



TOWN OF SPRING LAKE, NC

FISCAL YEAR 2024-2025
MANAGER RECOMMENDED
BUDGET

May 29, 2024
Pending Adoption June 24, 2024

**TOWN OF SPRING LAKE, NC
FISCAL YEAR 2024-2025
MANAGER RECOMMENDED BUDGET
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FISCAL YEAR 2024-2025
MANAGER RECOMMENDED BUDGET
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LOCAL GOVERNMENT COMMISSION
STATE AND LOCAL GOVERNMENT FINANCE DIVISION

**TOWN OF SPRING LAKE
PROPOSED BUDGET ORDINANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2025
PRESENTED FOR ADOPTION ON JUNE 24, 2024**

BE IT ORDAINED BY THE by the North Carolina Local Government Commission acting in place of the Town of Spring Lake, North Carolina pursuant to General Statute 159-181(c):

Section 1. The following amounts are hereby appropriated in the town of Spring Lake General Fund for the operation of the town and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Department	Amount
Non-Departmental	\$ 473,749
Governing Body	100,726
Administration	350,428
Finance	722,635
Tax Collections	65,630
Legal	57,000
Human Resources	96,716
IT/Communications	239,562
Public Buildings	480,261
Police	2,829,809
Fire	1,378,893
Fire – Manchester	586,760
Inspections	291,576



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Streets-Non-Powell Bill	633,123
Streets-Powell Bill	18,000
Planning	38,863
Public Safety-Leases	203,806
Debt Service	336,764
Trust and Agency	<u>54,705</u>
Total General Fund Expenses	<u>\$ 8,959,006</u>

Section 2. The following revenues are estimated to be available in the Town of Spring Lake General Fund for the operation of the town and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Category	Amount
Taxes – Ad Valorem	
Property Taxes – Real	\$ 3,130,994
Property Taxes – Penalties and Interest	20,000
Property Taxes – Vehicles	290,000
Property Taxes – Rental vehicles	10,000
Other Taxes and Licenses	
Motor Vehicle Tax	18,500
Local Option Sales Tax	3,488,295
Intergovernmental Revenues	
Powell Bill	320,000
Beer and Wine Tax	53,000
Telecommunications Sales Tax	35,000
Electricity Sales Tax	390,000
Cable and Satellite Sales Tax	67,000
Interlocal Agreement Revenue	150,000
Manchester Fire Tax	78,994
Manchester Additional Funding Operations	250,133
Manchester Fire County Grant	82,500
Manchester Additional Funding Debt	23,407
Fay-Cumberland Arts Grant	3,000



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Service Charges

Police Department Fees	5,691
NCLM Police Grant	2,500
Fire Department Fees	52,334
Inspection Department Fees	116,080
Street Department Fees	16,088
Planning Department Fees	5,150

Miscellaneous Revenue

Investment Earnings	300,000
Investment Earning – Powell Bill	22,500

Non-Revenue Receipts

Employee Insurance Premiums	<u>27,840</u>
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Total General Fund Revenues \$ 8,959,006

Section 3. The following amounts are hereby appropriated in the Spring Lake Water Sewer Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Department	Amount
Non-Departmental	\$ 362,717
Water Purchases	1,450,000
Revenue Collection	656,226
Revenue Billing	343,045
Water and Sewer Operations	1,025,587
Wastewater Treatment Plant	711,235
Debt Service	238,446
Trust and Agency	11,294
Increase to Fund Balance	<u>84,626</u>
Total Water and Sewer Fund Expenses	<u>\$4,883,176</u>

Section 4. The following revenues are estimated to be available in the Spring Lake Water Sewer Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Category	Amount
Water Sales	\$2,146,274
Sewer Sales	2,136,737
Bulk Water	56,600
Water Tap	2,437



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New Account/Transfer Fees	25,000
Sewer-Overhills	51,000
Investment Earnings	195,242
Credit Card Convenience Fees	30,000
Interest/Penalties	
Returned Check Fees	2,000
Late Fees	233,798
Sale of Materials	4,073
Miscellaneous Income	<u>15</u>
Total Water and Sewer Revenues	<u>\$4,883,176</u>

Section 5. The following amounts are hereby appropriated in the Spring Lake Stormwater Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Department	Amount
Non-Departmental	\$ 30,302
Administration	264,854
Fund Balance Increase	<u>16,666</u>
Total Stormwater Fund Expenses	<u>\$ 311,822</u>

Section 6. The following revenues are estimated to be available in the Spring Lake Stormwater Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Category	Amount
Fees and Charges	
Stormwater Fees	\$ 299,331
Investment Earnings	<u>12,491</u>
Total Stormwater Fund Revenues	<u>\$ 311,822</u>



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Section 7. The following amounts are hereby appropriated in the Spring Lake Sanitation Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Department	Amount
Non-Departmental	\$494,577
Sanitation	247,568
Increase in Fund Balance	<u>141,619</u>
Total Sanitation Fund Expenses	<u>\$883,764</u>

Section 8. The following revenues are estimated to be available in the Spring Lake Sanitation Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Category	Amount
Fees and Charges	
Refuse Collection Fees	\$814,628
Litter Control Fee	\$21,936
Investment Earnings	37,893
Intergovernmental Revenues	
Solid Waste Disposal Tax	<u>9,307</u>
Total Sanitation Fund Revenues	<u>\$883,764</u>

Section 9. The following amounts are hereby appropriated in the Spring Lake Fleet Maintenance Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Department	Amount
Fleet Maintenance	<u>\$ 256,143</u>

Section 10. The following revenues are estimated to be available in the Spring Lake Fleet Maintenance Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Category	Amount
Support Service Payments	<u>\$ 256,143</u>



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Section 11. The following amounts are hereby appropriated in the Spring Lake OPEB and LEO Agency Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Department	Amount
OPEB & LEO Appropriations	<u>\$ 68,346</u>

Section 12. The following revenues are estimated to be available in the Spring Lake OPEB and LEO Agency Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Category	Amount
OPEB & LEO Support	<u>\$ 68,346</u>

Section 13: There is hereby levied a tax at the rate of sixty-five cents (\$0.741) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance. The property value is listed as \$425,474,854. This rate is based on an estimated rate of collection of 98%. The estimated rate of collection is based upon the 2023 rate of collection as provided by the Cumberland County Tax Assessor's office.

Section 14. The Town Finance Officer or designee is hereby authorized to transfer appropriations as contained herein:

- Transfers between line-item appropriations within a department or function without limitations and without a report to the governing board being required.
- Transfers of up to \$5,000 between departments or functions, within the same fund. The finance officer must make an official report on such transfers at the next regular meeting of the governing board.
- All transfers between funds require prior approval by the governing board in an amendment to this budget ordinance.

Section 15: Salaries are set in accordance with the salary schedule; adjustments to salaries that exceed 5% are not permitted without Governing Board approval. Adjustments to salaries of the town manager, finance officer, police chief, and fire chief shall not be made without prior Governing Board approval.

Section 16: The Finance Officer or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.



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Section 17: The Secretary of the Local Government Commission and the Finance Officer are hereby authorized to (a) take any actions and to (b) execute and deliver any contract, agreement, and any other document on behalf of the Local Government Commission that may be necessary, appropriate or desirable for the purpose of collecting Town receipts and expending appropriations from all funds.

Section 18: Encumbrances outstanding at June 30, 2024 shall be added to each appropriation to account for the payment in fiscal year ended June 30, 2025.

Section 19: Appropriation and implementation of worker's compensation claims based upon usage to the respective functions, departments, divisions and sections upon adoption of the budget.

Section 20: Appropriation and implementation of Property, General Liability, Professional Liability and Position Bonds based upon usage to the respective functions, departments, divisions and sections upon adoption of the budget.

Section 21: Appropriation and implementation of Interfund Chargeback for services to the respective functions, departments, divisions and sections upon adoption of the budget.

Section 22: Copies of this Budget Ordinance shall be furnished to the Secretary of the Local Government Commission and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

I, Debbie Tomasko, Secretary of the North Carolina Local Government Commission, **CERTIFY** that the foregoing is a true and correct copy of the budget ordinance adopted at a meeting of the North Carolina Local Government Commission duly called and held on June 24, 2024.

WITNESS my hand at Raleigh, this 24th day of June 2024.

Debbie Tomasko, Secretary of the North
Carolina Local Government Commission