

**BUDGET ORDINANCE
TOWN OF SPRING LAKE, NORTH CAROLINA
2019-2020**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF SPRING LAKE, NORTH CAROLINA, that the following ordinance establishing revenues and setting expense appropriations is hereby adopted and effective July 1, 2019, through June 30, 2020.

Section 1. The following General Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 2, herein.

Category	Amount
Taxes – Ad Valorem	
Property Taxes – Real	2,897,218
Property Taxes – Penalties and interest	11,000
Property Taxes – Vehicles	260,000
Property Taxes – Rental vehicles	36,500
Other Taxes and Licenses	
Motor vehicle tax	40,100
Local option sales tax	2,417,920
Privilege licenses	0
Intergovernmental Revenues – Federal	
Mid Carolina COG	18,000
Florence Rogers Trust	1,000
Intergovernmental Revenues – Non-Federal	
Powell Bill	280,500
Beer and wine tax	57,800
Telecommunications sales tax	65,700
Electricity sales tax	380,000
Cable and satellite sales tax	92,100
Interlocal agreement revenue	240,509
Manchester fire tax	165,000
County recreation tax	40,400
Service Charges	
Police Department fees	4,000
Fire Department fees	52,210
Inspection Department fees	24,565
Street Department fees	8,686
Transportation Department fees	10,000

Category	Amount
Planning Department fees	2,450
Recreation Department fees	45,175

Miscellaneous Revenue	
Investment earnings	42,000
Miscellaneous revenue	6,000
Installment Purchase Proceeds	0
Non-Revenue Receipts	
Interfund transfers	150,000
Employee cost sharing	21,000
Fund balance appropriated	200,000
Total General Fund Revenue	7,569,833

Section 2. The following General Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 1, herein.

Department	Amount
Non-Departmental	449,372
Governing Body	147,154
Administration	308,907
Finance	232,797
Tax Collections	60,500
Legal	38,000
Human Resources	12,131
Communications/Information Technology	192,791
Elections	5,000
Public Works	94,321
Public Buildings	124,835
Police	2,290,028
Fire	1,393,781
Inspections	268,790
Street	379,725
Public Transportation	112,501
Planning/Economic Development Coordination	34,000
Recreation	536,858
Senior Enrichment	195,476
Capital Outlay	104,853
Debt Service	299,326
Interfund Transfers	249,209
Budgetary Accounting	39,478
Total General Fund Expenses	7,569,833

Section 3. The following Spring Fling Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 4, herein.

Category	Amount
Vendor fees	650
Contribution Proceeds	12,850
Total Spring Fling Fund Revenues	13,500

Section 4. The following Spring Fling Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 3, herein.

Department	Amount
Spring Fling	13,500

Section 5. The following Water and Sewer Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 6, herein.

Category	Amount
Investment Earnings	
Interest income	22,000
Credit Card Charges	
Convenience Fee	24,500
Basic Service Charges	
Revenue – water	1,771,889
Revenue – sewer	1,612,115
Special Charges	
Septic hauler fees	47,000
New account / transfer fee	27,000
Interest / Penalties	
Returned check fee	1,500
Late fees	140,000
Miscellaneous Income	
Rent income – water tank	20,500
Installment Purchase Proceeds	0
Retained Earnings Appropriated	120,000
Total Water and Sewer Fund Revenue	3,786,504

Section 6. The following Water and Sewer Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 5, herein.

Department	Amount
Non-Departmental	1,364,000
Revenue Collection	256,555
Revenue Billing	247,874
Water and Sewer Operations	825,196
Waste Water Treatment Plant	501,776
Debt Service	450,237
Interfund Transfers	78,665
Budgetary Accounting	62,201
Total Water and Sewer Fund Expenses	3,786,504

Section 7. The following Stormwater Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 8, herein.

Category	Amount
Investment Earnings	
Interest income	3,400
Special Charges	
Stormwater Permit Fee	55
Basic Service Charges	
Stormwater fee	283,300
Interest / Penalties	
Stormwater fee – interest	600
Installment Purchase Proceeds	0
Non-Revenue Receipts	
Interfund transfers	8,596
Fund balance appropriated	31,046
Total Stormwater Revenues	326,997

Section 8. The following Stormwater Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 7, herein.

Department	Amount
Non-Departmental	8,000
Administration	178,908
Interfund Transfers	140,059
Budgetary Accounting	30
Total Stormwater Fund Expenses	326,997

Section 9. The following Sanitation Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 10, herein.

Category	Amount
Investment Earnings	
Interest income	5,000
Basic Service Charges	
Refuse collection fees	667,672
Intergovernmental Revenues	
Solid Waste Disposal Tax	7,800
Interest / Penalties	
Refuse collection fees – interest	3,500
Fund Balance Appropriated	196,368
Total Sanitation Fund Revenues	880,340

Section 10. The following Sanitation Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 9, herein.

Department	Amount
Non-Departmental	446,440
Sanitation	283,714
Debt Service	49,065
Interfund Transfers	96,672
Budgetary Accounting	4,449
Total Sanitation Fund Expenses	880,340

Section 11. The following Other Post Employment Benefits Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 12, herein.

Category	Amount
Retiree Insurance Contribution	1,000
Non-Revenue Receipts Interfund transfers	148,448
Total OPEB Fund Revenue	149,448

Section 12. The following Other Post Employment Benefits Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 11, herein.

Department	Amount
LEO Separation Allowance Post Retirement Insurance	59,070 90,378
Total OPEB Fund Expenses	149,448

Section 13. The following Fleet Maintenance Fund revenues are hereby raised through fees, charges, and other means and are subject to appropriation as set out in Section 12, herein.

Category	Amount
Basic Service Charges Charges to departments	0
Non-Revenue Receipts Interfund transfers	257,561
Total Fleet Maintenance Fund Revenue	257,561

Section 14. The following Fleet Maintenance Fund expenses are hereby appropriated for fiscal year 2019-2020 and are to be funded by the revenues made available through Section 11, herein.

Department	Amount
Non-Departmental	2,000
Fleet Maintenance	255,561
Total Fleet Maintenance Expenses	257,561

Section 15. The Town Manager, as Budget Officer, under the N. C. Budget and Fiscal Control Act, is authorized to transfer up to 10% of any department's appropriation to any other department within the same fund as needed and as necessary. The Town Manager shall report all such transfers at the next regular meeting of the Board of Aldermen. The Town Manager is not authorized to make interfund transfers except upon authorization by the Board of Aldermen.

Section 16. The Position Classification Plan and the Authorized Employee list, as amended, are presented and included for reference. (See Appendix A and B)

Section 17. Funding is included in the previously listed sections for a 2.0% Cost of Living Adjustment (COLA) to the Position Classification Plan for Fiscal Year 2019-2020 and for up to a 1.5% Performance Evaluation Adjustment , with the effective date for the COLA and Performance Evaluation Adjustment to begin with the Pay Cycle starting January 6, 2020. The previously listed sections include the continuation of the Employee Performance Pay System.

Section 18. Funding is included in the previously listed sections for the continuation of a 2% 401K contribution for all full-time general employees (non-law enforcement).

Section 19. The previously adopted Longevity (Christmas) Bonus as described in the Town of Spring Lake Personnel Policy Article XIV Appendix D is funded for Fiscal Year 2019-2020 and is intended to include elected officials.

Section 20. The current employee and pre-65 retiree medical insurance contribution is hereby continued as set out in the Town of Spring Lake Rate and Fee Schedule. (See Appendix C)

Section 21. The ad valorem tax rate for the Town of Spring Lake is hereby set at \$0.70 per \$100 valuation and is effective July 1, 2019. (See Appendix C). Listed below is each ad valorem valuation segment for determining the budget:

Real Property	\$385,621,283
Personal Property (excluding motor vehicles)	22,569,415
Public Service Companies (values determined by NC Dept. of Revenue)	<u>7,136,691</u>
	\$415,327,389
Motor Vehicles (values determined by NC Dept. of Motor Vehicles)	\$ 37,518,000

Section 22. The Stormwater rate for the Town of Spring Lake is hereby retained and set at the amounts listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2019. (See Appendix C)

Section 23. The Residential Solid Waste Availability and Commercial Solid Waste Collection fee for the Town of Spring Lake is hereby retained and set at the amount listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2019. (See Appendix C)

Section 24. The Water and Sewer rates for the Town of Spring Lake are hereby retained and set at the amounts listed in the Town of Spring Lake Rate and Fee Schedule and are effective July 1, 2019. (See Appendix C)

Section 25. The Motor Vehicle Tax, as prescribed in G.S. 20-97 (b), is hereby retained and set at the amount listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2019. (See Appendix C)

Section 26. The Motor Vehicle Tax for Transportation, as prescribed in G.S. 20-97 (c), is hereby retained and set at the amount listed in the Town of Spring Lake Rate and Fee Schedule and is effective July 1, 2019. (See Appendix C)

Section 27. The Town of Spring Lake Rate and Fee Schedule is hereby adopted by the Board and becomes effective July 1, 2019 until rescinded or modified. (See Appendix C)

Section 28. While not specifically incorporated herein, the Town of Spring Lake Capital Project Plan is provided for reference purposes.

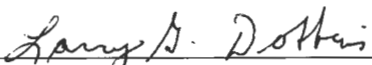
Adopted by the Spring Lake Board of Aldermen this 26th day of June 2019, by the following vote:

YEAS

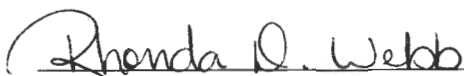
NOES

Mayor Pro Tem O'Garra
Alderman Christian
Alderwoman Cooper
Alderwoman Jackson




Larry G. Dobbins
Mayor

ATTEST:


Rhonda D. Webb, MMC, NCCMC
Town Clerk