

TOWN OF BOILING SPRINGS

FISCAL YEAR 2009 - 2010

MANAGER'S RECOMMENDED BUDGET



Manager's Budget Message Fiscal Year 2009-2010

To: Mayor and Board of Commissioners

Date: June 1, 2009

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
2004	\$0.30
2005	\$0.30
2006	\$0.30
2007	\$0.30
2008	\$0.29

- Total property valuation is estimated to be \$267,000,000 based on the estimate received from the County Tax Assessor. This equates to about a 4% increase. Based on the above tax rate of 29 cents per \$100 valuation, the ad valorem tax is estimated to bring in \$751,071 (based on a 97% collection rate).
- The projection of sales and franchise taxes is especially difficult to forecast this fiscal year. This is due to various changes being made by the General Assembly to sales taxes over the last couple of years and also to the uncertain economy. Many of the sales tax changes made by the State have contained hold harmless provisions, so municipalities such as Boiling Springs have not seen a precipitous drop in revenues. Barring any effort by the Governor or General Assembly to

garnish sales tax collections meant for the municipalities, I estimate that sales tax and franchise tax revenues together will remain flat from the previous year's budget.

- Revenues and expenditures are balanced in accordance with North Carolina General Statutes. Total revenues are \$1,605,997. This is about 6% below the previous year's budgeted revenues.

Expenditures

The General Fund budget maintains all currently budgeted personnel and benefits at the same level as the previous year. Health insurance premiums increased by about 11%. No services have been recommended for cutbacks or elimination.

Administration

Administrative expenditures have increased by approximately 23%. This is primarily due to the fact that money has been set aside for capital reserve to go toward necessary future capital projects. There was no money budgeted last year in capital reserve for administration.

Police

Police expenditures are down about 12%. A drop in the price of gasoline is one of the fortunate causes of this decrease. Also, it was necessary to purchase two new vehicles for the department last fiscal year and only one this year.

Fire

Fire expenditures have decreased by 11%. Several capital purchases made last fiscal year are not necessary this year. Also, the debt service for the 2002 fire truck was paid off last year. A capital reserve item has been added in the amount of \$40,000 to go towards the purchase of new pumper and support trucks.

Street Lighting

Street lighting expenditures are expected to remain unchanged.

Powell Bill

Powell Bill expenditures have decreased 39%. The allocation from the State was about \$20,000 less this year than last. Since that drives the majority of the Powell

Bill budget, it is expected this budget would be down. Also, some street and drainage projects were completed last year that are not budgeted for this year.

Solid Waste

Sanitation expenditures increased approximately 13%. Some reasons for this are an increase in the capital reserve set-aside for a new trash truck from \$20,000 to \$30,000 and an increase in capital outlay.

Recreation

Recreation expenditures are up over 14%. Some of the items that were increased are the contribution to the YMCA for recreation management, expenses to go toward the operation of a library at the YMCA, and an increase in salary due to the reassignment of a higher-paid worker to the department.

Overview of the Water and Sewer Fund

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

Revenues

The FY 09-10 recommended budget does not include an increase in water and sewer rates. The major revenue sources (water and sewer charges) will be flat. Revenue from water sales was under-budgeted last year and so there is a slight increase this year, but it is still a conservative estimate. Cleveland County Water has instituted a new system of billing that has helped to increase the revenues received from the Lattimore sewer system.

Expenditures

The Water/Sewer Fund budget maintains all currently budgeted personnel and benefits at the same level as the previous year. Health insurance premiums increased by about 11%. No services have been recommended for cutbacks or elimination.

Administrative

Administrative expenditures are down 4% overall due to a decrease in the contribution to the capital reserve account.

Water Operations

Water Operations expenditures are up 6%. The budget for contracted services has been increased significantly to allow for necessary maintenance to the water system such as replacement of some old lines and repair of faulty hydrants. Also, a capital reserve has been established to set aside funds for maintenance to the Town's water tank.

Sewer Operations

Sewer Operations expenditures are up 2%. This increase is simply due to an increase in overall personnel costs and to more funds being budgeted for contracted services that may be needed to perform maintenance to the sewer system.

Summary

I present the recommended budget for your review and comment. I admit that this budget is mainly intended to be a maintenance budget. There are not major capital projects, new initiatives, etc. contained within it. The budget hopefully demonstrates that, even in this time of the greatest economic upheaval in generations, the Town can continue to provide effective, efficient, and necessary services.

With that said, in areas where there are known future needs I have intended to set aside funds in various capital reserve accounts. Also, there are projects such as a radio-read meter project, various sidewalk projects, a library project, and others that are still pushing forward to completion. The Town is also awaiting word on water and sewer applications for funding that were submitted in response to the American Recovery and Reinvestment Act ("The Stimulus").

It would be a tremendous understatement to say that the economy will be a cause of great concern during the 2009-2010 fiscal year. Even so, the Town must still provide basic services such as public safety, solid waste collection, and water/sewer service at adequate levels. Overall, the budget has been planned to provide the human and capital resources that will allow the Town to deliver the highest quality of service at the best cost to its citizens.

Sincerely,

Zach Trogdon
Town Manager

Projected Revenues

Description	FY 07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed	% Change
Property Taxes - Prior Years	\$ 14,373.36	\$ 14,000	\$ 15,500	\$ 14,000	0.0%
Property Taxes - Current Year	\$ 708,850.72	\$ 720,128	\$ 743,400	\$ 751,071	4.3%
Property Tax Discounts	\$ (2,587.30)	\$ (2,600)	\$ 2,000	\$ (2,000)	-23.1%
Property Taxes - Penalties/Interest	\$ 3,883.60	\$ 2,400	\$ 3,900	\$ 2,400	0.0%
Library Donations	\$ 1,540.00		\$ 250	\$ -	-
Investment Income -Library	\$ 14.73		\$ 25	\$ -	-
Local Option Sales and Use Taxes	\$ 303,879.78	\$ 268,000	\$ 289,500	\$ 267,234	-0.3%
Utilities Franchise Tax	\$ 145,769.62	\$ 119,000	\$ 183,700	\$ 186,172	56.4%
Solid Waste Disposal Tax		\$ 1,700	\$ 1,700	\$ 2,300	35.3%
Cleveland County Recreation Grant	\$ 61,015.56	\$ 64,370	\$ 77,100	\$ 65,993	2.5%
Investment Income - General Fund	\$ 43,106.95	\$ 25,000	\$ 33,500	\$ 17,000	-32.0%
Solid Waste Charges	\$ 131,311.90	\$ 140,000	\$ 145,800	\$ 140,000	0.0%
Miscellaneous Revenue	\$ 14,711.49	\$ 12,700	\$ 17,500	\$ 7,600	-40.2%
Cable TV Franchise Tax	\$ 23,389.18		\$ -	\$ -	-
Court Costs, Fee and Charges	\$ 11,459.05	\$ 7,500	\$ 7,600	\$ 6,500	-13.3%
Privilege Licenses	\$ 1,873.31	\$ 1,800	\$ 2,000	\$ 2,000	11.1%
Zoning Charges	\$ 3,435.00	\$ 3,500	\$ 1,800	\$ 2,000	-42.9%
Investment Income - Powell Bill	\$ 20,998.09	\$ 15,000	\$ 13,500	\$ 8,000	-46.7%
Powell Bill Allocation	\$ 142,921.43	\$ 129,411	\$ 129,259	\$ 106,897	-17.4%
Profit/Loss on Sale of Fixed Assets	\$ 926.02		\$ 3,750	\$ -	-
DOI Fire Grant		\$ 17,240	\$ 17,240	\$ 17,580	2.0%
Governor's Crime Commission Grant				\$ 11,250	-
Governor's Highway Safety Grant	\$ 45,021.84	\$ 12,411	\$ 13,452	\$ -	-
Powell Bill Reserve Appropriation		\$ 45,000	\$ 45,000	\$ -	-
Reserve Appropriation		\$ 116,900	\$116,900.00	\$ -	-
Total	\$1,675,894.33	\$1,713,460	\$ 1,860,376	\$1,605,997	-6.3%

Projected Expenditures

Department	FY 07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed	% Change
Administration	\$ 357,035.02	\$ 359,857	\$ 342,900	\$ 443,709	23.3%
Police	\$ 445,333.78	\$ 589,742	\$ 559,515	\$ 516,374	-12.4%
Fire	\$ 72,420.48	\$ 162,383	\$ 158,183	\$ 143,565	-11.6%
Street Lighting	\$ 37,065.25	\$ 39,400	\$ 33,600	\$ 39,500	0.3%
Powell Bill	\$ 5,892.00	\$ 189,411	\$ 184,050	\$ 114,897	-39.3%
Solid Waste	\$ 196,168.38	\$ 175,464	\$ 175,280	\$ 198,762	13.3%
Recreation	\$ 112,735.41	\$ 130,303	\$ 127,980	\$ 149,190	13.8%
Total	\$1,226,650.32	\$ 1,646,560	\$1,581,508	\$1,605,997	-2.5%

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Actual (projected)	FY 09-10 Proposed
Various	Property Taxes - Prior Years	\$ 14,373.36	\$ 14,000	\$ 15,500	\$ 14,000-
1-3104-12	Property Taxes - Current Year	\$ 708,850.72	\$ 720,128	\$ 743,400	\$ 751,071
1-3100-19	Property Tax Discounts	\$ (2,587.30)	\$ (2,600)	\$ (2,000)	\$ (2,000)-
1-3100-18	Property Taxes - Penalties/Interest	\$ 3,883.60	\$ 2,400	\$ 3,900	\$ 2,400
1-3270-01	Library Donations	\$ 1,540.00		\$ 250	\$ -
1-3831-42	Investment Income -Library	\$ 14.73		\$ 25	\$ -
1335831-1-3232-32	Local Option Sales and Use Taxes	\$ 303,879.78	\$ 268,000	\$ 289,500	\$ 267,234
1-3324-31	Utilities Franchise Tax	\$ 145,769.62	\$ 119,000	\$ 183,700	\$ 186,172
1-3323-31	Solid Waste Disposal Tax		\$ 1,700	\$ 1,700	\$ 2,300
1383988-1-3839-31	Cleveland County Recreation Grant	\$ 61,015.56	\$ 64,370	\$ 77,100	\$ 65,993
1-3831-40	Investment Income - General Fund	\$ 43,106.95	\$ 25,000	\$ 33,500	\$ 17,000
1-3839-87	Solid Waste Charges	\$ 131,311.90	\$ 140,000	\$ 145,800	\$ 140,000
1-3839-89	Miscellaneous Revenue	\$ 14,711.49	\$ 12,700	\$ 17,500	\$ 7,600
1-3261-00	Cable TV Franchise Tax	\$ 23,389.18		\$ -	\$ -
1321033-1-3839-88	Court Costs, Fee and Charges	\$ 11,459.05	\$ 7,500	\$ 7,600	\$ 6,500
1-3260-00	Privilege Licenses	\$ 1,873.31	\$ 1,800	\$ 2,000	\$ 2,000
1383986-1-3839-88	Zoning Charges	\$ 3,435.00	\$ 3,500	\$ 1,800	\$ 2,000
1-3831-41	Investment Income - Powell Bill	\$ 20,998.09	\$ 15,000	\$ 13,500	\$ 8,000
1-3316-33	Powell Bill Allocation	\$ 142,921.43	\$ 129,411	\$ 129,259	\$ 106,897
1-3835-82	Profit/Loss on Sale of Fixed Assets	\$ 926.02		\$ 3,750	\$ -
1383986-1-3839-34	DOI Fire Grant		\$ 17,240	\$ 17,240	\$ 17,580
1383937-1-3451-33	Governor's Crime Commission Grant				\$ 11,250
1-3839-34	Governor's Highway Safety Grant	\$ 45,021.84	\$ 12,411	\$ 13,452	\$ -
1-3986-97	Powell Bill Reserve Appropriation		\$ 45,000	\$ 45,000	\$ -
1-3991-99	Reserve Appropriation		\$ 116,900	\$ 116,900	\$ -
	Total	\$1,675,894.33	\$1,713,460	\$ 1,860,376	\$1,605,997

Various Accounts

Property Taxes - Prior Years

This line item accounts for uncollected property taxes for prior years. Penalties and interest are included in account number 1-3100-18.

Budgeted Amount \$14,000

1-3104-12

Property Taxes - Current Year

The Town levies a tax rate of \$0.29 per \$100 valuation of real and personal property. For example, a property owner would owe \$290 of annual tax on property with a value of \$100,000. The recommended revenue amount is based on a collection percentage of 97% of the property tax levy. According to this year's figures, one cent (\$.01) of tax levy will generate revenue of \$25,899.

	FY 08-09	FY 09-10
Total Property Valuation	256,000,000	267,000,000
Tax Rate per \$ 100 Valuation	0.0029	0.0029
Property Tax Levy	742,400	774,300
Historical Collection % @ July 1	0.97	0.97
Estimated Tax Levy Collection @ July 1	720,128	751,071

Budgeted Amount \$751,071

1-3100-19

Property Tax Discounts

Discounts are available when payment is made prior to September 1 of each tax year.

Budgeted Amount \$(2,000)

1-3100-18

Penalties/Interest - Property Taxes

Penalties and interest are applicable each year for property taxes paid after January 5th.

Budgeted Amount \$2,400

1-3232-33

Local Option Sales and Use Taxes

Sales taxes have increasingly been used to make up for the inability of property taxes to adequately fund government services. Local governments currently receive a portion of 2 ¼ percent of sales taxes collected and disbursed by the State of NC. In October 2009, ¼ percent is going to be taken back by the State. Municipalities will receive hold harmless funds in return. Counties are given the authority to choose the basis upon which the sales tax proceeds will be distributed among themselves and their municipalities. The two bases are per capita or ad valorem. Cleveland County uses the ad valorem basis and tax proceeds are thus divided between the County and municipalities in proportion to the total amount of ad valorem taxes levied by each.

Budgeted Amount \$267,234

1-3324-31**Utilities Franchise Taxes**

These taxes are comprised of:

- A piped natural gas excise tax that is based on therm volumes received by end-users, with each municipality receiving one-half (1/2) of the amount of the new tax attributable to customers within that municipality's boundaries. This excise tax is not tied to the price of natural gas.
- A 3.22% franchise tax on the total gross receipts of all electricity providers. A municipality receives an amount equal to 3.09% of the total gross receipts of electricity service derived from the sale within that municipality.
- A 7.0% telecommunications sales tax on gross receipts of telephone companies. The Secretary of Revenue distributes 18.70% of this amount to municipalities proportionally according to the amount each received under the repealed utility franchise tax on telephone companies.
- Proportional shares of the following: 7.7% of the sales tax on telecommunication services, 23.6% of the sales tax on video programming services, 37.1% of the sales tax on satellite TV service. The proportional share is based on the revenue from cable franchise fees for the first six months of fiscal year 2006-2007.

Budgeted Amount \$186,172

1-3323-31**Solid Waste Disposal Tax**

- The State of NC instituted a \$2 per ton statewide tax on municipal solid waste and debris that is deposited in a landfill or a transfer station. A portion of the proceeds (18.75%) are distributed on a per capita basis to municipalities for solid waste management programs and services.

Budgeted Amount \$2,300

1-3839-31**Cleveland County Recreation Grant**

This grant is provided in two parts by the county and is restricted for specific purposes related to recreation.

- The first part of the grant began in 1992 and is based on a weighted per capita formula favoring the small municipalities. This grant amount has not changed since initial implementation and is distributed quarterly.
- The second part of the grant is provided through an interlocal agreement to provide a supervisory presence at the Broad River Greenway through the employment of a Park Ranger. This part of the grant covers the salary and benefits for this position and is distributed annually.

Budgeted Amount \$65,993

1-3831-40

Investment Income - General

This revenue is generated through the investment of general fund balance and idle funds received throughout the fiscal year. This item does not include investment income generated from investment of Powell Bill fund balance reserves or other funds set aside for a specific purpose by the Board. It does account for interest from checking and money market accounts.

Budgeted Amount \$17,000



1-3839-87

Solid Waste Charges

Solid waste charges help to cover a portion of salaries, debt service, and tipping fees needed for collection and disposal. Residents are charged a flat fee of \$8 for each container. Businesses are charged a \$10 minimum monthly charge or \$10.00 per container per pick-up.

Budgeted Amount \$140,000



1-3839-89

Miscellaneous Revenue

Revenues considered in the category of miscellaneous are the payments made for lease of the old Beason Building at 109 South Main Street and fees for rental of the meeting space in Town Hall.

Budgeted Amount \$7,600



1-3839-86

Court Costs, Fees, and Charges

These revenues are derived from reimbursements received from the County Clerk of Court for court costs and also include charges for civil citations related to parking, noise, etc.

Budgeted Amount \$6,500



1-3260-00

Privilege Licenses

Municipalities are authorized by statute to charge a fee to various businesses that operate inside its boundaries. The amount of tax varies depending on the type and scope of business.

Budgeted Amount \$2,000

1-3839-88

Zoning Charges

These are charged for zoning compliance permits, variance applications, rezoning applications, subdivision review, and other miscellaneous items related to land use regulation.

Budgeted Amount \$2,000

1-3831-41

Investment Income - Powell Bill

This revenue is generated by the investment of Powell Bill fund balance and idle funds received throughout the year.

Budgeted Amount \$8,000

1-3316-33

Powell Bill Allocation

The State of North Carolina allocates funds to municipalities for use in construction or maintenance of local streets and sidewalks. Municipalities receive funding on a per-capita basis according to the latest state certified population estimate and on a per-mile basis of local street mileage as certified by a qualified engineer or surveyor.

Budgeted Amount \$106,897

1-3839-34

DOI Fire Grant

The volunteer fire department applied for funding from the NC Department of Insurance to receive assistance in purchasing necessary supplies and equipment. The Department of Insurance matches up to 50% of the costs.

Budgeted Amount \$17,580

1-3839-34

Governor's Crime Commission Grant

The Town has partnered with the State of NC to assist in funding for personnel and equipment to assist in investigations. The total cost will be \$15,000 with the Town's match only being \$3,750.

Budgeted Amount \$11,250

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-4120-00	Salary and Wages	\$151,101.00	\$ 159,679	\$ 155,800	\$ 163,647
1-4120-09	FICA & Medicare	\$ 11,604.54	\$ 12,858	\$ 12,600	\$ 13,162
1-4120-11	Group Insurance	\$ 13,154.76	\$ 15,700	\$ 15,600	\$ 17,334
1-4120-10	Retirement	\$ 7,451.25	\$ 7,936	\$ 7,800	\$ 8,133
1-4120-07	401k	\$ 7,542.00	\$ 7,984	\$ 7,800	\$ 8,182
1-4120-02	Governing Body Salaries	\$ 8,400.00	\$ 8,400	\$ 8,400	\$ 8,400
1-4120-18	Professional Services	\$ 13,018.75	\$ 15,000	\$ 15,900	\$ 15,000
1-4120-30	Training	\$ 3,048.41	\$ 4,000	\$ 3,000	\$ 5,000
1-4120-32	Telephone	\$ 2,950.86	\$ 2,700	\$ 3,000	\$ 3,000
1-4120-34	Postage	\$ 1,619.13	\$ 2,000	\$ 1,400	\$ 2,000
1-4120-33	Utilities	\$ 7,796.83	\$ 8,000	\$ 8,800	\$ 8,000
1-4120-37	Advertising	\$ 2,710.18	\$ 3,000	\$ 2,500	\$ 2,500
1-4120-45	Insurance and Bonds	\$ 52,168.00	\$ 52,500	\$ 48,000	\$ 55,000
1-4120-31	Travel		\$ 200	\$ 200	\$ 300
1-4120-24	Maintenance - Building and Grounds	\$ 1,660.78	\$ 2,500	\$ 3,200	\$ 3,000
1-4120-35	Maintenance - Equipment	\$ 858.15	\$ 1,400	\$ 600	\$ 1,000
1-4120-26	Supplies and Materials	\$ 4,657.29	\$ 5,000	\$ 3,300	\$ 5,000
1-4120-43	Property Tax Collection	\$ 13,987.02	\$ 15,000	\$ 15,200	\$ 15,100
1-4120-44	Contracted Services	\$ 28,933.76	\$ 15,000	\$ 14,000	\$ 16,300
1-4120-39	Dues and Subscriptions	\$ 13,133.23	\$ 13,500	\$ 9,400	\$ 13,200
1-4120-46	Depreciation				
1-4120-49	Miscellaneous	\$ 7,325.98	\$ 7,000	\$ 4,000	\$ 6,000
1-4120-48	Contingency	\$ -	\$ -	\$ -	\$ 20,000
1-4120-50	Capital Outlay	\$ 3,913.10	\$ 500	\$ 2,400	\$ 2,000
	Capital Reserve				\$ 52,451
	Total	\$357,035.02	\$ 359,857	\$ 342,900	\$ 443,709

**1-4120-00
Salaries and Wages**

Position	Hire Date	FY 08-09 Wages	FY 09-10 Wages	Longevity Pay
Manager	1/17/05	\$ 61,100	\$ 62,322	\$ 200
Town Clerk	1/17/90	\$ 38,000	\$ 38,760	\$ 800
Finance Officer	7/26/04	\$ 47,620	\$ 48,572	\$ 200
PW Director (25%)	6/19/06	\$ 12,542	\$ 12,793	-

Budgeted Amount: \$163,647

**1-4120-09
FICA/Medicare**

The Federal Insurance Contributions Act requires taxes to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$13,162

**1-4120-11
Group Insurance**

The Town provides health insurance for full-time employees. The coverage does not include dependents. This figure also includes a small premium for a life insurance policy.

Budgeted Amount \$17,334

**1-4120-10
Retirement**

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS. The Town contributes 4.97% of an employee's salary toward this benefit.

Budgeted Amount \$8,133

**1-4120-07
401(K) Contributions**

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute.

Budgeted Amount \$8,182

**1-4120-02
Governing Body**

The Town Board is comprised of six (6) members and each receives a stipend for meetings and other duties required throughout the year.

Budgeted Amount \$8,400

1-4120-18

Professional Services

Professional services are those that generally require a licensed professional. The following professional services are included this fiscal year:

- Town Attorney (monthly retainer of \$500)
- Auditor (annual audit share of \$7500)
- Employee Assistance Program (\$600)

Budgeted Amount \$15,000

1-4120-30

Training

This line item covers the cost of continuing education and training for the Town Manager, Finance Director, and Town Clerk. This amount also includes allowances for meals and travel to and from events.

Budgeted Amount \$5,000

1-4120-32

Telephone

This line item covers the cost of providing telephone service to Town Hall and mobile phone service to Town Hall administrative staff. Internet service is also charged to this line item.

Budgeted Amount \$3,000

1-4120-34

Postage

This line item covers the costs of postage for all general fund departments. The lease for the postage meter is included here.

Budgeted Amount \$2,000

1-4120-33

Utilities

This line item covers the cost of providing electric and natural gas service to Town Hall.

Budgeted Amount \$8,000

1-4120-37

Advertising

This line item covers the cost of advertising for all general fund departments including public hearings, job advertisements, and the like.

Budgeted Amount \$2,500

1-4120-45

Insurance and Bonds

This line item covers the cost of insurance and bonds for general fund employees and equipment. Automobile, Worker's Compensation, property, and general liability insurance are all covered here. Also included are additional Law Enforcement and D & O liability insurance.

Budgeted Amount \$55,000

1-4120-31

Travel

This item covers the cost of travel using personal vehicles to and from necessary meetings by Town staff or officials. The recommended IRS mileage rate is \$0.505 per mile.

Budgeted Amount \$300

1-4120-24

Maintenance - Buildings and Grounds

This line item covers the costs of scheduled and general maintenance for Town Hall. Scheduled maintenance includes annual fire extinguisher service and annual HVAC maintenance. Also included here is the cost of upkeep at the Town's five gateway signs.

Budgeted Amount \$3,000

**1-4120-35
Maintenance - Equipment**

This line item covers the cost of maintaining Town Hall computer equipment, telephones, copier, and fax machine.

Budgeted Amount \$1,000

**1-4120-26
Supplies and Materials**

This line item covers the cost of general office supplies and printed materials used by administrative staff during general operation.

Budgeted Amount \$5,000

**1-4120-43
Property Tax Collection**

Cleveland County collects taxes for the Town each year for a fee. The fee charged is 2% of real property receipts and 1.5% of personal property receipts.

Budgeted Amount \$15,100

**1-4120-44
Contracted Services**

This line item covers the cost of providing services performed by an outside agency and which cannot be performed by Town personnel because of cost efficiency or lack of expertise. Included among these are cleaning services, code enforcement, services from the Board of Elections, and support services from HMS, our financial software vendor.

Budgeted Amount \$16,300

**1-4120-39
Dues and Subscriptions**

This line item covers membership dues to organizations that provide support and educational opportunities to the Town. These include:

- Institute of Government
- NC League of Municipalities
- NC City/County Management Association
- Isothermal Planning & Development Commission
- Municipal Clerks Association
- Govt. Finance Officers Association
- Cleveland Association of Govt. Officials
- Cleveland County Chamber
- Cleveland County Sports Commission
- Lake Norman RPO

Budgeted Amount \$13,200

1-4120-49

Miscellaneous

This item generally covers expenditures that do not relate directly to another departmental item. Includes categories such as employee and volunteer appreciation and items budgeted for the Appearance Commission.

Budgeted Amount \$6,000

1-4120-48

Contingency

This line item contains contingency funds for use at the discretion of the Town Board.

Budgeted Amount \$20,000

1-4120-50

Capital Outlay

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250.

Budgeted Amount \$2,000

Capital Reserve

This line item is established to set aside funds for future capital projects such as a new municipal building.

Budgeted Amount \$54,265

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-4310-01	Salaries and Wages	\$229,154.48	\$ 256,039	\$ 237,400	\$ 258,335
1-4310-02	Part-time/Reserve Wages	\$ 19,524.90	\$ 22,000	\$ 30,000	\$ 30,000
1-4310-09	FICA & Medicare	\$ 20,913.39	\$ 22,442	\$ 21,700	\$ 23,230
1-4310-11	Group Insurance	\$ 32,276.37	\$ 41,800	\$ 42,000	\$ 46,224
1-4310-04	Separation allowance	\$ 16,072.44	\$ 15,320	\$ 15,315	\$ 15,320
1-4310-06	Retirement	\$ 10,160.59	\$ 12,239	\$ 11,600	\$ 12,348
1-4310-07	401k	\$ 10,456.00	\$ 12,802	\$ 11,900	\$ 12,917
1-4310-30	Training	\$ 2,387.13	\$ 4,000	\$ 1,000	\$ 4,000
1-4310-32	Telephone	\$ 4,932.35	\$ 5,700	\$ 5,500	\$ 3,000
1-4310-33	Utilities	\$ 6,472.76	\$ 6,500	\$ 6,200	\$ 6,600
1-4310-31	Travel		\$ 200	\$ -	\$ 200
1-4310-24	Maintenance - Building & Grounds	\$ 552.06	\$ 1,000	\$ 1,000	\$ 2,000
1-4310-35	Maintenance - Equipment	\$ 405.75	\$ 1,000	\$ 600	\$ 1,200
1-4310-25	Maintenance - Vehicle	\$ 9,044.77	\$ 8,000	\$ 6,300	\$ 8,000
1-4310-36	Gasoline	\$ 26,399.44	\$ 32,600	\$ 21,000	\$ 24,000
1-4310-26	Supplies and Materials	\$ 5,036.85	\$ 3,500	\$ 4,500	\$ 3,500
1-4310-21	Uniforms	\$ 4,028.73	\$ 4,000	\$ 3,500	\$ 4,000
1-4310-44	Contracted Services	\$ 17,646.50	\$ 17,000	\$ 17,000	\$ 19,500
1-4310-49	Miscellaneous	\$ 450.00	\$ 600	\$ -	\$ 1,000
1-4310-50	Capital Outlay	\$ 29,419.27	\$ 123,000	\$ 123,000	\$ 41,000
	Total	\$445,333.78	\$ 589,742	\$ 559,515	\$ 516,374

**1-4310-01
Salaries and Wages**

Job Class	Hire Date	FY 08-09 Wages	FY 09-10 Wages	Longevity Pay
Chief	1/27/06	\$ 42,970	\$ 43,829	\$ 200
Lt.	12/05/88	\$ 37,892	\$ 38,650	\$ 800
Sergeant	05/03/99	\$ 32,010	\$ 32,650	\$ 400
Officer	10/09/03	\$ 28,720	\$ 29,294	\$ 200
Officer	Vacant	\$ 22,495	\$ 22,495	\$ -
Officer	2/26/07	\$ 24,897	\$ 25,395	\$ 200
Officer	7/24/07	\$ 23,587	\$ 24,059	\$ 200
Officer	1/16/09	\$ 22,495	\$ 22,945	\$ -

Budgeted Amount \$258,335

1-4130-02

Part-Time/Reserve Wages

This line item covers the cost of providing wages for reserve officers who provide service during times when full time permanent officers are not on duty (vacation, sick, comp time, etc.). Additional funds are provided for a part-time position to provide routine enforcement of the parking and traffic ordinances as it relates to on-street parking in the uptown area.

Budgeted Amount \$30,000

1-4130-09

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$23,230

1-4130-11

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$46,224

1-4310-04

Separation Allowance

The NC General Statutes require the Town to pay certain retired law enforcement officers a separation allowance. To be eligible, officers must have accrued 30 years of creditable service, or be age 55 with at least 5 years of creditable service. The annual amount due to eligible parties is 0.85% of the annual base rate of the most recently applicable compensation multiplied by the total creditable service. The allowance ceases when parties reach age 62.

Budgeted Amount \$15,320

1-4310-10

LEO Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS. For law enforcement officers, the Town contributes 4.78% of an officer's salary towards this benefit.

Budgeted Amount \$12,348

1-4310-07
401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute.

Budgeted Amount \$12,917

1-4310-30
Training

This line item covers the cost of providing continuing education and training to all Police Department personnel.

Budgeted Amount \$4,000

1-4310-32
Telephone

This line item covers the cost of providing telephone service to the Police Department and mobile phone service to officers. Internet service is also charged to this line item.

Budgeted Amount \$3,000

1-4310-33
Utilities

This line item accounts for utilities (electricity, natural gas) used by the Police Department.

Budgeted Amount \$6,600

1-4310-31
Travel

This item covers the cost of travel to and from necessary and official meetings by Police Department personnel.

Budgeted Amount \$200

1-4310-24

Maintenance - Buildings & Grounds

This line item covers the cost of maintenance and repair to Police Department facilities.

Budgeted Amount \$2,000

1-4310-35

Maintenance - Equipment

This line item covers the cost of maintaining Police Department computer equipment, telephones, copier, and fax machine.

Budgeted Amount \$1,200

1-4310-25

Maintenance -Vehicles

This line item covers the cost of maintaining the patrol vehicles now operated by the Police Department.

Budgeted Amount \$8,000

1-4310-36

Gasoline

This line item covers fuel costs for the patrol vehicles now in use by the Police Department.

Budgeted Amount \$24,000

1-4310-26

Supplies and Materials

This line item covers the cost of office supplies and materials used for administrative purposes including office supplies, printed materials, as well as other miscellaneous supplies. Additional materials purchased under this line item include citation books, latex gloves, and radio batteries.

Budgeted Amount \$3,500

**1-4310-21
Uniforms**

This line item covers the cost of providing uniforms and accessories to Police Department personnel. An allotment is made for annual uniform replacement, safety shoe replacement, and bullet proof vests.

Budgeted Amount \$4,000

**1-4310-44
Contracted Services**

The majority of the funds in this line item cover the cost of providing animal control services. These services are provided through an inter-local agreement with Cleveland County Health Department. Animal Control is charged with enforcing the County Animal Control Ordinance and the Town Leash Ordinance. The remaining portion of these funds is for a software contract for the Police Department.

Budgeted Amount \$19,500

**1-4310-49
Miscellaneous**

This line item covers the cost of community educational programs regarding safety as well as any unanticipated costs which cannot be related to any other departmental item.

Budgeted Amount \$1,000

**1-4310-50
Capital Outlay**

This line item covers all capital purchases of equipment, vehicles or land having an initial value in excess of \$250 but less than \$ 10,000; except that patrol vehicles are included in this item. A vehicle is planned for purchase this year.

Budgeted Amount \$41,000

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-4340-01	Salary and Wages		\$ 5,000	\$ 5,000	\$ 10,000
1-4340-06	Retirement		\$ 3,500	\$ 3,500	\$ 3,500
1-4340-09	FICA & Medicare		\$ 383	\$ 383	\$ 765
1-4340-30	Training	\$ 237.40	\$ 3,000	\$ 1,500	\$ 2,500
1-4340-32	Telephone	\$ 738.67	\$ 800	\$ 1,200	\$ 1,300
1-4340-33	Utilities	\$ 5,155.54	\$ 5,000	\$ 5,000	\$ 5,000
1-4340-31	Travel		\$ 800	\$ -	\$ 800
1-4340-24	Maintenance - Building and Grounds	\$ 614.13	\$ 2,500	\$ 7,000	\$ 6,000
1-4340-35	Maintenance - Equipment	\$ 688.25	\$ 2,500	\$ 500	\$ 4,500
1-4340-25	Maintenance - Vehicle	\$ 3,133.37	\$ 9,000	\$ 10,000	\$ 10,000
1-4340-36	Gasoline	\$ 3,756.23	\$ 3,000	\$ 4,300	\$ 5,000
1-4340-26	Supplies and Materials	\$ 5,109.40	\$ 5,000	\$ 3,000	\$ 3,500
1-4340-39	Dues and Subscriptions	\$ 713.00	\$ 700	\$ 500	\$ 700
1-4340-49	Miscellaneous		\$ 8,000	\$ 400	\$ 2,000
1-4340-70	Debt Service - Principal and Interest	\$39,166.75	\$ 39,200	\$ 39,400	\$ -
1-4340-50	Capital Outlay	\$13,107.74	\$ 74,000	\$ 76,500	\$ 48,000
1-4340-59	Capital Reserve				\$ 40,000
	Total	\$72,420.48	\$ 162,383	\$ 158,183	\$ 143,565

**1-4340-01
Salaries and Wages**

This line item accounts for funds to be paid to firefighters who respond to calls. Funds have been set aside to provide \$10 per call.

Budgeted Amount \$10,000

**1-4340-06
Firemen's Pension Fund**

The Town contributes thirty dollars (\$30) per month toward the Firemen's Pension Fund for eligible members.

Budgeted Amount \$3,500

1-4340-09
FICA/Medicare

The Federal Insurance Contributions Act requires taxes to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$765

1-4340-30
Training

This line item covers the cost of providing continuing education and training to all Fire Department volunteers. Training is normally sponsored by the County Firefighters Association, the Community College System, local fire departments or as in house training.

Budgeted Amount \$2,500

1-4340-32
Telephone

This line item covers fire department telephone, fax, and pager service.

Budgeted Amount \$1,300

1-4340-33
Utilities

This line item covers utility service (electricity, natural gas) used at the fire department facilities.

Budgeted Amount \$5,000

1-4340-31
Travel

This line item covers the costs for firefighters to attend necessary meetings.

Budgeted Amount \$800

1-4340-24
Maintenance – Buildings & Grounds

This line item covers the cost of maintenance and repair to Fire Department building.

Budgeted Amount \$6,000

1-4340-35
Maintenance – Equipment

This line item covers the cost of maintaining Fire Department computer equipment, software, telephone, and fax machine.

Budgeted Amount \$4,500

1-4340-25
Maintenance – Vehicles

This line item covers the cost of maintaining vehicles operated by the Fire Department.

Budgeted Amount \$10,000

1-4340-36
Gasoline

This line item covers fuel costs for fire service vehicles now in use by the Fire Department.

Budgeted Amount \$5,000

1-4340-26
Supplies and Materials

This line item covers the cost of office supplies and materials used for administrative purposes including office supplies, printed materials, as well as other miscellaneous supplies. Additional materials purchased under this line item include latex gloves, first-responder supplies, and radio batteries.

Budgeted Amount \$3,500



1-4340-39

Dues and Subscriptions

This line item covers the cost of dues for the annual certification for the NC Firemen's Association and other such necessary items.

Budgeted Amount \$700



1-4340-49

Miscellaneous

This line item covers the cost of unanticipated costs which cannot be related to any other departmental item.

Budgeted Amount \$2,000



1-4340-50

Capital Outlay

This line item covers all capital purchases of equipment, vehicles or land having an initial value in excess of \$250 but less than \$ 10,000. The funds will be used matching funds to purchase various equipment through a DOI grant.

Budgeted Amount \$48,000



1-4340-59

Capital Reserve

This line item is established to set aside funds for future capital purchases such as pumper and support trucks.

Budgeted Amount \$40,000

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-4500-33	Street Lighting	\$37,065.25	\$ 38,000	\$ 33,000	\$ 38,000
1-4500-26	Supplies and Materials		\$ 400	\$ -	\$ 500
1-4500-38	Street Signs	\$ 412.48	\$ 1,000	\$ 600.00	\$ 1,000
	Total	\$37,065.25	\$ 39,400	\$ 33,600	\$ 39,500

**1-4500-33
Street Lighting**

This line item covers the cost of contracting for the provision of street lighting with Duke Power Company. Street lighting is installed according to standards set by the governing body. The general standard for residential lighting is one street light per three residences. Exceptions are made for traffic safety issues. Lighting for commercial sections of town are provided as needed and requested.

Budgeted Amount \$38,000

**1-4500-26
Supplies and Materials**

This line item covers the cost of minor supplies and materials used for the erection of street name signs including post drivers, posts and hardware for securing each sign.

Budgeted Amount \$500

**1-4500-38
Street Signs**

This line item covers the cost of purchasing street name signs only for both new and existing streets. This cost is not Powell Bill eligible. The Town currently has over 100 intersections which must be marked to provide residents, postal carriers, EMS, fire and police with accurate signage.

Budgeted Amount \$1,000

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-4510-02	Part-time Wages		\$ 6,000	\$ -	\$ 500
1-4510-09	Part-time Benefits (FICA)		\$ 2,000	\$ -	\$ 40
1-4510-18	Professional Services	\$ 282.37	\$ 575	\$ 125	\$ 3,000
1-4510-35	Maintenance to Equipment		\$ 2,000	\$ -	\$ 500
1-4510-25	Maintenance/Repair Vehicle	\$ -		\$ 473	\$ 250
1-4510-36	Gasoline	\$ 495.52	\$ 1,000	\$ 188	\$ 500
1-4510-26	Supplies and Materials	\$ 468.97	\$ 1,000	\$ 13	\$ 2,000
1-4510-44	Contracted Services	\$ 3,554.14	\$ 4,500	\$ 182,200	\$ 107,007
1-4510-45	Insurance and Bonds	\$ 1,091.00	\$ 171,236	\$ 1,050	\$ 1,100
1-4510-50	Capital Outlay	\$ -	\$ 1,100		\$ -
	Total	\$ 5,892.00	\$ 189,411	\$ 184,050	\$ 114,897

**1-4510-02
Part-Time Wages**

This line item covers the cost of part-time labor used specifically for street maintenance purposes.

Budgeted Amount \$500

**1-4510-09
FICA**

Budgeted Amount \$40

**1-4510-18
Professional Services**

This line item covers the cost of services that require the work of a licensed professional such as a civil engineer, surveyor, or attorney. Typical expenditures include preparation of specifications and bid documents for street resurfacing or preparation of plans relating to street drainage or other maintenance.

Budgeted Amount \$3,000

**1-4510-35
Maintenance/Repair - Equipment**

Budgeted Amount \$500

1-4510-25

Maintenance/Repair - Vehicles

Budgeted Amount \$250

**1-4510-36
Gasoline**

Budgeted Amount \$500

**1-4510-26
Supplies and Materials**

This line item covers the cost of supplies and materials used for street maintenance including cold patch asphalt, gravel, rip-rap stone, and weed killer. Additional materials purchased under this line item include regulatory signs, safety equipment, and work zone warning devices.

Budgeted Amount \$2,000

**1-4510-44
Contracted Services**

This line item covers the cost of services that cannot be performed by Town personnel, but are necessary street maintenance functions. These include striping, resurfacing, sidewalk construction and repair, and street construction and repair.

Budgeted Amount \$107,007

**1-4510-45
Insurance and Bonds**

This line item covers the cost of providing applicable insurance coverage directly related to the performance of street maintenance.

Budgeted Amount \$1,100

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-4710-01	Salaries and Wages	\$ 60,285.11	\$ 66,157	\$ 57,000	\$ 62,515
1-4710-02	Part-time Wages		\$ 1,000	\$ -	\$ 1,000
1-4710-09	FICA & Medicare	\$ 4,773.37	\$ 5,061	\$ 4,360	\$ 4,859
1-4710-11	Group Insurance	\$ 4,409.28	\$ 10,500	\$ 5,300	\$ 11,556
1-4710-10	Retirement	\$ 2,316.04	\$ 3,288	\$ 2,700	\$ 3,107
1-4710-07	401k	\$ 2,343.00	\$ 3,308	\$ 2,700	\$ 3,126
1-4710-32	Telephone	\$ 718.74	\$ 750	\$ 720	\$ 800
1-4710-33	Utilities	\$ 564.95	\$ 600	\$ 600	\$ 500
1-4710-35	Maintenance to Equipment	\$ 201.52	\$ 5,000	\$ 4,600	\$ 4,000
1-4710-25	Maintenance/Repair Vehicle	\$ 13,885.54	\$ 13,000	\$ 14,700	\$ 14,000
1-4710-36	Gasoline	\$ 15,503.51	\$ 18,000	\$ 16,500	\$ 13,500
1-4710-26	Supplies and Materials	\$ 6,997.54	\$ 5,000	\$ 3,800	\$ 4,000
1-4710-21	Uniforms	\$ 1,670.64	\$ 1,800	\$ 1,800	\$ 1,800
1-4710-44	Contracted Services - Landfill	\$ 37,566.00	\$ 42,000	\$ 40,000	\$ 42,000
1-4710-50	Capital Outlay	\$ 8,160.36	\$ -	\$ 500	\$ 2,000
1-4710-70	Debt Service - Principal and Interest	\$ 36,772.78	\$ -	\$ -	\$ -
1-4710-96	Capital Reserve - Sanitation Truck		\$ 20,000	\$ 20,000	\$ 30,000
	Total	\$196,168.38	\$ 175,464	\$ 175,280	\$ 198,762

**1-4710-01
Salaries and Wages**

Job Class	Hire Date	FY 08-09 Wages	FY 09-10 Wages	Longevity Pay
Truck Driver	1/24/02	\$ 28,408	\$ 28,976	\$ 400
SW Worker	Vacant	\$ 18,567	\$ 18,938	\$ -
SW Worker		\$7-9/hr	\$7-9/hr	n/a

Budgeted Amount: \$62,515

**1-4710-02
Part-Time Wages**

This line item covers the cost of providing wages for part time employees during times when full time permanent personnel are not on duty. (vacation, sick, comp time, etc.)

Budgeted Amount \$1,000

**1-4710-09
FICA/Medicare**

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$4,859

**1-4710-11
Group Insurance**

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$11,556

**1-4710-10
Retirement**

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS. The Town contributes 5.02% of an employee's salary towards this benefit.

Budgeted Amount \$3,107

**1-4710-07
401(K) Contributions**

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$3,126

**1-4710-32
Telephone**

This line item covers the cost of mobile and other phone service as it relates to the solid waste function.

Budgeted Amount \$800

**1-4710-33
Utilities**

This line item covers the portion of utilities used in support of the solid waste function.

Budgeted Amount \$500

**1-4710-35
Maintenance - Equipment**

This line item covers the cost of maintaining equipment used for solid waste collection. Included among this equipment are brush chipper, leaf vacuum, backhoe, tractor, chain saws, and other power tools.

Budgeted Amount \$4,000

**1-4710-25
Maintenance - Vehicle**

This line item covers the cost of maintaining the vehicles now operated by the Solid Waste Department.

Budgeted Amount \$14,000

**1-4710-36
Gasoline**

This line item covers fuel costs for the vehicles now in use by the Solid Waste Department.

Budgeted Amount \$13,500

**1-4710-26
Supplies and Materials**

This line item covers the cost of supplies and materials used for solid waste collection purposes including safety equipment, small tool replacement, chemicals, and other applicable supplies.

Budgeted Amount \$4,000

1-4710-21

Uniforms

This line item covers the cost of providing uniforms and accessories to Solid Waste Department personnel. Uniform services are provided to each full time permanent employee as well as annual safety boot replacement.

Budgeted Amount \$1,800

1-4710-44

Contracted Services

This line item covers the cost of solid waste disposal at the Cleveland County Landfill. The current rate for solid waste disposal at the landfill is \$28 per ton and it is estimated that an average of approximately 110 tons per month will be dumped. Other services needed to support the solid waste function are also budgeted here.

Budgeted Amount \$42,000

1-4710-50

Capital Outlay

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250.

Budgeted Amount \$2,000

1-4710-96

Capital Reserve – Sanitation Truck

This line item accounts for money to be set aside to purchase a new solid waste collection truck in the coming years. The current collection truck was purchased in February 2004 and the debt was paid in full in July 2007. The expected date for purchase of a new truck is still to be determined.

Budgeted Amount \$30,000

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
1-6120-01	Salary and Wages	\$ 49,354.30	\$ 50,683	\$ 54,000	\$ 59,580
1-6120-02	Part-time Wages		\$ 2,000	\$ -	\$ 2,000
1-6120-09	FICA & Medicare	\$ 3,877.92	\$ 3,877	\$ 4,200	\$ 4,711
1-6120-11	Group Insurance	\$ 4,384.92	\$ 5,300	\$ 5,300	\$ 5,778
1-6120-10	Retirement	\$ 1,647.22	\$ 2,519	\$ 1,820	\$ 2,961
1-6120-07	401k	\$ 1,666.00	\$ 2,534	\$ 1,820	\$ 2,979
1-6120-32	Telephone	\$ 789.70	\$ 700	\$ 1,100	\$ 1,200
1-6120-33	Utilities	\$ 682.36	\$ 800	\$ 800	\$ 1,000
1-6120-24	Maintenance - Buildings and Grounds	\$ 552.13	\$ 800	\$ 900	\$ 1,600
1-6120-35	Maintenance - Equipment	\$ 492.69	\$ 700	\$ 500	\$ 1,000
1-6120-25	Maintenance - Vehicle	\$ 1,882.36	\$ 1,600	\$ 1,100	\$ 1,600
1-6120-36	Gasoline	\$ 2,345.86	\$ 2,500	\$ 2,400	\$ 2,600
1-6120-26	Supplies and Materials	\$ 283.29	\$ 500	\$ 950	\$ 500
1-6120-21	Uniforms	\$ 826.46	\$ 800	\$ 800	\$ 800
1-6120-44	Contracted Services	\$ 3,500.00	\$ 5,000	\$ 4,000	\$ 5,000
1-6120-43	Contracted Services - YMCA	\$ 39,800.00	\$ 41,790	\$ 41,790	\$ 43,880
1-6120-42	Greenway Request	\$ 280.20	\$ 2,000	\$ 300	\$ 2,000
1-6120-46	Library Expenses		\$ 700	\$ 700	\$ 10,000
1-6120-50	Capital Outlay		\$ 5,500	\$ 5,500	\$ -
	Total	\$112,735.41	\$ 130,303	\$ 127,980	\$ 149,190

**1-6120-01
Salaries and Wages**

Job Class	Hire Date	FY 08-09 Wages	FY 09-10 Wages	Longevity Pay
Park Ranger	08/02/01	\$ 33,301	\$ 33,967	\$ 400
Maint. Worker	4/21/07	\$ 22,880	\$ 23,338	\$ 200

Budgeted Amount: \$59,580

**1-6120-02
Part-Time Wages**

This line item covers the cost of providing wages for seasonal part-time employees during times when full time permanent personnel are not on duty. (vacation, sick, comp time, etc.)

Budgeted Amount \$2,000

**1-6120-09
FICA/Medicare**

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$4,711

**1-6120-11
Group Insurance**

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$5,778

**1-6120-10
Retirement**

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$2,961

**1-6120-07
401(K) Contributions**

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$2,979

**1-6120-32
Telephone**

This line item covers the cost of mobile and other phone service as it relates to the recreation function.

Budgeted Amount \$1,200

**1-6120-33
Utilities**

This line item covers the portion of utilities used in support of the recreation function.

Budgeted Amount \$1,000

**1-6120-24
Maintenance - Buildings and Grounds**

This line item covers the cost of maintenance and repair to town recreational facilities including the gymnasium and baseball fields used by the YMCA, Town Hall Park, and Springmore Park.

Budgeted Amount \$1,600

**1-6120-35
Maintenance - Equipment**

This line item covers the cost of maintaining equipment used for recreational facility maintenance purposes. This includes the following: lawnmowers, trimmers, chain saws, and other applicable power tools.

Budgeted Amount \$1,000

**1-6120-25
Maintenance - Vehicle**

This line item covers the cost of maintaining the vehicles now operated by the Recreation Department.

Budgeted Amount \$1,600

**1-6120-36
Gasoline**

This line item covers fuel costs for the vehicles now in use by the Recreation Department.

Budgeted Amount \$2,600

1-6120-26

Supplies and Materials

This line item covers the cost of supplies and materials used for recreation purposes including safety equipment, small tool replacement, chemicals, and other applicable supplies. A portion of this line item will be expended to purchase tools and materials for use by the Park Ranger at the Broad River Greenway

Budgeted Amount \$500

1-6120-21

Uniforms

This line item covers the cost of providing uniforms and accessories to Recreation Department personnel. Uniform services are provided to each full time permanent employee as well as annual safety boot replacement.

Budgeted Amount \$800

1-6120-44

Contracted Services

This line item covers the cost of services such as holiday parade float leasing and activities for Town festivals and events.

Budgeted Amount \$5,000

1-6120-43

YMCA

The Town has contracted with the YMCA to operate its recreation programs. Funding is provided on a per capita basis. The amount provided will increase by 5% each year of a ten-year contract that begins July 1, 2007. The YMCA uses Town facilities to host some of these programs and funding for upkeep and maintenance of these facilities are handled in the appropriate line items. This is the third year of the agreement.

Budgeted Amount \$43,880

1-6120-42

Broad River Greenway

The Town provides funding to the Greenway to support some of its administrative and operational needs.

Budgeted Amount \$2,000

1-6120-46

Library Expenses

These funds are intended to assist in the operation of a public library located at the YMCA. The funds will be used in accordance with an agreement between the Town and YMCA to provide adequate library resources and access.

Budgeted Amount \$10,000

FY 2009-2010 General Fund Schedule of Taxes, Fees and Charges	
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 st 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: \$ 8.00 per household Commercial: \$ 10.00 per cart per pick up (minimum of \$ 10.00 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	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed	% Change
Investment Income	\$ 20,845.39	\$ 12,000	\$ 13,000	\$ 8,000	-33.3%
Miscellaneous Revenue	\$ 34,786.53	\$ 37,000	\$ 37,000	\$ 36,450	-1.5%
Water Charges	\$ 821,228.80	\$ 752,947	\$ 821,000	\$ 792,000	5.2%
Wastewater Charges	\$ 439,313.07	\$ 459,863	\$ 454,000	\$ 460,000	0.0%
New Connection Fees	\$ 20,117.00	\$ 10,000	\$ 10,000	\$ 2,800	-72.0%
Late and Reconnect Fees	\$ 17,563.16	\$ 21,000	\$ 28,000	\$ 24,000	14.3%
Lattimore Charges	\$ 27,300.53	\$ 22,400	\$ 37,000	\$ 32,000	42.9%
Total	\$1,381,154.48	\$1,315,210	\$1,400,000	\$1,355,250	3.0%

Projected Expenditures

Department	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed	% Change
Administration	\$ 136,721.64	\$ 202,090	\$ 147,225	\$ 192,968	-4.5%
H2O Operations	\$ 560,384.58	\$ 576,335	\$ 557,900	\$ 614,642	6.6%
Sewer Operations	\$ 478,602.58	\$ 514,205	\$ 498,140	\$ 525,240	2.1%
Lattimore Sewer	\$ 11,029.58	\$ 22,400	\$ 10,180	\$ 22,400	0.0%
Total	\$1,175,708.80	\$1,292,630	\$1,203,265	\$1,355,250	4.8%

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
6-3831-40	Investment Income	\$ 20,845.39	\$ 12,000	\$ 13,000	\$ 8,000
6-3839-89	Miscellaneous Revenue	\$ 34,786.53	\$ 37,000	\$ 37,000	\$ 36,450
6-3713-51	Water Charges	\$ 821,228.80	\$ 752,947	\$ 821,000	\$ 792,000
6-3714-51	Sewer Charges	\$ 439,313.07	\$ 459,863	\$ 454,000	\$ 460,000
6-3710-53	Taps and Connection Fees	\$ 20,117.00	\$ 10,000	\$ 10,000	\$ 2,800
6-3710-52	Late and Reconnect Fees	\$ 17,563.16	\$ 21,000	\$ 28,000	\$ 24,000
6-3715-51	Lattimore Charges	\$ 27,300.53	\$ 22,400	\$ 37,000	\$ 32,000
	Total	\$1,381,154.48	\$1,315,210	\$1,400,000	\$1,355,250

**6-3831-40
Investment Income**

This line item accounts for income received from the investment of water and sewer reserve funds.

Budgeted Amount \$8,000

**6-3839-89
Miscellaneous Revenue**

This line item accounts almost exclusively for revenue from antennae lease on our water tank. Verizon Wireless (lessee since September 2000) and AT&T Wireless (now SunCom, lessee since April 2003) each pay fifteen thousand dollars (\$15,000) per year. Each five (5) years, the lease amount increases fifteen percent (15%) from the preceding five year term. Other sources of revenue in this item may be meter testing fees, civil penalties, or others not directly attributable to another source.

Budgeted Amount \$36,450

**6-3713-51
Water Charges**

Rates are found in a fee schedule adopted by the Town Board.

Budgeted Amount \$792,000

**6-3714-51
Sewer Charges**

No rate increase is recommended this year

Budgeted Amount \$460,000

**6-3710-53
Taps and Connection Fees**

Projections for tap and connection fee revenue are based on current growth patterns.

Budgeted Amount \$2,800

**6-3710-52
Late and Reconnect Fees**

Customers are charged a fee for late payment and have their water disconnected if payment is not received by a certain date during the month. For water service to be reestablished, customers must pay a fee as set in the fee schedule adopted by the Town Board.

Budgeted Amount \$24,000

**6-3715-51
Lattimore Sewer Charges**

In 2001, the Town completed an agreement with the Town of Lattimore to accept sewer from a collection system owned by Lattimore at our wastewater treatment plant. The system has been operating since mid-2002.

Budgeted Amount \$32,000

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
6-7110-01	Salary and Wages	\$ 63,164.57	\$ 68,050	\$ 67,000	\$ 69,397
6-7110-09	FICA & Medicare	\$ 4,977.45	\$ 5,206	\$ 5,125	\$ 5,309
6-7110-11	Group Insurance	\$ 8,769.84	\$ 10,500	\$ 10,500	\$ 11,556
6-7110-10	Retirement	\$ 3,116.57	\$ 3,382	\$ 3,350	\$ 3,449
6-7110-07	401k	\$ 3,153.00	\$ 3,403	\$ 3,350	\$ 3,470
6-7110-18	Professional Services	\$ 3,950.00	\$ 10,000	\$ 6,600	\$ 14,000
6-7110-30	Training	\$ 790.86	\$ 500	\$ 250	\$ 500
6-7110-32	Telephone	\$ 1,465.98	\$ 1,500	\$ 1,500	\$ 1,500
6-7110-34	Postage	\$ 7,130.32	\$ 8,500	\$ 6,500	\$ 8,000
6-7110-33	Utilities	\$ 5,576.97	\$ 6,000	\$ 6,000	\$ 6,000
6-7110-24	Maintenance - Buildings and Grounds	\$ 103.75	\$ 500	\$ 400	\$ 500
6-7110-35	Maintenance - Equipment	\$ 1,713.37	\$ 1,800	\$ 1,800	\$ 1,800
6-7110-37	Advertising		\$ 500	\$ 150	\$ 500
6-7110-26	Supplies and Materials	\$ 3,008.62	\$ 3,500	\$ 4,800	\$ 3,500
6-7110-44	Contracted Services	\$ 3,750.00	\$ 6,000	\$ 4,200	\$ 7,700
6-7110-39	Dues and Subscriptions	\$ 5,862.34	\$ 5,000	\$ 4,500	\$ 5,000
6-7110-45	Insurance and Bonds	\$ 20,188.00	\$ 22,000	\$ 20,000	\$ 22,000
6-7110-48	Contingency		\$ 20,000	\$ -	\$ 20,000
6-7110-50	Capital Outlay		\$ 1,500	\$ 1,200	\$ 1,500
6-7110-59	Capital Reserve	\$ -	\$ 24,249	\$ -	\$ 7,287
	Total	\$136,721.64	\$ 202,090	\$ 147,225	\$ 192,968

**6-7110-01
Salaries and Wages**

Position	Hire Date	FY 08-09 Wages	FY 09-10 Wages	Longevity Pay
Billing Clerk	4/30/01	\$ 29,823	\$ 30,419	\$ 400
PW Director (75%)	6/19/06	\$ 37,625	\$ 38,378	\$ 200

Budgeted Amount: \$69,397

**6-7110-09
FICA/Medicare**

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$5,309

**6-7110-11
Group Insurance**

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$11,556

**6-7110-10
Retirement**

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$3,449

**6-7110-07
401(K) Contributions**

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$3,470

**6-7110-18
Professional Services**

Professional services are those that generally require a licensed professional. The following professional services are needed during the year:

- Engineering Services - This item covers only routine engineering consultation throughout the year. Engineering relating to a specific project is budgeted in the project ordinance. This line item includes engineering assistance with operational and technical water and sewer issues.
- Legal Services - This item also covers routine legal services throughout the year including ordinance review, water and sewer easement preparation, contract review and preparation etc.
- Financial Auditing - This item covers a portion the cost of providing for an independent audit of the Town financial statements annually after the close of the fiscal year.

Budgeted Amount \$14,000

6-7110-30

Training

This line item covers the cost of continuing education and training for the Public Works Director and Billing and Collections Clerk. This amount also includes allowances for meals and travel to and from events.

Budgeted Amount \$500

6-7110-32

Telephone

This line item covers the cost of providing telephone service for staff, including mobile phones. A portion of internet service is also charged to this line item.

Budgeted Amount \$1,500

6-7110-34

Postage

This line item covers the costs of postage for all water/sewer fund departments. A portion of the lease for the postage meter is included.

Budgeted Amount \$8,000

6-7110-33

Utilities

This line item covers the cost of providing electric and natural gas service that support the billings and collection function.

Budgeted Amount \$6,000

6-7110-24

Maintenance - Buildings and Grounds

This line item covers a portion of the costs of scheduled and general maintenance for facilities used for water/sewer administration. Scheduled maintenance includes annual fire extinguisher service and annual HVAC maintenance.

Budgeted Amount \$500

6-7110-35

Maintenance - Equipment

This line item covers the cost of maintaining Town Hall computer equipment, software, telephones, copier, and fax machine.

Budgeted Amount \$1,800

6-7110-37

Advertising

This line item covers the cost of advertising that relates to the water and sewer systems, e.g, water quality reports, permit approvals, etc.

Budgeted Amount: \$500

6-7110-26

Supplies and Materials

This line item covers the cost of general office supplies and printed materials used by water/sewer administrative staff.

Budgeted Amount \$3,500

6-7110-44

Contracted Services

This line item covers the cost of providing services performed by an outside agency and which cannot be performed by Town personnel because of cost efficiency or lack of expertise.

Budgeted Amount \$7,700

6-7110-39

Dues and Subscriptions

This line item covers membership dues to organizations that provide support and educational opportunities to the Town. These include:

- NC Rural Water Association
- NC Water Distribution Facility Operator Certification Renewal
- NC Water Pollution Control System Operator Certification Renewal
- NC Wastewater Collection System Operator Certification Renewal
- Annual Admin/Compliance Monitoring Fee
- Annual Community Water System Permit Fee
- Annual Sludge Permit Fee

Budgeted Amount \$5,000

6-7110-45
Insurance and Bonds

This line item covers the cost of insurance and bonds for water/sewer fund employees and equipment. Automobile, Worker's Compensation, property, and general liability insurance are all covered here.

Budgeted Amount \$22,000

6-7110-48
Contingency

This line item contains contingency funds for use at the discretion of the Town Board.

Budgeted Amount \$20,000

6-7110-50
Capital Outlay

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250.

Budgeted Amount \$1,500

6-7110-59
Capital Reserve

This account is set up to set aside funds for capital projects such as implementing the Capital Improvements Plan.

Budgeted Amount \$7,287

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
6-7130-01	Salary and Wages	\$ 51,435.22	\$ 54,230	\$ 48,000	\$ 55,513
6-7130-09	FICA & Medicare	\$ 4,078.50	\$ 4,149	\$ 3,700	\$ 4,247
6-7130-11	Group Insurance	\$ 8,772.84	\$ 10,500	\$ 10,500	\$ 11,556
6-7130-10	Retirement	\$ 2,537.09	\$ 2,695	\$ 2,400	\$ 2,759
6-7130-07	401k	\$ 2,571.00	\$ 2,711	\$ 2,400	\$ 2,776
6-7130-30	Training		\$ 500	\$ 100	\$ 500
6-7130-32	Telephone	\$ 1,937.93	\$ 1,800	\$ 2,200	\$ 2,200
6-7130-33	Utilities	\$ 2,948.23	\$ 2,300	\$ 2,700	\$ 2,300
6-7130-24	Maintenance - Building and Grounds	\$ 74.85	\$ 500	\$ 150	\$ 500
6-7130-35	Maintenance - Equipment	\$ 5,047.29	\$ 4,200	\$ 4,200	\$ 4,200
6-7130-25	Maintenance - Vehicle	\$ 1,687.67	\$ 1,000	\$ 1,000	\$ 1,500
6-7130-59	Capital Outlay - Lines	\$ 45,132.93	\$ 54,000	\$ 52,000	\$ 54,000
6-7130-36	Gasoline	\$ 6,555.12	\$ 7,400	\$ 5,700	\$ 4,900
6-7130-26	Supplies and Materials	\$ 14,506.34	\$ 15,000	\$ 13,500	\$ 15,000
6-7130-21	Uniforms	\$ 2,120.75	\$ 1,800	\$ 1,800	\$ 2,300
6-7130-44	Contracted Services	\$ 15,666.97	\$ 18,000	\$ 17,500	\$ 30,000
6-7130-27	Water Purchases - City of Shelby	\$ 286,595.82	\$ 297,000	\$ 295,000	\$ 311,850
6-7130-70	Water Debt Service (Principal and Interest)	\$ 88,541.82	\$ 88,550	\$ 88,550	\$ 88,542
6-7130-50	Capital Outlay - Equipment	\$ 20,174.21	\$ 10,000	\$ 6,500	\$ 5,000
6-7130-58	Capital Reserve - Water Tank Maintenance				\$ 15,000
	Total	\$ 560,384.58	\$ 576,335	\$ 557,900	\$ 614,642

**6-7130-01
Salaries and Wages**

Job Class	Hire Date	FY 08-09 Wages	FY 09-10 Wages	Longevity Pay
Utilities Maint Worker	08/05/92	\$ 26,728	\$ 27,263	\$ 800
Utilities Maint Worker	11/04/02	\$ 26,520	\$ 27,050	\$ 400

Budgeted Amount: \$55,513

**6-7130-09
FICA/Medicare**

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$4,247

**6-7130-11
Group Insurance**

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$11,556

**6-7130-10
Retirement**

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$2,759

**6-7130-07
401(K) Contributions**

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$2,776

**6-7130-30
Training**

This line item covers the cost of continuing education and training for water operations personnel. This amount also includes allowances for meals and travel to and from events. Typical training courses include those on water distribution and safety.

Budgeted Amount \$500

**6-7130-32
Telephone**

This line item covers the cost of providing telephone service for the water operations, including mobile service.

Budgeted Amount \$2,200

**6-7130-33
Utilities**

This line item covers the cost of providing electric and natural gas service that supports water operations.

Budgeted Amount \$2,300

**6-7130-24
Maintenance - Buildings and Grounds**

This line item covers a portion of the costs of scheduled and general maintenance for water operations facilities, e.g. pump station buildings and water filter house.

Budgeted Amount \$500

**6-7130-35
Maintenance - Equipment**

General maintenance and repairs to equipment housed at airport pump station building and water tank, pumps, and other small equipment.

Budgeted Amount \$4,200

**6-7130-25
Maintenance - Vehicles**

Covers scheduled and unscheduled maintenance to vehicles.

Budgeted Amount \$1,500

**6-7130-59
Capital Outlay - Lines**

These funds are used to continue the meter replacement program that involves replacing manually read meters with ones that utilize radio-read technology. The program is scheduled to take five (5) years with 20% being replaced per year. The program began in 2004.

Budgeted Amount \$54,000

6-7130-36

Gasoline

Gasoline/fuel for department vehicles and equipment.

Budgeted Amount \$4,900

6-7130-26

Supplies and Materials Includes expenditures for items such as waterline appurtenances and supplies, safety equipment, tool replacement, and materials inventory replacement.

Budgeted Amount \$15,000

6-7130-21

Uniforms

Provides for uniform replacement for the water operations employees and for protective footwear replacement.

Budgeted Amount \$2,300

6-7130-44

Contracted Services

Provides funds for services such as fire hydrant maintenance/construction, water system sampling, and other services that cannot be performed in-house.

Budgeted Amount \$30,000

6-7130-27

Water Purchases - City of Shelby

This line item accounts for water purchased from the City of Shelby and distributed by the Town. The water purchase agreement was entered into in 1994 and extends for a term of forty (40) years. The contractual rate for the Town is the lowest rate charged by Shelby to any customers outside of its municipal limits.

Budgeted Amount \$311,850

6-7130-70

Debt Service

This line item covers the annual debt service payment for financing to construct the water line and pump station that delivers water from the City of Shelby. This debt was originally incurred in 1995 and was refinanced in December 2003 to a lower interest rate. The new financing was done as an installment purchase and has an interest rate of 4.10%. The financed amount is \$1,200,500 and the debt will be retired in November 2023.

Budgeted Amount \$88,542

6-7130-50

Capital Outlay – Equipment

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. Funds are budgeted this year for a fence at the water pump station.

Budgeted Amount \$5,000

6-7130-58

Capital Reserve – Water Tank Maintenance

Funds received for lease of the water tank for cellular service are being set aside to help fund tank maintenance. The water tank was last given complete maintenance around 1999 or 2000. It is necessary to do this maintenance at least every 10 years.

Budgeted Amount \$15,000

Account #	Description	FY07-08 Actual	FY 08-09 Budget (amended)	FY 08-09 Budget (projected)	FY 09-10 Proposed
6-7140-01	Salary and Wages	\$117,608.45	\$ 122,347	\$ 122,100	\$ 123,812
6-7140-09	FICA & Medicare	\$ 9,052.47	\$ 9,360	\$ 9,400	\$ 9,472
6-7140-11	Group Insurance	\$ 15,883.18	\$ 21,000	\$ 21,000	\$ 23,112
6-7140-10	Retirement	\$ 5,151.80	\$ 6,081	\$ 6,120	\$ 6,153
6-7140-07	401k	\$ 5,221.00	\$ 6,117	\$ 6,120	\$ 6,191
6-7140-30	Training	\$ 1,707.83	\$ 2,000	\$ 300	\$ 2,000
6-7140-32	Telephone	\$ 5,196.41	\$ 4,700	\$ 5,000	\$ 5,200
6-7140-33	Utilities	\$ 44,121.28	\$ 48,000	\$ 42,700	\$ 48,000
6-7140-28	Maintenance - Sewer System		\$ 15,000	\$ 5,000	\$ 15,000
6-7140-24	Maintenance - Buildings and Grounds	\$ 932.63	\$ 400	\$ 1,000	\$ 400
6-7140-35	Maintenance - Equipment	\$ 9,839.85	\$ 11,000	\$ 7,200	\$ 11,000
6-7140-25	Maintenance - Vehicle	\$ 4,960.33	\$ 3,000	\$ 2,900	\$ 3,000
6-7140-59	Capital Outlay - Sewer				\$ 20,000
6-7140-36	Gasoline	\$ 8,272.77	\$ 8,600	\$ 7,100	\$ 6,300
6-7140-26	Supplies and Materials	\$ 18,260.87	\$ 14,000	\$ 19,700	\$ 14,000
6-7140-21	Uniforms	\$ 2,689.15	\$ 2,600	\$ 3,000	\$ 3,000
6-7140-44	Contracted Services	\$ 14,308.56	\$ 30,000	\$ 39,000	\$ 35,000
6-7140-70	Sewer Debt Service (Principal and Interest)	\$191,997.58	\$ 192,000	\$ 192,000	\$ 178,600
6-7140-50	Capital Outlay - Equipment	\$ 23,398.42	\$ 18,000	\$ 8,500	\$ 15,000
	Total	\$478,602.58	\$ 514,205	\$ 498,140	\$ 525,240

6-7140-01 Salaries and Wages

Job Class	Hire Date	FY 07-08 Wages	FY 08-09 Wages	Longevity Pay
System Supervisor	8/10/87	\$ 36,088	\$ 36,810	\$ 800
System Operator	2/20/03	\$ 30,893	\$ 31,511	\$ 200
System Operator	1/3/06	\$ 25,452	\$ 25,961	\$ 200
System Operator	7/23/07	\$ 24,232	\$ 23,338	\$ -

Budgeted Amount: \$123,812

6-7140-09 FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$9,472

6-7140-11
Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$23,112

6-7140-10
Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$6,153

6-7140-07
401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$6,191

6-7140-30
Training

This line item covers the cost of continuing education and training for wastewater operations personnel. This amount also includes allowances for meals and travel to and from events. Typical training courses include those on wastewater collection and safety.

Budgeted Amount \$2,000

6-7140-32
Telephone

This line item covers the cost of providing telephone service for wastewater operations, including mobile service. Telephones located at pump stations that call out in emergencies are budgeted here.

Budgeted Amount \$5,200

6-7140-33

Utilities

This line item covers the cost of providing electric and natural gas service that support wastewater operations at the wastewater treatment plant and the pump stations.

Budgeted Amount \$48,000

6-7140-28

Maintenance - Sewer System

This line item funds general maintenance to the sewer system. This includes repairs to manholes, raising manholes, clearing line blockages, etc. These operations are done on an as-needed basis and are not a part of the CIP.

Budgeted Amount \$15,000

6-7140-24

Maintenance - Buildings and Grounds

This line item covers a portion of the costs of scheduled and general maintenance and repairs to WWTP buildings, grounds and facilities.

Budgeted Amount \$400

6-7140-35

Maintenance - Equipment

Includes the following, along with other incidental maintenance:

- flow meter calibration (required 2x year)
- diffuser repair materials
- lab equipment calibration
- blower maintenance
- lift station repairs electrical and mechanical
- Diffuser replacement
- General maintenance and repair small equipment

Budgeted Amount \$11,000

6-7140-25

Maintenance - Vehicles

Includes scheduled and unscheduled maintenance to vehicles used by wastewater staff.

Budgeted Amount \$3,000

6-7140-59
Capital Outlay - Sewer

These funds are used to continue implementation of the CIP.

Budgeted Amount \$20,000

6-7140-36
Gasoline

Gasoline/fuel for department vehicles and equipment such as pumps and generators.

Budgeted Amount \$6,300

6-7140-26
Supplies and Materials

Includes expenditures for items such as wastewater appurtenances and supplies, safety equipment, tool replacement, and materials inventory replacement.

Budgeted Amount \$14,000

6-7140-21
Uniforms

Provides for uniform replacement for the four (4) sewer operations employees and for protective footwear replacement.

Budgeted Amount \$3,000

6-7140-44
Contracted Services

Provides funds for services such as sludge monitoring that includes quarterly digester sludge analysis, annual TCLP analysis, and annual report preparation and contingency. Also covers sludge hauling and pumping from lift stations, and disposal of biosolids from the wastewater treatment plant through land application or at the City of Shelby treatment plant.

Budgeted Amount \$35,000

6-7140-70
Debt Service

This item covers the annual debt service payment for a wastewater treatment plant expansion (\$1,233,000), repair of the Lyman Street outfall line (\$151,706), and construction of the Beaverdam basin lift station project. The wastewater treatment plant expansion loan was incurred in March 1999, has an interest rate of 2.91%, and will be retired in May 2014. The Lyman Street outfall project loan was incurred in May 2003, has an interest rate of 2.57%, and will be retired in May 2022. Payment on the Beaverdam lift station project will begin in November 2007 and will be retired in May 2027. The interest rate is 2.305%

Budgeted Amount \$178,600

6-7140-50
Capital Outlay - Equipment

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. This year includes the purchase of a spare pump for a station at Lyman Street.

Budgeted Amount \$15,000

Account #	Description	FY 07-08 Actual	FY 08-09 Budget (approved)	FY 08-09 Budget (projected)	FY 09-10 Proposed
6-7150-32	Telephone	\$ 4,128.25	\$ 4,200	\$ 3,870	\$ 4,200
6-7150-33	Utilities	\$ 6,298.25	\$ 6,500	\$ 5,900	\$ 6,500
6-7150-28	Maintenance to Sewer System		\$ 2,000		\$ 2,000
6-7150-24	Maintenance to Buildings and Grounds		\$ 700	\$ -	\$ 700
6-7150-26	Supplies and Materials	\$ 603.08	\$ 2,000	\$ 610	\$ 1,000
6-7150-35	Maintenance to Equipment		\$ 6,000	\$ -	\$ 2,000
6-7150-59	Capital Outlay		\$ 1,000	\$ -	\$ 6,000
	Total	\$11,029.58	\$ 22,400	\$ 10,180	\$ 22,400

**6-7150-32
Telephone**

This line item covers the cost of providing telephone service for wastewater operations, including mobile service. Telephones located at pump stations that call out in emergencies are budgeted here.

Budgeted Amount \$4,200

**6-7150-33
Utilities**

This line item covers the cost of providing electric and natural gas service that support at pump stations.

Budgeted Amount \$6,500

**6-7150-28
Maintenance - Sewer System**

This line item funds general maintenance to the sewer system. This includes repairs to manholes, raising manholes, clearing line blockages, etc. These operations are done on an as-needed basis and are not a part of the CIP.

Budgeted Amount \$2,000

**6-7150-24
Maintenance - Buildings and Grounds**

This line item covers a portion of the costs of scheduled and general maintenance and repairs to WWTP buildings, grounds and facilities.

Budgeted Amount \$700



6-7150-26

Supplies and Materials

Includes expenditures for items such as wastewater appurtenances and supplies, safety equipment, tool replacement, and materials inventory replacement.

Budgeted Amount \$1,000



6-7150-35

Maintenance - Equipment

Budgeted Amount \$2,000



6-7140-50

Capital Outlay - Equipment

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250.

Budgeted Amount \$6,000

FY 2009-2010 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 \$ 16.24 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 4.64 2,000 – 15,000 gallons \$ 5.53 > 15,000 gallons
Outside Water Rates	Minimum charge \$ 19.90 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 5.80 2,000 – 15,000 gallons \$ 6.96 > 15,000 gallons
Inside Sewer Rates	Minimum charge \$ 15.16 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 4.85 2,000 – 15,000 gallons \$ 5.76 > 15,000 gallons
Outside Sewer Rates	Minimum charge \$ 22.43 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 5.91 2,000 – 15,000 gallons \$ 7.08 > 15,000 gallons
Outside Sewer Rates (non water customer)	Minimum charge \$ 25.09 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 7.27 2,000 – 15,000 gallons \$ 8.48 > 15,000 gallons