

ADOPTED  
BOILING  
SPRING  
LAKES  
BUDGET

FY

2018

Adopted  
financial plan  
for July 1,  
2017 to June  
30, 2018



## ***City of Boiling Spring Lakes***

**Boiling Spring Lakes, NC 28461**

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

Re: FY 2018 Adopted 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 2018 Adopted Budget for the City of Boiling Spring Lakes.

The budget is a sound financial plan that was prepared with consideration given to the Board's goals and objectives as established at the February 2016 workshop. The five (5) top priorities, in no particular order, that were established are:

1. Renovation/construction of New Police Department Building
2. Safety and security of city employees
3. Paving/ resurfacing policy
4. Stormwater Management
5. Construction of New Spillway

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, shall be adopted by June 30, 2017.

Pursuant to N.C.G.S. 159-12, a public hearing on the budget was held on Tuesday, May 2, 2017 at 6:30 pm in the City Hall Board Meeting Room. This date was advertised with a public notice to the media and copies of the budget were made available to citizens in the lobby of City Hall and on the City's website beginning on Thursday, April 27, 2017.

### **NON-BUDGETED PROJECTS**

Before discussing what is in the budget I would like to mention three (3) specific projects that will most likely take place in FY 2018 but are not currently in this budget. The reason being that each will be

treated as separate “projects” requiring legislation creating an individual fund to track revenues and expenses for that project. They are:

### **Spillway Project –Sanford Dam**

Over the past decade, the City has been working to design and obtain funding to construct an additional spillway at the city-owned Sanford Dam on the Big Lake. The need for this additional spillway is to be able to maintain the level of the lake without having to use the mechanical gates on the current spillway, which was identified as one of the potential causes for the creation of sinkholes in the bottom of the lake.

In May 2016, the City received notice that the NC Department of Public Safety Division of Emergency Management, Recovery Section, and Hazard Mitigation Branch would include the project in the states submittal to FEMA for the Pre-Disaster Mitigation (PDM) and/or Flood Mitigation Assistance (FMA) program. This matching grant (75% federal/25% local) for the estimated \$ 2.31 million project will require the city to contribute \$ 577,500 in undesignated fund balance. The City will be requesting that Brunswick County government contribute 50% of the local share (\$ 288,750) match requirement. A formal grant announcement will be made in the near future.

### **New Police Department Building**

In 2016, the Board of Commissioners voted to authorize the preparation of bidding documents for the construction of a new wing onto the existing City Hall to house the BSL Police Department. It is anticipated that this project will be ready for bidding in late 2017. The City is planning to issue an approximate \$ 3 million dollar installment loan that would both (1) provide \$ 1.6-\$ 1.8 million for the construction of the new wing and (2) refinance the existing City Hall debt.

### **Fifty Lakes Drive Reconstruction**

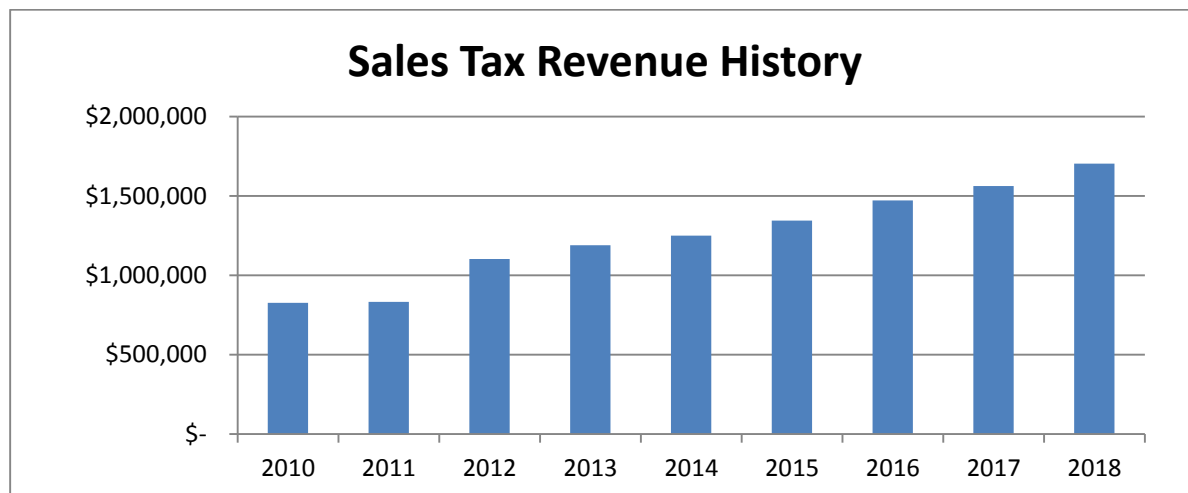
At the April 21, 2017 budget workshop the Board of Commissioners requested that staff undertake a project that would see the total reconstruction of Fifty Lakes Drive from HWY 87 to the MOTSU railroad tracks. Based on the bid prices for the recently completed Eden Road project the cost to reconstruct the 7,000 LF will be in the range of \$ 450,000-\$ 500,000. The City will begin the engineering for this project after July 1<sup>st</sup> and plan on including the funding for this project in the financing for the police department project above to obtain the best interest rates possible.

## **BUDGET OVERVIEW**

The FY 2018 City of Boiling Spring Lakes budget is balanced and totals \$ 3,721.320 for General Fund and Powell Bill operations.

## **REVENUES**

*Sales & Use Tax Revenue* - The City’s largest single source of revenue is from *sales and use taxes*. This figure is \$1,703,672 and is approximately 50% of general fund revenues anticipated for FY 2018 and is 8% more than what is anticipated to be collected in the revised current fiscal year budget. Sales tax revenue is anticipated to increase 5.2% 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.



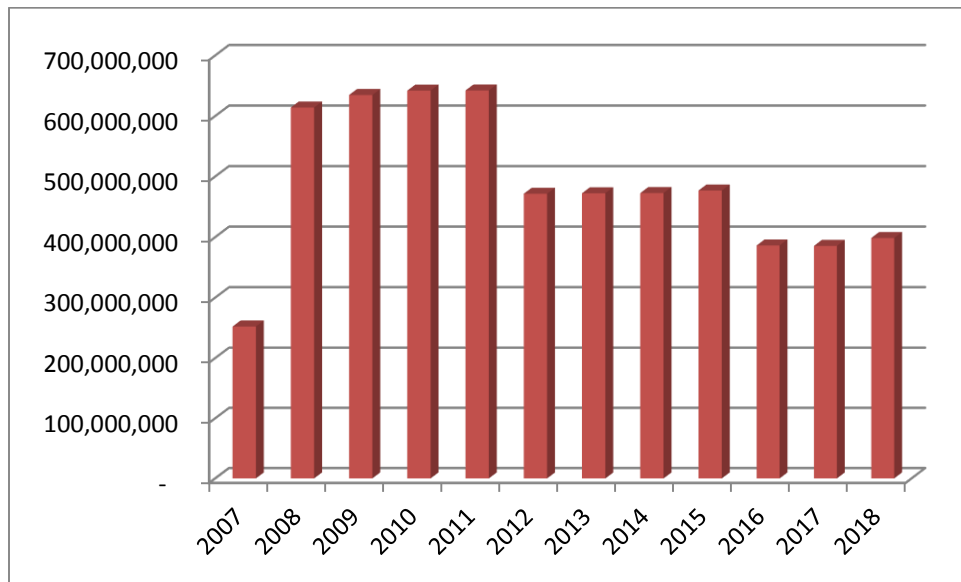
The NC Department of Revenue provides a “sales tax calculator” that assists local governments in estimating the amount of sales tax revenue that the government can expect based on national and statewide trends by county. The table below provides the estimate for FY 2018:

FY 17-18 Sales Tax and City Hold Harmless Calculator			
County in which your municipality is located:	Brunswick		
FY 15-16 Article 39 distributions at county level (from DOR distribution reports)	\$ 17,086,749		
FY 15-16 Article 40 distributions at county level (from DOR distribution reports)	\$ 9,401,012		
		County FY 15-16 to date	State FY 15-16 to date
Local Estimated Sales Tax Growth FY 15-16 to FY 16-17	3.9%	7.7%	5.2%
Local Estimated Sales Tax Growth FY 16-17 to FY 17-18	4.6%		
State Estimated Sales Tax Growth FY 15-16 to FY 16-17	4.75%		
State Estimated Sales Tax Growth FY 16-17 to FY 17-18	4.25%		
Estimated Local Non-Food Percentage	94.3%		
Statewide Non-Food Percentage	92.1%		
	FY 16-17	FY 17-18	
City distribution as a percent of county (ad valorem or per capita)	3.70%	3.70%	
Brunswick County Article 39	\$ 17,753,132	\$ 18,569,776	
Brunswick County Article 40	\$ 9,847,560	\$ 10,266,081	
Brunswick County Article 42	\$ 8,876,566	\$ 9,284,888	
City Level Article 39	\$ 656,866	\$ 687,082	
City Level Article 40	\$ 364,360	\$ 379,845	
City Level Article 42	\$ 328,433	\$ 343,541	
City Hold Harmless	\$ 348,313	\$ 362,574	

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

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

The chart below shows the real property valuation change from FY 2007 to the projected FY 2018 value:

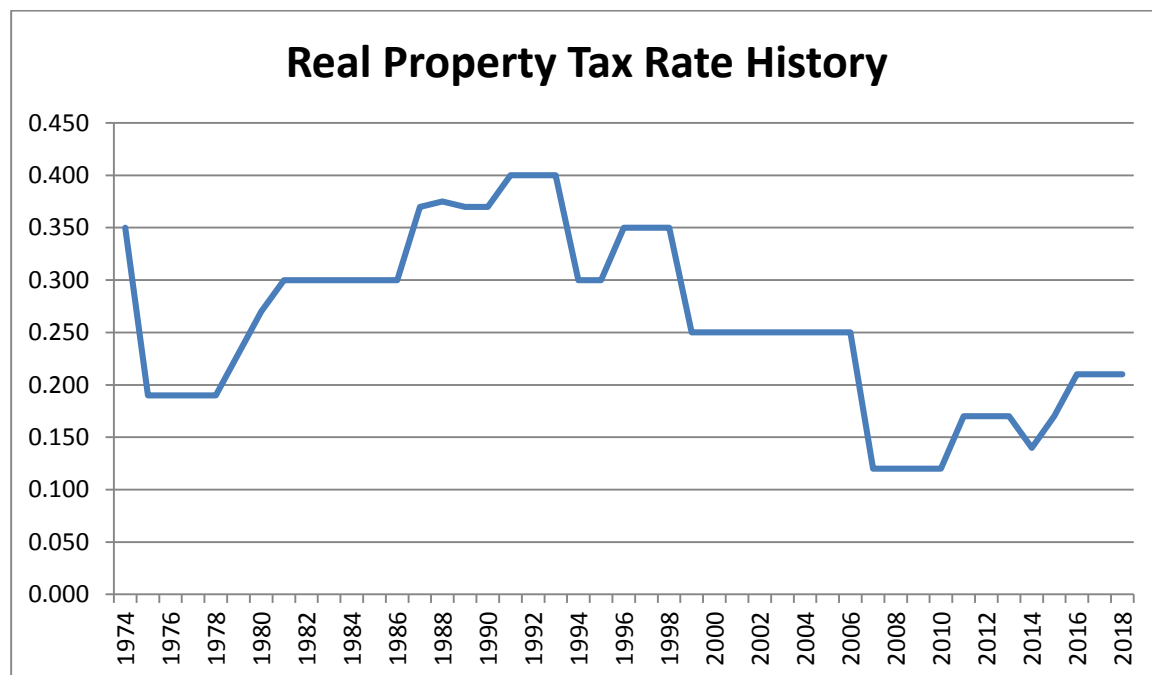


This budget, as adopted does not include an increase of the tax rate and remains at \$ 0.21 per \$ 100 of assessable base for FY 2018. Any new revenue would be from an increase in assessable base due to new construction in the past fiscal year.

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.

***Revenue Neutral Tax Rate – While the City is anticipating a small increase in property tax revenue due to an increase in the tax base (\$ 11,518) the Board of Commissioners could adopt a tax rate that would be considered revenue neutral. To do that the rate would be \$ .207 in FY 2018.***

CITY OF BOILING SPRING LAKES			
Tax Collection Calculations			
July 1 2016 Through June 30 2018			
	Gross Valuations	Exemptions	Net Taxable Value
<b>FY 2016-2017</b>	\$ 444,611,015	\$ 51,482,080	\$ 393,128,935
<b>FY 2017-2018</b>	\$ 404,726,593	\$ 6,112,896	\$ 398,613,697
<b>Proposed Tax Rate</b>			\$ 0.21
<b>Gross Tax Collections Available</b>			\$ 837,089
<b>Less: Allowance for Uncollectable Taxes</b>		5%	\$ (41,854)
<b>AD Valorum Taxes - FY 2018 Year</b>			\$ 795,234



Increases in the City's tax base remain relatively consistent with staff projecting an estimated forty-five (45) homes being constructed. The City is also seeing an increase in commercial activity with at least three new structures FY 2018. 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 coming year.

## EXPENDITURES

Expenditure estimates are 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.

The budget includes a three percent (3%) Cost of Living Adjustment (COLA)/Salary Adjustment increase to the adopted city pay table for City employees. The budget also proposes a new longevity pay system that:

- Change the policy for a flat dollar amount based on years of service to a model that provides a .0025% per year of service for full time employees capping at 20 years of service and 5% or \$ 100 whichever is greater;
- Creating a minimum \$ 100 amount for new employees with less than one year of service at December 31st;
- Keeping the bonus at \$ 100 for part time employees regardless of years of service.

Workers Compensation was projected to increase due to several claims that have been filed in the past few years after a small increase in the previous year. 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 budgeted to increase by 6.7% and the City will be looking at continuing to modify our insurance by providing e 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 adopted budget by \$ 238,210.
- One Cent (\$ .01) on property tax rate generates approximately \$ 37,868.
- Sales & Use Tax revenue is projected to increase by 12%
- Forty-five (45) new homes are projected to be constructed in FY 2018.
- A series of changes are proposed in fees collected by the planning/zoning department.
- A reimbursement to the General Fund of \$ 160,000 will occur from an installment loan to be issued in January 2018 for the construction of a new police station onto City Hall. This will reimburse expenses fronted by the City for architectural services for the design of the structure.
- A final transfer of \$ 28,000 from the Capital Improvement Fund will be made to offset the cost of the court replacements at Muse Park.

### **II. General Fund Expenditures:**

The total full time work force is projected thirty-one (31) full-time employees.

- Police-14 (including one Animal Control Officer)
- Inspections/Code Enforcement-2
- Public Works-4
- Buildings & Grounds-3
- Administration-4
- Community Center/Parks & Recreation-4

### III. General Fund Operating Expenses and Capital Outlay.

#### *Items of Note:*

The table below summarizes significant items for the FY 2018 budget. The table shows items recommended by staff and are included in the budget:

Dept.	Item	Estimated Cost	Funding Source
Public Works	Pickup Replacement	\$ 26,000	General Fund
Public Works	Paving Projects	\$ 50,000	General Fund
Public Works	Garage - A/C & Doors	\$ 16,000	General Fund
Administration	Business Recruitment Plan	\$ 4,000	General Fund
Administration	Fire Dept Donation	\$ 25,000	General Fund
Police	New Officer	\$ 51,275	General Fund
Police	Vehicle Replacement	\$ 33,000	General Fund
Animal Control	Mobile Radio	\$ 2,900	General Fund
Building Inspections	PT Office Assistant	\$ 13,500	General Fund
Building Inspections	Building Permit Software	\$ 31,900	General Fund
Building & Grounds	Pickup Replacement	\$ 26,000	General Fund
Building & Grounds	Garage Generator	\$ 7,500	General Fund
Special Events	Events Trailer	\$ 4,000	General Fund
Parks & Recreation	New CC Manager	\$ 33,496	General Fund
Parks & Recreation	CC Exterior Painting	\$ 5,000	General Fund
Parks & Recreation	Muse Park Court Replacements	\$ 60,000	General Fund
<b>Totals</b>		<b>\$ 389,571</b>	

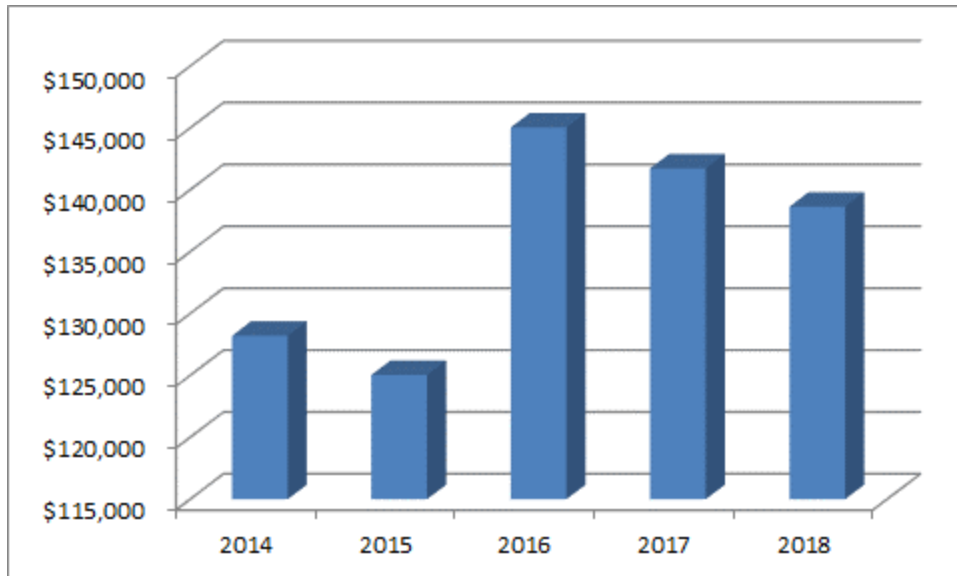
#### Explanations:

- **Public Works & Building & Grounds** – The City will be replacing two (2) pickups in its fleet that have in excess of 12 years of service and over 100,000 miles.
- **PW/Paving Projects** – Staff is proposing setting aside \$ 50,000 for general fund paving. This coupled with \$ 33,000 in street assessment fees and \$ 123,000 in Powell Bill funds for paving will allow the City to let a contract for over \$ 230,000 for paving/repaving projects in FY 2018.



- **PW/Garage Doors & A/C** – Staff is proposing to have air conditioning installed for the first time in the garage portion of the building and replace the current garage doors with new 130 mph wind rated doors.
- **Admin/Business Recruitment Plan** – The City will collaborate with the Economic Development Committee of the Southport/Oak Island with a recruitment plan for targeted businesses.
- **Police/ Additional Officer** – The budget includes funding for an additional officer for patrol duties.
- **Police/Vehicle Replacement** – Funds have been included for the replacement of one (1) vehicle.
- **Building Inspections/PT Assistance** – Similar to the needs of the police department due to increased population the Inspections department has requested and I have included funds to bring on a part time administrative assistant to assist with the increasing administrative workload within the department.
- **Building Inspections/Building Permit Software** – To assist in the administrative workload in the department and avoid additional FT personnel the budget includes funding for software to automate the permit process. It will also utilize the county's GIS information to streamline the process.
- **Special Events/Trailer** – The committee has requested funding for purchase of a trailer in which to store their material when they host events.
- **Parks & Recreation/Community Center Manager** – The budget includes funds to hire a full time individual to manage the community center. Three part time employees will be reduced to one with the new hire and that persons hours will be reduced to ten hours per week.
- **Parks & Recreation/Muse Park Court Replacement** – Funds have been included to replace two courts at Muse Park.
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**IV. Debt Service.** General fund debt service of \$ 138,636 and is \$ 3,093 less from the current year. The City is anticipating in issuing a new installment loan in January 2018 in an estimated amount of \$ 3 million dollars to refund the current debt on City Hall (approximately \$ 1,000,000) and new debt for the construction of the new police department with the first payments not occurring until FY 2019. The chart below shows the total debt by the City since FY 2014:



## V. Powell Bill Fund:

- Estimating Revenues at \$308,000 is .03% from the current year due to passage of the legislation by the General Assembly to stabilize this funding source from fluctuations in gas tax revenue. The amount of revenues will go up in future years.
- Expenditures
  - \$ 123,000 for paving of streets

## VI. Capital Improvement Fund

- Created in FY 2013 from unrestricted funds from the former Water Fund this fund begins FY 2018 with a balance of \$ 27,615
- The City proposes the following expenditures in FY 2018 from this fund:
  - \$ 27,615 – Court replacement at Muse Park.

## VII. Fund Balances

- General/Powell Bill Fund: We will finish the next budget year with an estimated available fund balance of \$ 2,810,192, which represents 76% of budgeted expenditures.

## Summary

I believe the adopted FY 2018 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 citizens of Boiling Spring Lakes.

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

		ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
REVENUES						
<b>AD VALOREM</b>						
	Current Year	\$ 813,033	\$ 871,012	\$ 856,292	\$ 917,360	\$ 892,734
	Prior Year	\$ 41,909	\$ 62,920	\$ 30,422	\$ 53,785	\$ 46,400
	Penalties & Interest	\$ 2,258	\$ 10,360	\$ 771	\$ 1,242	\$ 1,000
Sub-Total		\$ 857,200	\$ 944,292	\$ 887,485	\$ 972,387	\$ 940,134
<b>OTHER TAXES</b>						
	Privilege licenses	\$ 150	\$ 165	\$ -	\$ -	\$ -
	Dog Tax	\$ 1,910	\$ 990	\$ 1,000	\$ 1,000	\$ 500
Sub-Total		\$ 2,060	\$ 1,155	\$ 1,000	\$ 1,000	\$ 500
<b>TOTAL - TAXES</b>		\$ 859,260	\$ 945,447	\$ 888,485	\$ 973,387	\$ 940,634
<b>UNRESTRICTED INTERGOVERNMENTAL</b>						
	Local Option Sales Tax	\$ 1,399,261	\$ 1,500,524	\$ 1,524,428	\$ 1,577,783	\$ 1,703,672
	Franchise Tax	\$ 165,319	\$ 179,470	\$ 172,625	\$ 193,296	\$ 168,000
	Telecommunications Sales Tax	\$ 72,352	\$ 61,050	\$ 74,000	\$ 74,000	\$ 74,000
	Video Programming Tax	\$ 70,454	\$ 68,014	\$ 70,000	\$ 70,000	\$ 70,000
	Beer/Wine Excise Tax	\$ 28,034	\$ 26,398	\$ 28,000	\$ 28,501	\$ 28,000
	ABC Profit Distribution	\$ 36,118	\$ 24,291	\$ 35,000	\$ 35,000	\$ 25,000
Sub-Total		\$ 1,771,538	\$ 1,859,747	\$ 1,904,053	\$ 1,978,580	\$ 2,068,672
<b>RESTRICTED INTERGOVERNMENTAL</b>						
	Grant Revenue	\$ 14,896	\$ 15,251	\$ 34,400	\$ 19,400	\$ 24,500
	Governor Highway Grant	\$ 23,514	\$ 3,262	\$ -	\$ -	\$ -
	Powell Bill	\$ 303,559	\$ 307,824	\$ 310,000	\$ 307,492	\$ 307,492
	Parks & Lake Grant	\$ -	\$ 29,000	\$ -	\$ -	\$ -
	Mosquito Control	\$ 870	\$ -	\$ 1,210	\$ 1,210	\$ 1,200
	NCDOT Right of Way	\$ 4,324	\$ 4,324	\$ 4,506	\$ 4,507	\$ 4,506
	Police Equipment Grant	\$ 1,077	\$ 324	\$ -	\$ -	\$ -
	ABC Revenue for Police	\$ 887	\$ 437	\$ 542	\$ 739	\$ 542
Sub-Total		\$ 349,127	\$ 360,422	\$ 350,658	\$ 333,348	\$ 338,240
<b>PERMITS &amp; FEES</b>						
	Building Permits & Insp Fees	\$ 50,136	\$ 60,386	\$ 45,150	\$ 61,180	\$ 49,850
	Street License Fees	\$ 23,250	\$ 33,750	\$ 26,250	\$ 26,250	\$ 33,750
<b>PERMIT &amp; FEES-TOTAL</b>		\$ 73,386	\$ 94,136	\$ 71,400	\$ 87,430	\$ 83,600
<b>SALES &amp; SERVICES</b>						
	Rents & Concessions	\$ 14,450	\$ 21,820	\$ 19,200	\$ 19,200	\$ 19,776
	Impound Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	Planning Fees	\$ -	\$ 200	\$ -	\$ -	\$ -
	Water Assessment Interest	\$ -	\$ 9,592	\$ -	\$ -	\$ -
	Assessment - Tax lien	\$ 17,963	\$ 3,496	\$ -	\$ 1,000	\$ -
	Community Ctr Revenue					
	Programs & Rentals	\$ 94,839	\$ 89,199	\$ 80,000	\$ 78,500	\$ 83,000
	Memberships	\$ 17,686	\$ 12,215	\$ 15,500	\$ 15,500	\$ 14,500
	Gifts & Donations	\$ 4,619	\$ 6,169	\$ 1,000	\$ 2,978	\$ 6,000
<b>SALES &amp; SERVICES-TOTAL</b>		\$ 149,557	\$ 142,691	\$ 115,700	\$ 117,178	\$ 123,276
<b>INVESTMENT EARNINGS</b>						
	Powell Bill	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 11	\$ 140	\$ 10	\$ 201	\$ 100
<b>INVESTMENT-TOTAL</b>		\$ 11	\$ 140	\$ 10	\$ 201	\$ 100
<b>MISCELLANEOUS REVENUE</b>						
	Sales & Gas Tax Refunds	\$ 11,559	\$ 18,240	\$ 10,850	\$ 16,549	\$ 23,350
	Sale/Fixed Assets	\$ 3,609	\$ 26,913	\$ 34,451	\$ 75,211	\$ 15,000
	Xpress Pay Income	\$ 381	\$ 493	\$ 420	\$ 587	\$ 420
	Advertising Fees	\$ 82	\$ 66	\$ 8	\$ 70	\$ 60
	Bike Runs	\$ 884	\$ 695	\$ -	\$ 576	\$ -
	FEMA Reimbursement	\$ -	\$ -	\$ -	\$ 34,952	\$ -
	Spring Fling	\$ 431	\$ -	\$ -	\$ -	\$ -
	Small Fry Fishing Tour.	\$ 2,724	\$ 2,723	\$ 800	\$ 3,778	\$ 2,000
	Burning Violations	\$ -	\$ -	\$ -	\$ -	\$ -
	BC Senior Resource	\$ 138	\$ 200	\$ -	\$ 81	\$ -
	Fitness on Demand	\$ 3,469	\$ 1,498	\$ 2,000	\$ 1,500	\$ 1,200
	Audit Adjustment	\$ (860)	\$ -	\$ -	\$ -	\$ -
	Contributions	\$ 2,795	\$ 1,000	\$ -	\$ -	\$ -
	Miscellaneous	\$ 6,435	\$ 7,138	\$ 5,000	\$ 35,260	\$ 5,000
<b>MISCELLANEOUS REVENUE-TOTAL</b>		\$ 31,647	\$ 58,966	\$ 53,529	\$ 168,564	\$ 47,030
<b>REVENUES-TOTAL</b>		\$ 3,234,526	\$ 3,461,549	\$ 3,383,835	\$ 3,658,688	\$ 3,601,552

<b>EXPENDITURES</b>		<b>ACTUAL FY 2015</b>	<b>ACTUAL FY 2016</b>	<b>ADOPTED FY 2017</b>	<b>REVISED FY 2017</b>	<b>ADOPTED FY 2018</b>
<b>GENERAL GOVERNMENT</b>						
	Governing Body	\$ 168,226	\$ 176,323	\$ 49,694	\$ 64,831	\$ 52,776
	Administration	\$ 504,954	\$ 557,370	\$ 610,535	\$ 614,650	\$ 636,124
	Public Building	\$ 187,614	\$ 211,578	\$ 227,989	\$ 209,424	\$ 294,749
<b>GENERAL GOVERNMENT-TOTAL</b>		<b>\$ 860,794</b>	<b>\$ 945,271</b>	<b>\$ 888,218</b>	<b>\$ 888,905</b>	<b>\$ 983,649</b>
<b>PUBLIC SAFETY</b>						
	Police	\$ 972,517	\$ 964,801	\$ 991,134	\$ 1,074,125	\$ 1,125,686
	Animal Control	\$ 38,092	\$ 4,073	\$ 11,685	\$ 8,414	\$ 10,985
	Inspections	\$ 125,422	\$ 130,224	\$ 128,670	\$ 138,975	\$ 196,006
<b>PUBLIC SAFETY-TOTAL</b>		<b>\$ 1,136,031</b>	<b>\$ 1,099,098</b>	<b>\$ 1,131,489</b>	<b>\$ 1,221,514</b>	<b>\$ 1,332,677</b>
<b>TRANSPORTATION</b>						
	Streets	\$ 380,554	\$ 433,915	\$ 875,629	\$ 814,284	\$ 453,933
	Powell Bill	\$ 337,454	\$ 462,397	\$ 313,809	\$ 322,941	\$ 286,301
<b>TRANSPORTATION-TOTAL</b>		<b>\$ 718,008</b>	<b>\$ 896,312</b>	<b>\$ 1,189,438</b>	<b>\$ 1,137,225</b>	<b>\$ 740,234</b>
<b>ENVIRONMENTAL PROTECTION</b>						
	Sanitation	\$ 2,218	\$ -	\$ -	\$ -	\$ -
<b>HEALTH AND WELFARE</b>						
	Mosquito Control	\$ 7,130	\$ 4,180	\$ 6,500	\$ 4,483	\$ 6,500
<b>CULTURE AND RECREATION</b>						
	Community Center	\$ 345,551	\$ 483,693	\$ 386,883	\$ 416,176	\$ 480,330
	Parks and Recreation/Special Events	\$ 7,636	\$ 10,375	\$ 6,642	\$ 6,241	\$ 11,494
	Community Appearance	\$ 175	\$ 175	\$ 200	\$ 200	\$ 400
	Library Commission	\$ -	\$ 997	\$ 1,400	\$ 1,400	\$ 2,400
	Dams and Lakes	\$ 50,548	\$ 64,353	\$ 90,289	\$ 154,327	\$ 25,000
<b>CULTURE AND RECREATION-TOTAL</b>		<b>\$ 403,910</b>	<b>\$ 559,593</b>	<b>\$ 485,414</b>	<b>\$ 578,344</b>	<b>\$ 519,624</b>
<b>DEBT SERVICE</b>						
	Principal	\$ 80,000	\$ 102,113	\$ 99,861	\$ 99,861	\$ 100,366
	Interest	\$ 45,040	\$ 42,932	\$ 41,867	\$ 41,867	\$ 38,270
<b>DEBT SERVICE-TOTAL</b>		<b>\$ 125,040</b>	<b>\$ 145,045</b>	<b>\$ 141,729</b>	<b>\$ 141,729</b>	<b>\$ 138,636</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,253,131</b>	<b>\$ 3,649,499</b>	<b>\$ 3,842,788</b>	<b>\$ 3,972,199</b>	<b>\$ 3,721,320</b>
<b>BALANCE</b>		<b>\$ (18,605)</b>	<b>\$ (187,950)</b>	<b>\$ (458,953)</b>	<b>\$ (313,511)</b>	<b>\$ (119,767)</b>
<b>OTHER FINANCING SOURCES/USES</b>						
	Proceeds/Capital Lease	\$ -	\$ 149,017	\$ -	\$ -	\$ -
	Transfer from Water Project	\$ 364,946	\$ -	\$ -	\$ -	\$ -
	Bond Issue Reimbursement					\$ 160,000
	Prior Year Balance		\$ -	\$ 440,953	\$ 303,512	\$ (67,848)
	Transfer from Powell Bill Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer from Capital Imp Fund	\$ 8,440	\$ 66,556	\$ 18,000	\$ 18,000	\$ 27,615
	Transfer to Spillway Cap Proj	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING TOTALS</b>		<b>\$ 373,386</b>	<b>\$ 215,573</b>	<b>\$ 458,953</b>	<b>\$ 321,512</b>	<b>\$ 119,767</b>
<b>EXCESS/DEFICIT</b>		<b>\$ 354,781</b>	<b>\$ 27,623</b>	<b>\$ (0)</b>	<b>\$ 8,001</b>	<b>\$ (0)</b>
<b>Beginning Fund Balance</b>		<b>\$ 2,731,300</b>	<b>\$ 3,086,081</b>	<b>\$ 3,107,957</b>	<b>\$ 3,113,704</b>	<b>\$ 2,810,192</b>
<b>Ending Fund Balance</b>		<b>\$ 3,086,081</b>	<b>\$ 3,113,704</b>	<b>\$ 2,667,004</b>	<b>\$ 2,810,192</b>	<b>\$ 2,810,192</b>
<b>% of Total Expenditures</b>		<b>95%</b>	<b>85%</b>	<b>69%</b>	<b>71%</b>	<b>76%</b>

## General Fund Revenues

Account Number	ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
<b>Revenue</b>						
10-301-80	2007 & Prior Years Taxes	\$ 1,417	\$ 1,300	\$ 172	\$ 1,453	\$ 1,400
10-301-81	AD Valorem Taxes, Cur year	\$ 741,596	\$ 773,575	\$ 784,292	\$ 802,896	\$ 795,234
10-301-82	AD Valorem Taxes, Motor Vehicle	\$ 71,437	\$ 97,437	\$ 72,000	\$ 114,464	\$ 97,500
10-301-83	MV Tax Prior	\$ -	\$ 14,124	\$ 250	\$ 284	\$ -
10-301-84	Tax Lien-Water Assessment	\$ 6,200	\$ (4)	\$ -	\$ 1,000	\$ -
10-301-85	Tax Lien-Water Assessment-INT	\$ 11,763	\$ -	\$ -	\$ -	\$ -
10-301-86	Phase 1 W/O	\$ -	\$ 804	\$ -	\$ -	\$ -
10-301-87	Interest-Current Year 2010-2008	\$ 8,874	\$ 9,317	\$ 4,000	\$ 11,740	\$ 9,000
10-301-88	2009-2008 Prior Yr Taxes	\$ 40,492	\$ 47,496	\$ 30,000	\$ 52,048	\$ 45,000
10-301-96	Water Charges	\$ -	\$ -	\$ -	\$ -	\$ -
10-301-94	Tax Lien-2009 Water Assessment	\$ -	\$ 9,621	\$ 3,140	\$ 5,760	\$ 9,000
10-314-00	Dog Tax	\$ 1,910	\$ 990	\$ 1,000	\$ 1,000	\$ 500
10-317-00	Interest-2007 & Prior	\$ 2,258	\$ 1,043	\$ 771	\$ 1,242	\$ 1,000
10-317-01	Adv. Cost	\$ 82	\$ 66	\$ 8	\$ 70	\$ 60
10-324-00	Local Option Sales Tax	\$ 1,399,261	\$ 1,500,524	\$ 1,524,428	\$ 1,577,783	\$ 1,703,672
	Telecommunication Sales Tax	\$ 72,352	\$ 61,050	\$ 74,000	\$ 74,000	\$ 74,000
	Video Programming Sales Tax	\$ 70,454	\$ 68,014	\$ 70,000	\$ 70,000	\$ 70,000
10-325-00	Sub Contractors Permits	\$ 23,435	\$ 29,760	\$ 21,500	\$ 26,345	\$ 21,500
10-326-00	Licenses (Priv - Be - Wi)	\$ 150	\$ 165	\$ -	\$ -	\$ -
10-327-00	Permits	\$ 21,451	\$ 22,676	\$ 17,800	\$ 28,670	\$ 22,500
10-328-00	Franchise Tax/ Utility tax	\$ 165,319	\$ 179,470	\$ 172,625	\$ 193,296	\$ 168,000
10-328-10	Sewer Permit Fees	\$ 500	\$ -	\$ 250	\$ -	\$ -
10-331-00	Rents/Concessions	\$ 14,450	\$ 21,820	\$ 19,200	\$ 19,200	\$ 19,776
10-332-00	Reinspection Fees-Prmt	\$ 100	\$ -	\$ 100	\$ 415	\$ 100
10-333-00	Lot Clearing & Drive way Permits	\$ 5,150	\$ 7,950	\$ 5,750	\$ 5,750	\$ 5,750
10-335-00	Mosquito Control	\$ 870	\$ 1,210	\$ 1,210	\$ 1,210	\$ 1,200
10-338-00	Street License Fees	\$ 23,250	\$ 33,750	\$ 26,250	\$ 26,250	\$ 33,750
10-340-00	Planning & Zoning Fees	\$ -	\$ -	\$ -	\$ -	\$ 7,000
10-341-00	Beer/Wine Tax	\$ 28,034	\$ 26,398	\$ 28,000	\$ 28,501	\$ 28,000
10-342-00	BOA Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,000
10-348-00	Grant Revenue	\$ 14,896	\$ -	\$ 15,000	\$ -	\$ -
	Police Equipment Grant	\$ 1,077	\$ 14,030	\$ 19,400	\$ 19,400	\$ 24,500
	Governor Highway Grant	\$ 23,514	\$ 3,262	\$ -	\$ -	\$ -
10-362-00	Investment Earnings	\$ 11	\$ 140	\$ 10	\$ 201	\$ 100
10-364-01	NC Sales Tax Refund	\$ 10,766	\$ 14,984	\$ 9,000	\$ 13,293	\$ 21,500
10-367-00	Xpress Pay Income (CC)	\$ 381	\$ 493	\$ 420	\$ 587	\$ 420
10-368-00	Miscellaneous Income	\$ 5,935	\$ 6,573	\$ 5,000	\$ 35,260	\$ 5,000
	Contributions	\$ 2,795				
10-369-00	Bike Run ( Spring)	\$ 50	\$ 47	\$ -	\$ -	\$ -
10-370-00	911 Bike Run ( Fall )	\$ 834	\$ 648	\$ -	\$ 576	\$ -
10-371-00	Spring Fling	\$ 431	\$ -	\$ -	\$ -	\$ -
10-374-00	Haunted Hay Ride	\$ 261	\$ -	\$ -	\$ -	\$ -
10-375-00	North Park Grant	\$ -	\$ 29,000	\$ -	\$ -	\$ -
10-376-00	Comm Appear. Donations	\$ -	\$ 11	\$ -	\$ -	\$ -
10-383-00	Sale of Fixed Assets	\$ 3,609	\$ 26,913	\$ 34,451	\$ 75,211	\$ 15,000
10-383-27	ABC Store - Law	\$ 887	\$ 437	\$ 542	\$ 739	\$ 542
10-383-28	ABC Store - Profit	\$ 36,118	\$ 24,291	\$ 35,000	\$ 35,000	\$ 25,000
10-399-00	Fund Balance Required for Water	\$ 364,946	\$ -	\$ -	\$ -	\$ -
10-399-00	FEMA Reimbursement	\$ -	\$ -	\$ -	\$ 34,952	\$ -
10-400-00	Community Center Rent	\$ 3,907	\$ 3,464	\$ 3,500	\$ 2,000	\$ 2,000
10-400-01	Community Center Memberships	\$ 17,686	\$ 12,215	\$ 15,500	\$ 15,500	\$ 14,500
10-400-02	Community Center Donations/Grat	\$ 4,619	\$ 6,169	\$ 1,000	\$ 2,978	\$ 6,000
10-400-03	Community Center Programs	\$ 90,932	\$ 85,735	\$ 76,500	\$ 76,500	\$ 81,000
10-400-04	Small Fry Fishing Tournament	\$ 2,724	\$ 2,723	\$ 800	\$ 3,778	\$ 2,000
10-400-05	Fitness on Demand Program P?R	\$ 3,469	\$ 1,498	\$ 2,000	\$ 1,500	\$ 1,200
10-400-14	Planning Fees	\$ -	\$ 200	\$ -	\$ -	\$ -
10-400-16	BC Senior Resource	\$ 138	\$ 200	\$ -	\$ 81	\$ -
10-400-17	NC Dot-Right of Way/Mowing	\$ 4,324	\$ 4,324	\$ 4,506	\$ 4,507	\$ 4,506
	<b>TOTAL</b>	\$ 3,305,115	\$ 3,145,913	\$ 3,079,375	\$ 3,365,440	\$ 3,318,210

*FY 2018 Budget Comments:*

- Property taxes to remain the same at \$ .21 \$ 100 of assessed valuation. \$ 0.01 of property tax generates \$ 37,868.
- Motor Vehicle tax revenue continue to increase due to the new “Tax and Tag” program by the NC Department of Revenue.
- Sales & Use Tax Revenue projected to increase by 12% primarily due to growth of the City’s population and activity in Brunswick County.
- Planning & Zoning fees will increase due to the issuance of zoning permits prior to the issuance of building permits for projects.
- Budget assumes forty-five (45) new homes to be constructed



## Governing Body

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
<b>GOVERNING BODY</b>					
GOVERNING BODY					
SALARIES	\$ 6,000	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000
CITY ATTORNEY FEES	\$ 121,806	\$ 123,678	\$ 5,000	\$ 20,000	\$ 4,000
CITY AUDITOR FEES	\$ 22,500	\$ 23,400	\$ 24,300	\$ 24,300	\$ 24,800
CITY SHARE/SOCIAL SECURITY	\$ 459	\$ 765	\$ 612	\$ 612	\$ 612
RETREAT	\$ -	\$ -	\$ -	\$ -	\$ -
PER DIEM/TRAVEL/TRAINING	\$ 140	\$ 210	\$ 1,200	\$ 85	\$ 500
ORDINANCE- CODIFICATION	\$ 3,730	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500
CONTRACTED SERVICES	\$ 1,086	\$ 2,311	\$ -	\$ -	\$ -
COLLECTION FEES FOR TAXES	\$ 5,899	\$ 6,151	\$ 5,882	\$ 6,371	\$ 5,964
COLLECTION FEES FOR MOTOR V	\$ 2,415	\$ 3,395	\$ 2,900	\$ 3,500	\$ 3,900
MISC	\$ 2,459	\$ 3,887	\$ 300	\$ 388	\$ 3,500
SCHOLARSHIP EXPENSES	\$ 1,180	\$ 60	\$ -	\$ 75	\$ -
NON-CAPITAL	\$ 552	\$ 1,566	\$ -	\$ -	\$ -
Totals	\$ 168,226	\$ 176,323	\$ 49,694	\$ 64,831	\$ 52,776

### *FY 2018 Budget Comments:*

- **Salaries** – Annual compensation for the Mayor (\$ 2,000) and Commissioners (\$ 1,500).
- **City Attorney Fees** – After several years of litigation involving Spring Lake the costs for litigation are projected to be back to a more normal amount.
- **Collection Fees for Taxes** – Fee retained by the county for billing and collection property taxes (.75%)
- **Miscellaneous** – Municipal elections \$ 2,900.



## Administration

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
<b>ADMINISTRATION</b>					
ADMINISTRATION					
SALARIES- WATER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES	\$ 219,520	\$ 224,075	\$ 235,763	\$ 236,003	\$ 252,689
PROFESSIONAL SERVICES	\$ 2,680	\$ 31,950	\$ 30,000	\$ 22,500	\$ 19,000
CITY SHARE/SOCIAL SECURITY	\$ 16,419	\$ 17,497	\$ 18,156	\$ 18,175	\$ 19,331
EMPLOYEES GROUP INS	\$ 27,697	\$ 31,225	\$ 25,041	\$ 25,041	\$ 27,819
RETIREMENT CITY SHARE	\$ 15,527	\$ 14,922	\$ 15,809	\$ 15,826	\$ 17,640
CITY CONT 401 (K) PLAN	\$ 10,790	\$ 10,988	\$ 10,903	\$ 10,915	\$ 11,620
UNEMPLOYMENT COMP	\$ 967	\$ 7,625	\$ 7,625	\$ 451	\$ -
OTHER FRINGE BENEFITS	\$ 2,236	\$ 2,555	\$ 2,633	\$ 2,633	\$ 3,450
TELEPHONE/POSTAGE CITY HALL	\$ 8,503	\$ 8,065	\$ 9,500	\$ 8,337	\$ 9,620
VOLUNTEER APPRECIATION	\$ 574	\$ 1,394	\$ 750	\$ 1,400	\$ 1,500
ELECTRIC/WATER	\$ 12,012	\$ 11,581	\$ 11,700	\$ 11,700	\$ 11,700
TRAVEL/TRAINING	\$ 8,183	\$ 5,870	\$ 7,000	\$ 8,500	\$ 8,500
OFFICE EQUIP & MAINT	\$ 6,305	\$ 8,210	\$ 5,900	\$ 7,800	\$ 6,800
LEGAL ADVERTISING	\$ 3,422	\$ 1,514	\$ 2,000	\$ 3,000	\$ 2,500
FUEL,OIL,TIRES	\$ 815	\$ 1,034	\$ 800	\$ 1,550	\$ 800
OFFICE SUPPLIES	\$ 3,416	\$ 3,715	\$ 3,450	\$ 3,450	\$ 3,450
OFFICE SUPPLIES-WATER PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY RESPONSE	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750
SAFETY SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE DEPT CONTINGENCY	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
CONTRACTED SERVICES	\$ 27,335	\$ 28,880	\$ 37,936	\$ 40,436	\$ 26,065
DUES AND SUBSCRIPTIONS	\$ 9,129	\$ 10,463	\$ 15,978	\$ 11,295	\$ 16,000
CITY INSURANCE	\$ 42,889	\$ 46,156	\$ 47,964	\$ 51,290	\$ 53,487
WORKMANS COMP INS	\$ 68,637	\$ 71,178	\$ 86,535	\$ 78,421	\$ 98,815
WATER REFUND CHECKS	\$ 782	\$ (2,753)	\$ -	\$ 2,394	\$ -
MISCELLANEOUS EXPENSE	\$ 6,293	\$ 4,225	\$ 5,500	\$ 5,500	\$ 5,498
BANK SERVICE CHARGES	\$ 3,847	\$ 977	\$ -	\$ 250	\$ 250
FEMA	\$ -	\$ -	\$ -	\$ 192	\$ -
NON CAPITAL OUTLAY	\$ 2,914	\$ -	\$ -	\$ -	\$ -
XPRESS FEES	\$ 312	\$ 895	\$ 840	\$ 840	\$ 840
NON-CAPITAL OUTLAY	\$ -	\$ 498	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
PLANNING DEPT	\$ -	\$ 10,881	\$ -	\$ 18,000	\$ 10,000
WATER REFUND CHECKS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	\$ 504,954	\$ 557,370	\$ 610,535	\$ 614,650	\$ 636,124

### FY 2018 Budget Comments:

- **Salaries** - Four (4) FTE & One (1) PTE included in this department.

- **Professional Services** – funds for remaining services for UDO update \$ 7,000; funds for participating with Southport/Oak Island Chamber of Commerce for Business Recruitment services with Buxton( \$ 4,000) and remaining costs for UDO update (\$ 7,500).
- **Emergency Response** – annual subscription fee for emergency notification software (CodeRed).
- **Fire Dept Contingency** – contribution to the volunteer fire department.
- **Contracted Services** – Includes 5 VOA and 8 telephone seats for hosted computer services, website maintenance,
- **Dues and Subscriptions** – membership fees for CFGOG, ICMA, NCLM, NCCCMA and SOG. This line item also includes \$ 4,800 increase for website subscription.
- **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.
- **Planning Department** – funds for planning assistance with CFCOG.

## Animal Control

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
<b>ANIMAL CONTROL</b>					
PART TIME SALARIES					
SALARIES	\$24,809	\$0	\$0	\$0	\$0
CITY SHARE SOC SEC	\$1,852	\$0	\$0	\$0	\$0
EMPLOYEES GRP INS	\$3,408	\$0	\$0	\$0	\$0
CITY CONT/EMPS RET	\$1,789	\$0	\$0	\$0	\$0
CITY CONT/401 (K) PLAN	\$1,211	\$0	\$0	\$0	\$0
PHONE / POSTAGE	\$280	\$374	\$480	\$318	\$480
TRAINING	\$0	\$0	\$0	\$0	\$1,000
VEHICLE MAINTENANCE	\$0	\$130	\$750	\$0	\$750
GAS, OIL, TIRES	\$2,072	\$2,070	\$3,600	\$1,700	\$3,000
OFFICE SUPPLIES	\$0	\$147	\$200	\$375	\$200
SUPPLIES/ CODE ENFORCEMENT	\$424	\$621	\$600	\$600	\$1,000
UNIFORM ALLOWANCE	\$820	\$549	\$450	\$295	\$450
CONTRACTED SERVICES	\$217	\$237	\$250	\$50	\$750
MISC	\$1,210	\$132	\$455	\$176	\$455
NON-CAPITAL OUTLAY	\$0	(\$187)	\$4,900	\$4,900	\$2,900
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
	\$38,092	\$4,073	\$11,685	\$8,414	\$10,985

### *FY 2018 Budget Comments:*

- **Capital Outlay** – For in-truck radio so that vehicle can be used for police activity.

## Buildings & Grounds

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
PART TIME SALARIES	\$ 4,543	\$ 5,338	\$ 6,800	\$ 5,400	\$ 9,360
SALARIES	\$ 97,883	\$ 109,682	\$ 113,087	\$ 114,325	\$ 120,909
CITY SHARE/S.S.	\$ 7,501	\$ 8,999	\$ 9,171	\$ 9,159	\$ 9,966
EMPLOYEES GROUP INS.	\$ 22,891	\$ 17,589	\$ 20,305	\$ 20,305	\$ 22,052
RETIREMENT CITY SHARE	\$ 6,625	\$ 7,132	\$ 7,103	\$ 7,103	\$ 8,388
CITY CONT 401(K) PLAN	\$ 4,607	\$ 5,252	\$ 5,023	\$ 5,023	\$ 5,525
TELEPHONE	\$ 1,967	\$ 1,819	\$ 2,300	\$ 2,300	\$ 1,880
REPAIRS/ MAINT.P.D.	\$ 1,492	\$ 3,132	\$ 4,000	\$ 1,000	\$ 4,000
GENERATOR	\$ -	\$ -	\$ -	\$ -	\$ 3,000
TRAVEL/TRAINING	\$ -	\$ 125	\$ 600	\$ -	\$ 600
REPAIRS/ MAINT. CITY HALL	\$ 4,436	\$ 2,417	\$ 5,500	\$ 2,200	\$ 8,250
REPAIRS/ MAINT. C.C.	\$ 4,721	\$ 8,557	\$ 6,000	\$ 5,000	\$ 6,000
REPAIRS/ MAINT. GARAGE	\$ 1,004	\$ 928	\$ 4,500	\$ 6,000	\$ 5,000
LAWN CARE/ Equipment repair	\$ 5,231	\$ 3,265	\$ 9,000	\$ 3,500	\$ 9,000
LANDSCAPING	\$ 3,196	\$ 3,888	\$ 5,000	\$ 4,000	\$ 6,000
PARK REPAIR/MAINT.	\$ 4,209	\$ 1,479	\$ 5,000	\$ 3,000	\$ 13,000
FUEL, OIL, TIRES	\$ 4,849	\$ 4,066	\$ 7,500	\$ 5,000	\$ 7,500
OFFICE SUPPLIES	\$ -	\$ -	\$ 400	\$ -	\$ 400
JANITORIAL SUPPLIES	\$ 2,957	\$ 2,670	\$ 4,000	\$ 3,000	\$ 4,500
UNIFORM ALLOWANCE	\$ 390	\$ -	\$ 500	\$ 300	\$ 600
CONTRACTUAL SERVICES	\$ 4,412	\$ 3,272	\$ 5,200	\$ 8,500	\$ 8,320
PEST/TERMITE CONTROL	\$ 1,509	\$ 1,329	\$ 1,500	\$ 1,509	\$ 1,500
MISC	\$ 40	\$ 16	\$ 500	\$ -	\$ 500
NON CAPITAL OUTLAY	\$ 3,151	\$ 4,614	\$ 5,000	\$ 2,800	\$ 4,999
CAPITAL OUTLAY	\$ -	\$ 16,009	\$ -	\$ -	\$ 33,500
TOTALS	\$ 187,614	\$ 211,578	\$ 227,989	\$ 209,424	\$ 294,749

### FY 2018 Budget Comments:

- **Part Time Salaries** – One (1) seasonal employee.
- **Salaries** – Three (3) FTE and One (1) PTE (Janitor) included in this budget
- **Park Repair** – Funds included (\$ 7,000) to replace sand with approved wood product.
- **Generator** – Annual service contract for City Hall/Police Department generator.
- **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** – replacement of 2003 Ford F150 4X4 101,605 miles \$ 26,000; Generator for Public Works garage \$ 7,500.

## Police

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
PART TIME SALARIES	\$ -	\$ 3,694	\$ 7,500	\$ 7,500	\$ 7,725
SALARIES	\$ 422,676	\$ 555,699	\$ 547,533	\$ 525,132	\$ 599,005
SEPARATION ALLOW.	\$ 8,257	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL SERV	\$ 12,572	\$ 697	\$ 1,500	\$ 96,349	\$ 69,240
CITY SHARE/SOC SEC	\$ 35,538	\$ 43,078	\$ 42,460	\$ 40,818	\$ 46,415
EMPLOYEES GRP INS	\$ 86,570	\$ 77,671	\$ 91,261	\$ 93,616	\$ 109,882
CITY CONT/EMPS RET	\$ 33,886	\$ 40,257	\$ 43,534	\$ 41,815	\$ 49,078
CITY CONT/401 (K) PLAN	\$ 22,257	\$ 27,668	\$ 27,377	\$ 26,303	\$ 29,950
RETIREE GRP INS	\$ 13,634	\$ 22,413	\$ 11,868	\$ 19,531	\$ 18,210
PHONE/POSTAGE	\$ 10,280	\$ 9,854	\$ 11,100	\$ 11,100	\$ 11,980
ELECTRIC, WATER	\$ 5,504	\$ 5,749	\$ 6,250	\$ 5,079	\$ 6,250
TRAINING/TRAVEL	\$ 6,494	\$ 6,409	\$ 8,000	\$ 10,142	\$ 11,000
EQUIPMENT - MAINTENANCE	\$ 506	\$ 1,221	\$ 1,500	\$ 1,500	\$ 1,500
VEHICLE- MAINTENANCE	\$ 8,397	\$ 15,351	\$ 11,000	\$ 10,000	\$ 11,000
GHSG - EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -
GHSG - SALARIES	\$ 44,616	\$ 1,867	\$ -	\$ -	\$ -
GAS, OIL, TIRES	\$ 37,482	\$ 32,728	\$ 35,000	\$ 26,887	\$ 30,000
OFFICE SUPPLIES	\$ 1,477	\$ 1,760	\$ 1,850	\$ 2,000	\$ 2,500
UNIFORM ALLOW	\$ 11,615	\$ 7,677	\$ 8,000	\$ 9,978	\$ 9,000
CRIME PREVENTION	\$ 4,418	\$ 3,530	\$ 4,000	\$ 4,020	\$ 4,000
INTERVIEW ROOM UP	\$ -	\$ -	\$ -	\$ -	\$ -
GCC BLOCK GRANT	\$ 20,001	\$ 14,978	\$ 19,400	\$ 21,258	\$ 24,500
CONTRACTED SERVICES	\$ 37,189	\$ 41,467	\$ 34,900	\$ 43,232	\$ 38,850
SPECIAL INVESTIGATIONS	\$ 903	\$ 2,007	\$ 2,100	\$ 2,100	\$ 2,100
DUES/SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 1,000
MISCELLANEOUS EXPENSE	\$ 1,594	\$ 1,727	\$ 1,500	\$ 1,500	\$ 1,500
NON CAPITAL OUTLAY	\$ 11,310	\$ 7,183	\$ 5,500	\$ 4,388	\$ 8,000
CAPITAL OUTLAY	\$ 135,341	\$ 40,116	\$ 68,000	\$ 69,877	\$ 33,000
	\$ 972,517	\$ 964,801	\$ 991,134	\$ 1,074,125	\$ 1,125,686

### FY 2018 Budget Comments:

- **Part Time Salaries** – Funds for part time officers to fill in for manpower shortages during the year.
- **Salaries** – Includes funding for fourteen (14) employees including one (1) administrative assistant and one (1) animal control officer and twelve (12) certified officers. This includes a new officer to the table of organization.
- **Contracted Services** – Includes four (4) VOA and seven telephone seats for hosted environment.
- **Capital Outlay** - \$ 33,000 to replace one (1) of the high mileage older Crown Victoria with a new vehicles.

## Building Inspections & Code Enforcement

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
PECTION/CODE ENFORCEMENT					
INSPECTIONS					
PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 12,480
SALARIES	\$ 85,910	\$ 86,884	\$ 87,538	\$ 87,199	\$ 98,115
CITY SHARE SOC SEC	\$ 6,558	\$ 6,839	\$ 6,697	\$ 6,671	\$ 8,461
EMPLOYEES GROUP INSURANCE	\$ 11,628	\$ 10,721	\$ 11,236	\$ 7,868	\$ 8,450
CITY SHARE RET,BLDG INSP	\$ 6,164	\$ 6,042	\$ 6,347	\$ 6,322	\$ 7,447
CONT 401 (K) BLDG INSP	\$ 4,205	\$ 4,449	\$ 4,377	\$ 4,360	\$ 4,906
BLDG INSP/PHONE / POSTAGE	\$ 1,305	\$ 1,146	\$ 1,400	\$ 1,400	\$ 1,500
TRAVEL/TRAINING	\$ 1,362	\$ 1,232	\$ 1,350	\$ 2,231	\$ 3,000
OFFICE EQUIPMENT	\$ -	\$ 500	\$ 500	\$ -	\$ 500
VEHICLE MAINTENANCE	\$ 1,540	\$ 90	\$ 500	\$ -	\$ 500
GAS, OIL, TIRES	\$ 926	\$ 651	\$ 1,350	\$ 275	\$ 1,350
OFFICE SUPPLIES	\$ 289	\$ 449	\$ 500	\$ 400	\$ 300
SUPPLIES/ CODE ENFORCEMENT	\$ -	\$ 63	\$ 500	\$ 200	\$ 500
UNIFORM ALLOWANCE	\$ 252	\$ 214	\$ 200	\$ -	\$ 200
CONTRACTED SERVICES	\$ 5,283	\$ 10,944	\$ 5,925	\$ 19,058	\$ 15,647
DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 500
MISC ESP - BLDG INSP	\$ -	\$ -	\$ 250	\$ 141	\$ 250
NON CAPITAL	\$ -	\$ -	\$ -	\$ 2,850	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 31,900
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERV INT.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 125,422	\$ 130,224	\$ 128,670	\$ 138,975	\$ 196,006

### FY 2018 Budget Comments:

- **Part Time Salaries** - one (1) part time administrative assistant to assist with increasing paperwork has been included in the budget for FY 2018.
- **Salaries** – Two (2) FTE (Code Enforcement Officer and Administrative Assistant) are included in this budget.
- **Contracted Services** –Includes funding for three (3) seats for VOA and telephone for the hosted IT environment. Also includes \$ 4,680 for additional servers, licenses, and support for building permit software.
- **Capital Outlay** – Funds for the purchase of building permit software that will co-exist with the County's GIS system.



## Public Works

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
PART TIME SALARIES		\$ 1,746	\$ 12,000	\$ 12,000	\$ 14,872
SALARIES	\$ 216,757	\$ 227,667	\$ 240,047	\$ 160,350	\$ 168,569
PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 2,074	\$ 10,000
CITY SHARE/SOCIAL SECURITY	\$ 15,866	\$ 17,474	\$ 19,282	\$ 13,185	\$ 14,033
EMPLOYEES' GROUP INSURANCE	\$ 37,428	\$ 41,700	\$ 35,751	\$ 27,290	\$ 30,312
CITY CONT/EMPS RET	\$ 15,251	\$ 15,723	\$ 17,403	\$ 11,625	\$ 12,794
CITY CONT/401(K) PLAN	\$ 10,778	\$ 11,336	\$ 12,002	\$ 8,018	\$ 8,428
RETIREE GRP INS	\$ 9,116	\$ 10,302	\$ 12,000	\$ 12,000	\$ 13,700
STREET LIGHTS	\$ 19,891	\$ 17,146	\$ 20,000	\$ 18,000	\$ 20,000
TELEPHONE	\$ 5,067	\$ 5,668	\$ 4,450	\$ 3,193	\$ 4,000
PROPANE	\$ 2,536	\$ 1,704	\$ 2,500	\$ 1,000	\$ 2,500
ELECTRIC, WATER	\$ 4,863	\$ 4,070	\$ 4,800	\$ 4,800	\$ 4,800
TRAVEL/TRAINING	\$ 3,820	\$ 2,675	\$ 2,900	\$ 610	\$ 2,900
STREET SURFACING/MAINT.	\$ 545	\$ 1,534	\$ 26,250	\$ 13,000	\$ 33,750
OFFICE SUPPLIES	\$ 291	\$ 814	\$ 150	\$ 50	\$ 150
SHOP SUPPLIES	\$ 2,557	\$ 1,127	\$ 3,000	\$ 3,210	\$ 3,500
SAFETY SIGNS, MARKERS/REPLCE	\$ 4,230	\$ 3,311	\$ 2,500	\$ 5,626	\$ 2,000
UNIFORM ALLOWANCE	\$ 818	\$ 1,124	\$ 1,500	\$ 1,500	\$ 1,500
SAFETY SUPPLIES	\$ -	\$ 247	\$ 100	\$ 145	\$ 100
DEBRIS REMOVAL	\$ -	\$ 774	\$ 1,000	\$ 578	\$ 1,000
CONTRACTED SERV. GARAGE	\$ 10,278	\$ 10,279	\$ 10,020	\$ 10,020	\$ 6,618
NC DOT RIGHT OF WAY	\$ -	\$ 309	\$ 4,239	\$ -	\$ 4,506
DUES & SUBSCRIPTIONS	\$ -	\$ 405	\$ 700	\$ 50	\$ 700
MISC EXPENSE	\$ 1,793	\$ 1,112	\$ 1,035	\$ 1,960	\$ 1,200
NON-CAPITAL OUTLAY-	\$ 4,670	\$ 3,468	\$ -	\$ -	\$ 16,000
CAPITAL OUTLAY	\$ 13,999	\$ 52,200	\$ 442,000	\$ 504,000	\$ 76,000
PUBLIC WORKS TOTALS	\$ 380,554	\$ 433,915	\$ 875,629	\$ 814,284	\$ 453,933

### FY 2018 Budget Comments:

- **Part Time Salaries** – 1,040 hours budgeted for Equipment Operator. Employee will work full time between May-November.
- **Salaries** – Four (4) FTE's (one (1) supervisor and three (3) equipment operators) included in this budget.
- **Professional Services** – Funds for engineering services non-street related.
- **Street Lights** –Cost for approximately 291 streetlights (229 LED and 62 HPS) on city streets, parking lots and parks 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 and added five (5) lights at North Park.
- **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 one (1) VOA seat and three (3) telephone seats for hosted IT environment.

- ***Non-Capital Outlay*** – Air condition the garage at Public Works building and replace garage doors with hurricane rated doors.
- ***Capital Outlay*** – Funds to replace one (1) 2005 Ford F150 (5.4 V8) 4x4 101,086 miles; \$ 50,000 for street paving and/or resurfacing.



## Dams/Lakes

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
ENG SERVICES/DAMS					
ELECTRIC	\$ -	\$ 1,295	\$ 2,500	\$ 1,400	\$ 1,500
EQUIP MAINTENANCE	\$ -	\$ 144	\$ 1,000	\$ 1,988	\$ 1,000
DEBRIS REMOVAL	\$ -	\$ -	\$ -	\$ 1,935	\$ 2,500
CONTRACTED SERVICE	\$ 41,790	\$ 58,540	\$ 61,289	\$ 114,010	\$ 15,000
LAKE EXPENSES	\$ 2,625	\$ 2,262	\$ 2,000	\$ 4,582	\$ 2,000
DAM REPAIRS	\$ -	\$ 94	\$ 4,000	\$ 9,000	\$ -
WATER TESTING/LAKES	\$ 2,925	\$ 1,975	\$ 3,000	\$ 3,820	\$ 3,000
NON CAPITAL OUTLAY	\$ 3,208	\$ -	\$ 16,500	\$ 17,592	\$ -
CAPITAL OUTLAY	\$ -	\$ 43	\$ -	\$ -	\$ -
PORTABLE PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
DAMS/LAKES TOTALS	\$ 50,548	\$ 64,353	\$ 90,289	\$ 154,327	\$ 25,000

### *FY 2018 Budget Comments:*

- **Contracted Services** – With the mechanical removal of vegetation in FY 2017, the need for herbicide, spraying in FY 2018 will be minimal.
- **Water Testing/Lakes** – Monthly (May-August) bacteria (*Enterococci*, *Fecal Coliform*, *E. Coli* & *Total Coliform*) of five designated swimming lakes (*spring, Mirror, Seminole, Tate & Patricia/Big Lake*) in the City.

## Mosquito Control

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
PUBLIC HEALTH MOSQUITO CO					
TRAVEL/TRAINING	\$ 990	\$ 1,265	\$ 1,300	\$ 210	\$ 1,300
MAINT - EQUIPMENT	\$ -	\$ 16	\$ 500	\$ 100	\$ 500
FUEL, OIL - EQUIPMENT	\$ 560	\$ 250	\$ 500	\$ 250	\$ 500
VEHICLE SUPPLIES	\$ 41	\$ -	\$ 100	\$ -	\$ 100
CHEMICAL SUPPLIES	\$ 5,439	\$ 2,649	\$ 4,000	\$ 3,823	\$ 4,000
PERMIT FEES-NPDES	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 7,130	\$ 4,180	\$ 6,500	\$ 4,483	\$ 6,500

### *FY 2018 Budget Comments:*

No significant activities adopted in this department.

## Special Events

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
Contractual Service	\$ 594	\$ 594	\$ 594	\$ 594	\$ 594
Office Supplies	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Eggstravaganza	\$ 550	\$ 524	\$ 700	\$ 330	\$ 800
Bike Run ( 911)	\$ 1,534	\$ 1,367	\$ 2,148	\$ 1,434	\$ 1,500
Spring Fling/Lake	\$ 1,548	\$ 987	\$ 1,200	\$ 1,225	\$ 1,400
Raft Race					
Golf Tournament					
Haunted Hay Ride	\$ 757	\$ 612	\$ 700	\$ 922	\$ 1,500
Battle of the Bands	\$ 943	\$ 14	\$ 700	\$ 1,023	\$ 900
Miscellaneous	\$ 1,093				
Christmas Tree Lighting	\$ 617	\$ 277	\$ 500	\$ 613	\$ 700
Capital Outlay	\$ -	\$ 6,000	\$ -	\$ -	\$ 4,000
<b>SPECIAL EVENTS TOTAL</b>	<b>\$ 7,636</b>	<b>\$ 10,375</b>	<b>\$ 6,642</b>	<b>\$ 6,241</b>	<b>\$ 11,494</b>

### *FY 2018 Budget Comments:*

**Capital Outlay** – Funds to purchase a trailer for storage of material used by the committee. This will replace the storage unit currently used by the committee.

## Community Center/Parks & Recreation

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
COMMUNITY CENTER					
SEASONAL EMPLOYMENT					
SALARIES	107,342	99,486	114,052	116,078	159,044
PART TIME & TEMP HELP	\$ 47,748	\$ 59,411	\$ 57,121	\$ 57,121	\$ 55,936
PROFESSIONAL SERVICES	\$ -	\$ -	\$ 6,000	\$ 3,000	\$ 8,075
CITY SHARE/S.S.	\$ 11,470	\$ 12,892	\$ 12,562	\$ 13,250	\$ 16,446
EMPS GROUP INSURANCE	\$ 23,021	\$ 16,348	\$ 21,584	\$ 21,584	\$ 23,786
CITY SHARE/RETIREMENT	\$ 7,473	\$ 7,190	\$ 7,386	\$ 8,340	\$ 13,121
CITY SHARE/401(K)	\$ 5,196	\$ 5,248	\$ 5,537	\$ 5,751	\$ 7,952
TELEPHONE/POSTAGE	\$ 3,956	\$ 3,669	\$ 3,750	\$ 4,281	\$ 4,356
ELECTRIC, WATER	\$ 8,097	\$ 7,886	\$ 8,900	\$ 7,500	\$ 8,900
TRAVEL/TRAINING	\$ 1,208	\$ 1,033	\$ 3,200	\$ 2,500	\$ 5,000
MAINT OF EQUIPMENT	\$ 2,080	\$ 1,702	\$ 3,500	\$ 3,500	\$ 3,000
PARK EQUIPMENT	\$ 2,408	\$ 4,068	\$ 13,000	\$ 12,366	\$ 3,000
BUS RENTAL	\$ 3,653	\$ 9,444	\$ -	\$ -	\$ -
ADVERTISING	\$ 559	\$ 1,484	\$ 2,000	\$ 2,000	\$ 2,000
GAS, OIL, TIRES	\$ 5,491	\$ 6,074	\$ 6,000	\$ 6,000	\$ 5,000
OFFICE SUPPLIES	\$ 1,859	\$ 1,341	\$ 2,000	\$ 2,500	\$ 1,800
JANITORIAL SUPPLIES	\$ 1,840	\$ 2,077	\$ 3,000	\$ 2,500	\$ 2,500
UNIFORM ALLOWANCE	\$ 312	\$ 2,059	\$ 1,500	\$ 1,500	\$ 1,500
CONTRACTED SERVICES	\$ 31,283	\$ 28,422	\$ 34,900	\$ 33,884	\$ 34,000
GRANTS/ DONATIONS	\$ 4,363	\$ 4,984	\$ 1,000	\$ 2,932	\$ 6,000
DUES & SUBSCRIPTIONS	\$ 1,017	\$ 1,097	\$ 2,000	\$ 1,100	\$ 2,000
MISC. EXPENSE	\$ 750	\$ 1,821	\$ 1,000	\$ 200	\$ 1,000
NON CAPITAL	\$ 11,465	\$ 7,497	\$ 4,400	\$ 5,416	\$ 5,000
CAPITAL OUTLAY/IMPS	\$ 21,026	\$ 158,514	\$ 24,000	\$ 54,383	\$ 60,000
PROGRAMS	\$ 41,934	\$ 39,946	\$ 48,490	\$ 48,490	\$ 50,915
PARKS/RECREATION TOTALS	\$ 345,551	\$ 483,693	\$ 386,883	\$ 416,176	\$ 480,330

### FY 2018 Budget Comments:

- **Salaries** – Includes funding for four (4) FTE's including a new community center manager to eliminate two (2) part time positions and reduce hours for a 3<sup>rd</sup>.
- **Part Time Salaries** – Includes funding for thirteen (11) seasonal/part time positions for summer camp, after school program and community center assistants and one (1) summer intern 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** – Replace two (2) of the courts at Muse Park (\$ 60,000).

## Library Commission

ACCOUNT	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY SUPPLIES	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 2,000
MISCELLANEOUS EXPENSE	\$ -	\$ 997	\$ 200	\$ 200	\$ 400
LIBRARY COMMISSION TOTAL	\$ -	\$ 997	\$ 1,400	\$ 1,400	\$ 2,400

### *FY 2018 Budget Comments:*

The Board of Commissioners created this new commission in 2014-2015 for 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 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ 175	\$ 175	\$ 200	\$ 200	\$ 400
COMM APPEAR COMMISSION TOTAL	\$ 175	\$ 175	\$ 200	\$ 200	\$ 400

### *FY 2018 Budget Comments:*

No significant activities in this department.

## Debt Service

ACCOUNT NUMBER	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
DEBT SERVICE					
	\$ 80,000	\$ 102,113	\$ 99,861	\$ 99,861	\$ 100,366
	\$ 45,040	\$ 42,932	\$ 41,867	\$ 41,867	\$ 38,270
TOTAL	\$ 125,040	\$ 145,045	\$ 141,729	\$ 141,729	\$ 138,636
ADMINISTRATION					
10-420-75	\$ 80,000	\$ 80,000	\$ 80,001	\$ 80,001	\$ 80,001
10-420-76	\$ 45,040	\$ 42,003	\$ 38,686	\$ 38,686	\$ 35,594
POLICE					
10-510-75	\$ -	\$ -	\$ -	\$ -	\$ -
10-510-76	\$ -	\$ -	\$ -	\$ -	\$ -
PUBLIC WORKS					
10-560-75	\$ -	\$ -	\$ -	\$ -	\$ -
10-560-76	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS/RECREATION					
10-630-75	\$ -	\$ -	\$ -	\$ -	\$ -
10-630-76	\$ -	\$ -	\$ -	\$ -	\$ -
POWERLL BILL					
20-560-75	\$ -	\$ 22,113	\$ 19,860	\$ 19,860	\$ 20,365
20-560-76	\$ -	\$ 929	\$ 3,181	\$ 3,181	\$ 2,676

### *FY 2018 Budget Comments:*

- **Administration** – Principal and interest payments associated with Installment Purchase agreement in the amount of \$ 1,600,000 for City Hall. This was a 20-year loan @ 3.94% and will be fully repaid on March 12, 2029.
- **Powell Bill** – There are two debt issues for this fund; Durapatcher and Adopted Eden Road Reconstruction.
  - **Durapatcher** – In FY 2017, the City purchased 2-man Durapatcher to patch potholes as opposed to contracting that service out each year. This was a 7-year loan with a

principal amount of \$ 149,017 and interest rate of 2.5% fixed. Last payment will be on 12/01/2021



## Powell Bill Revenues

ACCOUNT NUMBER	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
SALES TAX REFUND	\$ 793	\$ 3,256	\$ 1,850	\$ 3,256	\$ 1,850
MISCELLANEOUS INCOME	\$ 246	\$ 561		\$ 367	
STATE STREET AID ALLOCATION	\$ 303,559	\$ 307,824	\$ 310,000	\$ 307,492	\$ 307,492
SALE OF FIXED ASSETS					
PROCEEDS CAPITAL LOAN		\$ 149,017			
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ 25,000	\$ -	\$ -
TOTAL INCOME	\$ 304,598	\$ 460,658	\$ 336,850	\$ 311,115	\$ 309,342

### *FY 2018 Budget Comments:*

- City is anticipating the same 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 2017. 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 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
PROFESSIONAL SERVICES	\$ 1,500	\$ 2,590	\$ 15,000	\$ 33,810	\$ 15,000
STREET SURFACING & MAINT	\$ 71,224	\$ 90,471	\$ 114,277	\$ 119,425	\$ 86,169
MAINTENANCE-EQUIPMENT	\$ 35,301	\$ 21,392	\$ 30,000	\$ 30,000	\$ 30,000
PAVING PROJECTS	\$ 195,792	\$ 6,681	\$ 123,532	\$ 106,017	\$ 123,532
FUEL, OIL, TIRES/GRADER	\$ 21,818	\$ 22,213	\$ 25,000	\$ 20,000	\$ 25,000
STREET DEPT SUPPLIES	\$ 2,054	\$ 2,631	\$ 2,500	\$ 2,801	\$ 2,500
STREET CULVERTS	\$ -	\$ 3,958	\$ 2,500	\$ 6,888	\$ 2,500
SANDBAGS/CEMENT/MATERIAL					
SAFETY SUPPLIES	\$ -	\$ 607	\$ 1,000	\$ -	\$ 1,000
POWELL BILL SURVEY	\$ 6,500	\$ 850	\$ -	\$ -	\$ 600
MISC	\$ -	\$ 19	\$ -	\$ -	\$ -
NON CAPITAL OUTLAY	\$ 3,265	\$ 1,492	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ 309,493	\$ -	\$ 4,000	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
POWELL BILL EXPENDITURE TOTAL	\$ 337,454	\$ 462,397	\$ 313,809	\$ 322,941	\$ 286,301

### *FY 2018 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 2017, Argonne and Fieldcrest will be worked on and over the next two FY’s other orphan roads will be improved. In FY 2018, the City will place stone on Meadwood and Foxcroft.

As was the case in FY 2017, city staff will forward a recommendation for street paving during the fiscal year based on the amount approved by the Board of Commissioners.

## Capital Improvement Fund Revenues

ACCOUNT NUMBER	ACTUAL FY 2015	ACTUAL FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	
PRIOR YEAR BALANCE	\$ 122,055	\$ 113,615	\$ 47,059	\$ 47,059	\$ 27,615
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	
TOTAL INCOME	\$ 122,055	\$ 113,615	\$ 47,059	\$ 47,059	\$ 27,615

### *FY 2018 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 facilities.

## Capital Improvement Fund Expenditures

ACCOUNT	ACTUAL FY 2015	REVISED FY 2016	ADOPTED FY 2017	REVISED FY 2017	ADOPTED FY 2018
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSEFER TO GENERAL FUND	\$ 8,440	\$ 66,556	\$ 18,000	\$ 18,000	\$ 27,615
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 8,440	\$ 66,556	\$ 18,000	\$ 18,000	\$ 27,615
Beginning Balance	\$ 122,055	\$ 113,615	\$ 45,615	\$ 47,059	\$ 27,615
Ending Balance	\$ 113,615	\$ 47,059	\$ 27,615	\$ 27,615	\$ -

### *FY 2018 Budget Comments:*

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

Capital Outlay – In FY 2018, staff is Adopted the use of \$ 27,615 for improvements to Muse Park specifically the replacement of one of the courts at the park.