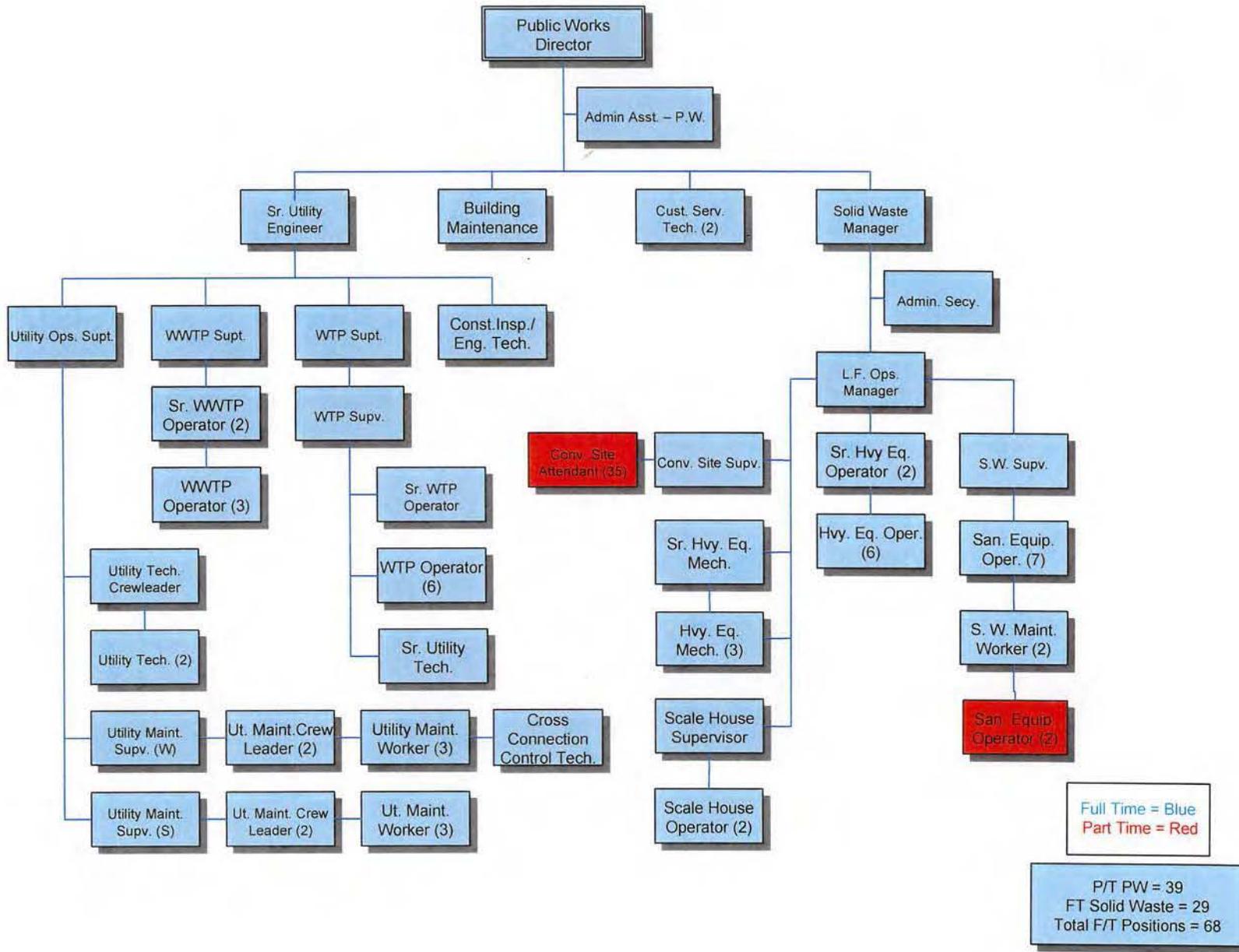


PUBLIC WORKS



Full Time = Blue
Part Time = Red

P/T PW = 39
FT Solid Waste = 29
Total F/T Positions = 68

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WATER AND SEWER FUND

This fund is used to account for the activities of the combined water and sewer system. On June 18, 2007, the assets of the ELWS District were transferred into this combined system. In addition, the operating and capital costs of the sewer system have been budgeted from this fund thereafter. The ELWS District remains in place to levy a tax solely for the existing debt service of that district. See the ELWS District Fund for a more detailed explanation of that fund.

The combined water and sewer system has a number of components. The water system consists of a 3.99 million gallon per day (MGD) water treatment plant located at Lake Norman. The intake structure pumps raw water from the lake to begin the process. Currently, the plant has an average daily use in the winter of about 2.5 MGD, but about 3.9 MGD in the summer. So, the County has about 0.09 MGD of excess capacity not used in the summer peak period.

The water system has two 1.0 MGD clearwells at the water treatment plant for storage of processed water. This water is then pumped into the distribution system. The distribution system consists of various size pipes and six elevated storage tanks. Given Lincoln County's topography, the system actually runs on three different water pressure zones: elevation 1010 ft. in the East; 1133 ft. in the Pumpkin Center area; and 1233 ft. in the West. That means that the elevated water tanks are set to run at one of those three elevations. Additional pumping is required to get the water from one of the three systems to the next higher elevation.

The six elevated storage tanks and their capacities are:

• Denver	500,000 Gallons
• NC 150 East	500,000 Gallons
• Optimist Club Road	500,000 Gallons
• Car Farm Road	750,000 Gallons
• West Lincoln County	500,000 Gallons
• Northbrook	250,000 Gallons

With 3.0 million gallons of elevated storage, and 2.0 million gallons in the two clearwells, the system has a maximum of 5.0 million gallons of treated water available if all the tanks and clearwells are full. This is important should there be a prolonged line break, or a major fire that required a large amount of water.

The water system also has an interconnection with the City of Lincolnton's water system off Bethel Church Road. This interconnection allows us to obtain backup water supplies from the City if necessary.

The sewer system currently consists of the collection system, with various size gravity lines flowing into 392 lift (pump) stations, which then pump the sewage through force

mains to the nearest point where it can again flow by gravity, until it reaches the wastewater treatment plant (WWTP). The County has built the Killian Creek WWTP on Killian Creek, which has a stream capacity of up to 8.0 MGD. The current plant capacity is 1.67 MGD, with the ability to expand to 3.4 MGD for a much smaller investment than for the initial plant. Then, the plant could be expanded in the future to the full 8.0 MGD that the stream can accommodate.

This fund accounts for the operating costs, including the debt service for the water and sewer system. The only debt not included is that for the ELWS District, which is funded from the ELWS District Fund.

A transfer is made from this Water and Sewer Fund to the W&S Capital Projects Fund to help finance any capital outlay for the water and sewer system.

NOTES:

During FY 2009, 2010, and 2011, this fund had continued to experience serious revenue declines associated with the lack of new construction. Building permits had fallen dramatically during that period, directly affecting the number of water and sewer tap fees for new customers, as well as the water and sewer capacity development fees. In the second half of FY 2014 requests for new water and sewer taps and capacity development fees showed a marked improvement to an average of 28 new water and sewer connection each month.

Water tap fees declined from \$93,703 in FY 2009 to \$41,464 in FY 2010, a 56% decline in a year. They recovered to \$80,373 in FY 2011, but fell to \$67,361 for FY 2012. In FY 2013 they rose slightly higher than projected to 67,541. We are projecting an increase to \$250,000 for FY 2013 and FY 2014 due to increases in new construction sluggish growth. For FY 2015 we are projecting \$120,000 based on current incoming revenue projections.

Water capacity development fees declined from \$415,200 in FY 2009 to \$131,050 in FY 2010 which is a 68% decline in a single year. However, even with the reduced rate in FY 2011, they increased to \$211,550 in FY 2011. FY 2012 grew to \$268,934. FY 2013 also grew to \$287,250 and FY 2014 is projected at \$500,000. For FY 2015 we are projecting at \$325,000 due to the increase of new construction. While this is still far below the \$415,200 in FY 2009, it does show an improvement over FY 2010.

Sewer Tap Fees declined from \$43,680 in FY 2009 to only \$12,000 in FY 2010 which is a single year decline of 73%. They rose to \$18,195 in FY 2011 and to \$14,905 for FY 2012. In FY 2013 sewer tap fees declined to \$10,675. We are projecting a decrease to \$10,675 for FY 2014, but a projected improvement to \$14,160 in FY 2015. For the FY 2015 we are projecting at \$15,000 due to the increase of new construction.

Sewer capacity development fees declined from \$277,100 in FY 2009 to \$122,600 in FY 2010. That is a 56% decline in one year. They rose slightly to \$126,500 in FY 2011, but rose significantly in FY 2012 to \$187,900 and in FY 2013 to \$208,368. We are projecting an increase decline to \$660,000 for FY 2014, and an increase to \$3160,000 in FY 2015.

Water sales (monthly usage charges) have rebounded from the \$4,695,978 in FY 2010, and came in at \$4,990,175 in FY 2011. FY 2012 improved further to \$5,077,021 and decline to \$4,946,556 in FY 2013. We are projecting further growth to \$5,328,200 in FY 2014 and \$5,328,200 in FY 2015. The flat trend in FY 2014 is due to our customers no longer being on the water restrictions, which result in higher bills. The multi-year trend reflects both increased usage, and the replacement of meters that had been under-recording usage. That is why a replacement meter program is vital.

Interest on Investments had declined from \$196,421 in FY 2008 to only \$16,326 in FY 2010, \$19,076 in FY 2011, and \$30,401 in FY 2012, and \$21,340 in FY 2013. Both FY 2014 and FY 2015 are projected at \$24,000, as we have used fund balance in FY 2013 and FY 2014. This loss since FY 2008 is the direct result of the US Federal Reserve Board keeping interest rates artificially low to stimulate the economy. Consequently, banks are paying an artificially low rate of interest on invested money.

Sewer sales had actually declined from \$1,763,552 in FY 2010, to \$1,687,133 in FY 2011. FY 2012 improved to \$1,713,607 and improved again to \$1,759,938 in FY 2013. FY 2014 is projected to increase to \$1,730,000 and at \$1,730,000 for FY 2015. The flat trend in FY 2014 at \$1,730,000 is due to the decrease in commercial sewer rates approved this spring. Sewer sales are still not back to FY 2010 levels, despite growth in the customer base. This can be attributed to more conservation usage by our customers.

Forney Creek WWTP was taken out of service in FY 2013 and demolished. Lincoln County Public Works is working in FY 2015 toward the expansion of both the Lincoln County Water Treatment Plant and the Killian Creek Waste Water Treatment Plant to prepare for projected future growth due to new subdivision development and new residential/commercial construction.

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
WATER REVENUES								
INTERGOVERNMENTAL								
61-3712-4991	Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878,058
61-3712-4350	Sales & Use Tax Refunds	53,897	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL	53,897	-	-	-	-	-	878,058
PERMITS & FEES								
61-3712-4520	Water Tap Fees	67,361	67,541	58,000	58,820	100,000	120,000	120,000
61-3712-4521	Penalties/Reconnections	120,936	117,767	120,000	78,003	120,000	120,000	120,000
61-3712-4522	Renter Deposits	27,591	15,634	-	18,429	20,000	-	-
61-3712-4525	Capacity Development Fees	268,934	287,250	215,000	263,450	325,000	325,000	325,000
	TOTAL PERMITS & FEES	484,822	488,192	393,000	418,702	565,000	565,000	565,000
SALES & OTHER INCOME								
61-3712-4510	Water Sales	5,077,021	4,946,556	5,313,500	3,229,477	4,844,215	5,328,200	5,328,200
61-3712-4810	Sale of Surplus and Scrap	5,505	5,437	-	-	-	-	-
61-3712-4820	Sale of Fixed Assets	-	250	-	-	-	-	-
61-3712-4830	Wholesale Water Sales	24,744	7,068	24,700	4,168	10,000	10,000	10,000
61-3712-4860	Rents	-	-	-	-	-	-	-
61-3712-4890	Other Revenues	-	5,892	4,500	4,213	4,500	4,500	4,500
	TOTAL SALES & OTHER INCOME	5,107,270	4,965,203	5,342,700	3,237,858	4,858,715	5,342,700	5,342,700
INVESTMENT								
61-3712-4490	Interest on Investment	30,401	21,340	24,000	2,970	24,000	5,000	5,000
	TOTAL INVESTMENT	30,401	21,340	24,000	2,970	24,000	5,000	5,000
MISCELLANEOUS								
61-3712-4840	Contributions and Donations	-	108,950	-	-	-	-	-
61-3712-4850	Insurance Settlements	-	32,049	5,994	14,708	14,708	-	-
61-3712-4890-0001	Fire Protection	-	-	-	6,611	6,611	-	-
61-3712-4999	Gain(Loss) on FA disposal	4,494	(9,639,858)	-	-	-	-	-
	TOTAL MISCELLANEOUS	4,494	(9,498,859)	5,994	21,319	21,319	-	-
	SUB-TOTAL REVENUES	5,680,884	(4,024,124)	5,765,694	3,680,849	5,469,034	5,912,700	6,790,758
SEWER REVENUES								
PERMITS & FEES								
61-3713-4525	Capacity Development Fees	187,900	208,368	160,000	197,928	300,000	360,000	360,000
61-3713-4526	Sewer Tap Fees	14,905	10,675	15,000	15,100	39,600	15,000	15,000
	TOTAL PERMITS & FEES	202,805	219,043	175,000	213,028	339,600	375,000	375,000
SALES & OTHER INCOME								
61-3713-4510	Sales	-	(32)	-	-	-	-	-
61-3713-4511	Sewer Charges	1,713,607	1,759,938	1,730,000	1,143,426	1,730,000	1,730,000	1,730,000
61-3713-4840	Contributions and Donations	-	237,660	-	653,000	653,000	-	-
	TOTAL SALES & OTHER INCOME	1,713,607	1,997,566	1,730,000	1,796,426	2,383,000	1,730,000	1,730,000
	SUB-TOTAL REVENUES	1,916,412	2,216,609	1,905,000	2,009,454	2,722,600	2,105,000	2,105,000

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
INDIAN CREEK PS REVENUES								
MISCELLANEOUS								
61-3714-4890-0000	Other Revenues	-	-	-	676	676	-	-
61-3714-4890-0001	Fire Protection	8,850	9,000	-	6,000	6,000	-	-
	SUB-TOTAL REVENUES	8,850	9,000	-	6,676	6,676	-	-
61-3712-4910	Issuance of Debt Proceeds	-	-	-	-	-	-	-
WATER & SEWER FUND	TOTAL REVENUES	7,606,146	(1,798,515)	7,670,694	5,696,979	8,198,310	8,017,700	8,895,758
EXPENDITURES								
WATER DISTRIBUTION								
PERSONAL SERVICES/BENEFITS								
61-7120-5120-0121	Salaries-Regular	448,396	432,185	420,013	255,156	420,013	420,232	425,413
61-7120-5120-0122	Salaries-Overtime	53,462	50,253	49,152	43,243	49,152	53,470	54,138
61-7120-5120-0126	Temporary/Hourly	-	-	-	3,018	1,982	18,938	19,175
61-7120-5120-0132	Change in Benefits/Vac Pay	4,400	(2,082)	-	-	-	-	-
61-7120-5195	Special Charges Legal	11,481	14,506	-	11,792	15,000	-	10,000
	Sub-total: Salaries and Wages	517,739	494,862	469,165	313,209	486,147	492,640	508,726
61-7120-5180-0181	Social Security (FICA) Contributions	37,532	34,735	35,891	22,051	35,891	37,687	38,153
61-7120-5180-0182	Retirement Contribution	36,146	32,566	33,170	21,096	33,170	33,964	34,384
61-7120-5180-0183	Hospitalization Insurance	111,318	107,423	106,354	72,584	106,354	110,443	110,443
61-7120-5180-0185	Unemployment Contribution	745	20,951	20,951	1,027	20,951	4,396	4,396
61-7120-5180-0186	Worker's Compensation Contribution	9,859	9,442	11,582	7,150	11,582	12,122	12,122
	Sub-total: Employee Benefits	195,600	205,117	207,948	123,908	207,948	198,612	199,498
	TOTAL PERSONAL SERVICES	713,339	699,979	677,113	437,117	694,095	691,252	708,224
MATERIALS								
61-7120-5251	Motor Fuels & Lubricants	50,435	44,205	50,000	29,563	50,000	50,000	50,000
61-7120-5260	Office Supplies & Materials	5,401	3,871	4,000	1,408	4,000	4,000	4,000
61-7120-5280	Minor Tools & Equipment	7,006	2,196	7,500	4,428	7,500	10,000	10,000
61-7120-5290	Other Supplies & Materials	249,692	152,259	165,000	141,408	265,000	265,000	265,000
61-7120-5290-0100	Emergency Supplies & Materials	-	24,457	25,000	-	25,000	25,000	25,000
	TOTAL MATERIALS	312,534	226,988	251,500	176,807	351,500	354,000	354,000
CURRENT OBLIGATIONS								
61-7120-4007	Escheats	303	206	500	-	500	500	500
61-7120-5311	Mileage	71	1,461	1,000	402	500	500	500
61-7120-5312	Travel Subsistence	3,932	630	3,000	514	3,000	3,000	3,000
61-7120-5319	Employee Training Reimbursement	7,211	3,123	6,000	450	6,000	6,000	6,000
61-7120-5321	Telephone Service	23,037	22,213	20,000	11,759	20,000	24,000	20,000
61-7120-5325	Postage	42,094	50,499	45,000	31,454	45,000	45,000	45,000
61-7120-5331	Electricity & Water	44,894	48,376	41,000	34,344	41,000	48,376	48,376
61-7120-5332	Fuel Oil & Natural Gas	-	938	1,000	1,228	1,228	500	500
61-7120-5334	Bulk Water Purchase	107,703	99,247	100,000	78,158	111,000	111,000	111,000
61-7120-5336	Cash Over/Short	-	117	-	19	-	-	-
61-7120-5342	Copier Charges	-	-	-	350	-	-	-

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
61-7120-5351	Repair/Maintenance - Buildings	-	-	600	-	600	600	600
61-7120-5352	Repair/Maintenance - Equipment	7,008	7,710	7,000	4,212	7,000	7,000	7,000
61-7120-5353	Repair/Maintainance - Vehicles	35,863	24,614	31,000	15,279	30,000	25,000	25,000
61-7120-5376	Credit Card Fees	7,242	7,254	7,500	4,559	7,500	10,000	10,000
61-7120-5380	Data Processing Service	17,412	20,606	17,000	11,494	20,000	20,000	20,000
61-7120-5391	Legal Advertising	2,914	42	1,000	90	1,000	1,000	1,000
61-7120-5394	Special Contract Services	120,266	140,939	200,000	107,040	200,000	200,000	200,000
61-7120-5751	Service Charges (Indirect Costs)	165,567	148,747	334,000	-	334,000	334,000	334,000
	TOTAL CURRENT OBLIGATIONS	585,517	576,722	815,950	301,002	828,328	836,476	832,476
	FIXED CHARGES							
61-7120-5410	ULOCO Services	3,539	3,347	4,500	2,959	4,500	4,500	4,500
61-7120-5440	Service & Maintenance Contracts	150,927	55,087	150,000	13,070	150,000	150,000	150,000
61-7120-5441	Uniform Rental	7,101	7,521	6,000	4,390	6,600	6,600	6,600
61-7120-5451	I & B Property General Liability	11,021	17,766	17,766	14,956	17,766	17,766	17,766
61-7120-5452	I & B Vehicles	11,378	10,709	10,709	10,207	10,709	10,709	10,709
61-7120-5454	I & B Professional Liability	3,386	2,688	2,688	2,924	2,924	2,924	2,924
61-7120-5470	Retiree Benefits	55,463	58,270	63,500	17,667	63,500	63,500	63,500
61-7120-5491	Dues & Subscriptions	8,416	9,959	9,000	7,588	9,000	9,000	9,000
61-7120-5497-0050	Permits	-	-	20,000	-	20,000	20,000	20,000
	TOTAL FIXED CHARGES	251,231	165,347	284,163	73,761	284,999	284,999	284,999
	SUB-TOTAL EXPENDITURES	1,862,621	1,669,036	2,028,726	988,687	2,158,922	2,166,727	2,179,699
	SEWER COLLECTION SYSTEMS							
	PERSONAL SERVICES/BENEFITS							
61-7130-5120-0121	Salaries-Regular	401,036	385,835	400,053	228,914	400,053	359,927	364,361
61-7130-5120-0122	Salaries-Overtime	47,095	44,371	14,223	39,302	47,095	47,077	47,666
61-7130-5120-0126	Temporary/Hourly	-	-	-	4,527	-	-	-
61-7130-5120-0132	Change in Benefits/Vac Pay	(6,170)	8,922	-	-	-	-	-
61-7130-5195	Legal Charges	1,500	-	-	-	-	-	-
	Sub-total: Salaries and Wages	443,461	439,128	414,276	272,743	447,148	407,004	412,027
61-7130-5180-0181	Social Security (FICA) Contributions	33,700	31,108	31,692	20,057	31,692	31,136	31,525
61-7130-5180-0182	Retirement Contribution	32,263	29,037	29,289	18,960	29,289	29,182	29,547
61-7130-5180-0183	Hospitalization Insurance	95,409	90,339	98,031	60,857	98,031	85,729	85,729
61-7130-5180-0185	Unemployment Contributions	497	6,580	6,580	283	6,580	-	-
61-7130-5180-0186	Worker's Compensation Contribution	8,372	8,042	9,959	6,251	9,959	9,975	10,100
	Sub-total: Employee Benefits	170,241	165,106	175,551	106,408	175,551	156,022	156,901
	TOTAL PERSONAL SERVICES	613,702	604,234	589,827	379,151	622,699	563,026	568,928

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
KILLIAN CREEK WWTP								
PERSONAL SERVICES/BENEFITS								
61-7130-7163-5120-0121	Salaries-Regular	100,686	151,891	227,055	145,574	223,834	225,142	227,937
61-7130-7163-5120-0122	Salaries-Overtime	12,126	14,099	13,110	11,894	20,601	21,055	21,318
61-7130-7163-5120-0126	Temporary/Hourly	65	-	-	-	-	-	-
	Sub-total: Salaries and Wages	112,877	165,990	240,165	157,468	244,435	246,197	249,255
61-7130-7163-5180-0181	Social Security (FICA) Contributions	8,348	12,061	18,373	10,999	18,373	18,834	19,068
61-7130-7163-5180-0182	Retirement Contribution	8,113	11,218	16,980	11,133	16,980	17,652	17,872
61-7130-7163-5180-0183	Hospitalization Insurance	26,551	33,957	57,228	43,852	57,228	62,467	62,467
61-7130-7163-5180-0185	Unemployment Contributions	-	-	-	-	-	1,284	1,284
61-7130-7163-5180-0186	Worker's Compensation Contribution	1,953	2,784	4,472	2,915	4,472	4,828	4,828
	Sub-total: Employee Benefits	44,965	60,020	97,053	68,899	97,053	105,065	105,519
	TOTAL PERSONAL SERVICES	157,842	226,010	337,218	226,367	341,488	351,262	354,774
MATERIALS								
61-7130-7163-5251	Motor Fuels & Lubricants	5,395	10,573	16,000	4,883	7,400	12,000	12,000
61-7130-7163-5252	Tires & Tubes	1,648	519	820	-	820	820	820
61-7130-7163-5260	Office Supplies & Materials	116	386	500	67	500	500	500
61-7130-7163-5280	Minor Tools & Equipment	4,727	2,430	5,000	1,606	2,754	5,000	5,000
61-7130-7163-5290	Other Supplies & Materials	18,115	5,941	10,000	3,423	5,493	10,000	10,000
61-7130-7163-5290-0100	Emergency Supplies & Materials	115	13,340	21,000	13,310	20,384	21,000	21,000
61-7130-7163-5290-0200	Chemicals	82,741	59,311	95,000	40,261	74,015	95,000	95,000
	TOTAL MATERIALS	112,857	92,500	148,320	63,550	111,366	144,320	144,320
CURRENT OBLIGATIONS								
61-7130-7163-5312	Travel Subsistence	-	40	300	66	300	300	300
61-7130-7163-5319	Employee Training Reimbursement	595	731	1,500	494	1,233	1,500	1,500
61-7130-7163-5321	Telephone Service	5,668	10,230	6,000	7,247	10,690	10,000	10,000
61-7130-7163-5325	Postage	-	9	200	148	253	200	200
61-7130-7163-5331	Electricity & Water	157,175	141,004	130,000	94,949	134,427	168,000	168,000
61-7130-7163-5332	Fuel Oil Natural Gas	549	152	500	-	500	500	500
61-7130-7163-5351	Repair/Maintenance - Buildings	910	45	2,000	2,008	4,000	4,000	4,000
61-7130-7163-5352	Repair/Maintenance - Equipment	15,907	21,585	50,000	24,324	50,000	65,000	65,000
61-7130-7163-5353	Repair/Maintenance - Vehicles	(230)	1,162	1,500	839	1,500	1,500	1,500
61-7130-7163-5391	Legal Advertising	74	-	-	-	-	-	-
61-7130-7163-5394	Special Contract Services	35,162	30,637	35,000	13,714	38,277	35,000	35,000
61-7130-7163-5394-0100	Lab Services	4,182	2,480	-	-	-	-	-
	TOTAL CURRENT OBLIGATIONS	220,192	208,075	227,000	143,789	241,180	286,000	286,000
FIXED CHARGES								
61-7130-7163-5440	Service & Maintenance Contracts	16,935	11,484	20,000	3,396	6,267	20,000	20,000
61-7130-7163-5441	Uniform Rental	5,076	5,662	4,000	3,383	4,365	4,500	4,500
61-7130-7163-5451	I & B Property General Liability	16,376	14,538	14,538	13,903	14,538	14,538	14,538
61-7130-7163-5452	I & B Vehicles	1,359	1,241	1,241	1,245	1,245	1,245	1,245
61-7130-7163-5454	I & B Professional Liability	1,068	896	896	975	975	975	975
61-7130-7163-5470	Retiree Benefits	13,021	14,515	13,100	-	13,100	13,100	13,100
61-7130-7163-5491	Dues & Subscriptions	5,140	1,180	3,000	1,110	2,000	3,000	3,000
61-7130-7163-5497	Permitting	-	4,890	3,400	1,450	2,500	6,000	6,000
	TOTAL FIXED CHARGES	58,975	54,406	60,175	25,462	44,990	63,358	63,358
	SUB-TOTAL EXPENDITURES	549,866	580,991	772,713	459,168	739,024	844,940	848,452

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
FORNEY CREEK WWTP								
PERSONAL SERVICES/BENEFITS								
61-7130-7164-5120-0121	Salaries-Regular	105,741	68,164	-	-	-	-	-
61-7130-7164-5120-0122	Salaries-Overtime	11,731	6,584	-	-	-	-	-
61-7130-7164-5120-0126	Temporary/Hourly	35	-	-	-	-	-	-
	Sub-total: Salaries and Wages	117,507	74,748	-	-	-	-	-
61-7130-7164-5180-0181	Social Security (FICA) Contributions	8,900	5,466	-	-	-	-	-
61-7130-7164-5180-0182	Retirement Contribution	8,472	5,038	-	-	-	-	-
61-7130-7164-5180-0183	Hospitalization Insurance	26,511	19,159	-	-	-	-	-
61-7130-7164-5180-0186	Worker's Compensation Contribution	2,039	1,254	-	-	-	-	-
	Sub-total: Employee Benefits	45,922	30,917	-	-	-	-	-
	TOTAL PERSONAL SERVICES	163,429	105,665	-	-	-	-	-
MATERIALS								
61-7130-7164-5251	Motor Fuels & Lubricants	-	-	-	-	-	-	-
61-7130-7164-5260	Office Supplies & Materials	-	-	-	-	-	-	-
61-7130-7164-5280	Minor Tools & Equipment	-	-	-	-	-	-	-
61-7130-7164-5290	Other Supplies & Materials	127	-	-	-	-	-	-
61-7130-7164-5290-0200	Chemicals	15,827	-	-	-	-	-	-
	TOTAL MATERIALS	15,954	-	-	-	-	-	-
CURRENT OBLIGATIONS								
61-7130-7164-5319	Employee Training Reimbursement	-	-	-	-	-	-	-
61-7130-7164-5321	Telephone Service	2,292	1,580	-	-	-	-	-
61-7130-7164-5331	Electricity & Water	64,186	24,410	-	-	-	-	-
61-7130-7164-5351	Repair/Maintenance - Buildings	-	-	-	-	-	-	-
61-7130-7164-5352	Repair/Maintenance - Equipment	12,004	-	-	-	-	-	-
61-7130-7164-5353	Repair/Maintenance - Vehicles	-	-	-	-	-	-	-
61-7130-7164-5394	Special Contract Services	20,699	-	-	-	-	-	-
61-7130-7164-5394-0100	Lab Services	70	-	-	-	-	-	-
	TOTAL CURRENT OBLIGATIONS	99,251	25,990	-	-	-	-	-
FIXED CHARGES								
61-7130-7164-5440	Service & Maintenance Contracts	4,613	2,461	-	927	927	-	-
61-7130-7164-5441	Uniform Rental	-	-	-	-	-	-	-
61-7130-7164-5470	Retiree Benefits	38,723	6,519	-	-	-	-	-
61-7130-7164-5491	Dues & Subscriptions	2,553	810	-	-	-	-	-
	TOTAL FIXED CHARGES	45,889	9,790	-	927	927	-	-
	SUB-TOTAL EXPENDITURES	324,523	141,445	-	927	927	-	-

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
	WATER TREATMENT PLANT							
	PERSONAL SERVICES/BENEFITS							
61-7140-5120-0121	Salaries-Regular	334,305	350,804	394,725	236,666	334,188	396,431	401,355
61-7140-5120-0122	Salaries-Overtime	16,410	17,310	5,637	8,921	13,000	13,093	13,257
61-7140-5120-0126	Temporary/Hourly	-	2,970	-	6,840	11,000	3,900	3,949
61-7140-5120-0132	Change in Benefits/Vac Pay	(6,673)	5,089	-	-	-	-	-
	Sub-total: Salaries and Wages	344,042	376,173	400,362	252,427	358,188	413,424	418,561
61-7140-5180-0181	Social Security (FICA) Contributions	25,703	26,613	30,628	18,264	30,628	31,627	32,020
61-7140-5180-0182	Retirement Contribution	25,309	24,858	28,306	17,363	28,306	29,643	30,011
61-7140-5180-0183	Hospitalization Insurance	73,096	74,964	88,798	61,259	88,798	94,592	94,592
61-7140-5180-0185	Unemployment Contribution	-	-	-	7,064	-	2,179	2,179
61-7140-5180-0186	Worker's Compensation Contribution	6,468	6,760	7,454	4,960	7,454	8,666	8,666
	Sub-total: Employee Benefits	130,576	133,195	155,186	108,910	155,186	166,707	167,468
	TOTAL PERSONAL SERVICES	474,618	509,368	555,548	361,337	513,374	580,131	586,029
	MATERIALS							
61-7140-5251	Motor Fuels & Lubricants	6,089	4,907	6,000	2,283	3,500	6,000	6,000
61-7140-5260	Office Supplies & Materials	986	1,835	2,000	830	1,300	2,900	2,900
61-7140-5280	Minor Tools & Equipment	1,387	1,301	5,000	1,463	3,500	5,000	5,000
61-7140-5290	Other Supplies & Materials	15,003	16,471	15,000	8,989	16,240	15,000	15,000
61-7140-5290-0200	Chemicals	88,461	76,624	100,000	60,768	124,000	105,000	105,000
61-7140-5290-0300	Lab Supplies	20,401	21,975	20,000	14,359	21,610	23,000	23,000
	TOTAL MATERIALS	132,327	123,113	148,000	88,692	170,150	156,900	156,900
	CURRENT OBLIGATIONS							
61-7140-5311	Mileage	781	1,891	1,000	236	600	1,000	1,000
61-7140-5312	Travel Subsistence	284	385	600	-	-	600	600
61-7140-5319	Employee Training Reimbursement	1,439	1,342	1,600	175	500	1,600	1,600
61-7140-5321	Telephone Service	12,573	19,966	9,500	9,535	16,000	9,500	9,500
61-7140-5325	Postage	748	1,221	1,000	649	1,000	1,000	1,000
61-7140-5331	Electricity & Water	150,634	162,313	160,000	89,513	176,000	180,000	180,000
61-7140-5351	Repair/Maintenance - Buildings	2,819	12,032	45,000	10,935	30,000	45,000	45,000
61-7140-5352	Repair/Maintenance - Equipment	32,325	138,797	104,150	59,826	95,000	104,150	104,150
61-7140-5352-0100	Contract Repair/Maint Eq	24,328	16,573	20,000	9,480	15,000	20,000	20,000
61-7140-5353	Repair/Maintanance - Vehicles	3,148	3,875	1,500	1,041	1,900	1,500	1,500
61-7140-5391	Legal Advertising	297	228	160	-	160	160	160
61-7140-5394	Special Contract Services	17,379	8,770	14,000	1,485	5,000	14,000	14,000
61-7140-5394-0100	Lab Services	10,808	9,290	10,000	5,191	9,000	10,000	10,000
	TOTAL CURRENT OBLIGATIONS	257,563	376,683	368,510	188,066	350,160	388,510	388,510
	FIXED CHARGES							
61-7140-5440	Service & Maintenance Contracts	36,815	40,666	30,000	25,149	40,000	30,000	30,000
61-7140-5441	Uniform Rental	2,843	2,180	300	3,617	4,800	3,000	3,000
61-7140-5451	I & B Property General Liability	3,808	4,109	4,109	189	4,109	4,109	4,109
61-7140-5452	I & B Vehicles	777	709	709	711	711	709	709
61-7140-5454	I & B Professional Liability	1,780	1,344	1,344	1,462	1,462	1,344	1,344
61-7140-5470	Retiree Benefits	12,513	32,164	12,600	-	12,600	12,600	12,600
61-7140-5491	Dues & Subscriptions	1,058	974	4,500	1,163	3,500	4,100	4,100
61-7140-5497-0050	Permits	3,460	3,460	3,500	3,885	3,885	3,900	3,900
	TOTAL FIXED CHARGES	63,054	85,606	57,062	36,176	71,067	59,762	59,762
	SUB-TOTAL EXPENDITURES	927,562	1,094,770	1,129,120	674,271	1,104,751	1,185,303	1,191,201

COUNTY OF LINCOLN, NORTH CAROLINA
WATER SEWER FUND
FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
INDIAN CREEK PUMP STATION								
MATERIALS								
61-7150-5251	Motor Fuels & Lubricants	-	-	-	-	-	-	-
61-7150-5290	Other Supplies & Materials	474	-	-	-	-	-	-
	TOTAL MATERIALS	474	-	-	-	-	-	-
CURRENT OBLIGATIONS								
61-7150-5321	Telephone Service	397	471	400	255	400	400	400
61-7150-5331	Electricity & Water	6,204	5,179	5,000	7,287	9,185	9,185	9,185
61-7150-5352	Repair/Maintenance - Equipment	(160)	308	1,000	286	500	1,000	1,000
61-7150-5394	Special Contract Services	1,712	2,203	1,500	6,853	7,000	1,500	1,500
	TOTAL CURRENT OBLIGATIONS	8,153	8,161	7,900	14,681	17,085	12,085	12,085
FIXED CHARGES								
61-7150-5440	Service & Maintenance Contracts	220	-	250	-	250	250	250
	TOTAL FIXED CHARGES	220	-	250	-	250	250	250
SUB-TOTAL EXPENDITURES								
		8,847	8,161	8,150	14,681	17,335	12,335	12,335
	TOTAL OPERATING EXPENDITURES	4,836,504	4,598,215	5,139,812	2,979,303	5,417,442	5,474,385	5,502,669
DEBT SERVICE								
61-7120-5710	Bond Principal	1,167,886	1,342,578	1,348,115	246,084	1,348,115	1,326,788	1,326,788
61-7120-5720	Bond Interest	754,120	534,826	490,282	201,057	490,282	475,301	475,301
61-7120-5753-0113	Bond Issuance	7,500	-	-	-	-	-	-
	TOTAL DEBT SERVICE	1,929,506	1,877,404	1,838,397	447,141	1,838,397	1,802,089	1,802,089
TRANSFERS								
61-7120-5985	Transfer to WS Capital Projects Fund	3,401,000	4,633,568	700,635	333,500	700,635	741,226	1,591,000
	TOTAL EXPENDITURES/TRANSFERS	\$ 10,167,010	\$ 11,109,187	\$ 7,678,844	\$ 3,759,944	\$ 7,956,474	\$ 8,017,700	\$ 8,895,758