

BOILING
SPRING
LAKES
BUDGET

FY

2016

Adopted
financial plan
for July 1,
2015 to June
30, 2016



City of Boiling Spring Lakes

Boiling Spring Lakes, NC 28461

June 22, 2015

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

Re: FY 2016 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 FY 2016 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 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, 2015.

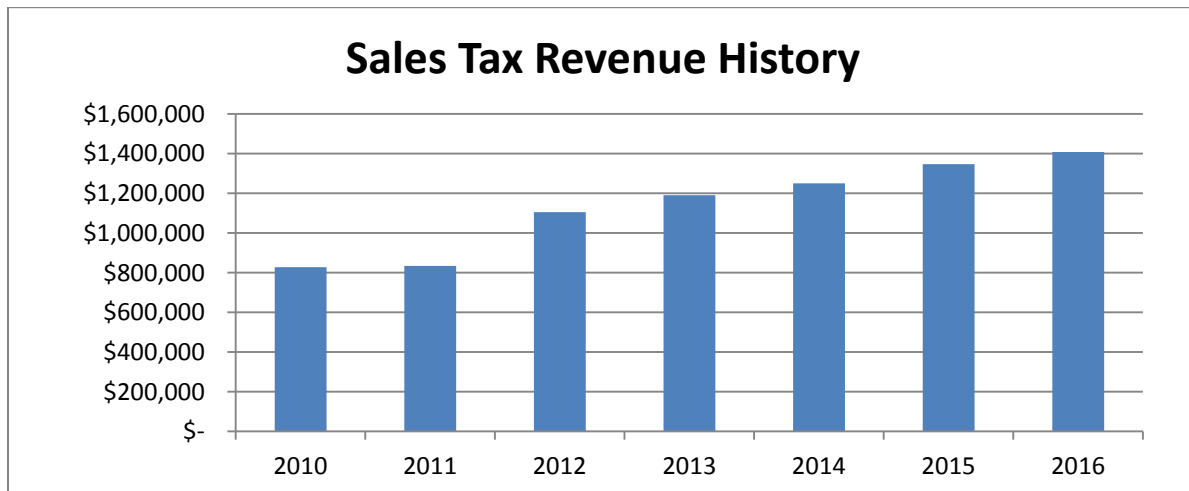
Pursuant to N.C.G.S. 159-12, a public hearing on the proposed budget was held on Tuesday, May 5, 2015 at 6:30 pm in the City Hall Board Meeting Room. This date was advertised with a public notice and copies of the budget will be made available to local news media, in the lobby of City Hall and on the City's website beginning on Tuesday April 28, 2015.

BUDGET OVERVIEW

The FY 2016 City of Boiling Spring Lakes budget is balanced and totals \$ 3,289,255 for all operations. The budget is spread over all the following funds: General Fund \$2,874,413; Capital Improvement Fund \$114,320; and Powell Bill Fund \$300,522.

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 \$1,409,014 and amounts to some 49.4% of general fund revenues anticipated for the FY 2016. This figure is 4.7% more than what is anticipated to be collected in the revised current fiscal year budget. Sales tax revenue is anticipated to increase 4 % statewide and the City will use that number for its budget increase for this line item. The chart below reflects the history of increases for this line item.



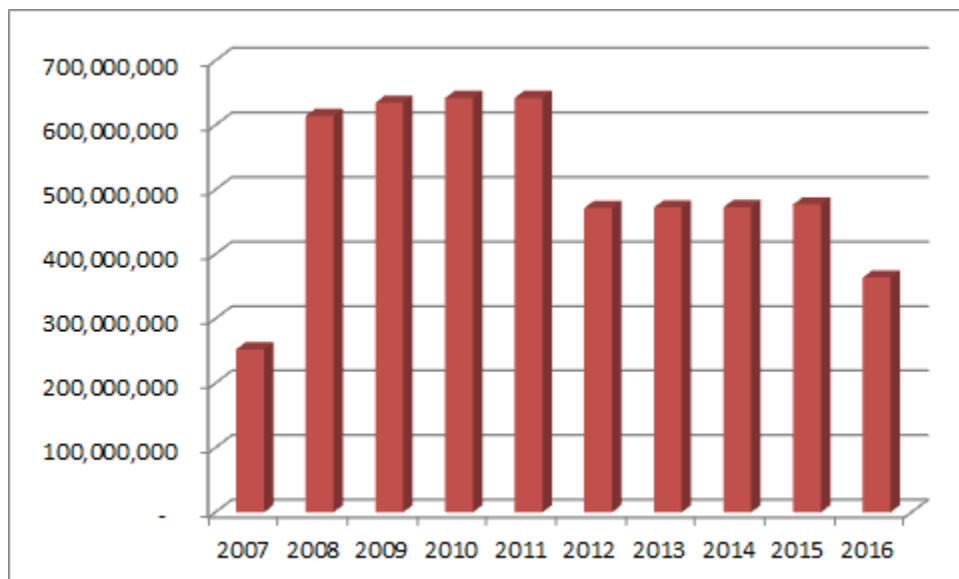
The NC Department of Revenue provides a “sales tax calculator” that assists local governments in estimating the amount of sales tax revenue that the government can expect based on national and statewide trends by county. The table below provides the estimate for FY 2016:

FY 15-16 Sales Tax and City Hold Harmless Calculator			
County in which your municipality is located:	Brunswick		
FY 13-14 Article 39 distributions at county level (from DOR distribution reports)	\$ 14,554,766		
FY 13-14 Article 40 distributions at county level (from DOR distribution reports)	\$ 7,864,636		
		County FY 13-14 to date	State FY 13-14 to date
Local Estimated Sales Tax Growth FY 13-14 to FY 14-15	7.5%	15.4%	12.4%
Local Estimated Sales Tax Growth FY 14-15 to FY 15-16	4.0%	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 13-14 to FY 14-15	7.5%		
State Estimated Sales Tax Growth FY 14-15 to FY 15-16	4.00%		
Estimated Local Non-Food Percentage	90.8%		
Statewide Non-Food Percentage	88.6%		
	FY 14-15	FY 15-16	
City distribution as a percent of county (ad valorem or per capita)	3.42%	3.42%	
Brunswick County Article 39	\$ 15,646,373	\$ 16,272,228	
Brunswick County Article 40	\$ 8,454,484	\$ 8,792,663	
Brunswick County Article 42	\$ 7,823,187	\$ 8,136,114	
City Level Article 39	\$ 535,106	\$ 556,510	
City Level Article 40	\$ 289,143	\$ 300,709	
City Level Article 42	\$ 267,553	\$ 278,255	
City Hold Harmless	\$ 263,019	\$ 273,540	

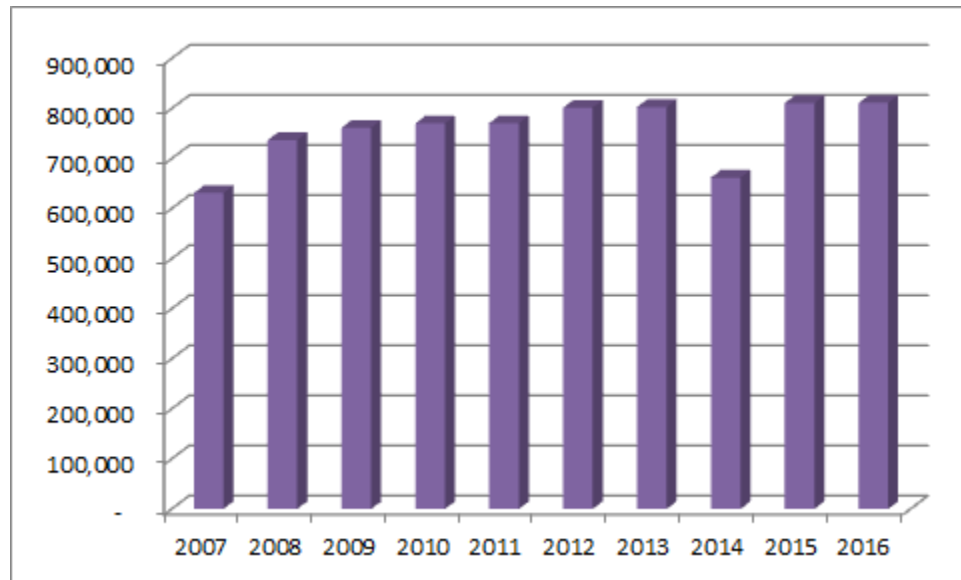
Property Tax Revenue - The next highest revenue source is real property taxes.

The City has received notification that the City's assessable base has fallen approximately 19% due to the reevaluation of property that was completed by Brunswick County in calendar year 2014 and effective January 1, 2015.

The chart below shows the valuation change from FY 2007 to the projected FY 2016 value:

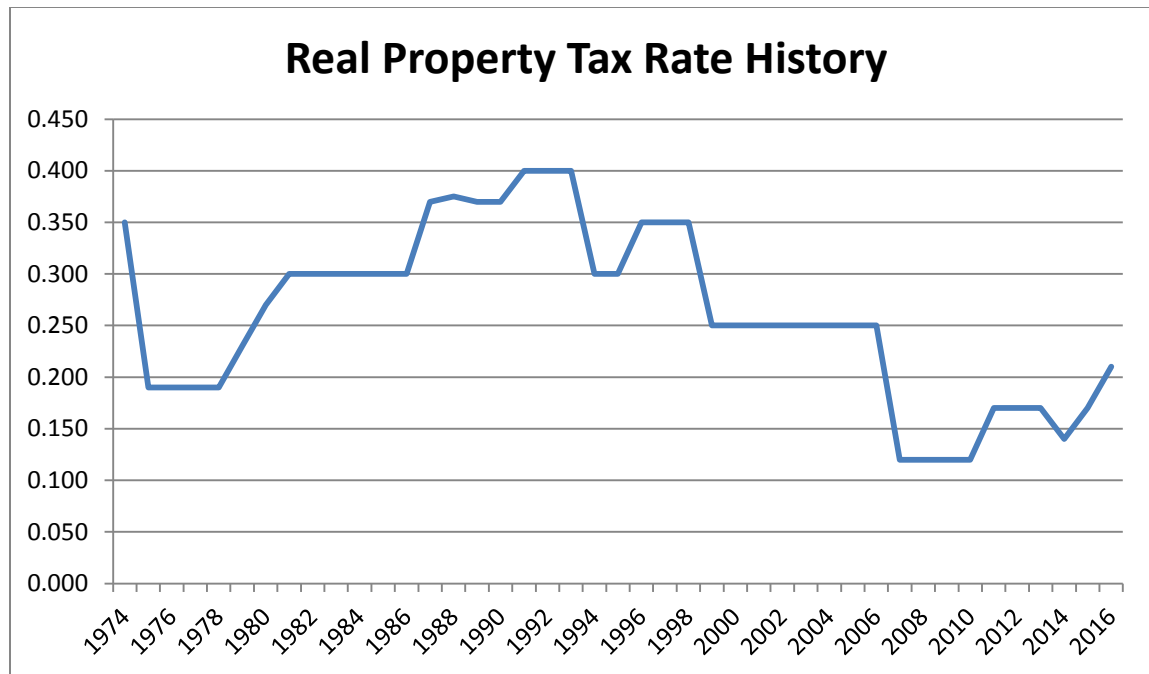


This budget, as adopted, includes an increase of the tax rate by \$.05 to \$ 0.21 per \$ 100 of assessable base for FY 2016. This is considered a “revenue neutral” *rate in that it is projected to generate the same amount of property tax revenue in FY 2016 that was received in FY 2015.*



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 has elected to perform a reevaluation every five (5) years.

	Gross Valuations	Exemptions	Net Taxable Value
FY 2014-2015	\$ 539,142,471	\$ 62,092,394	\$ 477,050,077
FY 2015-2016	\$ 437,757,242	\$ 51,482,080	\$ 386,275,162
Adopted Tax Rate			\$ 0.21
Gross Tax Collections Available			\$ 811,178
Less: Allowance for Uncollectable Taxes		5%	\$ (40,559)
AD Valorum Taxes - FY 2016 Year			\$ 770,619



Increases in the City's tax base are projected to be relatively flat, with an estimated twenty seven (27) homes being constructed with this 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 forecasted for modest growth in 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, proposed 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 budget does include a three percent (3%) Cost of Living Adjustment (COLA) increase for City employees. Workers Compensation is projected to be flat after a 15% increase in the previous year. 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 6% and the City will be looking at modifying our insurance to provide a Health Savings Account (HSA) option for city employees to better control costs.

HIGHLIGHTS

I. General Fund Revenues:

- The General Fund revenues are greater than current year revised budget by \$ 9,853.
- Sales & Use Tax revenue is projected to increase by 4%
- No increase in User fees, Building Inspections fees, or Other Fees are proposed.
- Approximately \$ 30,138 from fund balance will be used to balance the FY 2016 budget primarily as a result of having to purchase two (2) 18-person passenger vans for Parks and Recreation that were to be purchased in FY 2015 but delayed due to manufacturer..

II. General Fund Expenditures:

The total full time work force is projected thirty (30) full-time employees.

- Police-13 (including one Animal Control Officer)
 - Animal Control - 1
 - Inspections/Code Enforcement-2
 - Public Works-5
 - Buildings & Grounds-3
 - Administration-4
 - Community Center/Parks & Recreation-3
- Employee health insurance is projected to increase by six percent (6%). 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.

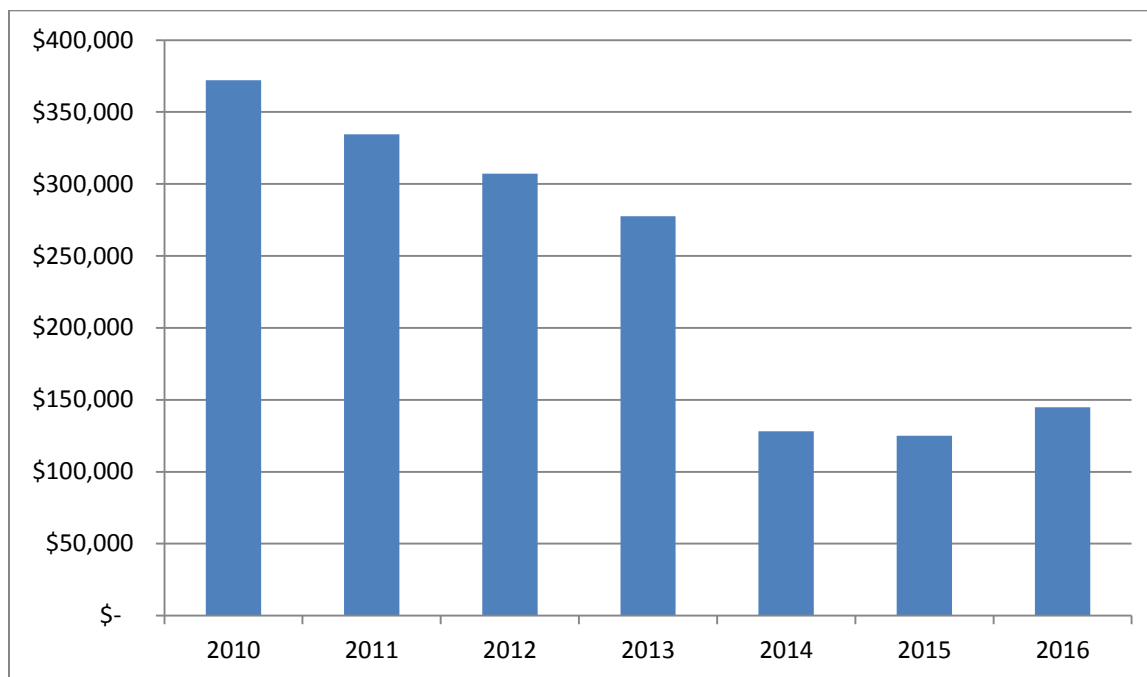
III. General Fund Operating Expenses and Capital Outlay.

Items of Note:

- **Personnel Costs** – The budget currently reflects a 6% increase in health insurance costs based on best information available. A cost of living adjustment for all full-time city employees is proposed at 3%.
- **Part-Time Janitor and Equipment Operator**– The budget includes funding for a twenty (20) hour a week part time janitor to provide cleaning services for City Hall, Police Department and Service Garage and new this year an Equipment Operator for the Public Works at twenty (20) hours per week.
- **Emergency Notification Software** – Funds are included in the Administration budget to reestablish software that will allow the City to contact its citizens in a variety of ways (phone, e-mail, text) to provide notice of pending events or emergencies.

- **Comprehensive Plan** - \$ 35,000 was included in the Administration budget for the development of a city-wide comprehensive plan to assist in future planning needs of the City. This estimate was provided by the Cape Fear Council of Governments.
- **Parks & Recreation Capital Items** – The budget proposes to transfer \$ 38,000 for a new playground at the Community Center and \$ 30,000 for a fishing pier. Both expenditures are currently being proposed to be used to match State recreation funds.
- **Building/Grounds Mower** – Funds are included (\$ 12,000) to replace the zero degree mower used by this department for maintenance activities.
- **Public Works** – Funds (\$ 30,200 with trade-in) are included to replace the current tractor/mower with a hydrostatic tractor/mower that is more suited to the start/stop action required to mow within city limits. Current mower is down for maintenance a considerable amount of time due to clutch problems from current operations.
- **Police Vehicles/Equipment** – The budget includes funding (\$44,000) for a new all-wheel drive vehicle for the department that can be used on many of our unpaved roads in the City.
- **Library Commission** - With the creation of this committee in 2014-2015 the members have requested the establishment of a budget (\$ 1,000) to fund their efforts.

IV. Debt Service. General fund debt service of \$ 144,733 and is up \$ 19,682 from the current year due to the proposed lease borrowing for the Durapatcher machine for the Public Works Department. The chart below shows the total debt by the City since FY 2010:



V. Powell Bill Fund:

- Estimating Revenues at \$300,522 is down 1% from the current year due to passage of the new Gas Tax by the General Assembly. The amount of revenues will go up in future years.
- Expenditures
 - \$ 22,771 for first of seven year lease payment of Dura patch machine for potholing
 - \$ 32,082 for stone roads for Argonne and Fieldcrest.
 - \$ 106,474 for paving of streets

	FY 2016	FY 2017
Paving Projects		
Salisbury		
Pine Lake Road		
Prospect		
Revere		
Oakdale		
Ariel		
Cardinal	-	54,898
Chapel Hill	15,799	-
Pinehurst	33,384	-
Washington	34,865	-
Hickory	-	9,942
Heron	16,303	-
Crystal	6,123	-
Total	106,474	64,840

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 \$ 114,320
- The City proposes the following expenditures in FY 2016 from this fund:
 - \$ 30,000 – Matching funds for fishing pier at North Lake
 - \$ 38,000 – Matching funds for PARTF grant for playground at the Community Center

VII. Fund Balances

- General/Powell Bill Fund: We will finish the next budget year with an estimated available fund balance of \$2,803,190 which represents 85% of currently budgeted expenditures.
- Capital Improvement Fund: Created in FY 2013 this new fund will end the year with \$ 46,320 fund balance.

Summary

I believe the FY 2016 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

City, I am pleased to present this budget of the City of Boiling Spring Lakes for the next fiscal year to the Mayor and Board of Commissioners.

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 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
REVENUES								
AD VALOREM								
	Current Year			\$ 825,533	\$ 703,679	\$ 834,436	\$ 835,675	\$ 834,619
	Prior Year			\$ 31,569	\$ 35,531	\$ 20,000	\$ 36,588	\$ 23,512
	Penalties & Interest			\$ 9,474	\$ 8,497	\$ 4,000	\$ 7,588	\$ 4,771
Sub-Total				\$ 866,576	\$ 747,707	\$ 858,436	\$ 879,851	\$ 862,902
OTHER TAXES								
	Privilege licenses			\$ 5,372	\$ 5,261	\$ 5,500	\$ 150	\$ -
	Dog Tax			\$ 2,920	\$ 1,780	\$ 2,000	\$ 2,000	\$ 2,000
Sub-Total				\$ 8,292	\$ 7,041	\$ 7,500	\$ 2,150	\$ 2,000
UNRESTRICTED INTERGOVERNMENTAL								
	Local Option Sales Tax			\$ 1,185,561	\$ 1,250,485	\$ 1,288,341	\$ 1,346,316	\$ 1,409,014
	Franchise Tax			\$ 125,982	\$ 136,381	\$ 128,625	\$ 161,625	\$ 172,625
	Telecommunications Sales Tax			\$ 170,373	\$ 73,847	\$ 85,267	\$ 85,267	\$ 85,267
	Video Programming Tax			\$ 66,696	\$ 67,338	\$ 67,338	\$ 66,108	\$ 66,108
	Beer/Wine Excise Tax			\$ 22,368	\$ 24,907	\$ 23,400	\$ 28,034	\$ 24,900
	ABC Profit Distribution			\$ 864	\$ 18,938	\$ 15,000	\$ 22,254	\$ 22,900
Sub-Total				\$ 1,571,844	\$ 1,571,896	\$ 1,607,971	\$ 1,709,604	\$ 1,780,814
RESTRICTED INTERGOVERNMENTAL								
	Grant Revenue			\$ -	\$ 18,336	\$ 15,000	\$ 15,000	\$ 15,000
	Governor Highway Grant			\$ 39,087	\$ 39,966	\$ 23,459	\$ 25,190	\$ 4,100
	Powell Bill			\$ 292,390	\$ 299,053	\$ 276,233	\$ 303,558	\$ 300,522
	NCDOT Right of Way			\$ 4,239	\$ 4,324	\$ 4,324	\$ 4,324	\$ 4,324
	Police Equipment Grant			\$ -	\$ -	\$ -	\$ -	\$ -
	ABC Revenue for Police			\$ -	\$ 161	\$ 200	\$ 278	\$ 200
Sub-Total				\$ 335,716	\$ 361,840	\$ 319,216	\$ 348,350	\$ 324,146
PERMITS & FEES								
	Building Permits & Insp Fees			\$ 43,456	\$ 42,507	\$ 46,075	\$ 47,682	\$ 37,925
	Street License Fees			\$ 12,750	\$ 21,000	\$ 22,500	\$ 22,500	\$ 20,250
PERMIT & FEES-TOTAL				\$ 56,206	\$ 63,507	\$ 68,575	\$ 70,182	\$ 58,175
SALES & SERVICES								
	Rents & Concessions			\$ 13,622	\$ 14,029	\$ 13,680	\$ 13,680	\$ 14,520
	Impound Fees			\$ 625	\$ -	\$ -	\$ -	\$ -
	Planning Fees			\$ 200	\$ -	\$ -	\$ -	\$ -
	Assessment - Tax lien			\$ -	\$ -	\$ 3,000	\$ 3,914	\$ 3,914
	Community Ctr Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
	Programs & Rentals			\$ 87,215	\$ 82,213	\$ 73,000	\$ 86,200	\$ 80,000
	Memberships			\$ 16,676	\$ 17,204	\$ 28,445	\$ 20,100	\$ 20,500
	Gifts & Donations			\$ 14,639	\$ 7,638	\$ 1,000	\$ 4,536	\$ 1,000
SALES & SERVICES-TOTAL				\$ 132,977	\$ 121,084	\$ 119,125	\$ 128,430	\$ 119,934
INVESTMENT EARNINGS								
	Powell Bill			\$ -	\$ -	\$ -	\$ -	\$ -
	Other			\$ 26	\$ 6	\$ -	\$ 7	\$ -
INVESTMENT-TOTAL				\$ 26	\$ 6	\$ -	\$ 7	\$ -
MISCELLANEOUS REVENUE								
	Sales & Gas Tax Refunds			\$ 15,748	\$ 11,918	\$ 9,000	\$ 11,918	\$ 17,450
	Sale/Fixed Assets			\$ -	\$ 50	\$ 1,000	\$ 3,609	\$ 3,514
	Xpress Pay Income			\$ -	\$ 128	\$ -	\$ 351	\$ 200
	Advertising Fees			\$ 157	\$ 23	\$ -	\$ 82	\$ -
	Bike Runs			\$ 1,111	\$ 731	\$ -	\$ 834	\$ -
	Spring Fling			\$ -	\$ -	\$ -	\$ 431	\$ -
	Small Fry Fishing Tourn.			\$ 2,060	\$ 3,367	\$ 800	\$ 2,724	\$ 800
	Burning Violations			\$ 100	\$ -	\$ -	\$ -	\$ -
	BC Senior Resource			\$ -	\$ 285	\$ -	\$ 680	\$ -
	Audit Adjustment			\$ (4,101)	\$ 9,734	\$ -	\$ -	\$ -
	Contributions			\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous			\$ 26,458	\$ 6,718	\$ 2,500	\$ 8,915	\$ 5,000
MISCELLANEOUS REVENUE-TOTAL				\$ 41,533	\$ 32,954	\$ 13,300	\$ 29,544	\$ 26,964
REVENUES-TOTAL				\$ 3,013,170	\$ 2,906,035	\$ 2,994,123	\$ 3,168,118	\$ 3,174,935

EXPENDITURES				ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	ADOPTED FY 2015	PROPOSED FY 2016
GENERAL GOVERNMENT								
	Governing Body			\$ 40,706	\$ 47,811	\$ 47,292	\$ 102,695	\$ 48,490
	Administration			\$ 472,941	\$ 489,357	\$ 490,886	\$ 498,023	\$ 539,663
	Public Building			\$ 170,948	\$ 254,500	\$ 202,747	\$ 197,670	\$ 235,553
GENERAL GOVERNMENT-TOTAL				\$ 684,595	\$ 791,668	\$ 740,925	\$ 798,388	\$ 823,706
PUBLIC SAFETY								
	Police			\$ 699,723	\$ 768,158	\$ 888,999	\$ 965,651	\$ 931,407
	Animal Control			\$ 22,990	\$ 21,615	\$ 58,161	\$ 38,451	\$ 7,360
	Inspections			\$ 117,553	\$ 120,048	\$ 128,136	\$ 127,483	\$ 128,021
PUBLIC SAFETY-TOTAL				\$ 840,266	\$ 909,821	\$ 1,075,296	\$ 1,131,585	\$ 1,066,788
TRANSPORTATION								
	Streets			\$ 417,388	\$ 347,311	\$ 402,737	\$ 393,223	\$ 472,236
	Powell Bill			\$ 172,034	\$ 246,520	\$ 305,233	\$ 307,733	\$ 285,162
TRANSPORTATION-TOTAL				\$ 589,422	\$ 593,831	\$ 707,970	\$ 700,956	\$ 757,398
ENVIRONMENTAL PROTECTION								
	Sanitation			\$ 22,605	\$ 29,083	\$ 2,246	\$ -	\$ -
HEALTH AND WELFARE								
	Mosquito Control			\$ 3,679	\$ 1,318	\$ 2,800	\$ 6,194	\$ 5,250
CULTURE AND RECREATION								
	Community Center			\$ 311,620	\$ 324,319	\$ 323,634	\$ 340,983	\$ 458,999
	Parks and Recreation/Special Events			\$ 6,879	\$ 5,483	\$ 5,694	\$ 6,102	\$ 5,894
	Community Appearance			\$ 98	\$ 3,036	\$ 200	\$ 200	\$ 200
	Library Commissoin			\$ -	\$ -	\$ -	\$ -	\$ 1,000
	Dams and Lakes			\$ 34,948	\$ 90,532	\$ 15,942	\$ 40,071	\$ 36,510
CULTURE AND RECREATION-TOTAL				\$ 353,545	\$ 423,370	\$ 345,470	\$ 387,356	\$ 502,603
DEBT SERVICE								
	Principal			\$ 413,951	\$ 80,002	\$ 80,001	\$ 80,001	\$ 97,826
	Interest			\$ 64,491	\$ 48,201	\$ 45,050	\$ 45,050	\$ 46,907
DEBT SERVICE-TOTAL				\$ 478,442	\$ 128,203	\$ 125,051	\$ 125,051	\$ 144,733
TOTAL EXPENDITURES				\$ 2,972,554	\$ 2,877,294	\$ 2,999,759	\$ 3,149,530	\$ 3,300,478
BALANCE				\$ 40,616	\$ 28,741	\$ (5,636)	\$ 18,588	\$ (125,543)
OTHER FINANCING SOURCES/USES								
	Proceeds/Capital Lease			\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer from Water Project			\$ 401,472	\$ -	\$ -	\$ 129,132	\$ -
	Prior Year Balance							\$ 2,405
	Transfer from Sewer Cap Fund			\$ -	\$ -	\$ -	\$ -	\$ 30,138
	Transfer from Powell Bill Fund			\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
	Transfer to Capital Imp Fund			\$ (150,000)	\$ 27,945	\$ -	\$ -	\$ 68,000
	Transfer to Spillway Cap Proj			\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING TOTALS				\$ 251,472	\$ 27,945	\$ 25,000	\$ 154,132	\$ 125,543
EXCESS/DEFICIT				\$ 292,088	\$ 59,693	\$ 19,364	\$ 172,720	\$ 0
Beginning Fund Balance				\$ 2,278,689	\$ 2,570,777	\$ 2,630,470	\$ 2,630,470	\$ 2,803,190
Ending Fund Balance				\$ 2,570,777	\$ 2,630,470	\$ 2,649,834	\$ 2,803,190	\$ 2,803,190
% of Total Expenditures				86%	91%	88%	89%	85%

General Fund Revenues

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
2007 & Prior Years Taxes	\$ 4,101	\$ 513		\$ 1,417	
AD Valorem Taxes, Cur year	\$ 761,731	\$ 626,992	\$ 770,436	\$ 770,436	\$ 770,619
AD Valorem Taxes, Motor Vehicle	\$ 63,802	\$ 76,687	\$ 64,000	\$ 65,239	\$ 64,000
MV Tax Prior	\$ -	\$ 10,862	\$ -	\$ -	\$ -
Tax Lien-Water Assessment	\$ -	\$ -	\$ 3,000	\$ 3,914	\$ 3,914
Interest-Current Year 2010-2008	\$ 7,265	\$ 8,232	\$ 4,000	\$ 6,503	\$ 4,000
2009-2008 Prior Yr Taxes	\$ 27,468	\$ 24,156	\$ 20,000	\$ 35,171	\$ 23,512
Dog Tax	\$ 2,920	\$ 1,780	\$ 2,000	\$ 2,000	\$ 2,000
Interest-2007 & Prior	\$ 2,209	\$ 265	\$ -	\$ 1,085	\$ 771
Adv. Cost	\$ 157	\$ 23	\$ -	\$ 82	\$ -
Local Option Sales Tax	\$ 1,185,561	\$ 1,250,485	\$ 1,288,341	\$ 1,346,316	\$ 1,409,014
Telecommunication Sales Tax	\$ 170,373	\$ 73,847	\$ 85,267	\$ 85,267	\$ 85,267
Video Programming Sales Tax	\$ 66,696	\$ 67,338	\$ 67,338	\$ 66,108	\$ 66,108
Sub Contractors Permits	\$ 25,451	\$ 20,730	\$ 22,500	\$ 22,500	\$ 18,000
Licenses (Priv - Be - Wi)	\$ 5,372	\$ 5,261	\$ 5,500	\$ 150	\$ -
Permits	\$ 15,305	\$ 16,977	\$ 18,125	\$ 19,532	\$ 14,925
Franchise Tax/ Utility tax	\$ 125,982	\$ 136,381	\$ 128,625	\$ 161,625	\$ 172,625
Sewer Permit Fees	\$ -	\$ -	\$ 250	\$ 450	\$ 250
Rents/Concessions	\$ 13,622	\$ 14,029	\$ 13,680	\$ 13,680	\$ 14,520
Reinspection Fees-Prmt	\$ -	\$ 50	\$ 200	\$ 200	\$ 200
Lot Clearing & Drive way Permits	\$ 2,700	\$ 4,750	\$ 5,000	\$ 5,000	\$ 4,550
Mosquito Control	\$ -	\$ 1,012	\$ -	\$ 870	\$ -
Street License Fees	\$ 12,750	\$ 21,000	\$ 22,500	\$ 22,500	\$ 20,250
Beer/Wine Tax	\$ 22,368	\$ 24,907	\$ 23,400	\$ 28,034	\$ 24,900
Grant Revenue				\$ -	\$ -
Police Equipment Grant	\$ -	\$ 18,336	\$ 15,000	\$ 15,000	\$ 15,000
Governor Highway Grant	\$ 39,087	\$ 39,966	\$ 23,459	\$ 25,190	\$ 4,100
Investment Earnings	\$ 26	\$ 6	\$ -	\$ 7	\$ -
NC Sales Tax Refund	\$ 9,527	\$ 7,125	\$ 5,000	\$ 7,125	\$ 10,750
Xpress Pay Income (CC)	\$ -	\$ 128	\$ -	\$ 351	\$ 200
Miscellaneous Income	\$ 26,458	\$ 6,718	\$ 2,500	\$ 8,915	\$ 5,000
Bike Run (Spring)	\$ -	\$ 211	\$ -	\$ 834	\$ -
911 Bike Run (Fall)	\$ 1,111	\$ 520	\$ -	\$ -	\$ -
Spring Fling	\$ -	\$ -	\$ -	\$ 431	\$ -
Haunted Hay Ride	\$ -	\$ -	\$ -	\$ 261	\$ -
Comm Appear. Donations	\$ -	\$ 2,880	\$ -	\$ -	\$ -
Sale of Fixed Assets	\$ -	\$ 50	\$ 1,000	\$ 3,609	\$ 3,514
ABC Store - Law	\$ -	\$ 161	\$ 200	\$ 278	\$ 200
ABC Store - Profit	\$ 864	\$ 18,938	\$ 15,000	\$ 22,254	\$ 22,900
Fund Balance Required for Water	\$ 401,472	\$ 27,945	\$ -	\$ 129,132	\$ -
Fund Balance Appropriated	\$ -	\$ 302	\$ -	\$ -	\$ -
Community Center Rent	\$ 4,162	\$ 4,579	\$ 3,500	\$ 3,992	\$ 3,500
Community Center Memberships	\$ 16,676	\$ 17,204	\$ 17,500	\$ 17,500	\$ 17,500
Community Center Donations/Grants	\$ 14,639	\$ 7,638	\$ 1,000	\$ 4,536	\$ 1,000
Community Center Programs	\$ 83,053	\$ 77,634	\$ 69,500	\$ 82,208	\$ 76,500
Small Fry Fishing Tournament	\$ 2,060	\$ 3,367	\$ 800	\$ 2,724	\$ 800
Fitness on Demand Program P?R	\$ -	\$ -	\$ 10,945	\$ 2,600	\$ 3,000
Impound Fees	\$ 625	\$ -	\$ -	\$ -	\$ -
Planning Fees	\$ 200	\$ -	\$ -	\$ -	\$ -
Burning Violation	\$ 100				
BC Senior Resource	\$ -	\$ 285	\$ -	\$ 680	\$ -
NC Dot-Right of Way/Mowing	\$ 4,239	\$ 4,324	\$ 4,324	\$ 4,324	\$ 4,324
TOTAL	\$ 3,120,132	\$ 2,624,604	\$ 2,713,890	\$ 2,990,030	\$ 2,867,713

FY 2016 Budget Comments:

- Property taxes Proposed to increase by \$ 0.05 to \$ 0.21 per \$ 100 of assessed valuation to offset the decline in the City's assessable base of 19%.
- 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 4.05%
- Budget assumes twenty seven (27) new homes to be constructed
- Franchise fees received from the State of NC are up by \$ 44,000 due to the expansion of the sales tax to cover electricity purchase by corporations.

Governing Body

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
GOVERNING BODY					
GOVERNING BODY					
SALARIES	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
CITY ATTORNEY FEES	\$ 3,512	\$ 5,035	\$ 5,000	\$ 60,000	\$ 5,000
CITY AUDITOR FEES	\$ 20,500	\$ 20,500	\$ 22,500	\$ 22,500	\$ 23,400
CITY SHARE/SOCIAL SECURITY	\$ 612	\$ 612	\$ 612	\$ 612	\$ 612
RETREAT	\$ -	\$ -	\$ -	\$ -	\$ -
PER DIEM/TRAVEL/TRAINING	\$ 60	\$ 1,275	\$ 1,200	\$ 140	\$ 1,200
ORDINANCE- CODIFICATION	\$ 650	\$ 1,004	\$ 650	\$ 3,120	\$ 1,500
COLLECTION FEES FOR TAXES	\$ 5,933	\$ 4,934	\$ 5,778	\$ 5,874	\$ 5,778
COLLECTION FEES FOR MOTOR V	\$ 1,006	\$ 263	\$ -	\$ (37)	\$ -
MISC	\$ 433	\$ 3,120	\$ 3,000	\$ 1,934	\$ 3,000
NON-CAPITAL	\$ -	\$ 3,068	\$ 552	\$ 552	\$ -
Totals	\$ 40,706	\$ 47,811	\$ 47,292	\$ 102,695	\$ 48,490

FY 2016 Budget Comments:

- No significant activities this department.

Administration

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
ADMINISTRATION					
ADMINISTRATION					
SALARIES	\$ 213,562	\$ 215,312	\$ 216,883	\$ 217,511	\$ 223,456
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 35,000
CITY SHARE/SOCIAL SECURITY	\$ 17,185	\$ 16,212	\$ 16,592	\$ 16,640	\$ 17,094
EMPLOYEES GROUP INS	\$ 23,752	\$ 27,738	\$ 28,043	\$ 27,693	\$ 31,610
RETIREMENT CITY SHARE	\$ 13,270	\$ 14,365	\$ 14,771	\$ 14,350	\$ 14,119
CITY CONT 401 (K) PLAN	\$ 9,848	\$ 9,958	\$ 10,272	\$ 10,668	\$ 10,584
UNEMPLOYMENT COMP	\$ 2,932	\$ 21,549	\$ 7,470	\$ 967	\$ 2,000
OTHER FRINGE BENEFITS	\$ 1,624	\$ 1,973	\$ 2,200	\$ 2,200	\$ 2,600
TELEPHONE/POSTAGE CITY HALL	\$ 5,896	\$ 6,540	\$ 8,579	\$ 8,576	\$ 9,500
VOLUNTEER APPRECIATION	\$ 538	\$ 737	\$ 500	\$ 750	\$ 750
ELECTRIC/WATER	\$ 8,179	\$ 10,866	\$ 11,690	\$ 11,690	\$ 11,700
TRAVEL/TRAINING	\$ 9,514	\$ 5,562	\$ 7,000	\$ 8,000	\$ 8,000
OFFICE EQUIP & MAINT	\$ 19,833	\$ 6,498	\$ 6,440	\$ 6,440	\$ 5,900
LEGAL ADVERTISING	\$ 1,615	\$ 2,497	\$ 2,000	\$ 3,500	\$ 2,000
FUEL,OIL,TIRES	\$ 1,173	\$ 799	\$ 800	\$ 800	\$ 800
OFFICE SUPPLIES	\$ 3,153	\$ 3,038	\$ 3,000	\$ 3,500	\$ 3,450
EMERGENCY RESPONSE	\$ 3,075	\$ -	\$ -	\$ 3,750	\$ 3,750
FIRE DEPT CONTINGENCY	\$ 4,000	\$ 5,500	\$ -	\$ -	\$ -
CONTRACTED SERVICES	\$ 28,215	\$ 17,081	\$ 22,807	\$ 26,807	\$ 25,000
DUES AND SUBSCRIPTIONS	\$ 7,223	\$ 8,700	\$ 9,151	\$ 9,151	\$ 10,650
CITY INSURANCE	\$ 48,404	\$ 53,874	\$ 53,575	\$ 42,889	\$ 43,000
WORKMANS COMP INS	\$ 42,951	\$ 49,386	\$ 57,349	\$ 68,637	\$ 69,000
MISCELLANEOUS EXPENSE	\$ 5,107	\$ 6,400	\$ 5,500	\$ 6,590	\$ 5,500
BANK SERVICE CHARGES	\$ 1,742	\$ 3,766	\$ 3,600	\$ 3,600	\$ 3,600
NON CAPITAL OUTLAY	\$ -	\$ -	\$ 2,564	\$ 2,914	\$ -
XPRESS FEES	\$ -	\$ 26	\$ 100	\$ 400	\$ 600
NON-CAPITAL OUTLAY	\$ -	\$ 980	\$ -	\$ -	\$ -
PLANNING DEPT	\$ 150	\$ -	\$ -	\$ -	\$ -
	\$ 472,941	\$ 489,357	\$ 490,886	\$ 498,023	\$ 539,663

FY 2016 Budget Comments:

- Salaries - Four (4) FTE & One (1) PTE included in this department.
- Professional Services – funds for development of a city-wide Comprehensive Plan.
- Emergency Response – annual subscription fee for emergency notification software.
- Contracted Services – Includes 5 VOA and 8 telephone seats for hosted computer services, website maintenance,
- Dues and Subscriptions – membership fees for CFGOG, ICMA, NCLM and SOG..
- 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	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
ANIMAL CONTROL					
PART TIME SALARIES					
SALARIES	\$ 15,054	\$ -	\$35,955	\$24,809	\$0
CITY SHARE SOC SEC	\$ 1,152	\$ -	\$2,751	\$1,852	\$0
EMPLOYEES GRP INS			\$7,712	\$1,136	\$0
CITY CONT/EMPS RET			\$2,585	\$1,789	\$0
CITY CONT/401 (K) PLAN			\$1,798	\$1,211	\$0
PHONE / POSTAGE	\$ 484	\$ -	\$480	\$138	\$480
VEHICLE MAINTENANCE	\$ 1,636	\$ -	\$750	\$250	\$750
GAS, OIL, TIRES	\$ 3,300	\$ -	\$4,200	\$2,776	\$4,200
OFFICE SUPPLIES	\$ 284	\$ -	\$100	\$100	\$100
SUPPLIES/ CODE ENFORCEMENT	\$ 761	\$ -	\$500	\$500	\$500
UNIFORM ALLOWANCE	\$ 319	\$ -	\$500	\$820	\$600
CONTRACTED SERVICES	\$ -	\$ -	\$330	\$330	\$275
MISC	\$ -	\$ 1,383	\$500	\$1,120	\$455
CAPITAL OUTLAY	\$ -	\$ 20,232	\$0	\$0	\$0
	\$ 22,990	\$ 21,615	\$58,161	\$36,831	\$7,360

FY 2016 Budget Comments:

- Salaries – Personnel costs for this department have been budgeted in the Police budget due to the employee being a sworn police officer.

Buildings & Grounds

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
BUILDING GROUNDS					
BUILDINGS & GROUNDS					
PART TIME SALARIES	\$ 5,152	\$ 2,150	\$ 6,800	\$ 4,475	\$ 6,800
SALARIES	\$ 85,337	\$ 87,003	\$ 95,603	\$ 97,281	\$ 109,753
CITY SHARE/S.S.	\$ 6,805	\$ 6,684	\$ 7,834	\$ 7,442	\$ 8,916
EMPLOYEES GROUP INS.	\$ 17,891	\$ 20,932	\$ 23,054	\$ 25,665	\$ 17,725
RETIREMENT CITY SHARE	\$ 5,721	\$ 6,172	\$ 6,369	\$ 6,622	\$ 7,321
CITY CONT 401(K) PLAN	\$ 4,244	\$ 4,280	\$ 4,429	\$ 4,784	\$ 5,488
TELEPHONE	\$ 2,383	\$ 1,776	\$ 2,376	\$ 2,000	\$ 2,300
REPAIRS/ MAINT.P.D.	\$ 1,374	\$ 1,896	\$ 4,000	\$ 2,000	\$ 4,000
TRAVEL/TRAINING	\$ 119	\$ 30	\$ 600	\$ -	\$ 600
REPAIRS/MAINTENANCE					
REPAIRS/ MAINT. CITY HALL	\$ 4,939	\$ 5,110	\$ 4,500	\$ 4,500	\$ 5,500
REPAIRS/ MAINT. C.C.	\$ 4,239	\$ 2,042	\$ 4,500	\$ 4,500	\$ 8,000
REPAIRS/ MAINT. GARAGE	\$ 1,283	\$ 577	\$ 3,500	\$ 1,500	\$ 4,500
LAWN CARE/ Equipment repair	\$ 5,985	\$ 7,457	\$ 8,000	\$ 8,000	\$ 9,000
LANDSCAPING	\$ 3,380	\$ 3,035	\$ 3,500	\$ 3,500	\$ 4,000
PARK REPAIR/MAINT.	\$ 3,031	\$ 4,122	\$ 5,000	\$ 4,000	\$ 5,000
FUEL, OIL, TIRES	\$ 6,613	\$ 6,823	\$ 7,500	\$ 6,500	\$ 7,500
OFFICE SUPPLIES	\$ 45	\$ 132	\$ 400	\$ -	\$ 400
JANITORIAL SUPPLIES	\$ 4,012	\$ 3,431	\$ 3,500	\$ 3,500	\$ 4,000
UNIFORM ALLOWANCE	\$ 200	\$ 174	\$ 350	\$ 390	\$ 400
CONTRACTUAL SERVICES		\$ 1,972	\$ 3,802	\$ 4,402	\$ 5,200
PEST/TERMITE CONTROL			\$ 1,630	\$ 1,509	\$ 1,650
MISC	\$ 625	\$ 97	\$ 500	\$ 100	\$ 500
NON CAPITAL OUTLAY	\$ 7,570	\$ 4,732	\$ 5,000	\$ 5,000	\$ 5,000
CAPITAL OUTLAY	\$ -	\$ 83,873	\$ -	\$ -	\$ 12,000
DEBT SERVICE	\$ -				
DEBT SERVICE INT	\$ -				
	\$ -				
TOTALS	\$ 170,948	\$ 254,500	\$ 202,747	\$ 197,670	\$ 235,553

FY 2016 Budget Comments:

- Part Time Salaries – One (1) seasonal employee.
- Salaries – Three (3) FTE and One (1) PTE (Janitor) included in this budget. Funds are included to increase the salary of one maintenance technician to the same level as the other.
- Repair/Maintenance – CC – Approximately \$ 4,000 has been included for one time repairs to the main room at the Community Center.
- 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.
- Capital Outlay – Funds for the purchase of a zero turn mower to replace current mower.

Police

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
PART TIME SALARIES	\$ 7,366	\$ 2,599	\$ -	\$ -	\$ 7,500
SALARIES	\$ 336,182	\$ 402,297	\$ 492,519	\$ 465,289	\$ 529,676
SEPARATION ALLOW.	\$ 7,667	\$ 15,334	\$ 7,667	\$ 8,257	\$ -
PROFESSIONAL SERV	\$ 451	\$ 1,730	\$ 10,000	\$ 12,100	\$ 1,500
CITY SHARE/SOC SEC	\$ 27,256	\$ 33,870	\$ 38,264	\$ 35,595	\$ 41,094
EMPLOYEES GRP INS	\$ 60,065	\$ 74,613	\$ 84,955	\$ 85,457	\$ 73,988
CITY CONT/EMPS RET	\$ 23,167	\$ 31,824	\$ 36,496	\$ 35,122	\$ 39,249
CITY CONT/401 (K) PLAN	\$ 17,065	\$ 21,644	\$ 24,626	\$ 23,264	\$ 26,484
RETIREE GRP INS	\$ 12,128	\$ 12,375	\$ 15,480	\$ 13,631	\$ 22,416
PHONE/POSTAGE	\$ 6,379	\$ 6,433	\$ 9,000	\$ 10,171	\$ 11,100
ELECTRIC, WATER	\$ 4,670	\$ 5,962	\$ 6,600	\$ 5,000	\$ 6,250
TRAINING/TRAVEL	\$ 2,152	\$ 6,542	\$ 7,000	\$ 7,000	\$ 7,000
EQUIPMENT - MAINTENANCE	\$ 434	\$ 122	\$ 2,000	\$ 1,000	\$ 1,500
VEHICLE- MAINTENANCE	\$ 10,260	\$ 6,891	\$ 9,000	\$ 9,000	\$ 9,000
WATER RESCUE	\$ -	\$ -	\$ -	\$ -	\$ -
GHSG - EQUIP	\$ -	\$ 280	\$ -	\$ -	\$ -
GHSG - SALARIES	\$ -	\$ 40,943	\$ -	\$ -	\$ -
GAS, OIL, TIRES	\$ 35,289	\$ 46,299	\$ 43,200	\$ 35,000	\$ 39,800
OFFICE SUPPLIES	\$ 1,511	\$ 1,425	\$ 1,500	\$ 1,500	\$ 1,850
UNIFORM ALLOW	\$ 6,612	\$ 12,176	\$ 7,500	\$ 11,600	\$ 7,500
CRIME PREVENTION	\$ 2,676	\$ 3,570	\$ 3,000	\$ 4,420	\$ 3,000
INTERVIEW ROOM UP		\$ 8,336	\$ -	\$ -	\$ -
GCC BLOCK GRANT		\$ 10,000	\$ 5,000	\$ 20,000	\$ 15,000
CONTRACTED SERVICES	\$ 7,004	\$ 18,907	\$ 21,838	\$ 32,838	\$ 34,900
SPECIAL INVESTIGATIONS	\$ 1,578	\$ 776	\$ 1,600	\$ 1,600	\$ 1,600
MISCELLANEOUS EXPENSE	\$ 3,615	\$ 786	\$ 1,500	\$ 1,500	\$ 1,500
NON CAPITAL OUTLAY	\$ 2,840	\$ 2,424	\$ 5,000	\$ 4,300	\$ 5,500
CAPITAL OUTLAY	\$ 123,356	\$ -	\$ 55,254	\$ 142,007	\$ 44,000
	\$ 699,723	\$ 768,158	\$ 888,999	\$ 965,651	\$ 931,407

FY 2016 Budget Comments:

- Part Time Salaries – Funds for part time officers to fill in for manpower shortages during the year.
- Salaries – Includes funding for thirteen (13) employees including one (1) administrative assistant and one (1) animal control officer.
- Water Rescue – This line item was eliminated in FY 2014 and boat will be surplus.
- Governor Highway – These were expenses associated with the City's receipt of the three year GHSP grant. This grant expired in FY 2015
- Contracted Services – Includes five VOA and seven telephone seats for hosted environment.
- Capital Outlay - \$ 44,000 to replace one of the high mileage older Crown Vics with a new vehicle.

Building Inspections & Code Enforcement

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
INSPECTIONS					
SALARIES	\$ 84,480	\$ 87,382	\$ 85,190	\$ 88,898	\$ 85,648
CITY SHARE SOC SEC	\$ 6,461	\$ 6,656	\$ 6,358	\$ 6,801	\$ 6,552
EMPLOYEES GROUP INSURANCE	\$ 11,417	\$ 6,788	\$ 14,621	\$ 11,105	\$ 13,351
CITY SHARE RET, BLDG INSP	\$ 5,692	\$ 6,271	\$ 5,976	\$ 6,391	\$ 5,713
CONT 401 (K) BLDG INSP	\$ 4,223	\$ 4,342	\$ 4,156	\$ 4,445	\$ 4,282
BLDG INSP/PHONE / POSTAGE	\$ 1,383	\$ 700	\$ 1,392	\$ 1,277	\$ 1,400
TRAVEL/TRAINING	\$ 1,278	\$ 2,260	\$ 1,100	\$ 1,312	\$ 1,350
OFFICE EQUIPMENT	\$ 87	\$ 475	\$ 500	\$ -	\$ 500
VEHICLE MAINTENANCE	\$ 493	\$ 197	\$ 500	\$ 250	\$ 500
GAS, OIL, TIRES	\$ 930	\$ 1,009	\$ 1,000	\$ 1,000	\$ 1,350
OFFICE SUPPLIES	\$ 204	\$ 355	\$ 500	\$ 250	\$ 500
SUPPLIES/ CODE ENFORCEMENT	\$ -	\$ 133	\$ 500	\$ 200	\$ 500
UNIFORM ALLOWANCE	\$ 173	\$ 135	\$ 200	\$ 252	\$ 200
CONTRACTED SERVICES	\$ 660	\$ 3,106	\$ 5,894	\$ 5,302	\$ 5,925
MISC ESP - BLDG INSP	\$ 72	\$ 72	\$ 250	\$ -	\$ 250
NON CAPITAL	\$ -	\$ 167	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERV INT.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 117,553	\$ 120,048	\$ 128,136	\$ 127,483	\$ 128,021

FY 2016 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	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
STREET REPAIR & CONST.					
PART TIME SALARIES					\$ 17,160
SALARIES	\$ 199,970	\$ 197,967	\$ 224,557	\$ 217,790	\$ 234,187
CITY SHARE/SOCIAL SECURITY	\$ 15,004	\$ 14,734	\$ 17,179	\$ 16,661	\$ 19,228
EMPLOYEES' GROUP INSURANCE	\$ 34,818	\$ 33,892	\$ 38,988	\$ 36,053	\$ 42,906
CITY CONT/EMPS RET	\$ 13,471	\$ 14,177	\$ 16,146	\$ 15,805	\$ 17,915
CITY CONT/401(K) PLAN	\$ 9,994	\$ 9,832	\$ 11,228	\$ 10,890	\$ 11,709
RETIREE GRP INS	\$ 7,412	\$ 8,472	\$ 9,350	\$ 9,350	\$ 11,200
STREET LIGHTS	\$ 18,855	\$ 21,138	\$ 22,500	\$ 21,500	\$ 21,500
TELEPHONE	\$ 4,070	\$ 4,351	\$ 4,872	\$ 4,800	\$ 4,872
PROPANE	\$ 1,629	\$ 5,091	\$ 3,000	\$ 2,600	\$ 3,000
ELECTRIC, WATER	\$ 3,316	\$ 3,947	\$ 4,680	\$ 4,300	\$ 4,800
TRAVEL/TRAINING	\$ 240	\$ 764	\$ 1,000	\$ 3,716	\$ 2,900
STREET SURFACING/MAINT.	\$ 11,250	\$ 17,250	\$ 22,500	\$ 9,500	\$ 20,250
OFFICE EQUIPMENT/REPAIRS	\$ 75	\$ -	\$ -	\$ -	\$ -
RESURFACE/PAVING	\$ 81,005	\$ -	\$ -	\$ -	\$ -
OFFICE SUPPLIES	\$ 141	\$ 189	\$ 200	\$ 300	\$ 150
SHOP SUPPLIES	\$ 3,084	\$ 2,097	\$ 3,000	\$ 2,393	\$ 3,000
SAFETY SIGNS, MARKERS/REPLCE	\$ 4,949	\$ 5,903	\$ 6,000	\$ 5,050	\$ 4,000
UNIFORM ALLOWANCE	\$ 951	\$ 726	\$ 1,000	\$ 818	\$ 2,500
SAFETY SUPPLIES	\$ 240	\$ 59	\$ 100	\$ -	\$ 100
DEBRIS REMOVAL	\$ -	\$ -	\$ -	\$ -	\$ 1,500
CONTRACTED SERV. GARAGE	\$ 677	\$ 2,833	\$ 7,834	\$ 10,184	\$ 12,520
NC DOT RIGHT OF WAY	\$ 4,228	\$ 2,714	\$ 4,239	\$ -	\$ 4,239
DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 50	\$ 50	\$ 700
MISC EXPENSE	\$ 2,009	\$ 1,175	\$ 2,500	\$ 1,700	\$ 1,200
NON-CAPITAL OUTLAY-	\$ -	\$ -	\$ 1,814	\$ 5,765	\$ 500
CAPITAL OUTLAY				\$ 13,999	\$ 30,200
PUBLIC WORKS TOTALS	\$ 417,388	\$ 347,311	\$ 402,737	\$ 393,223	\$ 472,236

FY 2016 Budget Comments:

- Part Time Salaries – 1,040 hours budgeted for Equipment Operator. Employee is expected to work full time between May-November.
- Salaries – Five (5) FTE's included in this budget.
- 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.
- Capital Outlay – Funds to replace the current tractor/mower...this amount represents the net cost less trade-in of current tractor/mower.

Proposed New Tractor via Trade-In



Dams/Lakes

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
ENG SERVICES/DAMS					
ELECTRIC	\$ 71	\$ -	\$ -	\$ -	\$ 1,510
EQUIP MAINTENANCE	\$ -	\$ 34,750	\$ -	\$ -	\$ 1,000
CONTRACTED SERVICE	\$ -	\$ 34,750	\$ -	\$ 46,118	\$ 25,000
LAKE EXPENSES	\$ 2,808	\$ 16,459	\$ 5,000	\$ 5,000	\$ 1,000
DAM REPAIRS	\$ 8,317	\$ 2,743	\$ 7,692	\$ -	\$ 4,500
WATER TESTING/LAKES	\$ 3,175	\$ 1,830	\$ 3,000	\$ 3,000	\$ 3,000
NON CAPITAL OUTLAY	\$ 392	\$ -	\$ -	\$ 3,208	\$ -
CAPITAL OUTLAY	\$ 392	\$ -	\$ 250	\$ -	\$ 500
PORTABLE PUMP	\$ 19,793	\$ -	\$ -	\$ -	\$ -
DAMS/LAKES TOTALS	\$ 34,948	\$ 90,532	\$ 15,942	\$ 57,326	\$ 36,510

FY 2016 Budget Comments:

- Contracted Services – Funds for annual aquatic vegetation control to city owned lakes.

Mosquito Control

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
PUBLIC HEALTH MOSQUITO CO					
TRAVEL/TRAINING	\$ 1,120	\$ 140	\$ 600	\$ 970	\$ 1,000
MAINT - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 250
FUEL, OIL - EQUIPMENT	\$ 929	\$ 356	\$ 900	\$ 900	\$ 800
VEHICLE SUPPLIES	\$ -	\$ -	\$ 100	\$ 100	\$ 100
CHEMICAL SUPPLIES	\$ 888	\$ 722	\$ 1,100	\$ 1,100	\$ 3,000
PERMIT FEES-NPDES	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 642	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,679	\$ 1,318	\$ 2,800	\$ 3,170	\$ 5,250

FY 2016 Budget Comments:

No significant activities Proposed in this department.

Special Events

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
Contractual Service	\$ 702	\$ 240	\$ 594	\$ 594	\$ 594
Bike Run (Spring)	\$ -	\$ 1,103	\$ 700	\$ 700	\$ 700
Bike Run (911)	\$ 2,495	\$ 1,920	\$ 1,500	\$ 1,534	\$ 1,500
Spring Fling/Lake	\$ 1,376	\$ 1,077	\$ 1,200	\$ 1,200	\$ 1,200
Raft Race					
Golf Tournament					
Haunted Hay Ride	\$ 404	\$ 406	\$ 500	\$ 757	\$ 700
Battle of the Bands	\$ 951	\$ 737	\$ 700	\$ 700	\$ 700
Christmas Tree Lighting	\$ 951	\$ -	\$ 500	\$ 617	\$ 500
SPECIAL EVENTS TOTAL	\$ 6,879	\$ 5,483	\$ 5,694	\$ 6,102	\$ 5,894

FY 2016 Budget Comments:

No significant activities Proposed in this department.

Community Center/Parks & Recreation

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
COMMUNITY CENTER					
SEASONAL EMPLOYMENT					
SALARIES	\$ 92,714	\$ 102,490	103,735	106,000	110,741
PART TIME & TEMP HELP	\$ 43,019	\$ 40,526	\$ 51,204	\$ 48,000	\$ 52,394
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
CITY SHARE/S.S.	\$ 10,398	\$ 10,572	\$ 11,853	\$ 11,781	\$ 12,480
EMPS GROUP INSURANCE	\$ 19,909	\$ 21,082	\$ 23,154	\$ 24,002	\$ 17,817
CITY SHARE/RETIREMENT	\$ 6,443	\$ 7,248	\$ 7,459	\$ 7,735	\$ 7,386
CITY SHARE/401(K)	\$ 4,780	\$ 4,917	\$ 5,187	\$ 5,392	\$ 5,537
TELEPHONE/POSTAGE	\$ 2,998	\$ 4,169	\$ 4,092	\$ 4,092	\$ 3,935
ELECTRIC, WATER	\$ 7,752	\$ 8,140	\$ 8,500	\$ 8,500	\$ 8,700
TRAVEL/TRAINING	\$ 3,033	\$ 1,668	\$ 2,000	\$ 1,500	\$ 2,000
PARK REPAIR/MAINTEN. EQUIP	\$ 1,033	\$ -	\$ -	\$ -	\$ -
MAINT OF EQUIPMENT	\$ 3,012	\$ 3,270	\$ 2,500	\$ 2,200	\$ 3,500
PARK EQUIPMENT	\$ -	\$ 4,088	\$ 2,500	\$ 2,500	\$ 2,500
BUS RENTAL	\$ 2,743	\$ 6,805	\$ 4,000	\$ 8,500	\$ -
ADVERTISING	\$ 1,171	\$ 668	\$ 1,500	\$ 565	\$ 1,500
GAS, OIL, TIRES	\$ 3,969	\$ 5,072	\$ 4,000	\$ 4,800	\$ 6,800
OFFICE SUPPLIES	\$ 1,572	\$ 1,814	\$ 2,000	\$ 2,000	\$ 2,000
JANITORIAL SUPPLIES	\$ 2,197	\$ 1,769	\$ 1,500	\$ 1,950	\$ 2,000
UNIFORM ALLOWANCE	\$ 643	\$ 1,287	\$ 1,100	\$ 585	\$ 1,500
CONTRACTED SERVICES	\$ 10,674	\$ 17,665	\$ 23,000	\$ 27,500	\$ 30,800
GRANTS/ DONATIONS	\$ 14,084	\$ 7,456	\$ 1,000	\$ 4,536	\$ 1,000
DUES & SUBSCRIPTIONS	\$ 907	\$ 1,605	\$ 1,200	\$ 1,025	\$ 1,200
MISC. EXPENSE	\$ 707	\$ 727	\$ 1,000	\$ 750	\$ 1,000
NON CAPITAL	\$ 5,690	\$ 1,841	\$ 6,200	\$ 6,815	\$ 8,600
CAPITAL OUTLAY/IMPS	\$ 37,513	\$ 36,866	\$ 16,945	\$ 17,250	\$ 131,526
DEBT SERVICE					
DEBT SERVICE INT.					
PROGRAMS	\$ 34,659	\$ 32,574	\$ 38,005	\$ 43,005	\$ 44,083
PARKS/RECREATION TOTALS	\$ 311,620	\$ 324,319	\$ 323,634	\$ 340,983	\$ 458,999

FY 2016 Budget Comments:

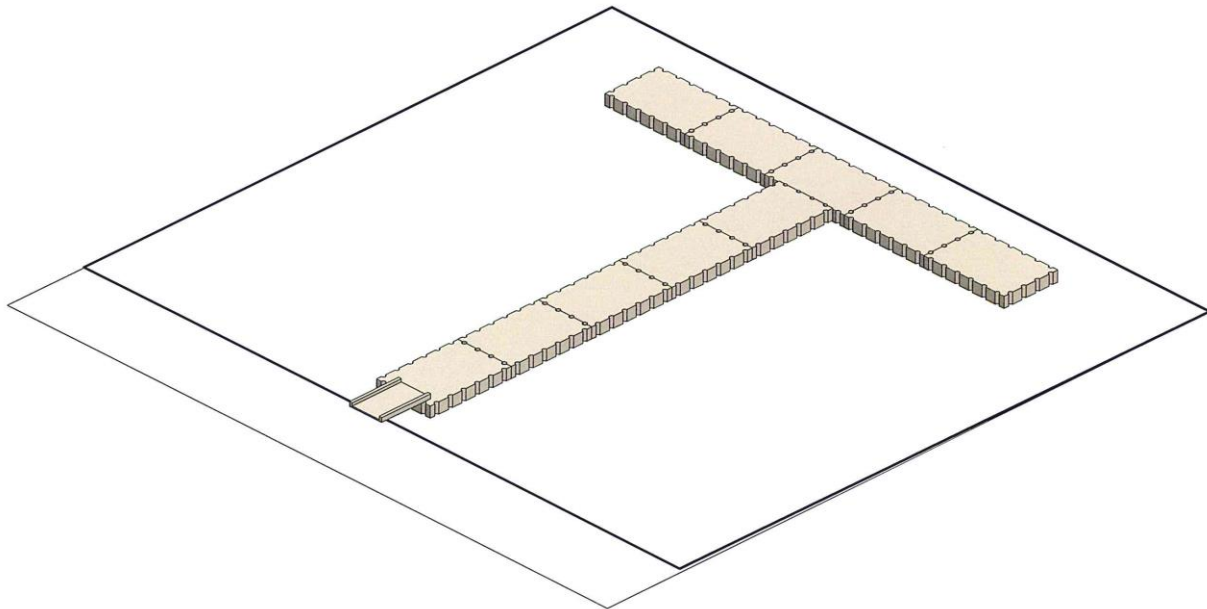
- Salaries – Includes funding for three (3) FTE's. Funds are included to reclassify the Recreation Program Assistant to a different grade within the City's adopted pay scale.
- Part Time Salaries – Includes funding for eleven (11) seasonal/part time positions for summer camp, after school program and 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.
- Non Capital Outlay - \$ 4,500 for Elliptical replacement, \$ 2,200 for upright bike to replace current bike and \$ 1,900 for rowing machine.

- Capital Outlay – New treadmill \$ 6,000, \$ 30,000 for Fishing Pier and \$ 38,000 for CC playground.

Proposed Community Center Playground



Proposed Fishing "T" at North Lake



Library Commission

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
DONATIONS		\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 1,000
LIBRARY COMMISSION TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,000

FY 2016 Budget Comments:

The Board of Commissioners created this new commission in 2014-2015 for the purpose of fostering library services for city residents. The commission works with the County library board and is hoping to eventually establish a satellite branch of the county system in the City.

Appearance Committee

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
DONATIONS		\$ 2,880	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ 98	\$ 156	\$ 200	\$ 200	\$ 200
COMM APPEAR COMMISSION TOTAL	\$ 98	\$ 3,036	\$ 200	\$ 200	\$ 200

FY 2016 Budget Comments:

No significant activities Proposed in this department.

Debt Service

ACCOUNT NUMBER	ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
DEBT SERVICE						
	PRINCIPAL	\$ 413,951	\$ 80,002	\$ 80,001	\$ 80,001	\$ 97,826
	INTEREST	\$ 64,491	\$ 48,201	\$ 45,050	\$ 45,050	\$ 46,907
TOTAL		\$ 478,442	\$ 128,203	\$ 125,051	\$ 125,051	\$ 144,733
ADMINISTRATION						
10-420-75	DEBT SERVICE	\$ 79,997	\$ 80,000	\$ 80,001	\$ 80,001	\$ 80,001
10-420-76	DEBT SERVICE INT.	\$ 51,373	\$ 48,203	\$ 45,050	\$ 45,050	\$ 41,961
POLICE						
10-510-75	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
10-510-76	DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS						
10-560-75	DEBT SERVICE	\$ 233,954	\$ -	\$ -	\$ -	\$ -
10-560-76	DEBT SERVICE INT.	\$ 2,641	\$ -	\$ -	\$ -	\$ -
PARKS/RECREATION						
10-630-75	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
10-630-76	DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
POWERLL BILL						
20-560-75	DEBT SERVICE	\$ 100,000	\$ -	\$ -	\$ -	\$ 17,825
20-560-76	DEBT SERVICE INT.	\$ 10,477	\$ -	\$ -	\$ -	\$ 4,946

FY 2016 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	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
SALES TAX REFUND	\$ 6,221	\$ 4,793	\$ 4,000	\$ 4,000	\$ 6,700
MISCELLANEOUS INCOME					
STATE STREET AID ALLOCATION	\$ 292,390	\$ 299,053	\$ 276,233	\$ 303,558	\$ 300,522
SALE OF FIXED ASSETS					
PROCEEDS CAPITAL LOAN					
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL INCOME	\$ 298,611	\$ 303,846	\$ 305,233	\$ 332,558	\$ 332,222

FY 2016 Budget Comments:

- City is anticipating receiving slightly less state-shared revenue from the Powell Bill due to the passage of *Senate Bill 20 IRC Update/Motor Fuel Tax Changes*. The gas tax, which had been set at 37.5 cents per gallon, immediately fell to 36 cents on Wednesday, a day after the bill's passage. It will fall to 35 cents in January and 34 cents in July 2016. Going forward, it will be adjusted once a year, instead of twice each year, and tied to new formula that focuses on population growth and inflation.

Powell Bill Expenditures

ACCOUNT	ACTUAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
STREET SURFACING & MAINT	\$ 109,276	\$ 43,551	\$ 78,133	\$ 78,133	\$ 99,062
MAINTENANCE-EQUIPMENT	\$ 29,586	\$ 26,199	\$ 33,500	\$ 33,500	\$ 33,500
PAVING PROJECTS	\$ -	\$ 143,767	\$ 145,000	\$ 145,000	\$ 111,000
FUEL, OIL, TIRES/GRADER	\$ 25,759	\$ 30,715	\$ 35,000	\$ 35,000	\$ 35,000
STREET DEPT SUPPLIES	\$ 1,663	\$ 1,787	\$ 2,500	\$ 2,500	\$ 2,500
STREET CULVERTS	\$ 5,225	\$ -	\$ 9,000	\$ 9,000	\$ 2,000
SANDBAGS/CEMENT/MATERIAL					
SAFETY SUPPLIES	\$ -	\$ 501	\$ 1,500	\$ 1,500	\$ 1,500
POWELL BILL SURVEY	\$ -	\$ -	\$ 600	\$ 600	\$ 600
NON CAPITAL OUTLAY	\$ 525	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
POWELL BILL EXPENDITURE TOTAL	\$ 172,034	\$ 246,520	\$ 305,233	\$ 305,233	\$ 285,162

FY 2016 Budget Comments:

With the repayment of the Street Repaying Bond financial resources are now available for an annual program. With the inclusion of several former “orphan” roads into the City street system and formal acceptance of these roads in the Powell Bill funded street formula the City will begin creating a stone base to bring these roads up to a passable standard. In FY 2016 Argonne and Fieldcrest will be worked on and over the next two FY’s other orphan roads will be improved.

Staff is proposing funds to be expended over the next two years as shown below:

	FY 2016	FY 2017
Paving Projects		
Salisbury		
Pine Lake Road		
Prospect		
Revere		
Oakdale		
Ariel		
Cardinal	-	54,898
Chapel Hill	15,799	-
Pinehurst	33,384	-
Washington	34,865	-
Hickory	-	9,942
Heron	16,303	-
Crystal	6,123	-
Total	106,474	64,840

Debt Service – Staff is proposing the purchase of a Dura Patch Truck/Machine that will allow the City to patch potholes as opposed to contracting this work out on an annual basis in the amount of \$ 17,000+. The City will be able to pothole city streets year around with this equipment. It is anticipated to borrow \$ 140,000 at 3.75% for seven years.\

Capital Purchaser – Dura Patcher



Capital Improvement Fund Revenues

ACCOUNT NUMBER	ACUTAL FY 2013	ACTUAL FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
PRIOR YEAR BALANCE		\$ 150,000	\$ 122,055	\$ 122,055	\$ 114,320
FUND BALANCE APPROPRIATED	\$ 150,000	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ 150,000	\$ 150,000	\$ 122,055	\$ 122,055	\$ 114,320

FY 2016 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 2013	PROJECTED FY 2014	ADOPTED FY 2015	REVISED FY 2015	PROPOSED FY 2016
Powell Bill						
60-500-74	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
	TRANFER TO GENERAL FUND		\$ 27,945	\$ 37,450	\$ 7,735	\$ 68,000
60-500-75	DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
60-500-76	DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
	CAPITAL IMPROVEMENT FUND TOTALS	\$ -	\$ 27,945	\$ 37,450	\$ 7,735	\$ 68,000
	Beginning Balance	\$ 150,000	\$ 150,000	\$ 122,055	\$ 122,055	\$ 114,320
	Ending Balance	\$ 150,000	\$ 122,055	\$ 84,605	\$ 114,320	\$ 46,320

FY 2016 Budget Comments:

Funds are transferred from this permanent fund to the General Fund to cover eligible expenses.

Capital Outlay – Staff proposed 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). Actual cost for resealing the parking lots came in at \$ 7,735 and staff proposed the balance of the allocation be reserved to match a State of NC grant for a fishing pier on North Lake. Funding for this program at the state level was zeroed out in the Governor’s budget and the City is waiting to see if funding will be restored in this years budget which will not be know until after 7/1/15.

In FY 2016 the Parks and Recreation department has requested \$ 38,000 for a playground at the Community Center. They also would like to use this amount as local match for a State of NC PARTF grant to include the program with other improvements in the vicinity of the Community Center.

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.

Ordinance # _____

**AN ORDINANCE ESTABLISHING THE FISCAL YEAR 2016 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 2016 Budget covering fiscal operations during the period of July 1, 2015 – June 30, 2016, is as set forth below:

REVENUES			FY 2016
AD VALOREM			\$ 862,902
OTHER TAXES			\$ 2,000
UNRESTRICTED INTERGOVERNMENTAL			\$ 1,780,814
RESTRICTED INTERGOVERNMENTAL			\$ 324,146
PERMITS & FEES			\$ 58,175
SALES & SERVICES			\$ 119,934
INVESTMENT EARNINGS			\$ -
MISCELLANEOUS REVENUE			\$ 57,102
SUB-TOTAL REVENUES			\$ 3,205,073
EXPENDITURES			
GENERAL GOVERNMENT			\$ 823,706
PUBLIC SAFETY			\$ 1,066,788
TRANSPORTATION			757,398
ENVIRONMENTAL PROTECTION			\$ -
HEALTH AND WELFARE			\$ 5,250
CULTURE AND RECREATION			\$ 502,603
DEBT SERVICE			\$ 144,733
SUB-TOTAL EXPENSES			\$ 3,300,478
OTHER FUNDING SOURCES			\$ 95,405
BALANCE			\$ -

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 \$20,000 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, 2016 is based on the table below and that the tax rate of \$ 0.21 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 2015, Through June 30 2016			
	Gross Valuations	Exemptions	Net Taxable Value
FY 2014-2015	\$ 539,142,471	\$ 62,092,394	\$ 477,050,077
FY 2015-2016	\$ 437,757,242	\$ 51,482,080	\$ 386,275,162
Adopted Tax Rate			\$ 0.21
Gross Tax Collections Available			\$ 811,178
Less: Allowance for Uncollectable Taxes		5%	\$ (40,559)
AD Valorum Taxes - FY 2016 Year			\$ 770,619

Section 6. All Ad Valorem Taxes shall be due and payable on September 1, 2015, and shall become delinquent if not paid by January 6, 2016. Taxes not paid by January 6, 2016 shall be subject to the following:

- If paid after January 6, 2016, and before February 1, 2016, there shall be added to the taxes, interest at the rate of two (2%) percent.
- If paid on or after February 1, 2016, 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 2016 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, 2015 and expires at the end of official City business on June 30, 2016.

BOARD OF COMMISSIONERS

BY: _____

Craig M. Caster, Mayor

ATTEST:

BY: _____

Jane E. McMinn, City Clerk