

**TOWN OF BOILING SPRINGS**

**FISCAL YEAR 2011 - 2012**

**MANAGER'S RECOMMENDED BUDGET**



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## Manager's Budget Message Fiscal Year 2011-2012

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**To: Mayor and Board of Commissioners**

**Date: June 1, 2011**

This binder contains the Town's submitted annual budget required by North Carolina General Statute 159 and the *Local Government Budget and Fiscal Control Act*. The budget is balanced and presented for your review.

### Overview of the General Fund

The majority of the general government activities are accounted for in the general fund. The following sections provide a summary of fund activities:

#### Revenues

The recommended budget provides for an ad valorem tax rate of 29 cents for each \$100 of assessed valuation, the same rate as the previous fiscal year.

Year	Tax Rate
2006	\$0.30
2007	\$0.30
2008	\$0.29
2009	\$0.29
2010	\$0.29

- < Total property valuation is estimated to be \$267,700,000 based on the estimate received from the County Tax Assessor. This is \$1.3 million less than last fiscal year, a 0.4% decrease in valuation. Based on the above tax rate of 29 cents per \$100 valuation, the ad valorem tax is estimated to bring in \$753,040 (based on a 97% collection rate).
- < Sales and franchise taxes are projected to be virtually flat. These are heavily influenced by economic conditions and there has been little improvement in the economy over the last year.
- < An increase in the Town's Powell Bill allocation is expected due to the growth of the Town's population to 4,647. Last year's allocation was based on an official estimate of 4,268.

- < No other fees or charges have been recommended for increases.
- < Revenues and expenditures are balanced in accordance with North Carolina General Statutes. Total revenues are \$1,609,526.

## **Expenditures**

The general fund budget maintains all currently budgeted personnel at the same level as the previous year. The Town has to absorb an approximate 0.5% increase in the employer contribution to the Local Government Employees Retirement System. This equals about \$2,600 for general fund employees. No fringe benefits have been recommended for elimination and no services have been recommended for cutbacks or elimination.

### Administration

Administrative expenditures have increased by approximately 12%. This is somewhat misleading since one line item is a significant amount being set aside this fiscal year for future capital expenditures.

### Police

Police expenditures are up about 2%. Additional funding for part-time officers and the increased cost of fuel are the main reasons for this increase.

### Fire

Fire expenditures have decreased by 37%. The Town contributed last fiscal year to a building that was needed at the Boiling Springs Fire and Rescue Department. This was only a one-time funding need and this year reverts back to the normal funding amount per the agreement between the Town and Department. The Town provides the Department with funding equal to \$0.03 of property valuation.

### Street Lighting

Street lighting expenditures are increased due to a proposed rate increase from Duke Energy that is expected to result in an average 7% increase in electric bills.

### Powell Bill

Powell Bill expenditures have decreased significantly due to some budget amendments done last fiscal year to appropriate funds for street maintenance projects.

### Solid Waste

Sanitation expenditures have decreased approximately 26%. Last fiscal year's departmental budget included funds for a down-payment on a new garbage truck. It was not necessary to budget a similar item this year. The Town adopted a project ordinance for the purchase of the truck. Cleveland County has not proposed any increase in the landfill tipping fee this year.

### Recreation

Recreation expenditures are up only about 1%. Some of the items that were increased are the contribution to the YMCA for recreation management and the gasoline and utilities line items.

## **Overview of the Water and Sewer Fund**

The water and sewer fund accounts for the operation of the water distribution system, wastewater collection system, and the wastewater treatment plant.

### **Revenues**

The 2011-2012 recommended budget includes no increase in water and sewer rates or in any fees. The Town will see a decrease in revenue of close to \$20,000 due to the termination of a lease with Verizon Wireless for an antenna location on the Town's water tower. It has not been necessary to pass this loss of revenue onto customers through higher rates or fees.

### **Expenditures**

The water/sewer fund budget maintains all currently budgeted personnel at the same level as the previous year. The Town has to absorb an approximate 0.5% increase in the employer contribution toward the Local Government Employees Retirement System for every enrollee. This equals about \$960 for water/sewer fund employees. No services have been recommended for cutbacks or elimination.

### Administrative

Administrative expenditures are down about 13%. Contributing to this decrease was that the Town made its last payment to its billing software provider for upgrades last fiscal year, and also no contingency funds are budgeted this year.

### Water Operations

Water Operations expenditures are up 3.5%. The Town has budgeted to have the inside of the water tank painted this year as part of tank maintenance. Although money had been budgeted in previous years if needed for this project, it is able to be done through operating revenues this year. Significant funds are also budgeted to purchase radio-read meters and hydrants needed to replace ones in disrepair. No rate increase has been proposed by the City of Shelby, the Town's water provider, therefore only a small increase in purchased water costs has been budgeted.

### Sewer Operations

Sewer Operations expenditures are down 4%. There were a couple of significant capital items that needed replacing last fiscal year and there is no need for such funds again this year. The Town is also continuing to set aside funds that will be needed to replace aging lines and to run new lines when necessary.

## **Summary**

I present the Fiscal Year 2011-1012 recommended budget for your review and comment. It is essentially the same in terms of service delivery as those proposed the last couple of years. This is not without good reason. In April 2010, the unemployment rate in Cleveland County was 13.2%. In April 2011, it is listed at 11.2%. However, a closer look at data at the Employment Security Commission shows that the number of employed in the County has only gone up by 35 – from 41,740 to 41,775. Even further, these figures are essentially unchanged since April 2009.

I believe that employees of the Town are providing as high a quality of service as ever for our citizens. Over these last couple of difficult years, they have performed their duties as efficiently and effectively as possible with the resources provided. This budget reflects that same principle – to do the things we do well, and at the lowest possible cost to our citizens.

Sincerely,

Zach Trogdon  
Town Manager

## Projected Revenues

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Actual (projected)	FY 11-12 Proposed	% Change
Property Taxes - Prior Years	\$ 26,049.03	\$ 14,000	\$ 18,400	\$ 14,000	0.0%
Property Taxes - Current Year	\$ 755,405.83	\$ 756,697	\$ 755,000	\$ 753,040	-0.5%
Property Tax Discounts	\$ (2,034.68)	\$ (2,000)	\$ (2,200)	\$ (2,000)	0.0%
Property Taxes - Penalties/Interest	\$ 5,650.91	\$ 2,400	\$ 3,700	\$ 2,400	0.0%
Library Donations	\$ 10,000.00	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
Investment Income -Library	\$ 12.13	\$ -	\$ 6	\$ -	-
Local Option Sales and Use Taxes	\$ 273,402.32	\$ 267,650	\$ 278,000	\$ 270,300	1.0%
Utilities Franchise Tax	\$ 189,685.37	\$ 177,600	\$ 189,000	\$ 179,300	1.0%
Solid Waste Disposal Tax	\$ 2,937.71	\$ 2,300	\$ 2,800	\$ 2,800	21.7%
Cleveland County Recreation Grant	\$ 65,687.23	\$ 67,229	\$ 66,500	\$ 67,369	0.2%
Investment Income - General Fund	\$ 12,460.22	\$ 17,000	\$ 16,000	\$ 10,000	-41.2%
Solid Waste Charges	\$ 157,835.57	\$ 160,000	\$ 166,600	\$ 166,000	3.8%
Miscellaneous Revenue	\$ 13,298.78	\$ 7,600	\$ 1,600	\$ 1,000	-86.8%
Court Costs, Fee and Charges	\$ 9,473.02	\$ 6,500	\$ 5,000	\$ 5,000	-23.1%
Privilege Licenses	\$ 2,362.88	\$ 2,000	\$ 2,200	\$ 2,000	0.0%
Zoning Charges	\$ 840.00	\$ 600	\$ 900	\$ 600	0.0%
Investment Income - Powell Bill	\$ 5,999.84	\$ 8,000	\$ 5,000	\$ 4,000	-50.0%
Powell Bill Allocation	\$ 116,960.03	\$ 108,744	\$ 118,014	\$ 123,717	13.8%
Profit/Loss on Sale of Fixed Assets	\$ 4,161.75	\$ -	\$ -	\$ -	-
DOI Fire Grant	\$ 17,580.00	\$ -	\$ -	\$ -	-
Governor's Crime Commission Grant	\$ 12,131.07	\$ -	\$ -	\$ -	-
Governor's Highway Safety Grant	\$ 4,531.85	\$ 4,000	\$ 1,850	\$ -	-
Powell Bill Reserve Appropriation	\$ -	\$ 75,600	\$ 75,600	\$ -	-
Reserve Appropriation	\$ -	\$ 28,300	\$ 28,300	\$ -	-
<b>Total</b>	\$1,684,430.86	\$1,714,220	\$ 1,742,270	\$1,609,526	-6.1%

## Projected Expenditures

Department	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Actual (projected)	FY 11-12 Proposed	% Change
Administration	\$ 353,509.38	\$ 407,550	\$ 356,280	\$ 459,689	12.8%
Police	\$ 497,859.22	\$ 522,256	\$ 476,620	\$ 536,178	2.7%
Fire	\$ 123,600.57	\$ 129,000	\$ 129,000	\$ 80,310	-37.7%
Street Lighting	\$ 39,042.80	\$ 39,500	\$ 38,300	\$ 44,500	12.7%
Powell Bill	\$ 20,198.93	\$ 192,344	\$ 161,970	\$ 127,717	-33.6%
Solid Waste	\$ 154,448.60	\$ 244,760	\$ 186,700	\$ 178,923	-26.9%
Recreation	\$ 160,005.42	\$ 178,810	\$ 167,450	\$ 182,209	1.9%
<b>Total</b>	\$1,348,664.92	\$ 1,714,220	\$ 1,516,320	\$ 1,609,526	-6.1%

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Actual (projected)	FY 11-12 Proposed
Property Taxes - Prior Years	\$ 26,049.03	\$ 14,000	\$ 18,400	\$ 14,000
Property Taxes - Current Year	\$ 755,405.83	\$ 756,697	\$ 755,000	\$ 753,040
Property Tax Discounts	\$ (2,034.68)	\$ (2,000)	\$ (2,200)	\$ (2,000)
Property Taxes - Penalties/Interest	\$ 5,650.91	\$ 2,400	\$ 3,700	\$ 2,400
Library Donations	\$ 10,000.00	\$ 10,000	\$ 10,000	\$ 10,000
Investment Income -Library	\$ 12.13	\$ -	\$ 6	\$ -
Local Option Sales and Use Taxes	\$ 273,402.32	\$ 267,650	\$ 278,000	\$ 270,300
Utilities Franchise Tax	\$ 189,685.37	\$ 177,600	\$ 189,000	\$ 179,300
Solid Waste Disposal Tax	\$ 2,937.71	\$ 2,300	\$ 2,800	\$ 2,800
Cleveland County Recreation Grant	\$ 65,687.23	\$ 67,229	\$ 66,500	\$ 67,369
Investment Income - General Fund	\$ 12,460.22	\$ 17,000	\$ 16,000	\$ 10,000
Solid Waste Charges	\$ 157,835.57	\$ 160,000	\$ 166,600	\$ 166,000
Miscellaneous Revenue	\$ 13,298.78	\$ 7,600	\$ 1,600	\$ 1,000
Court Costs, Fee and Charges	\$ 9,473.02	\$ 6,500	\$ 5,000	\$ 5,000
Privilege Licenses	\$ 2,362.88	\$ 2,000	\$ 2,200	\$ 2,000
Zoning Charges	\$ 840.00	\$ 600	\$ 900	\$ 600
Investment Income - Powell Bill	\$ 5,999.84	\$ 8,000	\$ 5,000	\$ 4,000
Powell Bill Allocation	\$ 116,960.03	\$ 108,744	\$ 118,014	\$ 123,717
Profit/Loss on Sale of Fixed Assets	\$ 4,161.75	\$ -	\$ -	\$ -
DOI Fire Grant	\$ 17,580.00	\$ -	\$ -	\$ -
Governor's Crime Commission Grant	\$ 12,131.07	\$ -	\$ -	
Governor's Highway Safety Grant	\$ 4,531.85	\$ 4,000	\$ 1,850	\$ -
Powell Bill Reserve Appropriation	\$ -	\$ 75,600	\$ 75,600	\$ -
Reserve Appropriation	\$ -	\$ 28,300	\$ 28,300	\$ -
<b>Total</b>	<b>\$1,684,430.86</b>	<b>\$1,714,220</b>	<b>\$ 1,742,270</b>	<b>\$1,609,526</b>

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Salary and Wages	\$163,860.00	\$ 163,623	\$ 163,680	\$ 165,849
Governing Body Salaries	\$ 8,400.00	\$ 8,400	\$ 8,400	\$ 8,400
FICA & Medicare	\$ 12,705.37	\$ 12,517	\$ 13,200	\$ 13,330
Group Insurance	\$ 15,604.32	\$ 17,334	\$ 17,500	\$ 16,920
Retirement	\$ 8,127.98	\$ 10,766	\$ 10,800	\$ 11,792
401k	\$ 8,140.00	\$ 8,181	\$ 8,200	\$ 8,292
Professional Services	\$ 13,750.86	\$ 15,000	\$ 13,600	\$ 16,500
Training	\$ 1,322.40	\$ 2,500	\$ 2,400	\$ 3,000
Telephone	\$ 2,925.33	\$ 3,000	\$ 2,900	\$ 3,000
Postage	\$ 1,217.10	\$ 2,000	\$ 1,600	\$ 1,800
Utilities	\$ 8,790.75	\$ 8,000	\$ 11,800	\$ 12,000
Advertising	\$ 1,263.01	\$ 1,500	\$ 800	\$ 1,200
Insurance and Bonds	\$ 43,292.00	\$ 55,000	\$ 37,300	\$ 50,000
Travel	\$ -	\$ -	\$ -	\$ -
Maintenance - Building and Grounds	\$ 2,692.56	\$ 2,500	\$ 1,500	\$ 2,500
Maintenance - Equipment	\$ 752.00	\$ 1,000	\$ 500	\$ 1,000
Supplies and Materials	\$ 4,412.11	\$ 5,000	\$ 5,000	\$ 5,000
Property Tax Collection	\$ 15,250.56	\$ 15,500	\$ 13,700	\$ 15,500
Contracted Services	\$ 13,504.34	\$ 28,000	\$ 14,000	\$ 18,500
Dues and Subscriptions	\$ 13,574.75	\$ 13,500	\$ 12,900	\$ 13,800
Depreciation				
Miscellaneous	\$ 3,797.96	\$ 6,000	\$ 6,100	\$ 5,000
Contingency	\$ -	\$ 20,000	\$ -	\$ 20,000
Capital Outlay	\$ 8,284.10	\$ 7,000	\$ 11,100	\$ 500
Capital Reserve	\$ -	\$ -	\$ -	\$ 65,606
<b>Total</b>	<b>\$353,509.38</b>	<b>\$ 407,550</b>	<b>\$ 356,280</b>	<b>\$ 459,689</b>

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Salaries and Wages	\$240,879.48	\$ 245,482	\$ 230,000	\$ 246,309
Part-time/Reserve Wages	\$ 33,327.54	\$ 34,000	\$ 22,000	\$ 40,000
FICA & Medicare	\$ 22,148.76	\$ 22,271	\$ 20,400	\$ 23,075
Group Insurance	\$ 38,013.93	\$ 46,224	\$ 46,600	\$ 45,119
Separation allowance	\$ 15,315.56	\$ 15,320	\$ 15,320	\$ 15,320
Retirement	\$ 10,528.20	\$ 15,776	\$ 14,800	\$ 17,340
401k	\$ 10,837.00	\$ 12,306	\$ 12,000	\$ 12,315
Training	\$ 1,380.27	\$ 4,000	\$ 500	\$ 1,500
Telephone	\$ 3,211.84	\$ 3,000	\$ 3,000	\$ 3,000
Utilities	\$ 6,223.43	\$ 6,600	\$ 6,400	\$ 7,200
Travel		\$ 200		
Maintenance - Building & Grounds	\$ 268.69	\$ 2,000	\$ 300	\$ 1,000
Maintenance - Equipment	\$ 519.40	\$ 4,000	\$ 1,300	\$ 4,000
Maintenance - Vehicle	\$ 12,373.29	\$ 10,000	\$ 13,000	\$ 12,500
Gasoline	\$ 24,567.79	\$ 26,000	\$ 29,000	\$ 36,000
Supplies and Materials	\$ 3,543.26	\$ 4,500	\$ 3,700	\$ 4,000
Uniforms	\$ 5,020.83	\$ 6,000	\$ 5,400	\$ 6,000
Contracted Services	\$ 20,413.00	\$ 20,500	\$ 21,000	\$ 21,000
Miscellaneous	\$ 300.00	\$ 1,000	\$ 300	\$ 500
Capital Outlay	\$ 44,492.39	\$ 40,000	\$ 34,000	\$ 40,000
Total	\$497,859.22	\$ 522,256	\$ 476,620	\$ 536,178

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Salary and Wages	\$ -			
Retirement	\$ 550.00			
FICA & Medicare	\$ -			
Training	\$ -			
Telephone	\$ 490.65			
Utilities	\$2,526.50			
Travel	\$ -			
Maintenance - Building and Grounds	\$ 33.92			
Maintenance - Equipment	\$ -			
Maintenance - Vehicle	\$9,024.39			
Gasoline	\$ 287.50			
Supplies and Materials	\$36,444.36			
Dues and Subscriptions	\$ -			
Contracted Svcs. – BS Fire and Rescue	\$ 74,198.25	\$ 129,000	\$ 129,000	\$ 80,310
Miscellaneous	\$ 45.00			
Debt Service - Principal and Interest	\$ -			
Capital Outlay	\$ -			
<b>Total</b>	<b>\$123,600.57</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 80,310</b>

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Street Lighting	\$ 68.26	\$ 500	\$ -	\$ 500
Supplies and Materials	\$38,104.07	\$ 38,000	\$ 38,000	\$ 43,000
Street Signs	\$ 938.73	\$ 1,000	\$ 300.00	\$ 1,000
Total	\$39,042.80	\$ 39,500	\$ 38,300	\$ 44,500

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Part-time Wages				\$ 500
Part-time Benefits (FICA)				\$ 40
Professional Services	\$ 75.00	\$ -	\$ 70	\$ 3,000
Maintenance to Equipment	\$ 29.18			\$ 500
Maintenance/Repair Vehicle				
Gasoline				\$ 500
Supplies and Materials	\$ 199.75	\$ 2,000	\$ 600	\$ 2,000
Contracted Services	\$ 18,600.00	\$ 189,244	\$ 160,000	\$ 120,077
Insurance and Bonds	\$ 1,295.00	\$ 1,100	\$ 1,300	\$ 1,100
Capital Outlay				
Total	\$ 20,198.93	\$ 192,344	\$ 161,970	\$ 127,717

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Salaries and Wages	\$ 43,816.36	\$ 62,304	\$ 43,000	\$ 53,617
Part-time Wages		\$ 2,000	\$ -	\$ 2,000
FICA & Medicare	\$ 3,391.79	\$ 4,766	\$ 3,300	\$ 4,255
Group Insurance	\$ 5,230.04	\$ 11,556	\$ 12,200	\$ 11,280
Retirement	\$ 1,680.66	\$ 4,100	\$ 2,800	\$ 3,791
401k	\$ 1,688.00	\$ 3,115	\$ 2,200	\$ 2,681
Telephone	\$ 376.67	\$ 800	\$ 1,000	\$ 800
Utilities	\$ 556.52	\$ 500	\$ 600	\$ 700
Maintenance to Equipment	\$ 2,993.67	\$ 4,000	\$ 1,600	\$ 4,000
Maintenance/Repair Vehicle	\$ 26,057.21	\$ 14,000	\$ 20,000	\$ 15,000
Gasoline	\$ 13,181.31	\$ 14,000	\$ 15,000	\$ 18,000
Supplies and Materials	\$ 2,583.48	\$ 4,000	\$ 3,700	\$ 4,000
Uniforms	\$ 1,924.54	\$ 1,800	\$ 900	\$ 1,800
Contracted Services - Landfill	\$ 42,747.30	\$ 49,000	\$ 47,000	\$ 49,000
Capital Outlay	\$ 2,302.99	\$ 68,000	\$ 40,000	\$ 8,000
Debt Service - Principal and Interest	\$ -	\$ -	\$ -	\$ -
Capital reserve - trash truck		\$ -	\$ -	\$ -
<b>Total</b>	<b>\$154,448.60</b>	<b>\$ 244,760</b>	<b>\$ 186,700</b>	<b>\$ 178,923</b>

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Salary and Wages	\$ 60,966.80	\$ 59,734	\$ 59,700	\$ 60,734
Part-time Wages		\$ 2,000	\$ -	\$ 2,000
FICA & Medicare	\$ 4,562.30	\$ 4,570	\$ 4,600	\$ 4,799
Group Insurance	\$ 5,201.44	\$ 5,778	\$ 6,100	\$ 5,640
Retirement	\$ 3,287.58	\$ 3,931	\$ 4,000	\$ 4,294
401k	\$ 2,616.00	\$ 2,987	\$ 3,000	\$ 3,037
Telephone	\$ 1,091.07	\$ 1,200	\$ 1,100	\$ 1,200
Utilities	\$ 942.33	\$ 1,000	\$ 1,000	\$ 1,200
Maintenance - Buildings and Grounds	\$ 4,313.95	\$ 2,000	\$ 250	\$ 2,000
Maintenance - Equipment	\$ 1,956.51	\$ 1,300	\$ 1,000	\$ 1,000
Maintenance - Vehicle	\$ 594.06	\$ 1,200	\$ 900	\$ 1,000
Gasoline	\$ 2,663.01	\$ 2,600	\$ 2,500	\$ 3,400
Supplies and Materials	\$ 911.97	\$ 1,000	\$ 200	\$ 500
Uniforms	\$ 933.45	\$ 1,000	\$ 1,000	\$ 1,000
Contracted Services	\$ 3,500.00	\$ 20,000	\$ 15,000	\$ 20,000
Contracted Services - YMCA	\$ 43,880.00	\$ 46,100	\$ 46,100	\$ 48,405
Greenway Request	\$ 1,058.61	\$ 2,000	\$ 1,500	\$ 2,000
Library Expenses	\$ 20,890.38	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	\$160,005.42	\$ 178,810	\$ 167,450	\$ 182,209

<b>FY 2011-2012 General Fund Schedule of Taxes, Fees and Charges</b>	
Ad Valorem Tax Rate	29 cents per \$ 100 of property valuation
Returned Check Fee	\$ 25.00 per check per occurrence
Document Copying Fee	25 cents for 1 <sup>st</sup> page and 10 cents for each additional page
Admin Record Charge	An administrative record charge covering public record preparation, copying, distribution applies if request must involve the more than 1 hour (per request) of staff time. This charge consists of actual employee time at current wage rate, actual material costs and copying fee.
Rezoning Application Fee	\$ 250.00 application fee due at the time of filing.
Zoning Compliance Permit	\$ 20.00 for each required permit
Board of Adjustment Review (Includes code interpretation, variances, CU permits, site plan review, all other zoning appeals)	\$ 250.00 application fee submitted at filing.
Final subdivision plat review	\$ 50.00 fee plus \$ 5.00 for each lot over 25. Must be paid prior to final plat being approved.
Voluntary Annexation Petition	\$ 200.00 application fee submitted at the time of filing.
Street Closing Petition	\$ 500.00 application fee due at the time of filing.
Police Report Copy Fee	\$ 3.00 per copy
Fingerprinting Fee	\$ 5.00 each time for resident; \$10.00 each time for non-resident
Civil Citations - Parking	\$ 20.00 civil penalty per violation plus \$50.00 late fee for each and every 30 calendar days beyond the initial 30 day grace period
Civil Citations - Fire Lane	\$ 50.00 civil penalty per violation.
Garbage Charges (per month)	Residential: \$ 8.50 per household; \$13.00 outside Town Commercial: \$ 10.50 per cart per pick up (minimum of \$ 10.50 per month)
Animal Control Citation	Varies depending upon frequency of violation
Business Privilege License Fee	As set forth in Chapter 110 and Schedule B of Town Code.
Board Room Rental Fee	\$15.00 per hour

\*Note: All other penalties are specifically provided for in the applicable section of the Town Code of Ordinances.

## Projected Revenues

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Actual (projected)	FY 11-12 Proposed	% Change
Investment Income	\$ 8,420.88	\$ 8,000	\$ 9,400	\$ 8,000	0.0%
Miscellaneous Revenue	\$ 35,616.78	\$ 34,600	\$ 36,460	\$ 20,200	-41.6%
Water Charges	\$ 808,400.54	\$ 831,000	\$ 850,000	\$ 842,000	1.3%
Wastewater Charges	\$ 448,143.97	\$ 453,000	\$ 464,000	\$ 457,000	0.9%
New Connection Fees	\$ 5,560.00	\$ 2,800	\$ 3,400	\$ 2,100	-25.0%
Late and Reconnect Fees	\$ 27,633.71	\$ 26,000	\$ 27,400	\$ 26,000	0.0%
Lattimore Charges	\$ 34,338.81	\$ 34,000	\$ 30,000	\$ 30,000	-11.8%
<b>Total</b>	\$1,368,579.92	\$1,389,400	\$1,421,200	\$ 1,385,300	-0.3%

## Projected Expenditures

Department	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Actual (projected)	FY 11-12 Proposed	% Change
Administration	\$ 167,009.94	\$ 198,819	\$ 159,200	\$ 172,248	-13.4%
H2O Operations	\$ 547,848.26	\$ 645,527	\$ 643,022	\$ 668,127	3.5%
Sewer Operations	\$ 487,822.06	\$ 547,254	\$ 500,800	\$ 521,045	-4.8%
Lattimore Sewer	\$ 15,953.26	\$ 15,300	\$ 10,800	\$ 23,881	56.1%
<b>Total</b>	\$1,202,680.26	\$1,391,600	\$1,303,022	\$1,385,300	-0.5%

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Budget (projected)	FY 11-12 Proposed
Investment Income	\$ 8,420.88	\$ 8,000	\$ 9,400	\$ 8,000
Miscellaneous Revenue	\$ 35,616.78	\$ 34,600	\$ 36,460	\$ 20,200
Water Charges	\$ 808,400.54	\$ 831,000	\$ 850,000	\$ 842,000
Wastewater Charges	\$ 448,143.97	\$ 453,000	\$ 464,000	\$ 457,000
New Connection Fees	\$ 5,560.00	\$ 2,800	\$ 3,400	\$ 2,100
Late and Reconnect Fees	\$ 27,633.71	\$ 26,000	\$ 27,400	\$ 26,000
Lattimore Charges	\$ 34,338.81	\$ 34,000	\$ 30,000	\$ 30,000
Online Payment Charges	\$ 465.23	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$1,368,579.92</b>	<b>\$1,389,400</b>	<b>\$1,421,200</b>	<b>\$ 1,385,300</b>

Description	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Actual (projected)	FY 11-12 Proposed
Salary and Wages	\$ 68,579.81	\$ 69,314	\$ 69,250	\$ 70,638
FICA & Medicare	\$ 5,146.80	\$ 5,303	\$ 5,300	\$ 5,404
Group Insurance	\$ 11,630.80	\$ 12,375	\$ 11,200	\$ 11,280
Retirement	\$ 3,401.96	\$ 4,561	\$ 4,600	\$ 4,994
401k	\$ 3,414.00	\$ 3,466	\$ 3,500	\$ 3,532
Professional Services	\$ 11,670.00	\$ 14,000	\$ 5,100	\$ 14,000
Training	\$ -			\$ -
Telephone	\$ 1,432.99	\$ 1,500	\$ 1,400	\$ 1,500
Postage	\$ 7,154.69	\$ 8,000	\$ 8,400	\$ 8,000
Utilities	\$ 6,279.52	\$ 6,000	\$ 7,100	\$ 7,600
Maintenance - Buildings and Grounds	\$ -	\$ 500	\$ 150	\$ 500
Maintenance - Equipment	\$ 1,764.00	\$ 2,000	\$ 1,100	\$ 2,000
Advertising	\$ 143.02	\$ 300	\$ -	\$ 300
Supplies and Materials	\$ 4,972.42	\$ 4,500	\$ 5,500	\$ 5,000
Contracted Services	\$ 4,601.37	\$ 12,000	\$ 3,300	\$ 5,000
Dues and Subscriptions	\$ 7,000.46	\$ 7,000	\$ 5,300	\$ 7,000
Insurance and Bonds	\$ 24,626.00	\$ 22,000	\$ 25,000	\$ 25,000
Contingency	\$ -	\$ 20,000	\$ -	\$ -
Capital Outlay	\$ 5,192.10	\$ 6,000	\$ 3,000	\$ 500
Capital Reserve	\$ -	\$ -	\$ -	\$ -
Total	\$167,009.94	\$ 198,819	\$ 159,200	\$ 172,248

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Budget (projected)	FY 11-12 Proposed
Salary and Wages	\$ 55,770.45	\$ 55,280	\$ 55,280	\$ 56,280
FICA & Medicare	\$ 4,250.07	\$ 4,229	\$ 4,300	\$ 4,305
Group Insurance	\$ 10,402.88	\$ 11,556	\$ 12,600	\$ 11,280
Retirement	\$ 2,766.65	\$ 3,637	\$ 3,700	\$ 3,979
401k	\$ 2,777.00	\$ 2,764	\$ 2,800	\$ 2,814
Training	\$ -	\$ 500	\$ 500	\$ 500
Telephone	\$ 1,927.28	\$ 2,300	\$ 1,900	\$ 2,000
Utilities	\$ 3,038.67	\$ 2,300	\$ 2,700	\$ 3,000
Maintenance - Building and Grounds	\$ 278.48	\$ 400	\$ 200	\$ 400
Maintenance - Equipment	\$ 5,151.63	\$ 4,200	\$ 9,400	\$ 4,200
Maintenance - Vehicle	\$ 1,666.22	\$ 1,500	\$ 1,000	\$ 1,500
Capital Outlay - Lines	\$ 43,462.07	\$ 50,000	\$ 52,000	\$ 65,000
Gasoline	\$ 5,316.64	\$ 5,200	\$ 5,900	\$ 6,500
Supplies and Materials	\$ 12,237.36	\$ 15,000	\$ 15,000	\$ 15,000
Uniforms	\$ 2,599.17	\$ 2,300	\$ 2,600	\$ 2,600
Contracted Services	\$ 25,307.67	\$ 16,000	\$ 19,000	\$ 16,000
Water Purchases - City of Shelby	\$ 281,126.28	\$ 334,000	\$ 336,000	\$ 338,000
Water Debt Service (Principal and Interest)	\$ 88,541.82	\$ 88,542	\$ 88,542	\$ 88,569
Capital Outlay - Equipment	\$ -	\$ 30,000	\$ 31,000	\$ 45,000
Capital Reserve – Water Tank Maint.	\$ -	\$ 15,000	\$ -	\$ -
Total	\$ 547,848.26	\$ 645,527	\$ 643,022	\$ 668,127

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Budget (projected)	FY 11-12 Proposed
Salary and Wages	\$112,378.75	\$ 115,996	\$ 116,300	\$ 113,586
FICA & Medicare	\$ 8,338.71	\$ 8,874	\$ 8,900	\$ 8,689
Group Insurance	\$ 20,016.36	\$ 24,751	\$ 24,000	\$ 22,560
Retirement	\$ 5,222.74	\$ 7,633	\$ 7,700	\$ 8,031
401k	\$ 5,248.00	\$ 5,800	\$ 5,900	\$ 5,679
Training	\$ 64.95	\$ 1,000	\$ 1,000	\$ 2,000
Telephone	\$ 5,105.38	\$ 5,200	\$ 4,800	\$ 5,200
Utilities	\$ 51,518.69	\$ 48,000	\$ 48,000	\$ 52,000
Maintenance - Sewer System	\$ 14,627.00	\$ 7,500	\$ 7,500	\$ 7,500
Maintenance - Buildings and Grounds	\$ 366.61	\$ 400	\$ 600	\$ 400
Maintenance - Equipment	\$ 4,774.28	\$ 11,000	\$ 11,000	\$ 11,000
Maintenance - Vehicle	\$ 2,902.95	\$ 3,000	\$ 3,000	\$ 3,000
Capital Outlay - Sewer		\$ 20,000	\$ -	\$ 30,000
Gasoline	\$ 5,037.47	\$ 6,200	\$ 5,900	\$ 6,900
Supplies and Materials	\$ 18,560.97	\$ 14,000	\$ 19,500	\$ 19,000
Uniforms	\$ 3,192.44	\$ 3,000	\$ 3,700	\$ 3,500
Contracted Services	\$ 36,639.50	\$ 35,000	\$ 18,000	\$ 25,000
Sewer Debt Service (Principal and Interest)	\$178,657.26	\$ 174,900	\$ 175,000	\$ 172,000
Capital Outlay - Equipment	\$ 15,170.00	\$ 55,000	\$ 40,000	\$ 25,000
Total	\$487,822.06	\$ 547,254	\$ 500,800	\$ 521,045

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Budget (projected)	FY 11-12 Proposed
Salary and Wages	\$ -	\$ -	\$ -	\$ 5,079
FICA & Medicare	\$ -	\$ -	\$ -	\$ 389
Retirement	\$ -	\$ -	\$ -	\$ 359
401k	\$ -	\$ -	\$ -	\$ 254
Telephone	\$ 4,165.14	\$ 4,200	\$ 4,200	\$ 4,200
Utilities	\$ 6,538.14	\$ 6,000	\$ 6,000	\$ 6,000
Maintenance to Sewer System	\$ 2,304.00	\$ 2,400	\$ 600	\$ 2,000
Maintenance to Buildings and Grounds	\$ -	\$ 700	\$ -	\$ 700
Maintenance to Equipment	\$ 118.96	\$ -	\$ -	\$ 2,000
Capital Outlay - Sewer	\$ 2,827.02	\$ 2,000	\$ -	\$ 2,900
Supplies and Materials	\$ -	\$ -	\$ -	\$ -
Total	\$15,953.26	\$ 15,300	\$ 10,800	\$ 23,881

**FY 2011-2012 WATER AND SEWER FEE SCHEDULE**

Description	Amount of Fee or Charge
Water Deposit	Inside - \$ 60.00      Outside - \$ 75.00
Water and Sewer Deposit	Inside - \$ 100.00      Outside - \$ 125.00
Water Tap Fees:	
¾"	Inside - \$ 700.00      Outside - \$ 900.00
1"	Inside - \$ 900.00      Outside - \$ 1100.00
1.5"	Inside - \$ 1200.00      Outside - \$ 1400.00
2", 3", 4", 6"	Cost of Construction + Tap Inspection Fee
Water/Sewer Tap Inspection Fee	Inside - \$ 330.00      Outside - \$ 490.00
Meter Installation Fee:	
¾"	Inside - \$ 370.00      Outside - \$ 470.00
1"	Inside - \$ 490.00      Outside - \$ 590.00
Water/Sewer/Garbage Late Fee	\$ 10.00 per occurrence
Water Reconnection Fee	\$ 25.00 per occurrence, \$50 after 4 p.m., weekends, holidays
Meter Testing Fee	\$ 100.00 per occurrence
Meter Tampering Fee	\$ 200.00 per occurrence
Inside Water Rates	Minimum charge \$ 17.00 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 4.90      2,000 – 15,000 gallons \$ 5.80      > 15,000 gallons
Outside Water Rates	Minimum charge \$ 20.85 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 6.10      2,000 – 15,000 gallons \$ 7.30      > 15,000 gallons
Inside Sewer Rates	Minimum charge \$ 15.60 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 5.00      2,000 – 15,000 gallons \$ 5.95      > 15,000 gallons
Outside Sewer Rates	Minimum charge \$ 23.10 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 6.10      2,000 – 15,000 gallons \$ 7.30      > 15,000 gallons
Outside Sewer Rates (non water customer)	Minimum charge \$ 25.85 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 7.50      2,000 – 15,000 gallons \$ 8.75      > 15,000 gallons