and assist in maintaining an investment-grade bond rating.

Debt

The Town shall not knowingly enter into any contracts creating significant unfunded liabilities. If utilized, the general obligation debt of the Town will not exceed eight percent of the assessed valuation of the taxable property of the Town.

Financial Summaries

General Fund Revenues

General Fund Expenditures

Stormwater Fund

Roads & Powell Bill

Fund

ARP Fund

Laurel Creek Capital

Project Fund

Laurel Green Creek

Capital Reserve

Fund

Hwy 64 Capital

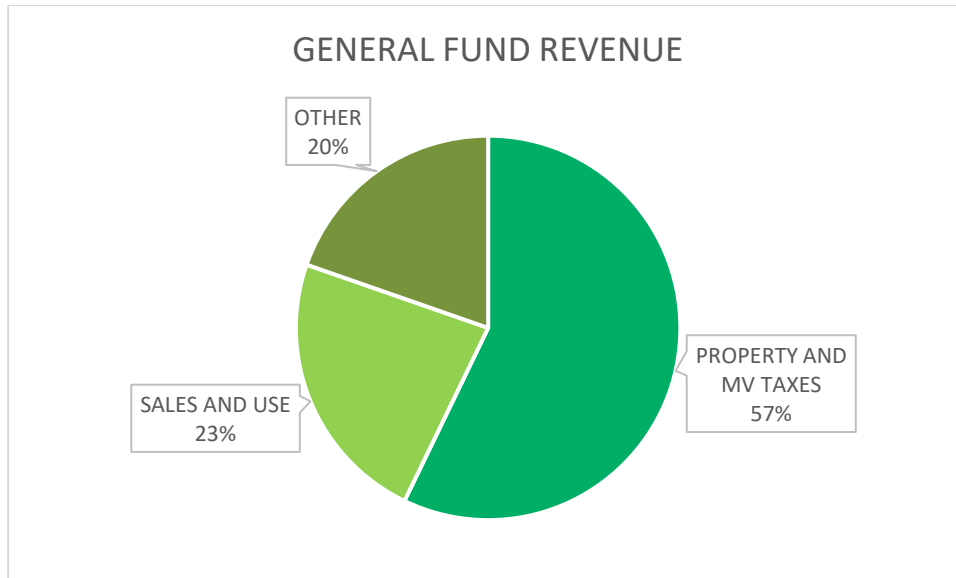
Reserve Fund

Fund Balance

Schedule of Fees

General Fund Revenues

General Fund Revenues are mostly comprised of property taxes collected by the Town. Sales and use taxes make up about a quarter of all revenue, and a small percentage of revenue like ABC revenue and utility franchise taxes make up the rest of General Fund revenue. Each of the revenue streams are explained in greater detail in this section.



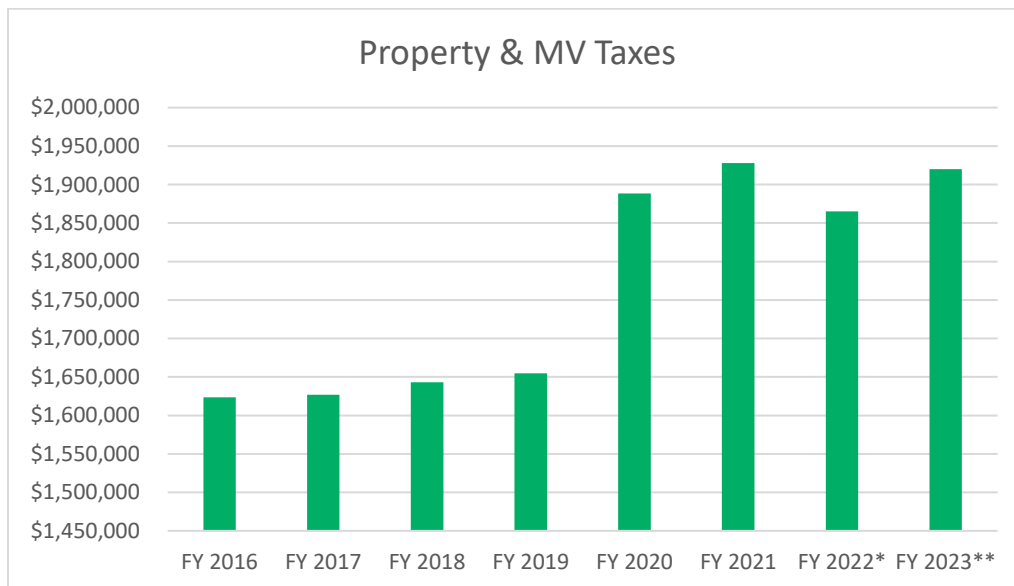
ESTIMATED REVENUE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2022 PROJECTED	FY 2023 PROPOSED
PROPERTY AND MV TAXES	\$1,888,245	\$1,928,126	\$1,865,200	\$1,925,056	\$1,920,000
SALES & USE TAX	\$697,940	\$802,502	\$700,000	\$750,000	\$778,000
POWELL BILL	\$96,307	\$89,117	\$89,000	\$105,109	\$100,000
NC UTILITIES FRANCHISE TAX	\$143,761	\$142,890	\$135,000	\$136,000	\$140,000
ABC FUNDS	\$76,094	\$100,389	\$61,000	\$90,900	\$75,000
OTHER REVENUE	\$108,584	\$258,163	\$98,275	\$68,450	\$87,700
GRANT PROCEEDS	\$3,308	\$0	\$0	\$0	\$0
REVENUE SUBTOTAL	\$3,014,238	\$3,321,188	\$2,948,475	\$3,075,514	\$3,100,700
FUND BALANCE APPROPRIATED	\$0.00	-	\$122,100	\$0	\$290,218
TOTAL ESTIMATED REVENUES	\$3,014,238	\$3,321,188	\$3,070,575	\$3,075,514	\$3,390,918

AD VALOREM TAXES

Ad valorem taxes are taxes paid on real and personal property located within the Town of Laurel Park. Taxes for real and personal properties are levied based upon preceding valuations of the property and the tax rate established by the Town Council. Henderson County revalues real and personal property no less than every four years. The most recent revaluation occurred in 2019.

Ad valorem taxes on motor vehicles are collected by the North Carolina Department of Motor Vehicles at the time of registration. The motor vehicle taxes collected are distributed to the counties once a month. The amount collected on behalf of the Town is remitted by Henderson County once per month. Ad valorem taxes are the Town's main revenue source, representing 57% of General Fund revenues.

The Henderson County Tax Assessor's office has provided an estimated assessed value of property at \$416,251,235. An estimated value of \$4,827,350 is added for the assessed value of Public Service Companies. An additional \$1,000 is included for delinquent penalties and interest. The Town may budget a tax levy at the collection rate of the year before for the estimated assessed value per North Carolina statute. The prior-year tax collection rate was 99.64%. The Town has adopted a tax rate of 0.435 per \$100 of assessed value, for a budgeted levy of \$1,810,000 for FY 23.

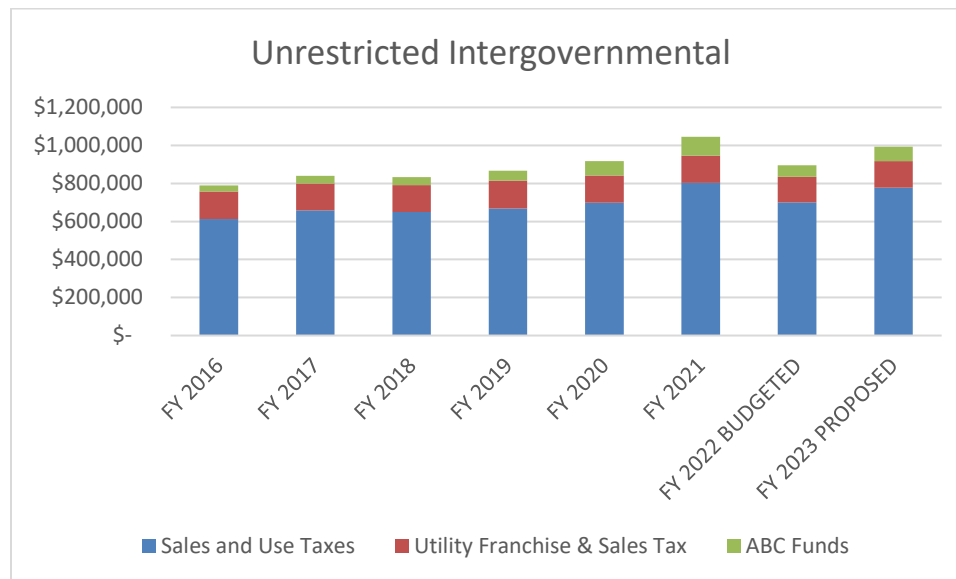


**Budgeted*

***Proposed*

UNRESTRICTED INTERGOVERNMENTAL

Unrestricted intergovernmental revenue is comprised of Utility Franchise Tax, Beer and Wine Tax, sales tax refund, and gas tax refund. An increase of 11% is budgeted for this revenue source. Individual factors considered are listed in the subsections that follow.



Utility Franchise Tax

The utility franchise tax is a portion of state collected taxes from utility companies. Tax on electricity, piped natural gas, and telecommunications is a percentage (varying by type of utility) of gross receipts attributed to the municipality and distributed by the state quarterly.

Revenue Projections from the NCLM estimate an increase of 1% for electricity sales tax, a decrease of 1.75% for local video programming tax, a decrease of 7.5% of telecommunications tax, an increase of 3.25% of piped natural gas, and an increase of 2.5% of solid waste disposal tax. This revenue source is budgeted with a 1.75% increase in alcoholic beverages tax.

Beer and Wine Taxes

Beer and Wine Taxes are distributed by the state on a per capita basis when beer and/or wine are legally sold anywhere within the State of North Carolina. The NCLM revenue projection for the beer and wine taxes anticipates a 1.75% increase in this revenue source.

ABC Funds

Alcoholic Beverage Control (ABC) revenues and other miscellaneous revenues are based on a percentage of the sale of mixed beverages from local merchants and the net profits from counter sales of alcoholic beverages at the Laurel Park ABC store. According to the NCLM Revenue Projections Report, alcohol consumption has increased during the COVID-19 pandemic.

Local Option Sales & Use Tax

The State levies two half-cent local sales taxes (Article 40 and 42) and a one-cent local sales tax (Article 39), in addition to the state sales tax of 4.25%. Article 39 and 42 taxes are returned to the county in which the goods were delivered, while article 40 is distributed on a per capita basis.

Henderson County used the ad valorem method which bases the Town share using the proportion of the tax levy across all local governments within the County. The local sales tax collected by the State is distributed to the counties. The county is responsible for distributing the local sales tax proceeds to the localities, assessed on either a per capita or ad valorem basis. The County may change the distribution method each year, at its discretion, during April.

The NCLM projection for sales tax is an increase of 3.75%. This revenue source is budgeted with a projected increase of 10.25% of prior year projections. This increase is in response to trends of increased consumer spending toward taxable goods, and away from services not subject to sales tax during the COVID-19 pandemic. Temporary federal programs, like the enhanced child tax credit, have put money in consumers' pockets, but a slowdown in sales tax growth is expected as the effects of these programs expire.

RESTRICTED INTERGOVERNMENTAL

Restricted intergovernmental revenue is comprised of the Solid Waste Disposal Tax and Powell Bill funds. The Town has experienced little growth in restricted intergovernmental revenues in the preceding five-year period.

Solid Waste Disposal Tax

A portion of the state-levied Solid Waste Disposal Tax is distributed to municipalities on a per capita basis for solid waste management programs and services. Solid waste revenue is received quarterly. Revenues received by municipalities from this tax are encouraged to be used towards recycling and waste reduction programs.

Revenues from the Solid Waste Disposal Tax have remained relatively steady over the past five years. The projection for this year is budgeted with a 2% growth over last fiscal year.

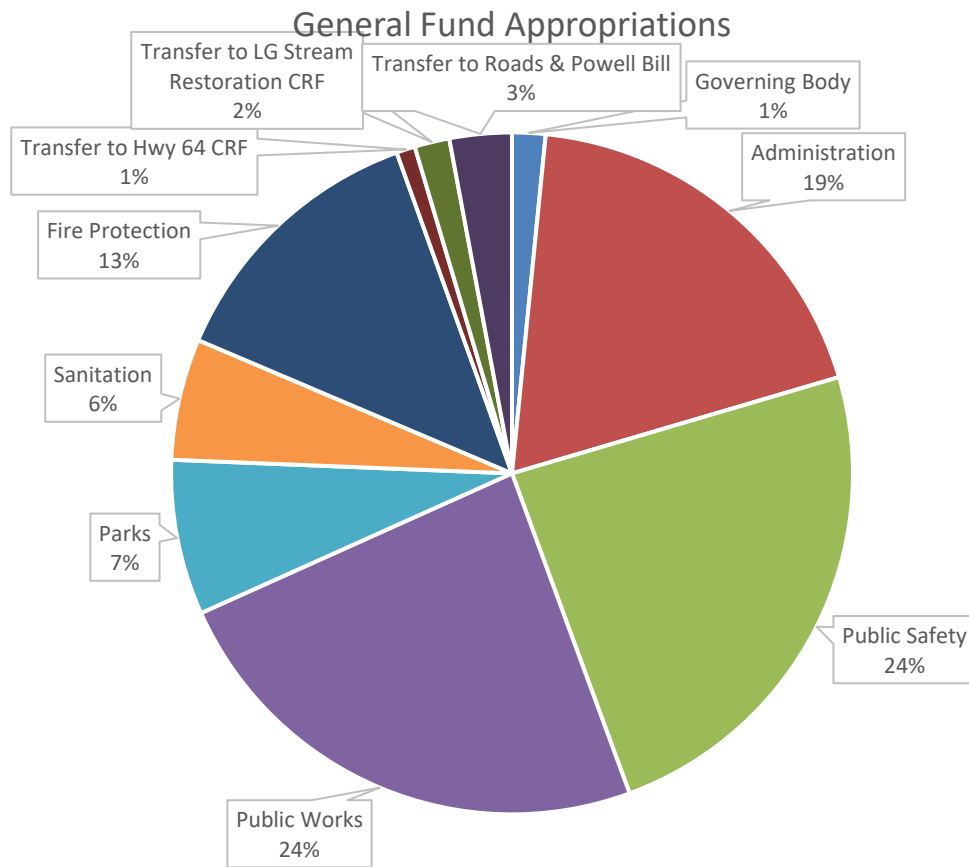
Powell Bill

The Powell Bill revenue is the annual appropriation from the State Highway Fund for the proceeds from a one and three quarter (1 $\frac{3}{4}$) cent sales tax per gallon of motor fuel sold in the state. The annual Powell Bill distribution is calculated by the state, and is based on population and the number of road miles maintained by the Town. This revenue source is budgeted with a 12% increase from prior year projections.

General Fund Expenditures

The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management to be accounted for in another fund. The following functional areas are included in the General Fund:

- General Government/Administration
- Public Safety
- Streets
- Environmental Protection
- Sanitation



ADMINISTRATION

The Administration Department is responsible for executing the mission of the Town Council to supply quality efficient services and transparent government. Functions of this department includeday-to-day supervision of Town operations, financial management, human resources, and public records management. The Administration Department consists of the Town Manager, Town Clerk, Finance Officer, Assistant to the Manager, and Resident Services Coordinator.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
SALARIES & WAGES	\$ 197,845	\$ 269,418	\$ 268,000	\$ 327,800
BENEFITS	\$ 70,941	\$ 71,660	\$ 95,150	\$ 108,700
PROFESSIONAL SERVICES & SUPPORT	\$ 34,464	\$ 41,373	\$ 41,800	\$ 38,500
SUPPLIES	\$ 8,154	\$ 6,801	\$ 7,600	\$ 7,500
TRAINING & PROFESSIONAL DEVELOPMENT	\$ 20,272	\$ 23,138	\$ 24,000	\$ 29,000
MAINTENANCE	\$ 782	\$ 174	\$ 2,500	\$ 1,500
UTILITIES	\$ 9,444	\$ 2,081	\$ 10,000	\$ 11,000
ADVERTISING & PRINTING	\$ 5,621	\$ 3,998	\$ 3,000	\$ 4,000
LAND ACQUISITION	\$ -	\$ -	\$ 500,000	\$ -
ELECTIONS	\$ 3,388	\$ -	\$ 4,000	\$ -
CENTENNIAL EXPENSES	\$ -	\$ -	\$ -	\$ 20,000
CONTRACTED SERVICES	\$ 25,963	\$ 44,160	\$ 32,000	\$ 35,000
PROP INS/GEN LIAB/BONDS	\$ 21,980	\$ 23,515	\$ 30,000	\$ 31,500
MISCELLANEOUS	\$ 14,355	\$ 3,291	\$ 3,500	\$ 3,500
CAPITAL OUTLAY	\$ 15,685	\$ 4,100	\$ 5,000	\$ 5,000
CHARGES AND FEES	\$ 22,087	\$ 18,832	\$ 19,525	\$ 16,525
	\$ 450,981	\$ 512,542	\$ 1,046,075	\$ 639,525

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
SALARIES & WAGES	\$ 197,845	\$ 269,418	\$ 268,000	\$ 327,800
BENEFITS	\$ 70,941	\$ 71,660	\$ 95,150	\$ 108,700
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CHARGES AND FEES	\$ 22,087	\$ 18,832	\$ 19,525	\$ 16,525
	\$ 450,981	\$ 512,542	\$ 1,046,075	\$ 639,525

In Fiscal Year 21-22 a salary study was conducted and implemented. Other accomplishments include purchasing of land, hiring a new town manager, a planned shred and community health day, and continuing education opportunities for staff. For Fiscal Year 22-23, the Administration Department will continue pursuing the following goals: promote a healthy and active community, create a sustainable community, protect the Town's unique character, foster a proactive community and communication.

The Administration Department budget experienced a dramatic decrease (-39%), primarily due to the one-time expense in FY 22 for land acquisition.

POLICE

The Police Department is responsible for promoting and maintaining a peaceful, safe, and secure environment by providing high-quality, community-oriented police services.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
SALARIES & WAGES	\$ 351,151	\$ 228,905	\$ 432,500	\$ 499,000
BENEFITS	\$ 144,713	\$ 94,904	\$ 175,000	\$ 193,500
SERVICES & SUPPORT	\$ 14,377	\$ 12,822	\$ 32,500	\$ 21,000
UNIFORMS	\$ 3,538	\$ 2,797	\$ 5,000	\$ 5,000
AUTO SUPPLIES & REPAIRS	\$ 20,920	\$ 8,989	\$ 20,000	\$ 20,000
MISCELLANEOUS	\$ 5,667	\$ 4,261	\$ 4,000	\$ 4,000
EQUIPMENT & SUPPLIES	\$ 4,980	\$ 4,507	\$ 8,000	\$ 8,000
TRAVEL & TRAINING	\$ 100	\$ 322	\$ 2,000	\$ 2,000
UTILITIES	\$ 6,055	\$ 3,188	\$ 6,500	\$ 6,500
EQUIPMENT MAINTENANCE	\$ 3,907	\$ -	\$ 500	\$ 2,500
DUES/SUBSCRIPTIONS/FEES	\$ 46,120	\$ 1,091	\$ -	\$ 500
CAPITAL OUTLAY	\$ 46,120	\$ 1,747	\$ 25,000	\$ 11,200
INSTALLMENT/LEASE PAYMENT	\$ -	\$ -	\$ 45,000	\$ 39,000
	\$ 647,647	\$ 363,533	\$ 756,000	\$ 812,200

During FY 22, the Police Department created the Neighborhood Services Division, enhanced recruitment and retention among officers through promotions and incentives, recognized officers for initiatives, accomplishments and community support awards, participated in numerous community activities within Henderson County, accrued and utilized points through the NCGHSP, and enhanced the security and integrity of evidence storage.

Goals for the Police Department for FY 22 include: Traffic Task Force Team will implement responses to traffic concerns, familiarize officers with the Laurel Park Walking Path System and implement safety plan for emergency responses, develop a broad communication plan for use in notifying residents to various public safety issues, hazards, citizen training classes and neighborhood meetings, revamp departmental webpage, and continue to increase training for officers.

Overall, there is a 7% increase in the total Police Department budget for FY 22-23. Significant variances include a 15% increase in salaries and wages and 11% in benefits.

PUBLIC WORKS

The Public Works Department is responsible for coordination of Town projects, maintenance of the overall appearance and cleanliness of Town facilities and grounds, and maintenance of street and stormwater infrastructure.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
SALARIES & WAGES	\$ 282,727	\$ 245,128	\$ 313,000	\$ 354,000
BENEFITS	\$ 138,150	\$ 120,548	\$ 151,000	\$ 161,800
PROFESSIONAL SERVICES	\$ 70	\$ 35	\$ 10,000	\$ 10,000
UNIFORMS	\$ 3,334	\$ 1,052	\$ 4,000	\$ 4,000
ROAD REPAIR MATERIALS	\$ 4,179	\$ 3,841	\$ 5,000	\$ 7,500
SNOW REMOVAL	\$ 1,236	\$ 3,494	\$ 10,000	\$ 10,000
STORM DRAINAGE REPAIRS	\$ 20,597	\$ 840	\$ -	\$ 20,000
AUTO SUPPLIES & REPAIRS	\$ 16,037	\$ 18,637	\$ 20,000	\$ 20,000
MISCELLANEOUS	\$ 100	\$ 170	\$ 1,000	\$ 1,000
EQUIPMENT & SUPPLIES	\$ 12,938	\$ 14,805	\$ 15,000	\$ 20,000
TRAVEL & TRAINING	\$ 883	\$ 81	\$ 4,000	\$ 4,000
UTILITIES	\$ 14,731	\$ 16,938	\$ 16,000	\$ 16,000
BUILDING MAINTENANCE	\$ 442	\$ 405	\$ 2,000	\$ 2,000
EQUIPMENT MAINTENANCE	\$ 12,059	\$ 14,663	\$ 15,000	\$ 15,000
SOFTWARE SUPPORT	\$ 538	\$ 5,181	\$ 5,500	\$ 4,750
CONTRACTED SERVICES	\$ 16,378	\$ 15,352	\$ 15,000	\$ 15,000
FEES AND PERMITS	\$ 1,135	\$ 300	\$ 1,500	\$ 1,500
CAPITAL OUTLAY	\$ 39,229	\$ 149,947	\$ 35,000	\$ 83,500
POWELL BILL	\$ 274,572	\$ 165,829	\$ 220,000	\$ -
INSTALLMENT/LEASE PAYMENT	\$ -	\$ 8,844	\$ 25,000	\$ 60,000
	\$ 839,336	\$ 786,091	\$ 868,000	\$ 810,050

Last fiscal year the Public Works Department had several accomplishments including the maintaining all employee licensing, the appointment of Bryan Hensley as Parks Coordinator, road shoulder and drainage improvements on Laurel Park Highway by rock walls, the repair of several road shoulders, the repair of two damaged guardrails, the replacement of two culverts, the Hebron culvert and sinkhole repair, the repair of 27 tons of asphalt (54,000 pounds shoveled), the repair of a massive water leak under shop concrete slab, and the implementation of a new truck leaf loader for lower mountain area leaf pile collection.

Goals for Public Works for this year include increased drainage and road shoulder repairs, continued road patching, stormwater and drainage training for supervisors and crew, possible stormwater certifications for supervisors, asphalt repair training for crew, increase leaf collection/removal efficiency and a crew size increase in FY 23/24.

PARKS

The three town parks are maintained by the Public Works Department, but for transparency and clarity have a separate budget.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
SALARIES & WAGES	\$ -	\$ -	\$ 46,500	\$ 55,000
BENEFITS	\$ -	\$ (1,000)	\$ 18,700	\$ 31,000
COMMITTEE MEMBER EXPENSE	\$ -	\$ 17,488	\$ 3,000	\$ -
PROFESSIONAL SERVICES	\$ 18,000	\$ 100	\$ 25,000	\$ 25,000
MISCELLANEOUS	\$ 515	\$ 2,230	\$ 1,000	\$ 1,000
EQUIPMENT & SUPPLIES	\$ 2,256	\$ -	\$ 5,000	\$ 10,000
TRAVEL & TRAINING	\$ -	\$ -	\$ 1,000	\$ 2,000
UTILITIES - PARKS	\$ 268	\$ 511	\$ 1,000	\$ 1,000
PARK MAINTENANCE	\$ 11,482	\$ 3,934	\$ 30,000	\$ 30,000
CONTRACTED SERVICES	\$ 4,506	\$ 3,430	\$ 7,500	\$ 22,500
CAPITAL OUTLAY	\$ -	\$ 1,622	\$ 15,000	\$ 52,020
JUMP OFF ROCK	\$ 3,279	\$ 4,962	\$ 5,000	\$ 5,000
LAUREL GREEN	\$ 5,503	\$ 3,713	\$ 5,000	\$ 5,000
RHODODENDRON LAKE PARK	\$ 4,824	\$ 1,031	\$ 10,000	\$ 10,000
	\$ 50,632	\$ 38,021	\$ 173,700	\$ 249,520

Accomplishments for the Parks Department include new landscaping and updated lighting for the 5th Ave sign leading into town, new landscaping for the Town Hall sign, maintenance to the walking trails at Laurel Green Park and Rhododendron Lake Nature Park, a new look to the entryway into Rhododendron Park leading in from the Primrose parking lot, the Rhododendron workout center has been brought back to life with mulch, river rock, and wood stain, Rhododendron Park has had many improvements to different planting beds including a new hosta garden and the relocation of a number of plants for suitable areas, improved drainage throughout Rhododendron Park and resurfacing paths, improvements to the turf at Jump Off Rock including a new flower bed behind the stage, mowing, weed eating, spraying, brush removal, and pruning of all three parks, litter pickup in all park parking lots, replacement of dog waste bags and empty trash cans twice a week in all parks. Jump Off Rock will have a new irrigation system and handrails installed in dangerous areas along the walking trails. Arbor Day was a success with 10 rhododendrons planted throughout Rhododendron Park. 15 hazardous dead trees have been taken out of the parks so far. Drainage issues were taken care of with a new culvert installed on the Yellow Walking Trail. Canal Park is a work in progress with two pollinator garden beds going in and a walking path to follow. The Parks Technician continued professional development by earning an Ornamental and Turf Grass Pest Management License and completing the Master Gardner course. And finally, the Department has worked with the Parks & Greenway Committee and volunteers to beautify the Town of Laurel Park.

Goals for this next year are to continue professional development in horticulture and volunteer at local areas to receive hours for master gardener certification, to introduce more green tools and green ideas to the parks, and to install more pollinator gardens threow out the parks.

SANITATION

The sanitation and recycling contract is responsible for the weekly pickup of household garbage and recycling. The Town currently contracts with WastePro for garbage and recycling services. Theslight increase in the contract price reflects an anticipated increase in the cost of recycling and waste removal.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
CONTRACTED SERVICES	\$ 172,477	\$ 176,955	\$ 190,000	\$ 195,000
	\$ 172,477	\$ 176,955	\$ 190,000	\$ 195,000

FIRE PROTECTION

This department reflects the appropriation dedicated to the Town’s fire protection and emergency medical service contract from Valley Hill Fire & Rescue. The increase found in cost is directly associated with the assessed property value of Laurel Park. The Town dedicates 10 cents of its tax rate to fire protection. As new homes are constructed and home values reassessed, the total value of the property in Laurel Park typically increases, which results in the increase of fire protection costs.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
CONTRACTED SERVICES	\$ 423,709	\$ 424,000	\$ 435,000	\$ 444,847
	\$ 423,709	\$ 424,000	\$ 435,000	\$ 444,847

Stormwater Fund Summary

The Stormwater Fund provides stormwater infrastructure improvements, street, and gutter cleaning, and maintains the Town's NPDES phase II permit with the State of North Carolina. The total budget for this Fund is \$73,000 for FY 22-23. Major expenses for this fund include capital outlay (\$52,500) and contracted services (\$79,000).

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
FUNDBALANCE APPRPRIATED	\$ -	\$ -	\$ -	\$ 66,000
STORMWATER FEE	\$ -	\$ 69,097	\$ 73,000	\$ 73,000
	\$ -	\$ 69,097	\$ 73,000	\$ 139,000

The stormwater fund revenue collected from monthly water bills is used to carry out stormwater projects throughout the Town like culvert repair, ditch maintenance, stream restoration, public education activities, and infrastructure improvement. There is a small fee associated with the City of Hendersonville collecting the stormwater fee for the Town of Laurel Park.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
COH COLLECTION FEE	\$ -	\$ 3,386	\$ 7,500	\$ 7,500
PROFESSIONAL SERVICES	\$ -	\$ -	\$ 10,000	\$ -
MISCELLANEOUS	\$ -	\$ 2,964	\$ 1,000	\$ -
EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ 1,000	\$ -
ADVERTISING & PRINTING	\$ -	\$ -	\$ 1,000	\$ -
DEPRECIATION	\$ -	\$ 822	\$ -	\$ -
CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 79,000
CAPITAL OUTLAY	\$ -	\$ -	\$ 52,500	\$ 52,500
TRANSFER TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 7,172	\$ 73,000	\$ 139,000

Roads and Powell Bill Capital Project Fund Summary

In April of 2022, the Town Council created a Capital Projects Fund for Roads and Powell Bill, and appropriated \$1,000,000 of fund balance for the project. The FY 2023 budget appropriates another \$100,000 in Powell Bill revenue.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
TRANS FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ 100,000
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ 1,000,000
	\$ -	\$ -	\$ -	\$ 1,100,000

The Roads and Powell Bill Fund provides road infrastructure improvements, paving, and repairs.

EXPENDITURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 25,000
CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 996,070
ROAD REPAIR MATERIALS	\$ -	\$ 42,284	\$ -	
CAPITAL OUTLAY				
CONTINGENCY	\$ -		\$ -	\$ 78,930
TRANSFER TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 42,284	\$ -	\$ 1,100,000

Laurel Green Stream Restoration Capital Project Fund Summary

The Laurel Green Stream Restoration consists of two projects and two revenue sources. The first is a direct appropriation from the General Assembly, which will be paid out quarterly and totals \$317,000.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ 158,500
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ 158,500
	\$ -	\$ -	\$ -	\$ 317,000

The Capital *Project* Fund will be for “betterments”, enhancing the stream beyond basic restoration. Because budget development is part of the design services, the numbers in the breakdown below are place holders, and the division between Professional Services and Contracted Services may change.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 25,000.00
CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$292,000.00
TRANSFER TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$317,000.00

Laurel Green Creek Capital Reserve Fund Summary

The Laurel Green Creek restoration project is funded through a matching grant from the North Carolina Land and Water Fund. The grant provides \$187,963 while \$133,166 is paid locally. Laurel Park has set aside \$60,000 over the last two fiscal years and is allocating \$56,166 this year.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ 187,963.00
TRANS FROM GENERAL FUND	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 56,166.00
	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 244,129.00

The Capital Reserve Fund is the fund that Laurel Park set up to save money for the local portion of the matching grant through the North Carolina Land and Water Fund. Both the grant and the local match are expended through this fund.

	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
PROFESSIONAL SERVICES	\$ -	\$ -	\$ 48,650.00
MISCELLANEOUS	\$ -	\$ -	\$ 20,070.00
CONTRACTED SERVICES	\$ -	\$ -	\$ 94,189.00
CAPITAL OUTLAY	\$ -	\$ -	\$ 4,220.00
TRANSFER TO FUND BALANCE	\$ -	\$ -	\$ 77,000.00
	\$ -	\$ -	\$ 244,129.00

American Rescue Plan Capital Project Fund Summary

Half of the American Rescue Plan Act was distributed from the federal government, through the states, in FY 2022, and half will be distributed in FY 2023. Laurel Park’s total allocation is \$742,565. Though the allocation was originally specified for specific purposes, the U.S. Treasury has allowed a standard allowance for revenue replacement, permitting allocations of less than \$10,000,000 to be spent on virtually anything the local government has the authority to do.

REVENUE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
CSLRF FUNDS	\$ -	\$ -	\$ 371,283	\$ 371,283
FUND BALANCE APPROPRIATED				\$ 371,283
	\$ -	\$ -	\$ 371,283	\$ 742,565

The American Rescue Plan Capital Project Fund designates the entire ARP allocation for stormwater infrastructure repair or replacement. \$75,000 is allocated to professional services and the remaining \$667,565 is designated to contract services.

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 75,000
CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 667,565
TRANSFER TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 742,565

Highway 64 Improvements Capital Reserve Fund

The Town Council has set aside \$30,000 a year for the Highway 64 Improvements Capital Reserve Fund each year since FY2020. The Fund will total \$120,000 with this year's appropriation.

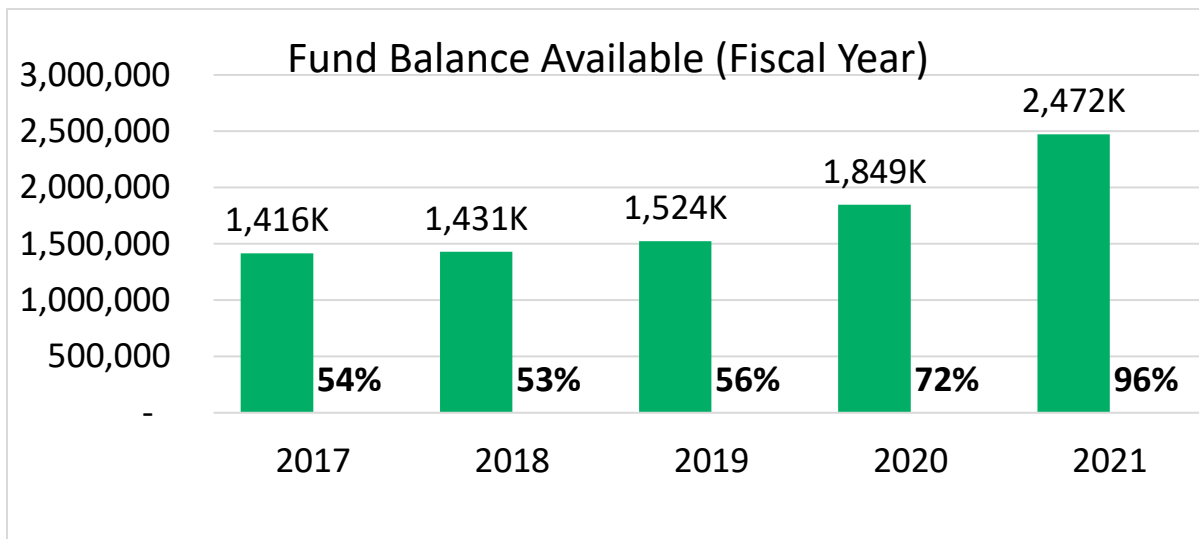
	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
TRANS FROM GENERAL FUND	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ 90,000
	\$ 30,000	\$ 30,000	\$ 30,000	\$ 120,000

The budget for the Highway 64 Improvements includes placeholder numbers of \$25,000 for professional services and \$95,000 for contracted services. Because budget development is part of the design services, the numbers in the breakdown below are placeholders, and the division between Professional Services and Contracted Services may change

EXPENDITURE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$25,000
MISCELLANEOUS	\$0	\$0	\$0	\$0
CONTRACTED SERVICES	\$0	\$0	\$0	\$95,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFER TO FUND BALANCE	\$0	\$0	\$0	\$0
	\$0.00	\$0.00	\$0.00	\$120,000.00

Fund Balance

Fund balance is a necessary tool to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and act as a reserve for emergencies. A positive change in fund balance increases the funds available; a negative change in fund balance reduces the funds available.



At the close of FY21, the Town's reported ending general fund balance of \$2,929,765 represented an increase of \$737,466 in comparison with FY20. Approximately 84% of this total amount of \$2,472,317 is available for spending as unassigned fund balance. Fund Balance is expected to decrease due to the acquisition of land (\$450,000) and Council's transfer to the newly established Roads fund (\$1,000,000). To offset some of the expenditures, revenues such as the ABC funds and Sales Tax remained higher than projected in FY22.

Schedule of Fees

<u>Town of Laurel Park Fee Schedule</u> July 1, 2022 – June 30, 2023	
GENERAL FUND	
Miscellaneous	
Returned Check or Electronic Item Fee	\$25.00
Copies, per page	no charge for first 2 pages, then \$0.20 pp > 8"x11" \$1.00 pp
Public Works	

Mulch/composted leaves, per load (includes delivery)	\$60.00
Mulch is available for purchase and delivery to locations within the corporate limits only. Limit five (5) loads per address, per sale. Loads are approximately 8 cubic yards. Orders canceled or reduced after payment is processed will be charged a \$30.00 refund processing fee.	
Parks (fee is non-refundable and designated for park improvements)	
Wedding Ceremony in Town Park (Non-Resident)	\$500.00
Wedding Ceremony in Town Park (Resident)	\$250.00
Event with Alcohol at Jump Off Rock or Rhododendron Lake Nature Park (park remains open to the public)	\$100.00
Police Department	
Police Report	no charge
Fingerprinting	no charge
No Open Burning Fine	\$100.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
PLANNING & ZONING	
Certificate of Zoning Compliance	
Single Family Residential	\$250 Base (Plus \$50/500 sq ft over 1000sqft)
Medical, Institutional, Cultural, Commercial, & Industrial	\$300.00
Addition, Accessory Building, other not listed	\$75.00
Deck	\$75.00
Fence	\$75.00
Demolition	\$75.00
Interior Remodel	no charge
Planned Unit Development	\$100/acre (\$500 min)
Sub-Division Request	\$100 + \$25/lot
Site Plan Review (more than 3 residential units & all non-residential)	\$250.00
Sign – New or Replacement	\$50.00
Special Use Permit	\$100/acre (\$500 min)
Encroachment Agreement	\$1000.00
Land Disturbing Permit	\$200.00
Voluntary Annexation	\$250.00
Zoning Ordinance Text Amendment	\$250.00
Zoning Map Amendment/Rezoning Request	\$250.00
Variance Request	\$80.00
Appeal	\$80.00
<i>Additional fees/penalties/charges may be found in the Town of Laurel Park Ordinances</i>	

Appendix

Strategic Plan

Glossary

Capital Improvement Plans (CIP)

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STRATEGIC PLAN



Adopted May 13, 2021

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Executive Summary

The Strategic Planning document is the Town of Laurel Park's overall guiding framework for activities and operations moving forward. Strategic planning provides clarity, direction, and focus with a forward-looking emphasis. These five focus areas identified in this document, along with the Town's mission, values, and goals are critical to providing high-quality services to residents. This plan clearly communicates the message of who we are and what we want Laurel Park to be in the future. This plan identifies organizational priorities and objectives to meet these goals.

Laurel Park's 5 strategic focus areas:

1. Safe, vibrant, and healthy community: promote an environment where our residents feel safe and enjoy access to community opportunities and amenities.
2. Safe, reliable, and sustainable utility services: maintain quality utility services by proper support and funding of necessary operating and capital components and by pursuing partnerships and other regional opportunities when available.
3. Town infrastructure: Promote efforts in pursuing ongoing opportunities to improve residential, commercial, streets, recreational, and other infrastructure in the Town.
4. Environmental character: promote, protect, and enhance a healthy and sustainable natural environment.
5. Connected, engaged, and diverse community: foster a cohesive and engaged community that is caring, welcoming, and participates in opportunities that promote quality of life for all residents.

Within each of these five strategic focus areas, 2-3 objectives were identified. To achieve the objectives outlined, specific and measurable initiatives were proposed. These are action items that will be carried out in the day-to-day activities of each Town employee to achieve the overall mission, values, and goals of the Town.

Guided by this Strategic Plan, Laurel Park will strive to meet each of the objectives in the focus areas listed above. The goals and objectives listed in this plan are long-term in nature. This plan is intended to be revisited and revised over the next four to five years as part of ongoing institutional strategic thinking.

Town of Laurel Park

Vision

The Town of Laurel Park values its people, its strong sense of community, and its mountain environment. The Town envisions a future where balanced decision-making results in a quality community where people have choices. Our Town is responsive to the needs of residents today and adapts to serve our neighbors of tomorrow.

Mission

At the Town of Laurel Park, we focus every day on supplying quality, efficient services and transparent government to remember our past, respect our present, and enhance the future of citizens.

Town Values

Quality - To ensure all activities and services meet excellence.

Community - Foster a feeling of fellowship within our town, as to facilitate and strengthen common attitudes, interests, and goals.

Prestige - To be the example for our citizens, neighbors, and region.

Sustainability - To provide sustainability for the town, through its environment, culture, and finances.

Transparency - To foster trust between government and citizens through active, honest communication.

SOAR Analysis

At the Budget Retreat held in March 2021, the Town Council conducted a SOAR analysis that focused on Laurel Park's strengths, opportunities, aspirations, and results. The following pages are brief notes taken by Staff members during the Budget Retreat that outline the direction and priorities of the Council moving forward in this strategic planning document.

S

Strengths

- What are we most proud of?
- What makes us unique?
- What is our proudest achievement in the last year or so?
- How do our strengths fit with in the realities of the Town?
- What do we provide that is world class for our residents?

O

Opportunities

- What are our top 3 opportunities we should focus our efforts on?
- How can we best meet the needs of our residents?
- How can we differentiate ourselves from other places?
- How can we reframe challenges to be seen as exciting opportunities?
- What partnerships would lead to greater success?
- What needs and wants are we currently not fulfilling for our employees and residents?

A

Aspirations

- What are we deeply passionate about?
- Who are we, who should we become, and where should we go in the future?
- What is our most compelling aspiration?
- What strategic initiatives (projects, programs and processes) would support our aspirations?

R

Results

- What meaningful measures would indicate that we are on track to achieving our goals?
- What are 3-5 indicators that could create a scorecard that can measure our results?
- How do we know when we have achieved our goals?
- How do we translate our vision of success into tangible outcomes?
- How do we use our strengths to get results?

Strengths

- What are we most proud of?
 - RNLP
 - Volunteerism among residents, community activism
 - The cohesiveness of community, staff, council – relationship, being able to worktogether
 - Council’s response to housing, changing environment
 - Public Works Department
 - Small town atmosphere – “Town on a Mountain”
 - Diligence in making sure priorities are met – Ecusta Trail
 - Proactive measures – Laurel Green erosion control project
 - Diversity of council
 - Landscape – geography, waterfalls, mountain views
- What makes us unique?
 - Look to the future, but respect our history
 - Small town identity – proud to be from LP
 - Friendliness of our community
 - The ability to disagree amicably
 - Bird, Bee, & Tree sanctuary
 - LPPD home checks, friendly, accommodating
 - Our maintenance department – Brandon!
- Proudest achievement in the last year or so
 - UDO
 - Water system
 - Hwy 64 project
 - Working through big projects, complex issues
 - Paid-family leave policy
 - Variety and number of projects going on in town – a cooperative attitude of staff and council
- How do our strengths fit into our realities?
 - Ability and willingness of residents to be involved – using unique skillsets to contribute
 - In-house expertise on council
 - Public service motivation
 - Open-mindedness – contributes to our success
 - Open to research and grant opportunities – fiscal responsibility
 - Collaboration with partners on projects and to achieve our goals – strong relationships with non-profits and community
- What do we provide that is world-class for our residents?
 - Snow removal/treatment of roads during winter weather events
 - Garbage service
 - Quality of services – water

- Approachability & accessibility of services and staff and council
- Landscape, public lands/parks, geography
- Clean, safe, friendly environment in a beautiful location – a variety of animals

Opportunities

- Top 3 opportunities to focus our efforts on
 - ROADS
 - stormwater and erosion control
 - Expanding LP's footprint in Henderson County (Ecusta Trail, US 64)
 - Connectedness & business opportunities
 - Parking with Ecusta Trail
 - Proactive involvement and collaboration with Ecusta Trail project
 - Interconnectivity of Laurel Park from an aesthetic perspective – pulling it all together
 - LP Shopping Center
 - Laurel Green Park
 - erosion control efforts
 - Restroom facility at LG Park
- How can we best meet the needs of our residents?
- How can we differentiate ourselves from other places?
- How can we reframe challenges to be seen as exciting opportunities?
- What partnerships would lead to greater successes?
 - DOT
 - Chamber, commercial brokers – real estate for small businesses
 - Friends of Ecusta Trail
 - Henderson County – comp plan committee member from LP
 - Charley Owen
 - Conserving Carolina
 - Development community – U.S. 64 corridor
 - Mosaic Studios
 - City of Hendersonville and other neighboring municipalities

- NCGA members and representatives
- NCLM
- Blue Ridge Bike Club
- What needs and wants are we currently not fulfilling for our employees and residents?
 - Face-to-face communication (state of the town, neighborhood meetings are solutions to this)
 - Communicating projects throughout – communicating the “why”
 - Communication through infrastructure and how we look/services
 - Creating a better 2-way communication system – to help bring things to our attention
 - New Town Hall

Aspirations

- What are we deeply passionate about?
 - Tree canopy and appearance of a forested community
 - Protect sense of community and small town on a mountain
 - Birds, turkeys, wildlife, bees
 - Historic homes
 - Protection of small businesses
 - The future – what are we leaving for the next generation?
 - Citizens and staff
 - The beauty, views, and seasons – the natural environment
- Who are we, who should we become, and where should we go in the future?
 - How will climate change impact our future? Being good stewards of our resources
 - A destination – upper and lower LP. Inclusive, strong local businesses, parks
 - Protect our identity
 - Protect: views, trees, environment
 - Preserve history, mitigate erosion
 - Continuance, a better version of what we are
- What strategic initiatives would support our aspirations?
 - Finishing the UDO – a guide on how we move forward
 - The process to protect roadway edges
 - UDO helps protect trees and views
 - Master planning project – something that captures our entire vision in one document
 - Working with partners – “build our table”

Results

- How can we measure our goals?
 - Timeline in place
 - Create a plan – set goals within the plan
 - Periodic checkpoints of action items
- What does success look like?

Focus Area #1

Safe, Vibrant, and Healthy Community

Promote an environment where our residents feel safe and enjoy access to community opportunities and amenities.

Objective 1: Provide highly responsive public safety services that reduce the occurrences and severity of crime and accidents in the community.

Potential Initiatives:

1. Evaluate our public safety staffing and facility needs to verify that they provide for the desired safety level.
 - a. Create and disseminate a survey to residents to measure satisfaction levels of public safety services.
 - b. Create an internal evaluation of public safety services.
2. Implement a community policing style in the Police Department which emphasizes citizen interaction and participation in problem-solving.
 - a. Create and implement a community policing policy.
 - b. Get 100% of officers certified in community policing from Justice Academy within two years.
3. Partner and collaborate with state and federal governments on major public safety priorities.
 - a. Traffic safety survey that identifies points of interest like dangerous intersections, speed limit signs, and Governor's Highway Safety metrics.
 - b. Have 100% participation and compliance with the Governor's Highway Safety Program.

Objective 2: Preserve and increase the supply of housing for all income groups.

Potential Initiatives:

1. Complete an inventory of affordable housing and middle housing opportunity sites.
2. Review and address policies and ordinances impacting the development of middle and affordable housing.

Objective 3: Support an active lifestyle for our residents by providing vital Parks & Recreational opportunities.

Potential Initiatives:

1. Conduct public workshops to identify desired parks and recreational programs and facilities not currently offered, along with estimated costs.
 - a. Hold neighborhood meetings to gauge input and ideas.
 - b. Create a Park Department CIP development review annually.
2. Prioritize desired projects and identify or seek funding options, including governmental and private grants, sponsorships, and volunteer efforts.
 - a. Volunteer activities, number of grants, number of sponsorships
3. Assess the condition of current parks and recreation sites and undertake a revitalization of the site to make them attractive, enjoyable, and safe.
 - a. Create an internal specialized parks position to oversee maintenance and projects of Town parks.
 - b. Provide a quarterly update on parks and projects.

Objective 4: Cultivate partnerships with local human service agencies, non-profit organizations, and other institutions to support the needs of our residents.

Potential Initiatives:

1. Perform a needs assessment of human service needs for our residents and facilitate regular meetings of resource organizations to coordinate ways to better meet the priority needs.
 - a. Disseminate information and provide reports on work already being done in Town by these organizations.
 - b. Report to Council on ways Town Staff can be involved and partner with human service organizations to implement their recommendations.
 - c. Create a Staff volunteer policy and program that incentivizes Town Staff to increase volunteerism and opportunities to be involved in the community outside of regular work hours.
2. Involve citizen focus groups or other community engagement to provide information on human service needs, and in responding to ideas and opportunities in the community.
 - a. Hold neighborhood meetings to gather input and disseminate information to residents about services available to them from human service organizations.

Objective 5: Be prepared for emergency preparedness situations through the maintenance of plans that are up-to-date and well-publicized.

Potential Initiatives:

1. Utilize existing state and other resources to develop or update a formal Emergency Management Plan for the Town that covers both natural and other disasters that the town is vulnerable to.
 - a. Review and update plan, then educate and train Staff.
2. Coordinate agreements with regional health, medical, and public safety organizations on emergency response activities of the Town.
 - a. FEMA training for all appropriate Staff and Council members.
 - b. Review agreements annually.
3. Develop a communications strategy on emergency plans that includes both regular outreach to citizens, businesses, and staff, that during emergencies, can quickly contact all persons and provide ongoing updates.
 - a. Hold quarterly Staff training sessions.
4. Establish pre-position contracts for key products and services needed during any disasters.
 - a. Establish key products and services.
 - b. Establish the contracts.

Focus Area #2

Safe, Reliable, and Sustainable Utility Services

Maintain quality utility services by proper support and funding of necessary operating and capital components and by pursuing partnerships and other regional opportunities when available.

Objective 1: Prepare for changing and growing developments by maintaining and upgrading critical infrastructure to provide quality services.

Potential Initiatives:

1. Create and maintain a capital improvement plan for critical infrastructure that plans for growth and proactive maintenance.
2. Annually resolve to follow CIP
3. Every 4 years, review and update paving plan and stormwater infrastructure plan

Objective 2: Support and protect the natural environment of Laurel Park through environmentally friendly and financially sustainable infrastructure systems.

Potential Initiatives:

1. Comply with standards and guidelines outlined in MS4 permit to ensure stormwater infrastructure is well maintained so as to limit stormwater runoff and erosion issues.
2. Identify and utilize emerging technology in infrastructure. Present multiple options to Council when new projects are being discussed.
3. Create, implement, and adhere to a Stormwater CIP.

Objective 3: Cultivate partnerships with state entities, neighboring governments, non-profit organizations, and other community institutions to support the utility needs of our residents.

Potential Initiatives:

1. Seek technical assistance and training from other organizations for utility services like stormwater that provide staff knowledge and skills.
2. Continue to partner with the City of Hendersonville to provide water and sewer service to residents.
3. Partner with Duke Energy to help provide reliable energy services.
4. Work with State Legislature to provide broadband services.

Focus Area #3

Town Infrastructure

Promote efforts in pursuing ongoing opportunities to improve town infrastructure, including residential, commercial, streets, and recreational.

Objective 1: Provide and maintain adequate transportation opportunities that are accessible and safe for motorists, pedestrians, bicyclists, and residents to enhance and preserve our sense of place.

Potential Initiative:

1. Support the Ecusta Trail.
2. Develop CIP for Bike and Ped Plan.
3. Develop CIP for Greenway Plan.

Objective 2: Plan for and adapt to changing development needs and their impact on Town street and stormwater infrastructure.

Potential Initiative:

1. Dedicate \$0.03 toward proactive street maintenance.
2. Track the growth curve to plan for growth. Use tools like Census Data to help.
3. Dedicate 30% of stormwater fee revenue for proactive stormwater projects.

Objective 3: Maintain, repair, and expand Town infrastructure in a way that is financially and environmentally sustainable.

Potential Initiative:

1. Review and implement CIP.

Focus Area #4

Environmental Character

Promote, protect, and enhance a healthy and sustainable natural environment.

Objective 1: Protect our “Town on the Mountain” sense of place by preserving green space and the Town tree canopy.

Potential Initiatives:

1. Pass and enforce UDO section regarding tree canopy protection.
2. Update Town nuisance ordinance to address invasive vine species.
3. Educate and promote the benefits of retaining a tree canopy to residents, visitors, and potential developers.

Objective 2: Promote recycling and other sustainability initiatives.

Potential Initiatives:

1. Work with WastePro to ensure Laurel Park is complying with their mixed recycling program.
2. Clean rating of recycling, work to increase by 1-2% each year.
3. Educate residents on how to properly dispose of common and uncommon household waste.
4. Reduce Town created waste by Staff.

Objective 3: Create a more resilient natural environment by protecting, repairing, and creating Laurel Park’s natural processes.

Potential Initiatives:

1. Protect and maintain stream health from erosion and illicit discharge (refer to SWMP for metric).
2. Increase green space by 5% to help with heat sink.

Focus Area #5

Connected, Engaged, & Diverse Community

Foster a cohesive and engaged community that is caring, welcoming, and participates in opportunities that promote quality of life for all residents.

Objective 1: Cultivate partnerships with local human service agencies, non-profit organizations, and other community institutions to promote quality of life for all residents.

Potential Initiatives:

1. Partner with area schools to jointly utilize parks and recreation sites for mutual advantages.
2. Partner with three non-profit agencies to provide one annual event in Town.
3. Partner with organizations to create equity through external policies.

Objective 2: Increase and develop new communication strategies and opportunities for engagement to allow residents to participate in town processes more easily.

Potential Initiatives:

1. Create an online portal for residents to report utility concerns and inquiries.
2. Hold neighborhood meetings with the goal of meeting in person with each neighborhood at least once every two calendar years.
3. Establish baseline participation metric for public involvement, then use to measure against future engagement.
4. Establish and disseminate a survey to residents and business owners addressing one town service per year.

Objective 3: Preserve a unique identity while adapting to changing demographics.

Potential Initiatives:

1. Post Town information, news, and job openings to a diverse source of places.
2. Develop an inclusive written history of Laurel Park.
3. Create a museum/community center to display historical artifacts and information.
4. Establish and live a Laurel Park brand through all Town services and interactions. Gauge brand effectiveness through annual service survey.

Glossary

AD VALOREM TAX: A tax levied in proportion to the value of a property.

APPROPRIATION: The legal authority to incur obligations and to make expenditures for specific purposes.

APPROPRIATED FUND BALANCE: The amount of fund balance appropriated as a revenue source for the current fiscal year.

ASSESSED VALUATION: The value established by the County tax assessor for real or personal property for use as a basis to levy property taxes.

BALANCED BUDGET: As defined by the North Carolina Local Government Budget and Fiscal Control Act, is when the sum of estimated net revenues and appropriated fund balance is equal to appropriations for each fund.

BUDGET: A plan of financial activity for a specified period (fiscal year beginning July 1 and ending June 30) designating planned revenues and expenses for the budget period.

BUDGET AMENDMENT: The legal mechanism used to revise a budget appropriation.

BUDGET MESSAGE: The opening section of the budget that provides the Town Board and the public with a general summary of the most important aspects of the budget, changes from current and previous fiscal years, and the views and recommendations of the Town Manager.

BUDGET ORDINANCE: The official enactment by the Town Board to establish legal

authority for the Town officials to obligate and expend resources.

CAPITAL EXPENDITURE: An expenditure for an asset that exceeds a predetermined dollar amount and a predetermined number of years of useful life.

CAPITAL OUTLAY: Expenditures for the acquisition of capital assets, including land, buildings, permanent improvements, machinery, large tools, rolling, and stationary equipment.

CASH MANAGEMENT: The activity of forecasting cash flows, improving cash availability for investment, and establishing/maintaining banking relationships.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A report containing the Town's annual financial statements, auditor's report of the financial statement, various tables and graphs as supplemental data, and a transmittal letter describing the year's activity.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT SERVICE: the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
DEPARTMENT: An organizational unit responsible for carrying out a major governmental function.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service.

ENTERPRISE FUND: a fund used to account for operations in which the cost of providing services are financed or recovered primarily through user charges.

ESTIMATED REVENUE: The amount of projected revenue to be collected during the fiscal year.

EXPENDITURE: The amount of net financial resources expended during the reporting period for current operations, capital outlay, long-term debt principal retirement, and interest.

FISCAL YEAR: The twelve-month period to which the annual operating budget applies. The fiscal year for the Town of Laurel Park begins July 1st and ends June 30th.

FUND: An accounting entity that possesses a set of self-balancing accounts segregated to carry out specific activities.

FUND BALANCE: The amount of assets in excess of the liabilities or appropriated for expenditures; surplus funds.

FUND BALANCE APPROPRIATED: The amount representing the fund's equity to be used to offset expenditures; Fund balance available for appropriation equals cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.

GENERAL FUND: The principal operating fund for Town government; The General Fund is used to account for all Town government activities, except those activities with a legal, contractual, or managerial requirement to be accounted for in a separate fund. The General Fund provides resources for the functional areas of general government, development, public protection, general services, parks, and non-departmental expenditures.

GFOA: Government Finance Officers Association.

GRANT: A contribution by a government or other organization to support a particular function.

INSTALLMENT PURCHASE AGREEMENT: A method of financing the acquisition of assets where the purchase price is paid in a series of partial payments over a specified period.

INTERFUND TRANSFERS: The movement of money between funds of the same government entity.

INTERGOVERNMENTAL REVENUE: Funds received from federal, state, and other local government sources for a specified purpose.

INVESTMENT EARNINGS: Revenue earned on investments with a third party.

LEVY: To impose taxes for the support of governmental activities. The levy amount represents the total dollar amount of property

taxes to be collected through real and personal property tax billings.

LOCAL GOVERNMENT BUDGET & FISCAL CONTROL ACT (LGBFCA): North Carolina General Statute that governs all financial activities of local governments within the state.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL ACCOUNTING: The accounting method of recording revenues when measurable and available and recording expenditures when liability is incurred and unmatured principal and interest on general long-term debt are recognized when due.

NORTH CAROLINA LEAGUE OF MUNICIPALITIES (NCLM): A service and advocacy organization representing municipalities in North Carolina.

OBJECTIVES: Something to be accomplished in specific, well-defined, and measurable terms that can be achieved within a specific time frame.

OPERATING EXPENSES: The portion of the budget pertaining to the daily operations that provide basic governmental services; includes appropriations for such expenditures as supplies, utilities, materials, and travel.

OUTSTANDING DEBT: Existing debt service obligations due in future years.

PERSONAL PROPERTY: Visible and movable property not permanently affixed to real property; includes but not limited to automobiles, boats, trailers, and equipment.

PROPERTY TAX: A tax levied on the assessed value of real and personal property. The property tax rate is expressed as a dollar value per \$100 of assessed valuation.

RECLASSIFICATION: A change in position title and/or the associated pay range based on changes in the job skills required for a given position.

REAL PROPERTY: Land, buildings, and items permanently affixed to land or buildings.

RESERVE: An account used to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

REVALUATION: The process used by the assessor to place a new value on real property and improvements for determining the assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year by the County Tax Assessor.

REVENUE: Sources of income including tax payments, fees from specific services, receipts from other governments, fines, grants, shared revenues, and interest income.

SOURCE OF REVENUE: Classification of revenues according to their source or point of origin.

TAX BASE: The assessed valuation of all taxable real and personal property within the Town limits.

Capital Improvement Plans

Administration Capital Improvement Plan							
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FUND PERCENTAGE	FUND SOURCE
General Park							
Front Lobby Improvements	\$ 12,000	\$ 10,000					GF
Phone							
Fire Proof Cabinets							
HVAC							
Total	\$ 12,000	\$ -	\$ -				

POLICE CAPITAL IMPROVEMENT PLAN

POLICE CAPITAL IMPROVEMENT PLAN										
	ITEM	QUANTITY NEEDED	SCHEDULE	ITEM COST	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Funding Source
VEHICLE										
	VEHICLE TOTAL									
EQUIPMENT (Projected cost increase of 3% per year)	AED	4	1/year	\$ 2,000		\$ 2,000	\$ 2,000			Possible Grant
	Radios	10	4,6	\$ 1,500	\$ 6,000	\$ 9,000				
	Radar	2	1 time	\$ 2,500		\$ 2,500				
	Vests	8	3, 2, 2 Cycle	\$ 900	\$ 2,700	\$ 1,800	\$ 1,900	\$ 3,000		NCLM Grant
	Rifle	5	1,2,3	\$ 1,500			\$ 3,000	\$ 4,500		
	Pistols	8	As Needed	\$ 1,300						
	UTV	1	One Time		\$ 26,000					
	Speed Sign	4	1/Year	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	-	
	EQUIPMENT TOTAL					\$ 38,700	\$ 19,300	\$ 10,900	\$ 11,500	\$ -

PUBLIC WORKS CAPITAL IMPROVEMENT PLAN

	ITEM	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Funding Source
EQUIPMENT	Track hoe E-42	\$ 75,000		\$ -	\$ -	\$ -	GF (sale of vehicles), Stormwater
	Kubota Tractor (2018)	\$ -	\$ -	\$ -	\$ 100,000		
	Trailer for Track hoe	\$ 8,500	\$ -	\$ -	\$ -	\$ -	
	Backhoe (2016)	\$ -		\$ 170,000		\$ -	
	Brine Mixing System	\$ -	\$ -	\$ -	\$ -	\$ 4,600	
	Mowing Deck		\$ 10,000	\$ -	\$ -	\$ -	
	Kubota Roadside Tractor	\$ -	\$ -	-	\$ -	\$ -	
	Equipment Total	\$ 83,500	\$ 10,000	\$ 170,000	\$ 100,000	\$ 4,600	
VEHICLE	TK 1 - 2018 Chevy 2500 w/ plow						
	TK 2 - 2021 Chevy 2500 w/ plow & dump bed						
	TK 3 - 2013 F-550 Dump Truck Plow & Spreader						
	TK 4 - 2020 Chevy 5500 Dump Truck Plow & Spreader						
	TK 5 - 2020 F250 w/ plow & dump bed						
	TK 6 - 2015 F250 w/ plow & dump bed						
	2017 Ram Water Van	SELL					
	Pick-up Truck & Utility Bed 2008 Ranger						
	Old TK1 2016 F250 w/ dump bed						
	Old TK4 2009 F550 Dump Truck w Plow & Spreader	SELL					
	Old TK2 2012 F250 w/ plow & dump bed	Replace					
	Vehicle Total	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL PUBLIC WORKS	\$ 83,500	\$ 10,000	\$ 170,000	\$ 100,000	\$ 4,600		

Parks Capital Improvement Plan

Parks Capital Improvement Plan							
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FUND PERCENTAGE	FUND SOUCRE
General Park							
UTV w/snow plow	\$ 23,000						
Jump Off Rock							
Water Fountain	\$ 5,000						
RNLP							
Parking Lot			\$ 20,000				
Amphitheater				\$ 20,000			
Laurel Green							
Playground		\$ 400,000					Grants, Donations, GF
Water Fountains	\$ 8,000						
Total	\$ 36,000	\$ 400,000	\$ 20,000	\$ 20,000	\$ -		

