

ADOPTED
BOILING
SPRING
LAKES
BUDGET

FY

2020

Adopted
financial plan
for July 1, 2019
to June 30, 2020



City of Boiling Spring Lakes

Boiling Spring Lakes, NC 28461

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

Re: FY 2020 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 2020 Adopted Budget for the City of Boiling Spring Lakes.

Hurricane Florence Impact

It is important to point out that many of the goals and objectives of the FY 2019 Adopted Budget will appear in the FY 2020 Adopted Budget. Hurricane Florence, which affected our City to a significant degree in September 2018, resulted in many of the large items to be postponed as the City struggled to recover from the hurricane and then respond to the numerous storm-related infrastructure projects that resulted from storm damage. Items such as the Muse Park Upgrade project were tabled and will reappear in this year's budget. Prior to June 30, 2019 most of the damage resulting from the hurricane will be completed and reimbursed by FEMA to the City with one very large exception which is the four public and one private dams breached during the storm. I will be recommending to the Board that a capital project fund be created to host all revenues and expenses associated with this \$ 18 million project. That is why you will not see any revenues/expenses related to that work in this budget.

FY 2020 Budget

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 January 2018 workshop. The five (5) top priorities, in no particular order, that were established are:

1. Long Term Road & Infrastructure Plan
2. Improvement/Relocation of Police Department
3. Enhance Parks & Recreation Activities/Facilities
4. Encourage & Facilitate Planned Orderly Commercial Growth
5. Build Trust/Respect between Citizens; City Staff & Board of Commissioners

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, 2019.

Pursuant to N.C.G.S. 159-12, a public hearing on the proposed budget was conducted on Tuesday, May 7, 2019 at 6:30 pm in the City Hall Board Meeting Room. The date was advertised with a public notice and copies of the budget will be

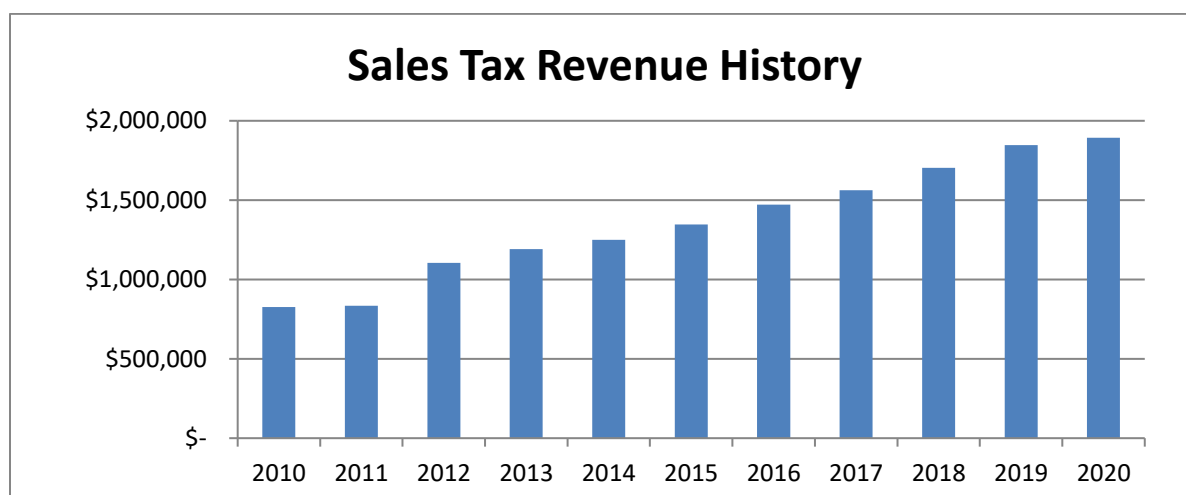
made available to local news media, in the lobby of City Hall and on the City’s website beginning on Friday, April 26, 2019.

BUDGET OVERVIEW

The FY 2020 City of Boiling Spring Lakes budget is balanced and totals \$4,523,068 for General Fund and Powell Bill operations.

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 \$1,893,079 and is approximately 42% of general fund revenues anticipated for the FY 2020. This figure is 2.5% more than what is anticipated to be collected in the revised current fiscal year budget. Sales tax revenue is anticipated to increase 4.5% 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 2020:

FY 19-20 Sales Tax and City Hold Harmless Calculator		
County in which your municipality is located:	Brunswick	
FY 17-18 Article 39 distributions at county level (from DOR distribution reports)	\$ 19,968,529	
FY 17-18 Article 40 distributions at county level (from DOR distribution reports)	\$ 10,954,587	
Local Estimated Sales Tax Growth FY 17-18 to FY 18-19	5.1%	
Local Estimated Sales Tax Growth FY 18-19 to FY 19-20	4.5%	
State Estimated Sales Tax Growth FY 17-18 to FY 18-19	5.10%	
State Estimated Sales Tax Growth FY 18-19 to FY 19-20	4.50%	
Estimated Local Non-Food Percentage	90.7%	
Statewide Non-Food Percentage	87.1%	
	FY 18-19	FY 19-20
City distribution as a percent of county (ad valorem or per capita)	3.33%	3.40%
Brunswick County Article 39	\$ 20,986,924	\$ 21,931,336
Brunswick County Article 40	\$ 11,513,271	\$ 12,031,368
Brunswick County Article 42	\$ 10,493,462	\$ 10,965,668
City Level Article 39	\$ 698,865	\$ 745,665
City Level Article 40	\$ 383,392	\$ 409,067
City Level Article 42	\$ 349,432	\$ 372,833
City Hold Harmless	\$ 342,573	\$ 365,514

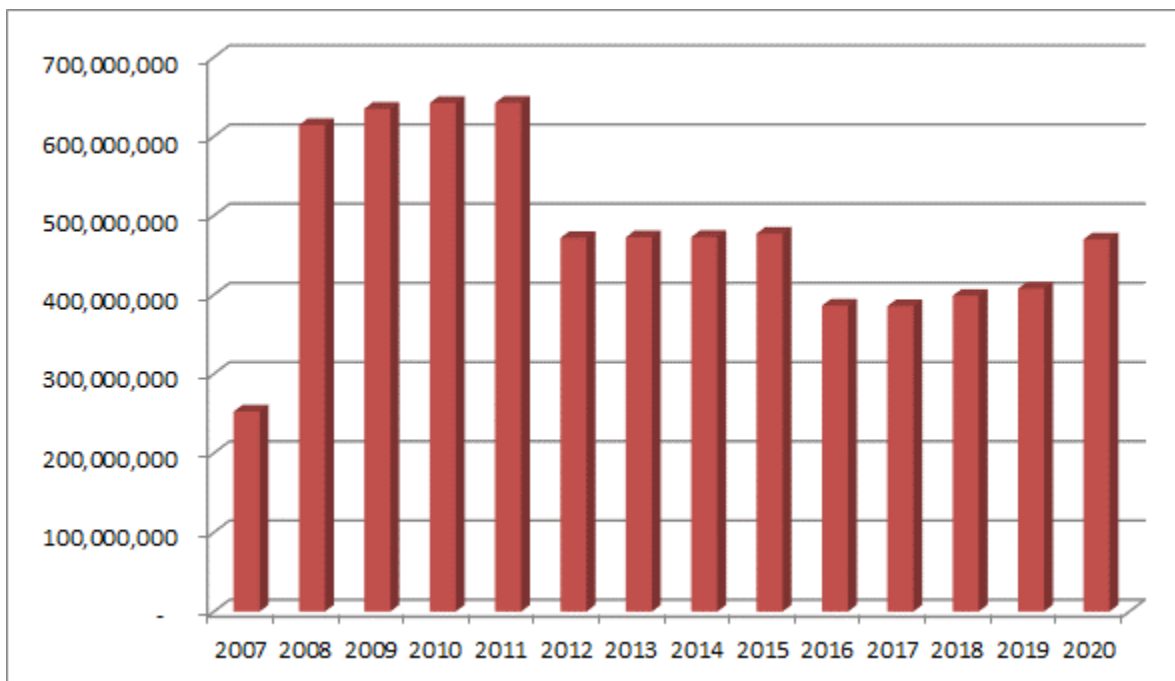
Property Tax Revenue - The next highest revenue source is real property taxes.

Brunswick County government completed its revaluation of the county real property in 2018. In early 2019, the following information was supplied to the City showing that the county tax assessor had determined that the City realized a 15% increase in value. Below are the calculations provided to the City:

GROSS REAL PROPERTY	534,961,080
EXEMPT PROPERTY	54,389,320
TAXABLE REAL PROPERTY	480,571,760
LAND USE DEFERRED	18,000
NET TAXABLE AFTER PUV	480,553,760

ELDERLY EXEMPTIONS (REAL)	5,200,000
ELDERLY EXEMPTIONS (PERS)	26,000
VETS EXEMPTIONS (PERS)	5,100
VETS EXEMPTIONS (REAL)	1,680,000
Beach Club HOA Property	-
DENR Pollution Abatement	-
LOW INCOME HOUSING 277.16	-
Builder Exemptions	400,000
NET TAXABLE REAL PROPERTY	473,242,660
Appeals	3,500,000
Net Taxable after appeals	469,742,660

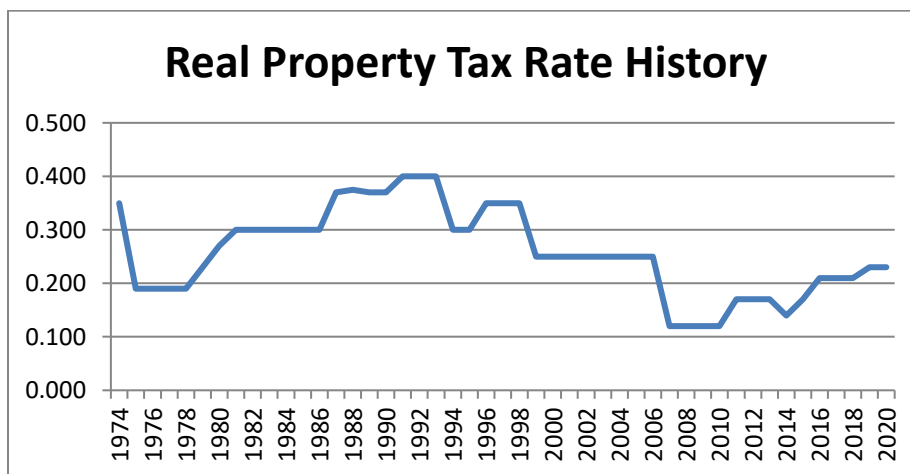
The chart below shows the valuation change from FY 2007 to the projected FY 2020 value:



This budget, as adopted maintains a real property tax rate at \$ 0.23 per \$ 100 of assessable base for FY 2020. A “revenue neutral” tax rate, a rate that would generate the same amount of property tax revenue received in FY 2019, would have been \$.020 per \$ 100 of assessed valuation.

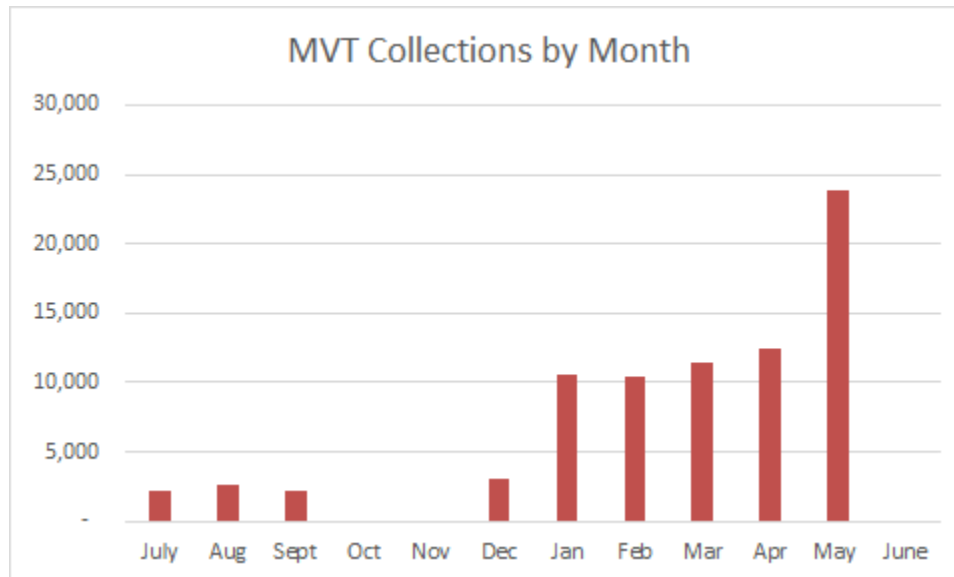
A number of factors influence the tax rate with the most significant being the assessable base of the City. As the assessable base increases, two things may occur; additional revenues are generated or the tax rate is reduced. The inverse can occur like when the mandatory reevaluation by the County takes 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. The next reevaluation will be in FY 2025.

CITY OF BOILING SPRING LAKES			
Tax Collection Calculations			
July 1 2019 Through June 30 2020			
	Gross Valuations	Exemptions	Net Taxable Value
FY 2018-2019	\$ 414,564,130	\$ 6,735,500 #	407,828,630
FY 2019-2020	\$ 480,553,760	\$ 10,811,100 #	469,742,660
Proposed Tax Rate			\$ 0.23
Gross Tax Collections Available			\$ 1,080,408
Less: Allowance for Uncollectable Taxes		3.5%	\$ (37,814)
AD Valorum Taxes - FY 2020 Year			\$ 1,042,594



Increases in the City's tax base are projected to be relatively flat, with an estimated fifty (50) 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 near future.

Motor Vehicle Tax Revenue – NCGS 20-97 (b1) provides for a Municipal Vehicle Tax of up to \$ 30.00 per registered vehicle that may be levied by the local governing board. With 5,711 registered vehicles in the city limits, this source of revenue would generate roughly \$ 142,000 per year that would enhance the city’s ability to pave and resurface additional roads. The Board elected to limit the tax to only “motorized” vehicles. In the current fiscal year budget, the monthly collection of revenue has made it difficult to project the actual amount of revenue anticipated to be received in this line item.



As such, the budget projects \$ 132,000 to be received in the upcoming fiscal year.

EXPENDITURES

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

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

Because of the continuing economic conditions expenditures are being budgeted very conservatively in an attempt to insure that they do not exceed, largely, anticipated revenues.

The budget does include a one percent (1.0%) Cost of Living Adjustment (COLA) and two percent (2%) has been set aside for merit based increases for City employees. The budget also continues the annual longevity bonus provided by the City in November/December of each year that was established by the Board in FY 2018. The bonus is calculated as follows:

- .0025% per year of service for full time employees capping at 20 years of service (5% max.)
- minimum \$ 100 amount for new employees with less than one year of service at December 31st;
- \$ 100 for part time employees regardless of years of service.

Workers Compensation rates area projected to be remain level but a small increase will be seen based on increasing payroll costs due to COLA and merit increases. 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 increased by 6% and the City will be looking at continuing to modify our insurance by providing Flexible Spending (FSA) and a Health Savings Account (HSA) option for city employees to better control costs.

HIGHLIGHTS

I. General Fund Revenues:

- One Cent (\$.01) on property tax rate generates approximately \$ 45,330.
- Sales & Use Tax revenue is projected to increase by 4.5%
- Fifty (50) new homes are projected to be constructed in FY 2020.
- Line items for building and inspection permits have been reorganized to better reflect total revenues received by **NO** increase in fees are adopted.

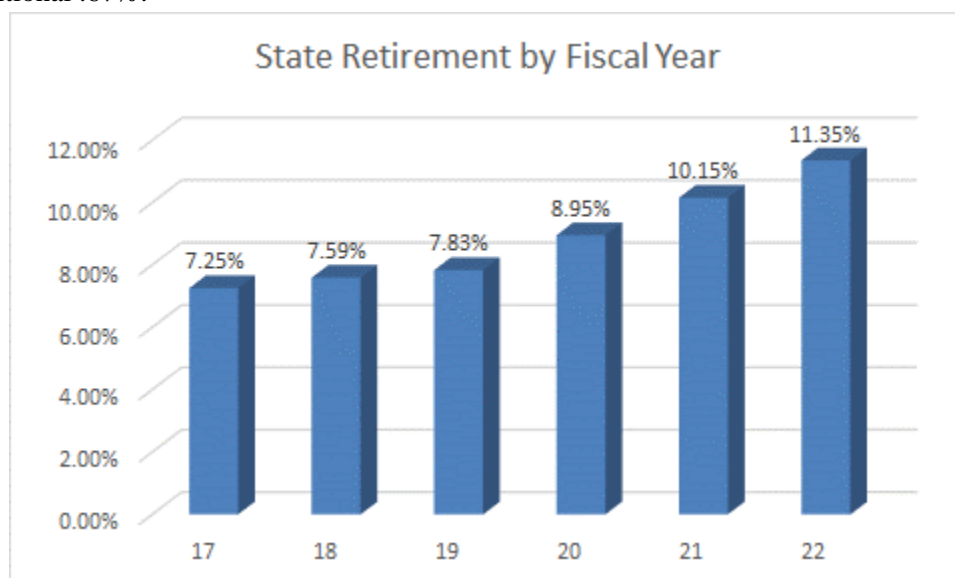
II. General Fund Expenditures:

The total full time work force is projected thirty-five (35) full-time employees.

- Police-15 (including one Animal Control Officer and one Administrative Assistant/Evidence Custodian)
- Building Inspections - 2
- Planning & Code Enforcement-2
- Public Works-8
- Administration-4
- Community Center/Parks & Recreation-4

Notable Personnel Costs

- Employee health insurance increased by six percent (6%).
- State Retirement to increase by 1.12% and continue to increase each FY for the next three years, Police Officers rate is an additional .67%:



III. General Fund Operating Expenses and Capital Outlay.

Items of Note:

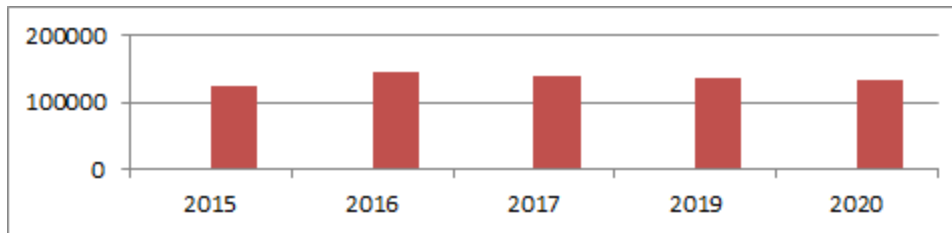
The table below summarizes significant items to be purchased in the FY 2020 budget.

Dept.	Item	Estimated Cost	Offsetting Revenue	Net Cost	Funding Source
Public Works	Backhoe Replacement	\$ 115,000	\$ 8,500	\$ 106,500	General Fund
Public Works	Road Improvements	\$ 408,271	\$ 244,300	\$ 163,971	General Fund
Building & Grounds	Municipal Garage Renovations	\$ 14,000	\$ -	\$ 14,000	General Fund
Police	(1) Police Vehicle Replacement	\$ 39,250	\$ -	\$ 19,625	General Fund
Parks & Recreation	Disc Golf Course Expansion	\$ 9,000	\$ 4,500	\$ 4,500	General Fund
Parks & Recreation	Treadmill Replacement	\$ 6,000	\$ 500	\$ 5,500	General Fund
Parks & Recreation	Muse Park Court Replacements	\$ 422,000	\$ 310,615	\$ 111,385	General Fund
Total		\$ 1,199,217	\$ 568,415	\$ 515,377	

Explanations:

- **Public Works/Backhoe** - City will be replace the 1994 JCB 214 backhoe with a new model. One of the existing backhoes will be declared surplus and sold.
- **Public Works/Road Improvements** – This line item reflects the expenditures on paving and repaving that is a result of the adoption of the \$ 25 Motor Vehicle Tax in FY 2019 (\$132,000) and Powell Bill Funds (\$244,300) that will be available for road improvements in FY 20. Funds from that tax are specifically obligated to road improvements.
- **Building& Grounds/Garage Renovations** – Funds are allocated to renovate the mechanic’s office and replace the roof on the open air garage
- **Police/Vehicle Replacement** – Funds have been included for the replacement of one (1) vehicle.
- **Parks & Recreation/Disc Golf Course** – Funds have been budgeted to expand the current 9-hole disc golf course to 18-holes. The total cost will be \$ 9,000 but the City will receive a donation of \$ 4,500 from sponsoring group.
- **Parks & Recreation/Treadmill** – One of the City’s four (4) treadmills will be replaced on a set schedule with the oldest treadmill being sold as surplus property
- **Parks & Recreation/Muse Park Renovations** – Funds were originally budget in FY 2019 to renovate Muse Park but but the work was deferred due to Hurricane Florence. The City’s commitment is \$ 111,615. Grants from PARTF (\$ 208,000); Brunswick Wellness Coalition (\$ 30,000; Recreational Trail Grant (\$ 45,000) and transfer from P/R capital revenue budget (\$ 27,615) provide the matching funds.

IV. Debt Service. General fund debt service of \$ 132,376 and is \$ 3,108 less from the current year. The chart below shows the total debt by the City since FY 2015:



V. Powell Bill Fund:

- Budgeted revenues at \$316,000 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
 - \$ 244,300 for paving/repaving projects of city 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 – Transfer to General Fund for Muse Park Project.

VII. Project Funds/Transfers from Fund Balances

- **Special Assessment Fund/Sewer Project** – In FY 2018, the Board of Commissioner approved the creation of a special assessment district and a project fund for the design and installation of a sewer system to serve Fifty Lakes Road between HWY 87 and Presidents Road and Goldsboro Road between Cougar Drive and Fifty Lakes. \$ 375,000 was transferred from fund balance to fund this project. It is anticipated that in FY 2020 that \$ 123,000 of the special assessments will be collected and returned to fund balance.
- **Hurricane Florence Dam Project** – Hurricane Florence impacted the City greatly causing over \$ 20 million in storm related expenses. In FY 2020, the City will create a project fund that will be where revenues and expenses associated with rebuilding of dams breached during the hurricane and with a \$ 2,000,000 0% 3-year loan from NCORR no initial transfers will be necessary prior to the start of actual construction. Staff will be recommending additional financing alternatives that will be necessary when the start of the \$ 18 million construction project commences. All costs have been considered eligible for reimbursement by FEMA.

VII. Fund Balances

- General/Powell Bill Fund: The City will finish the next budget year with an estimated available fund balance of \$ 2,724,258, which represents 60% of budgeted expenditures.

Summary

I believe the adopted FY 2020 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 Adopted 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

		ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
REVENUES						
AD VALOREM						
	Current Year	\$ 871,012	\$ 908,477	\$ 937,364	\$ 1,034,650	\$ 1,155,594
	Prior Year	\$ 62,920	\$ 51,241	\$ 34,037	\$ 140,150	\$ 178,400
	Penalties & Interest	\$ 10,360	\$ 13,574	\$ 21,210	\$ 12,000	\$ 12,000
Sub-Total		\$ 944,292	\$ 973,292	\$ 992,611	\$ 1,186,800	\$ 1,345,994
OTHER TAXES						
	Privilege licenses	\$ 165	\$ -	\$ 2,771	\$ 4,867	\$ 2,000
	Dog Tax	\$ 990	\$ 895	\$ 860	\$ 1,050	\$ 875
Sub-Total		\$ 1,155	\$ 895	\$ 3,631	\$ 5,917	\$ 2,875
TOTAL - TAXES		\$ 945,447	\$ 974,187	\$ 996,242	\$ 1,192,717	\$ 1,348,869
UNRESTRICTED INTERGOVERNMENTAL						
	Local Option Sales Tax	\$ 1,500,524	\$ 1,628,759	\$ 1,747,190	\$ 1,867,807	\$ 1,893,079
	Franchise Tax	\$ 179,470	\$ 171,077	\$ 302,062	\$ 193,296	\$ 193,296
	Telecommunications Sales Tax	\$ 61,050	\$ 62,400	\$ 4	\$ 74,000	\$ 74,000
	Video Programming Tax	\$ 68,014	\$ 71,318	\$ -	\$ 70,000	\$ 70,000
	Beer/Wine Excise Tax	\$ 26,398	\$ 28,776	\$ 28,566	\$ 29,226	\$ 28,000
	ABC Profit Distribution	\$ 24,291	\$ 34,063	\$ 25,000	\$ 25,000	\$ 25,000
Sub-Total		\$ 1,859,747	\$ 1,996,393	\$ 2,102,822	\$ 2,259,329	\$ 2,283,375
RESTRICTED INTERGOVERNMENTAL						
	Grant Revenue	\$ 15,251	\$ 21,081	\$ 787	\$ 1,398	\$ 284,200
	Governor Highway Grant	\$ 3,262	\$ -	\$ -	\$ -	\$ -
	Powell Bill	\$ 307,824	\$ 307,492	\$ 310,479	\$ 314,926	\$ 316,000
	Parks & Lake Grant	\$ 29,000	\$ -	\$ -	\$ -	\$ -
	FEMA Reimbursement	\$ -	\$ 34,952	\$ -	\$ 2,420,302	\$ -
	NCDOT Right of Way	\$ 4,324	\$ 4,507	\$ 4,570	\$ 4,567	\$ 4,567
	Police Equipment Grant	\$ 324	\$ 2,043	\$ -	\$ -	\$ -
	ABC Revenue for Police	\$ 437	\$ 604	\$ 379	\$ 1,088	\$ 542
Sub-Total		\$ 360,422	\$ 370,679	\$ 316,215	\$ 2,742,281	\$ 605,309
PERMITS & FEES						
	Building Permits & Insp Fees	\$ 60,386	\$ 65,218	\$ 104,939	\$ 74,799	\$ 68,750
	Planning/Code Enforcement Fees	\$ -	\$ -	\$ -	\$ -	\$ 10,000
	Street License Fees	\$ 33,750	\$ 27,750	\$ -	\$ -	\$ -
PERMIT & FEES-TOTAL		\$ 94,136	\$ 92,968	\$ 104,939	\$ 74,799	\$ 78,750
SALES & SERVICES			\$ 7,691			
	Rents & Concessions	\$ 21,820	\$ 19,632	\$ 20,285	\$ 20,826	\$ 19,776
	Planning Fees	\$ 200	\$ -	\$ 80	\$ 100	\$ 100
	Water Assessment Interest	\$ 9,592	\$ 7,692	\$ 11,348	\$ 9,500	\$ 18,500
	Assessment - Tax lien	\$ 3,496	\$ 4,167	\$ -	\$ 1,299	\$ 1,299
	Community Ctr Revenue					
	Programs & Rentals	\$ 89,199	\$ 81,965	\$ 88,623	\$ 85,907	\$ 86,000
	Memberships	\$ 12,215	\$ 15,111	\$ 17,714	\$ 15,948	\$ 15,500
	Gifts & Donations	\$ 6,169	\$ 2,960	\$ 10,562	\$ 19,000	\$ 19,000
SALES & SERVICES-TOTAL		\$ 142,691	\$ 131,527	\$ 148,612	\$ 152,580	\$ 160,175
INVESTMENT EARNINGS						
	Powell Bill	\$ -	\$ -	\$ -	\$ -	\$ -
	Other	\$ 140	\$ 281	\$ 845	\$ 1,325	\$ 1,000
INVESTMENT-TOTAL		\$ 140	\$ 281	\$ 845	\$ 1,325	\$ 1,000
MISCELLANEOUS REVENUE						
	Sales & Gas Tax Refunds	\$ 18,240	\$ 26,957	\$ 11,043	\$ 26,343	\$ 20,000
	Sale/Fixed Assets	\$ 26,913	\$ 85,877	\$ 13,025	\$ 1,505	\$ 16,600
	Xpress Pay Income	\$ 493	\$ 667	\$ 1,818	\$ 1,862	\$ 1,800
	Advertising Fees	\$ 66	\$ 75	\$ 29	\$ 66	\$ 60
	Bike Runs	\$ 695	\$ 576	\$ 609	\$ -	\$ -
	Spring Fling	\$ -	\$ -	\$ -	\$ -	\$ -
	Small Fry Fishing Tour.	\$ 2,723	\$ 3,778	\$ 3,110	\$ 2,022	\$ 2,000
	Burning Violations	\$ -	\$ -	\$ -	\$ -	\$ -
	BC Senior Resource	\$ 200	\$ 22	\$ -	\$ 1,876	\$ 130
	Fitness on Demand	\$ 1,498	\$ 2,028	\$ 503	\$ 19	\$ -
	Audit Adjustment					
	Contributions	\$ 1,000	\$ 2,097	\$ -	\$ -	\$ -
	Miscellaneous	\$ 7,138	\$ 18,456	\$ 24,725	\$ 4,244	\$ 5,000
MISCELLANEOUS REVENUE-TOTAL		\$ 58,966	\$ 140,533	\$ 54,862	\$ 37,937	\$ 45,590
REVENUES-TOTAL		\$ 3,461,549	\$ 3,706,568	\$ 3,724,537	\$ 6,460,968	\$ 4,523,068

EXPENDITURES		ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
GENERAL GOVERNMENT						
	Governing Body	\$ 176,323	\$ 86,408	\$ 91,722	\$ 500,817	\$ 56,541
	Administration	\$ 557,370	\$ 625,415	\$ 639,541	\$ 2,859,643	\$ 617,616
	Public Building	\$ 211,578	\$ 208,433	\$ 280,649	\$ 282,373	\$ 290,025
GENERAL GOVERNMENT-TOTAL		\$ 945,271	\$ 920,256	\$ 1,011,912	\$ 3,642,833	\$ 964,183
PUBLIC SAFETY						
	Police	\$ 964,801	\$ 1,170,862	\$ 1,114,028	\$ 1,104,200	\$ 1,190,290
	Planning/Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 133,295
	Animal Control	\$ 4,073	\$ 8,385	\$ 8,470	\$ 4,826	\$ 9,450
	Inspections	\$ 130,161	\$ 139,162	\$ 185,098	\$ 302,648	\$ 176,811
PUBLIC SAFETY-TOTAL		\$ 1,099,035	\$ 1,318,409	\$ 1,307,596	\$ 1,411,674	\$ 1,509,846
TRANSPORTATION						
	Streets	\$ 433,915	\$ 819,508	\$ 436,989	\$ 464,837	\$ 689,043
	Powell Bill	\$ 462,397	\$ 317,377	\$ 222,280	\$ 215,158	\$ 316,000
TRANSPORATION-TOTAL		\$ 896,312	\$ 1,136,885	\$ 659,269	\$ 679,995	\$ 1,005,043
ENVIRONMENTAL PROTECTION						
	Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -
HEALTH AND WELFARE						
	Mosquito Control	\$ 4,180	\$ 4,351	\$ 4,281	\$ 292	\$ 6,250
CULTURE AND RECREATION						
	Community Center	\$ 483,693	\$ 396,643	\$ 450,140	\$ 414,834	\$ 883,820
	Parks and Recreation/Special Events	\$ 10,375	\$ 7,376	\$ 10,760	\$ 6,819	\$ 8,650
	Community Appearance	\$ 175	\$ 196	\$ 164	\$ 324	\$ 1,000
	Library Commissoin	\$ 997	\$ 1,685	\$ 1,956	\$ 1,959	\$ 2,000
	Dams and Lakes	\$ 64,353	\$ 138,114	\$ 57,642	\$ 8,971	\$ 9,900
CULTURE AND RECREATION-TOTAL		\$ 559,593	\$ 544,014	\$ 520,662	\$ 432,907	\$ 905,370
DEBT SERVICE						
	Principal	\$ 102,113	\$ 99,810	\$ 100,365	\$ 100,366	\$ 100,366
	Interest	\$ 42,932	\$ 41,918	\$ 38,260	\$ 35,118	\$ 32,010
DEBT SERVICE-TOTAL		\$ 145,045	\$ 141,728	\$ 138,625	\$ 135,484	\$ 132,376
TOTAL EXPENDITURES		\$ 3,649,436	\$ 4,065,643	\$ 3,642,345	\$ 6,303,185	\$ 4,523,068
BALANCE		\$ (187,887)	\$ (359,075)	\$ 82,192	\$ 157,783	\$ (0)
OTHER FINANCING SOURCES/USES						
	Proceeds/Capital Lease	\$ 149,017	\$ -	\$ -	\$ -	\$ -
	Transfer from Water Project	\$ -	\$ -	\$ -	\$ -	\$ -
	Bond Issue Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
	Prior Year Balance	\$ -	\$ 341,270	\$ -	\$ -	\$ -
	Transfer from SAD Fund	\$ -	\$ -	\$ (375,000)	\$ -	\$ 123,750
	Transfer from Capital Imp Fund	\$ 66,556	\$ 18,000	\$ -	\$ -	\$ 27,615
	Transfer to Spillway Cap Proj	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING TOTALS		\$ 215,573	\$ 359,270	\$ (375,000)	\$ -	\$ 151,365
EXCESS/DEFICIT		\$ 27,686	\$ 195	\$ (292,808)	\$ 157,783	\$ 151,365
Beginning Fund Balance		\$ 3,085,211	\$ 2,999,959	\$ 2,658,689	\$ 2,365,881	\$ 2,572,893
Ending Fund Balance		\$ 2,999,959	\$ 2,658,689	\$ 2,365,881	\$ 2,523,664	\$ 2,724,258
% of Total Expenditures		82%	65%	65%	40%	60%

General Fund Revenues

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
2007 & Prior Years Taxes	\$ 1,300	\$ 1,634	\$ 1,821	\$ 1,400	\$ 1,400
AD Valorem Taxes, Cur year	\$ 773,575	\$ 797,546	\$ 824,871	\$ 905,177	\$ 1,042,594
AD Valorem Taxes, Motor Vehicle	\$ 97,437	\$ 110,931	\$ 112,493	\$ 129,473	\$ 113,000
MV Tax	\$ 14,124	\$ -	\$ -	\$ 93,750	\$ 132,000
Tax Lien-Water Assessment	\$ (4)	\$ 1,430	\$ -	\$ 500	\$ 500
Tax Lien-Water Assessment-INT	\$ -	\$ 4,167	\$ -	\$ 1,299	\$ 1,299
Phase 1 W/O	\$ 804	\$ -	\$ -	\$ -	\$ -
Interest-Current Year 2010-2008	\$ 9,317	\$ 12,174	\$ 20,406	\$ 11,000	\$ 11,000
2009-2008 Prior Yr Taxes	\$ 47,496	\$ 49,607	\$ 32,216	\$ 45,000	\$ 45,000
Water Charges	\$ -	\$ -	\$ -	\$ 3,008	\$ 1,746
Tax Lien-2009 Water Assessment	\$ 9,621	\$ 6,262	\$ 11,348	\$ 9,000	\$ 9,000
Dog Tax	\$ 990	\$ 895	\$ 860	\$ 1,050	\$ 875
Interest-2007 & Prior	\$ 1,043	\$ 1,400	\$ 804	\$ 1,000	\$ 1,000
Adv. Cost	\$ 66	\$ 75	\$ 29	\$ 66	\$ 60
Local Option Sales Tax	\$ 1,500,524	\$ 1,628,759	\$ 1,747,190	\$ 1,867,807	\$ 1,893,079
Telecommunication Sales Tax	\$ 61,050	\$ 62,400	\$ 4	\$ 74,000	\$ 74,000
Video Programming Sales Tax	\$ 68,014	\$ 71,318	\$ -	\$ 70,000	\$ 70,000
Sub Contractors Permits	\$ 29,760	\$ 29,140	\$ 43,625	\$ 34,622	\$ -
Building Permits	\$ -	\$ -	\$ -	\$ 7,021	\$ 30,000
Electrical Permits	\$ -	\$ -	\$ -	\$ 4,187	\$ 10,000
Mechanical Permits	\$ -	\$ -	\$ -	\$ 4,325	\$ 13,500
Plumbing Permits	\$ -	\$ -	\$ -	\$ 1,275	\$ 6,500
Reinspection Fees-Prmt	\$ -	\$ -	\$ -	\$ 50	\$ 1,000
Fire Fees	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Code Enforcement Penalties	\$ 165	\$ -	\$ 2,771	\$ 4,867	\$ 2,000
Permits	\$ 22,676	\$ 29,863	\$ 53,759	\$ 30,127	\$ -
Franchise Tax/ Utility tax	\$ 179,470	\$ 171,077	\$ 302,062	\$ 193,296	\$ 193,296
Sewer Permit Fees	\$ -	\$ -	\$ -	\$ 4	\$ -
Rents/Concessions	\$ 21,820	\$ 19,632	\$ 20,285	\$ 20,827	\$ 19,776
Reinspection Fees-Prmt	\$ -	\$ 415	\$ 1,855	\$ 1,700	\$ -
Lot Clearing & Drive way Permits	\$ 7,950	\$ 5,800	\$ 5,700	\$ 8,350	\$ 5,750
Mosquito Control	\$ 1,210	\$ 1,731	\$ 787	\$ 1,398	\$ 1,200
Street License Fees	\$ 33,750	\$ 27,750	\$ -	\$ -	\$ -
Hurricane Florence Reimbursement	\$ -	\$ -	\$ -	\$ 2,420,302	\$ -
Zoning Fees	\$ -	\$ -	\$ 7,720	\$ 9,283	\$ 7,000
Planning & Development Fees	\$ -	\$ -	\$ -	\$ -	\$ 500
Beer/Wine Tax	\$ 26,398	\$ 28,776	\$ 28,566	\$ 29,226	\$ 28,000
BOA Fees	\$ -	\$ -	\$ -	\$ (500)	\$ 500
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Grant	\$ 14,030	\$ 19,350	\$ -	\$ -	\$ 283,000
Police Equipment Grant	\$ -	\$ 2,043	\$ -	\$ -	\$ -
Governor Highway Grant	\$ 3,262	\$ -	\$ -	\$ -	\$ -
Investment Earnings	\$ 140	\$ 281	\$ 845	\$ 1,325	\$ 1,000
NC Sales Tax Refund	\$ 14,984	\$ 21,182	\$ 4,884	\$ 21,500	\$ 15,000
Xpress Pay Income (CC)	\$ 493	\$ 667	\$ 1,818	\$ 1,862	\$ 1,800
Miscellaneous Income	\$ 6,573	\$ 18,456	\$ 24,725	\$ 4,244	\$ 5,000
Contributions	\$ -	\$ 2,097	\$ -	\$ -	\$ -
Bike Run (Spring)	\$ 47	\$ -	\$ -	\$ -	\$ -
911 Bike Run (Fall)	\$ 648	\$ 576	\$ 609	\$ -	\$ -
North Park Grant	\$ 29,000	\$ -	\$ -	\$ -	\$ -
Comm Appear. Donations	\$ 11	\$ -	\$ 227	\$ -	\$ -
Sale of Fixed Assets	\$ 26,913	\$ 85,877	\$ 13,025	\$ 1,505	\$ 16,600
ABC Store - Law	\$ 437	\$ 604	\$ 379	\$ 1,088	\$ 542
ABC Store - Profit	\$ 24,291	\$ 34,063	\$ 25,000	\$ 25,000	\$ 25,000
FEMA Reimbursement	\$ -	\$ 34,952	\$ -	\$ -	\$ -
Community Center Rent	\$ 3,464	\$ 3,552	\$ 3,189	\$ 4,907	\$ 5,000
Community Center Memberships	\$ 12,215	\$ 15,111	\$ 17,714	\$ 15,948	\$ 15,500
Community Center Donations/Grants	\$ 6,169	\$ 2,960	\$ 10,562	\$ 19,000	\$ 19,000
Community Center Programs	\$ 85,735	\$ 78,413	\$ 85,434	\$ 81,000	\$ 81,000
Small Fry Fishing Tournament	\$ 2,723	\$ 3,778	\$ 3,110	\$ 2,022	\$ 2,000
Fitness on Demand Program P?R	\$ 1,498	\$ 2,028	\$ 503	\$ 19	\$ -
Planning Fees	\$ 200	\$ -	\$ 80	\$ 100	\$ 100
BC Senior Resource	\$ 200	\$ 22	\$ -	\$ 1,876	\$ 130
NC Dot-Right of Way/Mowing	\$ 4,324	\$ 4,507	\$ 4,570	\$ 4,567	\$ 4,567
TOTAL	\$ 3,145,913	\$ 3,393,301	\$ 3,415,850	\$ 6,169,849	\$ 4,192,814

FY 2020 Budget Comments:

- Property taxes to remain the same at \$.23 \$ 100 of assessed valuation. \$ 0.01 of property tax generates approximately \$ 45,330.
- Municipal Vehicle Tax - NCGS 20-97 (b1) provides for a Municipal Vehicle Tax of up to \$ 30.00 per registered vehicle that may be levied by the local governing board. With 5,711 registered vehicles in the city limits, this source of revenue would generate roughly \$ 132,000 per year that would enhance the city's ability to pave and resurface additional roads.
- Sales & Use Tax Revenue projected to increase by 4.5% primarily due to growth of the City's population and activity in Brunswick County.
- Planning & Zoning fees will charged for the issuance of zoning permits prior to the issuance of building permits for projects.
- Budget assumes Fifty (50) new homes to be constructed
- Grant Revenue reflects a variety of one-time grants for the Muse Park Project with \$ 208,000 PARTF grant being the largest of the grants.

Governing Body

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
GOVERNING BODY					
GOVERNING BODY					
SALARIES	\$ 10,000	\$ 8,000	\$ 7,625	\$ 8,000	\$ 8,000
CITY ATTORNEY FEES	\$ 123,678	\$ 36,412	\$ 43,783	\$ 445,726	\$ 4,000
CITY AUDITOR FEES	\$ 23,400	\$ 24,300	\$ 24,800	\$ 25,800	\$ 27,090
CITY SHARE/SOCIAL SECURITY	\$ 765	\$ 612	\$ 583	\$ 612	\$ 612
RETREAT	\$ -	\$ -	\$ -	\$ -	\$ -
PER DIEM/TRAVEL/TRAINING	\$ 210	\$ 85	\$ 120	\$ 145	\$ 500
ORDINANCE- CODIFICATION	\$ 900	\$ 1,523	\$ 1,526	\$ 2,697	\$ 2,000
CONTRACTED SERVICES	\$ 2,311	\$ 3,496	\$ 1,085	\$ 1,385	\$ -
COLLECTION FEES FOR TAXES	\$ 6,151	\$ 6,463	\$ 6,222	\$ 7,104	\$ 7,819
COLLECTION FEES FOR MOTOR V	\$ 3,395	\$ 3,071	\$ 1,745	\$ 7,197	\$ 4,520
MISC	\$ 3,887	\$ 2,360	\$ 4,233	\$ 2,151	\$ 2,000
SCHOLARSHIP EXPENSES	\$ 60	\$ -	\$ -	\$ -	\$ -
NON-CAPITAL	\$ 1,566	\$ 86	\$ -	\$ -	\$ -
Totals	\$ 176,323	\$ 86,408	\$ 91,722	\$ 500,817	\$ 56,541

FY 2020 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 \$ 2,000.

Administration

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
ADMINISTRATION					
ADMINISTRATION					
SALARIES	\$ 224,075	\$ 239,354	\$ 259,431	\$ 268,957	\$ 274,443
PROFESSIONAL SERVICES	\$ 31,950	\$ 30,493	\$ 8,926	\$ 340	-
CITY SHARE/SOCIAL SECURITY	\$ 17,497	\$ 17,926	\$ 19,639	\$ 19,948	20,995
EMPLOYEES GROUP INS	\$ 31,225	\$ 25,124	\$ 20,700	\$ 19,452	18,114
RETIREMENT CITY SHARE	\$ 14,922	\$ 17,072	\$ 18,116	\$ 19,451	22,571
CITY CONT 401 (K) PLAN	\$ 10,988	\$ 10,898	\$ 11,963	\$ 12,421	12,646
UNEMPLOYMENT COMP	\$ 7,625	\$ 451	\$ -	\$ -	1,000
OTHER FRINGE BENEFITS	\$ 2,555	\$ 2,936	\$ 3,247	\$ 2,876	3,600
TELEPHONE/POSTAGE CITY HALL	\$ 8,065	\$ 8,200	\$ 8,508	\$ 7,268	8,500
VOLUNTEER APPRECIATION	\$ 1,394	\$ 1,599	\$ 1,614	\$ 1,448	1,800
ELECTRIC/WATER	\$ 11,581	\$ 10,458	\$ 10,964	\$ 11,353	13,830
TRAVEL/TRAINING	\$ 5,870	\$ 9,065	\$ 10,122	\$ 4,902	9,000
OFFICE EQUIP & MAINT	\$ 8,210	\$ 8,140	\$ 6,519	\$ 6,334	6,800
LEGAL ADVERTISING	\$ 1,514	\$ 2,931	\$ 8,658	\$ 3,355	2,500
FUEL,OIL,TIRES	\$ 1,034	\$ 1,478	\$ 941	\$ 1,040	1,000
OFFICE SUPPLIES	\$ 3,715	\$ 3,482	\$ 4,396	\$ 3,638	3,450
EMERGENCY RESPONSE	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	3,750
FIRE DEPT CONTINGENCY	\$ -	\$ 25,000	\$ 25,000	\$ 10,000	18,000
CONTRACTED SERVICES	\$ 28,880	\$ 40,902	\$ 27,062	\$ 34,920	36,745
DUES AND SUBSCRIPTIONS	\$ 10,463	\$ 11,295	\$ 12,311	\$ 15,303	16,000
CITY INSURANCE	\$ 46,156	\$ 51,290	\$ 54,114	\$ 58,184	62,326
WORKMANS COMP INS	\$ 71,178	\$ 78,421	\$ 67,617	\$ 65,952	71,571
WATER REFUND CHECKS	\$ (2,753)	\$ -	\$ -	\$ -	-
MISCELLANEOUS EXPENSE	\$ 4,225	\$ 4,808	\$ 5,865	\$ 7,638	6,000
BANK SERVICE CHARGES	\$ 977	\$ 286	\$ 363	\$ 1,095	975
FEMA	\$ -	\$ 192	\$ -	\$ 2,229,877	-
NON CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	-
XPRESS FEES	\$ 895	\$ 963	\$ 2,214	\$ 1,893	2,000
NON-CAPITAL OUTLAY	\$ 498	\$ -	\$ -	\$ 36,572	-
CAPITAL OUTLAY	\$ -	\$ -	\$ 28,872	\$ -	-
PLANNING DEPT	\$ 10,881	\$ 18,901	\$ 18,629	\$ 11,676	-
TOTALS	\$ 557,370	\$ 625,415	\$ 639,541	\$ 2,859,643	\$ 617,616

FY 2020 Budget Comments:

- **Salaries** - Four (4) FTE & One (1) PTE included in this department.
- **Emergency Response** – annual subscription fee for emergency notification software (CodeRed).
- **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 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
ANIMAL CONTROL					
PART TIME SALARIES					
SALARIES	\$0	\$0	\$0	\$0	\$0
CITY SHARE SOC SEC	\$0	\$0	\$0	\$0	\$0
EMPLOYEES GRP INS	\$0	\$0	\$0	\$0	\$0
CITY CONT/EMPS RET	\$0	\$0	\$0	\$0	\$0
CITY CONT/401 (K) PLAN	\$0	\$0	\$0	\$0	\$0
PHONE / POSTAGE	\$374	\$475	\$424	\$543	\$600
TRAINING	\$0	\$0	\$1,358	\$0	\$1,000
VEHICLE MAINTENANCE	\$130	\$0	\$0	\$0	\$750
GAS, OIL, TIRES	\$2,070	\$2,124	\$2,539	\$1,943	\$3,000
OFFICE SUPPLIES	\$147	\$0	\$0	\$59	\$200
SUPPLIES/ CODE ENFORCEMENT	\$621	\$375	\$525	\$717	\$1,000
UNIFORM ALLOWANCE	\$549	\$295	\$298	\$192	\$450
CONTRACTED SERVICES	\$237	\$40	\$0	\$0	\$0
MISC	\$132	\$176	\$220	\$46	\$450
NON-CAPITAL OUTLAY	(\$187)	\$4,900	\$3,106	\$1,326	\$2,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
Totals	\$4,073	\$8,385	\$8,470	\$4,826	\$9,450

FY 2020 Budget Comments:

- **None**

Buildings & Grounds

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
PART TIME SALARIES	\$ 5,338	\$ 2,664	\$ 7,632	\$ 15,996	\$ 10,712
SALARIES	\$ 109,682	\$ 113,977	\$ 118,057	\$ 125,977	\$ 130,033
CITY SHARE/S.S.	\$ 8,999	\$ 8,776	\$ 9,518	\$ 10,705	\$ 10,767
EMPLOYEES GROUP INS.	\$ 17,589	\$ 20,379	\$ 22,220	\$ 18,923	\$ 22,632
RETIREMENT CITY SHARE	\$ 7,132	\$ 8,202	\$ 8,431	\$ 8,759	\$ 8,227
CITY CONT 401(K) PLAN	\$ 5,252	\$ 5,213	\$ 5,567	\$ 5,569	\$ 5,254
TELEPHONE	\$ 1,819	\$ 2,190	\$ 2,001	\$ 1,221	\$ 1,760
REPAIRS/ MAINT.P.D.	\$ 3,132	\$ 929	\$ 1,537	\$ 2,963	\$ 2,000
GENERATOR	\$ -	\$ -	\$ 1,195	\$ 2,238	\$ 3,500
TRAVEL/TRAINING	\$ 125	\$ -	\$ 120	\$ 653	\$ 150
REPAIRS/ MAINT. CITY HALL	\$ 2,417	\$ 3,384	\$ 7,920	\$ 6,749	\$ 8,250
REPAIRS/ MAINT. C.C.	\$ 8,557	\$ 4,872	\$ 6,119	\$ 7,171	\$ 6,000
REPAIRS/ MAINT. GARAGE	\$ 928	\$ 5,750	\$ 3,821	\$ 4,063	\$ 3,500
LAWN CARE/ Equipment repair	\$ 3,265	\$ 2,553	\$ 6,600	\$ 3,412	\$ 9,000
LANDSCAPING	\$ 3,888	\$ 4,649	\$ 4,027	\$ 1,612	\$ 6,000
PARK REPAIR/MAINT.	\$ 1,479	\$ 3,190	\$ 10,900	\$ 9,663	\$ 5,000
SPECIFIC PROJECTS	\$ -	\$ -	\$ 5,393	\$ -	\$ -
FUEL, OIL, TIRES	\$ 4,066	\$ 4,468	\$ 4,860	\$ 7,392	\$ 5,000
OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 200
JANITORIAL SUPPLIES	\$ 2,670	\$ 3,015	\$ 4,195	\$ 3,223	\$ 4,000
UNIFORM ALLOWANCE	\$ -	\$ 234	\$ 583	\$ 649	\$ 600
CONTRACTUAL SERVICES	\$ 3,272	\$ 8,625	\$ 4,535	\$ 2,516	\$ 5,500
PEST/TERMITE CONTROL	\$ 1,329	\$ 1,509	\$ 1,419	\$ 1,419	\$ 1,500
MISC	\$ 16	\$ -	\$ 160	\$ 51	\$ 500
NON CAPITAL OUTLAY	\$ 4,614	\$ 3,854	\$ 5,967	\$ 1,762	\$ 2,400
CAPITAL OUTLAY	\$ 16,009	\$ -	\$ 37,872	\$ 39,687	\$ 37,540
TOTALS	\$ 211,578	\$ 208,433	\$ 280,649	\$ 282,373	\$ 290,025

FY 2020 Budget Comments:

- **Part Time Salaries** – One (1) seasonal employee.
- **Salaries** – Three (3) FTE and One (1) PTE (Janitor) included in this budget
- **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** – See Below:

Items	Requested
Schneider Park Improvements	9,000.00
Disc Golf Expansion	9,000.00
Municipal Garage Renovations	14,000.00
Spring Lake Irrigation	-
Community Ctr - Handicap Front Door	5,540.00
Total Capital Outlay	37,540.00

Police

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
PART TIME SALARIES	\$ 3,694	\$ 7,293	\$ 5,427	\$ 22,654	\$ 7,700
SALARIES	\$ 555,699	\$ 557,247	\$ 615,616	\$ 598,985	\$ 678,249
SEPARATION ALLOW.	\$ -		\$ -	\$ -	\$ -
PROFESSIONAL SERV	\$ 697	\$ -	\$ 27,780	\$ 10,565	\$ 1,800
CITY SHARE/SOC SEC	\$ 43,078	\$ 42,345	\$ 46,646	\$ 46,856	\$ 52,475
EMPLOYEES GRP INS	\$ 77,671	\$ 95,131	\$ 102,599	\$ 77,535	\$ 111,163
CITY CONT/EMPS RET	\$ 40,257	\$ 42,072	\$ 50,350	\$ 50,667	\$ 64,567
CITY CONT/401 (K) PLAN	\$ 27,668	\$ 26,327	\$ 33,672	\$ 30,725	\$ 33,912
RETIREE GRP INS	\$ 22,413	\$ 19,532	\$ 20,136	\$ 21,215	\$ 22,116
PHONE/POSTAGE	\$ 9,854	\$ 10,795	\$ 11,840	\$ 10,480	\$ 12,520
ELECTRIC, WATER	\$ 5,749	\$ 5,595	\$ 7,009	\$ 6,528	\$ 7,500
TRAINING/TRAVEL	\$ 6,409	\$ 10,293	\$ 9,066	\$ 1,646	\$ 11,000
EQUIPMENT - MAINTENANCE	\$ 1,221	\$ 725	\$ 1,137	\$ 5,508	\$ 1,500
VEHICLE- MAINTENANCE	\$ 15,351	\$ 8,913	\$ 20,565	\$ 9,036	\$ 11,000
GHSG - SALARIES	\$ 1,867	\$ -	\$ -	\$ -	\$ -
GAS, OIL, TIRES	\$ 32,728	\$ 27,936	\$ 37,862	\$ 34,470	\$ 32,000
OFFICE SUPPLIES	\$ 1,760	\$ 2,324	\$ 1,725	\$ 2,035	\$ 2,500
UNIFORM ALLOW	\$ 7,677	\$ 9,978	\$ 9,574	\$ 18,271	\$ 12,000
CRIME PREVENTION	\$ 3,530	\$ 4,020	\$ 5,041	\$ 3,496	\$ 4,000
GCC BLOCK GRANT	\$ 14,978	\$ 22,017	\$ -	\$ -	\$ -
CONTRACTED SERVICES	\$ 41,467	\$ 41,240	\$ 43,358	\$ 47,466	\$ 59,538
SPECIAL INVESTIGATIONS	\$ 2,007	\$ 1,268	\$ 490	\$ 1,833	\$ 4,000
DUES/SUBSCRIPTIONS	\$ -	\$ -	\$ 971	\$ 522	\$ 1,000
MISCELLANEOUS EXPENSE	\$ 1,727	\$ 3,669	\$ 2,378	\$ 1,118	\$ 1,500
NON CAPITAL OUTLAY	\$ 7,183	\$ 5,335	\$ 10,533	\$ 1,467	\$ 8,000
CAPITAL OUTLAY	\$ 40,116	\$ 226,807	\$ 50,253	\$ 101,122	\$ 50,250
TOTALS	\$ 964,801	\$ 1,170,862	\$ 1,114,028	\$ 1,104,200	\$ 1,190,290

FY 2020 Budget Comments:

- **Part Time Salaries** – Funds for part time officers to fill in for labor shortages during the year.
- **Salaries** – Includes funding for fifteen (15) employees including one (1) administrative assistant and one (1) animal control officer and thirteen (13) certified officers.
- **Contracted Services** – Includes four (4) VOA and seven (7) telephone seats for hosted environment.
- **Capital Outlay** - \$ 39,250 to replace one (1) of the high mileage older vehicle; \$ 11,000 for police software record conversion.

Building Inspection & Permitting

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
INSPECTIONS					
PART TIME SALARIES	\$ -	\$ -	\$ 21,258	\$ 15,487	\$ 19,864
SALARIES	\$ 86,884	\$ 87,645	\$ 103,270	\$ 166,458	\$ 104,445
CITY SHARE SOC SEC	\$ 6,839	\$ 6,671	\$ 9,514	\$ 13,416	\$ 9,510
EMPLOYEES GROUP INSURANCE	\$ 10,721	\$ 7,439	\$ 9,637	\$ 17,971	\$ 7,666
CITY SHARE RET, BLDG INSP	\$ 6,042	\$ 6,722	\$ 7,821	\$ 13,033	\$ 9,348
CONT 401 (K) BLDG INSP	\$ 4,449	\$ 4,328	\$ 5,150	\$ 8,141	\$ 5,222
RETIREE SUPP INS	\$ -	\$ -	\$ -	\$ 600	\$ 1,400
BLDG INSP/PHONE / POSTAGE	\$ 1,146	\$ 1,422	\$ 1,888	\$ 3,362	\$ 1,700
TRAVEL/TRAINING	\$ 1,232	\$ 2,231	\$ 1,767	\$ 8,810	\$ 3,000
OFFICE EQUIPMENT	\$ 500	\$ 17	\$ -	\$ 168	\$ 500
VEHICLE MAINTENANCE	\$ 90	\$ -	\$ 160	\$ 821	\$ 500
GAS, OIL, TIRES	\$ 651	\$ 316	\$ 1,053	\$ 1,891	\$ 1,350
OFFICE SUPPLIES	\$ 449	\$ 420	\$ 1,323	\$ 773	\$ 500
CODE ENFORCEMENT SUPPLIES	\$ -	\$ -	\$ 371	\$ 1,730	\$ -
UNIFORM ALLOWANCE	\$ 214	\$ -	\$ 217	\$ 347	\$ 500
CONTRACTED SERVICES	\$ 10,944	\$ 18,595	\$ 8,394	\$ 27,947	\$ 10,556
DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ 410	\$ 487	\$ 500
MISC ESP - BLDG INSP	\$ -	\$ 141	\$ -	\$ -	\$ 250
NON CAPITAL	\$ -	\$ 2,850	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 12,865	\$ 21,206	\$ -
TOTAL	\$ 130,161	\$ 139,162	\$ 185,098	\$ 302,648	\$ 176,811

FY 2020 Budget Comments:

- **Part Time Salaries** - one (1) part time Fire Inspector/Building Inspector is included in the requested and adopted budget to provide backup to the Code Enforcement Officer position. **Salaries** – Two (2) FTE (Code Enforcement Officer; Administrative Assistant/Planning and Administrative Assistant/Building) are included in this budget.
- **Contracted Services** –Includes funding for two (2) seats VOA and telephone for the hosted IT environment. Also includes \$ 7,000 licensing fee for building permit software.

Planning & Code Enforcement

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED FY 2019	ADOPTED FY 2020
PLANNING & CODE ENFORCEMENT					
PART TIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 79,937
CITY SHARE SOC SEC	\$ -	\$ -	\$ -	\$ -	\$ 6,115
EMPLOYEES GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 14,201
CITY SHARE RET,BLDG INSP	\$ -	\$ -	\$ -	\$ -	\$ 7,152
CONT 401 (K) BLDG INSP	\$ -	\$ -	\$ -	\$ -	\$ 3,997
PROFESSIONAL SERV	\$ -	\$ -	\$ -	\$ -	\$ 5,000
BLDG INSP/PHONE / POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 1,800
TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 1,000
OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 250
VEHICLE MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 500
GAS, OIL, TIRES	\$ -	\$ -	\$ -	\$ -	\$ 2,100
OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 300
SUPPLIES/ CODE ENFORCEMENT	\$ -	\$ -	\$ -	\$ -	\$ 500
UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 500
CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 9,393
DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ 300
MISC ESP - BLDG INSP	\$ -	\$ -	\$ -	\$ -	\$ 250
NON CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 133,295

FY 2020 Budget Comments:

- **Salaries** – Two (2) FTE (Planning & Zoning Administrator and Code Enforcement Officer) are included in this budget.
- **Contracted Services** –Includes funding for two (2) seats VOA and telephone for the hosted IT environment. Also includes \$ 3,500 licensing fee for code enforcement software.

Public Works

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
PART TIME SALARIES	\$ 1,746	\$ 11,235	\$ 15,067	\$ 16,427	\$ 15,778
SALARIES	\$ 227,667	\$ 162,774	\$ 168,553	\$ 182,553	\$ 242,432
PROFESSIONAL SERVICES	\$ -	\$ 2,074	\$ 949	\$ 300	\$ 5,000
CITY SHARE/SOCIAL SECURITY	\$ 17,474	\$ 12,992	\$ 13,432	\$ 14,711	\$ 19,753
EMPLOYEES' GROUP INSURANCE	\$ 41,700	\$ 28,040	\$ 30,326	\$ 24,068	\$ 29,732
CITY CONT/EMPS RET	\$ 15,723	\$ 12,612	\$ 12,790	\$ 14,294	\$ 21,698
CITY CONT/401(K) PLAN	\$ 11,336	\$ 7,511	\$ 8,352	\$ 8,795	\$ 7,273
RETIREE GRP INS	\$ 10,302	\$ 11,757	\$ 12,874	\$ 11,282	\$ 14,000
STREET LIGHTS	\$ 17,146	\$ 16,742	\$ 16,482	\$ 15,383	\$ 17,000
TELEPHONE	\$ 5,668	\$ 3,243	\$ 3,013	\$ 3,106	\$ 3,300
PROPANE	\$ 1,704	\$ 942	\$ 2,115	\$ 1,727	\$ 2,500
ELECTRIC, WATER	\$ 4,070	\$ 4,336	\$ 4,799	\$ 4,710	\$ 5,200
TRAVEL/TRAINING	\$ 2,675	\$ 610	\$ 803	\$ 360	\$ 1,000
STREET SURFACING/MAINT.	\$ 1,534	\$ 3,330	\$ -	\$ -	\$ -
OFFICE SUPPLIES	\$ 814	\$ 34	\$ 126	\$ 126	\$ 100
SHOP SUPPLIES	\$ 1,127	\$ 3,165	\$ 3,605	\$ 4,093	\$ 3,500
UNIFORM ALLOWANCE	\$ 3,311	\$ 1,376	\$ 918	\$ 639	\$ 1,000
SAFETY SIGNS	\$ 1,124	\$ 5,625	\$ 5,578	\$ 4,565	\$ 3,700
SAFETY SUPPLIES	\$ 247	\$ 145	\$ 32	\$ -	\$ 100
DEBRIS REMOVAL	\$ 774	\$ 578	\$ 633	\$ 6,073	\$ 2,000
CONTRACTED SERV. GARAGE	\$ 10,279	\$ 8,327	\$ 7,687	\$ 7,441	\$ 8,500
NC DOT RIGHT OF WAY	\$ 309	\$ 3,267	\$ 3,017	\$ 1,485	\$ 4,506
DUES & SUBSCRIPTIONS	\$ 405	\$ 50	\$ -	\$ -	\$ 500
MISC EXPENSE	\$ 1,112	\$ 2,272	\$ 2,084	\$ 909	\$ 1,500
STREET LICENSE REFUND	\$ -	\$ -	\$ 53,250	\$ 11,250	\$ -
NON-CAPITAL OUTLAY-STREETS	\$ 3,468	\$ 12,895	\$ -	\$ -	\$ 31,971
CAPITAL OUTLAY-EQUIP	\$ -	\$ 106,017	\$ 353		\$ 115,000
CAPITAL OUTLAY-MVT	\$ 52,200	\$ 397,559	\$ 70,151	\$ 130,540	\$ 132,000
PUBLIC WORKS TOTALS	\$ 433,915	\$ 819,508	\$ 436,989	\$ 464,837	\$ 689,043

FY 2020 Budget Comments:

- **Part Time Salaries** – Hours budgeted for (1) Part-Time Equipment Operators. Employee is expected to work full time between May-November.
- **Salaries** – Five (5) FTE's (one (1) director and four (4) 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
- **Contracted Services** – Includes one (1) VOA seat and three (3) telephone seats for hosted IT environment.
- **Capital Outlay/Equip.** – Funds to replace one (1) 1994 JCB Backhoe.
- **Capital Outlay** - Funds from the \$ 25 Municipal License Fee for paving/repaving projects.

Dams/Lakes

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
ENG SERVICES/DAMS					
ELECTRIC	\$ 1,295	\$ 1,229	\$ 1,500	\$ 3,288	\$ 1,500
EQUIP MAINTENANCE	\$ 144	\$ 2,297	\$ 2,854	\$ 765	\$ 1,000
DEBRIS REMOVAL	\$ -	\$ 1,935	\$ -	\$ -	\$ -
CONTRACTED SERVICES	\$ 58,540	\$ 100,032	\$ 49,450	\$ 2,805	\$ 5,000
LAKE EXPENSES	\$ 2,262	\$ 4,625	\$ 1,238	\$ 113	\$ 100
DAM REPAIRS	\$ 94	\$ 8,104	\$ -	\$ -	\$ -
WATER TESTING/LAKES	\$ 1,975	\$ 2,300	\$ 2,600	\$ 2,000	\$ 2,300
NON CAPITAL OUTLAY	\$ -	\$ 17,592	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ 43	\$ -	\$ -	\$ -	\$ -
PORTABLE PUMP	\$ -	\$ -	\$ -	\$ -	\$ -
DAMS/LAKES TOTALS	\$ 64,353	\$ 138,114	\$ 57,642	\$ 8,971	\$ 9,900

FY 2020 Budget Comments:

- **Contracted Services** – With the mechanical removal of vegetation in FY 2017, the need for herbicide, spraying in FY 2020 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 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
PUBLIC HEALTH MOSQUITO CO					
TRAVEL/TRAINING	\$ 1,265	\$ 210	\$ 120	\$ -	\$ 1,300
MAINT - EQUIPMENT	\$ 16	\$ 30	\$ -	\$ -	\$ 500
FUEL, OIL - EQUIPMENT	\$ 250	\$ 188	\$ 136	\$ 192	\$ 250
VEHICLE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 100
CHEMICAL SUPPLIES	\$ 2,649	\$ 3,823	\$ 3,925	\$ -	\$ 4,000
PERMIT FEES-NPDES	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 4,180	\$ 4,351	\$ 4,281	\$ 292	\$ 6,250

FY 2020 Budget Comments:

No significant activities in this department.

Special Events

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
Contractual Service	\$ 594	\$ 594	\$ 286	\$ -	\$ -
Office Supplies	\$ -	\$ 62	\$ 51	\$ 1,749	\$ 100
Eggstravaganza	\$ 524	\$ 330	\$ 726	\$ 468	\$ 1,000
Bike Run (911)	\$ 1,367	\$ 1,434	\$ 1,769	\$ 40	\$ 1,500
Spring Fling/Lake	\$ 987	\$ 1,225	\$ 732	\$ 818	\$ 1,450
Battle of the Bands	\$ 14	\$ 2,053	\$ 1,384	\$ 900	\$ 900
Haunted Hay Ride	\$ 612	\$ 922	\$ 1,076	\$ 1,280	\$ 1,500
Spring Bike Ride	\$ -	\$ -	\$ -	\$ 1,197	\$ 1,500
Miscellaneous		\$ 143	\$ 16		
Christmas Tree Lighting	\$ 277	\$ 613	\$ 442	\$ 367	\$ 700
Capital Outlay	\$ 6,000	\$ -	\$ 4,278	\$ -	\$ -
SPECIAL EVENTS TOTAL	\$ 10,375	\$ 7,376	\$ 10,760	\$ 6,819	\$ 8,650

FY 2020 Budget Comments:

No significant activities in this department.

Community Center/Parks & Recreation

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
COMMUNITY CENTER					
SEASONAL EMPLOYMENT					
SALARIES	99,486	112,250	147,379	163,086	167,321
PART TIME & TEMP HELP	\$ 59,411	\$ 61,367	\$ 53,712	\$ 61,833	\$ 69,786
PROFESSIONAL SERVICES	\$ -	\$ 3,000	\$ 9,950	\$ 7,125	\$ -
CITY SHARE/S.S.	\$ 12,892	\$ 12,738	\$ 15,521	\$ 16,873	\$ 18,139
EMPS GROUP INSURANCE	\$ 16,348	\$ 20,779	\$ 26,927	28,928	27,179
CITY SHARE/RETIREMENT	\$ 7,190	\$ 8,710	\$ 11,270	\$ 12,501	\$ 12,727
CITY SHARE/401(K)	\$ 5,248	\$ 5,420	\$ 7,396	\$ 7,982	\$ 8,127
TELEPHONE/POSTAGE	\$ 3,669	\$ 4,380	\$ 3,847	\$ 3,344	\$ 3,660
ELECTRIC, WATER	\$ 7,886	\$ 7,799	\$ 7,393	\$ 6,981	\$ 10,500
TRAVEL/TRAINING	\$ 1,033	\$ 2,504	\$ 3,309	\$ 4,570	\$ 10,000
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 3,000
VEHICLE MAINTENANCE	\$ 1,702	\$ 2,257	\$ 969	\$ 2,976	\$ 3,000
PARK EQUIPMENT	\$ 4,068	\$ 14,566	\$ 3,870	\$ 4,803	\$ 3,000
BUS RENTAL	\$ 9,444	\$ -	\$ 1,129	\$ 3,328	\$ -
ADVERTISING	\$ 1,484	\$ 2,768	\$ 3,044	\$ 814	\$ 2,000
GAS, OIL, TIRES	\$ 6,074	\$ 3,490	\$ 5,319	\$ 8,165	\$ 4,000
OFFICE SUPPLIES	\$ 1,341	\$ 2,528	\$ 2,865	\$ 1,408	\$ 2,200
JANITORIAL SUPPLIES	\$ 2,077	\$ 2,256	\$ 2,518	\$ 3,328	\$ 2,000
UNIFORM ALLOWANCE	\$ 2,059	\$ 620	\$ 2,781	\$ 1,546	\$ 1,500
CONTRACTED SERVICES	\$ 28,422	\$ 29,217	\$ 29,591	\$ 27,118	\$ 38,188
GRANTS/ DONATIONS	\$ 4,984	\$ 2,996	\$ 1,963	\$ 1,728	\$ 19,000
DUES & SUBSCRIPTIONS	\$ 1,097	\$ 1,075	\$ 2,211	\$ 924	\$ 2,000
MISC. EXPENSE	\$ 1,821	\$ 833	\$ 1,035	\$ 210	\$ 1,000
NON CAPITAL	\$ 7,497	\$ 5,416	\$ 3,985	\$ -	\$ -
CAPITAL OUTLAY/IMPS	\$ 158,514	\$ 44,049	\$ 54,687	\$ -	\$ 422,000
PROGRAMS	\$ 39,946	\$ 45,625	\$ 47,469	\$ 45,263	\$ 53,493
CONTINGENCY					
PARKS/RECREATION TOTALS	\$ 483,693	\$ 396,643	\$ 450,140	\$ 414,834	\$ 883,820

FY 2020 Budget Comments:

- **Salaries** – Includes funding for four (4) FTE's.
- **Part Time Salaries** – Includes funding for twelve (12) seasonal/part time positions for summer camp, after school program and community center assistants; (1) summer intern and one (1) part time janitor at the Community Center.
- **Contracted Services** – Includes four (4) VOA, four (4) telephone and three (3) public access computers for the hosted IT environment.
- **Capital Outlay** – Funds are budgeted for a reconstruction and reconfiguration of Muse Park. Of that amount, the city-share of the project will be \$ 133,000.

Library Commission

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY SUPPLIES	\$ -	\$ 1,685	\$ 1,956	\$ 1,959	\$ 2,000
MISCELLANEOUS EXPENSE	\$ 997	\$ -	\$ -	\$ -	\$ -
LIBRARY COMMISSION TOTAL	\$ 997	\$ 1,685	\$ 1,956	\$ 1,959	\$ 2,000

FY 2020 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 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
SUPPLIES	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS EXPENSE	\$ 175	\$ 196	\$ 164	\$ 324	\$ 1,000
COMM APPEAR COMMISSION TOTAL	\$ 175	\$ 196	\$ 164	\$ 324	\$ 1,000

FY 2020 Budget Comments:

No significant activities in this department.

Debt Service

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
PRINCIPAL	\$ 102,113	\$ 99,810	\$ 100,365	\$ 100,366	\$ 100,366
INTEREST	\$ 42,932	\$ 41,918	\$ 38,260	\$ 35,118	\$ 32,010
	\$ 145,045	\$ 141,728	\$ 138,625	\$ 135,484	\$ 132,376
DEBT SERVICE	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,001	\$ 80,001
DEBT SERVICE INT.	\$ 42,003	\$ 38,736	\$ 35,584	\$ 32,442	\$ 29,334
DEBT SERVICE	\$ 22,113	\$ 19,810	\$ 20,365	\$ 20,365	\$ 20,365
DEBT SERVICE INT.	\$ 929	\$ 3,182	\$ 2,676	\$ 2,676	\$ 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 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
SALES TAX REFUND	\$ 3,256	\$ 5,775	\$ 6,159	\$ 4,843	\$ 5,000
MISCELLANEOUS INCOME	\$ 561	\$ 367			
STATE STREET AID ALLOCATION	\$ 307,824	\$ 307,492	\$ 310,479	\$ 310,083	\$ 311,000
PROCEEDS CAPITAL LOAN	\$ 149,017			\$ -	\$ -
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ 460,658	\$ 313,634	\$ 316,638	\$ 314,926	\$ 316,000

FY 2020 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.
- At the January 2018 Goal Setting Workshop held by the Board of Commissioners that a Long Term Plan Roads and Infrastructure be created. While staff is developing that plan it is also recommended that funding for create paving and resurfacing.

Powell Bill Expenditures

ACCOUNT	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
PROFESSIONAL SERVICES	\$ 2,590	\$ 33,810	\$ 6,186	\$ 2,649	\$ 10,000
STREET SURFACING & MAINT	\$ 90,471	\$ 119,726	\$ 65,678	\$ 126,164	\$ 107,716
MAINTENANCE-EQUIPMENT	\$ 21,392	\$ 23,668	\$ 23,041	\$ 52,730	\$ 30,000
PAVING PROJECTS	\$ 6,681	\$ 106,017	\$ 22,640	\$ -	\$ 136,584
FUEL, OIL, TIRES/GRADER	\$ 22,213	\$ 20,370	\$ 19,322	\$ 27,919	\$ 25,000
STREET DEPT SUPPLIES	\$ 2,631	\$ 2,898	\$ 2,047	\$ 1,597	\$ 2,500
STREET CULVERTS	\$ 3,958	\$ 6,888	\$ 9,123	\$ 3,399	\$ 2,500
SANDBAGS/CEMENT/MATERIAL					
SAFETY SUPPLIES	\$ 607	\$ -	\$ -	\$ -	\$ 1,000
POWELL BILL SURVEY	\$ 850	\$ -	\$ 300	\$ 500	\$ 500
MISC	\$ 19	\$ -	\$ 150	\$ 200	\$ 200
NON CAPITAL OUTLAY	\$ 1,492	\$ -	\$ 2,217	\$ -	\$ -
CAPITAL OUTLAY	\$ 309,493	\$ 4,000	\$ 71,576	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE INT.	\$ -	\$ -	\$ -	\$ -	\$ -
POWELL BILL EXPENDITURE TOTAL	\$ 462,397	\$ 317,377	\$ 222,280	\$ 215,158	\$ 316,000

FY 2020 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.

Capital Improvement Fund Revenues

ACCOUNT NUMBER	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018	REVISED FY 2019	ADOPTED FY 2020
INVESTMENT EARNINGS	\$ -	\$ -			
PRIOR YEAR BALANCE	\$ 113,615	\$ 47,059	\$ 27,615	\$ -	\$ 27,615
FUND BALANCE APPROPRIATED	\$ -	\$ -			
TOTAL INCOME	\$ 113,615	\$ 47,059	\$ 27,615	\$ -	\$ 27,615

FY 2020 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 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ADOPTED FY 2019	REVISED FY 2019	ADOPTED FY 2020
CAPITAL OUTLAY	\$ -	\$ -	\$ -			
TRANSEFER TO GENERAL FUND	\$ 66,556	\$ 18,000	\$ -	\$ 27,615	\$ -	\$ 27,615
DEBT SERVICE	\$ -	\$ -	\$ -			
DEBT SERVICE INT.	\$ -	\$ -	\$ -			
	\$ 66,556	\$ 18,000	\$ -			
Beginning Balance	\$ 113,615	\$ 47,059	\$ 27,615	\$ 27,615	\$ 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 2020, staff WILL use of \$ 27,615 for improvements to Muse Park specifically the replacement of one of the courts at the park.