



LOCAL GOVERNMENT COMMISSION
STATE AND LOCAL GOVERNMENT FINANCE DIVISION
SHARON EDMUNDSON, DEPUTY TREASURER

**TOWN OF SPRING LAKE
PROPOSED BUDGET ORDINANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2023
PRESENTED FOR ADOPTION ON JUNE 27, 2022**

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

Section 1. The following amounts are hereby appropriated in the Spring Lake General Fund for the operation of the unit and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Department	Amount
Non-Departmental	\$1,069,997
Less: Support Service Payments	<u>4,246</u>
Net Expenditures	<u>1,065,751</u>
 Governing Body	 90,952
Less: Support Service Payments	<u>18,892</u>
Net Expenditures	<u>72,060</u>
 Administration	 325,236
Less: Support Service Payments	<u>66,038</u>
Net Expenditures	<u>259,198</u>
 Finance	 400,194
Less: Support Service Payments	<u>77,982</u>
Net Expenditures	<u>322,212</u>
 Tax Collections	 <u>64,000</u>
 Legal	 59,900
Less: Support Service Payments	<u>13,426</u>
Net Expenditures	<u>46,474</u>
 Human Resources	 5,442
Less: Support Service Payments	<u>5,276</u>
Net Expenditures	<u>166</u>



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Communications/Information Technology	231,368
Less: Support Service Payments	<u>49,119</u>
Net Expenditures	<u>182,249</u>
Elections	<u>0</u>
Public Works	95,746
Less: Support Service Payments	<u>20,310</u>
Net Expenditures	<u>75,436</u>
Public Buildings	183,304
Less: Support Service Payments	<u>28,312</u>
Net Expenditures	<u>154,992</u>
Police	<u>2,487,241</u>
Fire	<u>1,671,904</u>
Inspections	<u>150,744</u>
Streets	<u>466,384</u>
Planning	<u>34,000</u>
Recreation/Senior Center (outsourcing fee)	<u>82,293</u>
Debt Service	<u>544,994</u>
Trust and Agency	<u>30,000</u>
Total General Fund Expenses	<u>\$ 7,710,098</u>

Section 2. The following revenues are estimated to be available in the Spring Lake General Fund for the operation of the Spring Lake and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Category	Amount
Taxes – Ad Valorem	
Property Taxes – Real	\$ 2,635,323
Property Taxes – Penalties and Interest	9,000
Property Taxes – Vehicles	310,000
Property Taxes – Rental vehicles	10,000



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Other Taxes and Licenses	
Motor Vehicle Tax	37,000
Local Option Sales Tax	3,205,000
Intergovernmental Revenues (Grants)	
Mid-Carolina COG	16,737
SAFER Grant	43,752
Intergovernmental Revenues	
Powell Bill	304,339
Beer and Wine Tax	45,000
Telecommunications Sales Tax	37,500
Electricity Sales Tax	385,000
Cable and Satellite Sales Tax	73,000
Interlocal Agreement Revenue	326,100
Manchester Fire Tax	160,641
Service Charges	
Police Department Fees	1,200
Fire Department Fees	23,033
Inspection Department Fees	43,700
Street Department Fees	8,568
Planning Department Fees	4,165
Miscellaneous Revenue	
Investment Earnings	200
Miscellaneous Revenue	3,000
Non-Revenue Receipts	
Employee Insurance Premiums	27,840
Fund Balance Appropriated	<u>0</u>
Total General Fund Revenues	<u>\$ 7,710,098</u>



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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, 2022, and ending June 30, 2023:

Department	Amount
Non-Departmental	\$ 270,867
Water Purchases	1,592,000
Revenue Collection	395,574
Revenue Billing	205,552
Water and Sewer Operations	815,326
Wastewater Treatment Plant	589,680
Debt Service	238,851
Trust and Agency	<u>0</u>
Total Water and Sewer Fund Expenses	<u>\$4,107,850</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, 2022, and ending June 30, 2023:

Category	Amount
Water Sales	\$1,985,000
Sewer Sales	1,755,000
Bulk Water	35,000
Septic Hauler Fees	30,000
New Account/Transfer Fees	25,000
Sewer-Overhills	48,000
Investment Earnings	100
Credit Card Convenience Fees	30,000
Interest/Penalties	
Returned Check Fees	750
Late Fees	175,000
Miscellaneous Income	
Rental Income- Water Tank	24,000
Fund Balance Appropriated	<u>0</u>



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Total Water and Sewer Revenues

\$4,107,850

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, 2022, and ending June 30, 2023:

Department	Amount
Non-Departmental	\$28,677
Administration	231,415

Total Stormwater Fund Expenses

\$ 260,092

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, 2022, and ending June 30, 2023:

Category	Amount
Fees and Charges	
Stormwater Fees	\$ 260,077
Investment Earnings	15
Fund Balance Appropriated	<u>0</u>
Total Stormwater Fund Revenues	<u>\$ 260092</u>

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, 2022, and ending June 30, 2023:

Department	Amount
Non-Departmental	\$418,653
Sanitation	<u>207,069</u>
Total Sanitation Fund Expenses	<u>\$626,522</u>



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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, 2022, and ending June 30, 2023:

Category	Amount
Fees and Charges	
Refuse Collection Fees	\$617,422
Investment Earnings	100
Intergovernmental Revenues	
Solid Waste Disposal Tax	9,000
Fund Balance Appropriated	<u>0</u>
Total Sanitation Fund Revenues	<u>\$626,522</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, 2022, and ending June 30, 2023:

Department	Amount
Fleet Maintenance	<u>\$ 243,225</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, 2022, and ending June 30, 2023:

Category	Amount
Support Service Payments	<u>\$ 243,225</u>

Section 11: There is hereby levied a tax at the rate of sixty-five cents (\$0.65) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, 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 \$463,309,706. This rate is based on an estimated rate of collection of 98.08%. The estimated rate of collection is based upon the 2022 rate of collection as provided by the Cumberland County Tax Assessor's office.



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Section 12. The Town Finance Officer or designee is hereby authorized to transfer appropriations as contained herein:

- a) Transfers between line-item appropriations within a department or function without limitations and without a report to the governing board being required. Changes to salaries and employee benefits are not permitted.
- b) 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.
- c) All transfers between funds require prior approval by the governing board in an amendment to this budget ordinance.

Section 13: 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.

Section 14: 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 15: 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, Sharon Edmundson, 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 27, 2022.

WITNESS my hand at Raleigh, this 27th day of June 2022.

Sharon Edmundson, Secretary of the
North Carolina Local Government Commission