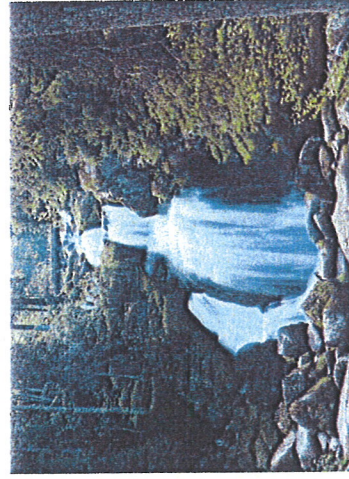




# Water and Sewer Fund



## **Water and Sewer Fund Sources of Revenue**

This fund is designed to be self-supporting as a business enterprise. Utility rates should be set sufficient to cover the cost of operations, capital improvements and the funding of capital reserves.

The sources of revenues for the Water and Sewer Fund are:

- 1) Water Usage Fees
- 2) Sewer Usage Fees
- 3) Tap Fees for Water
- 4) Tap Fees for Sewer
- 5) Grants
- 6) Revenue for the management of the Chimney Rock Village water system
- 7) Other Miscellaneous Revenues such as transfer fees, penalties and interest charges, and interest earnings
- 8) Transfers (subsidies) from General and Electric Funds (if any)



# Summary of Water and Sewer FY 2011-12

## Estimated Revenues and Budgeted Appropriations

| WATER                                              |                    | SEWER                                               |                  | TOTAL     |
|----------------------------------------------------|--------------------|-----------------------------------------------------|------------------|-----------|
| <u>Revenues</u>                                    |                    | <u>Revenues</u>                                     |                  |           |
| Estimated Charges and Fees                         | 194,450            | Estimated Charges and Fees                          | 459,700          |           |
| Chimney Rock Water Administration                  | <u>\$15,000</u>    |                                                     |                  |           |
| Total                                              | \$209,450          | Total                                               | \$459,700        | \$669,150 |
| <u>Appropriations</u>                              |                    | <u>Appropriations</u>                               |                  |           |
| Water Operating Expenses                           | \$227,274          | Sewer Operating Expenses                            | 265,295          |           |
| Water Capital Expenses                             | 28,000             | Sewer Capital Expenses                              | 73,286           |           |
| Water Debt Service                                 | <u>75,295</u>      |                                                     |                  |           |
| Total                                              | \$330,569          | Total                                               | \$338,581        | \$669,150 |
| Total WATER Appropriations over Estimated Revenues | <u>(\$121,119)</u> | Total SEWER Estimated Revenues Under Appropriations | <u>\$121,119</u> | \$0       |

TOWN OF LAKE LURE  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2012 - 2013

53 WATER AND SEWER FUND

| Account Object                                                     | 08-09   | 09-10   | 09-10   | 10-11   | 11-12   | Current<br>Budget<br>11-12 | %<br>Exp.<br>11-12 | Prelim.<br>Budget<br>12-13 | Budget<br>Changes<br>12-13 | Final<br>Budget<br>12-13 | % Old<br>Budget<br>12-13 |
|--------------------------------------------------------------------|---------|---------|---------|---------|---------|----------------------------|--------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| 713000 WATER                                                       |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 100 SALARIES                                                       | 94,019  | 90,525  | 92,178  | 53,715  | 90,750  | 59%                        |                    |                            |                            | 0                        | 0%                       |
| 101 OVERTIME                                                       |         |         | 122     |         | 2,500   | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 103 Professional Services                                          | 2,967   | 2,416   | 12,497  | 2,387   | 4,000   | 60%                        |                    |                            |                            | 0                        | 0%                       |
| Studies, technical reviews                                         |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 109 FICA                                                           | 6,748   | 6,895   | 7,236   | 4,023   | 6,942   | 58%                        |                    |                            |                            | 0                        | 0%                       |
| 110 Retirement                                                     | 7,955   | 8,416   | 10,669  | 6,381   | 10,690  | 60%                        |                    |                            |                            | 0                        | 0%                       |
| 111 Group Insurance                                                | 13,460  | 13,133  | 14,032  | 8,545   | 14,904  | 57%                        |                    |                            |                            | 0                        | 0%                       |
| TBA                                                                |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 117 Retiree Health Care Exp                                        |         | 614     |         |         | 0       | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 120 401 (K) Contribution                                           | 4,469   | 4,525   | 4,742   | 2,686   | 4,538   | 59%                        |                    |                            |                            | 0                        | 0%                       |
| 212 Supplies-Fuel                                                  | 4,521   | 4,260   | 4,288   | 3,654   | 4,550   | 80%                        |                    |                            |                            | 0                        | 0%                       |
| Vehicle & Generator                                                |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 214 Supplies-Dept                                                  | 8,731   | 5,091   | 6,056   | 7,059   | 8,000   | 88%                        |                    |                            |                            | 0                        | 0%                       |
| Chlorine,pipe,fittings,meters,boxes,tools,meter replacement        |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 310 Travel and Transportation                                      | 27      | 289     | 195     | 65      | 500     | 13%                        |                    |                            |                            | 0                        | 0%                       |
| 3 workers maintain licenses & training                             |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 321 Telephone                                                      | 1,741   | 1,333   | 1,429   | 436     | 1,800   | 24%                        |                    |                            |                            | 0                        | 0%                       |
| Use by the Public Works Dept. includes cell phone                  |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 324 Dues and Subscriptions                                         | 410     | 415     | 420     | 420     | 500     | 84%                        |                    |                            |                            | 0                        | 0%                       |
| Water treatment operators lincense-Three certified water operators |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 330 Utilities                                                      | 9,860   | 12,734  | 12,095  | 13,670  | 12,000  | 114%                       |                    |                            |                            | 0                        | 0%                       |
| 350 Repairs and Maint-Buildin                                      | 8,461   | 8,710   | 7,979   | 9,015   | 10,100  | 89%                        |                    |                            |                            | 0                        | 0%                       |
| Service contract on Tank-\$8,250K                                  |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 353 Repairs and Maint-Equipme                                      | 1,388   | 4,469   | 11,491  | 347     | 5,000   | 7%                         |                    |                            |                            | 0                        | 0%                       |
| Pumps & Motors,                                                    |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 354 Repairs and Maint-Vehicle                                      | 1,006   | 1,877   | 4,383   | 933     | 3,500   | 27%                        |                    |                            |                            | 0                        | 0%                       |
| Two Vehicles,service & tires                                       |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 358 Repairs and Maint-Lines                                        | 17,006  | 10,545  | 12,873  | 766     | 17,000  | 5%                         |                    |                            |                            | 0                        | 0%                       |
| Service lines,meters/pressure reducers                             |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 430 Equipment Rental                                               |         |         |         |         | 1,000   | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 502 GIS Mapping                                                    |         |         | 2,530   |         | 0       | 0%                         |                    |                            |                            | 0                        | 0%                       |
| GIS Mapping of waterlines                                          |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 580 ADM-Buildings,structures                                       | 98,161  |         |         |         | 0       | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 691 Contractual Services                                           | 13,885  | 12,903  | 16,074  | 6,537   | 16,500  | 40%                        |                    |                            |                            | 0                        | 0%                       |
| Water testing, SOC/VOC testing, Lead & Copper,                     |         | 21,926  | 20,636  |         | 0       | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 720 Bond Interest                                                  | 23,216  |         |         |         | 0       | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 740 Interest on Anticipation                                       | 12,500  | 12,500  | 12,500  | 7,292   | 12,500  | 58%                        |                    |                            |                            | 0                        | 0%                       |
| 964 Transfer to General - ADM                                      | 158,953 |         |         |         | 0       | 0%                         |                    |                            |                            | 0                        | 0%                       |
| 999 Depreciation                                                   | 489,484 | 223,576 | 254,425 | 127,931 | 227,274 | 56%                        |                    |                            | 0                          | 0                        | 0%                       |
| Account:                                                           |         |         |         |         |         |                            |                    |                            |                            |                          |                          |
| Fund:                                                              | 489,484 | 223,576 | 254,425 | 127,931 | 227,274 | 56%                        |                    | 0                          | 0                          | 0                        | 0%                       |
| Grand Total:                                                       | 489,484 | 223,576 | 254,425 | 127,931 | 227,274 |                            |                    | 0                          | 0                          | 0                        | 0                        |

TOWN OF LAKE LURE  
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## 53 WATER AND SEWER FUND

| Account Object                                     | 08-09   | 09-10   | 10-11   | 11-12   | Current<br>Budget<br>11-12 | %<br>Exp.<br>11-12 | Prelim.<br>Budget<br>12-13 | Budget<br>Changes<br>12-13 | Final<br>Budget<br>12-13 | % Old<br>Budget<br>12-13 |
|----------------------------------------------------|---------|---------|---------|---------|----------------------------|--------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| 714000 SEWER                                       |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 100 SALARIES                                       | 70,791  | 71,125  | 29,901  | 16,809  | 29,215                     | 58%                |                            |                            |                          | 0 0%                     |
| 101 OVERTIME                                       |         |         | 1,004   | 1,593   | 500                        | 319%               |                            |                            |                          | 0 0%                     |
| 103 Professional Services                          | 33,136  | 9,468   | 28,980  | 15,941  | 15,000                     | 106%               |                            |                            |                          | 0 0%                     |
| Water testing, trash dumpster,                     |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 109 FICA                                           | 5,000   | 5,648   | 2,310   | 1,364   | 2,235                      | 61%                |                            |                            |                          | 0 0%                     |
| 110 Retirement                                     | 5,996   | 7,017   | 3,509   | 2,186   | 3,442                      | 64%                |                            |                            |                          | 0 0%                     |
| 11.78%                                             |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 111 Group Insurance                                | 8,147   | 6,862   | 6,034   | 3,477   | 6,362                      | 55%                |                            |                            |                          | 0 0%                     |
| TBA                                                |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 117 Retiree Health Care Exp                        |         | 354     |         |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| 120 401 (K) Contribution                           | 3,368   | 3,773   | 1,560   | 920     | 1,461                      | 63%                |                            |                            |                          | 0 0%                     |
| 212 Supplies-Fuel                                  | 2,517   | 2,592   |         |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| 214 Supplies-Dept                                  | 714     | 257     | 408     | 487     | 1,000                      | 49%                |                            |                            |                          | 0 0%                     |
| Shop rags,towels,Billing cards W/S                 |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 215 Supplies-Materials                             | 54,264  | 68,235  | 68,954  | 48,130  | 59,000                     | 82%                |                            |                            |                          | 0 0%                     |
| WWTP-CHEMICALS                                     |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 310 Travel and Transportation                      | 572     | 501     |         |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| 320 Postage                                        | 1,413   | 1,508   | 1,708   | 936     | 2,000                      | 47%                |                            |                            |                          | 0 0%                     |
| Postage for Water/Sewer billing                    |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 321 Telephone                                      | 1,196   | 836     | 878     | 1,031   | 900                        | 115%               |                            |                            |                          | 0 0%                     |
| 330 Utilities                                      | 10,122  | 10,008  | 12,983  | 7,386   | 11,250                     | 66%                |                            |                            |                          | 0 0%                     |
| Pumps, blower, lights,                             |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 350 Repairs and Maint-Buildin                      | 1,440   | 4,302   | 461     |         | 2,000                      | 0%                 |                            |                            |                          | 0 0%                     |
| 353 Repairs and Maint-Equipme                      | 15,414  | 35,151  | 24,539  | 6,300   | 10,000                     | 63%                |                            |                            |                          | 0 0%                     |
| 355 Repairs and Maint-Collect                      | 129     | 8,000   | 18,401  | 2,262   | 10,000                     | 23%                |                            |                            |                          | 0 0%                     |
| Maint. to the manholes & street-based sewer lines. |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 358 Repairs and Maint-lines                        | 432     | 325     |         |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| This was originally for the diver program          |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 490 Miscellaneous                                  |         |         | 10,523  | -10,523 | 0                          | ***%               |                            |                            |                          | 0 0%                     |
| 597 WWTP-Improvements                              |         |         | 5,618   |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| Move to Capital                                    |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 598 Valve                                          |         | 4,130   |         |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| 610 Stag Grant Project                             | -24,500 |         |         |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| 690 Contractual Services-Slud                      |         |         | 6,800   | 13,600  | 15,000                     | 91%                |                            |                            |                          | 0 0%                     |
| Sludge Hauling Services                            |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 691 Contractual Services                           | 126,236 | 84,100  | 74,473  | 15,657  | 12,570                     | 125%               |                            |                            |                          | 0 0%                     |
| Permits,certifications, DWQ Fines                  |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 699 Contractual Services-WWTP                      |         | 35,430  | 70,860  | 41,335  | 70,860                     | 58%                |                            |                            |                          | 0 0%                     |
| James & James                                      |         |         |         |         |                            |                    |                            |                            |                          |                          |
| 964 Transfer to General - ADM                      | 12,500  | 12,500  | 47,700  | 7,292   | 12,500                     | 58%                |                            |                            |                          | 0 0%                     |
| 970 Contingency                                    |         |         | 12,000  |         | 0                          | 0%                 |                            |                            |                          | 0 0%                     |
| Southern Soil Builders                             |         |         |         |         |                            |                    |                            |                            |                          |                          |
| Account:                                           | 328,887 | 372,122 | 429,604 | 176,183 | 265,295                    | 66%                | 0                          | 0                          | 0                        | 0 0%                     |
| Fund:                                              | 328,887 | 372,122 | 429,604 | 176,183 | 265,295                    | 66%                | 0                          | 0                          | 0                        | 0 0%                     |
| Grand Total:                                       | 328,887 | 372,122 | 429,604 | 176,183 | 265,295                    |                    | 0                          | 0                          | 0                        | 0 0%                     |

TOWN OF LAKE LURE  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2012 - 2013

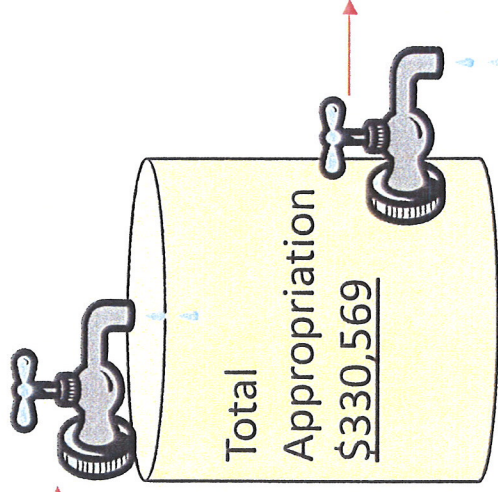
53 WATER AND SEWER FUND

| Account Object                             | 08-09 | 09-10 | 10-11 | 11-12 | Current<br>Budget<br>11-12 | %<br>Exp.<br>11-12 | Prelim.<br>Budget<br>12-13 | Budget<br>Changes<br>12-13 | Final<br>Budget<br>12-13 | % Old<br>Budget<br>12-13 |
|--------------------------------------------|-------|-------|-------|-------|----------------------------|--------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| 800000 CAPITAL OUTLAY                      |       |       |       |       |                            |                    |                            |                            |                          |                          |
| 519 WATER-Luremont Improvemen              |       |       |       |       | 25,000                     | 0%                 |                            |                            |                          | 0                        |
| 523 TECH-Software                          |       |       |       |       | 3,000                      | 0%                 |                            |                            |                          | 0                        |
| Software for electronic billing & payments |       |       |       |       |                            |                    |                            |                            |                          |                          |
| 528 SEWER-Lake Instrumentatio              |       |       |       | 3,600 | 24,000                     | 15%                |                            |                            |                          | 0                        |
| 582 SEWER-Collection System R              |       |       |       |       | 14,286                     | 0%                 |                            |                            |                          | 0                        |
| 597 WWTP-Improvements                      |       |       |       |       | 35,000                     | 0%                 |                            |                            |                          | 0                        |
| Capital Improvements to the Plant          |       |       |       |       |                            |                    |                            |                            |                          |                          |
| Account:                                   |       |       |       | 3,600 | 101,286                    | 4%                 | 0                          | 0                          | 0                        | 0                        |
| Fund:                                      |       |       |       | 3,600 | 101,286                    | 4%                 | 0                          | 0                          | 0                        | 0                        |
| Grand Total:                               |       |       |       | 3,600 | 101,286                    |                    | 0                          | 0                          | 0                        | 0                        |



# Water FY 2011-12 Estimated Revenues and Appropriations

| SOURCES OF FUNDING                |                         |
|-----------------------------------|-------------------------|
| Chimney Rock Water Administration | \$15,000                |
| Water Charges and Fees            | \$194,450               |
| <b>TOTAL SOURCES</b>              | <b><u>\$209,450</u></b> |



## Water Operations

- 456 customers in 2010
- Customer setup, billing, service
- Maintain 29.71 miles of water lines
- Maintain 11 wells and 2 booster pumps
- Read 589 meters 6 times per year; install & maintain meters
- Treat water with chlorine; lab testing of water quality
- Engineering services
- Maintain vehicles
- Utilities
- Permits, certifications & training
- Administration (Accounting, HR, Management)

## Capital Outlay

- \$25,000 - Luremont Area Improvements
- \$3,000 - Electronic billing & payment systems

## Debt Service

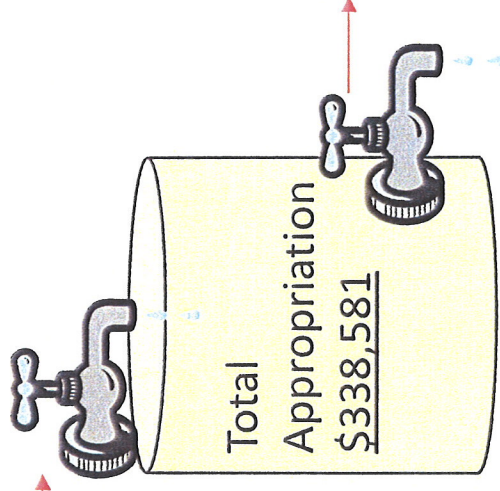
- \$75,295 – detail on slide 33

## Resources

Water System Supervisor  
 Water System Technician  
 (.5) Customer Service Supervisor  
 2 trucks

# Sewer FY 2011-12 Estimated Revenues and Appropriations

| SOURCES OF FUNDING     |                         |
|------------------------|-------------------------|
| Sewer Charges and Fees | \$459,700               |
| <b>TOTAL SOURCES</b>   | <b><u>\$459,700</u></b> |



## Sewer Operations

- 979 customers in 2010
- Customer setup, billing, service
- Operate Wastewater Treatment Plant (WWTP) – contract operator (7 days), chemicals, sludge hauling, lab testing
- Maintain wastewater treatment plant
- Maintain influent pump station
- Maintain 15.4 miles of sewer lines (2.5 land, 12.9 under lake)
- Maintain 143 manholes
- Utilities
- Engineering services
- Maintain vehicles
- Permits, certifications & fines
- Administration (Accounting, HR, Management)

## Capital Outlays

- \$24,000 – Lake/River instrumentation – phase 1
- \$14,286 - collection system improvements
- \$35,000 - WWTP improvements

## Debt Service

- \$0– detail on next slide

## Resources

Contract Operator: WWTP  
 (.25) Sewer Collection System  
 (.5) Customer Service Supervisor  
 .5 truck (shared with Hydro)



# Water and Sewer Fund

## Long-Term Debt

Long-term debt is used strategically to fund projects that will bring long-lasting benefits to the town without having to bear the full cost in the initial year(s).

| LONG TERM DEBT                                 |                  |               |                              |                 |
|------------------------------------------------|------------------|---------------|------------------------------|-----------------|
| Project                                        | Payments Through | Interest Rate | Budgeted FY 2011-12 Payments |                 |
| Water Line Extension to Ingles (& Water Tower) | 2025-26          | 2.305%        | \$75,295                     |                 |
| Sewer Joint Wrapping                           | 2032-33          | 0%            | Starts in FY 2012-13         |                 |
|                                                |                  |               | Est. \$55K/yr                |                 |
| TOTAL SOURCES                                  |                  |               |                              | <u>\$75,295</u> |