

BOILING
SPRING
LAKES
ADOPTED
BUDGET

2015

Adopted
financial plan
for July 1,
2014 to June
30, 2015



City of Boiling Spring Lakes

Boiling Spring Lakes, NC 28461

July 1, 2014

Honorable Mayor Caster and Board of Commissioners
City of Boiling Spring Lakes, N.C.

Re: Adopted FY 2014-15 Budget

Dear Mayor Caster and Members of the Board:

In accordance with Section 159-11 of the NC General Statutes, I am pleased to present the Adopted FY 2014-15 Budget for the City of Boiling Spring Lakes.

The budget is a sound financial plan and has been prepared with consideration given to the Board's goals and objectives as established at the March 2014 workshop. The five (5) top priorities that were established are:

1. Civil Eng./ Project Manager/Stormwater Management
2. Safety and security of city
3. Paving/ resurfacing policy
4. Spillway completion
5. Development of business corridor

All sections of the Adopted budget are in conformance with the Local Government Budget and Fiscal Control Act as amended. A balanced budget for the next fiscal year, or an interim budget, must be adopted by June 30, 2014.

Pursuant to N.C.G.S. 159-12, a public hearing on the Adopted budget was held on Tuesday, May 6, 2014 at 6:30 pm in the City Hall Board Meeting Room. This date has been advertised with a public notice and copies of the budget will be made available to local news media, in the lobby of City Hall and on the City's website beginning on Friday, May 2, 2014.

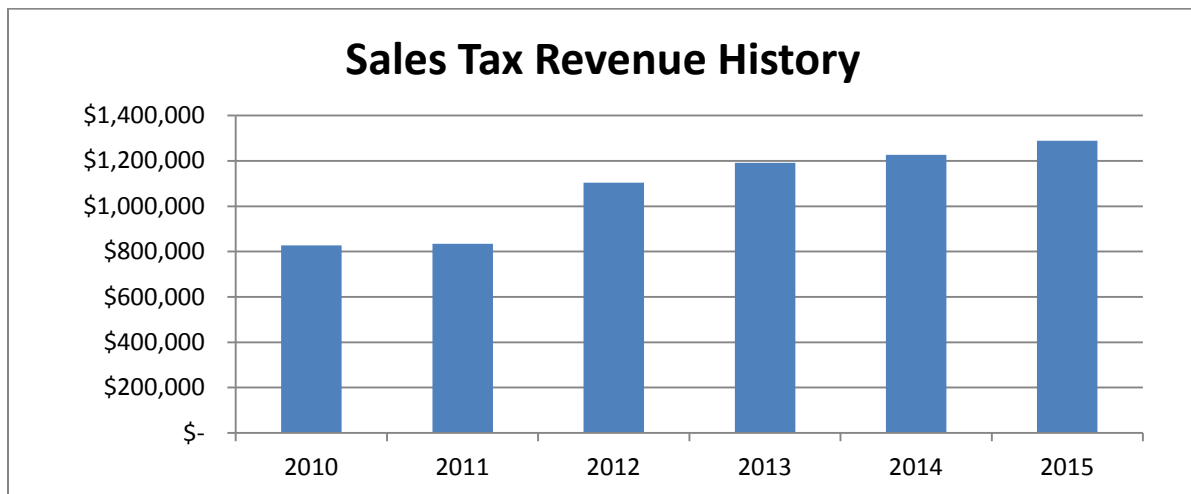
BUDGET OVERVIEW

The adopted FY 2014-15 City of Boiling Spring Lakes budget is balanced and totals \$ 3,139,948 for all

operations. The budget is spread over all the following funds: General Fund \$2,712,660; Capital Improvement Fund \$122,055; and Powell Bill Fund \$305,233.

REVENUES

Sales & Use Tax Revenue - The City's largest single source of revenue continues to be generated from *sales and use taxes*. This figure is \$1,288,341 and amounts to some 47.5% of general fund revenues anticipated for the 2014-15 fiscal year. This figure is 3.3% more than what is anticipated to be collected in the current fiscal year. Sales tax revenue is anticipated to increase 4.5% statewide but a locally significantly lower percentage (3.4%) is expected. The chart below reflects the history of increases for this line item.



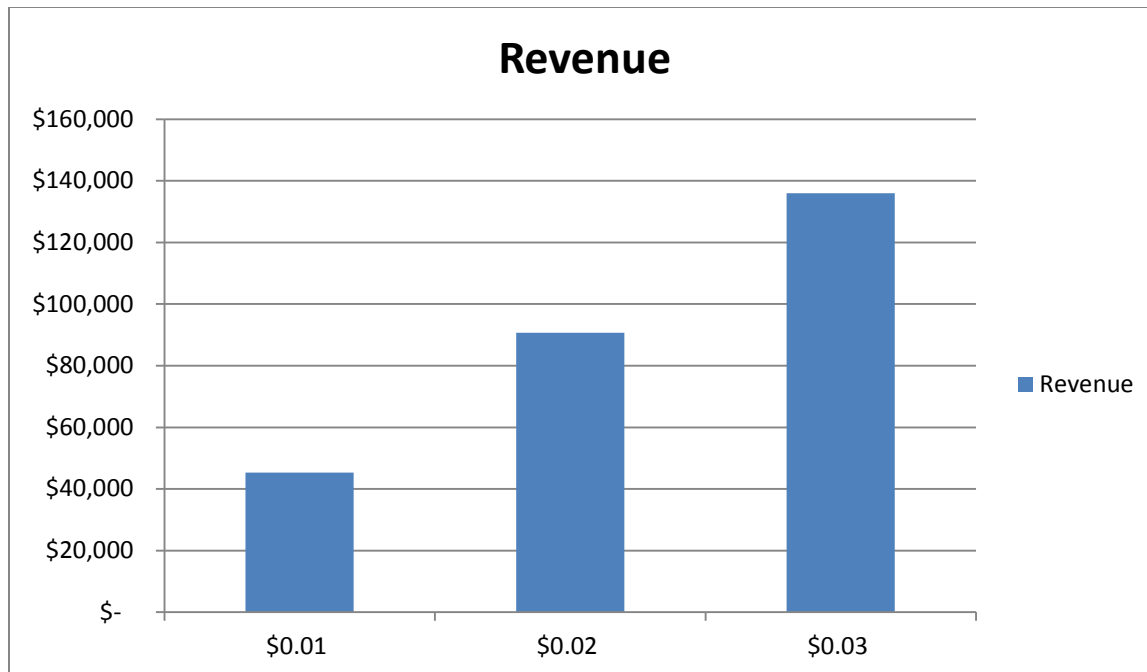
The NC Department of Revenue provides a “sales tax calculator” that assists local governments in estimating the amount of sales tax revenue that the government can expect based on national and statewide trends by county. The table below provides the estimate for FY 2015:

FY 14-15 Sales Tax and City Hold Harmless Calculator									
County in which your municipality is located:	Brunswick								
FY 12-13 Article 39 distributions at county level (from DOR distribution reports)	\$ 13,732,690								
FY 12-13 Article 40 distributions at county level (from DOR distribution reports)	\$ 7,428,178								
		County FY 13-14 to date	State FY 13-14 to date						
Local Estimated Sales Tax Growth FY 12-13 to FY 13-14	4.3%	4.3%	5.2%						
Local Estimated Sales Tax Growth FY 13-14 to FY 14-15	5.2%	Use the Statewide rates in cells C13 and C14 as a guide, but adjust for local differences, as reflected in cells D9 and E9. Also consider factors such as natural disasters, one-time tourism events, local construction trends, openings and closings of retail stores, and changes in local employment levels.							
State Estimated Sales Tax Growth FY 12-13 to FY 13-14	4.5%								
State Estimated Sales Tax Growth FY 13-14 to FY 14-15	3.75%								
Estimated Local Non-Food Percentage	89.9%								
Statewide Non-Food Percentage	87.9%								
	FY 13-14	FY 14-15							
City distribution as a percent of county (ad valorem or per capita)	3.40%	3.40%							
Brunswick County Article 39	\$ 14,323,195	\$ 15,068,002							
Brunswick County Article 40	\$ 7,762,446	\$ 8,053,538							
Brunswick County Article 42	\$ 7,161,598	\$ 7,534,001							
City Level Article 39	\$ 486,989	\$ 512,312							
City Level Article 40	\$ 263,923	\$ 273,820							
City Level Article 42	\$ 243,494	\$ 256,156							
City Hold Harmless	\$ 238,689	\$ 246,053							

Property Tax Revenue - The next highest revenue source is real property taxes.

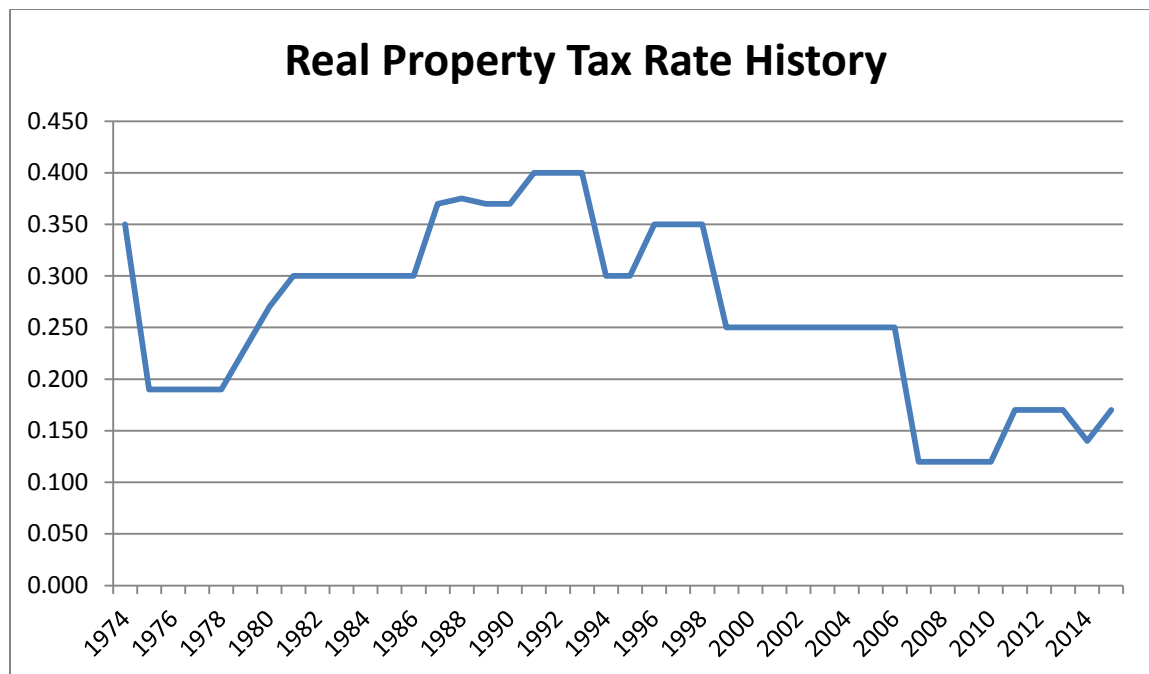
In preparation for the past fiscal year budget (FY 2014) the Board of Commissioners reduced the tax rate from \$ 0.17 per \$ 100.00 of assessed valuation to \$ 0.14. Since then the City was made aware that the remaining landholdings of Reeves Telecomm have been transferred to an out of state non-profit agency. At this point in time the impact on the past taxes due at the time of transfer and whether they will be able to get non-profit status in NC is unknown. The total assessed value of the 882 parcels of land in 2012 was \$ 22,406,677. At the past tax rate (\$ 0.14) the loss of property tax revenue would be \$ 32,000.

This budget, as adopted, includes a return to the \$ 0.17 tax rate from 2013. This is higher than the rate of \$ 0.13 per \$ 100 of assessed valuation that if applied to the projected assessable base of \$ 477,050,077 would yield the same revenue as to be received in the current fiscal year. The revenues generated would offset the loss from the land transfer as well as fund priorities established by the Board of Commissioners.



A number of factors influence the tax rate with the most significant being the assessable base of the City. As the assessable base increases two things may occur; additional revenues are generated or the tax rate is reduced. The inverse can occur like when the mandatory reevaluation by the County takes place. State law requires it to be done at least once every eight (8) years but Brunswick County performs a reevaluation every five (5) years.

	Gross Valuations	Exemptions	Net Taxable Value
FY 2013-2014	\$ 533,140,075	\$ 66,213,302	\$ 466,926,773
FY 2014-2015	\$ 539,142,471	\$ 62,092,394	\$ 477,050,077
Adopted Tax Rate			\$ 0.17
Gross Tax Collections Available			\$ 810,985
Less: Allowance for Uncollectable Taxes		5%	\$ (40,549)
AD Valorum Taxes - FY 2014 Year			\$ 770,436



Increases in the City's tax base are projected to be relatively flat, with an estimated thirty (30) homes being constructed with this that trend expected to continue for the next year or two. Other revenue sources such as interest income, a variety of State Collected Local Revenues and local permits and fees are projected to be stagnant for the foreseeable future.

EXPENDITURES

Expenditure estimates were compiled and formulated by the Budget Officer (City Manager) based upon written requests and justification submitted by the various department heads. Each department's request was given consideration based on current and prior year expenditures, adopted work program, inflationary trends and a review of each departmental operation.

All revenue estimates in the budget are partially based upon recommendations provided by the NC League of Municipalities, current contracts, and figures provided by department heads that have revenue collection responsibility and actual revenues received during the current fiscal year.

As a result of the continuing economic conditions expenditures are being budgeted very conservatively in an attempt to insure that they do not exceed, to any great extent, anticipated revenues.

The adopted budget does include a three percent (3%) Cost of Living Adjustment (COLA) increase for City employees. Workers Compensation is projected to increase by 15% and Property & Liability insurance rates are estimated to increase by some 5%. Budgeted expenditures for Capital Improvements are detailed by fund for the next fiscal year. Health insurance is currently budgeted to increase by 10.1%.

HIGHLIGHTS

I. General Fund Revenues:

- The General Fund revenues are greater than current year revised budget by 3.78%: \$109,910.
- Sales & Use Tax revenue is projected to increase by 3.5%.
- No increase in User fees, Building Inspections fees, or Other Fees are Adopted.
- *No use of Fund Balance reserves for Operations or Capital Outlay.*

II. General Fund Expenditures:

The total full time work force is projected thirty (30) full-time employees, an increase of one full-time position in the Police Department and one full time position in Animal Control under the Police Chiefs supervision:

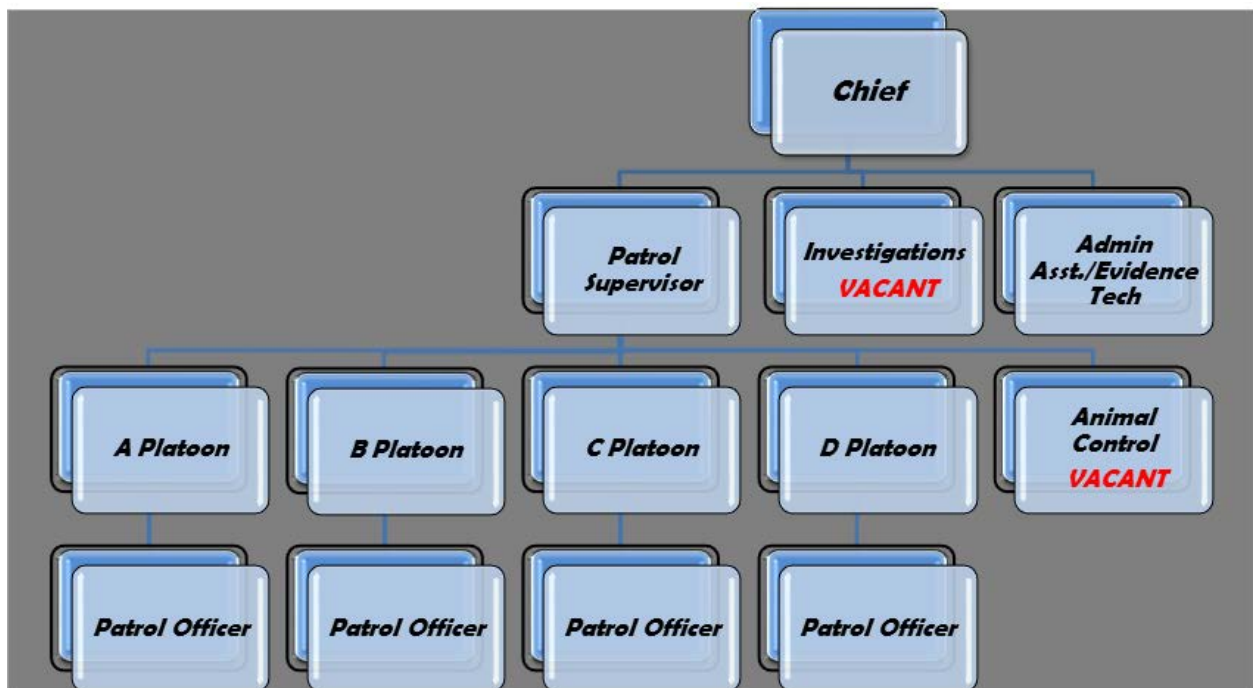
- Police-12
 - Animal Control - 1
 - Inspections/Code Enforcement-2
 - Public Works-5
 - Buildings & Grounds-3
 - Administration-4
 - Community Center/Parks & Recreation-3
- Additional funds in the police department will allow the Chief to hire an experienced investigator and eliminate the use of part time officers. The animal control officer and officers on overtime, when necessary, will perform park security between Memorial Day and Labor Day.
 - Employee health insurance is projected to increase by ten percent (10%). Rate experience has been very good this past year but the full expense of the Affordable Care Act will cost the City nearly \$ 6,000 in new taxes and fees that are now required to be paid plus the cost of additional mandated insurance benefits.

III. General Fund Operating Expenses and Capital Outlay.

Items of Note:

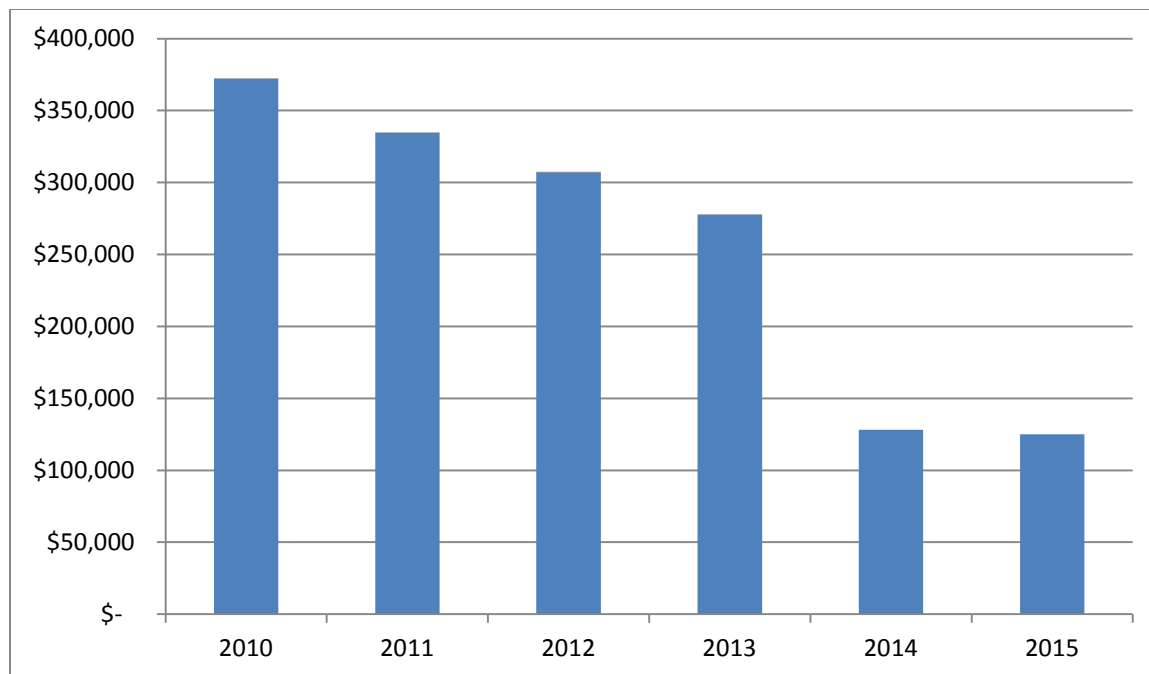
- **Personnel Costs** – The budget currently reflects a 10.1% increase in health insurance costs based on best information available. A cost of living adjustment for all full-time city employees is Adopted at 3%.
- **Building Feasibility Study** – It is no secret that the building currently housing the BSL Police Department is approaching its useful life. Staff is proposing that the City retain a consultant and explore the feasibility of c looking at the options of either building a new building at the same location or relocating the department into either existing or newly created expanded space in City Hall.

- **Part-Time Janitor** – The budget includes funding for a fifteen (15) hour a week part time janitor to provide cleaning services for City Hall, Police Department and Service Garage.
- **Animal Control Officer** – As has been previously discussed on numerous occasions I am proposing that the City hire a full time sworn officer that would take over the responsibilities and be available to the Police Chief for other law enforcement activities.
- **Police Investigator** – The Police Chief is proposing the hiring of a full time officer that would be in charge of investigations for the department. The funding of this position along with the aforementioned Animal Control Officer would complete the Adopted Table of Organization (below) that the Chief is proposing to provide public safety services for the City.



- **Police Vehicles/Equipment** – The Adopted budget includes funding for a new four-wheel drive vehicle for the department that can be used on many of our unpaved roads in the City. I am not proposing the funding of another police cruiser at this time. The current year budget is Adopted to have a reserve of \$ 150,369 if the revenue/expenditures finish as projected. If that number holds true I would propose using some of those funds for the purchase of the second vehicle as opposed to adding to the undesignated fund balance.

IV. Debt Service. All fund debt service of \$ 125,051 is down \$ 3,152 from the current year. The chart below shows the reduction in total debt by the City since FY 2010:



V. Powell Bill Fund:

- Estimating Revenues at \$305,253
- Expenditures – With the prepayment of the Street Repaving Bond in FY 2013 over \$ 100,000 in expenditures that went towards retiring the debt are now available for paving projects. Utilizing the existing paving list prepared by public works staff would propose that the following roads be targeted over the next two (2) budget years for paving.

Paving Projects	FY 2015	FY 2016
Salisbury		
Pine Lake Road	28,879	
Prospect		
Revere	29,855	
Oakdale	67,107	
Ariel	26,487	
Cardinal		54,898
Chapel Hill		15,799
Pinehurst		33,384
Washington		34,865
Hickory		9,942
Heron		16,303
Crystal		6,123
Total	152,328	171,314

VI. Capital Improvement Fund

- Created in FY 2013 from unrestricted funds from the former Water Fund this fund begins FY 2015 with a balance of \$ 122,055.
- The City proposes the following expenditures in FY 2015 from this fund:
 - \$ 30,000 – Sealing/Striping City Hall, PD and Community Center Parking Lots
 - \$ 7,450 – Alton Lennon Fishing “T” Dock

VII. Fund Balances

- General/Powell Bill Fund: We will finish the next budget year with an estimated Available Fund Balance of \$2,761,944 which represents 92% of currently budgeted expenditures.
- Capital Improvement Fund: Created in FY 2013 this new fund will end the year with \$ 84,605 fund balance.

Summary

I believe the FY 2014-15 Boiling Spring Lakes budget reflects the Board’s service priorities for the citizens, meets the Board’s stated goals and objectives, and is responsive to City-wide needs while reflecting a conservative approach to municipal revenues and expenditures. On behalf of the administrative and finance operations staff, department heads and employees, I am pleased to present this adopted budget of the City of Boiling Spring Lakes for the next fiscal year to the Mayor and City Council.

We look forward to working with the Board in the delivery of City services to our citizens in the most professional, businesslike, economical and environmentally sensible manner possible.

Respectfully submitted,

Jeffrey E. Repp
City Manager

BUDGET SUMMARY

		ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
REVENUES						
PROPERTY TAXES						
	Ad Valorem Taxes	\$ 837,361	\$ 853,001	\$ 697,013	\$ 720,580	\$ 857,436
	Penalty & Interest	\$ 4,798	\$ 9,474	\$ 2,500	\$ 5,754	\$ 4,000
	Other Taxes	\$ 9,217	\$ 8,292	\$ 7,500	\$ 6,886	\$ 7,500
TAXES-TOTAL		\$ 851,376	\$ 870,767	\$ 707,013	\$ 733,220	\$ 868,936
INTERGOVERNMENTAL						
	Unrestricted	\$ 1,403,220	\$ 1,571,844	\$ 1,548,244	\$ 1,562,447	\$ 1,606,741
	Restricted	\$ 9,459	\$ 43,326	\$ 41,048	\$ 100,347	\$ 42,983
	Powell Bill	\$ 283,016	\$ 292,390	\$ 320,985	\$ 330,274	\$ 305,233
INTERGOVERNMENTAL-TOTAL		\$ 1,695,695	\$ 1,907,560	\$ 1,910,277	\$ 1,993,068	\$ 1,954,957
PERMITS & FEES						
	Building Permits & Insp Fees	\$ 33,410	\$ 15,305	\$ 16,250	\$ 17,600	\$ 18,375
	Fire Inspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	Subcontractor Permits	\$ -	\$ 25,451	\$ 22,325	\$ 22,325	\$ 22,500
	Yard Sale Permits	\$ -	\$ -	\$ -	\$ -	\$ -
	Reinspection Fees	\$ -	\$ -	\$ 500	\$ 100	\$ 200
	Lot/Driveway Permits	\$ -	\$ 2,700	\$ 4,750	\$ 4,750	\$ 5,000
	Tree Removal Permits	\$ -	\$ -	\$ -	\$ -	\$ -
	Street License Fees	\$ 9,750	\$ 12,750	\$ 18,750	\$ 21,000	\$ 22,500
PERMIT & FEES-TOTAL		\$ 43,160	\$ 56,206	\$ 62,575	\$ 65,775	\$ 68,575
SALES & SERVICES						
	Rents & Concessions	\$ 13,224	\$ 13,622	\$ 13,680	\$ 13,680	\$ 13,680
	Impound Fees	\$ 1,000	\$ 625	\$ 500	\$ -	\$ -
	Planning Fees	\$ 2,100	\$ 200	\$ -	\$ -	\$ -
	Community Ctr Revenue					
	Programs & Rentals	\$ 79,378	\$ 83,053	\$ 84,340	\$ 76,800	\$ 69,500
	Memberships	\$ 14,994	\$ 16,676	\$ 18,000	\$ 17,500	\$ 28,445
	Rent	\$ -	\$ 4,162	\$ 3,000	\$ 4,579	\$ 3,500
	Gifts & Donations	\$ 6,040	\$ 14,639	\$ 1,000	\$ 7,638	\$ 1,000
SALES & SERVICES-TOTAL		\$ 116,736	\$ 132,977	\$ 120,520	\$ 120,197	\$ 116,125
INVESTMENT EARNINGS						
	Powell Bill	\$ 41	\$ -	\$ -	\$ -	\$ -
	Other	\$ 1,314	\$ 26	\$ -	\$ -	\$ -
INVESTMENT-TOTAL		\$ 1,355	\$ 26	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE						
	Sales & Gas Tax Refunds	\$ 13,164	\$ 15,748	\$ 6,275	\$ 9,527	\$ 5,000
	Sale/Fixed Assets	\$ -	\$ -	\$ 750	\$ 50	\$ 1,000
	Advertising Fees	\$ 49	\$ 157	\$ -	\$ -	\$ -
	Bike Runs	\$ 3,058	\$ 1,111	\$ -	\$ 731	\$ -
	Small Fry Fishing Tour.	\$ 1,165	\$ 2,060	\$ 1,200	\$ 3,367	\$ 800
	Burning Violations	\$ 50	\$ 100	\$ -	\$ -	\$ -
	BC Senior Resource	\$ -	\$ -	\$ -	\$ 163	\$ -
	Contributions	\$ 2,700	\$ -	\$ -	\$ -	\$ -
	Miscellaneous	\$ 21,633	\$ 26,458	\$ 2,500	\$ 7,418	\$ 2,500
MISCELLANEOUS REVENUE-TOTAL		\$ 41,819	\$ 45,634	\$ 10,725	\$ 21,256	\$ 9,300
REVENUES-TOTAL		\$ 2,750,141	\$ 3,013,170	\$ 2,811,110	\$ 2,933,516	\$ 3,017,893

EXPENDITURES		ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
GENERAL GOVERNMENT						
	Governing Body	\$ 53,298	\$ 40,706	\$ 46,562	\$ 47,677	\$ 46,740
	Administration	\$ 470,937	\$ 472,941	\$ 455,836	\$ 496,179	\$ 489,318
	Land Use Update	\$ -	\$ -	\$ -	\$ -	\$ -
	Public Building	\$ 166,328	\$ 170,948	\$ 223,314	\$ 254,875	\$ 202,747
GENERAL GOVERNMENT-TOTAL		\$ 690,563	\$ 684,595	\$ 725,712	\$ 798,731	\$ 738,805
PUBLIC SAFETY						
	Police	\$ 582,399	\$ 752,691	\$ 753,130	\$ 777,285	\$ 888,999
	Animal Control	\$ -	\$ 22,990	\$ 11,600	\$ 21,615	\$ 58,161
	Inspections	\$ 132,937	\$ 117,553	\$ 121,270	\$ 119,817	\$ 126,057
PUBLIC SAFETY-TOTAL		\$ 715,336	\$ 893,234	\$ 886,000	\$ 918,717	\$ 1,073,217
TRANSPORTATION						
	Streets	\$ 420,802	\$ 417,388	\$ 369,155	\$ 351,221	\$ 400,923
	Powell Bill	\$ 127,256	\$ 172,034	\$ 320,985	\$ 320,985	\$ 305,233
TRANSPORTATION-TOTAL		\$ 548,058	\$ 589,422	\$ 690,140	\$ 672,206	\$ 706,156
ENVIRONMENTAL PROTECTION						
	Sanitation	\$ 25,246	\$ 22,605	\$ 27,750	\$ 28,980	\$ 1,500
HEALTH AND WELFARE						
	Mosquito Control	\$ 1,284	\$ 3,679	\$ 4,200	\$ 1,740	\$ 2,800
CULTURE AND RECREATION						
	Community Center	\$ 265,235	\$ 311,620	\$ 302,119	\$ 308,503	\$ 323,634
	Parks and Recreation/Special Events	\$ 7,227	\$ 6,879	\$ 5,500	\$ 6,026	\$ 5,694
	Community Appearance	\$ 75	\$ 98	\$ 200	\$ 1,200	\$ 200
	Dams and Lakes	\$ 12,154	\$ 34,556	\$ 19,250	\$ 58,469	\$ 15,942
CULTURE AND RECREATION-TOTAL		\$ 284,691	\$ 353,153	\$ 327,069	\$ 374,198	\$ 345,470
DEBT SERVICE						
	Principal	\$ 234,872	\$ 413,951	\$ 80,001	\$ 80,001	\$ 80,001
	Interest	\$ 72,049	\$ 64,491	\$ 48,202	\$ 48,202	\$ 45,050
DEBT SERVICE-TOTAL		\$ 306,921	\$ 478,442	\$ 128,203	\$ 128,203	\$ 125,051
TOTAL EXPENDITURES		\$ 2,572,099	\$ 3,025,130	\$ 2,789,074	\$ 2,922,776	\$ 2,992,998
BALANCE		\$ 178,042	\$ (11,960)	\$ 22,036	\$ 10,740	\$ 24,895
OTHER FINANCING SOURCES/USES						
	Proceeds/Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer from Water Project	\$ 572,292	\$ 401,472	\$ -	\$ 129,132	\$ -
	Transfer from Sewer Cap Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer from Powell Bill Fund	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
	Transfer to Capital Imp Fund	\$ -	\$ (150,000)	\$ -	\$ -	\$ -
	Transfer to Spillway Cap Proj	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING TOTALS		\$ 572,292	\$ 251,472	\$ 25,000	\$ 154,132	\$ 25,000
EXCESS/DEFICIT		\$ 750,334	\$ 239,512	\$ 50,043	\$ 167,879	\$ 49,895
Beginning Fund Balance		\$ 1,528,900	\$ 2,279,234	\$ 2,518,746	\$ 2,568,789	\$ 2,736,668
Ending Fund Balance		\$ 2,279,234	\$ 2,518,746	\$ 2,568,789	\$ 2,736,668	\$ 2,786,563
% of Total Expenditures		89%	83%	92%	94%	93%

General Fund Revenues

Account Number	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
Revenue						
10-301-80	2007 & Prior Years Taxes	\$ -	\$ 4,101		\$ 137	
10-301-81	AD Valorem Taxes, Cur year	\$ 816,588	\$ 761,731	\$ 621,013	\$ 621,681	\$ 770,436
10-301-82	AD Valorem Taxes, Motor Vehicle	\$ -	\$ 63,802	\$ 52,000	\$ 69,380	\$ 64,000
10-301-84	Tax Lien-Water Assessment	\$ -	\$ -	\$ 6,000	\$ 4,474	\$ 3,000
10-301-87	Interest-Current Year 2010-2008	\$ -	\$ 7,265	\$ 2,000	\$ 5,739	\$ 4,000
10-301-88	2009-2008 Prior Yr Taxes	\$ 20,773	\$ 27,468	\$ 18,000	\$ 25,045	\$ 20,000
10-314-00	Dog Tax	\$ 3,295	\$ 2,920	\$ 2,500	\$ 1,730	\$ 2,000
10-317-00	Interest-2007 & Prior	\$ 4,798	\$ 2,209	\$ 500	\$ 15	\$ -
10-317-01	Adv. Cost	\$ 49	\$ 157	\$ -	\$ -	\$ -
10-324-00	Local Option Sales Tax	\$ 1,104,404	\$ 1,185,561	\$ 1,246,844	\$ 1,246,844	\$ 1,288,341
	Telecommunication Sales Tax	\$ 80,842	\$ 170,373	\$ 83,267	\$ 83,267	\$ 85,267
	Video Programming Sales Tax	\$ 67,002	\$ 66,696	\$ 66,108	\$ 66,108	\$ 66,108
10-325-00	Sub Contractors Permits	\$ -	\$ 25,451	\$ 22,325	\$ 22,325	\$ 22,500
10-326-00	Licenses (Priv - Be - Wi)	\$ 5,922	\$ 5,372	\$ 5,000	\$ 5,156	\$ 5,500
10-327-00	Permits	\$ 33,410	\$ 15,305	\$ 16,250	\$ 16,250	\$ 18,125
10-328-00	Franchise Tax/ Utility tax	\$ 121,289	\$ 125,982	\$ 128,625	\$ 128,625	\$ 128,625
10-328-10	Sewer Permit Fees	\$ -	\$ -	\$ -	\$ 1,350	\$ 250
10-331-00	Rents/Concessions	\$ 13,224	\$ 13,622	\$ 13,680	\$ 13,680	\$ 13,680
10-332-00	Reinspection Fees-Prmt	\$ -	\$ -	\$ 500	\$ 100	\$ 200
10-333-00	Lot Clearing & Drive way Permits	\$ -	\$ 2,700	\$ 4,750	\$ 4,750	\$ 5,000
10-335-00	Mosquito Control	\$ -	\$ -	\$ -	\$ 1,012	\$ -
10-338-00	Street License Fees	\$ 9,750	\$ 12,750	\$ 18,750	\$ 21,000	\$ 22,500
10-341-00	Beer/Wine Tax	\$ 23,436	\$ 22,368	\$ 23,400	\$ 25,012	\$ 23,400
10-348-00	Grant Revenue	\$ 4,920				\$ 15,000
	Police Equipment Grant	\$ 300	\$ -	\$ -	\$ 18,336	\$ -
	Governor Highway Grant		\$ 39,087	\$ 36,723	\$ 72,035	\$ 23,459
10-362-00	Investment Earnings	\$ 1,314	\$ 26	\$ -	\$ -	\$ -
10-364-01	NC Sales Tax Refund	\$ 13,164	\$ 9,527	\$ 6,275	\$ 9,527	\$ 5,000
10-368-00	Miscellaneous Income	\$ 21,633	\$ 26,458	\$ 2,500	\$ 7,418	\$ 2,500
	Contributions	\$ 2,700				
10-369-00	Bike Run (Spring)	\$ 3,058	\$ -	\$ -	\$ 211	\$ -
10-370-00	911 Bike Run (Fall)	\$ -	\$ 1,111	\$ -	\$ 520	\$ -
10-376-00	Comm Appear. Donations	\$ -	\$ -	\$ -	\$ 2,880	\$ -
10-383-00	Sale of Fixed Assets	\$ -	\$ -	\$ 750	\$ 50	\$ 1,000
10-383-27	ABC Store - Law		\$ -	\$ -	\$ 161	\$ 200
10-383-28	ABC Store - Profit	\$ 6,247	\$ 864	\$ -	\$ 12,591	\$ 15,000
10-399-00	Fund Balance Required for Water	\$ -	\$ 401,472	\$ -	\$ 129,132	\$ -
10-399-00	Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -
10-400-00	Community Center Rent	\$ -	\$ 4,162	\$ 3,000	\$ 4,579	\$ 3,500
10-400-01	Community Center Memberships	\$ 14,994	\$ 16,676	\$ 18,000	\$ 17,500	\$ 17,500
10-400-02	Community Center Donations/Grant	\$ 6,040	\$ 14,639	\$ 1,000	\$ 7,638	\$ 1,000
10-400-03	Community Center Programs	\$ 79,378	\$ 83,053	\$ 84,340	\$ 76,800	\$ 69,500
10-400-04	Small Fry Fishing Tournament	\$ 1,165	\$ 2,060	\$ 1,200	\$ 3,367	\$ 800
10-400-05	Fitness on Demand Program P?R	\$ -	\$ -	\$ -	\$ -	\$ 10,945
10-400-09	Impound Fees	\$ 1,000	\$ 625	\$ 500	\$ -	\$ -
10-400-14	Planning Fees	\$ 2,100	\$ 200	\$ -	\$ -	\$ -
	Burning Violation	\$ 50	\$ 100			
10-400-16	BC Senior Resource	\$ -	\$ -	\$ -	\$ 163	\$ -
10-400-17	NC Dot-Right of Way/Mowing	\$ 4,239	\$ 4,239	\$ 4,325	\$ 8,803	\$ 4,324
	TOTAL	\$ 2,467,084	\$ 3,120,132	\$ 2,490,125	\$ 2,735,391	\$ 2,712,660

FY 2015 Budget Comments:

- Property taxes Adopted to increase by \$ 0.03 to \$ 0.17 per \$ 100 of assessed valuation.
- Motor Vehicle tax revenue is expected to increase due to the new “Tax and Tag” program by the NC Department of Revenue.
- Sales & Use Tax Revenue projected to increase by 3.5%
- Budget assumes thirty (30) new homes to be constructed
- City assessable base to remain fairly flat.

Governing Body

Account Number	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
	GOVERNING BODY					
10-410-00	GOVERNING BODY					
10-410-01	SALARIES	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
10-410-03	CITY ATTORNEY FEES	\$ 6,688	\$ 3,512	\$ 6,000	\$ 5,035	\$ 5,000
10-410-04	CITY AUDITOR FEES	\$ 22,400	\$ 20,500	\$ 20,500	\$ 20,500	\$ 22,500
10-410-05	CITY SHARE/SOCIAL SECURITY	\$ 459	\$ 612	\$ 612	\$ 612	\$ 612
10-410-10	RETREAT	\$ 297	\$ -	\$ -	\$ -	\$ -
10-410-14	PER DIEM/TRAVEL/TRAINING	\$ 857	\$ 60	\$ 1,200	\$ 1,275	\$ 1,200
10-410-42	ORDINANCE- CODIFICATION	\$ 901	\$ 650	\$ 650	\$ 1,004	\$ 650
10-410-53	COLLECTION FEES FOR TAXES	\$ 6,716	\$ 5,933	\$ 6,000	\$ 5,000	\$ 5,778
10-410-54	COLLECTION FEES FOR MOTOR V	\$ -	\$ 1,006	\$ 800	\$ 200	\$ -
10-410-57	MISC	\$ 6,980	\$ 433	\$ 2,800	\$ 2,983	\$ 3,000
10-410-72	NON-CAPITAL	\$ -	\$ -	\$ -	\$ 3,068	\$ -
	GOVERNING BODY TOTALS	\$ 53,298	\$ 40,706	\$ 46,562	\$ 47,677	\$ 46,740

FY 2014 Budget Comments:

- No significant activities this department.

Administration

Account Number	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
	ADMINISTRATION					
10-420-02	SALARIES	\$ 216,469	\$ 213,562	\$ 210,528	\$ 221,069	\$ 216,891
10-420-04	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 500	\$ -	\$ -
10-420-05	CITY SHARE/SOCIAL SECURITY	\$ 17,796	\$ 17,185	\$ 16,105	\$ 16,912	\$ 16,592
10-420-06	EMPLOYEES GROUP INS	\$ 23,157	\$ 23,752	\$ 29,025	\$ 29,025	\$ 28,279
10-420-07	RETIREMENT CITY SHARE	\$ 19,799	\$ 13,270	\$ 14,075	\$ 15,630	\$ 14,525
10-420-08	CITY CONT 401 (K) PLAN	\$ -	\$ 9,848	\$ 9,954	\$ 11,053	\$ 10,273
10-420-09	UNEMPLOYMENT COMP	\$ -	\$ 2,932	\$ 9,500	\$ 16,505	\$ 7,470
10-420-09	RETIREE GRP INS	\$ 9,748	\$ 1,624	\$ 1,600	\$ 1,600	\$ 2,200
10-420-11	TELEPHONE/POSTAGE CITY HALL	\$ 5,806	\$ 5,896	\$ 9,396	\$ 8,000	\$ 8,576
10-420-12	VOLUNTEER APPRECIATION	\$ -	\$ 538	\$ 500	\$ 737	\$ 500
10-420-13	ELECTRIC/WATER	\$ 8,768	\$ 8,179	\$ 10,850	\$ 10,850	\$ 11,690
10-420-14	TRAVEL/TRAINING	\$ 4,982	\$ 9,514	\$ 7,000	\$ 6,000	\$ 7,000
10-420-16	OFFICE EQUIP & MAINT	\$ 12,405	\$ 19,833	\$ 6,440	\$ 6,500	\$ 6,440
10-420-26	LEGAL ADVERTISING	\$ 1,631	\$ 1,615	\$ 2,000	\$ 2,000	\$ 2,000
10-420-31	FUEL,OIL,TIRES	\$ 129	\$ 1,173	\$ 1,200	\$ 900	\$ 800
10-420-32	OFFICE SUPPLIES	\$ 3,110	\$ 3,153	\$ 3,000	\$ 3,500	\$ 3,000
10-420-35	EMERGENCY RESPONSE	\$ 2,699	\$ 3,075	\$ -	\$ -	\$ -
	SAFETY SUPPLIES	\$ 563	\$ -	\$ -	\$ -	\$ -
10-420-36	FIRE DEPT CONTINGENCY	\$ -	\$ 4,000	\$ -	\$ 5,500	\$ -
10-420-45	CONTRACTED SERVICES	\$ 12,008	\$ 28,215	\$ 17,994	\$ 17,994	\$ 22,807
10-420-53	DUES AND SUBSCRIPTIONS	\$ 5,908	\$ 7,223	\$ 7,375	\$ 8,638	\$ 9,151
10-420-54	CITY INSURANCE	\$ 46,701	\$ 48,404	\$ 50,794	\$ 51,374	\$ 53,575
10-420-55	WORKMANS COMP INS	\$ 43,265	\$ 42,951	\$ 43,000	\$ 49,386	\$ 57,349
10-420-57	MISCELLANEOUS EXPENSE	\$ 4,403	\$ 5,107	\$ 4,000	\$ 7,000	\$ 5,500
10-420-58	BANK SERVICE CHARGES	\$ 219	\$ 1,742	\$ -	\$ 4,000	\$ 3,600
10-420-59	XPRESS FEES	\$ -	\$ -	\$ -	\$ 26	\$ 100
10-420-74	NON-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 980	\$ -
10-420-74	CAPITAL OUTLAY	\$ 30,026	\$ -	\$ -	\$ -	\$ -
10-420-77	PLANNING DEPT	\$ 1,345	\$ 150	\$ -	\$ -	\$ -
ADMINISTRATION TOTALS		\$ 470,937	\$ 472,941	\$ 455,836	\$ 496,179	\$ 489,318

FY 2015 Budget Comments:

- Salaries - Four (4) FTE & One (1) PTE included in this department.
- Contracted Services – Includes 5 VOA and 8 telephone seats for hosted computer services.
- City Insurance – covers property and equipment and is projected to rise by 5%.
- Workman's Compensation – mandated insurance to cover employee injuries while on the job.

Animal Control

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
	ANIMAL CONTROL					
10-490-00	PART TIME SALARIES					
10-490-02	SALARIES	\$ -	\$ 15,054	\$ -	\$ -	\$35,955
10-490-05	CITY SHARE SOC SEC	\$ -	\$ 1,152	\$ -	\$ -	\$2,751
10-490-06	EMPLOYEES GRP INS					\$7,547
10-490-07	CITY CONT/EMPS RET					\$2,751
10-490-08	CITY CONT/401 (K) PLAN					\$1,798
10-490-11	PHONE / POSTAGE	\$ -	\$ 484	\$ -	\$ -	\$480
10-490-17	VEHICLE MAINTENANCE	\$ -	\$ 1,636	\$ -	\$ -	\$750
10-490-31	GAS, OIL, TIRES	\$ -	\$ 3,300	\$ -	\$ -	\$4,200
10-490-32	OFFICE SUPPLIES	\$ -	\$ 284	\$ -	\$ -	\$100
10-490-33	SUPPLIES/ CODE ENFORCEMENT	\$ -	\$ 761	\$ -	\$ -	\$500
10-490-36	UNIFORM ALLOWANCE	\$ -	\$ 319	\$ -	\$ -	\$500
10-490-45	CONTRACTED SERVICES	\$ -	\$ -	\$ 10,000	\$ -	\$330
10-490-57	MISC	\$ -	\$ -	\$ 1,600	\$ 766	\$500
10-490-74	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 20,849	\$0
BUILDING INSPECTION TOTALS		\$ -	\$ 22,990	\$ 11,600	\$ 21,615	\$58,161

FY 2015 Budget Comments:

- Salaries – One (1) sworn officer is Adopted to be hired to perform animal control functions as well as other duties assigned by the Police Chief.

Misc. – Adopted cost to mail registration reminders to city residents. Creation of a link to city website to allow online registration for dogs.

Buildings & Grounds

Account Number	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
	BUILDING GROUNDS					
10-500-00	BUILDINGS & GROUNDS					
10-500-01	PART TIME SALARIES	\$ -	\$ 5,152	\$ 6,800	\$ 2,600	\$ 13,820
10-500-02	SALARIES	\$ 85,194	\$ 85,337	\$ 85,532	\$ 86,437	\$ 89,986
10-500-05	CITY SHARE/S.S.	\$ 6,275	\$ 6,805	\$ 7,063	\$ 7,063	\$ 7,941
10-500-06	EMPLOYEES GROUP INS.	\$ 20,023	\$ 17,891	\$ 21,046	\$ 21,046	\$ 22,018
10-500-07	RETIREMENT CITY SHARE	\$ 10,203	\$ 5,721	\$ 6,047	\$ 6,172	\$ 6,047
10-500-08	CITY CONT 401(K) PLAN	\$ -	\$ 4,244	\$ 4,277	\$ 4,277	\$ 4,277
10-500-11	TELEPHONE	\$ 2,017	\$ 2,383	\$ 2,280	\$ 1,700	\$ 2,376
10-500-12	REPAIRS/ MAINT.P.D.	\$ -	\$ 1,374	\$ 3,600	\$ 2,000	\$ 4,000
10-500-14	TRAVEL/TRAINING	\$ -	\$ 119	\$ 500	\$ 30	\$ 600
	REPAIRS/MAINTENACE					
10-500-15	REPAIRS/ MAINT. CITY HALL	\$ 3,550	\$ 4,939	\$ 3,700	\$ 3,000	\$ 4,500
10-500-16	REPAIRS/ MAINT. C.C.	\$ 3,860	\$ 4,239	\$ 4,000	\$ 1,500	\$ 4,500
10-500-17	REPAIRS/ MAINT. GARAGE	\$ 3,500	\$ 1,283	\$ 3,500	\$ 750	\$ 3,500
10-500-18	LAWN CARE/ Equipment repair	\$ 6,757	\$ 5,985	\$ 8,000	\$ 8,000	\$ 8,000
10-500-19	LANDSCAPING	\$ 2,006	\$ 3,380	\$ 4,000	\$ 4,000	\$ 3,500
10-500-20	PARK REPAIR/MAINT.	\$ 3,958	\$ 3,031	\$ 5,000	\$ 5,000	\$ 5,000
10-500-31	FUEL, OIL, TIRES	\$ 6,625	\$ 6,613	\$ 7,500	\$ 6,500	\$ 7,500
10-500-32	OFFICE SUPPLIES	\$ 26	\$ 45	\$ 350	\$ 250	\$ 400
10-500-34	JANITORIAL SUPPLIES	\$ 4,959	\$ 4,012	\$ 5,200	\$ 4,000	\$ 3,500
10-500-37	UNIFORM ALLOWANCE	\$ 174	\$ 200	\$ 300	\$ 300	\$ 350
10-500-45	CONTRACTUAL SERVICES			\$ 1,585	\$ 2,000	\$ 3,802
10-500-46	PEST/TERMITE CONTROL					\$ 1,630
10-500-57	MISC	\$ 119	\$ 625	\$ 500	\$ 250	\$ 500
10-500-72	NON CAPITAL OUTLAY	\$ 7,082	\$ 7,570	\$ 5,000	\$ 5,000	\$ 5,000
10-500-74	CAPITAL OUTLAY		\$ -	\$ 37,534	\$ 83,000	\$ -
10-500-75	DEBT SERVICE		\$ -			
10-500-76	DEBT SERVICE INT		\$ -			
			\$ -			
PUBLIC BUILDINGS TOTALS		\$ 166,328	\$ 170,948	\$ 223,314	\$ 254,875	\$ 202,747

FY 2015 Budget Comments:

- Salaries – Three (3) FTE and Two (2) PTE included in this budget.
- Contracted Services – One VOA and one telephone seat for hosted environment.
- Pest/Termite – This line item was created in FY 2015 and consolidates the cost for all city buildings into this one line item that were formerly in several different budgets.

Police

Account Number	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
10-510-01	PART TIME SALARIES	\$ 14,638	\$ 7,366	\$ 14,000	\$ 2,599	\$ -
10-510-02	SALARIES	\$ 349,633	\$ 336,182	\$ 414,410	\$ 414,410	\$ 491,890
10-510-03	SEPARATION ALLOW.	\$ 15,334	\$ 7,667	\$ 15,334	\$ 15,334	\$ 7,667
10-510-04	PROFESSIONAL SERV	\$ 50	\$ 451	\$ 1,500	\$ 1,730	\$ 10,000
10-510-05	CITY SHARE/SOC SEC	\$ 28,646	\$ 27,256	\$ 32,773	\$ 32,773	\$ 35,108
10-510-06	EMPLOYEES GRP INS	\$ 54,377	\$ 60,065	\$ 77,829	\$ 77,829	\$ 95,779
10-510-07	CITY CONT/EMPS RET	\$ 42,154	\$ 23,167	\$ 29,053	\$ 29,053	\$ 31,136
10-510-08	CITY CONT/401 (K) PLAN	\$ -	\$ 17,065	\$ 19,953	\$ 19,953	\$ 22,946
10-510-09	RETIREE GRP INS	\$ 13,273	\$ 12,128	\$ 12,128	\$ 12,128	\$ 15,480
10-510-11	PHONE/POSTAGE	\$ 3,557	\$ 6,379	\$ 7,920	\$ 6,500	\$ 9,000
10-510-13	ELECTRIC, WATER	\$ 4,525	\$ 4,670	\$ 5,000	\$ 6,000	\$ 6,600
10-510-14	TRAINING/TRAVEL	\$ 1,592	\$ 2,152	\$ 3,500	\$ 6,542	\$ 7,000
10-510-16	EQUIPMENT - MAINTENANCE	\$ 554	\$ 434	\$ 2,000	\$ 600	\$ 2,000
10-510-17	VEHICLE- MAINTENANCE	\$ 4,179	\$ 10,260	\$ 4,000	\$ 7,000	\$ 9,000
10-510-19	WATER RESCUE	\$ 86	\$ -	\$ -	\$ -	\$ -
10-510-22	GOV HWY SAFETY GRANT	\$ -	\$ 52,968	\$ 33,882	\$ 40,943	\$ -
10-510-31	GAS, OIL, TIRES	\$ 33,878	\$ 35,289	\$ 40,000	\$ 46,600	\$ 43,200
10-510-32	OFFICE SUPPLIES	\$ 1,550	\$ 1,511	\$ 1,500	\$ 1,500	\$ 1,500
10-510-36	UNIFORM ALLOW	\$ 2,827	\$ 6,612	\$ 10,000	\$ 12,176	\$ 7,500
10-510-37	SMALL FRY FISHING TOUR	\$ 1,665	\$ 2,676	\$ 2,000	\$ 3,570	\$ 3,000
10-510-39	INTERVIEW ROOM UP				\$ 8,336	\$ -
10-510-40	GCC BLOCK GRANT				\$ 10,000	\$ 5,000
10-510-45	CONTRACTED SERVICES	\$ 5,494	\$ 7,004	\$ 15,448	\$ 17,912	\$ 21,838
10-510-51	SPECIAL INVESTIGATIONS		\$ 1,578	\$ 1,600	\$ 776	\$ 1,600
10-510-57	MISCELLANEOUS EXPEN	\$ 1,023	\$ 3,615	\$ 1,800	\$ 597	\$ 1,500
10-510-72	NON CAPITAL OUTLAY	\$ 3,364	\$ 2,840	\$ 7,500	\$ 2,424	\$ 5,000
10-510-74	CAPITAL OUTLAY		\$ 123,356	\$ -	\$ -	\$ 55,254
POLICE TOTALS		\$ 582,399	\$ 752,691	\$ 753,130	\$ 777,285	\$ 888,999

FY 2015 Budget Comments:

- Salaries – Includes funding to hire one (1) additional officer.
- Professional services – Includes \$ 8,500 for a feasibility study to recommend best options for the eventual replacement of the current building hosting the police department.
- Water Rescue – This line item was eliminated in FY 2014 and boat will be surplus.
- Governor Highway – These are the expenses associated with the City's receipt of the GHSP grant. You will note an offsetting revenue line item in the amounts of the grant award. This is a three year grant with declining percentage participation for each year. The cost for the officer was moved from this line item into the salary line item and is offset by the \$ 23,000 in revenue to be received in FY 2015 for the final year of this grant.
- Contracted Services – Includes five VOA and seven telephone seats for hosted environment.
- Capital Outlay - \$ 11,490 for five in-car computes and \$ 43,764 for police four wheel drive with all equipment included.

Building Inspections & Code Enforcement

ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
SECTION/CODE ENFORCEMENT					
INSPECTIONS					
SALARIES	\$ 88,547	\$ 84,480	\$ 85,208	\$ 87,003	\$ 83,110
CITY SHARE SOC SEC	\$ 6,868	\$ 6,461	\$ 6,518	\$ 6,656	\$ 6,358
EMPLOYEES GROUP INSURANCE	\$ 13,141	\$ 11,417	\$ 8,121	\$ 6,788	\$ 14,721
CITY SHARE RET, BLDG INSP	\$ 10,084	\$ 5,692	\$ 6,024	\$ 6,271	\$ 5,876
CONT 401 (K) BLDG INSP	\$ -	\$ 4,223	\$ 4,260	\$ 4,342	\$ 4,156
BLDG INSP/PHONE / POSTAGE	\$ 1,294	\$ 1,383	\$ 1,320	\$ 750	\$ 1,392
TRAVEL/TRAINING	\$ 4,057	\$ 1,278	\$ 1,000	\$ 2,260	\$ 1,100
OFFICE EQUIPMENT	\$ 691	\$ 87	\$ 500	\$ 500	\$ 500
VEHICLE MAINTENANCE	\$ 417	\$ 493	\$ 1,200	\$ 197	\$ 500
GAS, OIL, TIRES	\$ 2,073	\$ 930	\$ 2,000	\$ 920	\$ 1,000
OFFICE SUPPLIES	\$ 696	\$ 204	\$ 500	\$ 500	\$ 500
SUPPLIES/ CODE ENFORCEMENT	\$ 245	\$ -	\$ 500	\$ 133	\$ 500
UNIFORM ALLOWANCE	\$ 214	\$ 173	\$ 200	\$ 200	\$ 200
CONTRACTED SERVICES	\$ 275	\$ 660	\$ 3,669	\$ 3,030	\$ 5,894
MISC ESP - BLDG INSP	\$ 689	\$ 72	\$ 250	\$ 100	\$ 250
NON CAPITAL	\$ 3,646	\$ -	\$ -	\$ 167	\$ -
Capital Outlay		\$ -	\$ -	\$ -	\$ -
DEBT SERVICE		\$ -	\$ -	\$ -	\$ -
DEBT SERV INT.		\$ -	\$ -	\$ -	\$ -
SECTION TOTALS	\$ 132,937	\$ 117,553	\$ 121,270	\$ 119,817	\$ 126,057

FY 2015 Budget Comments:

- Salaries – Two (2) FTE are included in this budget.
- Group Insurance – One employee has been moved to Medicare with the other employee having city health insurance.
- Contracted Services –Includes funding for two (2) seats for VOA and telephone for the hosted IT environment.

Public Works

Account Number	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
PUBLIC WORKS						
10-560-00	STREET REPAIR & CONST.					
10-560-02	SALARIES	\$ 200,806	\$ 199,970	\$ 207,087	\$ 196,634	\$ 225,648
10-560-05	CITY SHARE/SOCIAL SECURITY	\$ 15,086	\$ 15,004	\$ 15,842	\$ 15,043	\$ 17,262
10-560-06	EMPLOYEES' GROUP INSURANCE	\$ 38,762	\$ 34,818	\$ 35,708	\$ 35,708	\$ 37,952
10-560-07	CITY CONT/EMPS RET	\$ 24,045	\$ 13,471	\$ 14,641	\$ 14,177	\$ 15,953
10-560-08	CITY CONT/401(K) PLAN	\$ -	\$ 9,994	\$ 10,354	\$ 9,832	\$ 11,282
10-560-09	RETIREE GRP INS		\$ 7,412	\$ 7,300	\$ 7,300	\$ 9,350
10-560-10	STREET LIGHTS		\$ 18,855	\$ 24,000	\$ 22,500	\$ 22,500
10-560-11	TELEPHONE	\$ 3,305	\$ 4,070	\$ 5,279	\$ 4,800	\$ 4,872
10-560-12	PROPANE	\$ 1,350	\$ 1,629	\$ 2,000	\$ 5,091	\$ 3,000
10-560-13	ELECTRIC/WATER	\$ 21,332	\$ 3,316	\$ 4,020	\$ 4,020	\$ 4,680
10-560-14	TRAVEL/TRAINING	\$ 805	\$ 240	\$ 1,800	\$ 764	\$ 1,000
10-560-15	STREET SURFACING/MAINT.	\$ -	\$ 11,250	\$ 18,750	\$ 17,250	\$ 22,500
10-560-16	OFFICE EQUIPMENT/MAINT.	\$ -	\$ -	\$ 250	\$ 250	\$ -
10-560-17	OFFICE EQUIPMENT/REPAIRS	\$ 231	\$ 75	\$ -	\$ -	\$ -
10-560-19	RESURFACE/PAVING	\$ 99,368	\$ 81,005	\$ -	\$ -	\$ -
10-560-32	OFFICE SUPPLIES	\$ 201	\$ 141	\$ 200	\$ 200	\$ 200
10-560-33	SHOP SUPPLIES	\$ 2,446	\$ 3,084	\$ 3,500	\$ 3,000	\$ 3,000
10-560-36	SAFETY SIGNS, MARKERS/REPLCE	\$ 4,757	\$ 4,949	\$ 6,000	\$ 6,000	\$ 6,000
10-560-37	UNIFORM ALLOWANCE	\$ 600	\$ 951	\$ 1,000	\$ 726	\$ 1,000
10-560-38	SAFETY SUPPLIES	\$ -	\$ 240	\$ 400	\$ 59	\$ 100
10-560-45	CONTRACTED SERV. GARAGE	\$ 1,743	\$ 677	\$ 4,034	\$ 4,034	\$ 7,834
10-560-50	NC DOT RIGHT OF WAY	\$ 4,174	\$ 4,228	\$ 4,240	\$ 2,714	\$ 4,239
10-560-53	DUES & SUBSCRIPTIONS	\$ 49	\$ -	\$ 250	\$ -	\$ 50
10-560-57	MISC EXPENSE	\$ 1,742	\$ 2,009	\$ 2,500	\$ 1,120	\$ 2,500
	STORMWATER PROJ.					
10-560-72	NON-CAPITAL OUTLAY-	\$ -	\$ -	\$ -	\$ -	\$ -
10-560-74	CAPITAL OUTLAY					
10-560-75	DEBT SERVICE	0	0	0	0	0
10-560-76	DEBT SERVICE INT.	0	0	0	0	0
PUBLIC WORKS TOTALS		\$ 420,802	\$ 417,388	\$ 369,155	\$ 351,221	\$ 400,923

FY 2015 Budget Comments:

- Salaries – Five (5) FTE's included in this budget. This includes the salary for the new position of City Engineer at \$ 75,000 annual. Revised salary figure for FY 2014 reflects approx. six months of vacancy in one Equipment Operator position.
- Street Lights –Cost for 134 street lights on city streets at an average cost of \$ 12.16 per month per light. City upgraded nine (9) lights on Hwy 87 in FY 2014 to provide better illumination at highly traveled intersections.
- Street Surfacing – this line item represents that \$ 750 per new home that is charged for street connections. Road maintenance expenses are charged to this line item.
- Contracted Services – Includes two (2) VOA and telephone seats for hosted IT environment.

Dams/Lakes

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
DAMS/LAKES						
10-570-04	ENG SERVICES/DAMS					
10-570-13	ELECTRIC	\$ 206	\$ 71	\$ -	\$ -	\$ -
10-570-54	CONTRACTED SERVICE	\$ -	\$ -	\$ -	\$ 50,100	\$ -
10-570-57	LAKE EXPENSES	\$ 1,205	\$ 2,808	\$ 5,000	\$ 3,626	\$ 5,000
10-570-58	DAM REPAIRS	\$ 8,098	\$ 8,317	\$ 10,000	\$ 2,743	\$ 7,692
10-570-59	WATER TESTING/LAKES	\$ 2,089	\$ 3,175	\$ 3,000	\$ 2,000	\$ 3,000
10-570-74	BOAT MAINTENANCE	\$ 278	\$ 392	\$ 750	\$ -	\$ 250
10-570-75	PORTABLE PUMP	\$ 278	\$ 19,793	\$ 500	\$ -	\$ -
DAMS/LAKES TOTALS		\$ 12,154	\$ 34,556	\$ 19,250	\$ 58,469	\$ 15,942

FY 2015 Budget Comments:

- Contracted Services – The FY 2014 revised budget reflects the cost for three (3) engineering proposals awarded by the Board of Commissioners to study flooding issues in the City.

Sanitation

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
SANITATION						
10-580-13	ELECTRIC	\$ 599	\$ 750	\$ 1,150	\$ 1,150	\$ 1,500
10-580-44	DEBRIS REMOVAL	\$ 147	\$ 639	\$ -	\$ -	\$ -
10-580-45	SANITATION CONTRACT	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	RECYCLING PROJECT					
	NON-CAPITAL					
10-580-45	SANITATION CONTRACT	\$ 24,500	\$ 19,652	\$ 20,000	\$ 27,830	\$ -
10-580-57	MISC	\$ -	\$ 1,564	\$ 1,600	\$ -	\$ -
SANITATION TOTALS		\$ 25,246	\$ 22,605	\$ 27,750	\$ 28,980	\$ 1,500

FY 2015 Budget Comments:

Sanitation Contract – The Board of Commissioners approved to discontinue the annual bulk pickup that was usually held in April due to increasing costs and debris being brought into the City from outside.

Mosquito Control

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
	MOSQUITO CONTROL					
10-590-00	PUBLIC HEALTH MOSQUITO CO					
10-590-14	TRAVEL/TRAINING	\$ 615	\$ 1,120	\$ 1,500	\$ 140	\$ 600
10-590-17	MAINT - EQUIPMENT	\$ -	\$ -	\$ 600	\$ -	\$ -
10-590-31	FUEL, OIL - EQUIPMENT	\$ 569	\$ 929	\$ 800	\$ 500	\$ 900
10-590-33	VEHICLE SUPPLIES	\$ -	\$ -	\$ 100	\$ -	\$ 100
10-590-34	CHEMICAL SUPPLIES	\$ -	\$ 888	\$ 1,100	\$ 1,100	\$ 1,100
10-590-36	PERMIT FEES-NPDES	\$ 100	\$ 100	\$ 100	\$ -	\$ 100
10-590-74	CAPITAL OUTLAY	\$ -	\$ 642	\$ -	\$ -	\$ -
	MOSQUITO CONTROL TOTALS	\$ 1,284	\$ 3,679	\$ 4,200	\$ 1,740	\$ 2,800

FY 2015 Budget Comments:

No significant activities Adopted in this department.

Special Events

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
Special Events						
10-620-73	Contractual Service	\$ -	\$ 702	\$ -	\$ -	\$ 594
10-620-77	Bike Run (Spring)	\$ 5,852	\$ -	\$ 1,500	\$ 1,500	\$ 700
10-620-78	Bike Run (911)	\$ -	\$ 2,495	\$ 1,500	\$ 1,920	\$ 1,500
10-620-79	Spring Fling/Lake	\$ 1,159	\$ 1,376	\$ 1,200	\$ 1,200	\$ 1,200
10-620-80	Raft Race					
10-620-81	Golf Tournament					
10-620-82	Haunted Hay Ride	\$ 216	\$ 404	\$ 300	\$ 406	\$ 500
10-620-83	Battle of the Bands	\$ -	\$ 951	\$ 500	\$ 500	\$ 700
10-620-84	Christmas Tree Lighting	\$ -	\$ 951	\$ 500	\$ 500	\$ 500
SPECIAL EVENTS TOTAL		\$ 7,227	\$ 6,879	\$ 5,500	\$ 6,026	\$ 5,694

FY 2015 Budget Comments:

No significant activities Adopted in this department.

Community Center/Parks & Recreation

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
P/R						
10-630-00	COMMUNITY CENTER					
10-630-01	SEASONAL EMPLOYMENT	\$ -				
10-630-02	SALARIES	\$ 97,862	\$ 92,714	\$ 100,122	\$ 100,122	103,704
10-630-03	PART TIME & TEMP HELP	\$ 41,636	\$ 43,019	\$ 50,092	\$ 50,092	51,017
10-630-04	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	-
10-630-05	CITY SHARE/S.S.	\$ 10,538	\$ 10,398	\$ 11,491	\$ 11,491	11,807
10-630-06	EMPS GROUP INSURANCE	\$ 19,429	\$ 19,909	\$ 21,246	\$ 21,246	23,545
10-630-07	CITY SHARE/RETIREMENT	\$ 11,592	\$ 6,443	\$ 7,079	\$ 7,079	7,332
10-630-08	CITY SHARE/401(K)	\$ -	\$ 4,780	\$ 5,006	\$ 5,006	5,185
10-630-11	TELEPHONE/POSTAGE	\$ 2,090	\$ 2,998	\$ 4,439	\$ 4,439	4,092
10-630-13	ELECTRIC, WATER	\$ 7,586	\$ 7,752	\$ 8,500	\$ 8,500	8,500
10-630-14	TRAVEL/TRAINING	\$ 1,982	\$ 3,033	\$ 2,500	\$ 2,000	2,000
10-630-16	PARK REPAIR/MAINTEN. EQUIP		\$ 1,033	\$ -	\$ -	-
10-630-17	MAINT OF EQUIPMENT	\$ 2,029	\$ 3,012	\$ 4,000	\$ 2,000	2,500
10-630-18	PARK EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,000	2,500
10-630-19	BUS RENTAL	\$ 2,315	\$ 2,743	\$ 4,000	\$ 6,805	4,000
10-630-26	ADVERTISING	\$ 1,242	\$ 1,171	\$ 1,500	\$ 1,500	1,500
10-630-31	GAS, OIL, TIRES	\$ 3,050	\$ 3,969	\$ 3,900	\$ 4,410	4,000
10-630-32	OFFICE SUPPLIES	\$ 1,481	\$ 1,572	\$ 2,000	\$ 2,000	2,000
10-630-34	JANITORIAL SUPPLIES	\$ 1,650	\$ 2,197	\$ 2,000	\$ 2,000	1,500
10-630-35	UNIFORM ALLOWANCE	\$ 692	\$ 643	\$ 1,000	\$ 1,048	1,100
10-630-45	CONTRACTED SERVICES	\$ 9,813	\$ 10,674	\$ 16,622	\$ 16,622	23,000
10-630-50	GRANTS/ DONATIONS	\$ 5,414	\$ 14,084	\$ 1,000	\$ 6,115	1,000
10-630-53	DUES & SUBSCRIPTIONS	\$ 853	\$ 907	\$ 1,205	\$ 1,305	1,200
10-630-57	MISC. EXPENSE	\$ 498	\$ 707	\$ 1,000	\$ 1,000	1,000
10-630-72	NON CAPITAL	\$ 6,961	\$ 5,690	\$ -	\$ 401	6,200
10-630-74	CAPITAL OUTLAY/IMPS	\$ 5,415	\$ 37,513	\$ 10,400	\$ 10,305	16,945
10-630-75	DEBT SERVICE					
10-630-76	DEBT SERVICE INT.					
10-630-77	PROGRAMS	\$ 31,107	\$ 34,659	\$ 37,017	\$ 37,017	38,006
PARKS/RECREATION TOTALS		\$ 265,235	\$ 311,620	\$ 302,119	\$ 308,503	\$ 323,634

FY 2015 Budget Comments:

- Salaries – Includes funding for three (3) FTE's.
- Part Time Salaries – Includes funding for eleven (11) part time positions for summer camp, after school program and assistants at the Community Center.
- Contracted Services – Includes three (3) VOA, three (3) telephone and three (3) public access computers for the hosted IT environment.
- Capital Outlay – New treadmill \$ 6,000 and \$ 10,945 for Fitness on Demand Program. The FOD program is offset with \$ 10,945 in program revenue to be received for charged memberships.

Community Appearance Committee

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
COMM APPEAR COMMISSION						
10-660-50	DONATIONS				\$ 1,000	\$ -
10-660-57	MISCELLANEOUS EXPENSE	\$ 75	\$ 98	\$ 200	\$ 200	\$ 200
COMM APPEAR COMMISSION TOTALS		\$ 75	\$ 98	\$ 200	\$ 1,200	\$ 200

FY 2015 Budget Comments:

No significant activities Adopted in this department.

Debt Service

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
DEBT SERVICE						
	PRINCIPAL	\$ 234,872	\$ 413,951	\$ 80,001	\$ 80,001	\$ 80,001
	INTEREST	\$ 72,049	\$ 64,491	\$ 48,202	\$ 48,202	\$ 45,050
TOTAL		\$ 306,921	\$ 478,442	\$ 128,203	\$ 128,203	\$ 125,051
ADMINISTRATION						
10-420-75	DEBT SERVICE	\$ 80,001	\$ 79,997	\$ 80,001	\$ 80,001	\$ 80,001
10-420-76	DEBT SERVICE INT.	\$ 54,600	\$ 51,373	\$ 48,202	\$ 48,202	\$ 45,050
POLICE						
10-510-75	DEBT SERVICE	\$ 9,390	\$ -	\$ -	\$ -	\$ -
10-510-76	DEBT SERVICE INT.	\$ 554	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS						
10-560-75	DEBT SERVICE	\$ 45,050	\$ 233,954	\$ -	\$ -	\$ -
10-560-76	DEBT SERVICE INT.	\$ 2,775	\$ 2,641	\$ -	\$ -	\$ -
PARKS/RECREATION						
10-630-75	DEBT SERVICE	\$ 460	\$ -	\$ -	\$ -	\$ -
10-630-76	DEBT SERVICE INT.	\$ 6	\$ -	\$ -	\$ -	\$ -
POWERLL BILL						
20-560-75	DEBT SERVICE	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
20-560-76	DEBT SERVICE INT.	\$ 14,288	\$ 10,477	\$ -	\$ -	\$ -

FY 2015 Budget Comments:

- FY 2013/2014 budget reflects the prepayment of the Street Repaving Bond and the end of term for leases in the public works department.

Powell Bill Revenues

ACCOUNT NUMBER	ACCOUNT NUMBER	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
INCOME						
20-362-00	INVESTMENT EARNINGS	\$ 41	\$ -	\$ -	\$ -	\$ -
20-364-01	SALES TAX REFUND	\$ -	\$ 6,221	\$ 3,595	\$ 6,221	\$ 4,000
20-368-00	MISCELLANEOUS INCOME					
20-373-00	STATE STREET AID ALLOCATION	\$ 283,016	\$ 292,390	\$ 292,390	\$ 299,053	\$ 276,233
20-383-00	SALE OF FIXED ASSETS					
20-392-00	PROCEEDS CAPITAL LOAN					
20-399-00	FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL INCOME		\$ 283,057	\$ 298,611	\$ 320,985	\$ 330,274	\$ 305,233

FY 2015 Budget Comments:

- City is anticipating receiving a flat allocation of state-shared revenue from the Powell Bill. There is pending legislation in the General Assembly that may increase the City's allocation due to increasing within the formula for allocation the number of miles of roads as opposed to population. Any change would probably not be applied to the FY 2016 budget year.

Powell Bill Expenditures

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
Powell Bill						
20-560-15	STREET SURFACING & MAINT	\$ 81,747	\$ 109,276	\$ 118,550	\$ 101,418	\$ 78,133
20-560-16	MAINTENANCE-EQUIPMENT	\$ 10,428	\$ 29,586	\$ 28,500	\$ 28,500	\$ 33,500
20-560-19	PAVING PROJECTS	\$ -	\$ -	\$ 126,635	\$ 143,767	\$ 145,000
20-560-31	FUEL, OIL, TIRES/GRADER	\$ 23,522	\$ 25,759	\$ 35,000	\$ 35,000	\$ 35,000
20-560-33	STREET DEPT SUPPLIES	\$ 2,127	\$ 1,663	\$ 2,500	\$ 2,500	\$ 2,500
20-560-34	STREET CULVERTS	\$ 5,134	\$ 5,225	\$ 7,000	\$ 7,000	\$ 9,000
20-560-37	SANDBAGS/CEMENT/MATERIAL					
20-560-38	SAFETY SUPPLIES	\$ 1,193	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
20-560-45	POWELL BILL SURVEY	\$ 600	\$ -	\$ 500	\$ 500	\$ 600
20-560-72	NON CAPITAL OUTLAY	\$ 2,505	\$ 525	\$ 800	\$ 800	\$ -
20-560-75	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
20-560-76	DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
POWELL BILL EXPENDITURE TOTALS		\$ 127,256	\$ 172,034	\$ 320,985	\$ 320,985	\$ 305,233

FY 2015 Budget Comments:

With the repayment of the Street Repaving Bond financial resources are now available for an annual program. Staff is proposing funds to be expended over the next two years as shown below:

	FY 2015	FY 2016
Paving Projects		
Salisbury		
Pine Lake Road	28,879	
Prospect		
Revere	29,855	
Oakdale	67,107	
Ariel	26,487	
Cardinal		54,898
Chapel Hill		15,799
Pinehurst		33,384
Washington		34,865
Hickory		9,942
Heron		16,303
Crystal		6,123
Total	152,328	171,314

Capital Improvement Fund Revenues

ACCOUNT NUMBER	ACCOUNT NUMBER	ACTUAL FY 2012	ACUTAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
INCOME						
60-362-00	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
60-362-10	PRIOR YEAR BALANCE			\$ 150,000	\$ 150,000	\$ 122,055
60-399-00	FUND BALANCE APPROPRIATED	\$ -	\$ 150,000	\$ -	\$ -	\$ -
TOTAL INCOME		\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 122,055

FY 2015 Budget Comments:

This fund was created in FY 2013 with unrestricted proceeds from the Water Fund. It is restricted to capital improvements, excluding equipment and vehicles, to city lands and facilitates.

Capital Improvement Fund Expenditures

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2012	ACTUAL FY 2013	ADOPTED FY 2014	REVISED FY 2014	ADOPTED FY 2015
Powell Bill						
60-500-74	CAPITAL OUTLAY	\$ -	\$ -	\$ 31,360	\$ 27,945	\$ 37,450
60-500-75	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
60-500-76	DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENT FUND TOTALS		\$ -	\$ -	\$ 31,360	\$ 27,945	\$ 37,450
	Beginning Balance		\$ 150,000	\$ 150,000	\$ 150,000	\$ 122,055
	Ending Balance		\$ 150,000	\$ 118,640	\$ 122,055	\$ 84,605

FY 2015 Budget Comments:

Capital Outlay – Staff proposes in FY 2015 that funds be used to build the Alton Lennon “T” Fishing Dock (\$ 7,450) and reseal the parking lots at City Hall/PD and Community Center (\$ 30,000). In FY 2014 funds were used to replace park equipment at Schneider’s Park and expand the existing floating dock at Alton Lennon Park to make it ADA accessible.

**AN ORDINANCE ESTABLISHING THE FISCAL YEAR 2015 BUDGET FOR THE CITY
OF BOILING SPRING LAKES, NORTH CAROLINA.**

BE IT ORDAINED by the Board of Commissioners of the City of Boiling Spring Lakes, North Carolina:

Section 1. The fiscal Year 2014 Budget covering fiscal operations during the period of July 1, 2014 – June 30, 2015, is as set forth below:

REVENUES		FY 2015
PROPERTY TAXES	\$	868,936
INTERGOVERNMENTAL	\$	1,954,957
PERMITS & FEES	\$	68,575
SALES & SERVICES	\$	116,125
INVESTMENT EARNINGS	\$	-
MISCELLANEOUS REVENUE	\$	9,300
TOTAL REVENUES	\$	3,017,893

EXPENSES		FY 2015
GENERAL GOVERNMENT	\$	739,525
PUBLIC SAFETY	\$	1,072,528
TRANSPORTATION	\$	706,156
ENVIRONMENTAL PROTECTION	\$	1,500
HEALTH AND WELFARE	\$	2,800
CULTURE AND RECREATION	\$	345,471
DEBT SERVICE	\$	125,051
CONTINGENCY	\$	24,863
TOTAL EXPENSES	\$	3,017,893
+/-	\$	(0)

Section 2. Specific funds appropriated for each account, and from each separate authorized fund are as indicated under the column covering each fund.

Section 3. The budget shall be administered on a departmental basis. The City Manager ("Budget Officer") shall have the authority to make amendments within departmental budgets up to \$10,000 without prior Board approval. All such amendments shall be reported to the Board of Commissioners at its next regular monthly meeting. No other changes shall be made to any portion of this Budget without prior approval from the Board.

Section 4. All public funds now held by the City and those which will accrue to the City during the fiscal year ending June 30, 2015 shall be deposited in the following Financial Institution(s):

*Branch Banking & Trust Co.
NC Cash Management Trust Fund
New Bridge Bank*

Section 5. The estimated revenue accruing from Ad Valorem Taxes for the fiscal year ending June 30, 2015 is based on the table below and that the tax rate of \$ 0.17 per each \$100 valuation of real and personal property is hereby established for the taxable period covered by this Ordinance.

CITY OF BOILING SPRING LAKES
Tax Collection Calculations
July 1 2014, Through June 30 2015

	<u>Gross Valuations</u>	<u>Exemptions</u>	<u>Net Taxable Value</u>
FY 2013-2014	\$ 533,140,075	\$ 66,213,302	\$ 466,926,773
FY 2014-2015	\$ 539,142,471	\$ 62,092,394	\$ 477,050,077
Adopted Tax Rate			\$ 0.17
Gross Tax Collections Available			\$ 810,985
Less: Allowance for Uncollectable Taxes		5%	\$ (40,549)
AD Valorum Taxes - FY 2015 Year			\$ 770,436

Section 6. All Ad Valorem Taxes shall be due and payable on September 1, 2014, and shall become delinquent if not paid by January 6, 2015. Taxes not paid by January 6, 2015 shall be subject to the following:

- If paid after January 6, 2015, and before February 1, 2015, there shall be added to the taxes, interest at the rate of two (2%) percent.
- If paid on or after February 1, 2015, there shall be added to the 2% above, interest at the rate of $\frac{3}{4}$ of 1% per month (.75%), or fraction thereof, until the taxes have been paid in full.

Section 7. That the pay table for the City of Boiling Spring Lakes for FY 2015 shall be as follows:

Grade	HOURLY		SALARY	
	MIN	MAX	MIN	MAX
1	7.25	10.73	15,080	22,318
2	7.61	11.27	15,834	23,434
3	7.99	11.83	16,626	24,606
4	8.39	12.42	17,457	25,836
5	8.81	13.04	18,330	27,128
6	9.25	13.69	19,246	28,485
7	9.72	14.38	20,209	29,909
8	10.20	15.10	21,219	31,404
9	10.71	15.85	22,280	32,974
10	11.25	16.65	23,394	34,623
11	11.81	17.48	24,564	36,354
12	12.40	18.35	25,792	38,172
13	13.02	19.27	27,082	40,081
14	13.67	20.23	28,436	42,085
15	14.35	21.24	29,857	44,189
16	15.07	22.31	31,350	46,398
17	15.83	23.42	32,918	48,718
18	16.62	24.59	34,564	51,154
19	17.45	25.82	36,292	53,712
20	18.32	27.11	38,106	56,397
21	19.24	28.47	40,012	59,217
22	20.20	29.89	42,012	62,178
23	21.21	31.39	44,113	65,287
24	22.27	32.96	46,319	68,551
25	23.38	34.61	48,635	71,979
26	24.55	36.34	51,066	75,578
27	25.78	38.15	53,620	79,357
28	27.07	40.06	56,301	83,325
29	28.42	42.06	59,116	87,491
30	29.84	44.17	62,071	91,866

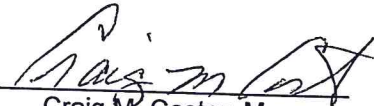
Section 8. That the authorized positions for the City of Boiling Spring Lakes shall be as follows:


Position	Grade
Mechanic	17
Equipment Operator Basic	13
Equipment Operator I	15
Equipment Operator II	17
Equipment Operator II	19
Maintenance Technician	11
Bldgs. & Grounds Supt.	18
Administrative Assistant	17
City Clerk/Asst to CM	22
Finance Director	22
Police Officer	17
Police Chief	29
Lieutenant	23
Police Officer /Senior	20
Investigator	25
Recreation Program Supervisor	18
Recreation Program Assistant	10
Parks & Recreation Director	21
Bldg./Code Inspector	24
City Engineer	29

Section 9. This Ordinance is effective July 1, 2014 and expires at the end of official City business on June 30, 2015.

BOARD OF COMMISSIONERS

ATTEST:

BY: 
Craig M. Caster, Mayor

BY: 
Jane E. McMinn, City Clerk
June 3, 2014

