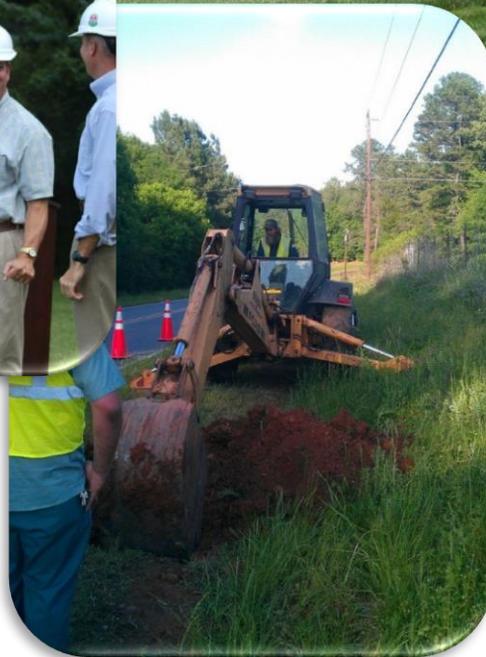




# TOWN OF BOILING SPRINGS



STAFF RECOMMENDED  
ANNUAL BUDGET  
FISCAL YEAR 2015-2016

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## BUDGET ORDINANCE

**BE IT ORDAINED** by the Board of the 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 Property Taxes	\$ 878,000
Sales & Use Taxes	\$ 327,000
Franchise Taxes	\$ 229,000
Solid Waste User Fees	\$ 209,000
Powell Bill Allocation	\$ 130,000
Other Revenues	\$ 100,800
Reserve Appropriation	\$ 10,000
TOTAL REVENUES	\$ 1,883,800

#### B. Expenditures Authorized by Department

Administration	\$ 488,950
Police	\$ 623,840
Fire Service	\$ 135,000
Street Lighting	\$ 48,500
Streets Powell Bill	\$ 130,000
Solid Waste	\$ 271,650
Recreation	\$ 185,860
TOTAL EXPENDITURES	\$ 1,883,800

**SECTION II. WATER & SEWER FUND**

A. Revenues Anticipated

Water Charges	\$835,000
Sewer Charges	\$500,000
Lattimore System Charges	\$47,600
Other Revenues	\$56,800
<b>TOTAL REVENUES</b>	<b>\$1,439,400</b>

B. Expenditures Authorized by Department

Water & Sewer Administration	\$319,450
Water Operations	\$668,000
Sewer Operations	\$404,350
Lattimore System	\$47,600
<b>TOTAL EXPENDITURES</b>	<b>\$1,439,400</b>

**SECTION III. TAXES, RATES, FEES & CHARGES ESTABLISHED**

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

<b>FY 2015-16 General Schedule of Taxes, Fees &amp; Charges</b>	
Ad Valorem Tax Rate	\$0.32 per \$100 of valuation
Returned Check Fee	\$25 per occurrence
Document Copying Fee	\$0.25 per page
Admin Record Charge	Billed @ actual cost
Rezoning Application	\$260*
Zoning Compliance Permit	\$25*
Sign Compliance Permit	\$25*
Zoning Compliance Letter	\$25*
Site Plan Review	\$50*
Board of Adjustment Review	\$260*
Final Subdivision Plat Review	\$50 plus \$5 for each lot over 10
Annexation Petition	\$200*
Street Closing Petition	\$500*
Police Report Fee	\$3 + Copying Fee for pages over 10
Fingerprinting Fee	Free for Residents   \$20 Non-Resident
Civil Citation Parking	\$20 + \$50 penalty for every 30 days unpaid
Civil Citation Fire Lane	\$50
Garbage Inside	\$8.50
Garbage Outside	\$13.00
Garbage Commercial	\$10.50
Recycling Inside	\$3.00
Recycling Outside	\$4.50
Can Damage Fee	\$20 for second repair in any 12 month period
Facility Rentals	Set Administratively

<b>FY 2015-16 Water &amp; Sewer Schedule of Fees &amp; Charges</b>		
<b>Description</b>	<b>Inside</b>	<b>Outside</b>
Minimum Water Rate 0-2,000 gallons	\$17.00	\$25.00
Volumetric Water Rate 2,000-15,000 gallons	\$5.00 per 1000	\$7.50 per 1000
Volumetric Water Rate over 15,000 gallons	\$6.00 per 1000	\$8.50 per 1000
<b>Minimum Sewer Rate 0-2,000 gallons</b>		
Minimum Sewer Rate 0-2,000 gallons	\$17.00	\$25.00
Volumetric Sewer Rate 2,000-15,000 gallons	\$5.00 per 1000	\$7.50 per 1000
Volumetric Sewer Rate over 15,000 gallons	\$6.00 per 1000	\$8.50 per 1000
<b>Sewer Only 0-2,000 gallons</b>		
Sewer Only 0-2,000 gallons	NA	\$26.00
<b>Sewer Only 2,000-15,000 gallons</b>		
Sewer Only 2,000-15,000 gallons	NA	\$7.50 per 1000
<b>Sewer Only over 15,000 gallons</b>		
Sewer Only over 15,000 gallons	NA	\$8.50 per 1000

<b>FY 2015-16 Water &amp; Sewer Schedule of Fees &amp; Charges</b>		
<b>Description</b>	<b>Inside</b>	<b>Outside</b>
Water Deposit	\$60	\$75
Sewer Deposit	\$50	\$60
Water & Sewer Deposit	\$100	\$125
Water Tap 3/4 inch*	\$700	\$900
Water Tap 1 inch*	\$900	\$1,100
Water Tap 1.5 inch*	\$1,200	\$1,400
Water Tap over 1.5 inch*	At Cost	At Cost
Water Tap Inspection*	\$330	\$490
Sewer Tap Inspection*	\$330	\$490
Meter Installation 3/4 inch*	\$370	\$470
Meter Installation 1 inch*	\$490	\$590
Additional Road Bore Fee*	\$400 (Irrigation Only)	\$400
Service Bill Monthly Late Fee	\$10	\$10
Service Disconnection	\$25	\$25
After-Hours Service Charge (4pm, Weekends, & Holidays)	\$25	\$25
Residential Meter Testing Fee *	\$100	\$100
Commercial or Oversize Meter Testing Fee	At Cost	At Cost
Meter Tampering Fee	\$200	\$200

\*Fees and charges are due in advance of any service, public notice, ordering of supplies, or other administrative process commencing. Many fees are application or review fees and are not contingent on approval.

**SECTION IV. SPECIAL AUTHORIZATIONS**

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

**SECTION V. USE OF BUDGET DOCUMENT AND ORDINANCE**

This Ordinance and the budget document shall be the basis for the financial plan of the Town of Boiling Springs for Fiscal Year 2015-16. 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 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 2015.

\_\_\_\_\_  
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 NCGS-159-11, the proposed Annual Budget for Fiscal Year 2015-16 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. There are no proposed increases in taxes, rates, or fees. The highlights of the proposed budget are as follows.

## **General Fund Revenues**

The ad valorem tax rate is recommended to remain at \$0.32 cents per \$100 valuation. At \$0.32 cents, the town maintains a very competitive tax rate compared to other “full service” communities in Cleveland County. For comparison, in the 2014/15 Fiscal Year Kings Mountain levied a property tax rate of \$0.40 and Shelby levied a \$0.445 rate. In Boiling Springs the owner of a \$175,000 home pays \$560 in property taxes to the Town. The Town’s \$0.32 tax rate will be applied to this year’s estimated total tax base of \$274,427,000. This new valuation reflects a growth rate of less than 1%. This year each cent of the tax rate is projected to yield \$27,031 in revenue.

There is a 7% increase in predicted sales tax revenue driven by the economy’s continuing recovery. Franchise taxes are enjoying a larger increase of 15% due to changes in how those funds are collected and disbursed by the state. The state has altogether eliminated municipalities’ ability to collect business privilege licenses, this has caused significant revenue shortfalls in many municipalities however the impact has been minimal for Boiling Springs.

The budget appropriates a modest \$10,000 from fund balance to cover various one-time expenses related to furnishing and equipping the new Town Hall and Police Department facility.

## **General Fund Expenses**

There are changes to the General Fund expenditures from the previous Fiscal Year. Health insurance premiums are projected to increase by 19%. This year’s budget funds a merit system awarding employees up to 3%. The budget funds several technology upgrades that coincide with the construction of the new Town Hall and Police Department. Items include; a phone system with greater functionality and higher speed internet which will improve the user experience with our financial and utility billing software which is hosted offsite.

Funding is also included for an agreement with Isothermal Planning and Development Commission to provide planning services to the town. Under the agreement the town will share a planner with 2 other municipalities. The planner will have established hours at the Town Hall and provide general planning services and attend Planning Board meetings.

### **Powell Bill Fund**

Powell Bill revenues are expected to reduce slightly due to the state legislature's changes to the gasoline tax. Some routine resurfacing and repair is scheduled for various areas in town. The Town has secured \$150,000 from NCDOT for an 80/20 matching funds sidewalk project around Boiling Springs Elementary. \$50,000 has been budgeted to go into reserve fund balance for the purpose of matching NCDOT's funds and funding elements of the project that are not eligible for NCDOT's match. This money will be taken from reserves later in the fiscal year to fund a separate project budget ordinance for this sidewalk expansion. Of the remaining \$80,000 of this year's Powell Bill appropriation; \$30,000 is budgeted to reserves for future projects and the remaining \$50,000 is budget for various repairs to streets, sidewalks, and stormwater infrastructure. There is no large resurfacing project in the budget for this year.

### **Water / Sewer Fund**

Water and Sewer rates are recommended to remain unchanged from FY14/15. Last year's rate increases have generated approximately \$30,000 in additional revenue allowing the Town to more adequately address infrastructure and equipment needs.

Funding is allocated for several improvements to the water system including the relocation of a water line that currently runs through a building at GWU, this project will be jointly funded. The budget funds some touch up painting on the water tower although a full repaint will be needed in the near future. Funding is also included for the replacement of several fire hydrants, and rebuilding the main water valve that serves the interconnection between Boiling Springs and the City of Shelby's water system. There are also several pieces of equipment in the budget intended to speed up the Town's ability to respond to water line breaks including a trailer, a backhoe extension, and an area for bulk material storage.

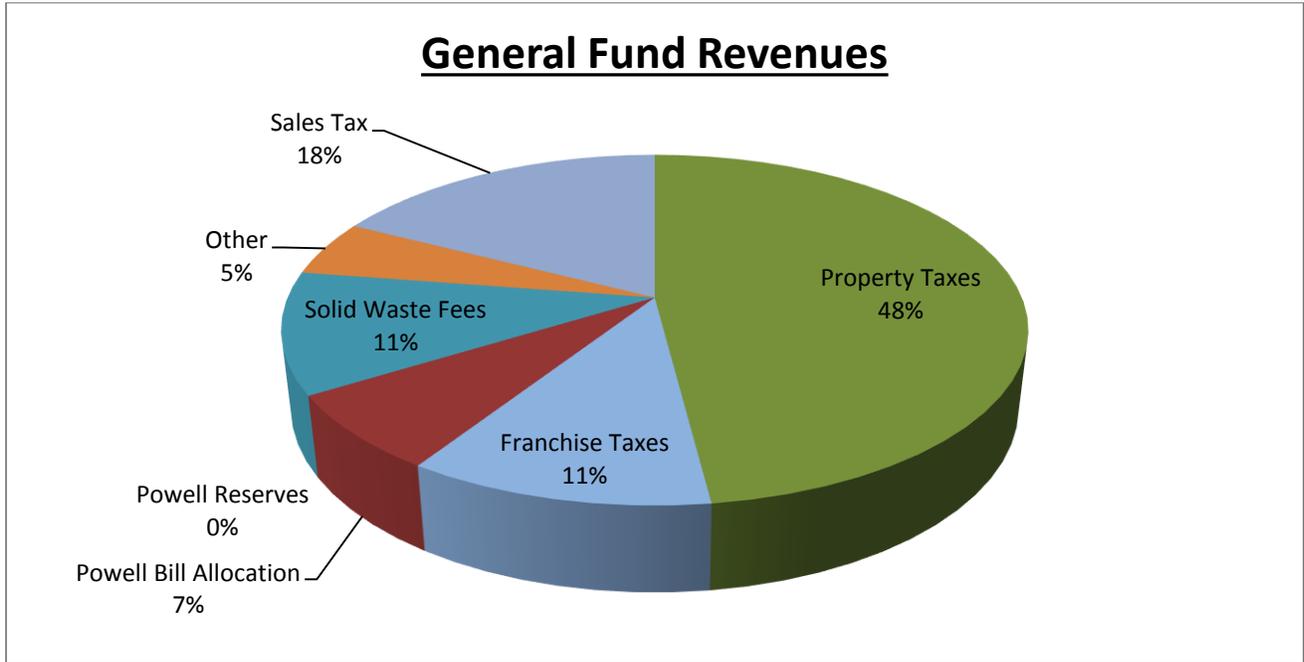
In the sewer department the budget funds a new 4x4 vehicle and a new tractor for managing vegetation along remote sewer lines. Several line items in the sewer department have been increased to overhaul and refurbish various pieces of equipment.

Respectfully submitted,



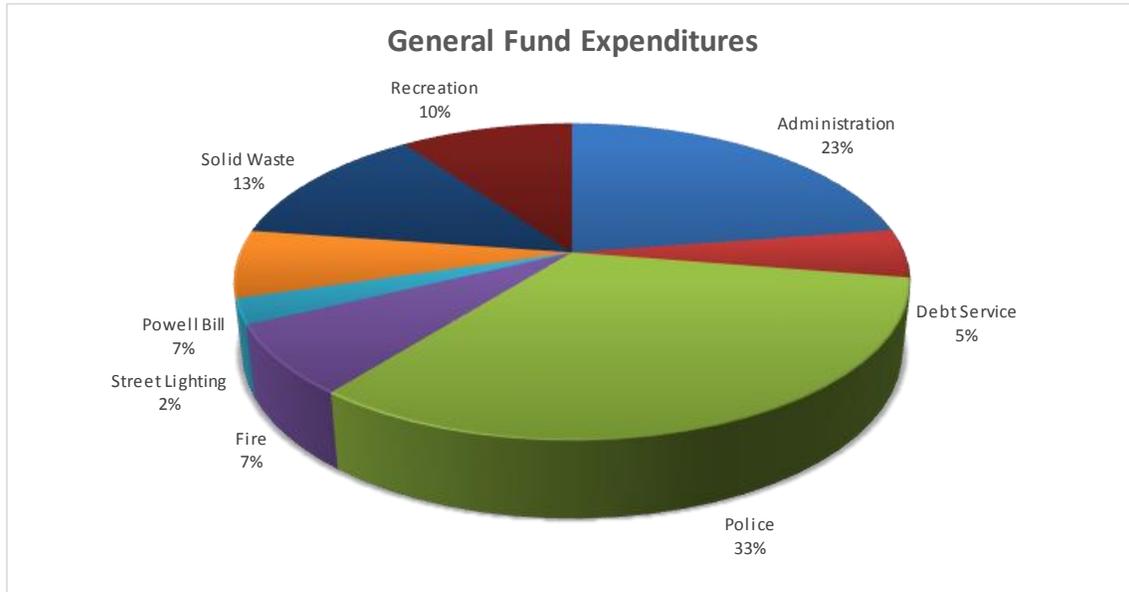
Tom Hart  
Town Manager

# GENERAL FUND REVENUES



<u>Description</u>	FY 13-14	FY 13-14	FY 14-15	FY 14-15	FY 15-16	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Recommend</u>	
Property Taxes - Prior Years	16,000	12,093.08	16,000	8,774.86	10,000	-38%
Property Tax Penalties less Discounts	1,000	982.42	1,300	483.30	1,000	-23%
Property Taxes - Current Year	769,600	785,666.26	863,000	868,412.74	867,000	0%
Court Costs, Fee and Charges	2,000	2,064.00	2,000	1,340.69	2,000	0%
Privilege Licenses	2,200	2,177.00	2,200	1,784.50	-	-100%
Library Donations	10,000	10,002.00	10,000	10,000.00	10,000	0%
Powell Bill Allocation	127,400	131,001.57	130,500	131,281.20	130,000	0%
Solid Waste Disposal Tax	3,000	2,595.28	3,000	2,941.29	3,000	0%
Utilities Franchise Tax	187,000	198,171.48	199,000	226,000.00	229,000	15%
Local Option Sales and Use Taxes	305,000	292,671.96	305,000	315,000.00	327,000	7%
Recycling Charges	45,000	54,882.88	50,000	46,486.00	46,500	-7%
Investment Income - General Fund	5,300	3,592.06	2,500	2,036.35	2,000	-20%
Investment Income - Powell Bill	1,500	1,393.08	1,500	1,375.00	1,300	-13%
Profit/ (Loss) on Sale of Fixed Assets			2,000	1,642.02		-100%
Zoning Charges	1,000	1,450.00	1,500	1,700.00	1,500	0%
Solid Waste Charges	168,000	156,216.19	168,000	162,850.00	162,500	-3%
Cleveland County Recreation Grant	67,600	66,693.11	68,000	70,427.20	71,000	4%
Miscellaneous Revenue	4,000	5,552.93	6,000	1,760.97	10,000	67%
Powell Bill Reserve Appropriation	1,000	1,000.00				
Reserve Appropriation			21,000	21,000.00	10,000	
<b>Total</b>	<b>1,716,600</b>	<b>1,728,205.30</b>	<b>1,852,500</b>	<b>1,875,296.12</b>	<b>1,883,800</b>	<b>2%</b>

# GENERAL FUND EXPENSES



## ADMINISTRATION DEPARTMENT

<u>Administration</u>	<u>FY 13-14</u> <u>Budget</u>	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Budget</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15-16</u> <u>Recommend</u>	<u>%Change</u>
Salary and Wages	170,300	171,576.74	174,400	170,427.10	161,600	-7%
Governing Body Salaries	8,400	8,200.00	8,400	8,400.00	8,400	0%
401k	8,400	8,294.00	8,600	9,501.00	7,900	-8%
Payroll Tax	16,600	18,570.34	14,000	13,680.27	13,100	-6%
Retirement	11,800	12,075.15	12,200	12,226.44	11,300	-7%
Group Insurance	14,475	14,615.64	16,950	17,122.68	20,350	20%
Professional Services	15,100	15,017.00	14,000	18,455.00	18,000	29%
Maintenance to Building and Grounds	4,200	4,180.99	3,000	4,592.65	3,000	0%
Maintenance/Repair Vehicle					-	
Supplies and Materials	6,000	5,863.53	7,000	6,980.26	7,000	0%
Training	3,500	2,955.86	3,500	2,113.59	3,000	-14%
Travel					-	
Telephone	3,600	3,510.57	3,500	5,039.81	3,500	0%
Utilities	12,500	12,491.51	12,000	10,983.71	10,000	-17%
Postage	1,100	1,000.00	1,100	1,100.00	1,000	-9%
Maintenance to Equipment	2,700	1,132.49	2,500	889.89	1,500	-40%
Gasoline					-	
Advertising	2,400	2,334.58	1,000	1,765.90	1,000	0%
Dues and Subscriptions	15,200	14,968.56	15,500	16,059.56	16,000	3%
Property Tax Collection	17,200	17,113.97	17,600	18,183.15	17,600	0%
Contracted Services	14,000	10,398.07	13,000	6,909.67	22,000	69%
Insurance and Bonds	54,700	54,593.00	44,000	54,957.00	59,200	35%
Depreciation					-	
Debt Service			76,500	62,203.99	63,500	
Contingency	1,500		15,000		15,000	0%
Miscellaneous	6,600	6,598.93	7,600	2,731.73	5,000	-34%
Capital Outlay				9,829.00	-	
Non-capital equipment purchases	1,000	410.00	2,000	3,982.37	20,000	900%
<b>Total</b>	<b>391,275</b>	<b>385,900.93</b>	<b>473,350</b>	<b>458,134.77</b>	<b>488,950</b>	<b>3%</b>

**Administration Department Highlights**

The administration budget remains generally the same as in previous years. 25% of the Town Manager’s salary has been moved to the enterprise fund to more accurately reflect the Manager’s workload. The budget includes Planning Services from Isothermal Planning & Development Commission and a contract for computer maintenance.

<u>Funded Positions</u>	<u>Date Hired</u>	<u>Yrs Svc</u>	<u>Pay Grade</u>
Town Manager	7/2/2012	3	25
Town Clerk	1/17/1990	25	16
Finance Officer	7/26/2004	11	22
Public Works Director	6/17/2006	9	23

## POLICE DEPARTMENT

Police Department	FY 13-14	FY 13-14	FY 14-15	FY 14-15	FY 15-16	%Change
	Budget	Actual	Budget	Projected	Recommend	
Salary and Wages	293,300	293,112.14	304,800	306,320.73	316,400	4%
Part-time/Reserve Wages	20,000	18,973.94	25,000	14,818.23	25,000	0%
Separation allowance	8,000	7,444.76	8,000	7,444.76	8,000	0%
Retirement	19,700	21,277.86	22,200	22,698.37	23,100	4%
401k	14,600	14,508.00	15,300	15,317.00	15,900	4%
Payroll Tax	27,100	24,391.07	27,500	25,136.65	28,400	3%
Group Insurance	40,325	43,136.44	50,800	51,368.04	61,050	20%
Uniforms	3,300	2,852.96	4,500	2,537.05	4,100	-9%
Maintenance to Building and Grounds	1,000	735.12	1,000	200.00	500	-50%
Maintenance/Repair Vehicle	16,000	15,561.22	15,000	27,527.12	20,000	33%
Supplies and Materials	4,000	3,800.27	4,500	3,323.17	4,000	-11%
Training	1,500	1,403.40	1,000	950.69	1,000	0%
Travel						
Telephone	6,500	6,394.39	6,500	8,477.35	7,200	11%
Utilities	7,600	7,576.61	6,000	7,331.01	6,000	0%
Maintenance to Equipment	2,000	1,172.25	1,500	1,100.00	1,500	0%
Gasoline	34,000	33,392.16	39,000	24,537.24	33,000	-15%
Contracted Services	21,300	21,229.80	17,500	21,782.00	22,000	26%
Miscellaneous	750	300.00	750	600.00	750	0%
Capital Outlay	31,400	31,359.72	31,500	32,300.00	33,000	5%
Non-capital equipment purchases	5,400	5,315.98	9,500	7,369.92	12,940	36%
<b>Total</b>	<b>557,775</b>	<b>553,938.09</b>	<b>591,850</b>	<b>581,139.33</b>	<b>623,840</b>	<b>5%</b>

### Police Department Highlights

The Police Department budget includes a new Chevrolet Tahoe and several replacement laptops for patrol officers. Recent incidents have revealed the need for prisoner transport cages which has increased the town's cost to outfit a vehicle for police use. The budget also includes the purchase of a traffic monitoring system similar to the department's existing radar trailer. The pole mounted device tracks traffic speed and direction to create detailed reports. The system will be deployed in response to citizen speeding complaints and help officers determine targeted times for traffic enforcement.

Funded Positions	Date Hired	Yrs Svc	Pay Grade
Chief	12/5/1988	26	23
Lieutenant	5/3/1999	16	17
Investigator	10/9/2003	12	14
Patrol Officer	7/24/2007	8	13
Patrol Officer	3/10/2010	5	13
Patrol Officer	5/22/2015	0	13
Patrol Officer	7/1/2012	3	13
Patrol Sergeant	8/1/2012	3	15
Patrol Officer	1/28/2014	1	13

**Police Equipment**

2015 Chevrolet Tahoe (Marked Patrol)	2010 Dodge Charger (Marked Patrol)
2015 Chevrolet Tahoe (Marked Patrol)	2009 Dodge Charger (Marked Patrol)
2014 Chevrolet Tahoe (Unmarked Investigator)	2009 Dodge Charger (Marked Reserve Vehicle)
2012 Dodge Charger (Slick-top Sergeant)	2007 Dodge Charger (Unmarked Chief)
2012 Dodge Charger (Marked Patrol)	2006 Dodge Charger (Marked Reserve Vehicle)
2011 Dodge Charger (Unmarked Lieutenant)	2005 Ford Crown Victoria (Admin Dept. Vehicle)
2011 Dodge Charger (Marked Patrol)	1984 Chevrolet Blazer (Declare Surplus)

**FIRE PROTECTION**

<b>Fire Department</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Budget</b>	<b>FY 14-15 Projected</b>	<b>FY 15-16 Recommend</b>	<b>%Change</b>
Contracted Services	108,575	108,561.40	134,700	134,700.00	135,000	0%
<b>Total</b>	<b>108,575</b>	<b>108,561.40</b>	<b>134,700</b>	<b>134,700.00</b>	<b>135,000</b>	<b>0%</b>

**Department Highlights**

The Town contracts with Boiling Springs Fire & Rescue for fire protection services. The contract provides the fire department with the equivalent of \$0.05 of the Town’s property tax rate.

## STREETS

<u>Street Department</u>	<u>FY 13-14 Budget</u>	<u>FY 13-14 Actual</u>	<u>FY 13-14 Budget</u>	<u>FY 13-14 Projected</u>	<u>FY 14-15 Recommend</u>	<u>%Change</u>
Supplies and Materials	500	17.98	2,000	-	3,000	50%
Street Lighting	81,800	81,768.67	44,500	44,549.72	44,500	0%
Street Name Signs	1,000	885.13	1,000	452.30	1,000	0%
<b>Total</b>	<b>83,300</b>	<b>82,671.78</b>	<b>47,500</b>	<b>45,002.02</b>	<b>48,500</b>	<b>2%</b>

### Department Highlights

The street department budget includes the purchase of a new welcome sign into town and continued LED retrofits to the Town's holiday lights.

## POWELL BILL

<u>Powell Bill (Streets)</u>	<u>FY 13-14 Budget</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Recommend</u>	<u>%Change</u>
Part-time Wages						
Part-time Benefits (FICA)						
Professional Services	500	447.50	500		500	0%
Maintenance/Repair Streets			2,000		2,000	0%
Maintenance/Repair Vehicle						
Supplies and Materials	900	339.20	3,500	1,256.52	3,500	0%
Maintenance to Equipment						
Gasoline						
Contracted Services	124,300	120,336.18	103,000	101,935.46	42,000	-59%
Insurance and Bonds	2,700	2,622.00	1,500	1,830.00	2,000	33%
Transfer to Reserves			20,000	20,000.00	80,000	
<b>Total</b>	<b>128,400</b>	<b>123,744.88</b>	<b>130,500</b>	<b>125,021.98</b>	<b>130,000</b>	<b>0%</b>

### Powel Projects

BS Elementary Sidewalk Project	\$50,000
Transfer to Reserves	\$30,000
Asphalt Patching and Sidewalk Repairs	\$50,000

## SOLID WASTE

<u>Solid Waste</u>	<u>FY 13-14</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>%Change</u>
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Recommend</u>	
Salary and Wages	71,300	71,284.46	78,500	73,273.18	74,000	-6%
Part-time Wages					-	
401k	4,000	3,065.00	4,000	3,634.00	3,700	-8%
Paryoll Tax	5,500	5,431.61	6,700	5,605.40	6,300	-6%
Retirement	4,000	4,068.48	5,600	3,882.76	5,300	-5%
Group Insurance	12,275	13,383.27	16,950	17,583.91	20,350	20%
Uniforms	3,000	2,947.19	2,800	3,422.64	3,500	25%
Maintenance to Building and Grounds	2,000	1,926.63	500		500	0%
Maintenance/Repair Vehicle	18,200	18,148.86	12,000	14,196.96	12,000	0%
Supplies and Materials	4,500	3,167.11	5,000	7,098.33	5,000	0%
Telephone	1,200	982.45	1,200	985.31	1,000	-17%
Utilities	1,000	950.89	1,000	1,068.83	1,000	0%
Maintenance to Equipment	5,000	4,599.49	4,500	870.51	2,000	-56%
Gasoline	22,800	22,314.13	25,000	18,424.11	20,000	-20%
Contracted Services	81,700	81,685.44	77,000	82,270.80	87,000	13%
Capital Outlay						
Non-capital equipment purchases						
Debt Service - Principal and Interest	30,000	29,834.75	30,000	29,834.75	30,000	0%
Capital reserve - trash truck						
<b>Total</b>	<b>266,475</b>	<b>263,789.76</b>	<b>270,750</b>	<b>262,151.49</b>	<b>271,650</b>	<b>0%</b>

### Department Highlights

Solid Waste remains relatively unchanged.

<u>Funded Positions</u>	<u>Date Hired</u>	<u>Yrs Svc</u>	<u>Pay Grade</u>
Truck Operator	1/24/2002	13	8
SW Worker	9/22/2014	1	7
SW Worker	1/14/2015	0	7

### Solid Waste Equipment

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

## RECREATION

<u>Recreation</u>	<u>FY 13-14</u> <u>Budget</u>	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Budget</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15-16</u> <u>Recommend</u>	<u>%Change</u>
Salary and Wages	63,900	63,424.71	65,800	64,892.80	67,800	3%
Part-time Wages					-	
401k	3,200	3,169.00	3,300	3,611.00	3,400	3%
Payroll Tax	5,400	4,849.74	5,500	4,964.30	5,600	2%
Retirement	4,400	4,482.04	4,700	4,410.75	4,800	2%
Group Insurance	4,825	4,892.28	5,650	5,727.96	6,800	20%
Uniforms	1,300	1,264.34	1,200	1,041.25	1,200	0%
Maintenance to Buildings and Grounds	4,800	4,795.27	2,000	351.33	1,000	-50%
Maintenance/Repair Vehicle	1,000	985.84	2,000	2,868.65	2,000	0%
Supplies and Materials	4,425	4,159.38	3,500	1,586.93	2,000	-43%
Telephone	1,200	825.73	1,000	839.95	1,000	0%
Utilities	1,400	1,591.66	1,200	1,478.55	1,600	33%
Maintenance to Equipment	2,500	2,468.60	1,200	2,537.87	1,500	25%
Gasoline	6,000	5,903.46	5,500	4,239.39	5,000	-9%
Greenway Request	500	352.27	1,500	602.75	2,500	67%
Contracted Services - YMCA	49,350	48,376.50	51,800	51,796.00	54,390	5%
Contracted Services					-	
Library Expenses	20,000	20,000.00	20,000	20,000.00	20,020	0%
Museum Expenses	500	53.65	500	203.00	250	-50%
Miscellaneous	6,100	4,479.83	6,000	4,702.42	5,000	-17%
Capital Outlay			21,500	21,500.00		-100%
Non-capital equipment purchase						
<b>Total</b>	<b>180,800</b>	<b>176,074.30</b>	<b>203,850</b>	<b>197,354.90</b>	<b>185,860</b>	<b>-9%</b>

### Department Highlights

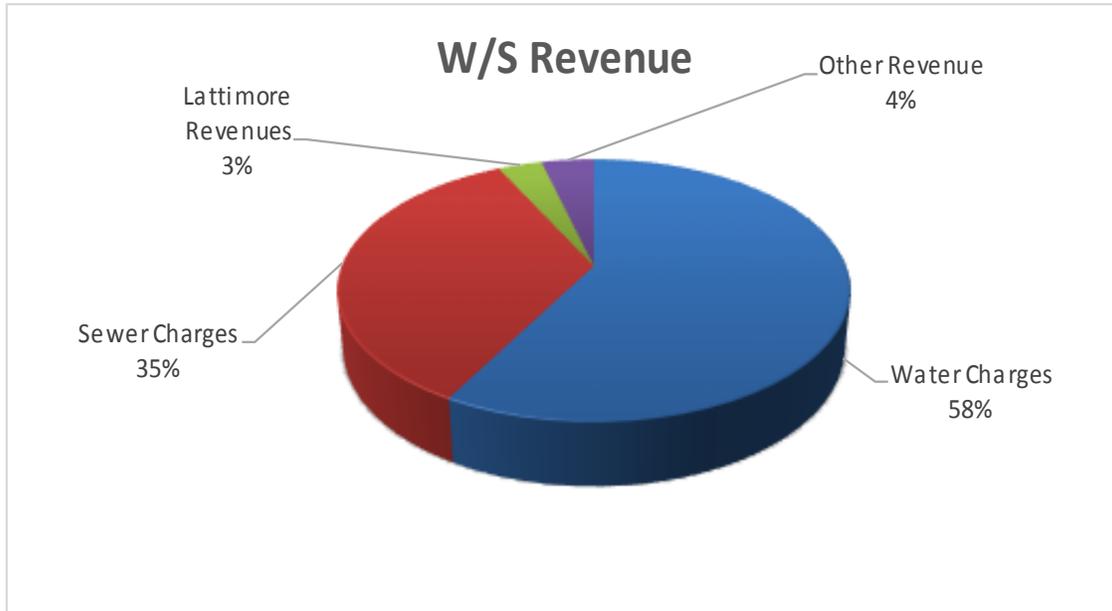
Important improvements have been made at the Town Park over the last couple years including clearing and grading work and restroom renovations however, many capital needs remain unfunded including replacing play equipment, repaving the park walking trail, and repaving the East Branch parking lot.

<u>Funded Positions</u>	<u>Date Hired</u>	<u>Yrs Svc</u>	<u>Pay Grade</u>
Park Ranger	8/2/2001	14	12
Recreation Worker	4/21/2007	8	7

### Recreation Vehicles

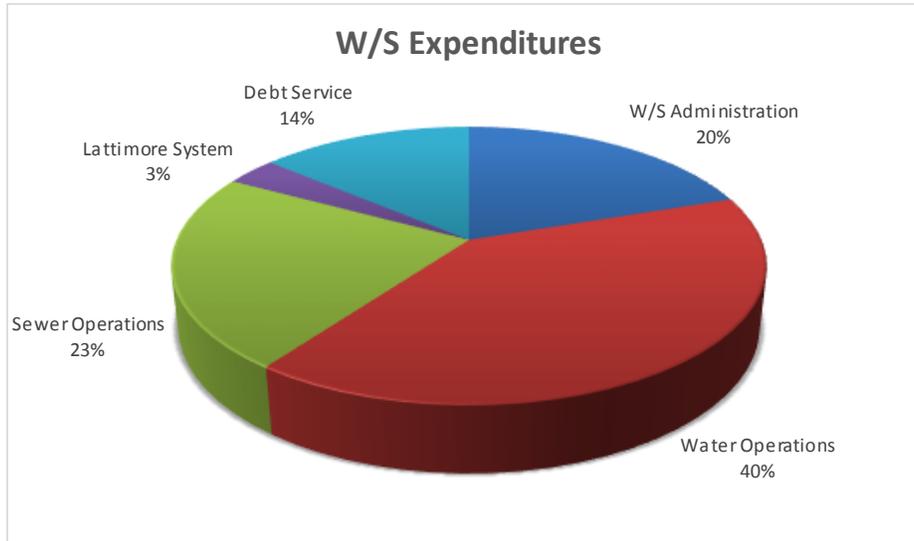
1996 Chevrolet Pickup (Park Ranger)	1995 Chevrolet Pickup (Maintenance Vehicle)

## ENTERPRISE FUND REVENUES



<u>W/S Revenues</u>	<u>FY 13-14 Budget</u>	<u>FY 13-14 Actual</u>	<u>FY 14-15 Budget</u>	<u>FY 14-15 Projected</u>	<u>FY 15-16 Proposed</u>	<u>% Change</u>
Web pay service charges		\$ 170.31		-		
Late and Reconnect Fees	\$ 26,000	\$ 33,256.22	\$ 28,000	41,894.00	\$ 30,000	7%
New Connection Fees	\$ 2,500	\$ 6,000.00	\$ 5,000	1,160.00	\$ 5,000	0%
Water Charges	\$ 845,000	\$ 851,476.24	\$ 860,000	833,677.08	\$ 835,000	-3%
Wastewater Charges	\$ 470,000	\$ 447,722.48	\$ 485,000	496,048.08	\$ 500,000	3%
Lattimore Charges	\$ 30,000	\$ 39,962.19	\$ 35,000	34,948.57	\$ 35,000	0%
Lattimore Reimburse	\$ 16,200	\$ 8,671.97	\$ 12,600	2,018.11	\$ 12,600	0%
Investment Income	\$ 2,600	\$ 2,043.95	\$ 1,500	9,288.14	\$ 1,800	20%
Profit/(Loss) on Sale of Fixed Assets				1,810.23		
Miscellaneous Revenue	\$ 21,000	\$ 21,329.92	\$ 24,000	14,555.15	\$ 20,000	-17%
Reserve Appropriation	\$ 20,000		\$ 275,000	275,000.00	-	-100%
<b>Total</b>	<b>\$ 1,433,300</b>	<b>\$ 1,410,633.28</b>	<b>\$ 1,726,100</b>	<b>1,710,399.36</b>	<b>\$ 1,439,400</b>	<b>-17%</b>

# ENTERPRISE FUND EXPENSES



## W&S ADMINISTRATION

<u>W&amp;S Administration</u>	FY 13-14 Budget	FY 13-14 Actual	FY 14-15 Recommended	FY 14-15 Projected	FY 15-16 Proposed	% Change
Salary and Wages	\$ 72,000	\$ 68,048.43	\$ 75,700	73,846.81	\$ 93,900	24%
401k	\$ 3,700	\$ 3,622.00	\$ 3,800	4,112.00	\$ 4,700	24%
Payroll Tax	\$ 5,900	\$ 5,320.30	\$ 6,200	5,649.28	\$ 7,600	23%
Retirement	\$ 5,100	\$ 4,788.33	\$ 5,400	5,221.04	\$ 6,700	24%
Group Insurance	\$ 9,650	\$ 9,743.76	\$ 11,300	11,415.12	\$ 13,600	20%
Professional Services	\$ 14,000	\$ 5,190.00	\$ 9,000	9,155.00	\$ 9,500	6%
Maintenance to Buildings and Grounds	\$ 500	\$ 17.92	\$ 500		\$ 500	0%
Supplies and Materials	\$ 5,000	\$ 4,502.47	\$ 5,000	4,451.55	\$ 6,000	20%
Training	\$ 400	\$ 395.00	\$ 500	244.85	\$ 500	0%
Travel						
Telephone	\$ 1,600	\$ 942.16	\$ 2,000	2,551.85	\$ 3,800	90%
Utilities	\$ 7,000	\$ 6,952.32	\$ 6,000	6,904.20	\$ 6,000	0%
Postage	\$ 9,300	\$ 9,249.34	\$ 8,000	9,360.09	\$ 8,000	0%
Maintenance to Equipment	\$ 2,400	\$ 2,296.05	\$ 2,000	4,926.95	\$ 2,000	0%
Advertising	\$ 400	\$ 261.37	\$ 400	429.72	\$ 450	13%
Dues and Subscriptions	\$ 6,600	\$ 5,098.78	\$ 6,500	5,241.13	\$ 6,500	0%
Contracted Services	\$ 7,000	\$ 6,791.03	\$ 7,000	925.00	\$ 16,000	129%
Insurance and Bonds	\$ 34,700	\$ 34,626.00	\$ 40,000	34,805.00	\$ 37,000	-8%
Depreciation						
Bad debt expense						
Contingency						
Miscellaneous						
Capital Outlay	\$ 6,800		\$ 25,500	26,845.41	\$ 16,000	-37%
Non-capital equipment purchases	\$ 2,600	\$ 2,587.46	\$ 5,500	7,065.93	\$ 31,500	
Capital Reserve					\$ 15,000	
Debt Service				33,494.47	\$ 34,200	
Transfer to Capital Project						
<b>Total</b>	<b>\$ 194,650</b>	<b>\$ 170,432.72</b>	<b>\$ 220,300</b>	<b>246,645.40</b>	<b>\$ 319,450</b>	<b>45%</b>

**Department Highlights**

The Water Sewer Admin Department shows a budgetary increase primarily driven by the addition of 25% of the Town Manager’s salary to the department. Non-capital expenses include the purchase of a redundant billing station so that multiple customers can be served at once and so that payments can be taken when the primary station is down for maintenance. The budget also includes a share of the purchase and installation of phone and computer network equipment for the new facility.

In addition, the Water Sewer Administration budget funds some facility design work at the public works yard. There is a pressing need for more covered equipment storage and indoor storage for supplies.

<u>Funded Positions</u>	<u>Date Hired</u>	<u>Yrs Svc</u>	<u>Pay Grade</u>
Public Works Director	6/17/2006	9	23
Town Manager	7/2/2012	3	25
Billing Clerk	4/30/2001	14	10

**W&S Administration Equipment**

2014 Ford F150 (PW Director)	2008 Ford Ranger (Spare/Float Vehicle)
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# WATER OPERATIONS

<u>Water Operations</u>	<u>FY 13-14</u> <u>Budget</u>	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Recommended</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15-16</u> <u>Proposed</u>	<u>% Change</u>
Salary and Wages	\$ 58,700	\$ 59,086.90	\$ 60,500	62,871.44	\$ 66,000	9%
Part-time Wages						
401k	\$ 3,000	\$ 2,938.00	\$ 3,100	3,498.00	\$ 3,300	6%
Payroll Tax	\$ 4,800	\$ 4,489.52	\$ 5,100	4,809.67	\$ 5,500	8%
Retirement	\$ 4,100	\$ 4,149.12	\$ 4,300	4,447.64	\$ 4,700	9%
Group Insurance	\$ 9,650	\$ 9,743.76	\$ 11,300	11,415.12	\$ 13,600	20%
Uniforms	\$ 3,300	\$ 3,297.78	\$ 3,200	3,127.03	\$ 3,200	0%
Maintenance to Building and Grounds	\$ 1,200	\$ 374.57	\$ 2,000	29.98	\$ 2,000	0%
Maintenance/Repair Vehicle	\$ 2,500	\$ 1,546.32	\$ 2,000	2,571.48	\$ 2,000	0%
Supplies and Materials	\$ 16,000	\$ 14,897.47	\$ 15,000	12,760.71	\$ 18,000	20%
Water Purchases - City of Shelby	\$ 314,000	\$ 306,201.60	\$ 339,000	334,724.52	\$ 345,000	2%
Training	\$ 500		\$ 500		\$ 500	0%
Telephone	\$ 2,300	\$ 1,630.74	\$ 2,000	1,820.72	\$ 2,000	0%
Utilities	\$ 2,600	\$ 2,229.55	\$ 2,600	2,983.12	\$ 2,600	0%
Maintenance to Equipment	\$ 4,200	\$ 2,013.10	\$ 4,000	2,160.99	\$ 4,000	0%
Gasoline	\$ 12,000	\$ 9,855.50	\$ 10,000	7,445.32	\$ 10,000	0%
Contracted Services	\$ 16,000	\$ 13,300.00	\$ 11,000	15,826.09	\$ 16,000	45%
Capital Outlay - Equipment					-	
Non-capital equipment purchases	\$ 3,800	\$ 3,739.07		788.95	\$ 5,000	
Capital Outlay - Lines	\$ 55,000	\$ 15,701.06	\$ 20,000	8,335.79	\$ 76,000	
Capital Reserve - Water Tank outside						
Water Debt Service (Principal and Interest)	\$ 88,600	\$ 88,541.82	\$ 98,600	88,541.82	\$ 88,600	-10%
<b>Total</b>	<b>\$ 602,250</b>	<b>\$ 543,735.88</b>	<b>\$ 594,200</b>	<b>568,158.39</b>	<b>\$ 668,000</b>	<b>12%</b>

## Water Operation Highlights

The water department shows some increases due to increased spending on supplies. The salary line item shows an increase driven by additional compensation for on call hours. Several notable non-capital equipment items are funded including a digging attachment for the new tractor in the sewer department and a trailer for various equipment used during water line repairs. The budget funds the construction of a bulk material storage area at the Public Works yard as our reliance on private contractors to provide fill materials during emergency water repairs has been problematic.

<u>Funded Positions</u>	<u>Date Hired</u>	<u>Yrs Svc</u>	<u>Pay Grade</u>
Utilities Maint Worker	11/4/2002	13	9
Utilities Maint Worker	2/4/1993	22	9

## Water Operations Equipment

2011 Ford F250 (Utility Body)	1995 Ford Backhoe

## SEWER OPERATIONS

<u>Sewer Operations</u>	<u>FY 13-14</u> <u>Budget</u>	<u>FY 13-14</u> <u>Actual</u>	<u>FY 14-15</u> <u>Recommended</u>	<u>FY 14-15</u> <u>Projected</u>	<u>FY 15-16</u> <u>Proposed</u>	<u>% Change</u>
Salary and Wages	\$ 96,800	\$ 98,245.67	\$ 98,800	86,594.23	\$ 70,600	-29%
Part-time Wages					\$ 11,000	
401k	\$ 4,900	\$ 3,911.00	\$ 5,000	3,242.00	\$ 3,600	-28%
Payroll Tax	\$ 8,200	\$ 8,381.32	\$ 8,300	6,624.46	\$ 6,200	-25%
Retirement	\$ 6,800	\$ 5,092.41	\$ 7,000	5,236.50	\$ 5,000	-29%
Group Insurance	\$ 19,300	\$ 18,812.57	\$ 22,600	18,073.94	\$ 20,350	-10%
Uniforms	\$ 5,000	\$ 4,766.22	\$ 4,000	4,894.08	\$ 5,000	25%
Maintenance to Buildings and Grounds	\$ 3,000	\$ 2,786.74	\$ 2,000	426.08	\$ 2,000	0%
Maintenance/Repair Vehicle	\$ 5,900	\$ 5,884.07	\$ 4,000	4,705.07	\$ 14,000	250%
Supplies and Materials	\$ 17,000	\$ 16,070.19	\$ 15,000	20,555.08	\$ 23,000	53%
Maintenance to Sewer System	\$ 16,800	\$ 2,547.06	\$ 19,000		\$ 10,000	-47%
Training	\$ 1,600	\$ 1,528.06	\$ 1,500	3,507.63	\$ 4,000	167%
Travel						
Telephone	\$ 5,200	\$ 4,396.77	\$ 5,200	4,604.51	\$ 5,500	6%
Utilities	\$ 62,100	\$ 62,061.26	\$ 55,000	55,489.05	\$ 56,000	2%
Maintenance to Equipment	\$ 7,900	\$ 7,303.32	\$ 6,500	12,805.49	\$ 20,000	208%
Gasoline	\$ 7,000	\$ 5,940.76	\$ 6,000	4,841.49	\$ 6,000	0%
Contracted Services	\$ 20,000	\$ 19,482.93	\$ 14,000	15,022.94	\$ 16,000	14%
Capital Outlay - Equipment	\$ 36,000	\$ 32,622.61	\$ 19,000	19,000.00	\$ 45,000	137%
Non-capital equipment purchase	\$ 6,800	\$ 6,750.22		2,995.00	\$ 5,000	
Capital Outlay - Infrastructure	\$ 100,000		\$ 485,000	485,000.00		-100%
Sewer Debt Service (Principal and Interest)	\$ 163,500	\$ 163,462.70	\$ 89,000	77,464.06	\$ 76,100	-14%
<b>Total</b>	<b>\$ 593,800</b>	<b>\$ 470,045.88</b>	<b>\$ 866,900</b>	<b>831,081.61</b>	<b>\$ 404,350</b>	<b>-53%</b>

### Sewer Operation Highlights

The sewer department has realized savings by reducing one full time position to a part time position. This reduction places additional strain on the employees not only in terms of workload but also increase the amount of time off duty but on-call. This makes it more important to invest in infrastructure and automated monitoring systems which reduce the frequency after hour's incidents. It is not inconceivable that this full time position may need to be reinstated in the future.

The budget funds several capital equipment items in the sewer department. Limited 4x4 capabilities have hindered crews responding to incidents on the Town's right of ways, accordingly the budget funds a new 4x4 pickup. There is also funding for several non-capital needs including the refurbishment of a blower at the treatment plant, and some overhaul work on the department's septic pump trucks.

<b>Funded Positions</b>	<b>Date Hired</b>	<b>Yrs Svc</b>	<b>Pay Grade</b>
WWRF ORC	2/9/2015	0	18
WW Operator I	4/30/2012	3	9
WW Operator II	2/9/2010	5	11

### **Sewer Operations Equipment**

2015 Ford F150 (ORC Vehicle)	2006 International (Septic Pump Truck)
2008 Ford Ranger (On-Call Maint Vehicle)	2005 Dodge Pickup (Towing Vehicle)
2007 Ford F150 (Spare Vehicle)	1989 Ford (Septic Pump Truck)

## **LATTIMORE SEWER OPERATIONS**

<b>Lattimore Sewer Operations</b>	<b>FY 13-14 Budget</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Recommended</b>	<b>FY 14-15 Projected</b>	<b>FY 15-16 Proposed</b>	<b>% Change</b>
Salary and Wages	\$ 22,900	\$ 22,179.53	\$ 22,700	21,058.23	\$ 20,100	-11%
401k	\$ 1,200	\$ 1,144.00	\$ 1,200	1,052.50	\$ 1,100	-8%
Payroll Tax	\$ 1,800	\$ 783.25	\$ 1,900	1,610.95	\$ 1,700	-11%
Retirement	\$ 1,700	\$ 1,532.17	\$ 1,700	1,189.18	\$ 1,500	-12%
Maintenance to Buildings and Grounds						
Supplies and Materials	\$ 200	\$ 110.84			\$ 6,000	
Maintenance to Sewer System			\$ 1,000		\$ 1,000	0%
Telephone	\$ 4,200	\$ 3,460.52	\$ 4,200	2,605.87	\$ 4,200	0%
Utilities	\$ 7,500	\$ 7,486.41	\$ 6,000	6,517.12	\$ 6,000	0%
Maintenance to Equipment	\$ 3,100	\$ 5,070.77	\$ 1,500	425.00	\$ 1,500	0%
Gasoline						
Capital Outlay - Sewer			\$ 4,500		\$ 4,500	0%
<b>Total</b>	<b>\$ 42,600</b>	<b>\$ 41,767.49</b>	<b>\$ 44,700</b>	<b>34,458.85</b>	<b>\$ 47,600</b>	<b>6%</b>

### **Lattimore Highlights**

The Town maintains the sewer system in Lattimore. Phone and utility expenses as well as capital costs are directly reimbursed by the Lattimore. Operating expenses are recouped through the collection of monthly utility bills and availability fees from customers.