



PROPOSED
ANNUAL BUDGET

FISCAL YEAR 2014-15

BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Boiling Springs, North Carolina, that the following fund revenues and departmental expenditures, together with certain restrictions and authorities are adopted:

Section I. General Fund

A. Revenues Anticipated:

Ad Valorem Taxes	\$ 853,300
Sales & Use Taxes	\$ 310,000
Franchise Taxes	\$ 190,000
State Powell Bill Disbursement	\$ 130,500
Solid Waste Fees	\$ 218,000
General Reserves Allocation	\$ 21,000
Other Revenues	\$ 98,700
TOTAL:	\$ 1,821,500

B. Expenditures Authorized By Department:

Administration	\$ 442,750
Police	\$ 591,850
Fire Service	\$ 134,700
Street Lighting	\$ 47,500
Streets	\$ 130,500
Solid Waste	\$ 270,750
Recreation	\$ 203,450
TOTAL:	\$ 1,821,500

Section II. Water & Sewer Fund

A. Revenues Anticipated:

Water Charges	\$860,000
Sewer Charges	\$485,000
Lattimore Revenues	\$47,600
Other Revenues	\$58,500
Reserve Appropriation	\$275,000
TOTAL:	\$1,726,100

B. Expenditures Authorized by Department:

Water & Sewer Administration	\$220,300
Water Operations	\$594,200
Sewer Operations	\$866,900
Lattimore Operations	\$44,700
TOTAL:	\$1,726,100

Section III. Taxes, Rates, Fees, & Charges Established

The following taxes, rates, fees and charges are adopted:

<u>FY 2014-15 General Fund Schedule of Taxes, Fees, & Charges</u>	
Ad Valorem Tax Rate	\$0.31 per \$100 of valuation
Returned Check Fee	\$25 per check per occurrence
Document Copying Fee	\$0.25 per page
Admin Record Charge	Billed @ actual cost
Rezoning Application	\$260 at time of filing
Zoning Compliance Permit	\$25 for each permit
Site Plan Review	\$50
Sign Permit	\$25 for each permit
Board of Adjustment Review	\$260 at time of filing
Final Subdivision Plat Review	\$50 + \$5 for each lot over 10
Annexation Petition	\$200 at time of filing
Street Closing Petition	\$500
Police Report Fee	\$3.00 + Copying fee for pages over 10
Fingerprinting Fee	Free for residents and \$20 non-resident
Civil Citations Parking	\$20 per violation plus \$50 every 30 days after 30 day grace period
Civil Citations Fire Lane	\$50 per violation
Garbage Inside	\$8.50
Garbage Outside	\$13.00
Garbage Commercial	\$10.50
Recycling Inside	\$3.00
Recycling Outside	\$4.50
Business Privilege Licenses	As set in Chapter 110 & Schedule B of Town Code
Facility Rental	\$15 per hour

<u>FY 2014-15 Water & Sewer Rate Schedule</u>		
<u>Description</u>	<u>Inside</u>	<u>Outside</u>
Minimum Water Rate 0-2000 gallons	\$17.00	\$25.00
Volumetric Water Rate 2000-15,000 gallons	\$5.00 per 1000	\$7.50 per 1000
Volumetric Water Rate over 15,000 gallons	\$6.00 per 1000	\$8.50 per 1000
Minimum Sewer Rate 0-2000 gallons	\$17.00	\$25.00
Volumetric Sewer Rate 2000-15,000 gallons	\$5.00 per 1000	\$7.50 per 1000
Volumetric Sewer Rate over 15,000 gallons	\$6.00 per 1000	\$8.50 per 1000
Sewer Only 0-2000 gallons	NA	\$26.00
Sewer Only 2000-15,000 gallons	NA	\$7.50 per 1000
Sewer Only over 1500 gallons	NA	\$8.75 per 1000

<u>FY 2014-15 Water & Sewer Schedule of Fees & Charges</u>		
<u>Description</u>	<u>Inside</u>	<u>Outside</u>
Water Deposit	\$60	\$75
Sewer Deposit	\$50	\$60
Water & Sewer Deposit	\$100	\$125
Water Tap ¾ inch	\$700	\$900
Water Tap 1 inch	\$900	\$1100
Water Tap 1.5 inch	\$1200	\$1400
Water Tap over 1.5 inch	At Cost	At Cost
Water Tap Inspection	\$330	\$490
Sewer Tap Inspection	\$330	\$490
Meter Installation ¾ inch	\$370	\$470
Meter Installation 1 inch	\$490	\$590
Additional Road Bore Fee	\$400 (Irrigation Only)	\$400
Service Bill Monthly Late Fee	\$10	\$10
Water Reconnection (8:00AM-4:00PM / M-F)	\$25	\$25
Water Reconnection (After 4:00PM & Holidays)	\$50	\$50
Meter Testing Fee	\$100	\$100
Meter Tampering Fee (Possible Criminal Charges)	\$200	\$200

Section IV. Special Authorizations

The Budget Officer shall be authorized to reallocate fund appropriations within departments and move funds to up to \$1000 dollars between departments within the same fund provided that it is reported to the Board of Commissioners at their next regular meeting and so long as it does not increase or decrease the total budget for any fund.

Section V. Use of Budget and the Budget Ordinance

This Ordinance and the budget document shall be the basis for the financial plan of the Town of Boiling Springs for Fiscal Year 2014-2015. The Budget Officer shall administer the Budget and the Finance Officer shall establish records which are in agreement with the budget, this ordinance, and the statutes of the State of North Carolina.

Section VI. Distribution

Copies of this ordinance shall be furnished to the Budget Officer, Finance Officer, and Town Clerk of the Town of Boiling Springs so that they may keep this ordinance on file for their direction and disbursement of funds.

Motion Made by: Commissioner _____

Motion Seconded by: Commissioner _____

With ____ Commissioners voting "aye."

With ____ Commissioners voting "no."

Adopted this the ____ day of June, 2013.

Max J. Hamrick
Mayor

Attest:

Kim Greene
Clerk

BUDGET MESSAGE

*Honorable Mayor
Commissioners
Town of Boiling Springs, North Carolina*

In compliance with the Local Government Budget and Fiscal Control Act and N.C.G.S. 159-11, the proposed Annual Budget for Fiscal Year 2014-15 is submitted for your consideration. This budget is inclusive of all financial obligations, all municipal services remain funded, and revenues and expenditures are projected realistically. The budget calls for some modest increases to taxes as well as water and sewer rates. Unfortunately, these increases are being driven by external factors that increase our expenses and I believe corresponding increases in revenue are necessary for the continued fiscal health of the town. The highlights of the proposed budget are as follows:

GENERAL FUND REVENUES

The ad valorem tax rate is recommended to increase to \$0.31 per \$100 valuation. This increase is necessitated by our contract with Boiling Springs Fire and Rescue which dictates the town compensates the fire department at a rate equivalent to the county fire tax. Because Cleveland County raised the fire tax rate from \$0.03 to \$0.05 the Town must also raise its tax rate two cents. With a tax rate of 31 cents, Boiling Springs still has a very competitive tax rate compared to other "full service" municipalities in Cleveland County. This increase will raise the taxes on a \$175,000 home by \$35. Some adjustments to the Town's fee schedule are being proposed to cover raising advertising rates for required public notices. The \$0.31 tax rate will be applied to this year's estimated total tax base of \$276,589,000. This new valuation reflects a growth rate of less than 1% from the previous fiscal year. This year, each cent of the tax rate yields \$27,658.

The budget includes a \$21,000 appropriation from reserves to replace the playground equipment and provide a shade canopy at the town park. The existing equipment is aged and due for replacement. Other capital improvements needed at the park include repaving the fitness trail (\$10,000) and repaving the parking lot on East Branch Avenue (No Quote Available). Those projects will need to be addressed in future budgets.

GENERAL FUND EXPENSES

There are a few changes to the General Fund expenditures from the previous Fiscal Year. The previous year's budget included a 1% COLA and 2% Merit Increase for employees. This year's Budget allows supervisors to award up to an additional 3% for merit increases to the salaries of eligible employees. No new positions are being proposed. Last year health insurance rates dropped 9%, however this year rates are increasing 17%. The town's liability insurance has also increased by about 5% for the past few years.

POWELL BILL FUND

Powell Bill revenues are expected to remain the same. Resurfacing is planned for Wayne Court (off Dehart) and Gordon Avenue. The budget includes funding for a sidewalk extension from CVS to University Commons and patching in various locations. The budget appropriates \$20,000 to reserves to help fund Powell Bill eligible expenses of the Town Hall Capital Project.

WATER / SEWER FUND

The City of Shelby, from whom the Town purchases their water, is proposing a 3% increase to their water rates. This increase along with raising supply costs creates the need for additional revenue. In 2010 when the City of Shelby increased rates the town was able to absorb that increase in the operation budget and not increase rates for water customers. I do not believe the town can keep rates the same and still meet long term needs of the water system. Under the proposed rate increases an average customer (4,000 gallons a month) with both water and sewer services will see their bill increase by \$1.60 cents per month. With a 9% increase to the sewer base rate and a 10 cent increase to the volumetric water rate the burden on residents remains modest. The proposed increases also raise rates for out of town customers using a 150% rate structure under which outside customers pay one and a half times the inside rate. This change is being made upon the recommendation from the NC Rural Water Association to utilize a "double" rate structure for out of town customers.

Operating expenses remain by-in-large unchanged. Revenues and overall expenses show a large increase from the previous year because a large appropriation is recommended to replace the Lyman Street Pump Station. When the appropriations are removed the fund shows a ~3% percentage change. The budget also accounts for continued capital improvements to water infrastructure including continued phased replacement of fire hydrants and water meters as well as maintenance to the water tank.

Respectfully Submitted,

Tom Hart
Town Manager

BUDGET COMPARISON

OVERVIEW

FUND	BUDGETED FY 13-14	PROPOSED FY 14-15	PERCENT CHANGE
General Fund	\$ 1,715,600	\$ 1,821,500	6%
Water & Sewer Fund	\$ 1,429,700	\$ 1,726,100	21%
Total All Funds	\$ 3,145,300	\$ 3,588,400	14%

Generally speaking, revenues and expenditures in both funds have actually remained fairly stable with modest economic growth has driving increases in revenue. The above numbers show large increases due to the increase in property taxes and an appropriation from reserves for the Lyman street pump station.

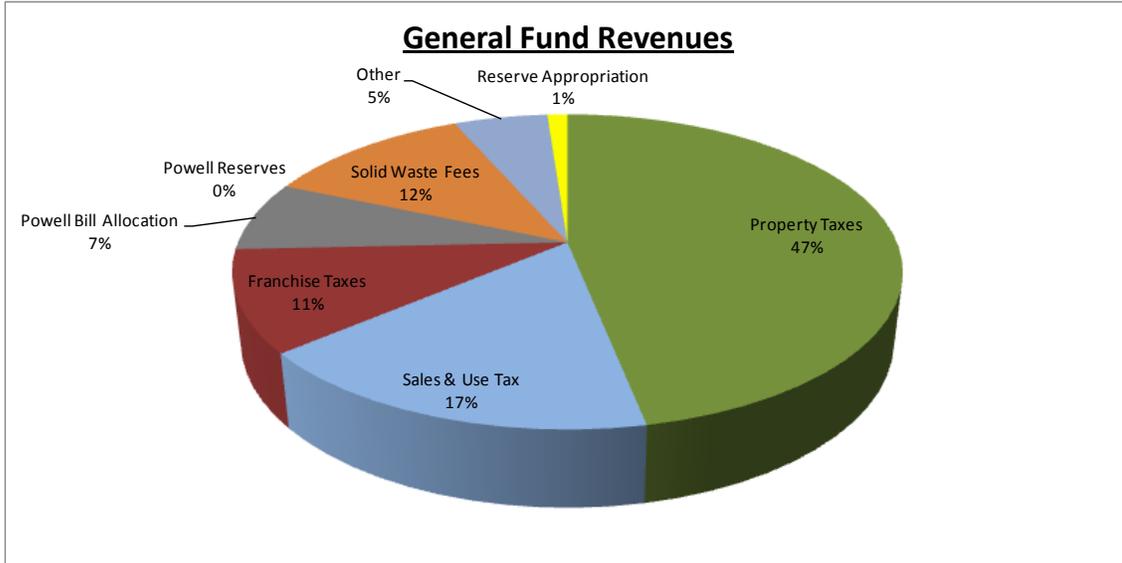
LOCAL REVENUES

<u>General Fund Schedule of Taxes, Fees, & Charges</u>		
<u>Item</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
Ad Valorem Tax Rate	\$0.29	\$0.31 per \$100 valuation
Returned Check Fee	\$25	\$25 per check per occurrence
Document Copy Fee	\$0.25	\$0.25 per page
Admin Record Charge	Billed at cost	Billed at cost
Rezoning Application	\$250	\$260 due at filing
Zoning Compliance Permits	\$20	\$25 per permit
Site Plan Review	New	\$50
Board of Adjustment Review	\$250	\$260 due at filing
Final Subdivision Plat Review	\$50 + \$5	\$50 + \$5 for each lot over 10
Annexation Petition	\$200	\$200 due at filing
Street Closing Petition	\$500	\$500
Police Report Fee	\$3 + Copying Fee	\$3 + copy fee for pages over 10
Resident Fingerprinting	\$5	Free
Non-resident Fingerprinting	\$10	\$20
Civil Citations Parking	\$20	\$20
Civil Parking Late Fee	\$50	\$50 every 30 days
Civil Citations Fire Lane	\$50	\$50
Garbage Inside	\$8.50	\$8.50
Garbage Outside	\$13.00	\$13.00
Garbage Commercial	\$10.50	\$10.50
Recycling Inside	\$3.00	\$3.00
Recycling Outside	\$4.50	\$4.50
Business Privilege Licenses		Chapter 110 & Schedule B
Board Room Rental	\$15 per hour	\$15 per hour

<u>Water & Sewer Inside Rate Schedule</u>		
<u>Description</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
Minimum Water Rate 0-2000 gallons	\$17	\$17
Volumetric Water Rate 2000-15,000 gallons	\$4.90	\$5.00 per 1000
Volumetric Water Rate over 15,000 gallons	\$5.80	\$6.00 per 1000
Minimum Sewer Rate 0-2000 gallons	\$15.60	\$17
Volumetric Sewer Rate 2000-15,000 gallons	\$5.00	\$5.00 per 1000
Volumetric Sewer Rate over 15,000 gallons	\$5.95	\$6.00 per 1000
Sewer Only 0-2000 gallons	NA	NA
Sewer Only 2000-15,000 gallons	NA	NA
Sewer Only over 1500 gallons	NA	NA

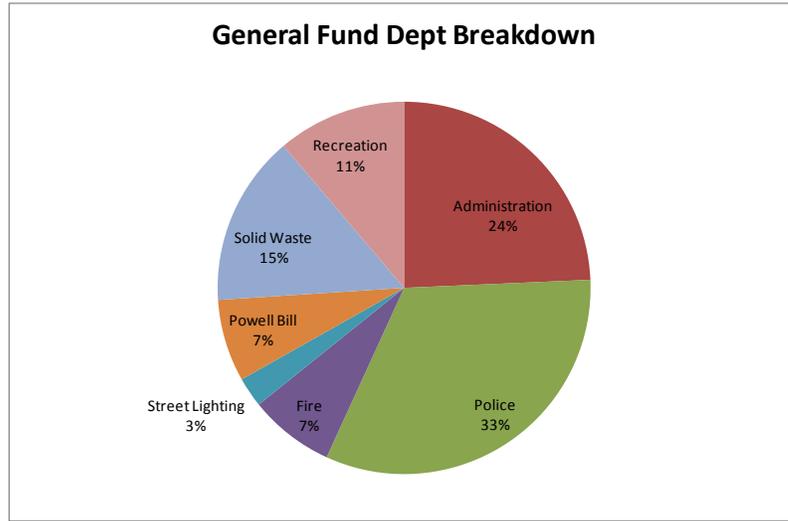
<u>Water & Sewer Outside Rate Schedule</u>		
<u>Description</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
Minimum Water Rate 0-2000 gallons	\$20.85	\$25
Volumetric Water Rate 2000-15,000 gallons	\$6.10	\$7.50 per 1000
Volumetric Water Rate over 15,000 gallons	\$7.30	\$8.50 per 1000
Minimum Sewer Rate 0-2000 gallons	\$23.10	\$25
Volumetric Sewer Rate 2000-15,000 gallons	\$6.10	\$7.50 per 1000
Volumetric Sewer Rate over 15,000 gallons	\$7.30	\$8.50 per 1000
Sewer Only 0-2000 gallons	\$25.85	\$26
Sewer Only 2000-15,000 gallons	\$7.50	\$7.50 per 1000
Sewer Only over 1500 gallons	\$8.75	\$8.75 per 1000

GENERAL FUND REVENUES



<u>Description</u>	FY 12-13	FY 12-13	FY 13-14	FY 13-14	FY 14-15	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	
Property Taxes - Prior Years	15,000	16,863.69	16,000	11,579.91	16,000	0%
Deferred Revenue			-		-	
Property Taxes - Penalties/Interest	2,400	3,744.12	3,000	2,573.61	3,500	17%
Property Tax Discounts	(2,400)	(2,159.17)	(2,000)	(2,231.42)	(2,200)	10%
Property Taxes - Current Year	762,323	772,762.93	769,600	761,704.10	836,000	9%
Court Costs, Fee and Charges	4,000	1,290.50	2,000	1,924.00	2,000	0%
Privilege Licenses	2,000	2,570.37	2,200	2,102.00	2,200	0%
Library Donations	10,000	10,002.00	10,000	7,500.00	10,000	0%
Powell Bill Allocation	126,823	130,671.10	127,400	131,001.57	130,500	2%
Solid Waste Disposal Tax	3,000	2,928.74	3,000	1,908.44	3,000	0%
Utilities Franchise Tax	186,400	198,992.20	187,000	142,494.35	190,000	2%
Local Option Sales and Use Taxes	275,700	301,473.04	305,000	222,418.32	310,000	2%
NCDOT Pedestrian Planning Grant	-		-			
Recycling Charges	30,000	31,177.26	45,000	39,354.88	50,000	11%
Investment Income - General Fund	9,000	4,919.60	5,300	2,736.19	2,500	-53%
Investment Income - Powell Bill	3,000	1,750.30	1,500	1,015.38	1,500	0%
Investment Income - Library		1.90	-			
Profit/(Loss) on Sale of Fixed Assets			-		2,000	
Governor's Highway Safety Program			-			
Governor's Crime Commission			-			
DEAO Grant	25,000	22,500.00				
Solid Waste Charges	166,800	170,523.64	168,000	135,169.83	168,000	0%
Cleveland County Recreation Grant	66,140	67,074.51	67,600	48,801.86	68,000	1%
Zoning Charges	200	1,510.00	1,000	1,350.00	1,500	50%
Miscellaneous Revenue	3,500	6,074.47	4,000	4,122.89	6,000	50%
Powell Bill Reserve Appropriation	135,000	135,000.00				
Reserve Appropriation	41,252	41,252.00			21,000	
Total	1,865,138	1,920,923.20	1,715,600	1,515,525.91	1,821,500	6%

GENERAL FUND EXPENSES



ADMINISTRATION

<u>Administration</u>	FY 12-13	FY 12-13	FY 13-14	FY 13-14	FY 14-15	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	
Salary and Wages	157,702	157,014.07	166,500	123,180.90	174,400	5%
Governing Body Salaries	8,400	8,400.00	8,400	6,300.00	8,400	0%
401k	8,685	7,848.00	8,400	6,075.00	8,600	2%
Payroll Tax	13,288	12,363.56	14,100	11,625.45	14,000	-1%
Retirement	11,707	10,582.73	11,300	8,561.08	12,200	8%
Group Insurance	16,020	15,676.85	14,475	9,743.76	16,950	17%
Professional Services	16,000	16,095.79	14,000	12,642.00	14,000	0%
Maintenance to Building and Grounds	3,000	2,797.17	3,000	1,934.74	3,000	0%
Maintenance/Repair Vehicle					-	
Supplies and Materials	6,000	5,901.60	8,000	5,214.65	7,000	-13%
Training	3,000	2,663.63	3,500	2,278.16	3,500	0%
Travel					-	
Telephone	3,500	3,312.27	3,500	2,717.51	3,500	0%
Utilities	12,000	11,247.34	12,000	9,977.97	12,000	0%
Postage	1,800	1,219.85	1,100	800.00	1,100	0%
Maintenance to Equipment	2,200	2,152.12	2,700	1,095.88	2,500	-7%
Gasoline					-	
Advertising	1,000	830.39	1,000	1,575.87	1,000	0%
Dues and Subscriptions	15,500	15,434.83	15,200	14,477.56	15,500	2%
Property Tax Collection	15,600	15,372.82	15,800	16,087.05	17,100	8%
Contracted Services	11,800	11,324.77	16,000	6,852.50	12,500	-22%
Insurance and Bonds	50,000	42,778.00	45,000	54,699.00	44,000	-2%
Depreciation					-	
Add to Reserves (Building Payment)					50,000	
Contingency	20,000		15,000		15,000	0%
Miscellaneous	22,700	23,105.95	9,000	6,598.93	4,500	-50%
Capital Outlay					-	
Non-capital equipment purchases	1,400	2,875.57	2,000	410.00	2,000	0%
Total	401,302	368,997.31	389,975	302,848.01	442,750	13.5%

Administration Personnel (3.5)

		<u>Yrs Service</u>	<u>FY 13-14</u>	<u>Proposed</u>	<u>FY 14-15</u>	<u>Merit</u>
<u>Administration</u>	<u>Date Hired</u>	<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>
Town Manager	7/2/2012	2	59,000.00	-	59,000.00	1,770.00
Town Clerk	1/17/1990	24	41,121.60	-	41,121.60	1,233.65
Finance Officer	7/26/2004	10	51,537.98	-	51,537.98	1,546.14
Public Works Director	6/17/2006	8	13,570.28	-	13,570.28	407.11
Intern					2,500.00	
			165,229.86	-	167,729.86	4,956.90

Administration Notes

Administration shows some modest growth due to the inclusion of a student intern. This department funds the insurance for all general fund operations and provides line services including Planning and Zoning as well as general administrative and customer service functions.

The administration department will be purchasing one desktop and a portion of a new server for the town hall. The existing server has reached the end of its recommended service life and its operating system will no longer be supported by Microsoft.

POLICE DEPARTMENT

<u>Police Department</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	<u>%Change</u>
Salary and Wages	277,054	270,145.27	290,300	215,059.41	304,800	5%
Part-time/ Reserve Wages	20,000	15,092.15	25,000	13,097.79	25,000	0%
Separation allowance	11,935	11,846.16	8,000	5,199.54	8,000	0%
Retirement	19,109	17,644.34	19,700	14,027.23	22,200	13%
401k	13,800	13,030.00	14,600	10,646.00	15,300	5%
Payroll Tax	23,122	22,742.57	27,100	17,843.64	27,500	1%
Group Insurance	48,060	47,453.58	43,425	32,073.21	50,800	17%
Uniforms	6,000	3,671.45	5,300	2,138.41	5,000	-6%
GHSP grant expenses					-	
LLEBG expenses					-	
Maintenance to Building and Grounds	2,000	1,885.66	1,000	630.12	1,000	0%
Maintenance/Repair Vehicle	15,000	10,889.92	15,000	12,878.19	15,000	0%
Supplies and Materials	4,000	2,464.64	4,000	3,513.13	4,000	0%
Training	1,000	376.73	1,000	1,382.18	1,000	0%
Travel						
Telephone	5,600	6,143.31	6,500	4,629.40	6,500	0%
Utilities	6,500	6,515.81	6,000	5,875.68	6,000	0%
Maintenance to Equipment	4,400	1,089.19	2,000	1,157.88	1,500	-25%
Gasoline	40,500	33,120.22	40,000	23,947.34	39,000	-3%
Contracted Services	17,000	20,192.65	17,500	17,479.65	17,500	0%
Miscellaneous	500	300.00	750	300.00	750	0%
Capital Outlay	22,600	22,593.90	30,700	31,359.72	31,500	3%
Non-capital equipment purchases	7,100	8,403.19	8,000	5,315.98	9,500	19%
Total	545,280	515,600.74	565,875	418,554.50	591,850	5%

Police Personnel (9)

<u>Police</u>	<u>Date Hired</u>	<u>Yrs Service</u>	<u>FY 13-14</u>	<u>Proposed</u>	<u>FY 14-15</u>	<u>Merit</u>	<u>Holiday</u>
		<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>	
Chief	12/5/1988	25	49,980.32	-	51,500.00	1,545.00	-
Lieutenant	5/3/1999	15	36,720.13	-	36,720.13	1,101.60	-
Investigator	10/9/2003	11	31,633.16	-	31,633.16	948.99	-
Patrol Officer	7/24/2007	7	27,693.12	-	27,693.12	830.79	1,253.80
Patrol Officer	3/10/2010	4	26,643.06	-	26,643.06	799.29	1,206.26
Patrol Officer	7/22/2011	3	26,666.64	-	26,666.64	800.00	1,207.32
Patrol Officer	7/1/2012	2	26,644.00	-	26,644.00	799.32	1,206.30
Patrol Sergeant	8/1/2012	2	31,689.84	-	31,689.84	950.70	1,434.75
Patrol Officer	1/28/2014	0	26,142.48	-	26,142.48	784.27	1,183.59
			283,812.75	-	285,332.43	8,559.97	7,492.02

Police Vehicles

2015 Chevrolet Tahoe (Unmarked - Chief)	2009 Dodge Charge (Marked Patrol)
2014 Chevrolet Tahoe (Unmarked - Investigator)	2009 Dodge Charger (Marked Patrol)
2012 Dodge Charger (Slick-top - Patrol Sergeant)	2007 Dodge Charger (Administration Vehicle)
2012 Dodge Charger (Marked Patrol)	2006 Dodge Charger (Marked - Reserve Vehicle)
2011 Dodge Charger (Unmarked - Lieutenant)	2005 Ford Crown Victoria (Marked - Reserve Vehicle)
2011 Dodge Charger (Marked Patrol)	2004 Ford Crown Victoria (Declare Surplus)
2010 Dodge Charger (Marked Patrol)	1984 Chevrolet Blazer (Return to State)

Police Notes

The Police budget remains mostly stagnant with some reductions in supply and line items. The Budget accommodates the purchase of another four wheel drive Chevrolet Tahoe. The department has been very please with last's year's Tahoe purchase and we are continuing to monitor the vehicle's upkeep expenses. With this purchase, the Department will be able to keep two vehicles on patrol during inclement weather. The department will return to purchasing 2 wheel drive vehicles next year. Several computers including two desktops and two laptops are scheduled for replacement this year.

FIRE PROTECTION

<u>Fire Department</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	
Contracted Services	81,300	81,300.00	108,575	81,421.05	134,700	24%
Total	81,300	81,300.00	108,575	81,421.05	134,700	24%

Fire Protection Notes

The Town contracts with Boiling Springs Fire & Rescue for fire protection services. The contract provides the Fire Department with a portion of town's tax rate equivalent to the County Fire Tax rate. Last year the County Fire Tax was raised from \$0.03 to \$0.05. This has necessitated an increase in taxes and funding to Boiling Springs Fire & Rescue.

STREETS

<u>Street Department</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	
Supplies and Materials	500		500	17.98	2,000	300%
Street Lighting	43,600	43,493.78	79,300	66,962.41	44,500	-44%
Street Name Signs	1,000	746.49	1,000	509.33	1,000	0%
Total	45,100	44,240.27	80,800	67,489.72	47,500	-41%

Street Notes

The street department shows an increase in supplies to purchase a new welcome sign into town. The Sign on the west side of town has rotted beyond repair. The re-designed replacement sign will be constructed with a plastic wood alternative and should have a much longer service life.

POWELL BILL

Powell Bill (Streets)	FY 12-13 Budget	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Actual	FY 14-15 Recommended	%Change
Part-time Wages						
Part-time Benefits (FICA)						
Professional Services	4,000	98.43	2,500	62.50	500	-80%
Maintenance/Repair Streets			1,900		2,000	5%
Maintenance/Repair Vehicle						
Supplies and Materials	1,000	1,001.77	2,000	339.20	3,500	75%
Maintenance to Equipment	500					
Gasoline						
Contracted Services	260,000	239,483.46	119,500	122,831.11	103,000	-14%
Insurance and Bonds	1,500	1,429.00	1,500	2,622.00	1,500	0%
Transfer to Reserves					20,000	
Total	267,000	242,012.66	127,400	125,854.81	130,500	2%

Powell Bill Projects

Project	Cost
Sidewalk from CVS to University Commons	\$16,000
Resurface Wayne Court	\$9,000
Resurface Gordon Ave	\$78,000
Sidewalk Repairs and Patching	\$10,000

Powell Bill Notes

Powell Bill spending will consist of three primary projects; a sidewalk extension from the CVS to University Square which will connect that shopping center to the downtown, resurfacing Gordon Avenue, and resurfacing Wayne Court.

SOLID WASTE

<u>Solid Waste</u>	FY 12-13	FY 12-13	FY 13-14	FY 13-14	FY 14-15	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	
Salary and Wages	78,125	74,926.66	78,300	50,974.65	78,500	0%
Part-time Wages					-	
401k	3,906	3,663.00	4,000	2,064.00	4,000	0%
Paryoll Tax	5,977	5,731.96	6,700	3,899.59	6,700	0%
Retirement	5,266	4,934.18	5,300	2,682.21	5,600	6%
Group Insurance	16,020	16,111.56	14,475	8,516.19	16,950	17%
Uniforms	2,600	2,572.54	2,500	2,327.51	2,800	12%
Maintenance to Building and Grounds		9.50	2,000	1,926.63	500	-75%
Maintenance/Repair Vehicle	14,000	9,424.18	14,000	15,306.86	12,000	-14%
Supplies and Materials	54,470	54,521.13	7,500	2,751.58	5,000	-33%
Telephone	1,300	1,290.48	1,200	791.02	1,200	0%
Utilities	500	800.43	1,000	814.03	1,000	0%
Maintenance to Equipment	5,000	841.01	5,000	4,181.92	4,500	-10%
Gasoline	21,800	21,465.21	27,000	16,577.39	25,000	-7%
Contracted Services	74,000	69,481.80	77,000	60,961.72	77,000	0%
Capital Outlay	38,500	38,300.00				
Non-capital equipment purchases	1,000					
Debt Service - Principal and Interest	30,000	29,834.75	30,000	29,834.75	30,000	0%
Capital reserve - trash truck						
Total	352,464	333,908.39	275,975	203,610.05	270,750	-2%

Solid Waste Personnel (3)

<u>Solid Waste</u>	<u>Date Hired</u>	<u>Yrs Service</u>	<u>FY 13-14</u>	<u>Proposed</u>	<u>FY 14-15</u>	<u>Merit</u>
		<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>
Truck Operator	1/24/2002	12	30,617.60	-	30,617.60	918.53
SW Worker	2/9/2010	4	22,963.20	-	22,963.20	688.90
SW Worker	12/23/2013	0	21,840.00	-	21,840.00	655.20
			75,420.80	-	75,420.80	2,262.62

Solid Waste Vehicles

2013 Leaf Vacuum Trailer	1999 International Dump Truck
2012 Lodal Garbage Truck	1996 Wood Chipper Trailer
2011 Ford F350 Dump Truck	1990 Leaf Vacuum Trailer (Spare)
2004 Lodal Garbage Truck	

Solid Waste Notes

Solid Waste expenses remain relatively stagnant. No major capital expenses will be needed for next couple years until the wood chipper needs replacement. Garbage trucks last about 7 years putting a garbage truck replacement out to 2019.

RECREATION

<u>Recreation</u>	FY 12-13	FY 12-13	FY 13-14	FY 13-14	FY 14-15	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	
Salary and Wages	63,282	60,940.80	63,900	46,518.40	65,800	3%
Part-time Wages	-	-	-	-	-	
401k	3,164	3,046.00	3,200	2,325.00	3,300	3%
Payroll Tax	4,841	4,606.09	5,400	3,558.66	5,500	2%
Retirement	4,265	4,107.35	4,400	2,951.50	4,700	7%
Group Insurance	5,440	5,419.85	4,825	3,261.52	5,650	17%
Uniforms	1,200	1,019.44	1,200	1,023.21	1,200	0%
Maintenance to Buildings and Grounds	2,000	125.21	3,000	4,795.27	2,000	-33%
Maintenance/Repair Vehicle	3,000	2,891.86	1,000	900.48	2,000	100%
Supplies and Materials	4,000	2,394.87	6,125	3,354.08	3,100	-49%
Telephone	1,200	938.03	1,200	667.82	1,000	-17%
Utilities	1,000	1,116.37	1,200	1,058.51	1,200	0%
Maintenance to Equipment	1,300	1,428.50	1,200	1,893.67	1,200	0%
Gasoline	6,000	5,766.28	5,500	4,302.69	5,500	0%
Greenway Request	1,500	447.10	1,500	314.97	1,500	0%
Contracted Services - YMCA	48,400	48,377.00	49,350	36,282.25	51,800	5%
Contracted Services	600	-	-	-	-	
Library Expenses	20,000	20,000.00	20,000	15,000.00	20,000	0%
Museum Expenses	500	322.91	500	53.65	500	0%
Miscellaneous			7,000		6,000	-14%
Capital Outlay					21,500	
Non-capital equipment purchase	1,000					
Total	172,692	162,947.66	180,500	128,261.68	203,450	13%

Recreation Personnel (2)

<u>Recreation</u>	<u>Date Hired</u>	<u>Yrs Service</u>	<u>FY 13-14</u>	<u>Proposed</u>	<u>FY 14-15</u>	<u>Merit</u>
		<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>
Park Ranger	8/2/2001	13	37,731.20	-	37,731.20	1,131.94
Recreation Worker	4/21/2007	7	25,162.18	-	25,162.18	754.87
			62,893.38	-	62,893.38	1,886.80

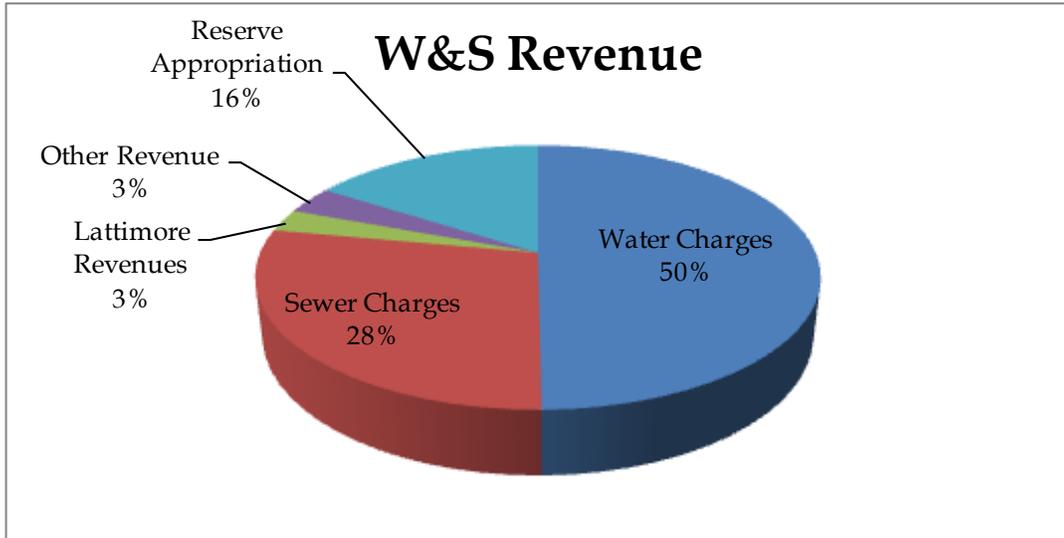
Recreation Vehicles

2006 Chevy Pickup (Park Ranger Vehicle)	2005 Chevy Pickup (Maintenance Vehicle)
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Recreation Notes

The recreation budget shows an increase due to a 5% increase in payment to the YMCA and \$21,000 for a new shade canopy and play equipment at the town park. The operational budget is actually somewhat decreased. A new truck to replace the 2005 Chevy will be needed in the next year or two.

WATER / SEWER REVENUES



<u>W/S Revenues</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>% Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Proposed</u>	
Web pay service charges		\$ 1,113.38		170.31		
Late and Reconnect Fees	\$ 26,000	\$ 29,836.99	\$ 26,000	23,304.82	\$ 28,000	8%
New Connection Fees	\$ 2,100	\$ 2,590.00	\$ 2,500	4,730.00	\$ 5,000	100%
Water Charges	\$ 843,200	\$ 826,889.57	\$ 845,000	681,207.14	\$ 860,000	2%
Wastewater Charges	\$ 462,000	\$ 467,970.18	\$ 470,000	361,956.01	\$ 485,000	3%
Lattimore Charges	\$ 30,000	\$ 35,563.53	\$ 30,000	24,757.94	\$ 35,000	17%
Lattimore Reimburse			\$ 12,600	4,968.98	\$ 12,600	0%
Investment Income	\$ 8,000	\$ 2,339.31	\$ 2,600	1,518.79	\$ 1,500	-42%
Profit/(Loss) on Sale of Fixed Assets						
Miscellaneous Revenue	\$ 25,900	\$ 24,004.14	\$ 21,000	12,800.71	\$ 24,000	14%
Reserve Appropriation	\$ 80,491		\$ 20,000		\$ 275,000	1275%
Total	\$ 1,477,691	\$ 1,390,307.10	\$ 1,429,700	1,115,414.70	\$ 1,726,100	21%

WATER / SEWER EXPENDITURES

W&S ADMINISTRATION

<u>W&S Administration</u>	FY 12-13	3/31/2013	FY 13-14	FY 13-14	FY 14-15	<u>% Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	<u>Actual</u>	<u>Proposed</u>	
Salary and Wages	\$ 73,980	\$ 51,814.37	\$ 75,700	48,425.82	\$ 75,700	0%
401k	\$ 3,700	\$ 2,590.00	\$ 3,800	2,656.00	\$ 3,800	0%
Payroll Tax	\$ 5,659	\$ 3,879.59	\$ 6,200	3,343.03	\$ 6,200	0%
Retirement	\$ 4,986	\$ 3,492.40	\$ 5,300	3,159.75	\$ 5,400	2%
Group Insurance	\$ 10,680		\$ 9,650	6,495.84	\$ 11,300	17%
Professional Services	\$ 14,000	\$ 5,285.00	\$ 14,000	5,190.00	\$ 9,000	-36%
Maintenance to Buildings and Grounds	\$ 500		\$ 500		\$ 500	0%
Supplies and Materials	\$ 5,000	\$ 3,895.48	\$ 5,000	3,763.42	\$ 5,000	0%
Training		\$ 350.00		395.00	\$ 500	
Travel						
Telephone	\$ 1,500	\$ 868.28	\$ 1,500	766.52	\$ 2,000	33%
Utilities	\$ 7,000	\$ 4,834.78	\$ 6,000	5,456.68	\$ 6,000	0%
Postage	\$ 8,000	\$ 6,528.00	\$ 8,000	6,703.87	\$ 8,000	0%
Maintenance to Equipment	\$ 2,000	\$ 2,680.63	\$ 2,000	1,944.05	\$ 2,000	0%
Advertising	\$ 400	\$ 137.50	\$ 400	261.37	\$ 400	0%
Dues and Subscriptions	\$ 7,000	\$ 4,965.16	\$ 7,000	3,769.11	\$ 6,500	-7%
Contracted Services	\$ 8,000	\$ 4,862.50	\$ 7,000	6,366.03	\$ 7,000	0%
Insurance and Bonds	\$ 26,000	\$ 27,085.00	\$ 27,000	34,626.00	\$ 40,000	48%
Depreciation						
Bad debt expense						
Contingency						
Miscellaneous						
Capital Outlay	\$ 12,000	\$ 11,209.75	\$ 6,800		\$ 25,500	
Non-capital equipment purchases				1,646.65	\$ 5,500	
Capital Reserve						
Transfer to Capital Project						
Total	\$ 190,405	\$ 134,478.44	\$ 185,850	134,969.14	\$ 220,300	19%

W&S Admin Personnel (2)

		<u>Yrs Service</u>	<u>FY 13-14</u>	<u>Proposed</u>	<u>FY 14-15</u>	<u>Merit</u>
<u>W/S Admin</u>	<u>Date Hired</u>	<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>
Public Works Director	6/17/2006	8	40,710.86	-	40,710.86	1,221.33
Billing Clerk	4/30/2001	13	31,824.00	-	31,824.00	954.72
			72,534.86	-	72,534.86	2,176.05

W&S Admin Vehicles

2008 Ford Ranger (Spare Vehicle)	2015 Ford F150 (PW Director's Vehicle)
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W&S Admin Notes

The W&S Admin budget shows an increase due to the purchase of a new truck for the Public Works Director and a shifting a more appropriate share of the town's liability insurance to the enterprise fund. Other expenses include a replacement desktop and mobile laptop setup for the Public Works Director.

WATER OPERATIONS

<u>Water Operations</u>	<u>FY 12-13</u>	<u>3/31/2013</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>% Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	<u>Actual</u>	<u>Proposed</u>	
Salary and Wages	\$ 58,525	\$ 41,515.60	\$ 60,500	43,241.62	\$ 60,500	0%
Part-time Wages						
401k	\$ 2,926	\$ 2,079.00	\$ 3,100	2,165.00	\$ 3,100	0%
Payroll Tax	\$ 4,477	\$ 3,175.87	\$ 5,100	3,307.99	\$ 5,100	0%
Retirement	\$ 3,945	\$ 2,798.23	\$ 4,300	2,746.73	\$ 4,300	0%
Group Insurance	\$ 10,680	\$ 8,958.20	\$ 9,650	6,495.84	\$ 11,300	17%
Uniforms	\$ 2,300	\$ 2,253.15	\$ 2,700	2,612.47	\$ 3,200	19%
Maintenance to Building and Grounds	\$ 400		\$ 4,500	374.57	\$ 2,000	-56%
Maintenance/Repair Vehicle	\$ 1,500	\$ 1,027.70	\$ 2,000	1,389.50	\$ 2,000	0%
Supplies and Materials	\$ 15,000	\$ 11,834.66	\$ 16,000	12,190.36	\$ 15,000	-6%
Water Purchases - City of Shelby	\$ 330,000	\$ 244,845.60	\$ 330,000	224,755.20	\$ 339,000	3%
Training	\$ 500		\$ 500		\$ 500	0%
Telephone	\$ 2,300	\$ 1,394.66	\$ 2,000	1,326.74	\$ 2,000	0%
Utilities	\$ 2,600	\$ 2,114.20	\$ 2,600	1,833.56	\$ 2,600	0%
Maintenance to Equipment	\$ 4,200	\$ 4,839.85	\$ 4,200	1,692.45	\$ 4,000	-5%
Gasoline	\$ 7,500	\$ 7,024.51	\$ 11,000	7,308.09	\$ 10,000	-9%
Contracted Services	\$ 16,000	\$ 3,275.00	\$ 15,000	5,195.00	\$ 11,000	-27%
Capital Outlay - Equipment						-
Non-capital equipment purchases	\$ 500	\$ 1,832.31		1,219.07	\$ -	
Capital Outlay - Lines	\$ 117,000	\$ 42,000.00	\$ 55,000	5,181.93	\$ 20,000	
Capital Reserve - Water Tank outside						
Water Debt Service (Principal and Interest)	\$ 88,542	\$ 44,270.91	\$ 88,600	44,270.91	\$ 98,600	11%
Total	\$ 668,895	\$ 425,239.45	\$ 616,750	367,307.03	\$ 594,200	-4%

Water Operations Personnel (2)

<u>Water Operations</u>	<u>Date Hired</u>	<u>Yrs Service</u>	<u>FY 13-14</u>	<u>Proposed</u>	<u>FY 14-15</u>	<u>Merit</u>
		<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>
Utilities Maint Worker	11/4/2002	12	28,579.20	-	28,579.20	857.38
Utilities Maint Worker	2/4/1993	21	28,514.31	-	28,514.31	855.43
			57,093.51	-	57,093.51	1,712.81

Water Operations Vehicles

2011 Ford F250 (Utility Truck)	2001 Ford Ranger (Declare Surplus)
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Water Operations Notes

Water Operations remains largely the same with some minor reductions to line items.

SEWER OPERATIONS

<u>Sewer Operations</u>	FY 12-13	3/31/2013	FY 13-14	FY 13-14	FY 14-15	<u>% Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	<u>Actual</u>	<u>Proposed</u>	
Salary and Wages	\$ 105,793	\$ 66,614.84	\$ 98,800	71,734.43	\$ 98,800	0%
Part-time Wages						
401k	\$ 5,190	\$ 2,085.00	\$ 5,000	3,003.00	\$ 5,000	0%
Payroll Tax	\$ 7,908	\$ 5,096.06	\$ 8,300	5,993.33	\$ 8,300	0%
Retirement	\$ 7,004	\$ 2,811.00	\$ 7,000	5,008.55	\$ 7,000	0%
Group Insurance	\$ 21,360	\$ 17,929.88	\$ 19,300	12,178.50	\$ 22,600	17%
Uniforms	\$ 3,500	\$ 3,009.81	\$ 3,500	3,831.17	\$ 4,000	14%
Maintenance to Buildings and Grounds	\$ 1,200	\$ 169.97	\$ 3,000	2,474.15	\$ 2,000	-33%
Maintenance/Repair Vehicle	\$ 3,000	\$ 4,111.45	\$ 3,600	2,251.86	\$ 4,000	11%
Supplies and Materials	\$ 14,000	\$ 15,452.19	\$ 17,000	11,438.82	\$ 15,000	-12%
Maintenance to Sewer System	\$ 25,000	\$ 8,308.20	\$ 23,000	881.06	\$ 19,000	-17%
Training	\$ 1,000	\$ 421.00	\$ 1,000	1,498.11	\$ 1,500	50%
Travel						
Telephone	\$ 5,200	\$ 3,659.66	\$ 5,200	3,590.67	\$ 5,200	0%
Utilities	\$ 61,000	\$ 45,695.47	\$ 60,000	47,654.31	\$ 55,000	-8%
Maintenance to Equipment	\$ 10,000	\$ 3,451.51	\$ 10,000	3,469.74	\$ 6,500	-35%
Gasoline	\$ 6,100	\$ 4,746.82	\$ 6,800	4,189.61	\$ 6,000	-12%
Contracted Services	\$ 20,000	\$ 11,501.48	\$ 20,000	11,618.50	\$ 14,000	-30%
Capital Outlay - Equipment	\$ 49,500	\$ 5,328.80	\$ 36,000	24,437.20	\$ 19,000	-47%
Non-capital equipment purchase	\$ 3,500	\$ 9,142.05	\$ 4,000	5,776.69	\$ -	-100%
Capital Outlay - Infrastructure	\$ 50,000	\$ 49,860.00	\$ 100,000		\$ 485,000	385%
Sewer Debt Service (Principal and Interest)	\$ 171,100	\$ 167,261.34	\$ 163,500	163,462.70	\$ 89,000	-46%
Total	\$ 571,355	\$ 426,656.53	\$ 595,000	384,492.40	\$ 866,900	46%

Sewer Operations Personnel (3.5)

<u>Sewer Operations</u>	<u>Date Hired</u>	<u>Yrs Service</u>	FY 13-14	Proposed	FY 14-15	Merit
		<u>11/1/2014</u>	<u>Salary</u>	<u>COLA</u>	<u>Salary</u>	<u>Increase</u>
WWRF ORC	8/10/1987	27	44,033.60	-	44,033.60	1,321.01
WW Operator	4/30/2012	2	23,337.60	-	23,337.60	700.13
WW Operator	6/25/2012	2	25,501.64	-	25,501.60	765.05
WW Operator	10/1/2013	1	25,001.60		25,001.60	750.05
			92,872.84	-	117,874.40	3,536.23

Sewer Operations Vehicles

2008 Ford Truck (Maint Vehicle)	2005 Dodge Pickup (Maint Vehicle)
2007 Ford F150 (ORC Vehicle)	1989 Ford (Spare Pump Truck)
2006 International (Septic Pump Truck)	

Sewer Operations Notes

Capital Outlay for Sewer Operations includes the construction of a new pump station at Lyman Street. Many line items in the department have been modestly trimmed this year. A truck will be needed to replace the 2005 Dodge in the next year or two.

LATTIMORE SEWER OPERATIONS

<u>Lattimore Sewer Operations</u>	<u>FY 12-13</u>	<u>3/31/2013</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>% Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Recommended</u>	<u>Actual</u>	<u>Proposed</u>	
Salary and Wages	\$ 20,176	\$ 15,681.07	\$ 22,700	15,600.95	\$ 22,700	0%
401k	\$ 1,000	\$ 784.00	\$ 1,200	780.00	\$ 1,200	0%
Payroll Tax	\$ 1,550	\$ 1,199.61	\$ 1,900	1,193.48	\$ 1,900	0%
Retirement	\$ 1,360	\$ 1,056.90	\$ 1,600	1,102.99	\$ 1,700	6%
Maintenance to Buildings and Grounds						
Supplies and Materials	\$ 50	\$ 84.28		110.84		
Maintenance to Sewer System	\$ 4,700		\$ 1,000		\$ 1,000	0%
Telephone	\$ 4,200	\$ 3,112.62	\$ 4,200	2,834.16	\$ 4,200	0%
Utilities	\$ 7,900	\$ 5,178.28	\$ 6,000	5,581.14	\$ 6,000	0%
Maintenance to Equipment	\$ 1,800		\$ 1,500	1,693.90	\$ 1,500	0%
Gasoline						
Capital Outlay - Sewer	\$ 4,300		\$ 4,500		\$ 4,500	0%
Total	\$ 47,036	\$ 27,096.76	\$ 44,600	28,897.46	\$ 44,700	0%

Personnel (.5)

Lattimore Operations pays 50% of the Waste Water ORC's salary and related expenses to cover the cost of providing water reclamation.

Lattimore Notes

The phone and utility expenses related to operating the Lattimore system are directly reimbursed by the Town of Lattimore. Staff continues to monitor the interlocal agreement between the two municipalities and consider potential adjustments.