

**TOWN OF BOILING SPRINGS**  
**FISCAL YEAR 2011 - 2012 BUDGET**



## Annual Budget Ordinance FY 2011-2012

### BE IT ORDAINED BY THE MAYOR AND BOARD OF COMMISSIONERS

**Section 1.** The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012 in accordance with the chart of accounts heretofore established for this municipality:

1-4120	Administration	\$ 455,689
1-4310	Police	\$ 540,178
1-4340	Fire Protection	\$ 80,310
1-4500	Street Lighting	\$ 44,500
1-4510	Powell Bill	\$ 127,717
1-4710	Solid Waste	\$ 178,923
1-6120	Recreation	\$ 182,209
	Total	\$1,609,526

**Section 2.** It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Property Taxes	\$ 767,440
State Collected Taxes	\$ 452,400
Grants	\$ 77,369
Local Fees and Revenues	\$ 184,600
Powell Bill Revenues	\$ 127,717
Total	\$1,609,526

**Section 3.** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation and administration of the Town-owned water and sewer systems for the fiscal year beginning July 1, 2011 and ending June 30, 2012 in accordance with the chart of accounts heretofore established for this municipality:

6-7110	Administration	\$ 172,248
6-7130	Water Operations	\$ 668,100
6-7140	Sewer Operations	\$ 514,991
6-7150	Lattimore Sewer	\$29,961
	Total	\$1,385,300

**Section 4.** It is estimated that the following revenue will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Customer Charges	\$1,329,000
Other Revenues	\$56,300
Total	\$1,385,300

**Section 5.** There is hereby levied a tax at the rate of twenty-nine cents (\$0.29) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2011 for the purpose of raising the revenue listed as "Current Year's Property Tax" in the General Fund in Section 2 of this ordinance. This tax rate is based on an estimated total valuation of property, for the purpose of taxation of \$ 267,700,000 and an estimated collection rate of 97% by June 30, 2012. The estimated rate of collection is based on collection rates at June 30, for the five (5) previous fiscal years.

**Section 6.** The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. He/she may transfer amounts between line items within a department without limitation with a report being required at the next regular meeting of the Board of Commissioners.
- B. He/she may transfer amounts up to \$1,000 between departments of the same fund with an official report on any such transfers at the next regular meeting of the Board of Commissioners.
- C. He/she may not transfer any amounts between funds nor from any contingency appropriation within any fund.

**Section 7.** Copies of this budget ordinance shall be furnished to the Clerk to the Board, the Budget Officer and Finance Officer for direction in the carrying out of their duties.

**Adopted this the 28<sup>th</sup> day of June 2011.**

*Kim Greene\**

Kim Greene Clerk

*Max Hamrick\**

Max J. Hamrick Mayor

\*Signatures on file in Town Clerk's Office

## 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>	<b>\$1,684,430.86</b>	<b>\$1,714,220</b>	<b>\$1,742,270</b>	<b>\$1,609,526</b>	<b>-5.1%</b>

## 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	\$ 455,689	11.8%
Police	\$ 497,859.22	\$ 522,256	\$ 476,620	\$ 540,178	3.4%
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>	<b>\$1,348,664.92</b>	<b>\$1,714,220</b>	<b>\$1,516,320</b>	<b>\$1,609,526</b>	<b>-6.1%</b>

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>

**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**

**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 values, one cent (\$.01) of tax levy will generate revenue of \$25,697.

	FY 10-11	FY 11-12
Total Property Valuation	269,000,000	267,700,000
Tax Rate per \$ 100 Valuation	0.0029	0.0029
Property Tax Levy	780,100	776,330
Historical Collection % @ July 1	0.97	0.97
Estimated Tax Levy Collection @ July 1	756,697	753,040

**Budgeted Amount \$753,040**

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**Property Tax Discounts**

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

**Budgeted Amount \$(2,000)**

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**Penalties/Interest – Property Taxes**

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

**Budgeted Amount \$2,400**

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**Library Allocation**

Cleveland County and the Town partner together to fund a small public library housed at the Ruby C. Hunt YMCA. The library is open for a number of public hours per an agreement between the County, Town, and YMCA. The County provides \$10,000 currently as a match for Town funding.

**Budgeted Amount \$10,000**

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**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 percent of sales taxes collected and disbursed by the State of NC. 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 \$270,300****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.
- An 8.0% 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.
- Proportionate 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 \$179,300**

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**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 \$2,800**

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**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 \$67,369**

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**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 \$10,000**

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**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 \$8.50 for each container that is collected once per week. Businesses are charged a \$10.50 minimum monthly charge or \$10.50 per container per pick-up.

**Budgeted Amount \$166,000**

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**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 \$1,000**

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**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 \$5,000**

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**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**

**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 \$600**

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**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 \$4,000**

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**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 \$123,717**

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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	\$ <del>5,000</del> 5,200
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	\$ -	\$ -	\$ -	\$ 61,606
<b>Total</b>	<b>\$368,509.38</b>	<b>\$ 407,550</b>	<b>\$ 356,280</b>	<b>\$ 455,689</b>

**Salaries and Wages**

Position	Hire Date	FY 11-12 Salaries	Longevity Pay	Incentive Bonus
Manager	1/17/05	\$ 62,322	\$ 400	\$500
Town Clerk	1/17/90	\$ 38,760	\$ 1,000	\$500
Finance Officer	7/26/04	\$ 48,572	\$ 400	\$500
PW Director (25%)	6/19/06	\$ 12,793	-	-

**Budgeted Amount: \$165,849**

**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 \$13,330**

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**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 \$16,920**

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**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 7.11% of an employee's salary toward this benefit.

**Budgeted Amount \$11,792**

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**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 \$8,292**

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**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**

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**Professional Services**

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

- Town Attorney
- Auditor
- Employee Assistance Program

**Budgeted Amount \$16,500**

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**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 \$3,000**

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**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**

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**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 \$1,800**

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**Utilities**

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

**Budgeted Amount \$12,000**

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**Advertising**

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

**Budgeted Amount \$1,200**

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**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 \$50,000**

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**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 \$0.555 per mile beginning in July 2011.

**Budgeted Amount \$0**

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**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.

**Budgeted Amount \$2,500**

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**Maintenance - Equipment**

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

**Budgeted Amount \$1,000**

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**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**

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**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 \$15,500**

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**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. Also included here is the cost of upkeep at the Town's five gateway signs

**Budgeted Amount \$18,500**

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**Dues and Subscriptions**

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

**Budgeted Amount \$13,800**

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**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 \$5,000**

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**Contingency**

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

**Budgeted Amount \$20,000**

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**Capital Outlay**

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 computer replacement for staff and for replacement of a copier/printer.

**Budgeted Amount \$500**

**Capital Reserve**

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

**Budgeted Amount \$61,606**

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	\$ 7,000
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
<b>Total</b>	<b>\$497,859.22</b>	<b>\$ 522,266</b>	<b>\$ 476,620</b>	<b>\$ 540,178</b>

**Salaries and Wages**

	Hire Date	FY 11-12 Salaries	Holiday Shift Pay	Longevity Pay	Incentive Bonus
Chief	12/05/88	\$ 43,800	\$ -	\$ 1,000	\$500
Sergeant	05/03/99	\$ 32,629	\$ 1,076	\$ 600	\$500
Officer	10/09/03	\$ 29,812	\$ 983	\$ 400	\$500
Officer	7/24/07	\$ 26,099	\$ 860	\$ 200	\$500
Officer	1/16/09	\$ 25,575	\$ 843	\$ 200	\$500
Officer	3/10/10	\$ 25,116	\$ 828	\$ 200	\$500
Officer	6/30/10	\$ 25,116	\$ 828	\$ 200	\$500
Officer	7/28/10	\$ 25,116	\$ 828	\$ -	\$500

**Budgeted Amount \$246,309**

**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 \$40,000**

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**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 \$23,075**

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**Group Insurance**

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

**Budgeted Amount \$45,119**

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**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**

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**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 7.04% of salary towards this benefit.

**Budgeted Amount \$17,340**

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**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 \$12,315**

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**Training**

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

**Budgeted Amount \$1,500**

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**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 \$7,000**

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**Utilities**

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

**Budgeted Amount \$7,200**

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**Travel**

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

**Budgeted Amount \$0**

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**Maintenance - Buildings & Grounds**

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

**Budgeted Amount \$1,000**

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**Maintenance – Equipment**

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

**Budgeted Amount \$4,000**

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**Maintenance – Vehicles**

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

**Budgeted Amount \$12,500**

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**Gasoline**

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

**Budgeted Amount \$36,000**

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**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 \$4,000**

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**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 \$6,000**

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**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 interlocal 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 \$21,000**

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**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 \$500**

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**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 \$40,000**

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>

**Contracted Services**

The Town contracts with Boiling Springs Fire and Rescue for fire protection services. The agreement is for the Town to provide funds equivalent to \$0.03 of the Town’s property valuation for the applicable fiscal year.

**Budgeted Amount \$80,310**

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

**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 \$43,000**

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**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**

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**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**

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				
<b>Total</b>	<b>\$ 20,198.93</b>	<b>\$ 192,344</b>	<b>\$ 161,970</b>	<b>\$ 127,717</b>

**Part-Time Wages**

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

**Budgeted Amount \$500**

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**FICA**

**Budgeted Amount \$40**

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**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**

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**Maintenance/Repair - Equipment**

**Budgeted Amount \$500**



**Maintenance/Repair – Vehicles**

**Budgeted Amount \$250**



**Gasoline**

**Budgeted Amount \$500**



**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**



**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 \$120,077**



**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**

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>

\$3611e.

**Salaries and Wages**

Job Class	Hire Date	FY 11-12 Wages	Longevity Pay	Incentive Bonus
Truck Driver	1/24/02	\$ 29,137	\$ 400	\$ 500
SW Worker	Vacant	\$ 22,880	\$ -	\$ -

**Budgeted Amount: \$53,617**

**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 \$2,000**

**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 \$4,255**

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**Group Insurance**

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

**Budgeted Amount \$11,280**

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**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 7.11% of an employee's salary towards this benefit.

**Budgeted Amount \$3,791**

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**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 \$2,681**

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**Telephone**

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

**Budgeted Amount \$800**

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**Utilities**

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

**Budgeted Amount \$700**

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**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**

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**Maintenance – Vehicle**

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

**Budgeted Amount \$15,000**

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**Gasoline**

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

**Budgeted Amount \$18,000**

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**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**

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**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**



**Contracted Services**

This line item covers the cost of solid waste disposal at the Cleveland County Landfill. Disposal costs are \$33 per ton. Other services needed to support the solid waste function are also budgeted here.

**Budgeted Amount \$49,000**



**Capital Outlay**

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. Funds are included for the purchase of additional rollout containers.

**Budgeted Amount \$8,000**

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	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 160,005.42</b>	<b>\$ 178,810</b>	<b>\$ 167,450</b>	<b>\$ 182,209</b>

**Salaries and Wages**

Job Class	Hire Date	FY 10-11 Wages	Longevity Pay	Incentive Bonus
Park Ranger	08/02/01	\$ 35,568	\$ 400	\$ 500
Maint. Worker	4/21/07	\$ 23,566	\$ 200	\$ 500

**Budgeted Amount: \$60,734**

**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**

**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 \$4,799**

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**Group Insurance**

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

**Budgeted Amount \$5,640**

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**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 \$4,294**

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**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 \$3,037**

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**Telephone**

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

**Budgeted Amount \$1,200**

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**Utilities**

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

**Budgeted Amount \$1,200**

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**Maintenance – Buildings and Grounds**

This line item covers the cost of maintenance and repair to town recreational facilities.

**Budgeted Amount \$2,000**

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**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**

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**Maintenance – Vehicle**

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

**Budgeted Amount \$1,000**

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**Gasoline**

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

**Budgeted Amount \$3,400**

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**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**

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**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 \$1,000**

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**Contracted Services**

This line item covers the cost of services such as holiday parade float leasing and activities for Town festivals and events. Expenses for Town Centennial celebration are budgeted this fiscal year.

**Budgeted Amount \$20,000**

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**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 \$48,405**

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**Broad River Greenway**

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

**Budgeted Amount \$2,000**

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**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 \$20,000**

<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>	<b>\$1,388,578.92</b>	<b>\$1,389,400</b>	<b>\$1,421,200</b>	<b>\$1,385,300</b>	<b>-0.3%</b>

**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	\$ 668,100	3.5%
Sewer Operations	\$ 487,822.06	\$ 547,254	\$ 500,800	\$ 514,991	-5.9%
Lattimore Sewer	\$ 15,953.26	\$ 15,300	\$ 10,800	\$ 29,961	95.8%
<b>Total</b>	<b>\$1,202,680.26</b>	<b>\$1,391,600</b>	<b>\$1,313,822</b>	<b>\$1,385,300</b>	<b>-0.5%</b>

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>

**Investment Income**

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

**Budgeted Amount \$8,000**

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**Miscellaneous Revenue**

This line item accounts almost exclusively for revenue from antennae lease on our water tank. The contract with Verizon Wireless (lessee since September 2000) has been terminated by Verizon, but there is still a T-Mobile (lessee since April 2003). Other sources of revenue in this item may be meter testing fees, civil penalties, or others not directly attributable to another source.

**Budgeted Amount \$20,200**

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**Water Charges**

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

**Budgeted Amount \$842,000**

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**Sewer Charges**

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

**Budgeted Amount \$457,000**

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**Taps and Connection Fees**

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

**Budgeted Amount \$2,100**

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**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 \$26,000**

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**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 \$30,000**

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	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$167,009.94</b>	<b>\$ 198,819</b>	<b>\$ 159,200</b>	<b>\$ 172,248</b>

**Salaries and Wages**

Position	Hire Date	FY 11-12 Wages	Longevity Pay	Incentive Bonus
Billing Clerk	4/30/01	\$ 30,285	\$ 400	\$ 500
PW Director (75%)	6/19/06	\$ 38,753	\$ 200	\$ 500

**Budgeted Amount: \$70,638**

**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 \$5,404**

**Group Insurance**

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

**Budgeted Amount \$11,280**

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**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 \$4,994**

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**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 \$3,532**

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**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**

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**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 \$0**

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**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**

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**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**

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**Utilities**

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

**Budgeted Amount \$7,600**

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**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**

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**Maintenance – Equipment**

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

**Budgeted Amount \$2,000**



**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: \$300**



**Supplies and Materials**

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

**Budgeted Amount \$5,000**



**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. Includes expenses for utility billing software support.

**Budgeted Amount \$5,000**



**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 \$7,000**



**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 \$25,000**

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**Contingency**

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

**Budgeted Amount \$0**

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**Capital Outlay**

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. Funds are budgeted for a replacement computer for staff.

**Budgeted Amount \$500**

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	\$ <del>15,000</del> 16,200.
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	\$ 88,542
Capital Outlay - Equipment	\$ -	\$ 30,000	\$ 31,000	\$ 45,000
Capital Reserve - Water Tank Maint.	\$ -	\$ 15,000	\$ -	\$ -
<b>Total</b>	<b>\$ 547,648.26</b>	<b>\$ 645,527</b>	<b>\$ 643,022</b>	<b>\$ 668,100</b>

**Salaries and Wages**

Position	Hire Date	FY 11-12 Wages	Longevity Pay	Incentive Bonus
Utilities Maint. Worker	08/05/92	\$ 27,144	\$ 800	\$ 500
Utilities Maint. Worker	11/04/02	\$ 26,936	\$ 400	\$ 500

**Budgeted Amount: \$56,280**

**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 \$4,305**

**Group Insurance**

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

**Budgeted Amount \$11,280**

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**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 \$3,979**

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**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 \$2,814**

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**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**

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**Telephone**

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

**Budgeted Amount \$2,000**

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**Utilities**

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

**Budgeted Amount \$3,000**

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**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 \$400**

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**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**

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**Maintenance - Vehicles**

**Budgeted Amount \$1,500**

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**Capital Outlay - Lines**

Funds are budgeted to buy reseters needed to install radio-read meters, to purchase fire hydrants for installation, and to replace some older lines in Town.

**Budgeted Amount \$65,000**

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**Gasoline**

**Budgeted Amount \$6,500**

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**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**

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**Uniforms**

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

**Budgeted Amount \$2,600**

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**Contracted Services**

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

**Budgeted Amount \$16,000**

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**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. There is not rate increase from the supplier this year and usage is projected to be virtually flat.

**Budgeted Amount \$338,000**

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**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. The debt will be retired in November 2023.

**Budgeted Amount \$88,542**

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**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 to repaint and maintain the interior of the Town's elevated water tank.

**Budgeted Amount \$45,000**

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	\$ 108,529 <sup>108,530</sup>
FICA & Medicare	\$ 8,338.71	\$ 8,874	\$ 8,900	\$ 8,302
Group Insurance	\$ 20,016.36	\$ 24,751	\$ 24,000	\$ 22,560
Retirement	\$ 5,222.74	\$ 7,633	\$ 7,700	\$ 7,673
401k	\$ 5,248.00	\$ 5,800	\$ 5,900	\$ 5,426
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
<b>Total</b>	<b>\$487,822.06</b>	<b>\$ 647,264</b>	<b>\$ 500,800</b>	<b>\$ 514,991</b>

**Salaries and Wages**

Position	Hire Date	FY 11-12 Wages	Longevity Pay	Incentive Bonus
System Operator	8/10/87	\$ 40,632	\$ 1,000	\$ 500
System Operator	1/3/06	\$ 28,264	\$ 200	\$ 500
System Operator	7/23/07	\$ 25,876	\$ 200	\$ 500
System Operator (50%)	2/9/10	\$ 10,158	\$ 200	\$ 500

**Budgeted Amount: \$108,529**

**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 \$8,302**

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**Group Insurance**

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

**Budgeted Amount \$22,560**

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**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 \$7,673**

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**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 \$5,426**

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**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**

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**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**

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**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 \$52,000**

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**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 \$7,500**

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**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**

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**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**

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**Maintenance – Vehicles**

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

**Budgeted Amount \$3,000**

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**Capital Outlay – Sewer**

These funds are used to continue implementation of the CIP.

**Budgeted Amount \$30,000**

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**Gasoline**

**Budgeted Amount \$6,900**

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**Supplies and Materials**

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

**Budgeted Amount \$19,000**

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**Uniforms**

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

**Budgeted Amount \$3,500**

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**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.

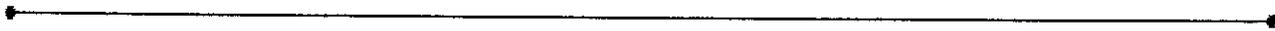
**Budgeted Amount \$25,000**

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**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 began in November 2007 and will be retired in May 2027. The interest rate is 2.305%

**Budgeted Amount \$172,000**



**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 funds for a spare blower for the treatment plant and a replacement pump for Ramsgate.

**Budgeted Amount \$25,000**

Description	FY 09-10 Actual	FY 10-11 Budget (amended)	FY 10-11 Budget (projected)	FY 11-12 Proposed
Salary and Wages	\$ -	\$ -	\$ -	\$ 10,158
FICA & Medicare	\$ -	\$ -	\$ -	\$ 777
Retirement	\$ -	\$ -	\$ -	\$ 718
401k	\$ -	\$ -	\$ -	\$ 508
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	\$ 29,961

**Salaries and Wages**

Position	Hire Date	FY 11-12 Wages	Longevity Pay	Incentive Bonus
System Operator (25%)	2/9/10	\$ 10,158	\$ 200	\$ 500

**Budgeted Amount: \$10,158**

**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 \$389**

**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 \$359**

**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 \$5,680**

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**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 \$254**

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**Utilities**

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

**Budgeted Amount \$6,000**

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**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**

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**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**

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**Supplies and Materials**

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

**Budgeted Amount \$2,000**

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**Maintenance - Equipment**

**Budgeted Amount \$2,900**

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**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 \$0**

**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	