ORANGE WATER AND SEWER AUTHORITY

A public, non-profit agency providing water, sewer and reclaimed water services to the Carrboro-Chapel Hill community.

MEMORANDUM

TO: **Finance Committee**
John Young (Chair)
Terri Buckner
Michael Hughes
Heather Payne
Amy Witsil
Alan Rimer (*ex-officio*)

THROUGH: Ed Kerwin

FROM: Stephen Winters, CPA

DATE: March 21, 2014

SUBJECT: Finance Committee Meeting – March 27, 2014

The Finance Committee will meet on Thursday, March 27, 2014, at 5:30 PM in the OWASA Boardroom. The agenda will be:

- Discuss staff's preliminary water and sewer rate adjustment recommendation (information will be presented at the meeting).
- Discuss next steps regarding potential rate structure changes.
- If needed, discuss the preliminary draft of the Fiscal Year 2015 Budget (information requested at the March 13th Finance Committee meeting is attached).

Committee Action Requested: Review and discuss information and provide guidance to staff.

Stephen Winters, CPA
Director of Finance and Customer Service

Attachment
cc: Board of Directors
Ed Kerwin
Bob Epting

ANNUAL BUDGET REQUEST SUMMARY -
FISCAL YEAR 2015

DEPT : 01
EXECUTIVE DIRECTOR

		EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
50		SALARIES							
	5010	SALARIES AND WAGES, REGULAR	616,753	582,723	593,537	616,369	581,019	550,822	532,896
	5040	SERVICE PAY	12,430	14,030	14,008	15,775	16,966	0	0
	5060	PART-TIME	0			13,850	0	0	0
	5070	PER DIEM	4,250	5,730	12,100	-	15,000	15,000	15,000
		TOTAL SALARIES	633,433	602,483	619,645	645,994	612,985	565,822	547,896
51		FRINGE BENEFITS							
	5110	FICA	44,420	40,871	42,214	43,668	41,378	39,520	38,045
	5120	RETIREMENT CONTRIBUTION	30,697	38,573	43,069	43,215	43,481	40,608	38,628
	5121	DEFERRED COMPENSATION	10,360	17,660	26,201	22,026	10,484	8,602	7,280
	5130	WORKERS COMPENSATION	8,120	10,413	11,221	11,395	11,000	11,861	12,000
	5140	HEALTH INSURANCE	54,048	50,928	55,242	54,489	53,155	52,092	59,676
	5141	DENTAL INSURANCE	4,051	3,454	3,023	2,756	2,633	2,753	3,162
	5150	DISABILITY INSURANCE	2,447	1,719	2,158	2,178	1,861	1,600	1,622
	5160	AUTOMOBILE ALLOWANCE	6,000	6,000	6,000	6,000	6,500	6,500	6,000
	5180	GROUP LIFE & A.D. & D.	2,906	2,433	2,334	2,340	2,029	2,066	2,200
	5190	VACATION ACCRUED	(76,680)	19,957	9,537	20,396	0	0	0
		TOTAL FRINGE BENEFITS	86,367	192,007	200,999	208,463	172,521	165,601	168,613
52		UTILITIES							
	5210	ELECTRICITY	40,640	25,247	36,850	35,277	44,000	46,234	48,546
	5220	WATER	3,162	3,016	0	4,500	0	0	0
	5233	CELL PHONES			4,500	12,230	4,700	4,700	4,700
	5240	FUEL	22,647	10,424	12,954	-	13,500	13,500	14,175
		TOTAL UTILITIES	66,448	38,687	54,304	52,007	62,200	64,434	67,421
53		MATERIALS AND SUPPLIES							
	5330	SUBSCRIPTIONS	528	638	589	536	875	875	840
	5360	OFFICE SUPPLIES	6,962	2,443	3,396	3,111	5,850	4,500	10,850
	5380	SAFETY SUPPLIES	1,456	7	141	65	400	400	450
	5390	OTHER				-	5,000	5,000	5,000
		TOTAL MATERIALS AND SUPPLIES	8,946	3,088	4,126	3,712	12,125	10,775	17,140
54		MAINTENANCE							
	5410	MAINTENANCE - EQUIPMENT	0			0	0	0	0
		TOTAL MAINTENANCE	0	0	0	0	0	0	0
55		PROFESSIONAL SERVICES							
	5500	LEGAL	204,507	203,343	212,750	233,155	235,000	238,125	240,000
	5530	INSURANCE	40,896	40,475	39,356	37,907	39,100	34,107	34,200
	5570	CONSULTANTS	0		66,340	3,180	4,500	4,500	78,000
	5590	OTHER	0			0	0	0	0
		TOTAL PROFESSIONAL SERVICES	245,403	243,818	318,446	274,242	278,600	276,732	352,200
56		COMMUNICATIONS							
	5610	POSTAGE AND FREIGHT	2,721	3,768	4,410	4,156	6,480	6,480	11,680
	5620	CUSTOMER INFORMATION	9,099	11,466	6,523	23,311	18,635	24,483	23,435
	5630	ADVERTISING	5,847	1,884	2,138	3,741	2,866	2,866	3,582
	5690	OTHER	1,980	2,040	1,760	3,855	6,000	1,000	0
		TOTAL COMMUNICATIONS	19,647	19,158	14,831	35,063	33,981	34,829	38,697
57		PRINTING AND REPRODUCTION							
	5700	PRINTING AND REPRODUCTION	139	142	74	177	875	875	900
		TOTAL PRINTING AND REPRODUCTION	139	142	74	177	875	875	900
58		EDUCATION AND DEVELOPMENT							
	5810	EDUCATION AND DEVELOPMENT	4,978	5,487	7,120	7,707	12,080	12,080	25,330
	5840	BOARD TRAVEL	62			0	1,200	0	0
		TOTAL TRAVEL	5,040	5,487	7,120	7,707	13,280	12,080	25,330

ANNUAL BUDGET REQUEST SUMMARY -
FISCAL YEAR 2015

DEPT : 01
EXECUTIVE DIRECTOR

		EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
59		MISCELLANEOUS							
	5910	DUES AND MEMBERSHIPS	14,917	16,005	15,854	18,940	18,695	16,617	16,837
	5920	CONSERVATION		2,725	114	13,058	3,000	3,000	5,000
	5970	BOARD EXPENSES	994	934	1,893	1,676	2,400	2,400	4,000
	5990	OTHER	(1,294)	1,024	122	1,174	2,550	2,858	1,200
		TOTAL MISCELLANEOUS	14,618	20,688	17,983	34,848	26,645	24,875	27,037
		Total Personnel Services	719,800	794,490	820,643	854,457	785,506	731,423	716,508
		Total Operating Services	360,241	331,068	416,884	407,756	427,706	424,600	528,725
		Total Operating and Maintenance	1,080,041	1,125,558	1,237,527	1,262,213	1,213,212	1,156,023	1,245,233
		CONSTRUCTION CREDIT	(152,128)	(97,139)	(130,600)	(113,420)	(101,198)	(101,198)	(36,549)
			927,913	1,028,419	1,106,927	1,148,793	1,112,014	1,054,825	1,208,684

Consultants 5570

Description	**Annual Expense**
Ed Kerwin (unspecified)	2,000
Interpreter service for hearing impaired, transcription services, etc.	1,000
Energy Management Plan	75,000
Total	78,000

Dues and Memberships 5910

	FY2012	FY2013	FY2014	FY2015
Ed Kerwin				
National Association of Clean Water Agencies	4,800	5,000	5,445	5700
Association of Metropolitan Water Agencies	3,300	3,300	3,560	3400
American Water Works Association	3,150	3,200	3,520	3224
Cape Fear River Assembly	25	25	25	25
Chapel Hill-Carrboro Chamber of Commerce	3,100	3,100	3,350	1250
North Carolina League of Municipalities	425	450	450	450
North Carolina Municipal and County Administration Alumni Association	10	10	10	10
North Carolina Rural Water Association	75	75	75	0
North Carolina Water Resources Congress	20	20	20	20
Water Environment Federation	105	120	125	128
Todd Taylor				
N.C. Board of Examiners for Engineers and Surveyors	75	75	75	75
North Carolina Rural Water Association	75	75	75	825
North Carolina Water Operators Association	20	20	20	20
Wastewater Collection Certification	50	50	50	50
Water Distribution Certification	35	35	35	35
Water Environment Federation	105	120	125	125
AWWA Membership		85	100	100
Andy Orbich				
International Institute of Municipal Clerks	175	175	185	185
North Carolina Association of Municipal Clerks	50	50	50	65
Pat Davis				
American Water Works Association (Part of OWASA Utility Membership)	-	-		
International Council for Local Environmental Initiatives	-	-		
Greg Feller				
Public Relations Society of America	275	350	350	350
City County Communications and Marketing Association	400	500	500	500
Allowance for Additional Memberships or Increases	300	300	300	300
Total Dues and Memberships	16,570	17,135	18,445	16,837

ANNUAL BUDGET REQUEST SUMMARY -
FISCAL YEAR 2015

CUSTOMER SERVICE
DEPT:02

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	281,693	284,065	313,051	325,244	387,317	342,369	392,085
5020	SALARIES AND WAGES, OVERTIME	1,229	2,005	2,008	1,994	4,000	4,000	3,000
5040	SERVICE PAY	3,120	4,752	4,876	5,384	7,707	0	0
5060	PART TIME				-	0	492	0
	TOTAL SALARIES	286,042	290,822	319,936	332,622	399,023	346,861	395,085
FRINGE BENEFITS								
5110	FICA	22,486	25,461	24,770	25,956	31,506	27,749	30,158
5120	RETIREMENT CONTRIBUTION	13,908	18,525	22,135	22,386	27,863	25,390	28,266
5121	DEFERRED COMPENSATION	9,360	9,460	11,440	11,860	13,218	12,960	12,480
5130	WORKERS COMPENSATION	0				0	0	0
5140	HEALTH INSURANCE	49,952	50,471	58,219	56,922	66,660	62,106	78,831
5141	DENTAL INSURANCE	3,405	3,245	3,244	2,911	3,422	3,278	4,068
5150	DISABILITY INSURANCE	1,684	1,435	1,473	1,525	1,733	1,587	2,197
5170	UNIFORMS	0				0	0	0
5180	GROUP LIFE & A.D. & D.	2,316	2,106	2,166	2,233	2,218	2,332	3,049
5190	VACATION ACCRUED	(7,360)	1,982	(436)	(2,115)			
	TOTAL FRINGE BENEFITS	95,751	112,685	123,011	121,678	146,620	135,402	159,049
UTILITIES								
5233	CELL PHONES					0	625	1,750
	TOTAL UTILITIES	0	0	0	0	0	625	1,750
MATERIALS AND SUPPLIES								
5320	SMALL TOOLS	0				0	0	0
5350	FUEL - VEHICLES	0				0	0	0
5360	OFFICE SUPPLIES	4,224	4,398	3,840	2,216	5,000	4,000	4,000
5380	SAFETY SUPPLIES	0				0	0	0
5390	OTHER - MATERIALS	0	184			0	0	0
	TOTAL MATERIALS AND SUPPLIES	4,224	4,583	3,840	2,216	5,000	4,000	4,000
MAINTENANCE								
5410	MAINTENANCE - EQUIPMENT	805	930	970	1,020	1,000	1,000	1,000
5440	MOTOR VEHICLES	0				0	0	0
	TOTAL MAINTENANCE	805	930	970	1,020	1,000	1,000	1,000
PROFESSIONAL SERVICES								
5530	INSURANCE	0				0	0	0
5550	CLERICAL SERVICES	0				0	0	0
5560	COLLECTION SERVICES	33,531	30,529	37,103	42,206	43,000	43,000	45,000
5570	CONSULTANTS	0				0	0	50,000
5590	OTHER	0				0	0	0
	TOTAL PROFESSIONAL SERVICES	33,531	30,529	37,103	42,206	43,000	43,000	95,000
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	77,709	77,500	76,250	53,750	80,000	80,000	75,000
	TOTAL COMMUNICATIONS	77,709	77,500	76,250	53,750	80,000	80,000	75,000
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	736	423	1,264	939	1,000	1,000	1,000
	TOTAL PRINTING AND REPRODUCTION	736	423	1,264	939	1,000	1,000	1,000
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	4,592	6,390	4,260	2,264	6,800	6,800	7,000
	TOTAL EDUCATION & DEVELOPMENT	4,592	6,390	4,260	2,264	6,800	6,800	7,000
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS					0	0	0
5930	OVERAGES AND SHORTAGES	35,724	8,261	1,095	(2,054)	0	0	0
5940	UNCOLLECTABLE ACCOUNTS	1,468	(3,340)	57,099	30,507	20,000	20,000	27,000
5960	INCENTIVE TO CONNECT				137	0	0	0
5990	OTHER	0				0	129	0
	TOTAL MISCELLANEOUS LINE	37,192	4,922	58,194	28,590	20,000	20,129	27,000
Total Personnel Services		381,793	403,507	442,946	454,300	545,643	482,263	554,134
Total Operating Services		158,790	125,277	181,881	130,985	156,800	156,554	211,750
Total Operating and Maintenance		540,582	528,784	624,828	585,285	702,443	638,817	765,884
CONSTRUCTION CREDIT								

ANNUAL BUDGET REQUEST SUMMARY -
FISCAL YEAR 2015

ENGINEERING
DEPT : 03

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	857,563	878,726	925,665	964,377	996,320	944,996	1,014,990
5020	SALARIES & WAGES - OVERTIME				7,340	8,000	4,951	8,000
5040	SERVICE PAY	13,361	11,332	13,615	11,897	18,668	0	0
5060	PART TIME	0		5,280	26,501	0	2,725	20,000
	TOTAL SALARIES	870,924	890,058	944,560	1,010,115	1,022,987	952,672	1,042,990
FRINGE BENEFITS								
5110	FICA	66,834	65,560	71,016	75,431	77,887	74,205	78,207
5120	RETIREMENT CONTRIBUTION	42,924	57,085	65,429	66,676	71,015	69,493	73,300
5121	DEFERRED COMPENSATION	27,740	30,222	27,903	22,809	17,596	18,198	17,680
5140	HEALTH INSURANCE	99,041	106,556	111,790	120,003	128,541	136,132	162,978
5141	DENTAL INSURANCE	7,588	7,804	6,572	6,433	6,815	6,343	7,488
5150	DISABILITY INSURANCE	3,951	3,622	4,107	4,062	4,327	4,320	5,300
5170	UNIFORMS	0				0	0	0
5180	GROUP LIFE & A.D. & D.	5,401	5,209	5,102	5,195	5,038	5,050	6,131
5190	VACATION ACCRUED	0				0	0	0
	TOTAL FRINGE BENEFITS	253,480	276,058	291,920	300,609	311,218	313,742	351,084
UTILITIES								
5233	CELL PHONES			7,251	7,311	7,600	8,242	7,600
	TOTAL UTILITIES	0	0	7,251	7,311	7,600	8,242	7,600
MATERIALS AND SUPPLIES								
5320	SMALL TOOLS	223	335	1,590	2,484	3,655	3,000	1,785
5330	SUBSCRIPTIONS	340	425	425	650	909	909	990
5350	FUEL - VEHICLES & EQUIP.	4,187	5,210	6,112	5,290	5,300	5,300	7,000
5360	OFFICE SUPPLIES	4,266	5,379	6,211	4,685	6,387	5,000	2,330
5380	SAFETY SUPPLIES	888	296	956	1,147	2,143	2,143	2,095
5390	OTHER	3,020	3,051	3,099	1,854	2,650	2,509	1,650
	TOTAL MATERIALS AND SUPPLIES	12,924	14,696	18,394	16,110	21,044	18,861	15,850
MAINTENANCE								
5440	MOTOR VEHICLES	706	1,221	1,600	1,883	2,000	2,000	2,500
	TOTAL MAINTENANCE	706	1,221	1,600	1,883	2,000	2,000	2,500
PROFESSIONAL SERVICES								
5500	LEGAL	0				0	0	0
5520	ENGINEERING	1,186	12,015	17,266	6,928	62,000	32,300	5,000
5521	ENGINEERING - MASTER PLAN	0				0	0	0
5570	CONSULTANTS	30,595	22,347	34,911	48,676	78,399	29,850	124,000
5590	OTHER	0				0	0	0
	TOTAL PROFESSIONAL SERVICES	31,781	34,362	52,176	55,604	140,399	62,150	129,000
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	359	337	264	199	400	400	400
	TOTAL COMMUNICATIONS	359	337	264	199	400	400	400
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	965	1,157	0	50	1,500	1,500	1,500
	TOTAL PRINTING & REPRODUCTION	965	1,157	0	50	1,500	1,500	1,500
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	6,905	8,753	12,507	15,702	29,675	29,675	26,590
	TOTAL EDUCATION & DEVELOPMENT	6,905	8,753	12,507	15,702	29,675	29,675	26,590
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	1,695	1,631	2,232	2,301	2,794	2,794	3,705
5920	CONSERVATION	0	2,000	4,000	2,000	2,000	2,000	0
5960	FOREST MANAGEMENT		21,176	3,538	14,070	10,000	10,000	10,000
5990	OTHER	15	20	5,513	(4,799)	300	300	0
	TOTAL MISCELLANEOUS	1,710	24,827	15,283	13,572	15,094	15,094	13,705
Total Personnel Services		1,124,404	1,166,116	1,236,480	1,310,724	1,334,205	1,266,414	1,394,073
Total Operating Services		55,350	85,353	107,475	110,431	217,712	137,922	197,145
Total Operating and Maintenance		1,179,754	1,251,469	1,343,955	1,421,155	1,551,917	1,404,337	1,591,218
CONSTRUCTION CREDIT								

Consultants	**5570**	**FY15**
Description	**Annual Expense**	
Recurring annual membership payment to the Jordan Lake Partnership	10,000	
JPL supplementary project to model interconnections	44,000	
Other	10,000	
LRWSPU - update cost analysis and yield analysis	35,000	
LRWSPU - climate change	25,000	
Total	124,000	

Dues and Memberships 5910 **FY15**

Description	**Annual Expense**
Mary Darr	
PE Registration	75
NC WW Operator/Land Application Certification	50
WEF	130
Stuart Carson	
PE Registration	75
AWWA Membership	200
Todd Spencer	
PE Registration	75
NSPE	345
WEF	130
Ruth Rouse	
NC AWWA-WEA	45
APA/AICP Membership	575
NCWRA	20
Adam Haggerty	
PE Registration	75
NC Sewer Certification	50
NC Water Certification	30
Vishnu Gangadharan	
PE Registration	75
PMI Membership	190
Jeremy Fireline	
PE Registration	75
PMI Membership	190
Darren Berger	
NC Water Certifications	30
NC Sewer Certification	50
NC Cross Connection Control	30
Nick Parker	
NC Water Certification	30
NC Sewer Certification	50
Beth Canada	
Carolina URISA	30
ASPRS	150
GIS Technical Certification Exam	250
Roy Blackwood	
NC Water Certification	30
NC Sewer Certification	50
NC Cross Connection Control	30
Donnie Nolf	
NC Water Certification	30
NC Sewer Certification	50
NC Cross Connection Control	30

Joe Leo	
Carolina URISA	30
NC Water Certification	30
NC Sewer Certification	50
Engineering Tech - vacant	
NC Sewer Certification	50
Allowance for Additional Memberships or Increases	300
Total	3,705

ANNUAL BUDGET REQUEST SUMMARY -
FISCAL YEAR 2015

HUMAN RESOURCES
DEPT : 04

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	169,369	128,603	156,953	171,210	175,632	187,754	188,702
5020	SALARIES AND WAGES, OVERTIME	117	30	0	214	100	0	200
5040	SERVICE PAY	3,160	3,581	3,685	4,546	5,874	0	0
5060	PART-TIME				14,369	0	0	0
	TOTAL SALARIES	172,646	132,213	160,638	190,339	181,607	187,754	188,902
FRINGE BENEFITS								
5110	FICA	13,697	13,885	12,463	14,732	14,318	14,201	14,463
5120	RETIREMENT CONTRIBUTION	8,571	8,417	11,206	12,026	12,668	13,657	13,555
5121	DEFERRED COMPENSATION	4,080	6,312	6,567	8,433	6,600	5,400	6,120
5140	HEALTH INSURANCE	20,973	19,788	25,691	27,492	25,804	31,967	36,532
5141	DENTAL INSURANCE	1,575	1,203	1,395	1,424	1,417	1,570	1,792
5142	VISION INSURANCE	29,887	52,840	37,670	38,984	40,000	40,425	42,000
5143	WELLNESS PROFRA REIMBURSEMENT	2,275	472	1,598	2,009	2,300	2,300	2,300
5144	RETIREES & COBRA INSURANCE	100,890	108,273	122,797	134,959	182,610	169,735	185,000
5150	DISABILITY INSURANCE	850	401	837	838	830	878	988
5161	UNEMPLOYMENT TAX	1,488	17,965	31,886	16,758	63,000	63,000	20,000
5170	UNIFORMS	0				200	200	200
5180	GROUP LIFE & A.D. & D.	1,163	744	1,071	1,084	1,041	1,112	1,243
5190	POST EMPLOYMENT BENEFITS					0	0	0
	TOTAL FRINGE BENEFITS	185,449	230,300	253,181	258,739	350,788	344,445	324,192
UTILITIES								
5233	CELL PHONES			1,500	1,500	1,500	1,500	1,750
	TOTAL UTILITIES	0	0	1,500	1,500	1,500	1,500	1,750
MATERIALS AND SUPPLIES								
5330	SUBSCRIPTIONS					200	200	200
5350	FUEL - VEHICLES & EQUIP.	0				0	0	0
5360	OFFICE SUPPLIES	1,614	1,752	1,697	1,181	2,500	2,500	2,500
5380	SAFETY SUPPLIES	1,451	783	1,760	2,057	2,500	2,500	2,500
5390	OTHER	3,284	2,474	198	84	500	500	500
	TOTAL MATERIALS AND SUPPLIES	6,349	5,009	3,655	3,322	5,700	5,700	5,700
MAINTENANCE								
5421	BUILDINGS	0	129			0	0	0
	TOTAL MAINTENANCE	0	129	0	0	0	0	0
PROFESSIONAL SERVICES								
5570	CONSULTANTS	840	12,604	72,628	7,615	12,000	12,000	48,000
5590	OTHER	17,007	15,895	21,540	24,780	26,000	26,820	30,000
	TOTAL PROFESSIONAL SERVICES	17,846	28,498	94,168	32,395	38,000	38,820	78,000
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	2,739	3,785	2,541	3,773	3,500	3,773	3,500
5630	ADVERTISING	5,145	7,642	9,882	19,584	20,000	20,000	20,000
	TOTAL COMMUNICATIONS	7,885	11,427	12,422	23,357	23,500	23,773	23,500
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	357	175	1,037	762	800	800	800
	TOTAL PRINTING AND REPRODUCTION	357	175	1,037	762	800	800	800
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	627	3,947	2,477	2,879	6,000	6,000	6,000
	TOTAL EDUCATION & DEVELOPMENT	627	3,947	2,477	2,879	6,000	6,000	6,000
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	1,831	710	3,115	2,635	4,000	4,000	4,500
5980	RECRUITMENT	184	70	3,000	1,047	3,000	3,000	3,000
5990	OTHER	12,544	10,833	11,124	12,732	18,000	17,987	18,000
	TOTAL MISCELLANEOUS	14,559	11,613	17,239	16,414	25,000	24,987	25,500
Total Personnel Services		358,095	362,514	413,819	449,078	532,394	532,198	513,094
Total Operating Services		47,622	60,797	132,498	80,629	100,500	101,579	141,250
Total Operating and Maintenance		405,717	423,311	546,316	529,707	632,894	633,777	654,344
CONSTRUCTION CREDIT								

ANNUAL BUDGET REQUEST SUMMARY **FINANCE**
FISCAL YEAR 2015 **DEPT : 05**

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	440,422	470,935	502,756	514,705	457,354	476,069	456,089
5020	SALARIES AND WAGES, OVERTIME	1,366	2,813	632	34	0	114	0
5040	SERVICE PAY	8,243	6,072	7,539	7,685	13,672	0	0
5060	PART TIME	27,945	12,289		-	0	0	0
	TOTAL SALARIES	477,976	492,109	510,927	522,424	471,026	476,183	456,089
FRINGE BENEFITS								
5110	FICA	37,687	39,512	38,180	39,435	35,771	32,695	33,761
5120	RETIREMENT CONTRIBUTION	22,584	31,699	35,786	35,840	32,921	35,075	32,711
5121	DEFERRED COMPENSATION	29,572	24,188	15,779	20,140	17,722	11,160	10,920
5140	HEALTH INSURANCE	62,254	64,918	66,690	66,833	65,374	60,628	64,466
5141	DENTAL INSURANCE	4,345	3,962	3,597	3,280	3,028	2,995	3,168
5150	DISABILITY INSURANCE	1,905	1,733	2,047	2,263	1,890	1,985	2,129
5170	UNIFORMS	0				0	0	0
5180	GROUP LIFE & A.D. & D.	2,622	2,633	2,625	2,682	2,322	2,405	2,577
5190	VACATION ACCRUED	0				0	0	0
	TOTAL FRINGE BENEFITS	160,969	168,645	164,703	170,473	159,029	146,943	149,732
UTILITIES								
5233	CELL PHONES			3,750	4,799	4,500	3,375	3,000
5250	WASTE DISPOSAL		2,994	1,996	2,445	2,000	2,000	2,000
	TOTAL UTILITIES	0	2,994	5,746	7,244	6,500	5,375	5,000
MATERIALS AND SUPPLIES								
5320	SMALL TOOLS					0	0	0
5330	SUBSCRIPTIONS	71				0	0	300
5350	FUEL - VEHICLES AND EQUIPMENT	0	2,706			0	0	0
5360	OFFICE SUPPLIES	4,275	4,961	3,416	3,465	4,000	4,000	4,000
5380	SAFETY SUPPLIES	0				0	0	0
5390	OTHER	0	836	3,977	6,957	7,000	7,000	6,000
	TOTAL MATERIALS AND SUPPLIES	4,346	8,502	7,394	10,422	11,000	11,000	10,300
MAINTENANCE								
5410	EQUIPMENT	0						
5440	VEHICLES		2,561	(963)	144	0		0
	TOTAL MAINTENANCE	0	2,561	(963)	144	0	0	0
PROFESSIONAL SERVICES								
5510	ACCOUNTING	33,850	32,000	36,060	29,000	30,000	30,000	30,000
5550	CLERICAL SERVICES	0				0	0	0
5570	CONSULTANTS	30,905	74,594	55,132	49,558	30,000	30,000	30,000
5580	FINANCIAL SERVICES	135,959	263,439	239,030	227,738	227,950	227,950	226,400
5581	TRUSTEE SERVICES	66,563	20,194	23,671	23,275	25,275	25,275	25,275
5590	OTHER	0	751			0	0	0
	TOTAL PROFESSIONAL SERVICES	267,277	390,977	353,893	329,571	313,225	313,225	311,675
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	2,851	3,864	2,535	3,830	4,000	4,000	4,000
5630	ADVERTISING	0	73			0	0	0
	TOTAL COMMUNICATIONS	2,851	3,937	2,535	3,830	4,000	4,000	4,000
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	3,067	2,261	2,084	2,534	3,000	3,000	3,000
	TOTAL PRINTING AND REPRODUCTION	3,067	2,261	2,084	2,534	3,000	3,000	3,000
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	6,196	18,479	15,325	10,693	4,250	4,250	6,600
	TOTAL EDUCATION & DEVELOPMENT	6,196	18,479	15,325	10,693	4,250	4,250	6,600
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	415	1,054	1,255	2,285	2,405	2,405	2,405
5950	RENT AND LEASES				3,420	3,420	3,420	3,420
5990	OTHER	590	2,321	(1,375)	1,067	0	0	0
	TOTAL MISCELLANEOUS	1,005	3,375	(120)	6,772	5,825	5,825	5,825
Total Personnel Services		638,945	660,754	675,631	692,897	630,055	623,126	605,821
Total Operating Services		284,742	433,086	385,894	371,210	347,800	346,675	346,400
Total Operating and Maintenance		923,687	1,093,840	1,061,525	1,064,107	977,855	969,801	952,221
CONSTRUCTION CREDIT								

Professional Services **FY15**

Financial Services	5580	**Consultants**	5570
Ratings agencies		Rates and fees	30,000
Moody's fee for variable bonds	7,500		
S&P	3,500		
Fitch	2,100		
Wells Fargo			
Liquidity facility	117,500		
Remarketing	16,000		
Lock box (covered by earnings credit)			
Credit card processing	69,600		
Other?			
Gateway	10,200		
Total	226,400	Total	30,000
Trustee Services	5581	**Accounting**	5510
1977	-	Audit	30,000
2001	4,075	Other	
2003	3,075		
2004A	4,075		
2004B	3,825		
2005	3,075		
2006	3,075		
2010	4,075		
Total	25,275	Total	30,000
Other	5590		
Total	-		

Dues and Memberships 5910 **FY15**

Description	**Annual Expense**
NC GFOA	50.00
S Winters CPA License	60.00
GFOA Membersip	620.00
K Satterfield CPA License	60.00
NCACPA (KS and SW)	390.00
AICPA	220.00
GFOA CAFR Award Program	435.00
GFOA Budget Award Program	330.00
NCLGBOA	90.00
GFOA - KS	150.00
Total	2,405.00

ANNUAL BUDGET REQUEST SUMMARY — **INFORMATION TECHNOLOGY**
FISCAL YEAR 2015 — **DEPT : 07**

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	262,645	276,837	280,378	298,078	306,404	308,025	311,025
5020	SALARIES AND WAGES, OVERTIME	98	5,853	149	1,767	2,000	2,000	2,000
5040	SERVICE PAY	0	17,971			1,802	0	0
5060	PART TIME	0				0	0	0
	TOTAL SALARIES	262,743	300,661	280,526	299,845	310,206	310,025	313,025
FRINGE BENEFITS								
5110	FICA	20,155	25,075	20,621	22,135	23,747	23,453	23,933
5120	RETIREMENT CONTRIBUTION	12,664	19,294	19,322	20,189	21,384	22,599	22,431
5121	DEFERRED COMPENSATION	2,658	880	1,960	2,080	2,080	2,160	3,120
5140	HEALTH INSURANCE	32,527	36,318	39,271	39,808	43,529	41,974	47,338
5141	DENTAL INSURANCE	2,162	2,088	1,986	1,895	2,097	2,113	2,402
5150	DISABILITY INSURANCE	1,031	1,042	1,116	1,427	1,363	1,405	1,577
5180	GROUP LIFE & A.D. & D.	1,740	1,424	1,496	1,632	1,526	1,551	1,737
5190	VACATION ACCRUED	0				0	0	0
	TOTAL FRINGE BENEFITS	72,937	86,120	85,772	89,166	95,726	95,254	102,537
UTILITIES								
5231	TELEPHONE - LOCAL	67,545	81,549	78,741	90,310	90,852	90,857	101,270
5232	TELEPHONE - LONG DISTANCE	1,006	265			0	0	0
5233	CELL PHONE STIPENDS	30,650	35,255	5,000	5,710	6,000	6,140	6,000
	TOTAL UTILITIES LINE	99,201	117,070	83,741	96,020	96,852	96,996	107,270
MATERIALS AND SUPPLIES								
5330	SUBSCRIPTIONS	0				0	0	0
5360	OFFICE SUPPLIES	18,029	20,815	14,386	10,475	15,000	14,783	10,000
5365	COMPUTER EQUIPMENT & PARTS			141,532	113,601	115,000	114,575	77,200
5380	SAFETY SUPPLIES	0				0	0	0
5390	OTHER	0				0	0	0
	TOTAL MATERIALS AND SUPPLIES	18,029	20,815	155,918	124,076	130,000	129,357	87,200
MAINTENANCE								
5410	MAINTENANCE - EQUIPMENT	204,021	229,310	265,905	252,594	295,600	296,470	303,205
	TOTAL MAINTENANCE	204,021	229,310	265,905	252,594	295,600	296,470	303,205
PROFESSIONAL SERVICES								
5570	CONSULTANTS	4,142	59,841	114,833	100,064	82,000	82,138	94,000
5590	OTHER	0				0	0	0
	TOTAL PROFESSIONAL SERVICES	4,142	59,841	114,833	100,064	82,000	82,138	94,000
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	174	69			0	0	0
5690	OTHER	0				0	0	0
	TOTAL COMMUNICATIONS	174	69	0		0	0	0
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	0				0	0	0
	TOTAL PRINTING AND REPRODUCTION	0	0	0		0	0	0
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	17,723	14,654	16,137	16,418	17,055	16,370	17,180
	TOTAL EDUCATION & DEVELOPMENT	17,723	14,654	16,137	16,418	17,055	16,370	17,180
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	100	100			0	0	0
5950	RENTS AND LEASES	43,806	17,452	20,258	25,505	32,025	33,089	26,800
5990	OTHER	0				0	0	0
	TOTAL MISCELLANEOUS LINE	43,906	17,552	20,258	25,505	32,025	33,089	26,800

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

INFORMATION TECHNOLOGY
DEPT : 07

EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
Total Personnel Services	335,681	386,781	366,298	389,011	405,932	405,278	415,562
Total Operating Services	387,196	459,310	656,792	614,677	653,532	654,420	635,655
Total Operating and Maintenance	722,877	846,091	1,023,090	1,003,688	1,059,464	1,059,699	1,051,217
CONSTRUCTION CREDIT							

Maintenance - Equipment **5410** **FY15**

Description	Annual Expense
AlertLogic	24,000
AutoCad	1,200
Cameras, Doors and Security Systems	12,000
Cisco SmartNet	16,500
Citrix	11,300
CityWorks	25,000
CodeRED	5,000
Cogsdale	40,000
Datawell	6,000
Dell	15,000
Dynamics GP	14,000
Engineering Plotter/Scanner	5,000
Enterasys	5,250
ESRI	28,000
Granicus	1,000
Greenshades	1,000
Itron	11,000
Microsoft EA	25,000
MP2	10,200
Mueller Systems (HotRod)	2,000
Paramount Workplace	5,800
Radios	8,000
VC3 Web Site Hosting	3,600
XC2	1,300
Ironport Appliance	2,500
Paper Tiger	190
Constant Contact	360
Radio Frequency License	525
ITPipes	1,500
PhoneTree	400
Mekorma	700
Symanttec Evault	3,600
Sonicwall	1,880
Hach WIMS	4,400
Other	10,000
Total	303,205

Consultants **5570** **FY15**

Description	Annual Expense
Dynamics/Cogsdale	5,000
Security Audit	50,000
Office365 Implementation	12,000
Cabling	15,000
Vmware Upgrade	12,000
Total	94,000

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

WATER SUPPLY AND TREATMENT
DEPT : 11

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	642,680	1,123,351	1,137,986	1,111,002	1,058,441	1,154,375	1,218,048
5020	SALARIES AND WAGES, OVERTIME	48,091	89,311	92,201	111,403	78,720	78,720	80,656
5040	SERVICE PAY	12,116	16,810	18,883	12,909	18,856	0	0
5050	STANDBY PAY	0	5,964	5,250	5,182	6,000	6,000	4,153
5060	PART-TIME	0			3,704	20,000	20,000	18,000
	TOTAL SALARIES	702,886	1,235,436	1,254,320	1,244,200	1,182,018	1,259,095	1,320,856
FRINGE BENEFITS								
5110	FICA	55,901	92,808	99,083	95,967	92,263	98,388	100,428
5120	RETIREMENT CONTRIBUTION	35,012	80,740	88,716	83,949	82,626	91,318	94,126
5121	DEFERRED COMPENSATION	38,177	62,916	71,467	39,553	62,080	27,900	28,080
5130	WORKERS COMPENSATION	8,797	21,545	22,605	22,983	21,000	23,854	24,000
5140	HEALTH INSURANCE	108,713	196,488	197,524	190,883	202,892	216,114	261,346
5141	DENTAL INSURANCE	8,677	12,265	10,592	8,847	9,268	9,433	11,618
5150	DISABILITY INSURANCE	3,748	5,922	5,745	5,398	5,260	5,356	6,998
5170	UNIFORMS	7,738	13,463	15,636	16,557	13,000	14,601	14,000
5180	GROUP LIFE & A.D. & D.	5,279	8,620	8,370	7,887	7,491	9,080	10,095
5190	VACATION ACCRUED	41,247	(124)	(7,576)	5,045	0	0	0
	TOTAL FRINGE BENEFITS	313,288	494,643	512,163	477,069	495,881	496,043	550,692
UTILITIES								
5210	ELECTRICITY	264,858	256,745	262,290	241,442	283,494	260,648	281,342
5220	WATER	2,807	3,650			0	0	0
5233	CELL PHONES			4,200	4,150	4,975	5,725	9,900
5240	FUEL	8,283	21,301	14,561	22,616	16,000	16,000	16,000
5250	WASTE DISPOSAL	107,940	116,507	73,697	70,683	78,900	78,900	80,600
	TOTAL UTILITIES	383,888	398,202	354,748	338,891	383,369	361,273	387,842
MATERIALS AND SUPPLIES								
5310	CHEMICALS	1,020,007	826,467	1,009,833	1,036,140	957,296	957,296	1,057,465
5320	SMALL TOOLS	0	1,132	5,396	3,841	6,500	5,000	5,500
5330	SUBSCRIPTIONS	0				0	0	0
5340	LAKE SUPPLIES	17,349	11,086	22,230	15,765	19,045	19,045	25,000
5350	FUEL - VEHICLES & EQUIP.	5,966	17,785	24,494	21,084	36,130	36,130	36,042
5360	OFFICE SUPPLIES	1,360	1,679	4,591	2,788	3,200	3,200	3,200
5370	LABORATORY EXPENSES	0	70,981	63,040	78,379	75,428	75,428	78,238
5380	SAFETY SUPPLIES	1,973	10,661	10,632	14,374	9,613	9,613	9,148
5390	OTHER	5,088	2,636	3,959	4,497	5,500	5,500	5,500
	TOTAL MATERIALS AND SUPPLIES	1,051,744	942,428	1,144,174	1,176,868	1,112,713	1,111,213	1,220,094
MAINTENANCE								
5410	MAINTENANCE - EQUIPMENT	17,714	287,522	239,704	250,774	251,629	248,695	254,725
5413	MAINTENANCE - PUMPING EQUIPMENT	0	58,030	89,885	89,677	86,650	83,145	82,750
5415	MAINTENANCE - RESERVOIR & TANK	0	124,987	126,771	127,371	130,000	355,143	135,580
5420	FACILITIES	3,443	2,904	2,307	1,501	31,200	26,118	36,950
5421	BUILDINGS	29	192,048	243,110	469,976	245,500	233,110	316,150
5423	MAINTENANCE - METERS	0	73,194	41,967	37,343	83,400	65,250	103,000
5430	GROUNDS	4,333	73,786	66,117	43,857	62,000	72,162	79,000
5440	MOTOR VEHICLES	2,276	20,051	21,938	16,450	24,987	14,509	22,237
	TOTAL MAINTENANCE	27,795	832,522	831,799	1,036,949	915,366	1,098,131	1,030,392
PROFESSIONAL SERVICES								
5530	INSURANCE	78,303	96,733	85,647	85,593	91,650	87,605	85,800
5570	CONSULTANTS	38,538	46,306	103,030	130,741	67,100	65,586	55,100
5590	OTHER	10,197	3,239	8,393	56,167	13,000	14,921	22,000
	TOTAL PROFESSIONAL SERVICES	127,038	146,279	197,070	272,501	171,750	168,111	162,900
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	213	3,092	5,217	1,561	5,000	4,000	5,000
5630	ADVERTISING				24			
	TOTAL COMMUNICATIONS	213	3,092	5,217	1,561	5,000	4,000	5,000
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION					0	0	0

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

WATER SUPPLY AND TREATMENT
DEPT : 11

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
	TOTAL PRINTING AND REPRODUCTION	0	0			0	0	0
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	6,059	12,606	17,705	19,932	12,190	12,190	10,000
	TOTAL EDUCATION & DEVELOPMENT	6,059	12,606	17,705	19,932	12,190	12,190	10,000
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	7,660	7,755	7,065	6,475	11,000	11,000	11,000
5950	RENTS AND LEASES	0	2,039		908	2,500	1,500	2,000
5990	OTHER	120	73	2,168	1,828	2,000	1,000	1,500
	TOTAL MISCELLANEOUS	7,780	9,867	9,233	9,211	15,500	13,500	14,500
Total Personnel Services		1,016,175	1,730,079	1,766,483	1,721,269	1,677,898	1,755,138	1,871,548
Total Operating Services		1,604,516	2,344,995	2,559,946	2,855,913	2,615,888	2,768,419	2,830,728
Total Operating and Maintenance		2,620,691	4,075,074	4,326,429	4,577,182	4,293,786	4,523,556	4,702,276
CONSTRUCTION CREDIT		(1,351)						

Consultants **5570** **FY15**

Description	Annual Expense
Asset management	-
PSW membership	600
Triangle J	42,000
Water Rewearch Foundation	6,000
Urban Water Consortium	5,000
Cape Fear River Study	1,500
CC and UL Dam Inspection	-
Total	55,100

Other Professional Services **5590**

Description	Annual Expense
Orange Grove Fire Department	11,000
Aquatic weed control	5,000
Aquatic weed survey at both Lakes	6,000
Total	22,000

Dues and Memberships **5910** **FY15**

Item/Description	Unit Cost	Quantity	Total Cost
Water Treatment Laboratory Public Health State Certification Fees	$850.00	1	850.00
DENR Operating Permit 03-68-010	$4,675.00	1	4,675.00
NPDES Permit NC0082210	$2,875.00	1	2,875.00
NCWOA Operator Membership fees	$20.00	18	360.00
Water Treatment Operator Certificate fees	$30.00	25	750.00
Wastewater Operator Certificate fees	$50.00	8	400.00
Inspection of Septic System at CC	$150.00	1	150.00
Storm Water Fees for Nunn Mt	$160.00	1	160.00
Storm Water Fees for Hilltop	$780.00	1	780.00
Total			11,000.00

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

WATER DISTRIBUTION
DEPT : 12

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	1,039,234	1,059,438	1,047,700	1,104,983	1,216,872	1,283,974	1,292,260
5020	SALARIES AND WAGES, OVERTIME	44,804	60,169	37,675	38,738	40,000	40,000	41,000
5040	SERVICE PAY	15,921	15,652	15,308	18,241	26,942	0	0
5050	STANDBY PAY	21,653	21,578	21,680	21,150	21,000	21,000	19,583
5060	PART-TIME	0				0	0	0
	TOTAL SALARIES	1,121,612	1,156,838	1,122,364	1,183,112	1,304,814	1,344,974	1,352,842
FRINGE BENEFITS								
5110	FICA	86,800	85,408	85,587	90,996	103,110	105,581	103,144
5120	RETIREMENT CONTRIBUTION	55,683	74,973	78,239	80,587	91,389	97,930	96,672
5121	DEFERRED COMPENSATION	53,611	52,182	44,217	48,988	50,940	35,340	34,720
5130	WORKERS COMPENSATION	14,663	18,500	27,734	22,823	20,000	22,447	22,000
5140	HEALTH INSURANCE	238,166	258,080	251,860	245,153	301,991	280,428	325,805
5141	DENTAL INSURANCE	15,495	14,609	12,133	10,831	13,127	12,509	14,410
5150	DISABILITY INSURANCE	6,000	5,413	5,491	5,183	6,532	6,205	7,378
5170	UNIFORMS	16,911	16,417	20,749	21,696	17,000	20,788	21,000
5180	GROUP LIFE & A.D. & D.	8,579	8,196	7,913	8,097	9,170	8,362	10,750
5190	VACATION ACCRUED	32,074	(859)	9,790	(296)	0	0	0
	TOTAL FRINGE BENEFITS	527,981	532,919	543,713	534,058	613,259	589,592	635,880
UTILITIES								
5210	ELECTRICITY	165,476	163,059	161,501	164,342	219,959	219,369	165,000
5220	WATER	2,106	2,318			0	0	0
5233	CELL PHONES			4,000	4,040	4,500	3,900	6,900
5240	FUEL	6,187	5,045	5,961	6,054	6,000	6,000	6,000
5250	WASTE DISPOSAL		135	125	175	500	500	500
	TOTAL UTILITIES	173,769	170,558	171,587	174,611	230,959	229,769	178,400
MATERIALS AND SUPPLIES								
5320	SMALL TOOLS	6,195	7,160	5,409	6,529	7,000	7,000	7,000
5330	SUBSCRIPTIONS		131	123	0	150	179	175
5350	FUEL - VEHICLES & EQUIP.	63,922	68,833	67,363	63,997	66,000	66,000	67,500
5360	OFFICE SUPPLIES	889	1,225	1,330	1,755	1,500	1,500	1,500
5380	SAFETY SUPPLIES	5,201	4,852	6,552	10,549	7,347	7,347	8,488
5390	OTHER	950	5,604	1,654	1,661	1,000	1,188	1,200
	TOTAL MATERIALS AND SUPPLIES	77,156	87,805	82,431	84,491	82,997	83,213	85,863
MAINTENANCE								
5410	MAINTENANCE - EQUIPMENT	0				0	0	0
5413	MAINTENANCE - PUMPING EQUIPME	0				0	0	0
5421	BUILDINGS	0			0	1,500	0	1,500
5422	MAINTENANCE - MAINS	296,586	382,829	221,390	175,345	280,000	278,566	270,000
5422	MAINTENANCE - MAINS RCW	587				7,000	0	3,500
5423	MAINTENANCE - METERS	103,811	180,709	241,144	165,222	199,995	199,390	61,335
5424	MAINTENANCE - HYDRANTS	7,125	9,694	17,557	19,271	15,000	17,255	17,000
5425	MAINTENANCE - SERVICE LINES	27,274	42,434	28,102	48,372	35,000	38,386	37,000
5440	MOTOR VEHICLES	47,393	42,372	35,614	45,361	63,445	63,306	62,685
	TOTAL MAINTENANCE	482,776	658,038	543,808	453,571	601,940	596,903	453,020
PROFESSIONAL SERVICES								
5530	INSURANCE	9,551	10,844	11,989	8,765	9,400	7,455	8,800
5570	CONSULTANTS					0	0	0
5590	OTHERS					0	0	0
	TOTAL PROFESSIONAL SERVICES	9,551	10,844	11,989	8,765	9,400	7,455	8,800
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	744	1,630	1,133	1,980	500	655	1,500
	TOTAL COMMUNICATIONS	744	1,630	1,133	1,980	500	655	1,500
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	261	445	463	62	1,300	1,300	1,000
	TOTAL PRINTING AND REPRODUCTI	261	445	463	62	1,300	1,300	1,000
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	8,498	10,206	10,730	12,727	10,650	10,650	12,070
	TOTAL EDUCATION & DEVELOPMEN	8,498	10,206	10,730	12,727	10,650	10,650	12,070
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	578	1,238	770	1,077	1,600	1,000	1,600
5950	RENTS AND LEASES				0	1,500	1,000	2,000
5990	OTHER	1,217	2,487	1,543	4,352	500	500	500
	TOTAL MISCELLANEOUS	1,795	3,725	2,313	5,429	3,600	2,500	4,100
Total Personnel Services		1,649,593	1,689,757	1,666,076	1,717,170	1,918,073	1,934,566	1,988,722
Total Operating Services		754,551	943,251	824,454	741,636	941,345	932,446	744,753

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

WATER DISTRIBUTION
DEPT : 12

EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
Total Operating and Maintenance	2,404,144	2,633,008	2,490,530	2,458,806	2,859,418	2,867,011	2,733,475
CONSTRUCTION CREDIT	(185,600)	(125,494)	(193,804)	(135,512)	(128,750)	(128,750)	(64,449)
	2,218,543	2,507,515	2,296,726	2,323,294	2,730,668	2,738,261	2,669,026

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

WASTEWATER TREATMENT
DEPT : 21

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	610,731	1,075,805	1,108,559	1,113,834	1,108,145	1,181,863	1,183,521
5020	SALARIES AND WAGES, OVERTIME	74,992	122,043	110,751	133,571	92,704	92,704	93,329
5040	SERVICE PAY	10,316	19,018	21,660	23,999	28,526	0	0
5050	STANDBY PAY					0	417	5,051
	TOTAL SALARIES	696,039	1,216,866	1,240,971	1,271,404	1,229,375	1,274,984	1,281,901
FRINGE BENEFITS								
5110	FICA	54,021	88,995	94,898	97,760	97,086	104,182	99,738
5120	RETIREMENT CONTRIBUTION	34,794	79,527	85,845	87,512	86,090	98,244	93,480
5121	DEFERRED COMPENSATION	39,387	53,740	49,380	57,556	50,840	35,500	34,720
5130	WORKERS' COMPENSATION	8,163	21,456	22,842	23,575	22,000	23,788	24,000
5140	HEALTH INSURANCE	113,088	201,960	205,724	203,395	221,179	221,592	248,460
5141	DENTAL INSURANCE	7,992	12,004	10,516	9,534	10,487	10,655	11,946
5150	DISABILITY INSURANCE	3,278	5,293	5,584	5,436	5,214	5,840	6,675
5170	UNIFORMS	6,050	9,016	11,864	11,822	11,000	11,386	12,000
5180	GROUP LIFE & A.D. & D.	4,702	7,755	7,545	7,483	7,159	7,804	8,708
5190	VACATION ACCRUED	(1,933)	7,740	2,591	(5,091)	0	0	0
	TOTAL FRINGE BENEFITS	269,544	487,488	496,790	498,982	511,055	518,991	539,727
UTILITIES								
5210	ELECTRICITY	674,023	667,739	750,831	811,819	799,839	815,875	755,890
5220	WATER	121,204	111,410			0		0
5233	CELL PHONES			6,090	6,147	9,300	6,240	10,150
5240	FUEL	51,385	34,296	41,031	32,475	45,000	42,000	45,000
5250	WASTE DISPOSAL	189,238	165,009	214,548	209,072	150,000	130,505	161,040
	TOTAL UTILITIES	1,035,850	978,453	1,012,500	1,059,513	1,004,139	994,619	972,080
MATERIALS AND SUPPLIES								
5310	CHEMICALS	810,387	674,324	734,807	709,685	718,934	625,289	670,558
5311	CHEMICALS - ODOR CONTROL	12,000	25,505	23,323		0	0	0
5315	LAND APPLICATION	37,904	58,090	43,182	22,615	45,000	43,531	60,000
5320	SMALL TOOLS	283	3,767	2,051	1,302	5,000	4,199	5,000
5330	SUBSCRIPTIONS					0	0	0
5350	FUEL - VEHICLES & EQUIP.	28,883	48,475	73,338	74,816	100,506	98,739	100,941
5360	OFFICE SUPPLIES		6,831	4,410	3,165	5,000	5,000	5,000
5370	LABORATORY EXPENSES	1,463	132,439	99,495	103,905	138,344	138,344	107,700
5380	SAFETY SUPPLIES	9,052	10,221	11,125	12,005	8,000	10,391	12,000
5390	OTHER	12,461	10,230	8,816	6,242	5,000	5,000	5,000
	TOTAL MATERIALS AND SUPPLIES	912,433	969,882	1,000,548	933,735	1,025,784	930,494	966,199
MAINTENANCE								
5410	MAINTENANCE - EQUIPMENT	7,504	514,905	447,549	316,389	329,821	360,791	315,821
5413	MAINTENANCE - PUMPING EQUIPMENT	574	251,290	256,810	270,371	287,500	308,736	365,000
5415	MAINTENANCE - RESERVOIR & TANK	0				0	0	0
5420	FACILITIES	0		6,306	917	0	0	0
5421	BUILDINGS	158	58,703	37,579	39,497	75,500	62,751	65,000
5423	MAINTENANCE - METERS		76,520	98,613	11,972	59,800	59,635	60,000
5430	GROUNDS	1,250	3,464	2,116	4,271	12,000	11,865	12,000
5440	MOTOR VEHICLES	25,286	25,419	52,167	31,955	36,680	43,105	44,250
	TOTAL MAINTENANCE	34,772	930,301	901,139	675,372	801,301	846,883	862,071
PROFESSIONAL SERVICES								
5530	INSURANCE	98,638	117,787	105,624	107,055	110,450	110,525	103,400
5570	CONSULTANTS	13,000	21,305	87,788	165,047	107,500	114,982	124,000
5590	OTHER		1,763	37,000		0	0	0
	TOTAL PROFESSIONAL SERVICES	111,638	140,855	230,412	272,102	217,950	225,507	227,400
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	452	7,663	8,356	7,811	9,100	9,100	9,100
5630	ADVERTISING				24			
	TOTAL COMMUNICATIONS	452	7,663	8,356	7,835	9,100	9,100	9,100
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	0				500	500	0
	TOTAL PRINTING AND REPRODUCTION	0	0	0		500	500	0
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	7,641	12,950	16,457	16,511	20,000	19,100	20,000
	TOTAL ED & DEVELOPMENT	7,641	12,950	16,457	16,511	20,000	19,100	20,000

ANNUAL BUDGET REQUEST SUMMARY
FISCAL YEAR 2015

WASTEWATER TREATMENT
DEPT : 21

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	5,165	7,360	7,803	14,445	3,550	3,550	4,000
5950	RENTS AND LEASES		2,248	16,973	8,755	8,000	4,000	8,000
5990	OTHER	15,206	14,723	14,143	2,533	19,000	19,523	20,000
	TOTAL MISCELLANEOUS	20,371	24,331	38,919	25,733	30,550	27,073	32,000
Total Personnel Services		965,583	1,704,354	1,737,762	1,770,386	1,740,430	1,793,974	1,821,629
Total Operating Services		2,123,157	3,064,435	3,208,331	2,990,801	3,109,323	3,053,276	3,088,851
Total Operating and Maintenance		3,088,740	4,768,789	4,946,093	4,761,187	4,849,753	4,847,250	4,910,479
CONSTRUCTION CREDIT								

Wastewater Treatment - Dept. 21

Consultants	**5570**	**FY15**
Description	**Annual Expense**	
Wastewater Plant		
Upper Cape Fear River Basin Association	12,000	
North Carolina Water Quality Association	5,000	
WERF	2,000	
CITI - Instrument Calibration Contract	25,000	
CITI - Instrumentation/SCADA Maintenance Contract	75,000	
WRRI	5,000	
Total	124,000	

Dues and Memberships 5910 **FY15**

Item/Description	Unit Cost	Quantity	Total Cost
Lab			
Wastewater Laboratory State Certification Fees	3,000.00	1	3,000.00
NCWOA Operator Membership fees	20.00	0	-
Water Treatment Operator Certificate fees	30.00	0	-
Wastewater Operator Certificate fees	50.00	20	1,000.00
			-
			-
			-
			-
			-
Total			4,000.00

ANNUAL BUDGET REQUEST SUMMARY -
FISCAL YEAR 2015

SERVICE LEVEL: EXISTING

DEPARTMENT : 22
SEWER COLLECTION

	EXPENDITURE CLASSIFICATION	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Forecast	FY 2015 Request
SALARIES								
5010	SALARIES AND WAGES, REGULAR	435,455	436,004	465,156	494,080	342,794	437,733	442,556
5020	SALARIES AND WAGES, OVERTIME	21,635	31,953	25,259	22,862	20,000	20,000	23,500
5040	SERVICE PAY	5,926	6,528	7,205	7,359	6,671	0	0
5050	STANDBY PAY	9,364	9,911	11,672	12,260	12,000	12,000	9,959
	TOTAL SALARIES	472,380	484,396	509,292	536,561	381,465	469,733	476,015
FRINGE BENEFITS								
5110	FICA	36,367	38,848	39,266	41,938	30,229	37,679	35,963
5120	RETIREMENT CONTRIBUTION	23,153	31,488	35,250	36,636	26,671	34,701	33,707
5121	DEFERRED COMPENSATION	17,626	25,532	18,517	24,549	16,380	14,960	14,560
5130	WORKMEN'S COMPENSATION	8,185	11,136	12,186	13,689	12,000	14,730	15,000
5140	HEALTH INSURANCE	93,970	102,419	108,168	109,038	91,783	100,547	114,207
5141	DENTAL INSURANCE	5,741	5,578	4,646	4,298	3,353	4,053	4,639
5150	DISABILITY INSURANCE	2,683	2,342	2,342	2,495	1,987	2,290	2,616
5170	UNIFORMS	7,430	7,132	9,008	9,584	9,000	8,964	9,000
5180	GROUP LIFE & A.D. & D.	3,938	3,562	3,564	3,706	2,828	3,348	3,731
5190	VACATION ACCRUED	(1,060)	10,755	4,044	(1,518)	0	0	0
	TOTAL FRINGE BENEFITS	198,033	238,792	236,991	244,415	194,230	221,271	233,422
UTILITIES								
5210	ELECTRICITY	108,143	102,012	107,220	124,244	120,361	119,745	129,987
5220	WATER	9,437	11,442	50	0	0	0	0
5233	CELL PHONES			1,800	2,232	1,200	1,800	1,950
5240	FUEL	5,502	5,668	1,832	3,779	7,000	5,000	7,000
5250	WASTE DISPOSAL	42	121	50	89	750	750	750
	TOTAL UTILITIES	123,124	119,243	110,952	130,344	129,311	127,295	139,687
MATERIALS AND SUPPLIES								
5310	CHEMICALS	75,773	199,865	319,735	196,680	200,000	200,000	200,000
5311	CHEMICALS - ODOR CONTROL	22,154	36,410	28,839	19,264	0	0	0
5320	SMALL TOOLS	4,769	2,241	3,239	1,775	3,000	3,000	3,500
5350	FUEL - VEHICLES & EQUIP.	30,277	30,363	37,312	31,236	40,000	35,000	35,000
5360	OFFICE SUPPLIES	1,917	1,146	601	1,535	1,500	1,500	1,500
5380	SAFETY SUPPLIES	8,400	2,586	5,301	5,474	7,429	6,000	7,639
5390	OTHER	1,793	4,527	1,690	1,898	2,000	2,000	2,000
	TOTAL MATERIALS AND SUPPLIES	145,082	277,138	396,718	257,862	253,929	247,500	249,639
MAINTENANCE								
5410	MAINTENANCE - EQUIPMENT					0	0	0
5421	BUILDINGS					0	0	0
5422	MAINTENANCE - MAINS	130,958	135,466	110,071	103,653	150,000	143,849	150,000
5425	MAINTENANCE - SERVICE LINES	2,951	2,949	1,292	13	2,500	1,185	2,500
5440	MOTOR VEHICLES	53,533	44,435	58,664	79,360	42,622	62,268	51,108
	TOTAL MAINTENANCE	187,442	182,850	170,027	183,026	195,122	207,302	203,608
PROFESSIONAL SERVICES								
5530	INSURANCE	9,255	9,232	8,971	8,991	9,400	7,830	8,800
5570	CONSULTANTS	0				0	0	0
5590	OTHER	0				0	0	0
	TOTAL PROFESSIONAL SERVICES	9,255	9,232	8,971	8,991	9,400	7,830	8,800
COMMUNICATIONS								
5610	POSTAGE AND FREIGHT	285	511	836	491	700	700	700
	TOTAL COMMUNICATIONS	285	511	836	491	700	700	700
PRINTING AND REPRODUCTION								
5700	PRINTING AND REPRODUCTION	132	121	132	72	500	200	500
	TOTAL PRINTING AND REPRODUCTION	132	121	132	72	500	200	500
EDUCATION AND DEVELOPMENT								
5810	EDUCATION AND DEVELOPMENT	8,991	8,951	8,001	5,690	11,800	11,800	10,240
	TOTAL ED & DEVELOPMENT	8,991	8,951	8,001	5,690	11,800	11,800	10,240
MISCELLANEOUS								
5910	DUES AND MEMBERSHIPS	1,665	55	962	1,645	1,900	1,900	1,900
5950	RENTS AND LEASES	0			0	1,500	0	1,500
5990	OTHER		936	136	1,508	500	0	500
	TOTAL MISCELLANEOUS	1,665	991	1,098	3,153	3,900	1,900	3,900
Total Personnel Services		670,413	723,188	746,283	780,976	575,695	691,004	709,437
Total Operating Services		475,975	599,037	696,734	589,629	604,662	604,528	617,074
Total Operating and Maintenance		1,146,388	1,322,225	1,443,017	1,370,605	1,180,357	1,295,532	1,326,510
CONSTRUCTION CREDIT		(17,153)	(9,120)	(8,397)	(18,478)			
		1,129,235	1,313,106	1,434,620	1,352,127	1,180,357	1,295,532	1,326,510

Orange Water and Sewer Authority
Preliminary Draft Fiscal Year 2015 Budget
Dues and Memberships

Item No.	Item No. from March 13 FC Mtg	Description	Total
	Memberships in trade associations		
1	1	National Association of Clean Water Agencies	5,700
2	2	Association of Metropolitan Water Agencies	3,400
3	3	American Water Works Association	3,224
4	4	Cape Fear River Assembly	25
5	5	Chapel Hill-Carrboro Chamber of Commerce	1,250
6	6	North Carolina League of Municipalities	450
7	7	North Carolina Municipal and County Administration Alumni Association	10
8	8	North Carolina Water Resources Congress	20
9	9	Water Environment Federation	128
10	11	North Carolina Rural Water Association	825
11	12	North Carolina Water Operators Association	20
12	15	Water Environment Federation	125
13	16	American Water Works Assoc (AWWA) Membership	100
14	18	International Institute of Municipal Clerks	185
15	19	North Carolina Association of Municipal Clerks	65
16	20	Public Relations Society of America	350
17	21	City County Communications and Marketing Association	500
18	25	Water Environment Federation (2)	260
19	26	AWWA Membership	200
20	27	National Society of Professional Engineers (NSPE)	345
21	28	NC AWWA-Water Environment Assoc (WEA)	45
22	29	American Planning Assoc (APA/AICP) Membership	575
23	30	NC Water Resources Assoc (WRA)	20
24	33	Project Management Inst (PMI) Membership (2)	380
25	35	Carolina Urban and Regional Information Systems Assoc (URISA) (2)	60
26	36	American Society for Photogrammetry and Remote Sensing (ASPRS)	150
27	39	National Safety Council Membership	525
28	39	Society for Human Resource Management	185
29	39	Mid-state Safety Council	40
30	40	Government Finance Officers Association (GFOA) (3)	910
31	42	NC CPA Association (2)	390
32	43	American Institute of CPAs (1)	220
33	49	NC Waterworks Operators Assoc (NCWOA) Operator Membership fees (18)	360
	Subtotal		21,042
	Licenses and Certificates		
34	10	N.C. Board of Examiners for Engineers and Surveyors	75
35	13	Wastewater Collection Certification	50
36	14	Water Distribution Certification	35

Orange Water and Sewer Authority
Preliminary Draft Fiscal Year 2015 Budget
Dues and Memberships Grouped by Category

Item No.	Item No. from March 13 FC Mtg	Description	Total
37	23	Professional Engineer registration (6)	450
38	24	NC Wastewater Operator/Land Application Certification	50
39	31	NC Sewer Certification (7)	350
40	32	NC Water Certification (6)	180
41	34	NC Cross Connection Control (3)	90
42	37	GIS Technical Certification Exam	250
43	41	NC CPA license fees (2)	120
44	46	Water Treatment Laboratory Public Health State Certification Fees	850
45	50	Water Treatment Operator Certificate fees (25)	750
46	51	Wastewater Operator Certificate fees (28)	1,400
47	55	CDL License renewals	3,500
48	56	Wastewater Laboratory State Certification Fees	3,000
	Subtotal		11,150
	Award Programs		
49	44	GFOA CAFR Award Program	435
50	45	GFOA Budget Award Program	330
	Subtotal		765
	Permits		
51	47	DENR Operating Permit 03-68-010	4,675
52	48	NPDES Permit NC0082210	2,875
	Subtotal		7,550
	Storm Water Fees		
53	53	Storm Water Fees for Nunn Mt	160
54	54	Storm Water Fees for Hilltop	780
	Subtotal		940
	Inspections		
55	52	Inspection of septic system at Cane Creek	150
	Subtotal		150
	Other HR		
56	39	Capital Associated Industries (pre-employment background checks)	2,400
57	39	Employee Assistance Program Dues	1,350

Orange Water and Sewer Authority
Preliminary Draft Fiscal Year 2015 Budget
Dues and Memberships Grouped by Category

Item No.	Item No. from March 13 FC Mtg	Description	Total
	Subtotal		3,750
	Miscellaneous		
58	22	Miscellaneous	300
59	38	Miscellaneous	300
	Subtotal		600
	Total		45,947

Orange Water and Sewer Authority
Preliminary Draft Fiscal Year 2015 Budget
Dues and Memberships - HR Dept.

Item No.	Description	Total
1	National Safety Council Membership	525
2	Society for Human Resource Management	185
3	Mid-state Safety Council	40
4	Capital Associated Industries (pre-employment background checks)	2,400
5	Employee Assistance Program Dues	1,350
		4,500

Human Resources Department
Consulting Fees for Safety Training and Curriculum Review

OWASA would like to engage a consultant to assist us with our Employee Health and Safety programs and processes. The engagement would include, but not be limited to, the following:

- Conduct necessary safety training classes for all employees (Confined Space Safety, Gas Monitor Calibration, Hazardous Material Transportation, Excavation – Trenching and Shoring, Traffic Control, Lock Out Tag Out, Hazard Communication, Cumulative Trauma, etc.)
- Review and revise the current safety manual
- Review and revise the current safety policies and administrative guides
- Conduct mock OSHA safety audits and inspections of facilities; recommend corrective action
- Provide Safety Committee Training
- Accident Investigation Support
- Conduct HAZWOPER Spill Response Training
- Conduct Respiratory Fit Testing

Customer Service
Bad debt collection process

A delinquent account balance typically occurs after a customer's account is closed and the customer moves out of OWASA's service area or otherwise no longer has an account with us. The delinquent balance is the amount still outstanding on the account after the any security deposit is applied.

The following summarizes the process OWASA uses to collect delinquent customer account balances:

- For the purposes of this collection process, an account balance is considered delinquent after the account has been closed and the balance is at least two months past due.
- A Customer Service Representative (CSR) attempts to make contact with the account holder.
- If attempts to contact the account holder are unsuccessful, the CSR begins the process of submitting the balance to North Carolina's Debt Setoff program. The NC Debt Setoff program allows organizations like OWASA to have delinquent balances paid out of tax refunds or other state transactions that result in payments from the state to the customer.
- A letter is sent to the customer at his/her last known address indicating the balance owed and stating that the debt must be resolved within 30 days.
- If the customer does not remit payment within 30 days, the debt is reported to the NC Debt Setoff program.
- The debt may remain in the Debt Setoff program for up to three years.
- Typically, if the debt remains outstanding for six months after submission to the Debt Setoff program, it is sent to a collection agency but remains in the Debt Setoff program. Timing of submission to the collection agency is subject to judgment. For example, we may delay submitting the debt to the collection agency to take advantage of periods of time when tax refunds are expected to be processed.
- If a delinquent balance has been submitted to the Debt Setoff program and to the collection agency, and the debt is satisfied through the Debt Setoff program, the balance is recalled from the collection agency and OWASA incurs no collection fee.
- If, under any circumstances, the balance is collected by the collection agency, OWASA incurs a fee of 35% of the balance owed.
- An account balance is written off as a bad debt when the Debt Setoff program eligibility period expires (three years). However, it remains on file with the collection agency for an additional three year period.